

JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**HANCOCK COUNTY
TABLE OF CONTENTS**

TITLE	PAGE
Schedule of Federal Awards Expenditures	1
Notes to the Schedule of Federal Awards Expenditures	3
Report of Independent Accountants on Compliance and on Internal Control Required by <i>Government Auditing Standards</i>	5
Report of Independent Accountants on Compliance with Requirements Applicable to the Major Federal Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	7
Schedule of Findings	9
Schedule of Prior Audit Findings	10

This page intentionally left blank.

**HANCOCK COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disburse- ments
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Through State Department of Development</i>			
Home Improvement Partnership Program	14.239	B-C-97-029	\$172,369
Community Development Block Grant Program	14.228	B-F-97-029-1	<u>71,922</u>
Total Department of Housing and Urban Development			<u>244,291</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through State Department of Alcohol and Drug Addition Services</i>			
Substance Abuse Prevention and Treatment Medical Assistance Program	93.959	-	96,315
	93.778	-	13,123
<i>Passed Through State Department of Mental Health</i>			
Medical Assistance Program	93.778	-	735,434
Social Services Block Grant	93.667	-	38,086
<i>Passed Through State Department of Mental Retardation and Developmental Disabilities</i>			
Medical Assistance Program	93.778	-	2,507,577
Social Services Block Grant	93.667	-	39,228
<i>Passed Through State Department of Health</i>			
Preventive Health and Health Services Block Grant	93.991	32-1-02-P-BP-387	12,905
<i>Passed Through Hancock County Family and Children First Council</i>			
Maternal and Child Health Services Block Grant	93.994	-	<u>14,208</u>
Total Department of Health and Human Services			<u>3,456,876</u>
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed through Ohio Department of Education</i>			
Special Education Cluster			
Special Education - Grants to States	84.027	0660196BSF00P	29,707
Special Education - Preschool Grants	84.173	066019PGS12000P	<u>11,171</u>
Total Special Education Cluster			40,878
Innovative Education Program Strategies	84.298	066019C2S199C	<u>236</u>
Total Department of Education			<u>41,114</u>

(Continued)

HANCOCK COUNTY
SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999
(Continued)

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disburse- ments
FEDERAL EMERGENCY MANAGEMENT AGENCY			
<i>Passed Through the State Department of Public Safety</i>			
Emergency Management - State and Local Assistance	83.534	-	26,879
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Direct Assistance</i>			
Public Safety Partnership and Community Policing Grants	16.710	98UMWX2506	30,000
<i>Passed Through the Office of Criminal Justice Services</i>			
Byrne Formula Grants	16.579	98-DG-B02-7000	59,193
<i>Passed Through State Department of Alcohol and Drug Addition Services</i>			
National Institute for Juvenile Justice and Delinquency - Combating Underage Drinking	16.542	32-322278-01-UNAGE-P-99-9946 32-2947-00-UNAGE-P-00-9946	47,000 <u>7,229</u>
Total Department of Justice			<u>143,422</u>
TOTAL FEDERAL ASSISTANCE			<u><u>\$3,912,582</u></u>

The accompanying notes are an integral part of this schedule.

HANCOCK COUNTY
NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1999

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

The County passes-through certain Federal assistance received from the Ohio Department of Alcohol and Drug Addiction Services, and the Ohio Department of Mental Health, to other governments or not-for-profit agencies (subrecipients). As described in Note A, the County records expenditures of Federal awards to subrecipients when paid in cash.

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved.

NOTE C - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. Initial loans of this money are recorded as a disbursement on the Schedule of Federal Awards Expenditures (the Schedule). There were no such initial loans made during 1999. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by machinery and equipment and by land and buildings. At December 31, 1999, the gross amount of loans outstanding under this program were \$488,921. There were no delinquent amounts due at December 31, 1999.

NOTE D - MATCHING REQUIREMENTS

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

This page intentionally left blank.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

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

Hancock County
300 South Main Street
Findlay, Ohio 45840-3345

To the Board of Commissioners:

We have audited the financial statements of Hancock County (the County) as of and for the year ended December 31, 1999, and have issued our report thereon dated June 22, 2000, in which we noted that our opinion on the Blanchard Valley Industries component unit was based solely on the report of other auditors. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Blanchard Valley Industries component unit were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated June 22, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 22, 2000.

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

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

Jim Petro
Auditor of State

June 22, 2000



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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

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

Hancock County
300 South Main Street
Findlay, Ohio 45840-3345

To the Board of Commissioners:

Compliance

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

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

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

Internal Control Over Compliance

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be a material weakness. However, we noted a matter involving the internal control over federal programs that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 22, 2000.

Schedule of Federal Awards Expenditures

We have audited the general-purpose financial statements of Hancock County, Ohio, as of and for the year ended December 31, 1999, and have issued our report dated June 22, 2000, in which we noted that our opinion on the Blanchard Valley Industries component unit was based solely on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for the purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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



Jim Petro
Auditor of State

June 22, 2000

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

1. SUMMARY OF AUDITOR'S RESULTS

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

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

None.

3. FINDINGS FOR FEDERAL AWARDS

None

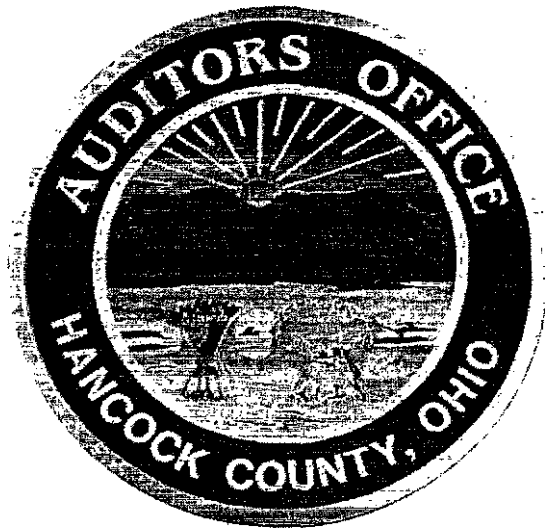
HANCOCK COUNTY
SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 1999

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
1998-60232-001	ORC § 325.08 Clerk of Courts overpayment of compensation.	Yes	
1998-60232-002	ORC § 5705.41(D) certification of funds.	Yes	
1998-60232-003	ORC § 5705.41(B) expenditures in excess of appropriations	No	Significant improvement made that reduced this from a report citation to a management letter comment.
1998-60232-004	ORC §§ 5705.36 & .39 appropriations in excess of estimated resources.	No	Significant improvement made to reduce this from a report citation to a management letter comment.
1998-60232-005	ORC § 5705.10 deficit fund cash.	No	Significant improvement made to reduce this from a report citation to a management letter comment.
1998-60232-006	OMB Circular A-133, Subpart D .400 (d-1 through 7) subrecipient monitoring.	Yes	

HANCOCK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended
December 31, 1999



Anthony P. Iriti
Hancock County Auditor

Prepared by the Hancock County Auditor's Office

HANCOCK COUNTY, OHIO
Comprehensive Annual Financial Report
For the Year Ended December 31, 1999
Table of Contents

I. INTRODUCTORY SECTION	Page
Title Page	i
Table of Contents	ii
Transmittal Letter	v
List of Elected Officials.....	xvii
Organizational Chart.....	xviii
Certificate of Achievement.....	xix
 II. FINANCIAL SECTION	
Report of Independent Accountants	1
General Purpose Financial Statements: (Combined Statements – Overview)	
Combined Balance Sheet – All Fund Types, Account Groups And Discretely Presented Component Units	4
Combined Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Fund Types, Similar Trust Funds and Discretely Presented Component Unit.....	8
Combined Statement of Revenues, Expenditures and Changes in Fund Balances – Budget (Non-GAAP Basis) and Actual – All Governmental Fund Types and Similar Trust Funds.....	10
Combined Statement of Revenues, Expenses and Changes In Fund Equity – Proprietary Fund Type and Similar Trust Funds	13
Statement of Changes in Net Assets – Fiduciary Fund Type	14
Statement of Activities – Component Unit.....	15
Combined Statement of Cash Flows – Proprietary Fund Type and Similar Trust Funds	16
Statement of Cash Flows – Component Unit	18
Combined Statement of Revenues, Expenses and Changes In Fund Equity – Budget (Non-GAAP Basis) and Actual – Proprietary Fund Type and Similar Trust Fund.....	19
Notes to the General Purpose Financial Statements	22

HANCOCK COUNTY, OHIO
Comprehensive Annual Financial Report
For the Year Ended December 31, 1999
Table of Contents (continued)

Combining, Individual Fund and Account Group Statements and Schedules:

Governmental Funds:

General Fund:

Description of Fund	55
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual	56

Special Revenue Funds:

Description of Funds	65
Combining Balance Sheet	67
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	71
Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual	75

Debt Service Funds:

Description of Funds	111
Combining Balance Sheet	112
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	114
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual	117

Capital Projects Funds:

Description of Funds	129
Combining Balance Sheet	131
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	134
Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual	137

Proprietary Fund Types:

Enterprise Funds:

Description of Funds	145
Combining Balance Sheet	146
Combining Statement of Revenues, Expenses And Changes in Fund Equity	147
Combining Statement of Cash Flows	148
Schedules of Revenues, Expenses and Changes in Fund Equity – Budget (Non-GAAP Basis) and Actual	151

HANCOCK COUNTY, OHIO
Comprehensive Annual Financial Report
For the Year Ended December 31, 1999
Table of Contents (continued)

Fiduciary Fund Types:


Description of Funds	154
Combining Balance Sheet	156
Combining Statement of Revenues, Expenditures and Changes in Fund Balances.....	158
Schedules of Revenues, Expenditures and Changes in Fund Balance – Budget (Non-GAAP Basis) and Actual	159
Combining Statement of Changes in Assets and Liabilities – All Agency Funds.....	161

General Fixed Assets Account Group:

Description of Account Group.....	169
Schedule of General Fixed Assets by Function	170
Schedule of Changes in General Fixed Assets by Function	171
Schedule of General Fixed Assets by Source	172

III. STATISTICAL SECTION

Governmental Fund Expenditures by Function – Last Ten Years.....	S1
Governmental Fund Revenues by Source – Last Ten Years	S2
Property Tax Levies and Collections – Real and Public Utility Taxes – Last Ten Years.....	S3
Property Tax Levies and Collections – Tangible Personal Property Taxes – Last Ten Years.....	S4
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years.....	S5
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years	S6
Special Assessments Billed and Collected – Last Ten Years	S8
Computation of Legal Debt Margin	S9
Ratio of Net General Bonded Debt to Assessed Value And Net Bonded Debt Per Capita – Last Ten Years	S10
Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Fund Expenditures – Last Ten Years.....	S11
Computation of Direct and Overlapping General Obligation Bonded Debt.....	S12
Educational Facilities	S13
Property Value and Construction – Last Ten Years	S14
Principle Property Taxpayers	S15
Ten Largest Employers.....	S16
Miscellaneous Statistics.....	S17



Hancock
County **AUDITOR**

ANTHONY P. IRITI

COURTHOUSE • 300 S. MAIN STREET • FINDLAY, OHIO 45840-3345
419-424-7015

June 22, 2000

To the Citizens of Hancock County
And to The Board of County Commissioners:
the Honorable David W. Spahr
the Honorable Stephen F. Oman, and
the Honorable Virginia R. Clymer

As Auditor of Hancock County (County), I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 1999. This report conforms to the generally accepted accounting principals (GAAP) and provides full and complete disclosure of the financial position and operations of the County. The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of the County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of the County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's office.

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes this transmittal letter, a list of elected officials, the County's organizational chart and the Certificate of Achievement for Excellence in Financial Reporting. The financial section includes the Report of Independent Accountants, General Purpose Financial Statements, explanatory notes, and the combining and individual fund and account group financial statements and schedules. The statistical section includes financial and demographic information.

REPORTING ENTITY

For financial reporting purposes, the County includes all funds, account groups, agencies, boards and commissions making up Hancock County (the Primary Government) and its Component Units, in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." The County's primary government includes the financial activities of the Hancock County Board of Mental Retardation and Developmental Disabilities, the Board of Alcohol, Drug Addiction and Mental Health Services, the Human Services Department and all departments and activities that are directly operated by the County elected officials.

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

The County serves as fiscal officer and custodian of funds but is not financially accountable for the Hancock County Health Department, and the Soil and Water Conservation District whose activities are included in this report as agency funds. The Hancock County/City of Findlay Joint Recreation District and the Hancock County Park District are reported as part of the investment trust fund.

The County participates in the Mid West 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 discussed in Note 23 of the General Purpose Financial Statements. The Hancock County/City of Findlay Joint Recreation District and the Findlay-Hancock County Public Library are related organizations discussed in Note 26, and the Joint Board of County Commissioners for the Blanchard River Stream Enhancement Project and the West Central Partnership, Inc. are jointly governed organizations whose relationships to the County are included in Note 27.

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

THE COUNTY AND FORM OF GOVERNMENT

The County

The County is located in northwestern Ohio, approximately 45 miles south of the City of Toledo and 110 miles north of the City of Dayton. Interstate 75, U.S. 224 and U.S. 68, which provide access in all directions, serve the County. 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 recently been constructed and opened in the County because of its location. The location of automotive suppliers and related business in the County has been fostered by the presence of large automotive assembly facilities in Michigan, Ohio and Kentucky, all of which are located close to I-75.

Major railroads serving the County include Conrail and Norfolk and Southern. One interstate highway, and twelve State and U.S. highways serve the County which 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 Timbers International Industrial Park and the Interstate. This road serves as the first leg of a by-pass around the City of Findlay and will open approximately 500 acres of land to development.

The Findlay Municipal Airport provides private air service to the County. Commercial air service is available at Cleveland, Columbus, Toledo, Dayton and Detroit airports, each less than a two-hour drive from the County.

The 1990 census reported Hancock County's population at 65,536. The latest estimate has the County's population at 69,401. This represents a six percent increase since 1990 and ranks the County as the 37th most populous county in the state. The City of Findlay (the City), the county seat, is the largest municipality in the County. In addition to the City of Findlay, 11 villages, 17 townships and a portion of the City of Fostoria and Village of Bluffton are located in the County.

The area of the County is 532 square miles, broken down by tax valuation as follows:

Residential	54.60%
Commercial/Industrial	18.21
Public Utility	5.91
Governmental (including parks)	
And Other Tax Exempt	11.23
Agricultural	10.05

With an enrollment of 4,397 students, the University of Findlay, a four-year institution of higher education, is located in the City of Findlay. Owens Community College South Campus and Southern Ohio College are also located in the City of Findlay. Within commuting distance to the County are numerous public and private two-year and four-year colleges and universities, such as Bowling Green State University, University of Toledo, Lima Technical College, the Ohio State University/Lima Branch, Tiffin University, Ohio Northern University, Bluffton College, and Heidelberg College.

The Arts Partnership of Greater Hancock County coordinates the activities of 14 member organizations in the fields of theater, art music and literature. It brings the Toledo Symphony and other non-resident artists, poets, writers and dancers into area schools and annually sponsors the Riverside Arts Festival. The Findlay-Hancock County Public Library serves the County with the main library, branches and bookmobile. Its collection includes well over 200,000 catalogued items. The Hancock Historical Center preserves the history of the area.

Educational services are provided by the various school districts within the County. A number of special districts and other governmental entities are currently performing particular functions in the County; these include the Hancock Park District (park and recreation facilities and programs), the Hancock County-City of Findlay Joint Recreation District (ice facilities), and the Hancock County Solid Waste District (solid waste management).

The County is directly served by the Blanchard Valley Regional Health Center, a 239-bed acute care hospital located in the City of Findlay and one of the largest general hospitals in Northwest Ohio. The County owns the site of this Health Center which is presently operated by a private non-profit corporation.

Banking and financial services are provided to the County area by offices of commercial banks and savings and loan associations, two of which have their principal offices in the County.

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

Form of Government

The County has only those powers conferred upon it by Ohio Statutes. To govern the County, a three member Board of County Commissioners is elected at large in the even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, the contracting body, and the chief administrator of public services for the County. The Board of Commissioners adopts the annual operating budget and prepares the annual appropriation resolution for expenditures of all County funds. In addition to the Board of County Commissioners, the offices

of County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The County Auditor is elected to a four-year term. One of the Auditor's most important functions is the task of assessing real property for tax purposes. Under State law, a complete reappraisal must be conducted every six years as well as a triennial update between appraisals. Once the County Treasurer collects taxes, the Auditor is responsible for distributing certain taxes to various governmental units. The Auditor is also the chief fiscal officer of the County, and no County contract or obligation may be made without the Auditor's certification that funds for that contract or obligation have been lawfully appropriated, are available for payment, or are in the process of collection. In addition, no account may be paid except by the Auditor's warrant drawn upon the County Treasury. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities. The Auditor is also in charge of the County's bond retirement funds. By state law the Auditor is secretary of the County Board of Revision, the County Budget Commission and the administrator of the County Data Processing Board.

State law requires the Treasurer to collect certain locally assessed taxes. The Treasurer is the distributing agent for expenditures, authorized by the Board upon the Auditor's warrant. The Treasurer must make daily reports showing receipts, payments and balances to the County Auditor, and the books of account must always balance with those of the County Auditor. The Treasurer is a member of the County Board of Revision and the County Investment Committee. In addition, the Treasurer, the Auditor and the Prosecuting Attorney form the County Budget Commission, which plays an important role in the financial administration of County government as well as all local governments throughout the County. Other elected officials are the Prosecuting Attorney, the Clerk of Courts, the Recorder, the Sheriff, the Engineer, three Common Pleas Judges, one designated as Probate and Juvenile Judge, and the Coroner.

The County provides its citizens with a wide range of services including general government (legislative and executive as well as judicial), public safety, public works, human services, health, conservation and recreation, and economic development. The Ohio Court of Appeals Third Appellate District serves Hancock County and 16 surrounding counties.

Department Focus

The County Sheriff is elected to a four-year term and is the head of four major divisions – corrections, patrol, detective and enforcement clerical. Hancock County's Sheriff Heldman has been in office since 1997. In 1999, his emphasis was on Community Oriented Policing. This year, the Corrections division has been honored with two prestigious awards for their outstanding efforts with the Adopt-An-Officer program. This program promotes interaction between officers and students in a problem-solving atmosphere within the school. Throughout the year, the officers and the Sheriff spent many hours with children at various schools. This program was a first of its kind for Hancock County as well as in the State.

The corrections division has the responsibility of housing and overseeing the jail's inmate population. The County jail is a full service facility that houses both female and male prisoners. The 72-bed facility is located in the renovated county home building. 1999 was a record year in booking 2,501 persons. This represents a 16 percent increase over the previous three years. Despite the increase in bookings, the jail average daily population decreased in 1999 due to the opening of the Rehabilitation and Opportunity Center. This center provides the offender an alternative to incarceration and an opportunity to become a productive citizen in the community.

The patrol unit consists of thirty-two employees dedicated to traffic law enforcement, safeguarding property, and investigating crime, complaints and vehicle incidents. They serve individuals with legal notices and participate in Community Oriented Policing functions. The Sheriff's office received grant monies to actively work together with the citizens through new educational programs. One program is called YIELD (Young Individuals Educating Local Drivers) and addresses three key issues: stop signs, seat belts, and driving awareness.

The detective unit is comprised of four deputies and a supervisor. Deputies are assigned cases that typically require in-depth investigation. These cases are the result of community concerns and complaints. The detectives were assigned over 320 cases during 1999 of which 172 were cleared and 117 arrests were made. In addition to their other responsibilities, the deputies opened over 110 new drug cases were opened which demanded many hours and furtherance of justice funds.

The enforcement clerical department handles the filing and maintaining accident and complaint records and citations. Financial matters and personnel issues are responsibilities of this department also. This division received 3,594 civil papers in 1999, processed appraisals on 66 properties and sold 40 of them at Sheriff's sales, and provided 1,070 record checks for citizens.

ECONOMIC CONDITION AND OUTLOOK

The County's economy has grown significantly since the early 1980's. A very interesting change occurred when Mobil Oil attempted a hostile takeover of Marathon Oil, at that time our largest employer. The county and city officials realized how devastating the loss of our largest employer would be to our community. The officials created the Community Development Foundation, patterned after Tupelo, Mississippi, which became the economic development division of the community. The structure was unique because the Foundation members purchased seats on the Board of Directors for a three-year commitment. Business and industry leaders in the County realized the need to diversify our economy. Because of this community effort, Hancock County enjoys one of the most vibrant economies in the State of Ohio.

Hancock County has enjoyed some of the lowest unemployment rates in the State for many years. For example, for the period of 1990 - 1998, the State average unemployment rate was 5.8 percent. The national average for the same period was 6.2 percent. The average unemployment rate for Hancock County was 4.6 percent. The most current statistics show that Hancock County has a workforce of 41,600 of which 40,700 are employed. These figures calculate to a 2.6 percent unemployment rate, the third lowest in the state. These low rates are attributable in large part to increased employment in non-manufacturing industries; however, the manufacturing sector remains the backbone of our economy, with more than 100 manufacturing firms and a large number of companies servicing their needs. Four of the top five employers in Hancock County are manufacturing facilities.

Cooper Tire and Rubber Company was founded in 1914, and three years later moved its headquarters to Findlay, Ohio. Cooper specializes in the manufacturing and marketing of rubber products for consumers and industrial users. Products include automobile and truck tires, inner tubes, vibration control products, hoses and hose assemblies and automotive seal systems. The company became publicly held on July 11, 1960 and is listed on the New York Stock Exchange. In 1991, net sales of the company reached 1 billion dollars, and in 1996, the Findlay plant achieved its 50 million radial tire production milestone. Early in 1997, Cooper announced the purchase of Avon Tyres located in England with distribution centers in France, Germany and Switzerland, marking Cooper's entrée into the European theatre. The following year, Cooper

announced a joint venture with Pirelli Tires of Italy. Today, Cooper Tire and Rubber Company is Hancock County's largest employer with approximately 2,000 employees.

Other manufacturing facilities in the County include Whirlpool Corporation (home appliances, 1,944 employees), Consolidated Biscuit Company (cookies and crackers, 1,262 employees), Intersil Corporation (semiconductor products, 586 employees) and Findlay Industries (upholstered/plastic auto interiors, 775 employees). Other companies include Ball Metal Container Group, Hancor (plastic drainage tubing), and a host of automotive suppliers like Findlex Corporation, G. S. W. Manufacturing, Hisan Incorporated, Molten North American Corporation, Filtech Incorporated and Bridgestone APM Company.

The largest non-manufacturing employer in Hancock County is Marathon Oil Company. Marathon Oil got its start in 1887. At that time, the oil boom had moved west out of the Pennsylvania oil fields. Northwest Ohio was then the country's leading center of oil production. Fourteen independent oil men joined together to form a production company called "The Ohio Oil Company." In 1889, the Rockefeller oil interests purchased Ohio Oil. The headquarters were moved to Findlay in 1905. The Ohio Oil Company resumed operation as an independent company in 1911 as a result of President Teddy Roosevelt's trust busting campaign. In 1962, the company was renamed the Marathon Oil Company, to tie it more closely to its brand-name motor fuel and products. Also, the name change reflected the fact that The Ohio Oil Company had outgrown its provincial beginnings to become a worldwide oil company, active in exploration, production, refining, transportation, and marketing. In 1982, Marathon became a wholly-owned subsidiary of United States Steel Corporation, and the headquarters was moved to Houston, Texas, deemed America's oil capital in 1990. Today, Marathon employs over 4,000 people, not counting foreign and subsidiary company employees. The Findlay location employs 1,495 people.

More recently, Marathon and Ashland Oil companies have joined forces in a joint venture that is headquartered in Hancock County. This merger brought 150 new families to the community.

Through the County's coordinated development efforts and its strategic location, Best Buy and Kohls selected Hancock County for their 752,000 sq. ft and 550,000 sq. ft., respectively, distribution centers' location. The spring of 2000 brought news of a \$77 million, 1.25 million square foot Lowe's Distribution Center to be built along the County's Connector Road. In addition, on-going development is occurring at the County's major industrial park, Tall Timbers Industrial Park, for light and small industries. The complex consists of 215 acres, of which more than 190 acres are presently developed. The remaining lot was sold in 1999 to CASCO Development with plans for a 40,000 square foot structure to be built in 2000.

Construction has continued on the \$60 to \$70 million, 140-acre multi-use development project called Lake Cascades located in the southern portion of the City of Findlay. Plans call for 175,000 square feet of business office space; 60,000 square feet of medical related facilities and single family homes, town houses and apartments around a 40-acre reclaimed stone quarry. The project is presently 75 percent complete with final completion now scheduled for 2002.

Hancock County has also become a commercial and retail center for a multi-county area. The Findlay Village Mall, as well as Wal-Mart, Meijers, Kohls, K-Mart and many other local and national companies, serve retail needs. In addition, in the past five years, Hancock County has experienced a major expansion of the food service industry. During 1999, several of these companies announced plans for expansion such as Wal-Mart and Krogers.

In addition to commercial and retail expansions, Hancock County benefited from eight industrial expansions totaling 693,000 square feet. These projects represent an investment of \$139 million which created and retained over 675 jobs. The projects included Best Buy (278,000 square feet distribution center), Tall Timbers Distribution (175,000 square feet), HyWay Warehousing (103,000 square feet), High Quality Plastics (54,000 square feet), Pressed Paperboard Technology (51,000 square feet), and Filtech (32,000 square feet).

ECONOMIC DEVELOPMENT PROGRAMS

Economic development activities in the County are coordinated through the Community Development Foundation (CDF) and its parent organization, the Findlay-Hancock County Chamber of Commerce. The CDF is a self-funded and directed entity whose mission is to increase investment, employment and tax revenue by growth in Hancock County. It is also committed to attract community leadership and meet the competition for economic development into the 21st century.

One of the core issues to any successful program is the ability to attract individuals of high caliber to actively participate in the organization. These individuals provide the organization with the vision to implement its mission, as well as represent the legitimate concerns of the business community. In this regard, the CDF initiative has been a rousing success.

In 1989, the federal government approved an application for a General Foreign Trade Zone (#151). This trade zone encompasses the majority of the Tall Timbers Industrial Park. Late in 1997, a request was filed to expand the zone to include some existing industries, as well as undeveloped land to the north of Tall Timbers. Approval was granted and effective February of 1999.

MAJOR INITIATIVES

Agricultural Service Center

The Board of County Commissioners financed and constructed a "one-stop shop" for the agricultural businesses during 1999. The project commenced with the new year and saw its first tenants begin to move in at the close of the year. This new 23,587 square-foot building houses federal, state and local units servicing the agricultural community.

County Administration Building

As of January 1999, the Hancock County Commissioners became the new owners of a downtown building known as the Midtowne Center to be used for administrative purposes. Their intent is to move the offices of the Auditor, Treasurer, Recorder, Commissioners, Data Processing, and Microfilming into the new building by the second quarter of 2001. Renovations are to commence in the year 2000. The space vacated in the Courthouse will be renovated to house the Domestic Relation Court with the Common Pleas Court and the Clerk of Courts.

County Home Renovations

In late 1997, the County closed the Colonial Care Center, formerly known as the County Home. In 1998, renovations were made to the building to accommodate the increased space requirements of the County Educational Service Center. In 1999, the Sheriff moved a portion of the County's work-release program known as the Rehabilitation and Opportunity Center (ROC) to this

location. This program houses non-violent offenders from the county court system. Residents are required to pay for their stay at the seventy-two bed facility.

FINANCIAL INFORMATION

Basis of Accounting

The County's accounting system is organized on a "fund basis." Each fund or account group is a self-balancing set of accounts. General government operations are reported on a modified accrual basis. Revenues are recognized when measurable and available. Expenditures are recognized when goods and services are received. The County's proprietary funds are reported on the accrual basis. Revenues are recognized when measurable and earned. Expenses are recognized when incurred.

Internal Accounting Controls

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

The County utilizes a fully automated accounting and payroll system. These systems, linked with the manual auditing of each voucher prior to payment, ensure that the financial information generated is both reliable and accurate.

Budgetary Control

The Board of County Commissioners adopts a permanent appropriation measure in December for the following fiscal year. Although called "permanent," the annual appropriation measure may be, and often is, amended during the fiscal year. Annual appropriations may not exceed the County Budget Commission's Certificate of Estimated Resources, and the County Auditor must certify that the appropriation measure does not exceed the amounts set forth in those estimates.

All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a department and fund. Purchase orders are approved by the department heads and funds are encumbered prior to the expenditure. Those purchase orders that exceed the available appropriation are rejected until additional resources are secured. A computerized certification system allows the Auditor's office to ascertain the status of a department's appropriation prior to authorizing purchases. Additional information on the County's budgetary accounting can be found in Note 2 to the General Purpose Financial Statements.

General Government Functions-Financial Highlights

The following schedule presents a summary of general, special revenue, debt service and capital projects funds revenues for the year ended December 31, 1999, and the amounts and percentages of increases and decreases in relation to the prior year's revenues.

	1998 Amount	1999 Amount	Percent of Total	Difference	Percent
Revenue Source:					
Property Taxes	\$5,628,829	\$5,804,449	14.85%	\$175,620	3.12%
Sales Tax	4,291,730	4,522,478	11.57	230,748	5.38
Permissive MVL Tax	129,316	131,199	0.34	1,883	1.46
Other Local Taxes	74,698	64,691	0.17	(10,007)	(13.40)
Payment in Lieu of Taxes	871,649	851,941	2.18	(19,708)	(2.26)
Charges for Services	4,459,948	4,654,783	11.91	194,835	4.38
Licenses and Permits	119,261	126,354	0.32	7,093	5.95
Fines and Forfeitures	240,829	269,215	0.69	28,386	11.79
Intergovernmental	19,484,640	19,771,548	50.59	286,908	1.47
Special Assessments	321,380	337,724	0.86	16,344	5.09
Interest	1,062,393	1,197,617	3.07	135,224	12.88
Donations and Contributions	38,797	21,776	0.06	(17,021)	(43.87)
All Other Revenue	1,411,775	1,325,125	3.39	(86,650)	(6.14)
Total Revenues	<u>\$38,135,245</u>	<u>\$39,078,900</u>	<u>100.00%</u>	<u>\$943,655</u>	<u>2.48%</u>

Hancock County benefits from the continued construction and sale of new homes. The combination of expansions in retail and consumer consumption provides an increase to sales tax.

Hancock County continues to search for state and federal funding to enhance the social and health services to the community. The Sheriff's Office has been granted new monies for the Community Policing program, and the juvenile court was awarded funding for a feasibility study for the construction and operation of a detention facility.

The following schedule presents a summary of general, special revenue, debt service and capital projects funds expenditures for the year ended December 31, 1999, and the percentage of increases or decreases in relation to prior year's amounts.

	1998 Amount	1999 Amount	Percent of Total	Difference	Percent
Expenditure programs:					
General Government:					
Legislative and Executive	\$4,617,090	\$4,927,175	12.70%	\$310,085	6.72%
Judicial	2,111,030	2,235,303	5.76	124,273	5.90
Public Safety	4,523,806	5,034,004	12.97	510,198	11.28
Public Works	4,006,518	4,798,814	12.38	792,296	19.78
Health	10,387,485	11,039,271	28.45	651,786	6.27
Human Services	6,140,794	6,542,827	16.86	402,033	6.55
Economic Development					
and Assistance	607,764	236,203	0.61	(371,561)	(61.14)
Transportation	42,531	-		(42,531)	
Other	41,839	18,197	0.05	(23,642)	(56.51)
Capital Outlay	1,662,115	1,699,809	4.38	37,694	2.27
Intergovernmental	289,230	299,230	0.77	10,000	3.46
Debt Service:					
Principal Retirement	947,144	981,614	2.53	34,470	3.64
Interest and Fiscal Charges	1,066,723	984,866	2.54	(81,857)	(7.52)
Total Expenditures	\$36,444,069	\$38,797,313	100.00%	\$2,353,244	6.46%

The Community Development funds sought for Hancock County stalled temporarily during a search for a new director in 1999. Intergovernmental revenues for the Community Development Block Grant fund are directly relational to the decline in expenditures.

In general, the County budgeted for three percent increases to salaries and fringes for the year 1999.

The Public Safety category includes the new operations for the Rehabilitation and Opportunity Center of over \$164,000 and includes the expenditures of new grant dollars.

General Fund Balance

The fund balance of the general fund increased from \$3,021,197 to \$3,340,817 during 1999. This increase is due to the reduction in transfers for capital improvements for building renovations and acquisitions.

Enterprise Funds

The Enterprise funds operated by the County consist of the Sanitary Landfill, including the recycling program, the Colonial Care Center and the addition of the newly constructed Agricultural Service Center. Operating revenues were \$1,946,721, with a depreciation expense of \$309,168, net loss of \$144,719 and retained earnings of \$3,705,042. During 1999, the Colonial Care fund remained functional for outstanding receivables and liabilities but has not operated since the closing in fall of 1997. Assets were transferred to other County departments, and the remaining items were auctioned in February of 1998. The fund was closed, and the balance of \$5,661 was transferred to the general fund in 1999.

Fiduciary Funds

Fiduciary funds account for assets held by the county in a trustee capacity or as agent for individuals, private organizations, other governmental units and/or other funds. The fiduciary funds, which Hancock County maintains, are non-expendable and expendable trusts, investment trust and agency funds.

At December 31, 1999, assets held in trust totaled \$952,275, while assets in agency funds totaled \$64,723,612. The County uses some of its agency funds to receive and distribute taxes and state levied revenues for the local governments within the county.

Cash Management

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all monies, is responsible for all investments. An investment policy is established by the Investment Advisory Board which is comprised of the Treasurer, the Chair of the Commissioners, and one other Commissioner chosen by the Chair. Ohio law requires the Board to meet every six months. The Treasurer deposits money in the bank each day in an interest bearing checking account. A cash surplus is calculated daily; excess is invested in order to achieve the highest yields in the safest instruments possible. During 1999, the interest earned by the primary government was \$1,396,392.

Risk Management

The County contracted with the Mid West Pool Risk Management Agency, Inc. for liability, property and crime insurance. The program has a \$25,000 deductible per occurrence. The County also participates in the County Commissioners Association Organization Workers' Compensation Group Rating Program, an insurance purchasing pool. Health care benefits are managed by the Midwest Employee Benefit Consortium (MEBC). The County pays a premium to MEBC for employee medical and life insurance benefits.

Debt Management

As of December 31, 1999, the County's long-term debt consisted of \$17,825,000 in general obligation bonds, \$1,375,000 in special assessment bonds, \$590,362 in OWDA loans and \$171,671 in other loan agreements. The general obligation notes outstanding consisted of \$1,012,000. All notes are backed by the full faith and credit of Hancock County. The County has maintained its Aa3 rating from Moody's Investor Service, Inc. on general obligation bond issues.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

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, 1998. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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 principals 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.

INDEPENDENT AUDIT

Included in this report is an unqualified audit opinion rendered on the County's general purpose financial statements as of and for the year ended December 31, 1999, by Jim Petro, Auditor of the State of Ohio. Their audit was conducted in accordance with generally accepted auditing standards and Governmental Auditing standards, issued by the Comptroller General of the United States. In addition, the audit was designed to meet the requirements of the revised Federal Single Audit Act of 1996 and OMB Circular A-133.

County management plans to continue to subject the County's financial statements to an annual independent audit as part of the preparation of a Comprehensive Annual Financial Report. An annual audit also serves to maintain and strengthen the County's accounting and budgetary controls.

ACKNOWLEDGEMENTS

This report would not have been possible without the dedication, determination, and high professional standards of Charity Rauschenberg, Chief Accountant of the Hancock County Auditor's Office and staff. The guidance given by the staff of the Local Government Services Division of the Auditor of State's office was invaluable and was conducted in a most professional manner.

I would like to thank all of the elected officials, department heads and their staffs for their assistance and cooperation with the preparation of this CAFR. I ask for their continued support of this project and of my efforts toward continuing the sound financial management of Hancock County.

Sincerely,



Anthony P. Iriti
Hancock County Auditor

HANCOCK COUNTY, OHIO

*Elected Officials
December 31, 1999*

COUNTY COMMISSIONERS

David W. Spahr
Stephen F. Oman
Virginia R. Clymer

COUNTY AUDITOR

Anthony P. Iriti

COUNTY CORONER

Dr. Leroy L. Schroeder

COUNTY ENGINEER

Steven C. Wilson

COUNTY PROSECUTOR

Robert A. Fry

COUNTY RECORDER

Anita M. Musgrave

COUNTY SHERIFF

Michael E. Heldman

COUNTY TREASURER

J. R. Brondes

CLERK OF COURTS

Cathy Prosser-Wilcox

COMMON PLEAS JUDGES

Joseph H. Niemeyer
Reginald J. Routson

MAGISTRATE (FAMILY LAW)

Loretta A. Carson

PROBATE COURT JUDGE

Allan H. Davis

Hancock County, Ohio
*Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999*

	Motor Vehicle and Gasoline Tax	Child Support Enforcement Agency	Dog and Kennel
<u>Revenues:</u>			
Property Taxes	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	131,199	0	0
Other Local Taxes	64,691	0	0
Charges for Services	250,880	177,087	8,015
Licenses and Permits	0	0	117,133
Fines and Forfeitures	80,939	0	4,480
Intergovernmental	3,539,006	1,009,309	0
Special Assessments	0	0	0
Interest	58,948	0	0
Donations and Contributions	0	0	0
All Other Revenue	61	101,485	0
<i>Total Revenues</i>	<u>4,125,724</u>	<u>1,287,881</u>	<u>129,628</u>
<u>Expenditures:</u>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	4,268,392	0	0
Health	0	0	156,807
Human Services	0	1,190,859	0
Economic Development and Assistance	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	11,855	0	0
<i>Total Expenditures</i>	<u>4,280,247</u>	<u>1,190,859</u>	<u>156,807</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(154,523)</u>	<u>97,022</u>	<u>(27,179)</u>
<u>Other Financing Sources:</u>			
Operating Transfers - In	0	0	40,000
<i>Excess of Revenue and Other Financing Sources Over (Under) Expenditures</i>	<u>(154,523)</u>	<u>97,022</u>	<u>12,821</u>
<i>Fund Balances at Beginning of Year</i>	1,089,636	89,835	35,648
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>40,149</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$975,262</u>	<u>\$186,857</u>	<u>\$48,469</u>

continued

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, 1998

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



Cary Brueck
President

Jeffrey L. Esler
Executive Director

THIS PAGE WAS INTENTIONALLY LEFT BLANK.



STATE OF OHIO
OFFICE OF THE AUDITOR
JIM PETRO, AUDITOR OF STATE

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

REPORT OF INDEPENDENT ACCOUNTANTS

Hancock County
300 South Main Street
Findlay, Ohio 45840-3345

To the County Commissioners:

We have audited the accompanying general-purpose financial statements of Hancock County, Ohio, (the County) as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the Blanchard Valley Industries discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Blanchard Valley Industries component unit, is based on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Blanchard Valley Industries component unit were not audited in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated June 22, 2000 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of law, regulations, contracts, and grants.

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

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

A handwritten signature in black ink, appearing to read "Jim Petro", written in a cursive style.

Jim Petro
Auditor of State

June 22, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

Hancock County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups and Discretely Presented Component Units
December 31, 1999

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<u>Assets and Other Debits:</u>					
<u>Assets:</u>					
Equity in Pooled Cash and Cash Equivalents	\$3,060,362	\$8,022,719	\$332,402	\$1,594,309	\$1,574,684
Cash and Cash Equivalents in Segregated Accounts	0	167,199	0	0	0
Investments in Segregated Accounts	0	0	0	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	67,231	0	0
Receivables:					
Taxes	397,888	0	0	0	0
Accounts	5,969	23,875	0	0	114,117
Special Assessments	0	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Accrued Interest	139,121	0	0	0	0
Due from Other Funds	102,895	50,272	0	0	0
Due from Other Governments	137,807	419,449	0	0	0
Due from Primary Government	0	0	0	0	0
Due from Component unit	232	0	0	0	0
Due from Agency Funds:					
Property Taxes	1,419,557	4,245,509	631,212	0	0
Special Assessments	0	60,888	2,740,562	8,552	0
Payment in Lieu of Taxes	0	0	849,369	0	0
Other Local Taxes	0	15,591	0	0	0
Due from Other Governments	161,280	0	0	0	0
Materials and Supplies Inventory	102,904	497,555	0	0	17,000
Loans Receivable	0	488,921	0	0	0
Prepaid Items	105,077	155,353	0	0	29,900
<u>Other Assets:</u>					
Deposits	0	0	0	0	0
<u>Restricted Assets:</u>					
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	4,759	0	9,395	134,564
Investments with Fiscal and Escrow Agents	0	0	0	0	2,180,882
Interest Receivable	0	0	0	0	36,842
<u>Fixed Assets:</u>					
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	3,065,829
<u>Other Debits:</u>					
Amount Available in Debt Service Fund for Retirement of General Obligation Debt	0	0	0	0	0
Amount Available in Debt Service Fund for Retirement of Special Assessment Debt	0	0	0	0	0
Amount to be Provided from General Governmental Resources	0	0	0	0	0
Amount to be Provided from Special Assessments	0	0	0	0	0
Total Assets and Other Debits	\$5,633,092	\$14,152,090	\$4,620,776	\$1,612,256	\$7,153,818

Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Units		Totals (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations	Primary Government	Regional Planning Commission	Blanchard Valley Industries	Reporting Entity
\$4,178,131	\$0	\$0	\$18,762,607	\$35,937	\$0	\$18,798,544
675,364	0	0	842,563	0	22,379	864,942
0	0	0	0	0	417,249	417,249
0	0	0	67,231	0	0	67,231
55,754,377	0	0	56,152,265	0	0	56,152,265
263,302	0	0	407,263	0	114,620	521,883
3,247,978	0	0	3,247,978	0	0	3,247,978
849,369	0	0	849,369	0	0	849,369
5,305	0	0	144,426	0	0	144,426
1,593	0	0	154,760	0	0	154,760
698,494	0	0	1,255,750	0	0	1,255,750
0	0	0	0	0	582	582
0	0	0	232	0	0	232
0	0	0	6,296,278	0	0	6,296,278
0	0	0	2,810,002	0	0	2,810,002
0	0	0	849,369	0	0	849,369
0	0	0	15,591	0	0	15,591
0	0	0	161,280	0	0	161,280
174	0	0	617,633	0	1,642	619,275
0	0	0	488,921	0	0	488,921
1,800	0	0	292,130	0	0	292,130
0	0	0	0	0	371	371
0	0	0	148,718	0	0	148,718
0	0	0	2,180,882	0	0	2,180,882
0	0	0	36,842	0	0	36,842
0	33,756,121	0	36,821,950	22,752	138,033	36,982,735
0	0	241,850	241,850	0	0	241,850
0	0	90,552	90,552	0	0	90,552
0	0	18,995,775	18,995,775	0	0	18,995,775
0	0	1,284,448	1,284,448	0	0	1,284,448
<u>\$65,675,887</u>	<u>\$33,756,121</u>	<u>\$20,612,625</u>	<u>\$153,216,665</u>	<u>\$58,689</u>	<u>\$694,876</u>	<u>\$153,970,230</u>

continued

Hancock County, Ohio
Combined Balance Sheet
All Fund Types, Account Groups and Discretely Presented Component Units (continued)
 December 31, 1999

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<u>Liabilities, Fund Equity and Other Credits:</u>					
<u>Liabilities:</u>					
Accounts Payable	\$102,979	\$306,065	\$0	\$2,642	\$30,880
Contracts Payable	2,414	124,183	0	58,114	204,337
Retainage Payable	0	0	0	10,982	0
Accrued Wages	331,205	472,285	0	0	28,455
Compensated Absences Payable	38,714	47,721	0	0	114,669
Due to Other Funds	2,728	41,523	0	0	0
Due to Other Funds:					
Property Taxes	0	0	0	0	0
Special Assessments	0	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Other Local Taxes	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Due to Other Governments	361,137	429,362	0	570	37,349
Due to Primary Government	0	0	0	0	0
Due to Component Unit	0	582	0	0	0
Deferred Revenue	1,453,098	4,315,149	4,221,143	8,552	0
Deposits Held and Due to Others	0	0	0	0	0
Payroll Withholdings	0	0	0	0	0
Matured Bonds Payable	0	0	65,000	0	0
Matured Interest Payable	0	0	2,231	0	0
Accrued Interest Payable	0	883	0	3,366	14,782
Notes Payable	0	212,000	0	811,005	0
Payable from Restricted Assets:					
Closure/Postclosure Costs	0	0	0	0	707,504
Retainage Payable	0	4,759	0	9,395	54,768
Capital Leases Payable	0	0	0	0	0
Undistributed Assets	0	0	0	0	0
Loans Payable	0	0	0	0	0
OWDA Loans Payable	0	0	0	0	0
General Obligation Bonds Payable	0	0	0	0	2,180,000
Special Assessment Bonds Payable with Governmental Commitment	0	0	0	0	0
Total Liabilities	2,292,275	5,954,512	4,288,374	904,626	3,372,744
<u>Fund Equity and Other Credits:</u>					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	76,032
Retained Earnings	0	0	0	0	3,705,042
Net Assets - Unrestricted	0	0	0	0	0
Net Assets Held in Trust for Pool Participants	0	0	0	0	0
Fund Balance:					
Reserved for Encumbrances	79,590	346,861	0	174,276	0
Reserved for Inventory	102,904	497,555	0	0	0
Reserved for Loans Receivable	0	488,921	0	0	0
Reserved for Trust	0	0	0	0	0
Unreserved	3,158,323	6,864,241	332,402	533,354	0
Total Fund Equity and Other Credits	3,340,817	8,197,578	332,402	707,630	3,781,074
Total Liabilities, Fund Equity and Other Credits	\$5,633,092	\$14,152,090	\$4,620,776	\$1,612,256	\$7,153,818

See accompanying notes to the general purpose financial statements

Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Units		Totals (Memorandum Only)
	General	General	Primary Government	Regional	Blanchard	Reporting Entity
	Fixed Assets	Long-Term Obligations		Planning Commission	Valley Industries	
\$0	\$0	\$0	\$442,566	\$0	\$7,713	\$450,279
0	0	0	389,048	0	0	389,048
0	0	0	10,982	0	0	10,982
0	0	0	831,945	0	18,498	850,443
0	0	2,773,592	2,974,696	12,254	0	2,986,950
110,509	0	0	154,760	0	0	154,760
6,296,278	0	0	6,296,278	0	0	6,296,278
2,810,002	0	0	2,810,002	0	0	2,810,002
849,369	0	0	849,369	0	0	849,369
15,591	0	0	15,591	0	0	15,591
161,280	0	0	161,280	0	0	161,280
53,148,671	0	0	53,977,089	6,866	95	53,984,050
0	0	0	0	232	0	232
0	0	0	582	0	0	582
0	0	0	9,997,942	0	0	9,997,942
1,512	0	0	1,512	0	0	1,512
66,167	0	0	66,167	0	0	66,167
0	0	0	65,000	0	0	65,000
0	0	0	2,231	0	0	2,231
0	0	0	19,031	0	0	19,031
0	0	0	1,023,005	0	0	1,023,005
0	0	0	707,504	0	0	707,504
0	0	0	68,922	0	0	68,922
0	0	57,000	57,000	0	0	57,000
1,264,233	0	0	1,264,233	0	0	1,264,233
0	0	171,671	171,671	0	0	171,671
0	0	590,362	590,362	0	0	590,362
0	0	15,645,000	17,825,000	0	0	17,825,000
0	0	1,375,000	1,375,000	0	0	1,375,000
64,723,612	0	20,612,625	102,148,768	19,352	26,306	102,194,426
0	33,756,121	0	33,756,121	0	0	33,756,121
0	0	0	76,032	0	0	76,032
0	0	0	3,705,042	0	0	3,705,042
0	0	0	0	0	668,570	668,570
598,938	0	0	598,938	0	0	598,938
0	0	0	600,727	0	0	600,727
174	0	0	600,633	0	0	600,633
0	0	0	488,921	0	0	488,921
247,000	0	0	247,000	0	0	247,000
106,163	0	0	10,994,483	39,337	0	11,033,820
952,275	33,756,121	0	51,067,897	39,337	668,570	51,775,804
<u>\$65,675,887</u>	<u>\$33,756,121</u>	<u>\$20,612,625</u>	<u>\$153,216,665</u>	<u>\$58,689</u>	<u>\$694,876</u>	<u>\$153,970,230</u>

Hancock County, Ohio
*Combined Statement of Revenues, Expenditures,
and Changes in Fund Balance*
*All Governmental Fund Types, Similar Trust Funds, and
Discretely Presented Component Unit*
For the Year Ended December 31, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Property Taxes	\$1,367,910	\$3,820,625	\$615,914	\$0
Sales Tax	4,522,478	0	0	0
Permissive Motor Vehicle License Tax	0	131,199	0	0
Other Local Taxes	0	64,691	0	0
Payment in Lieu of Taxes	0	0	655,747	196,194
Charges for Services	2,819,334	1,835,449	0	0
Licenses and Permits	8,951	117,403	0	0
Fines and Forfeitures	161,907	107,308	0	0
Intergovernmental	2,595,286	16,658,124	18,304	499,834
Special Assessments	0	104,706	195,013	38,005
Interest	1,109,134	76,062	0	12,421
Rent	74,792	0	126,063	163,609
Donations and Contributions	0	21,776	0	0
All Other Revenue	11,149	691,370	238,505	19,637
<i>Total Revenues</i>	<u>12,670,941</u>	<u>23,628,713</u>	<u>1,849,546</u>	<u>929,700</u>
Expenditures:				
Current:				
General Government:				
Legislative and Executive	4,395,349	531,826	0	0
Judicial	2,040,539	194,764	0	0
Public Safety	4,237,722	796,282	0	0
Public Works	81,289	4,341,351	0	376,174
Health	243,389	10,795,882	0	0
Human Services	384,571	6,158,256	0	0
Economic Development and Assistance	0	236,203	0	0
Other	5,782	0	12,415	0
Capital Outlay	0	76,974	0	1,622,835
Intergovernmental	299,230	0	0	0
Debt Service:				
Principal Retirement	69,814	2,035	909,765	0
Interest and Fiscal Charges	17,614	12,197	760,474	194,581
<i>Total Expenditures</i>	<u>11,775,299</u>	<u>23,145,770</u>	<u>1,682,654</u>	<u>2,193,590</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>895,642</u>	<u>482,943</u>	<u>166,892</u>	<u>(1,263,890)</u>
Other Financing Sources (Uses):				
Proceeds from Disposal of Fixed Assets	10,800	0	0	0
Operating Transfers - In	0	91,162	0	500,000
Operating Transfers - In from Primary Government	0	0	0	0
Proceeds from Sale of Bonds	0	0	0	5,310,000
Operating Transfers - Out	(602,574)	0	0	0
Operating Transfers - Out to Component Unit	(15,693)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(607,467)</u>	<u>91,162</u>	<u>0</u>	<u>5,810,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>288,175</u>	<u>574,105</u>	<u>166,892</u>	<u>4,546,110</u>
<i>Fund Balance (Deficit) at Beginning of Year (Restated - Note 3)</i>	<u>3,021,197</u>	<u>7,571,694</u>	<u>165,510</u>	<u>(3,838,480)</u>
<i>Residual Equity Transfer In</i>	<u>5,661</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Increase in Reserve for Inventory</i>	<u>25,784</u>	<u>51,779</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$3,340,817</u>	<u>\$8,197,578</u>	<u>\$332,402</u>	<u>\$707,630</u>

See accompanying notes to the general purpose financial statements

Fiduciary Fund Type	Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
Expendable Trust	Primary Government	Regional Planning Commission	Reporting Entity
\$0	\$5,804,449	\$0	\$5,804,449
0	4,522,478	0	4,522,478
0	131,199	0	131,199
0	64,691	0	64,691
0	851,941	0	851,941
0	4,654,783	177,365	4,832,148
0	126,354	0	126,354
0	269,215	0	269,215
0	19,771,548	0	19,771,548
0	337,724	0	337,724
0	1,197,617	0	1,197,617
0	364,464	0	364,464
6,611	28,387	0	28,387
149,301	1,109,962	0	1,109,962
155,912	39,234,812	177,365	39,412,177
0	4,927,175	0	4,927,175
0	2,235,303	0	2,235,303
0	5,034,004	0	5,034,004
0	4,798,814	0	4,798,814
160,396	11,199,667	0	11,199,667
0	6,542,827	0	6,542,827
0	236,203	175,292	411,495
0	18,197	0	18,197
0	1,699,809	0	1,699,809
0	299,230	0	299,230
0	981,614	0	981,614
0	984,866	0	984,866
160,396	38,957,709	175,292	39,133,001
(4,484)	277,103	2,073	279,176
0	10,800	0	10,800
0	591,162	0	591,162
0	0	15,693	15,693
0	5,310,000	0	5,310,000
0	(602,574)	0	(602,574)
0	(15,693)	0	(15,693)
0	5,293,695	15,693	5,309,388
(4,484)	5,570,798	17,766	5,588,564
34,107	6,954,028	21,571	6,975,599
0	5,661	0	5,661
	77,563		77,563
\$29,623	\$12,608,050	\$39,337	\$12,647,387

Hancock County, Ohio
*Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types and Similar Trust Funds
For the Year Ended December 31, 1999*

	General Fund			Special Revenue Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Property Taxes	\$1,410,587	\$1,367,910	(\$42,677)	\$4,008,101	\$3,819,548	(\$188,553)
Sales Tax	3,900,000	4,477,768	577,768	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	125,000	132,337	7,337
Other Local Taxes	0	0	0	55,000	62,540	7,540
Payment in Lieu of Taxes	0	0	0	0	0	0
Charges for Services	2,579,239	2,838,602	259,363	1,441,872	1,835,713	393,841
Licenses and Permits	9,810	8,951	(859)	108,565	117,403	8,838
Fines and Forfeitures	116,500	110,768	(5,732)	106,100	102,077	(4,023)
Intergovernmental	2,553,462	2,564,778	11,316	17,904,331	16,697,108	(1,207,223)
Special Assessments	0	0	0	106,575	104,706	(1,869)
Interest	800,000	1,149,785	349,785	25,000	59,494	34,494
Rental Income	50,000	74,792	24,792	0	0	0
Donations and Contributions	0	0	0	19,125	14,154	(4,971)
Other	4,310	8,547	4,237	280,826	311,637	30,811
Total Revenues	11,423,908	12,601,901	1,177,993	24,180,495	23,256,717	(923,778)
Expenditures:						
Current:						
General Government:						
Legislative and Executive	5,777,534	4,618,503	1,159,031	740,177	600,562	139,615
Judicial	2,178,020	1,994,761	183,259	319,736	197,219	122,517
Public Safety	4,411,758	4,384,732	27,026	978,715	802,797	175,918
Public Works	107,280	78,289	28,991	4,847,694	4,609,683	238,011
Health	370,736	243,389	127,347	13,194,381	11,259,223	1,935,158
Human Services	540,942	384,492	156,450	6,898,629	6,201,149	697,480
Economic Development and Assistance	0	0	0	529,804	301,853	227,951
Transportation	0	0	0	42,500	0	42,500
Capital Outlay	0	0	0	428,543	78,906	349,637
Intergovernmental	299,230	299,230	0	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
Total Expenditures	13,685,500	12,003,396	1,682,104	27,980,179	24,051,392	3,928,787
Excess of Revenues Over (Under) Expenditures	(2,261,592)	598,505	2,860,097	(3,799,684)	(794,675)	3,005,009
Other Financing Sources (Uses):						
Proceeds of Notes	0	0	0	0	0	0
Proceeds of Bonds	0	0	0	0	0	0
Proceeds from Disposal of Fixed Assets	0	10,800	10,800	0	0	0
Other Financing Sources	400	1,816	1,416	321,333	392,023	70,690
Other Financing Uses	0	0	0	0	0	0
Advances - In	0	63,000	63,000	0	12,000	12,000
Advances - Out	0	(57,000)	(57,000)	0	(18,000)	(18,000)
Operating Transfers - In	100,000	5,661	(94,339)	183,800	91,162	(92,638)
Operating Transfers - Out	(614,074)	(601,574)	12,500	(251,844)	(150,000)	101,844
Operating Transfers - Out to Component Unit	(15,693)	(15,693)	0	0	0	0
Total Other Financing Sources (Uses)	(529,367)	(592,990)	(63,623)	253,289	327,185	73,896
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,790,959)	5,515	2,796,474	(3,546,395)	(467,490)	3,078,905
Fund Balances at Beginning of Year	2,462,195	2,462,195	0	6,799,013	6,799,013	0
Unexpended Prior Year Encumbrances	359,098	359,098	0	888,548	888,548	0
Fund Balances at End of Year	\$30,334	\$2,826,808	\$2,796,474	\$4,141,166	\$7,220,071	\$3,078,905

Debt Service Funds			Capital Projects Funds			Expendable Trust Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$636,557	\$615,914	(\$20,643)	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
836,080	834,161	(1,919)	17,810	17,810	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	18,304	18,304	422,174	499,834	77,660	0	0	0
200,663	200,599	(64)	47,478	32,389	(15,089)	0	0	0
0	12,239	12,239	2,000	1,865	(135)	0	0	0
290,542	289,672	(870)	0	0	0	0	0	0
0	0	0	0	0	0	1,000	6,611	5,611
238,505	238,505	0	25,000	18,082	(6,918)	0	0	0
<u>2,202,347</u>	<u>2,209,394</u>	<u>7,047</u>	<u>514,462</u>	<u>569,980</u>	<u>55,518</u>	<u>1,000</u>	<u>6,611</u>	<u>5,611</u>
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	376,174	376,174	0	0	0	0
0	0	0	0	0	0	4,553	1,656	2,897
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	2,120,344	1,858,679	261,665	0	0	0
0	0	0	0	0	0	0	0	0
7,847,942	7,379,815	468,127	0	64,200	(64,200)	0	0	0
980,153	1,079,393	(99,240)	0	3,210	(3,210)	0	0	0
<u>8,828,095</u>	<u>8,459,208</u>	<u>368,887</u>	<u>2,496,518</u>	<u>2,302,263</u>	<u>194,255</u>	<u>4,553</u>	<u>1,656</u>	<u>2,897</u>
<u>(6,625,748)</u>	<u>(6,249,814)</u>	<u>375,934</u>	<u>(1,982,056)</u>	<u>(1,732,283)</u>	<u>249,773</u>	<u>(3,553)</u>	<u>4,955</u>	<u>8,508</u>
1,016,975	1,021,385	4,410	0	11,005	11,005	0	0	0
5,310,000	5,399,855	89,855	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
(12,415)	(12,415)	0	0	0	0	0	0	0
0	0	0	0	45,000	45,000	0	0	0
0	0	0	0	(45,000)	(45,000)	0	0	0
150,000	150,000	0	0	500,000	500,000	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<u>6,464,560</u>	<u>6,558,825</u>	<u>94,265</u>	<u>0</u>	<u>511,005</u>	<u>511,005</u>	<u>0</u>	<u>0</u>	<u>0</u>
(161,188)	309,011	470,199	(1,982,056)	(1,221,278)	760,778	(3,553)	4,955	8,508
166,378	166,378	0	2,321,144	2,321,144	0	7,934	7,934	0
0	0	0	93,555	93,555	0	435	435	0
<u>\$5,190</u>	<u>\$475,389</u>	<u>\$470,199</u>	<u>\$432,643</u>	<u>\$1,193,421</u>	<u>\$760,778</u>	<u>\$4,816</u>	<u>\$13,324</u>	<u>\$8,508</u>

continued

Hancock County, Ohio
*Combined Statement of Revenues, Expenditures, and
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual
All Governmental Fund Types and Similar Trust Funds (continued)
For the Year Ended December 31, 1999*

	Totals (Memorandum Only)		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$6,055,245	\$5,803,372	(\$251,873)
Sales Tax	3,900,000	4,477,768	577,768
Permissive Motor Vehicle License Tax	125,000	132,337	7,337
Other Local Taxes	55,000	62,540	7,540
Payment in Lieu of Taxes	853,890	851,971	(1,919)
Charges for Services	4,021,111	4,674,315	268,201
Licenses and Permits	118,375	126,354	7,979
Fines and Forfeitures	222,600	212,845	(9,755)
Intergovernmental	20,879,967	19,780,024	(1,099,943)
Special Assessments	354,716	337,694	(17,022)
Interest	827,000	1,223,383	396,383
Rental Income	340,542	364,464	23,922
Donations and Contributions	20,125	20,765	640
Other	548,641	576,771	28,130
Total Revenues	38,322,212	38,644,603	322,391
Expenditures:			
Current:			
General Government:			
Legislative and Executive	6,517,711	5,219,065	1,298,646
Judicial	2,497,756	2,191,980	305,776
Public Safety	5,390,473	5,187,529	202,944
Public Works	5,331,148	5,064,146	267,002
Health	13,569,670	11,504,268	2,065,402
Human Services	7,439,571	6,585,641	853,930
Economic Development and Assistance	529,804	301,853	227,951
Transportation	42,500	0	42,500
Capital Outlay	2,548,887	1,937,585	611,302
Intergovernmental	299,230	299,230	0
Debt Service:			
Principal Retirement	7,847,942	7,444,015	403,927
Interest and Fiscal Charges	980,153	1,082,603	(102,450)
Total Expenditures	52,994,845	46,817,915	6,176,930
Excess of Revenues Over (Under) Expenditures	(14,672,633)	(8,173,312)	6,499,321
Other Financing Sources (Uses):			
Proceeds of Notes	1,016,975	1,032,390	15,415
Proceeds of Loans	5,310,000	5,399,855	89,855
Proceeds from Disposal of Fixed Assets	0	10,800	10,800
Other Financing Sources	321,733	393,839	72,106
Other Financing Uses	(12,415)	(12,415)	0
Advances - In	0	120,000	120,000
Advances - Out	0	(120,000)	(120,000)
Operating Transfers - In	433,800	746,823	313,023
Operating Transfers - Out	(865,918)	(751,574)	114,344
Operating Transfers - Out to Component Unit	(15,693)	(15,693)	0
Total Other Financing Sources (Uses)	6,188,482	6,804,025	615,543
Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(8,484,151)	(1,369,287)	7,114,864
Fund Balances at Beginning of Year	11,756,664	11,756,664	0
Unexpended Prior Year Encumbrances	1,341,636	1,341,636	0
Fund Balances at End of Year	\$4,614,149	\$11,729,013	\$7,114,864

See accompanying notes to the general purpose financial statements

Hancock County, Ohio
*Combined Statement of Revenues, Expenses, and
 Changes in Fund Equity*
Proprietary Fund Type and Similar Trust Funds
 For the Year Ended December 31, 1999

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Nonexpendable Trust	Primary Government
Operating Revenues:			
Charges for Services	\$1,944,788	\$0	\$1,944,788
Interest	0	20,417	20,417
Contributions and Donations	0	8,657	8,657
Other Operating Revenues	1,933	0	1,933
<i>Total Operating Revenues</i>	<u>1,946,721</u>	<u>29,074</u>	<u>1,975,795</u>
Operating Expenses:			
Personal Services	484,076	0	484,076
Fringe Benefits	150,271	0	150,271
Contractual Services	684,995	24,326	709,321
Materials and Supplies	210,386	0	210,386
Closure and Postclosure	113,758	0	113,758
Depreciation	309,168	0	309,168
<i>Total Operating Expenses</i>	<u>1,952,654</u>	<u>24,326</u>	<u>1,976,980</u>
<i>Operating Income (Loss)</i>	<u>(5,933)</u>	<u>4,748</u>	<u>(1,185)</u>
Non-Operating Revenues (Expenses):			
Interest	147,263	0	147,263
Decrease in Fair Value of Investments	(233,151)	0	(233,151)
Interest and Fiscal Charges	(62,835)	0	(62,835)
Loss on Sale of Fixed Assets	(1,475)	0	(1,475)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(150,198)</u>	<u>0</u>	<u>(150,198)</u>
<i>Income (Loss) Before Operating Transfers</i>	<u>(156,131)</u>	<u>4,748</u>	<u>(151,383)</u>
Operating Transfers - In	11,412	0	11,412
<i>Net Income (Loss)</i>	<u>(144,719)</u>	<u>4,748</u>	<u>(139,971)</u>
<i>Retained Earnings/Fund Balance at Beginning of Year</i>	3,858,180	318,966	4,177,146
Residual Equity Transfer Out	(8,419)	0	(8,419)
<i>Retained Earnings/Fund Balance at End of Year</i>	<u>3,705,042</u>	<u>323,714</u>	<u>4,028,756</u>
<i>Contributed Capital at Beginning of Year</i>	70,032	0	70,032
Transfer of Fixed Assets from General Fixed Asset Account Group	6,000	0	6,000
<i>Contributed Capital at End of Year</i>	<u>76,032</u>	<u>0</u>	<u>76,032</u>
<i>Fund Equity at End of Year</i>	<u><u>3,781,074</u></u>	<u><u>323,714</u></u>	<u><u>4,104,788</u></u>

See accompanying notes to the general purpose financial statements

Hancock County, Ohio
Statement of Changes in Net Assets
Fiduciary Fund Type
For the Year Ended December 31, 1999

	Investment Trust
<u>Revenues:</u>	
Interest	\$31,095
<i>Total Revenues</i>	<i>31,095</i>
<u>Expenses:</u>	
Operating Expenses	0
<i>Total Expenses</i>	<i>0</i>
<i>Net Increase in Assets Resulting from Operations</i>	31,095
Distribution to Participants	(30,958)
Capital Transactions	48,261
<i>Total Increase in Net Assets</i>	<i>48,398</i>
<i>Net Assets Beginning of Year</i>	<i>550,540</i>
<i>Net Assets End of Year</i>	<i>\$598,938</i>

See accompanying notes to the general purpose financial statements

Hancock County, Ohio
Statement of Activities
Component Unit
For the Year Ended December 31, 1999

	Blanchard Valley Industries
<u>Operating Revenues:</u>	
Workshop	\$169,946
Job Placement	470,639
Restaurant	40,660
Donated Management Services	90,715
	<i>Total Operating Revenues</i> 771,960
<u>Operating Expenses:</u>	
Workshop	165,461
Job Placement	394,283
Restaurant	41,343
General and Administrative	163,080
	<i>Total Operating Expenses</i> 764,167
Excess of Operating Revenues Over Operating Expenses	7,793
<u>Nonoperating Revenues:</u>	
Vending Machine Income	933
Realized and Unrealized Gains on Investments	39,308
Investment Income	9,180
Miscellaneous Income	13,294
	<i>Total Nonoperating Revenues</i> 62,715
<i>Change in Unrestricted Net Assets</i>	70,508
<i>Net Assets at Beginning of Year</i>	598,062
<i>Net Assets at End of Year</i>	\$668,570

See accompanying notes to the general purpose financial statements

Hancock County, Ohio
Combined Statement of Cash Flows
Proprietary Fund Type and Similar Trust Funds
For the Year Ended December 31, 1999

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Nonexpendable Trust	Primary Government
<u>Increase (Decrease in Cash and Cash Equivalents)</u>			
<u>Cash Flows from Operating Activities:</u>			
Cash Received from Customers	\$1,964,332	\$0	\$1,964,332
Cash Received from Contributions	0	8,657	8,657
Cash Received from Other Operating Revenue	1,933	0	1,933
Cash Payments for Personal Services	(452,385)	0	(452,385)
Cash Payments for Fringe Benefits	(149,516)	0	(149,516)
Cash Payments for Contractual Services	(595,623)	(26,126)	(621,749)
Cash Payments for Materials and Supplies	(200,622)	0	(200,622)
Cash Payments for Quasi-External Transactions with Other Funds	(29,076)	0	(29,076)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>539,043</u>	<u>(17,469)</u>	<u>521,574</u>
<u>Cash Flows from Nonoperating Activities:</u>			
Residual Equity transfer to General Fund	(5,661)	0	(5,661)
Cash Received from Transfer-In	10,412	0	10,412
<i>Net Cash Provided by Nonoperating Activities</i>	<u>4,751</u>	<u>0</u>	<u>4,751</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>			
Acquisition of Fixed Assets	(433,802)	0	(433,802)
Construction of Fixed Assets	(1,603,435)	0	(1,603,435)
Proceeds from Sale of Fixed Asset	800	0	800
Proceeds from Sale of Bonds	2,182,177	0	2,182,177
Proceeds from Sale of Notes	2,158,738	0	2,158,738
Payment of Principal on Equipment Loan	(86,108)	0	(86,108)
Payment of Principal on Notes	(2,112,182)	0	(2,112,182)
Interest Paid on Notes	(48,053)	0	(48,053)
Issuance Costs Paid on Notes	(46,556)	0	(46,556)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>11,579</u>	<u>0</u>	<u>11,579</u>
<u>Cash Flows from Investing Activities:</u>			
Purchase of Investments	(428,844)	0	(428,844)
Sales of Investments	120,000	0	120,000
Cash Received for Interest	135,705	19,327	155,032
<i>Net Cash Flows Provided by (Used for) Investing Activities</i>	<u>(173,139)</u>	<u>19,327</u>	<u>(153,812)</u>
<i>Net Increase in Cash and Cash Equivalents</i>	382,234	1,858	384,092
<i>Equity in Cash and Cash Equivalents at Beginning of Year</i>	<u>1,327,014</u>	<u>314,751</u>	<u>1,641,765</u>
<i>Equity in Cash and Cash Equivalents at End of Year</i>	<u>\$1,709,248</u>	<u>\$316,609</u>	<u>\$2,025,857</u>

continued

Hancock County, Ohio
Combined Statement of Cash Flows
Proprietary Fund Type and Similar Trust Funds (continued)
For the Year Ended December 31, 1999

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Nonexpendable Trust	Primary Government
Reconciliation of Operating Income to Net Cash Provided by (Used for) Operating Activities:			
Operating Income	(\$5,933)	\$4,748	(\$1,185)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used for) Operating Activities:			
Depreciation	309,168	0	309,168
Interest	0	(19,327)	(19,327)
Changes in Assets and Liabilities:			
Decrease in Accounts Receivable	19,544	0	19,544
Increase in Interest Receivable	0	(1,090)	(1,090)
Decrease in Inventory of Supplies	1,662	0	1,662
(Increase) Decrease in Prepaid Items	21,661	(1,800)	19,861
Increase in Accounts Payable	12,785	0	12,785
Increase in Contracts Payable	49,894	0	49,894
Increase in Accrued Wages	3,458	0	3,458
Increase in Compensated Absences	28,233	0	28,233
Decrease in Due to Other Funds	(14,101)	0	(14,101)
Increase in Closure/Postclosure	113,758	0	113,758
Decrease in Intergovernmental Payable	(1,086)	0	(1,086)
Net Cash Provided by (Used for) Operating Activities	\$539,043	(\$17,469)	\$521,574
Reconciliation of Trust and Agency Funds:			
Cash and Cash Equivalents - All Fiduciary Funds Types		\$4,853,495	
Cash and Cash Equivalents - All Expendable Trust Funds		(29,449)	
Cash and Cash Equivalents - All External Investment Pools		(598,938)	
Cash and Cash Equivalents - All Agency Funds		(3,908,499)	
Cash and Cash Equivalents - Nonexpendable Trust Fund		\$316,609	

Non-Cash Capital and Investing Transactions:

The sanitary landfill received fixed assets with a fair value of \$6,000 from the General Fixed Assets Account Group. In 1999, the landfill purchased \$2,758 in computer equipment and transferred to the General Fixed Assets Account Group. The fair value of the sanitary landfill investments decreased by \$233,151.

See accompanying notes to the general purpose financial statements

Hancock County, Ohio
Statement of Cash Flows
Component Unit
For the Year Ended December 31, 1999

	Blanchard Valley Industries
<u>Cash Flows from Operating Activities:</u>	
Change in Net Assets	\$70,508
Adjustments to Reconcile Change in Net Assets to Net Cash from Operating Activities:	
Depreciation	41,595
Realized and Unrealized Gain on Investments	(39,308)
Changes in Operating Assets and Liabilities:	
Increase in Assets:	
Accounts Receivable	(29,288)
Restaurant Inventory	(88)
Decrease in Liabilities - Accounts Payable and Other Accrued Liabilities	(21,006)
<i>Net Cash Provided by Operating Activities</i>	22,413
<u>Cash Flows from Investing Activities:</u>	
Purchase of Property and Equipment	(22,871)
Purchase of Investments	(28,410)
<i>Net Cash Used in Investing Activities</i>	(51,281)
Net Decrease in Cash and Cash Equivalents	(28,868)
Cash and Cash Equivalents at Beginning of Year	51,247
Cash and Cash Equivalents at End of Year	\$22,379

See accompanying notes to the general purpose financial statements

Hancock County, Ohio
*Combined Statement of Revenues, Expenses, and
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
Proprietary Fund Type and Similar Trust Fund
For the Year Ended December 31, 1999*

	Enterprise		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
Revenues:			
Charges for Services	\$1,902,113	\$1,964,332	\$62,219
Interest	0	135,486	135,486
Donations and Contributions	0	0	0
Other Revenues	20,000	83,571	63,571
Proceeds of Notes	2,112,182	2,158,738	46,556
Proceeds of Bonds	1,820,000	2,182,177	362,177
<i>Total Revenues</i>	<u>5,854,295</u>	<u>6,524,304</u>	<u>670,009</u>
Expenses:			
Current:			
Personal Services	531,025	510,256	20,769
Fringe Benefits	166,910	149,516	17,394
Contractual Services	931,243	838,742	92,501
Materials and Supplies	238,108	197,606	40,502
Closure and Post Closure	203,451	0	203,451
Capital Outlay	2,173,527	2,145,843	27,684
Debt Service:			
Principal Retirement	2,198,290	2,198,290	0
Interest and Fiscal Charges	48,053	94,609	(46,556)
<i>Total Expenses</i>	<u>6,490,607</u>	<u>6,134,862</u>	<u>355,745</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	<u>(636,312)</u>	<u>389,442</u>	<u>1,025,754</u>
Operating Transfers - In	57,963	10,412	(47,551)
Operating Transfers - Out	(58,999)	(5,661)	53,338
<i>Excess of Revenues Over (Under) Expenses and Transfers</i>	<u>(637,348)</u>	<u>394,193</u>	<u>1,031,541</u>
<i>Fund Equity at Beginning of Year</i>	3,140,644	3,140,644	0
<i>Unexpended Prior Year Encumbrances</i>	<u>100,120</u>	<u>100,120</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$2,603,416</u>	<u>\$3,634,957</u>	<u>\$1,031,541</u>

continued

Hancock County, Ohio
*Combined Statement of Revenues, Expenses, and
 Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual
 Proprietary Fund Type and Similar Trust Fund (continued)
 For the Year Ended December 31, 1999*

	Nonexpendable Trust		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$0	\$0
Interest	16,000	19,006	3,006
Donations and Contributions	9,000	8,657	(343)
Other Revenues	0	0	0
Proceeds of Notes	0	0	0
Proceeds of Bonds	0	0	0
<i>Total Revenues</i>	<u>25,000</u>	<u>27,663</u>	<u>2,663</u>
Expenses:			
Current:			
Personal Services	0	0	0
Fringe Benefits	0	0	0
Contractual Services	30,000	26,126	3,874
Materials and Supplies	0	0	0
Closure and Post Closure	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenses</i>	<u>30,000</u>	<u>26,126</u>	<u>3,874</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	<u>(5,000)</u>	<u>1,537</u>	<u>6,537</u>
Operating Transfers - In	0	0	0
Operating Transfers - Out	0	0	0
<i>Excess of Revenues Over (Under) Expenses and Transfers</i>	<u>(5,000)</u>	<u>1,537</u>	<u>6,537</u>
<i>Fund Equity at Beginning of Year</i>	308,440	308,440	0
<i>Unexpended Prior Year Encumbrances</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$303,440</u>	<u>\$309,977</u>	<u>\$6,537</u>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$1,902,113	\$1,964,332	\$62,219
16,000	154,492	138,492
9,000	8,657	(343)
20,000	83,571	63,571
2,112,182	2,158,738	46,556
1,820,000	2,182,177	362,177
<u>5,879,295</u>	<u>6,551,967</u>	<u>672,672</u>
531,025	510,256	20,769
166,910	149,516	17,394
961,243	864,868	96,375
238,108	197,606	40,502
203,451	0	203,451
2,173,527	2,145,843	27,684
2,198,290	2,198,290	0
48,053	94,609	(46,556)
<u>6,520,607</u>	<u>6,160,988</u>	<u>359,619</u>
<u>(641,312)</u>	<u>390,979</u>	<u>1,032,291</u>
57,963	10,412	(47,551)
<u>(58,999)</u>	<u>(5,661)</u>	<u>53,338</u>
(642,348)	395,730	1,038,078
3,449,084	3,449,084	0
100,120	100,120	0
<u>\$2,906,856</u>	<u>\$3,944,934</u>	<u>\$1,038,078</u>

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999

NOTE 1 - REPORTING ENTITY

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 County Auditor, Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, 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.

A reporting entity is comprised of the primary government, component units and other organizations that are included to insure that 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 addiction and mental health services, the board of mental retardation and developmental disabilities, the human services department and all departments and activities that are operated directly by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable 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 whom the County approves the budget, the levying of taxes or the issuance of debt.

Discretely Presented Component Units: The component units columns in the combined financial statements include the financial data of the County's other component units. They are reported in a separate column to emphasize that they are legally separate from the County.

Blanchard Valley Industries (Workshop). Blanchard Valley Industries is a legally separate, not-for-profit corporation, served by a board of trustees whose appointment is approved by the board of trustees and confirmed to the Hancock County Board of Mental Retardation and Developmental Disabilities (MRDD). The Workshop, under a contractual agreement with the Hancock County Board of Mental Retardation and Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Hancock County. The Hancock County Board of MRDD provides the Workshop 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 Workshop. Based on the significant services and resources provided by the County to the Workshop, and the Workshop's sole purpose of providing assistance to the retarded and handicapped adults of Hancock County, the Workshop is presented as a component unit of Hancock County. Separately issued financial statements can be obtained from Blanchard Valley Industries of Hancock County, 1700 East Sandusky Street, Findlay, Ohio 45840.

HANCOCK COUNTY, OHIO

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

For the Year Ended December 31, 1999

(Continued)

Hancock Regional Planning Commission. The Hancock County 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, which includes 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 their own budget, authorizes expenditures, hires and fires staff, and does not rely on the County to finance deficits. The County serves as fiscal agent for the Commission.

Note disclosures for Blanchard Valley Industries and the Hancock County Regional Planning Commission are reflected in Note 28 of the notes to the general purpose financial statements.

The County Treasurer, as the custodian of public funds, invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as fiscal agent but is not financially accountable for the organization. Accordingly the activity of the following districts and agencies is presented as agency funds within the County's financial statements:

- Hancock County Soil and Water Conservation District
- Hancock County Park District
- Hancock County General Health District
- Local Emergency Planning Commission
- Hancock County Preventive Health Co-Op
- Hancock County Family and Children First Council

The County is associated with certain organizations which are defined as Insurance Pools. These organizations are presented in Note 23 to the general purpose financial statements:

- Mid West Pool Risk Management Agency, Inc.
- Midwest Employee Benefit Consortium
- County Commissioners Association of Ohio Workers' Compensation Group Rating Program

Related Organization: Hancock County officials are responsible for appointing members to the boards of other legally separate organizations. Except for the Hancock County/City of Findlay Joint Recreation District and Findlay-Hancock County Public Library the County does not appoint a majority of the board members. (See Note 26)

Jointly Governed Organizations: The County participates in two jointly governed organizations with other Ohio local governments. The Joint Board of County Commissioners for the Blanchard River Stream Enhancement is a jointly governed organization among six counties. The second organization is the West Central Partnership, Incorporated (the Partnership). The Partnership consists of eight member counties. (See Note 27)

Although the following entities may be related to the County in that they share the County name and the County may provide resources to support them as monies are available, the governing authorities of these entities are selected independently of Hancock County officials. Each individual governing authority may: (1) designate its own management; (2) control their operations; (3) review, approve and revise its own budget; (4) function as fiscal manager by controlling the collection and disbursement of funds and holding title to assets; and (5) generate their own revenue. The following organizations have been excluded from the reporting entity of the County:

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

Blanchard Valley Hospital
Hancock County Board of Education
Hancock County Humane Society
Hancock County Fair Board
Hancock County Legal Services Inc.
Hancock County Mental Health Clinic
Hancock County Historical Museum Association
Hancock Wood Electric Co-Op
Hancock Recreational Center Inc.
Hancock County Law Library
Hancock County Economic Development Corporation
Senior Citizens Center
Community Improvement Corporation
Community Action Commission
Findlay - Hancock County Convention and Visitors Bureau
Hancock County Agency on Aging, Inc.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. Under the guidelines of Governmental Accounting Standards Board Statement No. 20, the County has elected to apply Financial Accounting Standards Board statements and interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements. The information in these notes generally relates to the primary government. Information related to the component units is specifically identified in Note 28.

A. Basis of Presentation - Fund Accounting:

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

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

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

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

Governmental Fund Types:

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

General Fund. The general fund is used to account for all financial resources of the County except those required to be accounted for in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

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 expenditure for specified purposes.

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 and special assessment long-term debt principal, interest and related costs.

Capital Projects Funds. The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by enterprise funds and trust funds).

Proprietary Fund Type:

The proprietary funds are used to account for the County's ongoing activities which are similar to those found in the private sector. The following is the proprietary fund type utilized by the County:

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

Fiduciary Fund Types:

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

Expendable Trust Funds. Expendable trust funds are used to account for assets held in a trustee capacity for individuals, private organizations, other governmental units, and/or other funds. Expendable trust funds are accounted for in essentially the same manner as governmental funds.

Nonexpendable Trust Funds. The nonexpendable trust fund is accounted for in essentially the same manner as proprietary funds.

Investment Trust. The investment trust fund reports transactions and balances using the economic resources measurement focus and the accrual basis of accounting.

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

Agency Funds. Agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Account Groups:

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

General Fixed Assets Account Group. The general fixed assets account group is used to account for all fixed assets of the County, other than those fixed assets accounted for in the proprietary funds.

General Long-Term Obligations Account Group. The general long-term obligations account group is used to account for all long-term obligations of the County, except that accounted for in the enterprise funds.

B. Measurement Focus and Basis of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types and expendable trust funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

All enterprise, nonexpendable trust and the investment trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Operating statements of these funds present increases (e.g. revenues) and decreases (e.g. expenses) in net total assets.

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

The modified accrual basis of accounting is followed for the governmental fund types, expendable trust and agency funds. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the County is thirty-one days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: earnings on investments, sales tax (see Note 9), federal and state grants, charges for current services, and fines and forfeitures. Major revenue sources not susceptible to accrual include licenses and permits are recorded as revenue when received in cash because they are generally not measurable until actually received.

The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Payment in lieu of taxes and special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 1999, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2000 operations, have also been recorded as deferred revenue.

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

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

The enterprise, nonexpendable trust and investment trust funds are reported using the accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned, and expenses are recognized at the time they are incurred.

C. Budgetary Process:

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than the investment trust and agency funds, legally are required to be budgeted and appropriated. No budgetary statements are presented for the County Road 140 Construction and the I-75/Tall Timbers capital projects funds because the transactions reflected are on the GAAP basis only. The Law Enforcement and the County Sheriff's special revenue funds and the Blanchard Valley Industries and Regional Planning Discretely Present Component Units are not reported because they are not included in the entity for which the "appropriated budget" is adopted and do not maintain separate budgetary financial records. The legal level of budgetary control is at the object level within each department. Budgetary modifications may only be made by resolution of the County Commissioners.

Tax Budget:

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

Estimated Resources:

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

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

Appropriations:

A temporary appropriation resolution to control expenditures may be passed on or around January 1 of each year for the period January 1 to March 31. An annual appropriation resolution must be passed by April 1 of each year for the period January 1 to December 31. The appropriation resolution may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified.

The allocation of appropriations among departments and objects within a fund may be modified during the year only by a resolution of the Commissioners. Several supplemental appropriation resolutions were legally enacted by the County Commissioners during the year. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.

Budgeted Level of Expenditures:

Administrative control is maintained through the establishment of detailed line-item budgets. Appropriated funds may not be expended for purposes other than those designated in the appropriation resolution without authority from the Commissioners. Expenditures plus encumbrances may not legally exceed appropriations at the level of appropriation adopted by the Commissioners. Commissioners appropriations are made to fund, department and object level (i.e. General Fund - Commissioners - personal services, fringe benefits, contractual services, materials and supplies, capital outlay, debt service principal retirement, debt service interest and fiscal charges, and transfers), the legal level of control.

Encumbrances:

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

Lapsing of Appropriations:

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

D. Cash and Cash Equivalents:

To improve cash management, cash received by the County is pooled. Monies for all 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 combined balance sheet.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market price. Nonparticipating investment contracts such as repurchase agreements and non-negotiable certificates of deposit are reported at cost.

Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 1999 amounted to \$1,109,134, which includes approximately \$929,000 assigned from other County funds.

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

The County has segregated bank accounts for monies held separate from the County's central bank account and within various departments. These interest bearing depository accounts are presented in the Combined Balance Sheet as "Cash and Cash Equivalents in Segregated Accounts" and "Cash and Cash Equivalents with Fiscal Agent" since they are not required to be deposited into the County treasury.

For purposes of the Combined Statement of Cash Flows and for presentation of the Combined Balance Sheet, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

E. Inventory of Supplies:

Inventories of governmental funds are stated at cost while inventories of proprietary fund types are stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported supplies inventory is equally offset by a fund balance reserve in the governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

F. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond December 31, 1999, are recorded as prepaid items by using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure is reported in the year in which services are consumed.

G. Interfund Assets and Liabilities:

Receivables and payables arising between funds for goods received or services provided are classified as "due from other funds" or "due to other funds" on the balance sheet as are amounts to be distributed from the agency funds to other funds of the County. Short-term interfund loans or the short-term portion of advances are classified as "interfund receivables" and "interfund payables".

H. Restricted Assets:

Certain resources set aside for their payment of closure and postclosure costs for the sanitary landfill, along with retainage held on contracts are classified as restricted assets on the balance sheet because their use is limited by contract.

I. Fixed Assets:

Fixed asset values initially were determined at December 31, 1990, assigning original acquisition costs when such information was available. In cases where information supporting original costs was not available, estimated historical costs were developed. Donated fixed assets are capitalized at estimated fair market value on the date donated. The County has established a capitalization threshold for fixed assets at \$500.

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

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

General Fixed Assets Account Group

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

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

Enterprise Fund Fixed Assets

Fixed assets reflected in the enterprise funds are stated at historical cost (or estimated historical cost) and are updated for the cost of additions and retirements during the year. Depreciation has been provided on a straight-line basis over the following estimated useful lives:

Description	Estimated Lives
Buildings and Improvements	100 years
Furniture, Fixtures and Equipment	4-10 years
Vehicles	4 years

Capitalization of Interest

The County's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax exempt borrowing used to finance the project and the interest earned from temporary investments of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 1999, no interest costs were capitalized on construction projects in enterprise funds.

J. 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 that the employer will compensate employees for the benefits through time off or some other means. Sick leave benefits are accrued using the vesting method. An accrual for earned sick leave is made for those employees who presently meet, or in the future probably will meet, the conditions to receive termination payments. The liability is an estimate based on the County's past experience of making termination payments based on years of service.

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 960 hours, depending on length of service, to employees who retire. As of December 31, 1999, the liability for compensated absences was \$2,974,696 the primary government.

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

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

K. Accrued and Long-Term Liabilities:

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds regardless of whether they will be liquidated with current resources. However, compensated absences, and contractually required pension obligations are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources. Payments made more than thirty days after year end are generally considered not to have been paid with current available financial resources. Bonds, capital leases and long-term loans are recognized as a liability of the general long-term debt account group until due.

Long-term debt and other obligations financed by enterprise funds are reported as liabilities in the appropriate enterprise funds.

Under Ohio law, a debt retirement fund may be created and used for the payment of all debt principal and interest. Generally accepted accounting principles require the allocation of a debt liability among the capital projects, enterprise funds, and the general long-term obligations account group, with principal and interest payments on matured general obligation long-term debt being reported in the debt service fund. To comply with GAAP reporting requirements, the County's debt retirement funds has been split among the appropriate funds and account group. Debt service fund resources used to pay both principal and interest have also been allocated accordingly.

L. Contributed Capital:

Contributed capital represents resources from other funds, other governments, and private sources provided to enterprise funds that is not subject to repayment. These assets are recorded at their fair market value on the date contributed. Depreciation on those assets acquired or constructed with contributed resources is expensed and closed to unreserved retained earnings at year end.

Because the County has not prepared financial statements in accordance with generally accepted accounting principles prior to 1990, the exact amount of contributed capital at December 31, 1999, pertaining to years prior to 1991 cannot be determined. Consequently, only those amounts that have been able to be identified specifically have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the proprietary fund types have been classified as retained earnings.

M. Reserves of Fund Equity:

The County records reservations for portions of fund balance which are legally segregated for specific future use or which do not represent available, expendable resources and, therefore, are not available for appropriations for expenditure. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established for inventory, encumbrances, contributions to the nonexpendable trust fund that must be kept intact, and for loans, which represent community development block grant monies loaned to local businesses.

N. Intergovernmental Revenues:

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

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

O. Interfund Transactions:

During the course of normal operations the County has numerous transactions between funds. The most significant are in the form of transfers of resources to provide services, construct assets and service debt. The accompanying financial statements generally reflect such transactions as operating transfers. Operating subsidies are also recorded as operating transfers.

Nonrecurring and nonroutine transfers of equity between funds and the transfer of residual balances of discontinued funds or projects to the General fund, Capital Projects funds, or Debt Service funds (when financed with debt proceeds) are classified as residual equity transfers.

Transactions that constitute reimbursements for expenditures or expenses initially made from a fund that are properly allocable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditures and expenses in the fund that is reimbursed.

P. Use of Estimates:

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

Q. Total Columns on General Purpose Financial Statements:

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

NOTE 3 - CORRECTION OF ERROR AND PRIOR PERIOD RESTATEMENT

The Community Development Block Grant special revenue fund issued a loan that had not been recorded in 1998. For the year ended December 31, 1999, the following adjustment resulted in the restatement of beginning fund balance in the special revenue fund. The table below provides the detail of the adjustment and the resulting effect on the fund balance.

	<u>Special Revenue</u>
Fund Balance as Previously Reported	\$7,360,211
Understatement of Loan Receivable	<u>211,483</u>
Restated Fund Balance December 31, 1998	<u>\$7,571,694</u>

The effect of these changes on the excess of revenues and other financing sources over (under) expenditures and other financing uses as previously reported for the year ended December 31, 1998 is as follows:

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

	Special Revenue
Excess as Previously Reported	\$1,304,933
Reduction in Expenditures for Loan Receivable	<u>211,483</u>
Restated Excess for the Year Ended December 31, 1998	<u>\$1,516,416</u>

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual, All Governmental Fund Types and Similar Trust Funds and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual, Proprietary Fund Type and Similar Trust Fund are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Outstanding year end encumbrances are treated as expenditures/expenses (budget) rather than as a reservation of fund balance for governmental fund types and note disclosure for proprietary fund types. (GAAP)
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).
5. For proprietary funds, the acquisition and construction of capital assets are reported on the operating statement (budget) rather than as balance sheet transactions (GAAP).
6. Cash accounts which are held separately by the County are not budgeted for by the County but are recorded on the GAAP basis as Cash and Cash Equivalents in Segregated Accounts.

Adjustments necessary to convert the results of operations at the end of the year on the Budget basis to the GAAP basis are as follows:

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

Excess of Revenues and Other Financing Sources
Over (Under) Expenditures and Other Financing Uses
All Governmental Fund Types and Similar Trust Funds

	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
GAAP Basis	\$288,175	\$574,105	\$166,892	\$4,546,110	(\$4,484)
Unrecorded Cash					
At Beginning of Year	18,419	20,314	1,655	164	-
At End of Year	(36,810)	(13,199)	-	(1,691)	-
Net Adjustment for Revenue Accruals	(46,809)	25,611	-	-	-
Net Adjustment for Prepaid Items	9,494	(73,605)	-	-	-
Net Adjustment for Loans Receivable	-	35,498	-	-	-
Note Proceeds	-	-	1,021,385	11,005	-
Note Principal Retirement	-	-	(6,470,050)	(64,200)	-
Net Adjustment for Expenditure Accruals	(42,517)	(55,283)	-	4,057	-
Transfer of Debt Activity	-	(138,030)	5,589,129	(5,460,484)	-
Residual Equity Transfer Advances	5661	-	-	-	-
In	63,000	12,000	-	45,000	-
Out	(57,000)	(18,000)	-	(45,000)	-
Net NonBudgeted Funds/Accounts	646	(47,477)	-	-	9,439
Encumbrances at Year End	(196,744)	(789,424)	-	(256,239)	-
Budget Basis	<u>5,515</u>	<u>(\$467,490)</u>	<u>\$309,011</u>	<u>(\$1,221,278)</u>	<u>\$4,955</u>

Net Income(Loss)/Excess of Revenues Over
Expenses and Operating Transfers
Proprietary Fund Type and Similar Trust Fund

	Enterprise	Non Expendable Trust
GAAP Basis	(\$144,719)	\$4,748
Unrecorded Cash		
At Beginning of Year	22,967	155
At End of Year	(219)	(159)
Net Adjustment for Revenue Accruals	10,163	(1,090)
Net Adjustment for Inventory	1,662	-
Net Adjustment for Expense Accruals	287,792	-
Depreciation	309,168	-
Decrease in Fair Value	233,151	-
Capital Outlay	(2,170,316)	-
Residual Equity Transfer Out	(8,419)	-
Loss on Disposal of Fixed Assets	1,475	-
Proceed from Sale for Fixed Assets	800	-
Equipment Loan Payment	(86,108)	-
Note Proceeds	2,112,182	-
Debt Principal Retirement	(2,112,182)	-
Bond Proceeds	2,180,000	-
Net Adjustment for Prepays	21,661	(1,800)
Advances In	-	-
NonBudgeted Cash Activity	-	(317)
Encumbrances at Year End	(264,865)	-
Budget Basis	<u>\$394,193</u>	<u>\$1,537</u>

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

NOTE 5 – ACCOUNTABILITY AND COMPLIANCE

The following accounts had expenditures in excess of appropriations as of December 31, 1999:

<u>Fund/Account</u>	<u>Appropriation</u>	<u>Expenditure</u>	<u>Variance</u>
Water Projects Capital Projects Fund:			
Principal Retirement	\$0	\$64,200	(\$64,200)
Interest and Fiscal Charges	0	3,210	(3,210)
Sanitary Landfill Enterprise Fund:			
Interest and Fiscal Charges	8,240	15,991	(7,751)
Agriculture Service Center Enterprise Fund:			
Interest and Fiscal Charges	39,813	78,618	(38,805)

The agricultural service center enterprise fund had a deficit retained earnings of \$49,949. This deficit is expected to be eliminated when the County begins receiving rental income for the building in the year 2000.

NOTE 6 - DEPOSITS AND INVESTMENTS

Legal Requirements. Monies held by the County are classified by State statute into two categories. Active monies means an amount of public monies determined to be necessary to meet current demands 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;
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 market 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. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed five percent of the County's total average portfolio;
10. Bankers acceptances for a period not to exceed 270 days and in an amount not to exceed ten percent of the County's total average portfolio.

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

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

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

At year-end, the County had \$216,588 in undeposited cash on hand which is included on the balance sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents".

Deposits. At year-end, the carrying amount of the County's deposits was \$19,458,076, which includes \$35,937 held by the County as fiscal agent for the Regional Planning Commission. At year end, the bank balance was \$20,169,670. Of the bank balance, \$1,091,943 was insured or collateralized with securities held by the County or by its agent in the County's name. The remaining amount was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

	Category 3	Fair Value
Repurchase Agreements	\$102,595	\$102,595
U. S. Treasury Bonds	354,062	354,062
Federal Home Loan Bank	439,812	439,812
Federal National Mortgage Association	599,263	599,263
Federal Home Loan Mortgage Corporation	120,481	120,481
Federal Farm Credit Bank	566,420	566,420
Student Loan Marketing Agency	100,844	100,844
	<u>\$2,283,477</u>	<u>2,283,477</u>
No-Load Mutual Fund		79,797
Total		<u>\$2,363,274</u>

The classification of cash and cash equivalents and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting". A reconciliation between the classifications of cash and investments on the combined financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3, "Deposits with Financial Institutions, Investments and Reverse Repurchase Agreements" is as follows:

	Cash and Cash Equivalents/ Deposits	Investments
GASB Statement 9	\$19,857,056	\$2,180,882
Cash on Hand	(216,588)	-
Investments of Cash Management Pool:		
Mutual Funds	(79,797)	79,797
Repurchase Agreements	(102,595)	102,595
GASB Statement 3	<u>\$19,458,076</u>	<u>\$2,363,274</u>

NOTE 7 - INVESTMENT POOL

By statute, the County services as fiscal agent for various legally separate entities. The County pools the moneys of these entities with the County's monies for investment purposes. The County cannot allocate its investments between the internal and external investment pools. 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, 1999

<u>Assets:</u>	
Equity in Pooled Cash and Cash Equivalents	\$18,798,544
Interest Receivable	144,426
<i>Total Assets</i>	<u>\$18,942,970</u>
 <u>Net Assets Held in Trust for Pool Participants:</u>	
Internal Portion	\$18,344,032
External Portion	598,938
<i>Total Net Assets Held in Trust for Pool Participants</i>	<u>\$18,942,970</u>

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

Statement of Changes in Net Assets
For the Year Ended December 31, 1999

<u>Revenues:</u>	
Interest	\$1,362,167
<i>Total Revenues</i>	<u>1,362,167</u>
<u>Expenses:</u>	
Operating Expenses	0
<i>Total Expenses</i>	<u>0</u>
<i>Net Increase in Assets Resulting from Operations</i>	1,362,167
Distribution to Participants	(1,403,816)
Net Capital Transactions	<u>103,373</u>
<i>Total Increase in Net Assets</i>	61,724
Net Assets Beginning of Year	<u>18,881,246</u>
Net Assets End of Year	<u><u>\$18,942,970</u></u>

At year-end, the pool had \$216,588 in undeposited cash on hand which is included on the balance sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents".

Deposits. At year-end, the carrying amount of the pool's deposits was \$18,479,361 and the bank balance was \$18,783,828. Of the bank balance, \$500,000 was insured or collateralized with securities held by the County or by its agent in the County's name. The remaining amount was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments. The pool's investments are categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. The County's only investment was a repurchase agreement with a risk level of category 3 with a fair value of \$102,595. The repurchase agreement matures on January 3, 2000 and pays interest of 4.875 percent per annum.

NOTE 8 - PROPERTY TAXES

Property taxes are levied and assessed on a calendar year basis. Property taxes include amounts levied against all real, public utility and tangible personal (used in business) property located in the County. Real property taxes are levied after October 1 on the assessed value listed as of the prior January 1, the lien date. Public utility property taxes attached as a lien on December 31 of the prior year, were levied October 1 and are collected with real property taxes. Assessed values for real property taxes are established by State law at thirty-five percent of appraised market value. All property is required to be revalued every six years. Public utility property taxes are assessed on tangible personal property at eighty-eight percent of true value (with certain exceptions) and on real property at thirty-five percent of true value. Tangible personal property taxes are levied after October 1 on the value listed as of December 31 of the current year. Tangible personal property assessments are twenty-five

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

percent of true value. The full tax rate for all County operations for the year ended December 31, 1999, was \$5.00 per \$1,000 of assessed value. The assessed values upon which the 1999 taxes were collected are:

	Amount
Real Property	
Agricultural	\$124,618,350
Residential	665,854,850
Industrial	67,716,350
Commercial	156,616,340
Public Utility Real Estate	655,010
Total Real Property	1,015,460,900
Public Utility Personal Property	75,919,160
Tangible Personal Property	268,624,169
Total Assessed Value	\$1,360,004,229

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 alternate payment dates to be established. Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

The County Treasurer collects property taxes on behalf of all taxing districts within the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

The amount of the County's tax collections which will flow through an agency fund is reported as "Taxes Receivable" on the combined balance sheet in the agency fund. The governmental funds which will receive the tax distribution records the amount of tax collection as "Due from Agency Funds - Taxes Receivable".

Accrued property taxes receivable represent delinquent taxes outstanding and real property, personal property and public utility taxes which became measurable as of December 31, 1999. Although total property tax collections for the next year are measurable, the collections are not intended to finance current year operations. The receivable is therefore offset by a credit to deferred revenue.

NOTE 9 - PERMISSIVE SALES TAX

In 1983, in accordance with Sections 5739.02 and 5741.02 of the Revised Code, the County Commissioners by resolution imposed a 0.5 percent tax on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County. Proceeds of the tax are credited entirely to the General Fund. Amounts that are to be received within the available period are accrued as revenue. Sales and Use tax revenue for 1999 amounted to \$4,522,478.

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

NOTE 10 - PAYMENTS 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 amounts of those payments generally reflect 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 promises to make these payments in lieu of taxes generally continue until the costs of the improvement have been paid or the agreement expires, whichever first occurs. 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. Payments in lieu of taxes for 1999 amounted to \$851,941.

NOTE 11 - RECEIVABLES

Receivables at December 31, 1999, primarily consisted of taxes, interest, special assessments, accounts, and intergovernmental receivables arising from grants and shared revenues. All receivables are considered collectible in full.

Loans receivable represent low interest loans for development projects and home improvements granted to eligible County residents and businesses under the Federal Community Development Block Grant program.

A summary of the principal items of due from other governments follows:

Fund Type/Source	Amount
<u>General Fund</u>	
Local Government Revenue Assistance	\$20,161
Local Government	141,119
Defense of Indigents	67,275
Special Deputies	531
Telephone Charges	10,458
Housing of Prisoners	26,886
Court Fines	9,001
Estate Fees	23,656
Total General Fund	299,087
 <u>Special Revenue Fund</u>	
Motor Vehicle Licenses	89,020
Motor Vehicle License Permissive Tax	7,801
Gasoline Tax	113,063
Court Fines	8,379
Grant	201,186
Total Special Revenue Funds	\$419,449

Continued

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

Fund Type/Source	Amount
<u>Agency Funds</u>	
Motor Vehicle Licenses	\$33,625
Motor Vehicle Licenses Permissive Tax	17,364
Court Fees	14,829
Gasoline Tax	69,527
Local Government Revenue Assistance	41,145
Local Government	287,998
Library and Local Government Revenue Assistance	234,006
Total Agency Funds	698,494
 Total All Funds	 \$1,417,030

NOTE 12 – FEDERAL FOOD STAMP PROGRAM

The County's Department of Human Services distributes federal food stamps through contracting issuance centers to entitled recipients within Hancock County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Human Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. Federal food stamps activity for the year was as follows:

Balance at the beginning of year	\$427,183
Amount received for distribution	659,032
Amount distributed to entitled recipients	(1,024,125)
Balance at end of year	\$62,090

NOTE 13 – FIXED ASSETS

A summary of the enterprise funds' fixed assets at December 31, 1999 follows:

	Primary Government Enterprise
Land and Improvements	\$600,753
Buildings and Improvements	1,808,704
Improvements Other than Buildings	37,189
Furniture, Fixtures and Equipment	2,024,413
Vehicles	173,553
Totals	4,644,612
Less: Accumulated Depreciation	(1,578,783)
Net Fixed Assets	\$3,065,829

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

A summary of the changes in general fixed assets during 1999 follows:

	Balance at 12/31/98	Additions	Deletions	Balance at 12/31/99
Land	\$906,413	\$62,573	(\$3,713)	\$965,273
Buildings and Building Improvements	22,388,821	1,637,391	(19,013)	24,007,199
Improvements Other than Buildings	240,099	0	0	240,099
Furniture, Fixtures and Equipment	4,910,829	237,633	(250,093)	4,898,369
Vehicles	3,074,276	476,408	(40,415)	3,510,269
Construction in Progress	283,811	134,912	(283,811)	134,912
Total	\$31,804,249	\$2,548,917	(\$597,045)	\$33,756,121

NOTE 14 - 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 contracted with the Mid West Pool Risk Management Agency, Inc. for liability, property and crime insurance. The program has a \$25,000 deductible per occurrence. The listing below is a general description of insurance coverage. All policy terms, conditions, restrictions, exclusions, etc. are not included. Coverages provided by the program are as follows:

Liability:

(A) General, Auto, Law, and Nursing Home Liability Combined (per occurrence)	\$1,000,000
(B) Public Official Errors and Omissions Aggregate	1,000,000
Property (Per Occurrence)	174,168,831
Flood and Earthquake (Annual Aggregated)	35,000,000
Boiler and Machinery (Per Occurrence)	30,000,000
Crime Insurance:	
Faithful Performance (Per Occurrence)	250,000
Excess Liability	
Per Occurrence and Aggregate	4,000,000

The County pays all elected officials' bonds by statute.

Settled claims have not exceeded this commercial coverage in any of the past three years.

B. Health Care Benefits

The County participates in the Midwest Employee Benefit Consortium (MEBC), a public entity shared risk pool consisting of five counties (See Note 23). Each member pays premiums to the MEBC for employee medical and life insurance premiums. The 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 the MEBC, all member's claims would be paid without regard to the member's account balance. The MEBC Board of Trustees has the right to return monies to an exiting member subsequent to the settlement of all expenses and claims.

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

C. Workers' Compensation

For 1999, the County participated in the County Commissioners Association Organization Workers' Compensation Group Rating Program (the Program), an insurance purchasing pool (Note 23). 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 annually calculates the total savings which accrued to the Program through its formation. This savings is then compared to the overall savings percent 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 Plan'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.

NOTE 15 - RETIREMENT PLANS

A. Public Employees Retirement System:

All County full-time employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 9.35 percent. For law enforcement employees, the employee contribution is 9 percent and the employer contribution is 12.5 percent. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's required contributions to PERS for the years ended December 31, 1999, 1998, and 1997 were \$1,432,202, \$1,367,530, and \$1,223,257, respectively. The full amount has been contributed for 1998 and 1997. 74.4 percent has been contributed for 1999 with the remainder being reported as a fund liability.

B. State Teachers Retirement System:

Certified teachers employed by the school for the Mental Retarded/Developmentally Disabled participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides basic retirement benefits, disability, survivor, and health care benefits based on eligible service credit to members and beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information for STRS.

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

That report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Plan members are required to contribute 9.3 percent of their annual covered salary and the County is required to contribute 14 percent; 6.0 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 1999, 1998, and 1997 were \$41,860, \$50,963, and \$49,358, respectively. The full amount has been contributed for 1998 and 1997. 94.2 percent has been contributed for 1999 with the remainder being reported as a fund liability.

NOTE 16 - POSTEMPLOYMENT BENEFITS

A. Public Employees Retirement System:

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit and to primary survivor recipients of such retirees. Health care coverage for disability recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 1999 employer contribution rate was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.2 percent was the portion that was used to fund health care for the year 1999. The law enforcement employer rate for 1999 was 16.70 percent and 4.2 percent was used to fund health care. Effective January 1, 1999, 4.2 percent of each employer contribution will be used to fund health care.

For 1999, benefits were funded on a pay-as-you-go basis. OPEB are financed through employer contributions and investment earnings. The contributions allocated to retiree health care, along with investment income on allocated assets and periodic adjustments in health care provisions, are expected to be sufficient to sustain the program indefinitely. During 1999, OPEB expenditures made by PERS were \$523,599,349. As of December 31, 1999, the unaudited estimated net assets available for future OPEB payments were \$9,870,285,641. At December 31, 1999, the total number of benefit recipients eligible for OPEB through PERS was 118,062. The County's actual contributions for 1999 which were used to fund OPEB were \$624,232.

B. State Teachers Retirement System:

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs and reimbursement of monthly medicare premiums. All benefit recipients and sponsored dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS.

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. Through June 30, 1999, the board allocated employer contributions equal to 8.0 percent of covered payroll to the Health Care Reserve Fund. For the County this amount equaled \$55,814 during 1999.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$2,783 million at June 30, 1999. For the year ended June 30, 1999, net health care costs paid by STRS were \$249,929,000. There were 95,796 eligible benefit recipients.

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

NOTE 17 - 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 that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$707,504 reported as landfill closure and postclosure care liability at December 31, 1999, represents the cumulative amount reported to date based on the use of 6.9 percent of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and postclosure care of \$9.5 million as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 1999. The County expects to close the active cell of the landfill in the year 2037. 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, 1999, cash, cash equivalents, and investments of \$2,260,678 are held for these purposes. These are reported as restricted assets on the balance sheet.

The County expects that future inflation cost 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 revenue.

NOTE 18 - CAPITAL LEASES - LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for various types of office equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases", which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the general purpose financial statements for the governmental funds. Equipment acquired by lease has been capitalized in the general fixed assets account group in the amount of \$144,999 which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term obligations account group and the colonial care center enterprise fund. Principal payments in 1999 totaled \$42,804 in governmental fund types.

<u>Year</u>	<u>GLTOAG</u>
2000	\$47,801
2001	12,738
2002	3,564
Total Minimum Lease Payments	64,103
Less: Amount Representing Interest	(7,103)
Present Value of Minimum Lease Payments	\$57,000

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

NOTE 19 – CONTRACTUAL OBLIGATIONS

As of December 31, 1999, the County had the following contractual purchase commitments:

<u>Company</u>	<u>Project</u>	<u>Contract Amount</u>	<u>Paid to Date</u>	<u>Balance</u>
Clouse Electric Company	County Home Renovations	\$ 31,693	\$ 8,705	\$ 22,988
Gast Plumbing & Heating	County Home Renovations	274,556	68,093	206,463
Charles Associates	Agricultural Service Center	1,129,049	1,032,892	96,157
Gast Plumbing & Heating	Agricultural Service Center	128,990	117,212	11,778
Rodco Excavating	Agricultural Service Center	63,250	51,494	11,756
Vulcan Enterprises	Agricultural Service Center	35,981	34,274	1,717
Woolace Electric Corporation	Agricultural Service Center	236,540	225,950	10,590

NOTE 20 – LONG-TERM DEBT

The County's long-term obligations at year end consist of the following:

<u>Types/Issues</u>	<u>Interest Rate</u>	<u>Outstanding 12/31/98</u>	<u>Additions</u>	<u>Reductions</u>	<u>Outstanding 12/31/99</u>
<u>General Obligation Bonds:</u>					
Justice Center Refunding Bonds	3.600%	\$2,125,000	\$0	\$165,000	\$1,960,000
Hospital Improvement Bond #4	5.250	800,000	-	160,000	640,000
Library Improvement	6.210	2,060,000	-	110,000	1,950,000
Human Services	6.050	1,095,000	-	60,000	1,035,000
County Road 140	4.5 – 5.75	1,125,000	340,000	165,000	1,300,000
Tiffin Avenue	4.5 – 5.75	785,000	220,000	40,000	965,000
I-75/Tall Timbers Connector	4.5 – 5.75	1,555,000	4,750,000	50,000	6,255,000
Courthouse	4.5 – 5.75	1,620,000	-	80,000	1,540,000
Total General Obligation Bonds		11,165,000	5,310,000	830,000	15,645,000
<u>Special Assessment Bonds:</u>					
Beechwood Water and Sewer	6.220%	540,000	0	30,000	510,000
US 224 Water	3.600	240,168	-	8,050	232,118
State Route 12 Sewer	3.600	544,505	-	18,252	526,253
State Route 12 West Water	3.600	110,327	-	3,698	106,629
Total Special Assessment Bonds		1,435,000	0	60,000	1,375,000
<u>OWDA Loans:</u>					
Eastgate Water and Sewer	7.540	134,888	0	6,466	128,421
SR 12 West (Fostoria)	5.730	475,239	-	13,299	461,940
Total OWDA Loans		610,127	0	19,765	590,362
<u>Other Loans:</u>					
Voting Equipment	6.460	200,716	0	29,045	171,671

Continued

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

Types/Issues	Interest Rate	Outstanding 12/31/98	Additions	Reductions	Outstanding 12/31/99
Other Long-Term Obligations:					
Compensated Absences		\$2,632,953	\$140,639	\$0	\$2,773,592
Capital Leases		99,804	-	42,804	57,000
Total Other Long-Term Obligations		<u>2,732,757</u>	<u>140,639</u>	<u>42,804</u>	<u>2,830,592</u>
Total General Long-Term Obligations		<u>16,143,600</u>	<u>5,450,639</u>	<u>981,614</u>	<u>20,612,625</u>
Enterprise Funds:					
General Obligation Bonds					
Agricultural Service Center Bonds	4.9 – 5.50%	0	1,820,000	0	1,820,000
Trash Compactor Bonds	4.9 – 5.50%	-	360,000	-	360,000
Total General Obligation Bonds		<u>0</u>	<u>2,180,000</u>	<u>0</u>	<u>2,180,000</u>
Equipment Loan	0.000	86,108	0	86,108	0
Total Enterprise Funds		<u>86,108</u>	<u>2,180,000</u>	<u>86,108</u>	<u>2,180,000</u>
Total - All Types		<u>\$16,229,708</u>	<u>\$7,630,639</u>	<u>\$1,067,722</u>	<u>\$22,792,625</u>

All general obligation bonds and OWDA loans are supported by the full faith and credit of the County. General obligation bonds presented as a liability in the general long-term debt account group will be paid from a .1 mill unvoted property tax, rental charges to the County departments and other tenants who occupy the facilities, and payments received by the Findlay/Hancock County Public Library.

The County Road 140, Tiffin Avenue, and I-75/Tall Timbers Connectors general obligation bonds are general obligations of the County. The County expects to pay that portion of the debt service on the bonds related to projects for which it receives payments in lieu of taxes from those payments. Based upon development which has occurred and the terms of the agreements already in place, the County projects receiving annual payments of approximately \$775,000 in lieu of taxes through at least 2004.

Special assessment debt and the OWDA loans will be paid from the proceeds of special assessments levied against benefited property owners. In the event the property owners do not pay their assessment, the County would be responsible for the debt service payment.

The Library Improvement general obligation bonds maturing on or after December 2003, are subject to optional redemption by and at the sole option of the County, in whole on any date or in part on any Interest Payment Date, in integral multiples of \$5,000 at the redemption prices equal to the following percentages of the principal amount redeemed plus, in each case, accrued interest to the redemption date:

Redemption Dates (Dates Inclusive)	Redemption Prices
December 1, 2002 through November 30, 2003	102%
December 1, 2003 through November 30, 2004	101
December 1, 2004 and thereafter	100

In 1999, the County issued \$7,490,000 in various purpose improvement bonds for the costs associated with improving the County's road system, along with construction waterlines, acquiring and improving a building to house the administrative offices of the County. The 1999 various purpose improvement bonds had a mandatory sinking fund redemption. The mandatory redemption is to occur on December 1 in each of the years 2014 through 2018 (with the balance of \$665,000 to be paid at stated maturity on December 1, 2019) at a redemption

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

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>
2014	\$435,000
2015	420,000
2016	450,000
2017	475,000
2018	630,000

The bonds maturing on or after December 1, 2011 are subject to optional redemption by and at the sole option of the County, in whole on any date or in part on any Interest Payment Date, in integral multiples of \$5,000 at the redemption prices equal to the following percentages of the principal amount redeemed plus, in each case, accrued interest to the redemption date:

<u>Redemption Dates</u> <u>(Dates Inclusive)</u>	<u>Redemption</u> <u>Prices</u>
December 1, 2010 through November 30, 2011	101%
December 1, 2011 and thereafter	100

The County entered into a loan agreement to purchase voting equipment for the board of elections. This loan is to be paid on an annual installment basis from the general fund. The County entered into a loan for the purchase of a bulldozer. The County was given the option of paying the entire cost at time of purchase or to allocate the amount due over one year with no interest. The loan for the bulldozer was paid in full from the sanitary landfill enterprise fund.

The compensated absences liability will be paid from the fund from which the employees' salaries are paid. Capital lease obligations will be paid from the fund that maintains custody of the related asset.

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 one percent of the total assessed valuation of the County. The 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 three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 1999, are an overall debt margin of \$28,100,106 and an unvoted debt margin of \$11,700,042.

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

	<u>General</u> <u>Obligation</u> <u>Bonds</u>	<u>Special</u> <u>Assessment</u> <u>Bonds</u>	<u>OWDA</u> <u>Loans</u>	<u>Other</u> <u>Loans</u>	<u>Total</u> <u>GLTOAG</u>
2000	\$1,783,980	\$147,817	\$57,167	\$40,335	\$2,029,299
2001	1,836,158	143,980	57,167	40,335	2,077,640
2002	1,849,936	144,113	57,167	40,335	2,092,551
2003	1,845,176	145,895	57,167	40,335	2,088,573
2004	1,700,958	141,255	57,167	40,335	1,939,715
2005 – 2009	7,058,914	715,515	285,834	-	8,060,263
2010 – 2014	4,544,834	528,500	235,923	-	5,309,257
2015 – 2019	2,965,996	157,650	162,119	-	3,285,765
Totals	\$23,585,952	\$2,125,725	\$969,711	\$201,675	\$26,883,063

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

	Enterprise General Obligation Bonds
2000	\$197,884
2001	198,980
2002	194,815
2003	200,650
2004	200,995
2005 – 2009	1,006,578
2010 – 2014	779,887
2015 – 2019	781,319
Totals	\$3,561,108

Conduit Debt

The County has an outstanding issue of Industrial Development and Economic Development Revenue Bonds for facilities used by private corporations or other entities in the aggregate amount of \$3,230,000. 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. Of the remaining outstanding Industrial Development and Economic Development Revenue Bonds, the County can reasonably estimate the outstanding balance of \$2,670,000.

In 1998, the County issued \$8,115,000 in Multi-Family Housing Revenue Bonds and \$3,500,000 in Multi-Family Housing Revenue Mortgage Bonds. The proceeds were used to acquire, construct, improve and equip real and personal property as a multi-family housing complex. 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, 1999, the entire amount of \$11,615,000 remained outstanding with the first payment due January 1, 2000.

In 1999, the County issued an additional \$1,500,000 in Economic Development Revenue Bonds. The proceeds were used to acquire, construct, and equip a manufacturing facility. As of December 31, 1999 the entire amount of \$1,500,000 remained outstanding with the first payments to commence on March 2000.

NOTE 20 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 1999, follows:

		Outstanding 12/31/98		Issued		Retired		Outstanding 12/31/99
<u>Special Revenue Fund:</u>								
<u>General Obligations:</u>								
County Engineer	3.42	\$350,000		\$212,000		\$350,000		\$212,000
 <u>Capital Projects Funds:</u>								
<u>General Obligations:</u>								
County Road 140	3.42	343,000		-		343,000		0
Tiffin Avenue	3.42	222,000		-		222,000		0
I-75/Tall Timbers Connector	3.42	4,750,000		-		4,750,000		0
Administrative Office	5.00	800,000		800,000		800,000		800,000
Van Buren Water	5.00	64,200		-		64,200		0
Total General Obligations		\$6,179,200		\$800,000		\$6,179,200		\$800,000

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

		Outstanding 12/31/98	Issued	Retired	Outstanding 12/31/99
<u>Special Assessments</u>					
Silver Creek Single Ditch	4.57	\$5,050	\$0	\$5,050	\$0
County Road 236 Sewer	4.84	0	11,005	-	11,005
Total Capital Projects Funds		<u>6,184,250</u>	<u>811,005</u>	<u>6,184,250</u>	<u>811,005</u>
<u>Enterprise Funds:</u>					
<u>General Obligations:</u>					
Agricultural Center Building	3.90	0	1,750,000	1,750,000	0
Trash Compactor	3.90	0	362,182	362,182	0
Total Enterprise Funds		<u>0</u>	<u>2,112,182</u>	<u>2,112,182</u>	<u>0</u>
Total		<u>\$6,534,250</u>	<u>\$3,135,187</u>	<u>\$8,646,432</u>	<u>\$1,023,005</u>

Notes issued during the year included \$55,941 in premiums. All of the notes are bond anticipation notes and are backed by the full faith and credit of Hancock County. The note liability is reflected in the fund which received the proceeds. The special assessment note will be paid from the proceeds of special assessments levied against benefited property owners.

The County Road 140, Tiffin Avenue, and I-75/Tall Timbers Connectors general obligation notes are general obligations of the County, the County expects to pay that portion of the debt service on the notes related to projects for which it received payments in lieu of taxes from those payments. Based upon development which has occurred and the terms of the agreements already in place, the County currently projects receiving annual payments of approximately \$775,000 in lieu of taxes through at least 2004.

NOTE 22 - INTERFUND TRANSACTIONS

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

Fund Type	Due From	Due To
General Fund	\$102,895	\$2,728
Special Revenue Funds	50,272	41,523
Agency Funds	1,593	110,509
Total All Funds	<u>\$154,760</u>	<u>\$154,760</u>

During 1999, the County transferred equipment from the enterprise funds to the general fixed assets account group. The book value of the equipment was classified as a residual equity transfer from the Sanitary Landfill enterprise fund to the general fixed asset account group. Therefore, residual equity transfers do not balance.

NOTE 23 - INSURANCE POOLS

A. Mid West Pool Risk Management Agency, Inc.

The Mid West Pool Risk Management Agency, Inc., (the Pool) is an Ohio nonprofit corporation established by five counties for the purpose of establishing an Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by the Pool. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

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 MEBC is responsible for the administration of the program and processing of all claims for each member. The County pays premiums to the MEBC for employee medical and life insurance benefits.

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 Program

The County participates in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association of Ohio Workers' Compensation Group Rating Program (the Program) was established through the County Commissioners Association of Ohio as a group insurance purchasing pool.

The Program's business and affairs are conducted by a seven member group executive committee consisting of the President and Treasurer of the County Commissioners Association of Ohio and five members that represent the participants which must be county commissioners. The President of the County Commissioners Association of Ohio, or his designee, serves as coordinator of the Program. Each year, the participants pay an enrollment fee to the Program to cover the costs of administering the Program.

NOTE 24 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains three enterprise funds which are intended to be self-supported through user fees charged for services provided to consumers for landfill, recycling services, the county home and office space rental.

Financial information for the year ended December 31, 1999, is as follows:

	Sanitary Landfill	Colonial Care Center	Agricultural Center	Total
Operating Revenues	\$1,942,608	\$4,113	\$0	\$1,946,721
Depreciation Expense	309,168	-	-	309,168
Operating Income (Loss)	(10,046)	4,113	-	(5,933)
Operating Transfer In	11,412	-	-	11,412
Net Income (Loss)	(98,883)	4,113	(49,949)	(144,719)
Fixed Assets				
Additions	420,785	-	1,821,356	2,242,141
Deletions	222,605	-	-	222,605
Residual Equity Transfers (Out)	(2,758)	(5,661)	-	(8,419)
Net Working Capital	1,435,668	-	(94,221)	1,341,447
Long Term Obligations Payable				
From Operating Revenues	446,218	-	1,770,000	2,216,218
Total Equity	3,831,023	-	(49,949)	3,781,074
Outstanding Encumbrances at Year End	181,993	-	82,872	264,865

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

NOTE 25 - RELATED PARTY TRANSACTIONS

Blanchard Valley Industries, Inc., 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 1999, these contributions were \$90,715.

NOTE 26 - RELATED ORGANIZATION

Hancock County/City of Findlay Joint Recreation District (District) - The District is a distinct political subdivision of the State of Ohio created under the Ohio Revised Code. The District is governed by a Board of Trustees, of which four of the seven are appointed by the County and the remaining three by the City of Findlay. 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 does serve as the taxing authority and may issue tax related debt on behalf of the District, 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 Hancock County, Anthony P. Iriti, County Auditor, at 300 South Main Street, Findlay, Ohio 45840-3345.

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 does serve as the taxing authority and may issue tax related debt on behalf of the Library, 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, Mr. Edward Mueller, Clerk/Treasurer, at 206 Broadway Street, Findlay, Ohio 45840.

NOTE 27 - JOINTLY GOVERNED ORGANIZATIONS

The Joint Board of County Commissioners for the Blanchard River Stream Enhancement Project is a jointly governed organization among six counties. The Joint Board consists of eighteen members, the three county commissioners of each of the six counties. The Joint Board was formed to approve the construction and maintenance of clearing the Blanchard River of log jams and debris. Revenues are generated by assessments and a state grant. Hancock County's portion of assessments were collected in 1996 for construction and maintenance.

The West Central Partnership, Inc. (the 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 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.

NOTE 28 - COMPONENT UNITS

A. Hancock Regional Planning Commission

Basis of Presentation: The financial statements of the Hancock County Regional Planning Commission (the Commission) have been prepared in accordance with generally accepted accounting principles (GAAP) for local governmental units, and, accordingly, reflect all significant receivables, payables and other liabilities. The Commission uses funds and account groups to report on its financial position and results of its operations. The preparation of financial statements in conformity with GAAP requires management to make estimates and

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

assumptions that affect amounts reported in the financial statements. Actual results may differ from those estimates.

Basis of Accounting: The modified accrual basis of accounting is followed by the Commission. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Measurable means the amount of the transaction can be determined. Available means collectible within the current fiscal year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the Commission is thirty-one days after year end.

Cash Equivalents: Cash and cash equivalents of the Commission are part of the County's cash management pool and are reported as "Equity in Pooled Cash and Cash Equivalents".

Property and Equipment: Property and equipment are carried at cost or, if donated, the fair value at date of donation. Fixed assets are not depreciated. There were no changes to fixed assets in 1999.

B. Blanchard Valley Industries

Basis of Accounting: The financial statements of Blanchard Valley Industries (the Workshop) have been prepared on the accrual basis of generally accepted accounting principles (GAAP) 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 amounts reported in the financial statements. Actual results may differ from those estimates.

Basis of Presentation: Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-For-Profit Organizations. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted assets. Donor restricted contributions, whose restrictions are met in the same reporting period, are reported as unrestricted support. At December 31, 1999 all net assets were unrestricted.

Cash Equivalents: The Workshop 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 Blanchard Valley Industries are presented as "Cash and Cash Equivalents in Segregated Accounts" and "Investments in Segregated Accounts", respectively.

The Workshop has cash in the bank which did not exceed the \$100,000 FDIC insurance limit. 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 as determined by quoted market prices of the securities held. The cost and market value of the investments for the year ended December 31, 1999 were as follows:

	Cost	Fair Value
Money Market	\$ 158,810	\$ 159,748
Fixed Income	38,196	36,422
Corporate Equity Securities	145,698	221,079
Totals	\$ 342,704	\$ 417,249

HANCOCK COUNTY, OHIO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
For the Year Ended December 31, 1999
(Continued)

Property and Equipment: Property and equipment are carried at cost or, if donated, the fair value at date of donation. Depreciation is provided at rates which are expected to amortize the cost of the asset over the estimated useful life and is computed by the straight-line method.

Property and equipment for the year ended December 31, 1999 was as follows:

Vehicles	\$121,401
Equipment	153,590
Furniture and Fixtures	35,332
Leasehold Improvements	<u>26,998</u>
	337,321
Less: Allowance for Depreciation	<u>(199,288)</u>
Net Property and Equipment	<u>\$138,033</u>

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

Related Party Transactions: The Blanchard Valley Industries discretely presented component unit had a due from primary government for \$582 from the mental retardation and development disabilities special revenue fund.

NOTE 29 – CONTINGENT LIABILITIES

Several claims and lawsuits are pending against the county. In the opinion of the County Prosecuting Attorney, any potential liability would not have a material effect on the general purpose financial statements.

NOTE 30 – DISCONTINUED OPERATIONS OF HANCOCK COLONIAL CARE FACILITY

On October 31, 1997, the County ceased the operations of the Colonial Care facility, formerly known as the County Home (“the Home”). In 1999, the remaining cash balance of \$5,661 was released to the County’s General Fund. The facility will remain property of the Board of Commissioners.

GENERAL FUND

The General Fund is used to account for all financial resources of the County except those required to be accounted for in another fund.

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$1,410,587	\$1,367,910	(\$42,677)
Sales Tax	3,900,000	4,477,768	577,768
Charges for Services	2,579,239	2,838,602	259,363
Licenses and Permits	9,810	8,951	(859)
Fines and Forfeitures	116,500	110,768	(5,732)
Intergovernmental	2,553,462	2,564,778	11,316
Interest	800,000	1,149,785	349,785
Rental Income	50,000	74,792	24,792
Other	4,310	8,547	4,237
Total Revenues	11,423,908	12,601,901	1,177,993
Expenditures:			
Current:			
General Government - Legislative and Executive			
County Commissioners			
Personal Services	139,639	139,375	264
Fringe Benefits	30,987	29,192	1,795
Contractual Services	11,416	10,091	1,325
Materials and Supplies	3,196	3,061	135
Capital Outlay	500	179	321
Total County Commissioners	185,738	181,898	3,840
Microfilm			
Personal Services	16,220	16,163	57
Fringe Benefits	2,984	2,644	340
Contractual Services	15,400	14,158	1,242
Materials and Supplies	3,899	2,021	1,878
Capital Outlay	1,000	0	1,000
Total Microfilm	39,503	34,986	4,517
Auditor			
Personal Services	251,554	245,088	6,466
Fringe Benefits	47,390	45,488	1,902
Contractual Services	16,154	12,706	3,448
Materials and Supplies	8,340	6,683	1,657
Capital Outlay	15,828	6,707	9,121
Total Auditor	\$339,266	\$316,672	\$22,594

continued

Hancock County, Ohio

*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)*

For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Auditor - Assess Personal Property			
Personal Services	\$44,700	\$39,245	\$5,455
Fringe Benefits	7,398	6,025	1,373
Contractual Services	1,075	785	290
Materials and Supplies	3,700	3,120	580
Total Auditor - Assess Personal Property	56,873	49,175	7,698
Auditor - Assess Real Property			
Personal Services	15,600	15,600	0
Fringe Benefits	2,364	2,314	50
Contractual Services	4,750	460	4,290
Materials and Supplies	2,250	783	1,467
Total Auditor - Assess Real Property	24,964	19,157	5,807
Treasurer			
Personal Services	120,106	120,102	4
Fringe Benefits	20,966	19,774	1,192
Contractual Services	4,940	3,183	1,757
Materials and Supplies	6,038	4,448	1,590
Capital Outlay	600	0	600
Total Treasurer	152,650	147,507	5,143
Prosecuting Attorney			
Personal Services	453,110	436,223	16,887
Fringe Benefits	76,199	75,360	839
Contractual Services	42,121	38,523	3,598
Materials and Supplies	23,892	22,722	1,170
Capital Outlay	10,100	9,370	730
Total Prosecuting Attorney	605,422	582,198	23,224
Budget Commission			
Personal Services	16,120	16,120	0
Fringe Benefits	2,388	2,388	0
Contractual Services	410	310	100
Materials and Supplies	441	182	259
Total Budget Commission	\$19,359	\$19,000	\$359

continued

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)*
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Board of Revision			
Personal Services	\$12,480	\$11,331	\$1,149
Fringe Benefits	2,041	1,609	432
Contractual Services	1,000	136	864
Materials and Supplies	100	0	100
Total Board of Revision	<u>15,621</u>	<u>13,076</u>	<u>2,545</u>
Bureau of Inspection			
Contractual Services	<u>52,250</u>	<u>52,119</u>	<u>131</u>
Total Bureau of Inspection	<u>52,250</u>	<u>52,119</u>	<u>131</u>
Data Processing Board			
Personal Services	168,000	166,102	1,898
Fringe Benefits	31,008	24,338	6,670
Contractual Services	72,500	67,477	5,023
Materials and Supplies	6,625	4,429	2,196
Capital Outlay	<u>22,075</u>	<u>9,000</u>	<u>13,075</u>
Total Data Processing Board	<u>300,208</u>	<u>271,346</u>	<u>28,862</u>
Board of Elections			
Personal Services	196,300	174,571	21,729
Fringe Benefits	38,234	33,892	4,342
Contractual Services	32,369	22,418	9,951
Materials and Supplies	60,831	58,513	2,318
Capital Outlay	<u>81,517</u>	<u>78,341</u>	<u>3,176</u>
Total Board of Elections	<u>409,251</u>	<u>367,735</u>	<u>41,516</u>
Buildings and Grounds Maintenance			
Personal Services	200,000	195,732	4,268
Fringe Benefits	63,785	29,338	34,447
Contractual Services	1,302,431	751,782	550,649
Materials and Supplies	151,214	109,813	41,401
Capital Outlay	<u>201,013</u>	<u>110,108</u>	<u>90,905</u>
Total Buildings and Grounds Maintenance	<u>1,918,443</u>	<u>1,196,773</u>	<u>721,670</u>
Recorder			
Personal Services	123,804	123,802	2
Fringe Benefits	19,400	17,954	1,446
Materials and Supplies	<u>491</u>	<u>491</u>	<u>0</u>
Total Recorder	<u>\$143,695</u>	<u>\$142,247</u>	<u>\$1,448</u>

continued

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)*
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Safety			
Personal Services	\$21,000	\$20,248	\$752
Fringe Benefits	8,346	6,871	1,475
Contractual Services	1,000	496	504
Materials and Supplies	2,000	1,938	62
Capital Outlay	1,500	1,386	114
Total Safety	33,846	30,939	2,907
Insurance			
Fringe Benefits	840,000	835,692	4,308
Contractual Services	423,379	170,142	253,237
Total Insurance	1,263,379	1,005,834	257,545
Other			
Contractual Services	217,066	187,841	29,225
Total Other	217,066	187,841	29,225
Total General Government - Legislative and Executive	5,777,534	4,618,503	1,159,031
General Government - Judicial			
Court of Appeals			
Contractual Services	19,024	17,462	1,562
Total Court of Appeals	19,024	17,462	1,562
Common Pleas Court			
Personal Services	323,677	311,643	12,034
Fringe Benefits	57,563	50,704	6,859
Contractual Services	65,161	47,476	17,685
Materials and Supplies	8,376	7,743	633
Capital Outlay	19,376	18,910	466
Total Common Pleas Court	474,153	436,476	37,677
Jury Commission			
Personal Services	1,200	1,100	100
Contractual Services	250	56	194
Materials and Supplies	200	12	188
Capital Outlay	250	0	250
Total Jury Commission	\$1,900	\$1,168	\$732

continued

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)*
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Law Library			
Personal Services	\$2,500	\$2,500	\$0
Fringe Benefits	1,100	558	542
Total Law Library	3,600	3,058	542
Adult Probation			
Personal Services	164,000	162,420	1,580
Fringe Benefits	28,229	27,915	314
Contractual Services	4,103	3,870	233
Materials and Supplies	4,302	4,211	91
Capital Outlay	7,921	7,921	0
Total Adult Probation	208,555	206,337	2,218
Juvenile Court			
Personal Services	170,874	165,734	5,140
Fringe Benefits	33,051	28,504	4,547
Contractual Services	162,274	128,548	33,726
Materials and Supplies	7,735	6,167	1,568
Capital Outlay	10,384	3,676	6,708
Total Juvenile Court	384,318	332,629	51,689
Juvenile Probation			
Personal Services	68,037	68,037	0
Fringe Benefits	14,339	11,119	3,220
Contractual Services	591	381	210
Total Juvenile Probation	82,967	79,537	3,430
Probate Court			
Personal Services	119,482	119,475	7
Fringe Benefits	20,804	16,861	3,943
Contractual Services	3,745	1,328	2,417
Materials and Supplies	7,675	6,358	1,317
Capital Outlay	230	0	230
Total Probate Court	\$151,936	\$144,022	\$7,914

continued

Hancock County, Ohio

*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)*

For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Clerk of Courts			
Personal Services	\$138,325	\$125,778	\$12,547
Fringe Benefits	26,743	21,174	5,569
Contractual Services	17,580	10,377	7,203
Materials and Supplies	8,766	6,982	1,784
Capital Outlay	3,500	0	3,500
Total Clerk of Court	194,914	164,311	30,603
Municipal Court			
Personal Services	176,030	168,316	7,714
Fringe Benefits	1,975	0	1,975
Contractual Services	86,309	83,991	2,318
Total Municipal Court	264,314	252,307	12,007
Public Defenders			
Personal Services	165,019	160,163	4,856
Fringe Benefits	30,621	27,304	3,317
Contractual Services	43,099	41,132	1,967
Materials and Supplies	3,050	2,910	140
Capital Outlay	550	51	499
Total Public Defenders	242,339	231,560	10,779
Other			
Contractual Services	150,000	125,894	24,106
Total Other	150,000	125,894	24,106
Total General Government - Judicial	2,178,020	1,994,761	183,259
Total General Government	7,955,554	6,613,264	1,342,290
Public Safety			
Coroner			
Personal Services	28,476	28,476	0
Fringe Benefits	4,347	4,311	36
Contractual Services	52,942	52,726	216
Materials and Supplies	144	144	0
Total Coroner	\$85,909	\$85,657	\$252

continued

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)*
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Sheriff			
Personal Services	\$1,531,187	\$1,522,553	\$8,634
Fringe Benefits	319,617	318,343	1,274
Contractual Services	93,113	93,042	71
Materials and Supplies	192,194	189,975	2,219
Capital Outlay	245,209	244,725	484
Total Sheriff	<u>2,381,320</u>	<u>2,368,638</u>	<u>12,682</u>
Sheriff - Jail			
Personal Services	1,241,449	1,236,940	4,509
Fringe Benefits	169,096	169,090	6
Contractual Services	295,788	295,459	329
Materials and Supplies	42,689	42,519	170
Capital Outlay	19,507	19,434	73
Total Sheriff - Jail	<u>1,768,529</u>	<u>1,763,442</u>	<u>5,087</u>
Sheriff - Rehabilitation			
Personal Services	32,640	30,486	2,154
Fringe Benefits	4,900	2,810	2,090
Contractual Services	69,900	66,788	3,112
Materials and Supplies	16,910	16,848	62
Capital Outlay	51,650	50,063	1,587
Total Sheriff - Rehabilitation	<u>176,000</u>	<u>166,995</u>	<u>9,005</u>
Total Public Safety	<u>4,411,758</u>	<u>4,384,732</u>	<u>27,026</u>
Public Works			
Sanitation and Drainage			
Contractual Services	6,000	5,913	87
Total Sanitation and Drainage	<u>6,000</u>	<u>5,913</u>	<u>87</u>
Engineer - Mapping			
Personal Services	28,500	25,312	3,188
Fringe Benefits	9,210	6,037	3,173
Contractual Services	32,070	18,294	13,776
Materials and Supplies	10,000	5,983	4,017
Capital Outlay	21,500	16,750	4,750
Total Engineer - Mapping	<u>101,280</u>	<u>72,376</u>	<u>28,904</u>
Total Public Works	<u>\$107,280</u>	<u>\$78,289</u>	<u>\$28,991</u>

continued

Hancock County, Ohio

*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)*

For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Health			
Vital Statistics			
Contractual Services	\$2,500	\$2,067	\$433
Total Vital Statistics	2,500	2,067	433
Other Health			
Contractual Services	368,236	241,322	126,914
Total Other Health	368,236	241,322	126,914
Total Health	370,736	243,389	127,347
Human Services			
Soldiers Relief			
Personal Services	40,000	34,800	5,200
Fringe Benefits	14,920	5,725	9,195
Contractual Services	84,500	26,921	57,579
Materials and Supplies	3,000	338	2,662
Capital Outlay	32,000	30,380	1,620
Total Soldiers Relief	174,420	98,164	76,256
Veteran Services			
Personal Services	75,000	71,282	3,718
Fringe Benefits	14,163	11,591	2,572
Contractual Services	49,000	20,708	28,292
Total Veteran Services	138,163	103,581	34,582
Human Services			
Contractual Services	163,433	155,798	7,635
Total Human Services	163,433	155,798	7,635
County Home			
Contractual Services	64,926	26,949	37,977
Total County Home	64,926	26,949	37,977
Total Human Services	\$540,942	\$384,492	\$156,450

continued

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund (continued)*
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Intergovernmental			
Agriculture			
Contractual Services	\$299,230	\$299,230	\$0
Total Intergovernmental	299,230	299,230	0
<i>Total Expenditures</i>	<u>13,685,500</u>	<u>12,003,396</u>	<u>1,682,104</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,261,592)</u>	<u>598,505</u>	<u>2,860,097</u>
<u>Other Financing Sources (Uses):</u>			
Proceeds from Disposal of Fixed Assets	0	10,800	10,800
Other Financing Sources	400	1,816	1,416
Advances - In	0	63,000	63,000
Advances - Out	0	(57,000)	(57,000)
Operating Transfers - In	100,000	5,661	(94,339)
Operating Transfers - Out	(614,074)	(601,574)	12,500
Operating Transfers - Out to Component Unit	(15,693)	(15,693)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(529,367)</u>	<u>(592,990)</u>	<u>(63,623)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</i>	<u>(2,790,959)</u>	<u>5,515</u>	<u>2,796,474</u>
<i>Fund Balance at Beginning of Year</i>	2,462,195	2,462,195	0
<i>Unexpended Prior Year Encumbrances</i>	<u>359,098</u>	<u>359,098</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$30,334</u></u>	<u><u>\$2,826,808</u></u>	<u><u>\$2,796,474</u></u>

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditures for specified purposes. Following is a description of all special revenue funds:

Motor Vehicle and Gasoline Tax

The fund is to account for revenue derived from motor vehicle licenses, gasoline taxes and interest. Expenditures in this fund are restricted by state law to county road and bridge repair/improvement programs.

Child Support Enforcement Agency

The fund accounts for the poundage fees and earned incentives collected by the Child Support Enforcement Agency which are restricted by state statute to finance the operation of the CSEA, and Title IV-D grants that reimburse expenditures for support enforcement. Payments are distributed to the court-designated recipients. The CSEA is managed by the department of human services.

Dog and Kennel

The fund is to account for the dog warden's operations that are financed by fine collections and the sales of dog tags and kennel permits.

Alcohol, Drug and Mental Health

The fund is to account for a county-wide property tax levy and federal and state grants that are expended primarily to pay the cost of services provided by local mental health agencies to the public at large.

Human Services

The fund accounts for various federal and state grants as well as transfers from the general fund used to provide public assistance to general relief recipients and pay their providers of medical assistance, and for certain public social services.

Mental Retardation and Developmental Disabilities

The fund accounts for money received from a County-wide property tax levy, several federal and state grants, and entitlements. Expenditures include the activities and operations of the Blanchard Valley School, a residential center, and the costs of administering a vocational school.

Children Services

The fund accounts for moneys 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 is to account 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 grant money received from the State Bureau of Rehabilitation and Corrections used to pay the cost of probation officers to rehabilitate high risk people who are on probation. Expenditures consist of supplies, equipment, and salaries.

Continued

SPECIAL REVENUE FUNDS

(continued)

Certificate of Title

The fund accounts for the collection of fees used by the clerk of courts for the processing of titles.

Felony Delinquent Juvenile Care and Custody

The fund accounts for grant monies received for the State Department of Youth Services which is used for training, treatment and rehabilitation of juveniles who have committed felonies.

Other Public Safety

This fund is a combination of several funds who receive Federal, State and local monies used for various public safety purposes. These funds are:

CBC-408 NR Misdemeanor	COPS Grant
E-911	Domestic Violence
Emergency Management Agency	Probation Services
Juvenile Diversion Grant	Indigent Drivers Alcohol Treatment
Drug Law Enforcement	Enforcement and Education
Law Enforcement	County Sheriff's Commissary Fund

The Law Enforcement and County Sheriff's Commissary Special Revenue Funds were not budgeted in 1999.

Other

This fund represents several smaller special revenue funds operated by the County and subsidized in part by Federal, State and local monies. These funds are:

Recorder's Indexing	Delinquent Real Estate Tax Assessment Collection
Court Computerization	Indigent Guardianship
Special Projects	Multi-Mat Recycling Facility
Water and Sewer Project Maintenance	Substance Abuse
Victim Assistance Grant	CAC Transportation
Ditch Maintenance Assessment	County Tuberculosis
Dale Dorney Grant	Common Pleas Court General Special Projects

The Common Pleas Court General Special Projects Special Revenue Fund was not budgeted in 1999.

Hancock County, Ohio

Combining Balance Sheet

All Special Revenue Funds

December 31, 1999

	Motor Vehicle and Gasoline Tax	Child Support Enforcement Agency	Dog and Kennel
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$776,938	\$287,238	\$51,065
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Receivables:			
Accounts	23,875	0	0
Due from Other Funds	2,728	0	0
Due from Other Governments	217,144	0	0
Due from Agency Funds:			
Property Taxes	0	0	0
Special Assessments	0	0	0
Other Local Taxes	15,591	0	0
Materials and Supplies Inventory	434,777	0	0
Loans Receivable	0	0	0
Prepaid Items	1,225	0	0
Restricted Assets:			
Cash and Cash Equivalents with Fiscal and Escrow Agents	4,759	0	0
Total Assets	\$1,477,037	\$287,238	\$51,065
<u>Liabilities:</u>			
Accounts Payable	\$48,300	\$1,964	\$0
Contracts Payable	77,887	0	0
Accrued Wages	63,682	27,323	928
Compensated Absences Payable	8,349	8,100	0
Due to Other Funds	1,265	37,567	0
Due to Other Governments	75,898	25,427	1,668
Due to Component Unit	0	0	0
Deferred Revenue	8,752	0	0
Accrued Interest Payable	883	0	0
Notes Payable	212,000	0	0
Payable from Restricted Assets:			
Retainage Payable	4,759	0	0
Total Liabilities	501,775	100,381	2,596
<u>Fund Equity:</u>			
Fund Balance			
Reserved for Encumbrances	117,509	0	450
Reserved for Inventory	434,777	0	0
Reserved for Notes Receivable	0	0	0
Unreserved	422,976	186,857	48,019
Total Fund Equity	975,262	186,857	48,469
Total Liabilities and Fund Equity	\$1,477,037	\$287,238	\$51,065

continued

Hancock County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
 December 31, 1999

	Alcohol, Drug and Mental Health	Human Services	Mental Retardation and Developmental Disabilities	Children Services
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,182,156	\$387,254	\$2,550,896	\$495,018
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Accounts	0	0	0	0
Due from Other Funds	0	31,008	0	1,034
Due from Other Governments	77,738	0	76,623	15,766
Due from Agency Funds:				
Property Taxes	1,128,568	0	3,116,941	0
Special Assessments	0	0	0	0
Other Local Taxes	0	0	0	0
Materials and Supplies Inventory	1,498	54,924	5,485	0
Loans Receivable	0	0	0	0
Prepaid Items	127,212	3,806	22,723	0
Restricted Assets:				
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	0
	0			
Total Assets	\$2,517,172	\$476,992	\$5,772,668	\$511,818
Liabilities:				
Accounts Payable	\$9,811	\$93,073	\$41,371	\$57,202
Contracts Payable	496	0	0	0
Accrued Wages	12,922	90,324	248,277	0
Compensated Absences Payable	2,503	10,920	15,316	0
Due to Other Funds	0	1,563	94	0
Due to Other Governments	11,806	82,538	197,644	3,370
Due to Component Unit	0	0	582	0
Deferred Revenue	1,128,568	0	3,116,941	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
Payable from Restricted Assets:				
Retainage Payable	0	0	0	0
Total Liabilities	1,166,106	278,418	3,620,225	60,572
Fund Equity:				
Fund Balance				
Reserved for Encumbrances	48,922	28,460	56,264	648
Reserved for Inventory	1,498	54,924	5,485	0
Reserved for Notes Receivable	0	0	0	0
Unreserved	1,300,646	115,190	2,090,694	450,598
Total Fund Equity	1,351,066	198,574	2,152,443	451,246
Total Liabilities and Fund Equity	\$2,517,172	\$476,992	\$5,772,668	\$511,818

<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>
\$337,338	\$28,676	\$17,809	\$596,478	\$401,026
0	149,830	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	13,033
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	488,921	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$337,338</u>	<u>\$667,427</u>	<u>\$17,809</u>	<u>\$596,478</u>	<u>\$414,059</u>
0	0	\$644	\$1,700	\$7,783
45,800	0	0	0	0
6,250	0	6,654	4,828	4,134
627	0	452	94	0
0	0	0	0	1,034
5,683	0	6,018	4,526	4,735
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>58,360</u>	<u>0</u>	<u>13,768</u>	<u>11,148</u>	<u>17,686</u>
11,865	57,561	0	50	3,681
0	0	0	0	0
0	488,921	0	0	0
<u>267,113</u>	<u>120,945</u>	<u>4,041</u>	<u>585,280</u>	<u>392,692</u>
<u>278,978</u>	<u>667,427</u>	<u>4,041</u>	<u>585,330</u>	<u>396,373</u>
<u>\$337,338</u>	<u>\$667,427</u>	<u>\$17,809</u>	<u>\$596,478</u>	<u>\$414,059</u>

continued

Hancock County, Ohio
Combining Balance Sheet
All Special Revenue Funds (continued)
 December 31, 1999

	Other Public Safety	Other	Totals
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$106,813	\$804,014	\$8,022,719
Cash and Cash Equivalents in Segregated Accounts	15,242	2,127	167,199
Receivables:			
Accounts	0	0	23,875
Due from Other Funds	0	15,502	50,272
Due from Other Governments	1,119	18,026	419,449
Due from Agency Funds:			
Property Taxes	0	0	4,245,509
Special Assessments	0	60,888	60,888
Other Local Taxes	0	0	15,591
Materials and Supplies Inventory	0	871	497,555
Loans Receivable	0	0	488,921
Prepaid Items	0	387	155,353
Restricted Assets:			
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	4,759
Total Assets	\$123,174	\$901,815	\$14,152,090
<u>Liabilities:</u>			
Accounts Payable	\$31,853	\$12,364	\$306,065
Contracts Payable	0	0	124,183
Accrued Wages	4,995	1,968	472,285
Compensated Absences Payable	219	1,141	47,721
Due to Other Funds	0	0	41,523
Due to Other Governments	4,290	5,759	429,362
Due to Component Unit	0	0	582
Deferred Revenue	0	60,888	4,315,149
Accrued Interest Payable	0	0	883
Notes Payable	0	0	212,000
Payable from Restricted Assets:			
Retainage Payable	0	0	4,759
Total Liabilities	41,357	82,120	5,954,512
<u>Fund Equity:</u>			
Fund Balance			
Reserved for Encumbrances	10,100	11,351	346,861
Reserved for Inventory	0	871	497,555
Reserved for Notes Receivable	0	0	488,921
Unreserved	71,717	807,473	6,864,241
Total Fund Equity	81,817	819,695	8,197,578
Total Liabilities and Fund Equity	\$123,174	\$901,815	\$14,152,090

Hancock County, Ohio
*Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
All Special Revenue Funds
For the Year Ended December 31, 1999*

	Motor Vehicle and Gasoline Tax	Child Support Enforcement Agency	Dog and Kennel
<u>Revenues:</u>			
Property Taxes	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	131,199	0	0
Other Local Taxes	64,691	0	0
Charges for Services	250,880	177,087	8,015
Licenses and Permits	0	0	117,133
Fines and Forfeitures	80,939	0	4,480
Intergovernmental	3,539,006	1,009,309	0
Special Assessments	0	0	0
Interest	58,948	0	0
Donations and Contributions	0	0	0
All Other Revenue	61	101,485	0
<i>Total Revenues</i>	<u>4,125,724</u>	<u>1,287,881</u>	<u>129,628</u>
<u>Expenditures:</u>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	4,268,392	0	0
Health	0	0	156,807
Human Services	0	1,190,859	0
Economic Development and Assistance	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	11,855	0	0
<i>Total Expenditures</i>	<u>4,280,247</u>	<u>1,190,859</u>	<u>156,807</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(154,523)</u>	<u>97,022</u>	<u>(27,179)</u>
<u>Other Financing Sources:</u>			
Operating Transfers - In	0	0	40,000
<i>Excess of Revenue and Other Financing Sources Over (Under) Expenditures</i>	<u>(154,523)</u>	<u>97,022</u>	<u>12,821</u>
<i>Fund Balances at Beginning of Year</i>	1,089,636	89,835	35,648
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>40,149</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$975,262</u>	<u>\$186,857</u>	<u>\$48,469</u>

continued

Hancock County, Ohio
*Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances*
All Special Revenue Funds (continued)
For the Year Ended December 31, 1999

	Alcohol, Drug and Mental Health	Human Services	Mental Retardation and Developmental Disabilities
Revenues:			
Property Taxes	\$1,097,920	\$0	\$2,722,705
Permissive Motor Vehicle License Tax	0	0	0
Other Local Taxes	0	0	0
Charges for Services	93,759	0	132,147
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	2,566,088	3,682,149	3,911,815
Special Assessments	0	0	0
Interest	0	0	0
Donations and Contributions	0	0	0
All Other Revenue	32,604	392,075	83,197
<i>Total Revenues</i>	<u>3,790,371</u>	<u>4,074,224</u>	<u>6,849,864</u>
Expenditures:			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	3,560,244	0	6,970,541
Human Services	0	3,970,209	0
Economic Development and Assistance	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	2,035
Interest and Fiscal Charges	0	0	342
<i>Total Expenditures</i>	<u>3,560,244</u>	<u>3,970,209</u>	<u>6,972,918</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>230,127</u>	<u>104,015</u>	<u>(123,054)</u>
Other Financing Sources:			
Operating Transfers - In	0	0	0
<i>Excess of Revenue and Other Financing Sources Over (Under) Expenditures</i>	230,127	104,015	(123,054)
<i>Fund Balances at Beginning of Year</i>	1,121,265	81,127	2,275,677
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>(326)</u>	<u>13,432</u>	<u>(180)</u>
<i>Fund Balance at End of Year</i>	<u>\$1,351,066</u>	<u>\$198,574</u>	<u>\$2,152,443</u>

Children Services	Real Estate Assessment	Community Development Block Grant	Community Corrections	Certificate of Title	Felony Delinquent Juvenile Care and Custody
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
26,839	547,057	0	0	253,483	0
0	270	0	0	0	0
0	0	0	0	0	0
877,302	0	246,593	181,393	0	243,558
0	0	0	0	0	0
0	0	17,114	0	0	0
0	0	0	0	0	0
75,147	0	4,223	46	2,480	0
<u>979,288</u>	<u>547,327</u>	<u>267,930</u>	<u>181,439</u>	<u>255,963</u>	<u>243,558</u>
0	425,907	0	0	0	0
0	0	0	0	132,941	0
0	0	0	192,682	0	183,437
0	0	0	0	0	0
0	0	0	0	0	0
972,377	0	0	0	0	0
0	0	236,203	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>972,377</u>	<u>425,907</u>	<u>236,203</u>	<u>192,682</u>	<u>132,941</u>	<u>183,437</u>
<u>6,911</u>	<u>121,420</u>	<u>31,727</u>	<u>(11,243)</u>	<u>123,022</u>	<u>60,121</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6,911	121,420	31,727	(11,243)	123,022	60,121
444,335	157,558	635,700	15,284	462,308	336,252
0	0	0	0	0	0
<u>\$451,246</u>	<u>\$278,978</u>	<u>\$667,427</u>	<u>\$4,041</u>	<u>\$585,330</u>	<u>\$396,373</u>

continued

Hancock County, Ohio
*Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances*
All Special Revenue Funds (continued)
For the Year Ended December 31, 1999

	Other Public Safety	Other	Totals
Revenues:			
Property Taxes	\$0	\$0	\$3,820,625
Permissive Motor Vehicle License Tax	0	0	131,199
Other Local Taxes	0	0	64,691
Charges for Services	\$119,199	226,983	1,835,449
Licenses and Permits	0	0	117,403
Fines and Forfeitures	21,889	0	107,308
Intergovernmental	224,368	176,543	16,658,124
Special Assessments	0	104,706	104,706
Interest	0	0	76,062
Donations and Contributions	0	21,776	21,776
All Other Revenue	3	49	691,370
<i>Total Revenues</i>	<u>365,459</u>	<u>530,057</u>	<u>23,628,713</u>
Expenditures:			
Current:			
General Government:			
Legislative and Executive	0	105,919	531,826
Judicial	0	61,823	194,764
Public Safety	420,163	0	796,282
Public Works	0	72,959	4,341,351
Health	0	108,290	10,795,882
Human Services	0	24,811	6,158,256
Economic Development and Assistance	0	0	236,203
Capital Outlay	0	76,974	76,974
Debt Service:			
Principal Retirement	0	0	2,035
Interest and Fiscal Charges	0	0	12,197
<i>Total Expenditures</i>	<u>420,163</u>	<u>450,776</u>	<u>23,145,770</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(54,704)</u>	<u>79,281</u>	<u>482,943</u>
Other Financing Sources:			
Operating Transfers - In	31,862	19,300	91,162
<i>Excess of Revenue and Other Financing Sources Over (Under) Expenditures</i>	<u>(22,842)</u>	<u>98,581</u>	<u>574,105</u>
<i>Fund Balances at Beginning of Year</i>	104,659	722,410	7,571,694
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>0</u>	<u>(1,296)</u>	<u>51,779</u>
<i>Fund Balance at End of Year</i>	<u>\$81,817</u>	<u>\$819,695</u>	<u>\$8,197,578</u>

Hancock County, Ohio

*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gasoline Tax Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Permissive Motor Vehicle License Tax	\$125,000	\$132,337	\$7,337
Other Local Taxes	55,000	62,540	7,540
Charges for Services	190,000	251,340	61,340
Fines and Forfeitures	90,000	81,361	(8,639)
Intergovernmental	3,455,000	3,544,416	89,416
Interest	25,000	59,494	34,494
<i>Total Revenues</i>	<u>3,940,000</u>	<u>4,131,488</u>	<u>191,488</u>
Expenditures:			
Current:			
Public Works			
Street Maintenance			
Personal Services	1,380,122	1,373,019	7,103
Fringe Benefits	402,500	398,143	4,357
Contractual Services	1,372,451	1,298,654	73,797
Materials and Supplies	1,144,226	1,038,926	105,300
Capital Outlay	429,136	427,715	1,421
<i>Total Expenditures</i>	<u>4,728,435</u>	<u>4,536,457</u>	<u>191,978</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(788,435)</u>	<u>(404,969)</u>	<u>383,466</u>
Other Financing Uses:			
Operating Transfers - Out	(150,000)	(150,000)	0
<i>Total Other Uses</i>	<u>(150,000)</u>	<u>(150,000)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures Expenditures and Other Financing Uses</i>	<u>(938,435)</u>	<u>(554,969)</u>	<u>383,466</u>
<i>Fund Balance at Beginning of Year</i>	769,799	769,799	0
<i>Unexpended Prior Year Encumbrances</i>	<u>229,437</u>	<u>229,437</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$60,801</u>	<u>\$444,267</u>	<u>\$383,466</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Child Support Enforcement Agency Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$84,107	\$177,087	\$92,980
Intergovernmental	899,961	1,009,309	109,348
Other	110,696	110,696	0
<i>Total Revenues</i>	<u>1,094,764</u>	<u>1,297,092</u>	<u>202,328</u>
Expenditures:			
Current:			
Human Services			
Personal Services	550,000	533,370	16,630
Fringe Benefits	98,034	86,633	11,401
Contractual Services	595,376	548,625	46,751
Materials and Supplies	7,000	306	6,694
Capital Outlay	3,000	0	3,000
<i>Total Expenditures</i>	<u>1,253,410</u>	<u>1,168,934</u>	<u>84,476</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(158,646)	128,158	286,804
<i>Fund Balance at Beginning of Year</i>	158,612	158,612	0
<i>Unexpended Prior Year Encumbrances</i>	34	34	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$286,804</u>	<u>\$286,804</u>

Hancock County, Ohio

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Dog and Kennel Special Revenue Fund
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$8,000	\$8,015	\$15
Licenses and Permits	108,565	117,133	8,568
Fines and Forfeitures	6,000	4,668	(1,332)
<i>Total Revenues</i>	<u>122,565</u>	<u>129,816</u>	<u>7,251</u>
Expenditures:			
Current:			
Health			
Personal Services	15,000	15,000	0
Fringe Benefits	2,961	2,559	402
Contractual Services	134,000	134,000	0
Materials and Supplies	7,664	4,702	2,962
<i>Total Expenditures</i>	<u>159,625</u>	<u>156,261</u>	<u>3,364</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(37,060)</u>	<u>(26,445)</u>	<u>10,615</u>
Other Financing Sources:			
Operating Transfers - In	0	40,000	40,000
<i>Total Other Financing Sources</i>	<u>0</u>	<u>40,000</u>	<u>40,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(37,060)</u>	<u>13,555</u>	<u>50,615</u>
<i>Fund Balance at Beginning of Year</i>	36,835	36,835	0
<i>Unexpended Prior Year Encumbrances</i>	<u>225</u>	<u>225</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$50,615</u>	<u>\$50,615</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Alcohol, Drug and Mental Health Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$1,130,886	\$1,097,920	(\$32,966)
Charges for Services	0	101,263	101,263
Intergovernmental	3,900,000	2,491,380	(1,408,620)
Other	0	32,604	32,604
<i>Total Revenues</i>	<u>5,030,886</u>	<u>3,723,167</u>	<u>(1,307,719)</u>
Expenditures:			
Current:			
Health			
Personal Services	236,875	230,225	6,650
Fringe Benefits	68,125	63,290	4,835
Contractual Services	4,654,229	3,574,940	1,079,289
Materials and Supplies	12,060	8,410	3,650
Capital Outlay	9,000	6,241	2,759
<i>Total Expenditures</i>	<u>4,980,289</u>	<u>3,883,106</u>	<u>1,097,183</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	50,597	(159,939)	(210,536)
<i>Fund Balance at Beginning of Year</i>	1,089,970	1,089,970	0
<i>Unexpended Prior Year Encumbrances</i>	<u>192,688</u>	<u>192,688</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,333,255</u></u>	<u><u>\$1,122,719</u></u>	<u><u>(\$210,536)</u></u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Human Services Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$3,545,671	\$3,682,149	\$136,478
<i>Total Revenues</i>	<u>3,545,671</u>	<u>3,682,149</u>	<u>136,478</u>
Expenditures:			
Current:			
Human Services			
Administrative			
Personal Services	1,093,000	1,089,970	3,030
Fringe Benefits	194,129	189,371	4,758
Contractual Services	838,968	814,608	24,360
Materials and Supplies	28,740	26,313	2,427
Capital Outlay	10,000	9,953	47
Total Administrative	<u>2,164,837</u>	<u>2,130,215</u>	<u>34,622</u>
Public Assistance			
Personal Services	613,000	609,312	3,688
Fringe Benefits	107,784	104,726	3,058
Contractual Services	1,238,751	1,201,098	37,653
Capital Outlay	1,000	907	93
Total Public Assistance	<u>1,960,535</u>	<u>1,916,043</u>	<u>44,492</u>
<i>Total Expenditures</i>	<u>4,125,372</u>	<u>4,046,258</u>	<u>79,114</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(579,701)</u>	<u>(364,109)</u>	<u>215,592</u>
Other Financing Sources:			
Other Financing Sources	321,333	391,995	70,662
<i>Total Other Financing Sources</i>	<u>321,333</u>	<u>391,995</u>	<u>70,662</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(258,368)</u>	<u>27,886</u>	<u>286,254</u>
<i>Fund Balance at Beginning of Year</i>	177,048	177,048	0
<i>Unexpended Prior Year Encumbrances</i>	<u>110,372</u>	<u>110,372</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$29,052</u></u>	<u><u>\$315,306</u></u>	<u><u>\$286,254</u></u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Mental Retardation and Developmental Disabilities Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$2,877,215	\$2,721,628	(\$155,587)
Charges for Services	120,000	132,147	12,147
Intergovernmental	3,448,200	4,041,280	593,080
Other	100,000	83,237	(16,763)
<i>Total Revenues</i>	<u>6,545,415</u>	<u>6,978,292</u>	<u>432,877</u>
<u>Expenditures:</u>			
<i>Current:</i>			
<i>Health</i>			
Personal Services	4,400,000	4,107,760	292,240
Fringe Benefits	806,552	792,237	14,315
Contractual Services	2,198,658	1,820,750	377,908
Materials and Supplies	280,100	231,970	48,130
Capital Outlay	210,840	163,221	47,619
<i>Total Expenditures</i>	<u>7,896,150</u>	<u>7,115,938</u>	<u>780,212</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,350,735)</u>	<u>(137,646)</u>	<u>1,213,089</u>
<u>Other Financing Uses:</u>			
Operating Transfers - Out	(1,844)	0	1,844
<i>Total Other Financing Uses</i>	<u>(1,844)</u>	<u>0</u>	<u>1,844</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	<u>(1,352,579)</u>	<u>(137,646)</u>	<u>1,214,933</u>
<i>Fund Balance at Beginning of Year</i>	2,461,519	2,461,519	0
<i>Unexpended Prior Year Encumbrances</i>	<u>138,494</u>	<u>138,494</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,247,434</u></u>	<u><u>\$2,462,367</u></u>	<u><u>\$1,214,933</u></u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Children Services Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$5,064	\$30,865	\$25,801
Intergovernmental	941,000	862,665	(78,335)
Other	63,036	75,147	12,111
<i>Total Revenues</i>	<u>1,009,100</u>	<u>968,677</u>	<u>(40,423)</u>
<u>Expenditures:</u>			
Current:			
Human Services			
Contractual Services	1,495,610	963,706	531,904
<i>Total Expenditures</i>	<u>1,495,610</u>	<u>963,706</u>	<u>531,904</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(486,510)	4,971	491,481
<i>Fund Balance at Beginning of Year</i>	415,200	415,200	0
<i>Unexpended Prior Year Encumbrances</i>	71,310	71,310	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$491,481</u>	<u>\$491,481</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Real Estate Assessment Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$502,000	\$547,054	\$45,054
Other	0	270	270
<i>Total Revenues</i>	<u>502,000</u>	<u>547,324</u>	<u>45,324</u>
Expenditures:			
Current:			
General Government - Legislative and Executive			
Personal Services	121,000	115,802	5,198
Fringe Benefits	34,319	18,991	15,328
Contractual Services	354,759	301,671	53,088
Materials and Supplies	5,450	3,388	2,062
Capital Outlay	50,000	47,498	2,502
<i>Total Expenditures</i>	<u>565,528</u>	<u>487,350</u>	<u>78,178</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(63,528)	59,974	123,502
<i>Fund Balance at Beginning of Year</i>	140,580	140,580	0
<i>Unexpended Prior Year Encumbrances</i>	<u>25,903</u>	<u>25,903</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$102,955</u></u>	<u><u>\$226,457</u></u>	<u><u>\$123,502</u></u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Development Block Grant Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$503,739	\$246,593	(\$257,146)
Other	7,094	7,403	309
<i>Total Revenues</i>	<u>510,833</u>	<u>253,996</u>	<u>(256,837)</u>
Expenditures:			
Current:			
Economic Development and Assistance			
Contractual Services	529,804	301,853	227,951
<i>Total Expenditures</i>	<u>529,804</u>	<u>301,853</u>	<u>227,951</u>
<i>Excess of Revenues Under Expenditures</i>	(18,971)	(47,857)	(28,886)
<i>Fund Balance at Beginning of Year</i>	(64,258)	(64,258)	0
<i>Unexpended Prior Year Encumbrances</i>	83,230	83,230	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$1</u>	<u>(\$28,885)</u>	<u>(\$28,886)</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Corrections Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$181,393	\$181,393	\$0
Other	0	46	46
<i>Total Revenues</i>	<u>181,393</u>	<u>181,439</u>	<u>46</u>
Expenditures:			
Current:			
Public Safety			
Personal Services	129,834	121,722	8,112
Fringe Benefits	47,511	42,466	5,045
Contractual Services	3,974	2,038	1,936
Materials and Supplies	12,977	11,483	1,494
Capital Outlay	13,647	13,375	272
<i>Total Expenditures</i>	<u>207,943</u>	<u>191,084</u>	<u>16,859</u>
<i>Excess of Revenues Under Expenditures</i>	(26,550)	(9,645)	16,905
<i>Fund Balance at Beginning of Year</i>	<u>26,728</u>	<u>26,728</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$178</u>	<u>\$17,083</u>	<u>\$16,905</u>

Hancock County, Ohio

*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Certificate of Title Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$230,000	\$253,483	\$23,483
Other	0	2,480	2,480
<i>Total Revenues</i>	<u>230,000</u>	<u>255,963</u>	<u>25,963</u>
<u>Expenditures:</u>			
Current:			
General Government - Judicial			
Personal Services	98,000	89,154	8,846
Fringe Benefits	40,500	35,837	4,663
Contractual Services	4,954	3,354	1,600
Materials and Supplies	7,525	4,671	2,854
Capital Outlay	3,000	0	3,000
<i>Total Expenditures</i>	<u>153,979</u>	<u>133,016</u>	<u>20,963</u>
<i>Excess of Revenues Over Expenditures</i>	<u>76,021</u>	<u>122,947</u>	<u>46,926</u>
<u>Other Financing Uses:</u>			
Operating Transfers - Out	(100,000)	0	100,000
<i>Total Other Financing Uses</i>	<u>(100,000)</u>	<u>0</u>	<u>100,000</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	<u>(23,979)</u>	<u>122,947</u>	<u>146,926</u>
<i>Fund Balance at Beginning of Year</i>	471,303	471,303	0
<i>Unexpended Prior Year Encumbrances</i>	<u>479</u>	<u>479</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$447,803</u>	<u>\$594,729</u>	<u>\$146,926</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Felony Delinquent Juvenile Care and Custody Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$299,934	\$246,899	(\$53,035)
<i>Total Revenues</i>	<u>299,934</u>	<u>246,899</u>	<u>(53,035)</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Felony Delinquent Care and Custody			
Personal Services	30,400	30,119	281
Fringe Benefits	10,533	6,680	3,853
Contractual Services	92,347	8,032	84,315
<i>Total Felony Delinquent Care and Custody</i>	<u>133,280</u>	<u>44,831</u>	<u>88,449</u>
Ohio Youth Commission			
Personal Services	32,986	32,986	0
Fringe Benefits	12,011	11,467	544
Contractual Services	102,912	97,975	4,937
<i>Total Ohio Youth Commission</i>	<u>147,909</u>	<u>142,428</u>	<u>5,481</u>
<i>Total Expenditures</i>	<u>281,189</u>	<u>187,259</u>	<u>93,930</u>
<i>Excess of Revenues Over Expenditures</i>	18,745	59,640	40,895
<i>Fund Balance at Beginning of Year</i>	318,929	318,929	0
<i>Unexpended Prior Year Encumbrances</i>	14,699	14,699	0
<i>Fund Balance at End of Year</i>	<u>\$352,373</u>	<u>\$393,268</u>	<u>\$40,895</u>

Hancock County, Ohio

*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
CBC-408 NR Misdemeanor Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$91,872	\$91,872	\$0
Other	0	3	3
<i>Total Revenues</i>	<u>91,872</u>	<u>91,875</u>	<u>3</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Personal Services	57,633	56,514	1,119
Fringe Benefits	22,087	19,344	2,743
Contractual Services	2,683	1,673	1,010
Materials and Supplies	14,879	11,208	3,671
Capital Outlay	6,112	5,779	333
<i>Total Expenditures</i>	<u>103,394</u>	<u>94,518</u>	<u>8,876</u>
<i>Excess of Revenues Under Expenditures</i>	(11,522)	(2,643)	8,879
<i>Fund Balance at Beginning of Year</i>	11,529	11,529	0
<i>Unexpended Prior Year Encumbrances</i>	26	26	0
<i>Fund Balance at End of Year</i>	<u>\$33</u>	<u>\$8,912</u>	<u>\$8,879</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
COPS Grant Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$414,793	\$94,350	(\$320,443)
<i>Total Revenues</i>	414,793	94,350	(320,443)
Expenditures:			
Current:			
Public Safety			
Personal Services	51,626	51,626	0
Fringe Benefits	16,405	16,403	2
Contractual Services	19,549	19,529	20
Materials and Supplies	6,874	6,849	25
Capital Outlay	26,709	26,692	17
<i>Total Expenditures</i>	121,163	121,099	64
<i>Excess of Revenues Over (Under) Expenditures</i>	293,630	(26,749)	(320,379)
Other Financing Sources (Uses):			
Advances - In	0	6,000	6,000
Advances - Out	0	(12,000)	(12,000)
Operating Transfers - In	0	19,362	19,362
<i>Total Other Financing Sources (Uses)</i>	0	13,362	13,362
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	293,630	(13,387)	(307,017)
<i>Fund Balance at Beginning of Year</i>	6,114	6,114	0
<i>Unexpended Prior Year Encumbrances</i>	7,255	7,255	0
<i>Fund Balance (Deficit) at End of Year</i>	\$306,999	(\$18)	(\$307,017)

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
E-911 Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$33,700	\$31,140	(\$2,560)
<i>Total Revenues</i>	<u>33,700</u>	<u>31,140</u>	<u>(2,560)</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Personal Services	8,000	8,000	0
Fringe Benefits	2,125	1,230	895
Contractual Services	24,100	21,151	2,949
Materials and Supplies	500	99	401
Capital Outlay	10,393	6,000	4,393
<i>Total Expenditures</i>	<u>45,118</u>	<u>36,480</u>	<u>8,638</u>
<i>Excess of Revenues Under Expenditures</i>	(11,418)	(5,340)	6,078
<i>Fund Balance at Beginning of Year</i>	5,418	5,418	0
<i>Unexpended Prior Year Encumbrances</i>	<u>6,000</u>	<u>6,000</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$6,078</u></u>	<u><u>\$6,078</u></u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Domestic Violence Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$25,000	\$24,279	(\$721)
<i>Total Revenues</i>	<u>25,000</u>	<u>24,279</u>	<u>(721)</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Contractual Services	35,762	35,747	15
<i>Total Expenditures</i>	<u>35,762</u>	<u>35,747</u>	<u>15</u>
<i>Excess of Revenues Under Expenditures</i>	(10,762)	(11,468)	(706)
<i>Fund Balance at Beginning of Year</i>	<u>11,468</u>	<u>11,468</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$706</u>	<u>\$0</u>	<u>(\$706)</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$12,555	\$9,169	(\$3,386)
Intergovernmental	24,000	26,879	2,879
<i>Total Revenues</i>	<u>36,555</u>	<u>36,048</u>	<u>(507)</u>
Expenditures:			
Current:			
Public Safety			
Personal Services	26,910	26,845	65
Fringe Benefits	16,852	15,868	984
Contractual Services	2,157	1,741	416
Materials and Supplies	2,359	795	1,564
Capital Outlay	2,000	1,390	610
<i>Total Expenditures</i>	<u>50,278</u>	<u>46,639</u>	<u>3,639</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(13,723)</u>	<u>(10,591)</u>	<u>3,132</u>
Other Financing Sources:			
Operating Transfers - In	10,000	10,000	0
<i>Total Other Financing Sources</i>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	<u>(3,723)</u>	<u>(591)</u>	<u>3,132</u>
<i>Fund Balance at Beginning of Year</i>	3,498	3,498	0
<i>Unexpended Prior Year Encumbrances</i>	<u>225</u>	<u>225</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$3,132</u>	<u>\$3,132</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Probation Services Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$12,000	\$19,379	\$7,379
<i>Total Revenues</i>	12,000	19,379	7,379
<u>Expenditures:</u>			
Current:			
Public Safety			
Fringe Benefits	6,000	2,687	3,313
Contractual Services	4,500	0	4,500
Capital Outlay	31,498	16,358	15,140
<i>Total Expenditures</i>	41,998	19,045	22,953
<i>Excess of Revenues Over (Under) Expenditures</i>	(29,998)	334	30,332
<u>Other Financing Sources:</u>			
Operating Transfers - In	2,500	2,500	0
<i>Total Other Financing Sources</i>	2,500	2,500	0
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(27,498)	2,834	30,332
<i>Fund Balance at Beginning of Year</i>	27,498	27,498	0
<i>Fund Balance at End of Year</i>	\$0	\$30,332	\$30,332

Hancock County, Ohio

*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Juvenile Diversion Grant Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Intergovernmental	\$23,000	\$12,625	(\$10,375)
<i>Total Revenues</i>	23,000	12,625	(10,375)
Expenditures:			
Current:			
Public Safety			
Personal Services	21,000	12,385	8,615
Fringe Benefits	1,014	1,014	0
Materials and Supplies	1,000	809	191
<i>Total Expenditures</i>	23,014	14,208	8,806
<i>Excess of Revenues Under Expenditures</i>	(14)	(1,583)	(1,569)
Other Financing Sources (Uses):			
Advances - In	0	6,000	6,000
Advances - Out	0	(6,000)	(6,000)
<i>Total Other Financing Sources (Uses)</i>	0	0	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</i>	(14)	(1,583)	(1,569)
<i>Fund Balance at Beginning of Year</i>	1,583	1,583	0
<i>Fund Balance at End of Year</i>	\$1,569	\$0	(\$1,569)

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$6,100	\$9,384	\$3,284
<i>Total Revenues</i>	<u>6,100</u>	<u>9,384</u>	<u>3,284</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Contractual Services	18,250	16,568	1,682
<i>Total Expenditures</i>	<u>18,250</u>	<u>16,568</u>	<u>1,682</u>
<i>Excess of Revenues Under Expenditures</i>	(12,150)	(7,184)	4,966
<i>Fund Balance at Beginning of Year</i>	<u>20,301</u>	<u>20,301</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$8,151</u></u>	<u><u>\$13,117</u></u>	<u><u>\$4,966</u></u>

Hancock County, Ohio

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Drug Law Enforcement Special Revenue Fund
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$2,500	\$4,541	\$2,041
<i>Total Revenues</i>	<u>2,500</u>	<u>4,541</u>	<u>2,041</u>
<u>Expenditures:</u>			
Current:			
Public Safety			
Contractual Services	2,500	2,092	408
<i>Total Expenditures</i>	<u>2,500</u>	<u>2,092</u>	<u>408</u>
<i>Excess of Revenues Over Expenditures</i>	0	2,449	2,449
<i>Fund Balance at Beginning of Year</i>	<u>1,782</u>	<u>1,782</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$1,782</u>	<u>\$4,231</u>	<u>\$2,449</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Enforcement and Education Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Fines and Forfeitures	\$1,500	\$2,123	\$623
<i>Total Revenues</i>	1,500	2,123	623
<u>Expenditures:</u>			
Current:			
Public Safety			
Fringe Benefits	1,200	1,000	200
Materials and Supplies	3,678	2,880	798
Capital Outlay	1,228	855	373
<i>Total Expenditures</i>	6,106	4,735	1,371
<i>Excess of Revenues Under Expenditures</i>	(4,606)	(2,612)	1,994
<i>Fund Balance at Beginning of Year</i>	3,728	3,728	0
<i>Unexpended Prior Year Encumbrances</i>	878	878	0
<i>Fund Balance at End of Year</i>	\$0	\$1,994	\$1,994

Hancock County, Ohio

*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Recorder's Indexing Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$67,000	\$76,521	\$9,521
<i>Total Revenues</i>	67,000	76,521	9,521
<u>Expenditures:</u>			
Current:			
General Government - Legislative and Executive			
Contractual Services	49,000	38,687	10,313
Capital Outlay	20,639	15,994	4,645
<i>Total Expenditures</i>	69,639	54,681	14,958
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,639)	21,840	24,479
<i>Fund Balance at Beginning of Year</i>	106,277	106,277	0
<i>Unexpended Prior Year Encumbrances</i>	639	639	0
<i>Fund Balance at End of Year</i>	<u>\$104,277</u>	<u>\$128,756</u>	<u>\$24,479</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Delinquent Real Estate Tax Assessment Collection Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$57,446	\$70,973	\$13,527
<i>Total Revenues</i>	<u>57,446</u>	<u>70,973</u>	<u>13,527</u>
<u>Expenditures:</u>			
Current:			
General Government - Legislative and Executive			
Personal Services	61,795	36,768	25,027
Fringe Benefits	10,298	4,949	5,349
Contractual Services	17,917	11,119	6,798
Capital Outlay	15,000	5,695	9,305
<i>Total Expenditures</i>	<u>105,010</u>	<u>58,531</u>	<u>46,479</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(47,564)</u>	<u>12,442</u>	<u>60,006</u>
<u>Other Financing Sources:</u>			
Other Financing Sources	0	28	28
<i>Total Other Financing Sources</i>	<u>0</u>	<u>28</u>	<u>28</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(47,564)</u>	<u>12,470</u>	<u>60,034</u>
<i>Fund Balance at Beginning of Year</i>	<u>48,445</u>	<u>48,445</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$881</u></u>	<u><u>\$60,915</u></u>	<u><u>\$60,034</u></u>

Hancock County, Ohio

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Court Computerization Special Revenue Fund
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$42,000	\$47,228	\$5,228
<i>Total Revenues</i>	<u>42,000</u>	<u>47,228</u>	<u>5,228</u>
Expenditures:			
Current:			
General Government - Judicial			
Contractual Services	37,130	4,920	32,210
Capital Outlay	54,009	19,809	34,200
<i>Total Expenditures</i>	<u>91,139</u>	<u>24,729</u>	<u>66,410</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(49,139)	22,499	71,638
<i>Fund Balance at Beginning of Year</i>	65,136	65,136	0
<i>Unexpended Prior Year Encumbrances</i>	<u>2,670</u>	<u>2,670</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$18,667</u>	<u>\$90,305</u>	<u>\$71,638</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$11,000	\$11,065	\$65
<i>Total Revenues</i>	<u>11,000</u>	<u>11,065</u>	<u>65</u>
<u>Expenditures:</u>			
Current:			
General Government - Judicial Contractual Services	36,018	874	35,144
<i>Total Expenditures</i>	<u>36,018</u>	<u>874</u>	<u>35,144</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(25,018)	10,191	35,209
<i>Fund Balance at Beginning of Year</i>	32,630	32,630	0
<i>Unexpended Prior Year Encumbrances</i>	<u>18</u>	<u>18</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$7,630</u>	<u>\$42,839</u>	<u>\$35,209</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Projects Special Revenue Fund
For the Year Ended December 31, 1999*

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$92,905	\$52,060	(\$40,845)
<i>Total Revenues</i>	<u>92,905</u>	<u>52,060</u>	<u>(40,845)</u>
<u>Expenditures:</u>			
Current:			
Public Works			
Personal Services	63,065	34,905	28,160
Fringe Benefits	16,372	2,517	13,855
Contractual Services	16,823	16,693	130
Materials and Supplies	7,951	7,836	115
Capital Outlay	230	230	0
<i>Total Expenditures</i>	<u>104,441</u>	<u>62,181</u>	<u>42,260</u>
<i>Excess of Revenues Under Expenditures</i>	(11,536)	(10,121)	1,415
<i>Fund Balance at Beginning of Year</i>	28,053	28,053	0
<i>Unexpended Prior Year Encumbrances</i>	<u>1,536</u>	<u>1,536</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$18,053</u></u>	<u><u>\$19,468</u></u>	<u><u>\$1,415</u></u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Multi-Mat Recycling Facility Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$0	\$3,980	\$3,980
Intergovernmental	500	1,000	500
Donations and Contributions	11,125	6,475	(4,650)
<i>Total Revenues</i>	<u>11,625</u>	<u>11,455</u>	<u>(170)</u>
Expenditures:			
Current:			
Public Works			
Contractual Services	12,818	11,045	1,773
<i>Total Expenditures</i>	<u>12,818</u>	<u>11,045</u>	<u>1,773</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,193)	410	1,603
<i>Fund Balance at Beginning of Year</i>	<u>1,193</u>	<u>1,193</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$1,603</u>	<u>\$1,603</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Water and Sewer Project Maintenance Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$0	\$617	\$617
<i>Total Revenues</i>	<u>0</u>	<u>617</u>	<u>617</u>
<u>Expenditures:</u>			
Current:			
Public Works			
Capital Outlay	2,000	0	2,000
<i>Total Expenditures</i>	<u>2,000</u>	<u>0</u>	<u>2,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,000)	617	2,617
<i>Fund Balance at Beginning of Year</i>	<u>3,030</u>	<u>3,030</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$1,030</u></u>	<u><u>\$3,647</u></u>	<u><u>\$2,617</u></u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Substance Abuse Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$0	\$70,374	\$70,374
Donations and Contributions	8,000	7,679	(321)
Other	0	21	21
<i>Total Revenues</i>	<u>8,000</u>	<u>78,074</u>	<u>70,074</u>
<u>Expenditures:</u>			
Current:			
Health			
Contractual Services	149,674	103,453	46,221
<i>Total Expenditures</i>	<u>149,674</u>	<u>103,453</u>	<u>46,221</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(141,674)</u>	<u>(25,379)</u>	<u>116,295</u>
<u>Other Financing Sources:</u>			
Operating Transfers - In	152,000	0	(152,000)
<i>Total Other Financing Sources</i>	<u>152,000</u>	<u>0</u>	<u>(152,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	10,326	(25,379)	(35,705)
<i>Fund Balance at Beginning of Year</i>	83,252	83,252	0
<i>Unexpended Prior Year Encumbrances</i>	<u>2,430</u>	<u>2,430</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$96,008</u>	<u>\$60,303</u>	<u>(\$35,705)</u>

Hancock County, Ohio

*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Victims Assistance Grant Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$20,563	\$22,564	\$2,001
<i>Total Revenues</i>	20,563	22,564	2,001
<u>Expenditures:</u>			
Current:			
Human Services			
Personal Services	20,778	20,778	0
Fringe Benefits	426	78	348
Contractual Services	1,169	599	570
Materials and Supplies	836	747	89
Capital Outlay	1,028	49	979
<i>Total Expenditures</i>	24,237	22,251	1,986
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,674)	313	3,987
<i>Fund Balance at Beginning of Year</i>	3,674	3,674	0
<i>Fund Balance at End of Year</i>	\$0	\$3,987	\$3,987

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
CAC Transportation Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$42,500	\$0	(\$42,500)
<i>Total Revenues</i>	42,500	0	(42,500)
<u>Expenditures:</u>			
Current:			
Transportation			
Contractual Services	42,500	0	42,500
<i>Total Expenditures</i>	42,500	0	42,500
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0

Hancock County, Ohio

*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Ditch Maintenance Assessment Special Revenue Fund
For the Year Ended December 31, 1999*

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	<u>\$106,575</u>	<u>\$104,089</u>	<u>(\$2,486)</u>
<i>Total Revenues</i>	<u>106,575</u>	<u>104,089</u>	<u>(2,486)</u>
<u>Expenditures:</u>			
Capital Outlay	<u>428,543</u>	<u>78,906</u>	<u>349,637</u>
<i>Total Expenditures</i>	<u>428,543</u>	<u>78,906</u>	<u>349,637</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(321,968)</u>	<u>25,183</u>	<u>347,151</u>
<i>Fund Balance at Beginning of Year</i>	<u>323,496</u>	<u>323,496</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$1,528</u>	<u>\$348,679</u>	<u>\$347,151</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
County Tuberculosis Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Revenues</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures:</u>			
Current			
Health			
Contractual Services	<u>8,643</u>	<u>465</u>	<u>8,178</u>
<i>Total Expenditures</i>	<u>8,643</u>	<u>465</u>	<u>8,178</u>
<i>Excess of Revenues Under Expenditures</i>	(8,643)	(465)	8,178
<i>Fund Balance at Beginning of Year</i>	<u>8,643</u>	<u>8,643</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$8,178</u></u>	<u><u>\$8,178</u></u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Dale Dorney Grant Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$19,300	\$19,300	\$0
<i>Total Revenues</i>	19,300	19,300	0
<u>Expenditures:</u>			
Current			
General Government:			
Judicial			
Contractual Services	38,600	38,600	0
<i>Total Expenditures</i>	38,600	38,600	0
<i>Excess of Revenues Under Expenditures</i>	(19,300)	(19,300)	0
<u>Other Financing Sources:</u>			
Operating Transfers - In	19,300	19,300	0
<i>Total Other Financing Sources</i>	19,300	19,300	0
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Common Pleas Court General Special Projects Special Revenue Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Charges for Services	\$0	\$5,760	\$5,760
<i>Total Revenues</i>	0	5,760	5,760
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	5,760	5,760
<i>Fund Balance at Beginning of Year</i>	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$5,760	\$5,760

DEBT SERVICE FUNDS

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 in the budgetary format only. Their activity has been reclassified on a GAAP basis to the appropriate funds.

Justice Center Bond Retirement

The fund accounts for a portion of taxes to pay the principal and interest payments on the justice center refunding and term bonds.

Hospital Bond 4 Bond Retirement

The fund accounts for voted real estate tax money used to pay for general obligation bonded debt that was issued by the County for construction at the Blanchard Valley Hospital.

Library Bond Retirement

The fund accounts for the retirement of the principal and interest of the outstanding debt for Library construction.

Special Improvements Bond Retirement

The fund accounts for the retirement of the principal and interest of the outstanding debt for ditch projects.

Water and Sewer Bond Retirement

The fund accounts for the retirement of debt for water and sewer projects.

Human Services Bond Retirement

The fund accounts for the retirement of debt incurred to construct the human services building.

County Road 140 CDBG/Westfield Bond Retirement

The fund accounts for the retirement of debt for infrastructure improvements and construction of County Road 140.

Tiffin Avenue Bond Retirement

The fund accounts for the retirement of debt for infrastructure improvements to Tiffin Avenue.

I-75/Tall Timbers Road Bond Retirement

The fund accounts for the retirement of debt for infrastructure construction.

Courthouse Restoration Bond Retirement

The fund accounts for the retirement of bonds for courthouse renovations.

Motor Vehicle Gasoline Tax Note Retirement

The fund accounts for the retirement of notes issued for road improvements.

Administrative Building Note Retirement

The fund accounts for the retirement of notes issued for the purchase and renovation of the new administrative offices of the County.

Hancock County, Ohio

Combining Balance Sheet

All Debt Service Funds

December 31, 1999

	Justice Center Bond Retirement	Hospital Bond 4 Bond Retirement	Water and Sewer Bond Retirement
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,818	\$90,552
Cash and Cash Equivalents with Fiscal and Escrow Agent	0	67,231	0
Due from Agency Funds:			
Property Taxes	276,617	186,627	0
Special Assessments	0	0	2,740,562
Payment in Lieu of Taxes	0	0	0
<i>Total Assets</i>	<u>\$276,617</u>	<u>\$256,676</u>	<u>\$2,831,114</u>
<u>Liabilities:</u>			
Deferred Revenue	\$276,617	\$186,627	\$2,740,562
Matured Bonds Payable	0	65,000	0
Matured Interest Payable	0	2,231	0
<i>Total Liabilities</i>	<u>276,617</u>	<u>253,858</u>	<u>2,740,562</u>
<u>Fund Equity:</u>			
Unreserved	0	2,818	90,552
<i>Total Fund Equity</i>	<u>0</u>	<u>2,818</u>	<u>90,552</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$276,617</u>	<u>\$256,676</u>	<u>\$2,831,114</u>

County Road 140 CDBG/Westfield Bond Retirement	Tiffin Avenue Bond Retirement	I-75/Tall Timbers Road Bond Retirement	Courthouse Restoration Bond Retirement	Totals
\$63,584	\$1,868	\$173,580	\$0	\$332,402
0	0	0	0	67,231
0	0	0	167,968	631,212
0	0	0	0	2,740,562
290,570	97,823	460,976	0	849,369
<u>\$354,154</u>	<u>\$99,691</u>	<u>\$634,556</u>	<u>\$167,968</u>	<u>\$4,620,776</u>
\$290,570	\$97,823	\$460,976	\$167,968	\$4,221,143
0	0	0	0	65,000
0	0	0	0	2,231
<u>290,570</u>	<u>97,823</u>	<u>460,976</u>	<u>167,968</u>	<u>4,288,374</u>
<u>63,584</u>	<u>1,868</u>	<u>173,580</u>	<u>0</u>	<u>332,402</u>
<u>63,584</u>	<u>1,868</u>	<u>173,580</u>	<u>0</u>	<u>332,402</u>
<u>\$354,154</u>	<u>\$99,691</u>	<u>\$634,556</u>	<u>\$167,968</u>	<u>\$4,620,776</u>

Hancock County, Ohio
*Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances*
All Debt Service Funds
For the Year Ended December 31, 1999

	Justice Center Bond Retirement	Hospital Bond 4 Bond Retirement	Library Bond Retirement
Revenues:			
Property Taxes	\$278,630	\$169,757	\$0
Payment in Lieu of Taxes	0	0	0
Intergovernmental	0	18,304	0
Special Assessments	0	0	0
Rent	0	0	0
All Other Revenue	0	0	238,505
<i>Total Revenues</i>	<u>278,630</u>	<u>188,061</u>	<u>238,505</u>
Expenditures:			
Current:			
Other	0	0	0
Debt Service:			
Principal Retirement	165,000	160,000	110,000
Interest and Fiscal Charges	113,630	42,000	128,505
<i>Total Expenditures</i>	<u>278,630</u>	<u>202,000</u>	<u>238,505</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(13,939)	0
<i>Fund Balances at Beginning of Year</i>	<u>0</u>	<u>16,757</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u>\$0</u>	<u>\$2,818</u>	<u>\$0</u>

Special Improvements Bond Retirement	Water and Sewer Bond Retirement	Human Services Bond Retirement	County Road 140 CDBG/Westfield Bond Retirement	Tiffin Avenue Bond Retirement
\$0	\$0	\$0	\$0	\$0
0	0	0	277,558	75,349
0	0	0	0	0
2,489	192,524	0	0	0
0	0	126,063	0	0
0	0	0	0	0
<u>2,489</u>	<u>192,524</u>	<u>126,063</u>	<u>277,558</u>	<u>75,349</u>
12,415	0	0	0	0
0	79,765	60,000	165,000	40,000
0	134,815	66,063	60,282	42,433
<u>12,415</u>	<u>214,580</u>	<u>126,063</u>	<u>225,282</u>	<u>82,433</u>
(9,926)	(22,056)	0	52,276	(7,084)
<u>9,926</u>	<u>112,608</u>	<u>0</u>	<u>11,308</u>	<u>8,952</u>
<u>\$0</u>	<u>\$90,552</u>	<u>\$0</u>	<u>\$63,584</u>	<u>\$1,868</u>

continued

Hancock County, Ohio
*Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances*
All Debt Service Funds (continued)
For the Year Ended December 31, 1999

	I-75/Tall Timbers Road Bond Retirement	Courthouse Restoration Bond Retirement	Totals
Revenues:			
Property Taxes	\$0	\$167,527	\$615,914
Payment in Lieu of Taxes	302,840	0	655,747
Intergovernmental	0	0	18,304
Special Assessments	0	0	195,013
Rent	0	0	126,063
All Other Revenue	0	0	238,505
<i>Total Revenues</i>	<u>302,840</u>	<u>167,527</u>	<u>1,849,546</u>
Expenditures:			
Other	0	0	12,415
Debt Service:			
Principal Retirement	50,000	80,000	909,765
Interest and Fiscal Charges	85,219	87,527	760,474
<i>Total Expenditures</i>	<u>135,219</u>	<u>167,527</u>	<u>1,682,654</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	167,621	0	166,892
<i>Fund Balances at Beginning of Year</i>	<u>5,959</u>	<u>0</u>	<u>165,510</u>
<i>Fund Balances at End of Year</i>	<u>\$173,580</u>	<u>\$0</u>	<u>\$332,402</u>

Hancock County, Ohio

*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Justice Center Bond Retirement Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$278,630	\$278,630	\$0
<i>Total Revenues</i>	<u>278,630</u>	<u>278,630</u>	<u>0</u>
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	165,000	165,000	0
Interest and Fiscal Charges	113,630	113,630	0
<i>Total Expenditures</i>	<u>278,630</u>	<u>278,630</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Hospital Bond 4 Bond Retirement Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Property Taxes	\$190,400	\$169,757	(\$20,643)
Intergovernmental	0	18,304	18,304
<i>Total Revenues</i>	<u>190,400</u>	<u>188,061</u>	<u>(2,339)</u>
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	160,000	160,000	0
Interest and Fiscal Charges	42,000	42,000	0
<i>Total Expenditures</i>	<u>202,000</u>	<u>202,000</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(11,600)	(13,939)	(2,339)
<i>Fund Balance at Beginning of Year</i>	<u>16,757</u>	<u>16,757</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$5,157</u></u>	<u><u>\$2,818</u></u>	<u><u>(\$2,339)</u></u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Library Bond Retirement Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
All Other Revenue	\$238,505	\$238,505	\$0
<i>Total Revenues</i>	<u>238,505</u>	<u>238,505</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	110,000	110,000	0
Interest and Fiscal Charges	128,505	128,505	0
<i>Total Expenditures</i>	<u>238,505</u>	<u>238,505</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Improvements Bond Retirement Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$8,139	\$8,105	(\$34)
<i>Total Revenues</i>	8,139	8,105	(34)
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	7,909	5,050	2,859
Interest and Fiscal Charges	231	231	0
<i>Total Expenditures</i>	8,140	5,281	2,859
<i>Excess of Revenues Over (Under) Expenditures</i>	(1)	2,824	2,825
<u>Other Financing Uses:</u>			
Other Financing Uses	(12,415)	(12,415)	0
<i>Total Other Financing Uses</i>	(12,415)	(12,415)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(12,416)	(9,591)	2,825
<i>Fund Balance at Beginning of Year</i>	12,449	12,449	0
<i>Fund Balance at End of Year</i>	<u>\$33</u>	<u>\$2,858</u>	<u>\$2,825</u>

Hancock County, Ohio

*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Water and Sewer Bond Retirement Fund
For the Year Ended December 31, 1999*

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Special Assessments	\$192,524	\$192,524	\$0
<i>Total Revenues</i>	<u>192,524</u>	<u>192,524</u>	<u>0</u>
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	170,317	79,765	90,552
Interest and Fiscal Charges	134,815	134,815	0
<i>Total Expenditures</i>	<u>305,132</u>	<u>214,580</u>	<u>90,552</u>
<i>Excess of Revenues Under Expenditures</i>	(112,608)	(22,056)	90,552
<i>Fund Balance at Beginning of Year</i>	<u>112,608</u>	<u>112,608</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$90,552</u>	<u>\$90,552</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Human Services Bond Retirement Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Rent	\$126,063	\$126,063	\$0
<i>Total Revenues</i>	<u>126,063</u>	<u>126,063</u>	<u>0</u>
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	60,000	60,000	0
Interest and Fiscal Charges	66,063	66,063	0
<i>Total Expenditures</i>	<u>126,063</u>	<u>126,063</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
County Road 140 CDBG/Westfield Bond Retirement Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Payment in Lieu of Taxes	\$291,837	\$290,868	(\$969)
Interest	0	1,421	1,421
<i>Total Revenues</i>	<u>291,837</u>	<u>292,289</u>	<u>452</u>
Expenditures:			
Debt Service:			
Principal Retirement	571,133	508,000	63,133
Interest and Fiscal Charges	71,269	76,910	(5,641)
<i>Total Expenditures</i>	<u>642,402</u>	<u>584,910</u>	<u>57,492</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(350,565)</u>	<u>(292,621)</u>	<u>57,944</u>
Other Financing Sources:			
Proceeds of Bonds	340,000	345,641	5,641
<i>Total Other Financing Sources</i>	<u>340,000</u>	<u>345,641</u>	<u>5,641</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	<u>(10,565)</u>	<u>53,020</u>	<u>63,585</u>
<i>Fund Balance at Beginning of Year</i>	<u>10,565</u>	<u>10,565</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$63,585</u>	<u>\$63,585</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Tiffin Avenue Bond Retirement Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Payment in Lieu of Taxes	\$84,669	\$84,669	\$0
Interest	0	272	272
<i>Total Revenues</i>	<u>84,669</u>	<u>84,941</u>	<u>272</u>
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	263,595	262,000	1,595
Interest and Fiscal Charges	50,025	53,555	(3,530)
<i>Total Expenditures</i>	<u>313,620</u>	<u>315,555</u>	<u>(1,935)</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(228,951)</u>	<u>(230,614)</u>	<u>(1,663)</u>
<u>Other Financing Sources:</u>			
Proceeds of Bonds	220,000	223,530	3,530
<i>Total Other Financing Sources</i>	<u>220,000</u>	<u>223,530</u>	<u>3,530</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(8,951)	(7,084)	1,867
<i>Fund Balance at Beginning of Year</i>	<u>8,951</u>	<u>8,951</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$1,867</u>	<u>\$1,867</u>

Hancock County, Ohio

Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
I-75/Tall Timbers Road Bond Retirement Fund
For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Payment in Lieu of Taxes	\$459,574	\$458,594	(\$980)
Interest	0	6,696	6,696
<i>Total Revenues</i>	<u>459,574</u>	<u>465,290</u>	<u>5,716</u>
Expenditures:			
Debt Service:			
Principal Retirement	4,967,864	4,800,000	167,864
Interest and Fiscal Charges	246,758	327,442	(80,684)
<i>Total Expenditures</i>	<u>5,214,622</u>	<u>5,127,442</u>	<u>87,180</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(4,755,048)</u>	<u>(4,662,152)</u>	<u>92,896</u>
Other Financing Sources:			
Proceeds of Bonds	4,750,000	4,830,684	80,684
<i>Total Other Financing Sources</i>	<u>4,750,000</u>	<u>4,830,684</u>	<u>80,684</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(5,048)	168,532	173,580
<i>Fund Balance at Beginning of Year</i>	<u>5,048</u>	<u>5,048</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$173,580</u>	<u>\$173,580</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Courthouse Restoration Bond Retirement Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Property Taxes	\$167,527	\$167,527	\$0
<i>Total Revenues</i>	<u>167,527</u>	<u>167,527</u>	<u>0</u>
Expenditures:			
Debt Service:			
Principal Retirement	80,000	80,000	0
Interest and Fiscal Charges	87,527	87,527	0
<i>Total Expenditures</i>	<u>167,527</u>	<u>167,527</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

Hancock County, Ohio

*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Motor Vehicle Gasoline Tax Note Retirement Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Revenues</i>	\$0	\$0	\$0
<u>Expenditures:</u>			
Debt Service:			
Principal Retirement	355,005	350,000	5,005
Interest and Fiscal Charges	11,970	13,936	(1,966)
<i>Total Expenditures</i>	366,975	363,936	3,039
<i>Excess of Revenues Under Expenditures</i>	(366,975)	(363,936)	3,039
<u>Other Financing Sources:</u>			
Proceeds of Notes	216,975	213,966	(3,009)
Operating Transfers - In	150,000	150,000	0
<i>Total Other Financing Sources</i>	366,975	363,966	(3,009)
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	30	30
<i>Fund Balance at Beginning of Year</i>	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$30	\$30

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Administrative Building Note Retirement Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Interest	\$0	\$3,850	\$3,850
Rent	164,479	163,609	(870)
<i>Total Revenues</i>	<u>164,479</u>	<u>167,459</u>	<u>2,980</u>
Expenditures:			
Debt Service:			
Principal Retirement	937,119	800,000	137,119
Interest and Fiscal Charges	27,360	34,779	(7,419)
<i>Total Expenditures</i>	<u>964,479</u>	<u>834,779</u>	<u>129,700</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(800,000)</u>	<u>(667,320)</u>	<u>132,680</u>
Other Financing Sources:			
Proceeds of Notes	800,000	807,419	7,419
<i>Total Other Financing Sources</i>	<u>800,000</u>	<u>807,419</u>	<u>7,419</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	140,099	140,099
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$140,099</u>	<u>\$140,099</u>

CAPITAL PROJECTS

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

Water Projects

The fund accounts for water and sewer construction projects that are funded by special assessment revenue.

Special Improvements

The fund accounts for the construction or major improvements to various ditches within the County that are funded by special assessment revenue.

Alcohol and Drug Abuse

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

Issue II

The fund accounts for road and bridge construction projects, partially funded by State grants from the Ohio Public Works Commission.

County Road 140 Construction

The fund accounts for the construction of County Road 140. This fund was not budgeted in 1999.

Tiffin Avenue Construction

The fund accounts for the infrastructure improvements to facilitate the traffic flow and commercial development on Tiffin Avenue.

I-75/Tall Timbers

The fund accounts for the construction of the I-75/Tall Timbers road. This fund was not budgeted in 1999.

Courthouse Restoration

The fund accounts for the renovations to the Courthouse, an entrance addition and implementation of a security system.

MRDD Capital

The fund accounts for bequests and donations to be used for capital improvements of the Blanchard Valley School facility.

County Capital Improvements

The fund accounts the purchase and renovation of the new administrative offices of the County.

THIS PAGE WAS INTENTIONALLY LEFT BLANK.

Hancock County, Ohio

Combining Balance Sheet

All Capital Projects Funds

December 31, 1999

	Water Projects	Special Improvements	Alcohol and Drug Abuse
Assets:			
Equity in Pooled Cash and Cash Equivalents	\$284,142	\$23,981	\$57,574
Due from Agency Funds:			
Special Assessments	0	8,552	0
Restricted Assets:			
Cash and Cash Equivalents with Fiscal and Escrow Agent	0	0	0
<i>Total Assets</i>	<u>\$284,142</u>	<u>\$32,533</u>	<u>\$57,574</u>
Liabilities:			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Retainage Payable	0	0	0
Due to Other Governments	570	0	0
Deferred Revenue	0	8,552	0
Accrued Interest Payable	33	0	0
Notes Payable	11,005	0	0
Payable from Restricted Assets:			
Retainage Payable	0	0	0
<i>Total Liabilities</i>	<u>11,608</u>	<u>8,552</u>	<u>0</u>
Fund Equity:			
Reserved for Encumbrances	0	0	0
Unreserved	272,534	23,981	57,574
<i>Total Fund Equity</i>	<u>272,534</u>	<u>23,981</u>	<u>57,574</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$284,142</u>	<u>\$32,533</u>	<u>\$57,574</u>

continued

Hancock County, Ohio
Combining Balance Sheet
All Capital Projects Funds (continued)
 December 31, 1999

	<u>Tiffin Avenue Construction</u>	<u>I-75/Tall Timbers</u>	<u>Courthouse Restoration</u>
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$13,500	\$1,326	\$6,342
Due from Agency Funds:			
Special Assessments	0	0	0
Restricted Assets:			
Cash and Cash Equivalents with Fiscal and Escrow Agent	0	0	0
<i>Total Assets</i>	<u>\$13,500</u>	<u>\$1,326</u>	<u>\$6,342</u>
<u>Liabilities:</u>			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	0	0
Retainage Payable	0	0	0
Due to Other Governments	0	0	0
Deferred Revenue	0	0	0
Accrued Interest Payable	0	0	0
Notes Payable	0	0	0
Payable from Restricted Assets:			
Retainage Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Equity:</u>			
Reserved for Encumbrances	13,500	0	322
Unreserved	0	1,326	6,020
<i>Total Fund Equity</i>	<u>13,500</u>	<u>1,326</u>	<u>6,342</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$13,500</u>	<u>\$1,326</u>	<u>\$6,342</u>

MRDD Capital	County Capital Improvements	Totals
\$32,285	\$1,175,159	\$1,594,309
0	0	8,552
0	9,395	9,395
<u>\$32,285</u>	<u>\$1,184,554</u>	<u>\$1,612,256</u>
\$2,642	\$0	\$2,642
0	58,114	58,114
0	10,982	10,982
0	0	570
0	0	8,552
0	3,333	3,366
0	800,000	811,005
0	9,395	9,395
<u>2,642</u>	<u>881,824</u>	<u>904,626</u>
0	160,454	174,276
<u>29,643</u>	<u>142,276</u>	<u>533,354</u>
<u>29,643</u>	<u>302,730</u>	<u>707,630</u>
<u>\$32,285</u>	<u>\$1,184,554</u>	<u>\$1,612,256</u>

Hancock County, Ohio
*Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances*
All Capital Projects Funds
For the Year Ended December 31, 1999

	Water Projects	Special Improvements	Alcohol and Drug Abuse
<u>Revenues:</u>			
Payment in Lieu of Taxes	\$0	\$0	\$0
Intergovernmental	67,410	0	0
Special Assessments	29,911	8,094	0
Interest	0	0	0
Rent	0	0	0
All Other Revenue	0	0	0
<i>Total Revenues</i>	<u>97,321</u>	<u>8,094</u>	<u>0</u>
<u>Expenditures:</u>			
Capital Outlay	37,231	3,896	0
Debt Service:			
Interest and Fiscal Charges	1,041	158	0
<i>Total Expenditures</i>	<u>38,272</u>	<u>4,054</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>59,049</u>	<u>4,040</u>	<u>0</u>
<u>Other Financing Sources:</u>			
Proceeds of Bonds	0	0	0
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenue and Other Financing Sources Over (Under) Expenditures</i>	59,049	4,040	0
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>213,485</u>	<u>19,941</u>	<u>57,574</u>
<i>Fund Balances at End of Year</i>	<u>\$272,534</u>	<u>\$23,981</u>	<u>\$57,574</u>

Issue II	County Road 140 Construction	Tiffin Avenue Construction	I-75/Tall Timbers	Courthouse Restoration	MRDD Capital
\$0	\$13,310	\$22,820	\$160,064	\$0	\$0
376,174	0	0	0	0	0
0	0	0	0	0	0
0	677	272	5,785	0	1,837
0	0	0	0	0	0
0	0	0	1,326	0	0
376,174	13,987	23,092	167,175	0	1,837
376,174	0	0	4,310	0	12,832
0	10,009	6,959	148,001	0	0
376,174	10,009	6,959	152,311	0	12,832
0	3,978	16,133	14,864	0	(10,995)
0	340,000	220,000	4,750,000	0	0
0	0	0	0	0	0
0	340,000	220,000	4,750,000	0	0
0	343,978	236,133	4,764,864	0	(10,995)
0	(343,978)	(222,633)	(4,763,538)	6,342	40,638
\$0	\$0	\$13,500	\$1,326	\$6,342	\$29,643

continued

Hancock County, Ohio
*Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances*
All Capital Projects Funds (continued)
For the Year Ended December 31, 1999

	County Capital Improvements	Totals
<u>Revenues:</u>		
Payment in Lieu of Taxes	\$0	\$196,194
Intergovernmental	56,250	499,834
Special Assessments	0	38,005
Interest	3,850	12,421
Rent	163,609	163,609
All Other Revenue	18,311	19,637
<i>Total Revenues</i>	<u>242,020</u>	<u>929,700</u>
<u>Expenditures:</u>		
Capital Outlay	1,564,566	1,999,009
Debt Service:		
Interest and Fiscal Charges	28,413	194,581
<i>Total Expenditures</i>	<u>1,592,979</u>	<u>2,193,590</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,350,959)</u>	<u>(1,263,890)</u>
<u>Other Financing Sources:</u>		
Proceeds of Loans	0	5,310,000
Operating Transfers - In	500,000	500,000
<i>Total Other Financing Sources</i>	<u>500,000</u>	<u>5,810,000</u>
<i>Excess of Revenue and Other Financing Sources Over (Under) Expenditures</i>	(850,959)	4,546,110
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>1,153,689</u>	<u>(3,838,480)</u>
<i>Fund Balances at End of Year</i>	<u>\$302,730</u>	<u>\$707,630</u>

Hancock County, Ohio

*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Water Projects Capital Projects Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$0	\$67,410	\$67,410
Special Assessments	45,000	29,911	(15,089)
<i>Total Revenues</i>	45,000	97,321	52,321
<u>Expenditures:</u>			
Capital Outlay	45,000	41,516	3,484
Debt Service:			
Principal Retirement	0	64,200	(64,200)
Interest and Fiscal Charges	0	3,210	(3,210)
<i>Total Expenditures</i>	45,000	108,926	(63,926)
<i>Excess of Revenues Under Expenditures</i>	0	(11,605)	(11,605)
<u>Other Financing Sources (Uses):</u>			
Proceeds of Loans	0	11,005	11,005
Advances - In	0	45,000	45,000
Advances - Out	0	(45,000)	(45,000)
<i>Total Other Financing Sources (Uses)</i>	0	11,005	11,005
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	0	(600)	(600)
<i>Fund Balance at Beginning of Year</i>	284,142	284,142	0
<i>Fund Balance at End of Year</i>	<u>\$284,142</u>	<u>\$283,542</u>	<u>(\$600)</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Special Improvements Capital Projects Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Special Assessments	\$2,478	\$2,478	\$0
<i>Total Revenues</i>	2,478	2,478	0
<u>Expenditures:</u>			
Capital Outlay	25,018	3,896	21,122
<i>Total Expenditures</i>	25,018	3,896	21,122
<i>Excess of Revenues Under Expenditures</i>	(22,540)	(1,418)	21,122
<i>Fund Balance at Beginning of Year</i>	22,540	22,540	0
<i>Fund Balance at End of Year</i>	\$0	\$21,122	\$21,122

Hancock County, Ohio

*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Alcohol and Drug Abuse Capital Projects Fund*

For the Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Other	\$25,000	\$0	(\$25,000)
<i>Total Revenues</i>	<u>25,000</u>	<u>0</u>	<u>(25,000)</u>
<u>Expenditures:</u>			
Capital Outlay	50,000	0	50,000
<i>Total Expenditures</i>	<u>50,000</u>	<u>0</u>	<u>50,000</u>
<i>Excess of Revenues Under Expenditures</i>	(25,000)	0	25,000
<i>Fund Balance at Beginning of Year</i>	<u>57,574</u>	<u>57,574</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$32,574</u>	<u>\$57,574</u>	<u>\$25,000</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Issue II Capital Projects Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$376,174	\$376,174	\$0
<i>Total Revenues</i>	<u>376,174</u>	<u>376,174</u>	<u>0</u>
<u>Expenditures:</u>			
Current:			
Public Works			
Contractual Services	376,174	376,174	0
<i>Total Expenditures</i>	<u>376,174</u>	<u>376,174</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Hancock County, Ohio

*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Tiffin Avenue Construction Capital Projects Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Payment in Lieu of Taxes	\$13,500	\$13,500	\$0
<i>Total Revenues</i>	<u>13,500</u>	<u>13,500</u>	<u>0</u>
<u>Expenditures:</u>			
Capital Outlay	13,500	13,500	0
<i>Total Expenditures</i>	<u>13,500</u>	<u>13,500</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Courthouse Restoration Capital Projects Fund
For the Year Ended December 31, 1999*

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Total Revenues</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Expenditures:</u>			
Capital Outlay	<u>322</u>	<u>322</u>	<u>- 0</u>
<i>Total Expenditures</i>	<u>322</u>	<u>322</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(322)	(322)	0
<i>Fund Balance at Beginning of Year</i>	6,020	6,020	0
<i>Unexpended Prior Year Encumbrances</i>	<u>322</u>	<u>322</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$6,020</u></u>	<u><u>\$6,020</u></u>	<u><u>\$0</u></u>

Hancock County, Ohio

*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
MRDD Capital Projects Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Interest	\$2,000	\$1,865	(\$135)
<i>Total Revenues</i>	<u>2,000</u>	<u>1,865</u>	<u>(135)</u>
<u>Expenditures:</u>			
Capital Outlay	24,728	14,109	10,619
<i>Total Expenditures</i>	<u>24,728</u>	<u>14,109</u>	<u>10,619</u>
<i>Excess of Revenues Under Expenditures</i>	(22,728)	(12,244)	10,484
<i>Fund Balance at Beginning of Year</i>	33,923	33,923	0
<i>Unexpended Prior Year Encumbrances</i>	<u>7,728</u>	<u>7,728</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$18,923</u>	<u>\$29,407</u>	<u>\$10,484</u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
County Capital Improvements Capital Projects Funds
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Intergovernmental	\$46,000	\$56,250	\$10,250
Other	0	18,082	18,082
<i>Total Revenues</i>	<u>46,000</u>	<u>74,332</u>	<u>28,332</u>
<u>Expenditures:</u>			
Capital Outlay			
Court Security	56,048	10,048	46,000
County Home Renovations	540,457	528,017	12,440
Administration Building Renovations	1,360,961	1,242,961	118,000
<i>Total Expenditures</i>	<u>1,957,466</u>	<u>1,781,026</u>	<u>176,440</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,911,466)</u>	<u>(1,706,694)</u>	<u>204,772</u>
<u>Other Financing Sources:</u>			
Operating Transfers - In	0	500,000	500,000
<i>Total Other Financing Sources</i>	<u>0</u>	<u>500,000</u>	<u>500,000</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	<u>(1,911,466)</u>	<u>(1,206,694)</u>	<u>704,772</u>
<i>Fund Balance at Beginning of Year</i>	1,916,945	1,916,945	0
<i>Unexpended Prior Year Encumbrances</i>	<u>85,505</u>	<u>85,505</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$90,984</u></u>	<u><u>\$795,756</u></u>	<u><u>\$704,772</u></u>

ENTERPRISE FUNDS

Enterprise Funds are used to account for the County's sanitary landfill and Colonial Care Center. These operations are financed and operated in a manner similar to a private business enterprise. The intent of the County is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Following is a description of the enterprise funds:

Sanitary Landfill

The fund accounts for fees collected at the County landfill for the dumping of waste. The costs of providing the services are financed through these fees.

Colonial Care Center

The fund accounts for revenues received for patient boarding and general fund subsidy to operate the Hancock Colonial Care Center. On October 31, 1997, the County discontinued operations of the Colonial Care Center. The remaining fund balance was transferred to the general fund during 1999.

Agricultural Service Center

The fund accounts for revenues received for the rental of space in the Agricultural Service Center. Rental fees are based on the costs to the building and annual debt service payments.

Hancock County, Ohio

Combining Balance Sheet

All Enterprise Funds

December 31, 1999

	Sanitary Landfill	Agricultural Service Center	Totals
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$1,450,343	\$124,341	\$1,574,684
Receivables:			
Accounts	114,117	0	114,117
Materials and Supplies Inventory	17,000	0	17,000
Prepaid Items	29,900	0	29,900
<i>Total Current Assets</i>	<u>1,611,360</u>	<u>124,341</u>	<u>1,735,701</u>
<u>Restricted Assets:</u>			
Cash and Cash Equivalents with Fiscal and Escrow Agents	79,796	54,768	134,564
Investments with Fiscal and Escrow Agents	2,180,882	0	2,180,882
Interest Receivable	36,842	0	36,842
<i>Total Restricted Assets</i>	<u>2,297,520</u>	<u>54,768</u>	<u>2,352,288</u>
Fixed Assets (Net of accumulated depreciation)	<u>1,251,557</u>	<u>1,814,272</u>	<u>3,065,829</u>
<i>Total Assets</i>	<u>\$5,160,437</u>	<u>\$1,993,381</u>	<u>\$7,153,818</u>
<u>Liabilities:</u>			
Accounts Payable	\$19,818	\$11,062	\$30,880
Contracts Payable	59,330	145,007	204,337
Accrued Wages	28,455	0	28,455
Compensated Absences Payable	3,451	0	3,451
Due to Other Governments	37,349	0	37,349
Accrued Interest Payable	2,289	12,493	14,782
General Obligations Bonds Payable (Current Portion)	25,000	50,000	75,000
<i>Total Current Liabilities</i>	<u>175,692</u>	<u>218,562</u>	<u>394,254</u>
<u>Payable from Restricted Assets:</u>			
Closure/Postclosure Costs Payable	707,504	0	707,504
Retainage Payable	0	54,768	54,768
<i>Total Payables from Restricted Assets:</i>	<u>707,504</u>	<u>54,768</u>	<u>762,272</u>
<u>Long-Term Liabilities:</u>			
Compensated Absences (Net of Current Portion)	111,218	0	111,218
General Obligation Bonds Payable (Net of Current Portion)	335,000	1,770,000	2,105,000
<i>Total Long-Term Liabilities</i>	<u>446,218</u>	<u>1,770,000</u>	<u>2,216,218</u>
<i>Total Liabilities</i>	<u>1,329,414</u>	<u>2,043,330</u>	<u>3,372,744</u>
<u>Fund Equity:</u>			
Contributed Capital	76,032	0	76,032
Retained Earnings	3,754,991	(49,949)	3,705,042
<i>Total Fund Equity</i>	<u>3,831,023</u>	<u>(49,949)</u>	<u>3,781,074</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$5,160,437</u>	<u>\$1,993,381</u>	<u>\$7,153,818</u>

Hancock County, Ohio
*Combining Statement of Revenues, Expenses,
and Changes in Fund Equity*
All Enterprise Funds
For the Year Ended December 31, 1999

	Sanitary Landfill	Colonial Care Center	Agricultural Service Center	Totals
<u>Operating Revenues:</u>				
Charges for Services	\$1,940,675	\$4,113	\$0	\$1,944,788
Other Operating Revenues	1,933	0	0	1,933
<i>Total Operating Revenues</i>	<u>1,942,608</u>	<u>4,113</u>	<u>0</u>	<u>1,946,721</u>
<u>Operating Expenses:</u>				
Personal Services	484,076	0	0	484,076
Fringe Benefits	150,271	0	0	150,271
Contractual Services	684,995	0	0	684,995
Materials and Supplies	210,386	0	0	210,386
Closure and Postclosure	113,758	0	0	113,758
Depreciation	309,168	0	0	309,168
<i>Total Operating Expenses</i>	<u>1,952,654</u>	<u>0</u>	<u>0</u>	<u>1,952,654</u>
<i>Operating Income (Loss)</i>	<u>(10,046)</u>	<u>4,113</u>	<u>0</u>	<u>(5,933)</u>
<u>Non-Operating Revenues (Expenses):</u>				
Interest	144,906	0	2,357	147,263
Decrease in Fair Value of Investments	(233,151)	0	0	(233,151)
Interest and Fiscal Charges	(10,529)	0	(52,306)	(62,835)
Loss on Sale of Fixed Assets	(1,475)	0	0	(1,475)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(100,249)</u>	<u>0</u>	<u>(49,949)</u>	<u>(150,198)</u>
<i>Net Income (Loss) Before Operating Transfers</i>	<u>(110,295)</u>	<u>4,113</u>	<u>(49,949)</u>	<u>(156,131)</u>
Operating Transfers In	11,412	0	0	11,412
<i>Net Income (Loss)</i>	<u>(98,883)</u>	<u>4,113</u>	<u>(49,949)</u>	<u>(144,719)</u>
<i>Retained Earnings at Beginning of Year</i>	3,856,632	1,548	0	3,858,180
Residual Equity Transfer Out	(2,758)	(5,661)	0	(8,419)
<i>Retained Earnings (Deficit) at End of Year</i>	<u>3,754,991</u>	<u>0</u>	<u>(49,949)</u>	<u>3,705,042</u>
<i>Contributed Capital Beginning of Year</i>	70,032	0	0	70,032
Transfer of Fixed Assets from General Fixed Assets Account Group	6,000	0	0	6,000
<i>Contributed Capital End of Year</i>	<u>76,032</u>	<u>0</u>	<u>0</u>	<u>76,032</u>
<i>Total Fund Equity (Deficit) at End of Year</i>	<u>\$3,831,023</u>	<u>\$0</u>	<u>(\$49,949)</u>	<u>\$3,781,074</u>

Hancock County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds
For the Year Ended December 31, 1999

	Sanitary Landfill	Colonial Care Center	Agricultural Service Center	Totals
<u>Increase (Decrease in Cash and Cash Equivalents)</u>				
<u>Cash Flows from Operating Activities:</u>				
Cash Received from Customers	\$1,960,219	\$4,113	\$0	\$1,964,332
Cash Received from Other Operating Revenues	1,933	0	0	1,933
Cash Payments for Personal Services	(452,385)	0	0	(452,385)
Cash Payments for Fringe Benefits	(149,516)	0	0	(149,516)
Cash Payments for Contractual Services	(595,623)	0	0	(595,623)
Cash Payments for Materials and Supplies	(200,622)	0	0	(200,622)
Cash Payments for Quasi-External Transactions	(29,076)	0	0	(29,076)
<i>Net Cash Provided by Operating Activities</i>	<u>534,930</u>	<u>4,113</u>	<u>0</u>	<u>539,043</u>
<u>Cash Flows from Nonoperating Activities:</u>				
Residual Equity Transfer to General Fund	0	(5,661)	0	(5,661)
Cash Received from Transfer-In	10,412	0	0	10,412
<i>Net Cash Provided by (Used for) Nonoperating Activities</i>	<u>10,412</u>	<u>(5,661)</u>	<u>0</u>	<u>4,751</u>
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Acquisition of Fixed Assets	(433,802)	0	0	(433,802)
Construction of Capital Assets	0	0	(1,603,435)	(1,603,435)
Proceeds from Sale of Fixed Asset	800	0	0	800
Proceeds from Sale of Bonds	360,000	0	1,822,177	2,182,177
Proceeds from Sale of Notes	369,933	0	1,788,805	2,158,738
Payment of Principal on Equipment Loan	(86,108)	0	0	(86,108)
Payment of Principal on Notes	(362,182)	0	(1,750,000)	(2,112,182)
Interest Paid on Notes	(8,240)	0	(39,813)	(48,053)
Issuance Costs Paid on Notes	(7,751)	0	(38,805)	(46,556)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>(167,350)</u>	<u>0</u>	<u>178,929</u>	<u>11,579</u>
<u>Cash Flows from Investing Activities:</u>				
Purchase of Investments	(428,844)	0	0	(428,844)
Sales of Investments	120,000	0	0	120,000
Cash Received for Interest	135,525	0	180	135,705
<i>Net Cash Flows Provided by (Used for) Investing Activities</i>	<u>(173,319)</u>	<u>0</u>	<u>180</u>	<u>(173,139)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	204,673	(1,548)	179,109	382,234
<i>Equity in Cash and Cash Equivalents at Beginning of Year</i>	<u>1,325,466</u>	<u>1,548</u>	<u>0</u>	<u>1,327,014</u>
<i>Equity in Cash and Cash Equivalents at End of Year</i>	<u>\$1,530,139</u>	<u>\$0</u>	<u>\$179,109</u>	<u>\$1,709,248</u>

continued

Hancock County, Ohio
Combining Statement of Cash Flows
All Enterprise Funds (continued)
For the Year Ended December 31, 1999

	Sanitary Landfill	Colonial Care Center	Agricultural Service Center	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Operating Income (Loss)	(\$10,046)	\$4,113	\$0	(\$5,933)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Depreciation	309,168	0	0	309,168
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	19,544	0	0	19,544
Decrease in Inventory of Supplies	1,662	0	0	1,662
Decrease in Prepaid Items	21,661	0	0	21,661
Increase in Accounts Payable	12,785	0	0	12,785
Increase in Contracts Payable	49,894	0	0	49,894
Increase in Accrued Wages	3,458	0	0	3,458
Increase in Compensated Absences	28,233	0	0	28,233
Decrease in Due to Other Funds	(14,101)	0	0	(14,101)
Increase in Closure/Postclosure	113,758	0	0	113,758
Decrease in Intergovernmental Payable	(1,086)	0	0	(1,086)
Net Cash Provided by Operating Activities	<u>\$534,930</u>	<u>\$4,113</u>	<u>\$0</u>	<u>\$539,043</u>

Non-Cash Capital and Investing Transactions:

The sanitary landfill received fixed assets with a fair value of \$6,000 from the General Fixed Assets Account Group. In 1999, the landfill purchased \$2,758 in computer equipment and transferred it to the General Fixed Assets Account Group. The fair value of the sanitary landfill investments decreased by \$233,151.

THIS PAGE WAS INTENTIONALLY LEFT BLANK

Hancock County, Ohio
*Schedule of Revenues, Expenses and Changes in
Fund Equity - Budget (Non-GAAP Basis) and Actual
Sanitary Landfill Enterprise Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Charges for Services	\$1,898,000	\$1,960,219	\$62,219
Other Operating Revenues	20,000	83,571	63,571
Proceeds of Notes	362,182	369,933	7,751
Interest	0	135,486	135,486
Proceeds of Bonds	0	360,000	360,000
<i>Total Revenues</i>	<u>2,280,182</u>	<u>2,909,209</u>	<u>629,027</u>
Expenses:			
Landfill			
Personal Services	433,000	412,738	20,262
Fringe Benefits	149,440	135,078	14,362
Contractual Services	913,416	821,055	92,361
Materials and Supplies	225,110	186,768	38,342
Closure and Post Closure	203,451	0	203,451
Capital Outlay	387,636	386,959	677
Debt Service:			
Principal Retirement	448,290	448,290	0
Interest and Fiscal Charges	8,240	15,991	(7,751)
<i>Total Landfill</i>	<u>2,768,583</u>	<u>2,406,879</u>	<u>361,704</u>
Recycling			
Personal Services	98,025	97,518	507
Fringe Benefits	17,470	14,438	3,032
Contractual Services	17,827	17,687	140
Materials and Supplies	12,998	10,838	2,160
Capital Outlay	17,809	17,809	0
<i>Total Recycling</i>	<u>164,129</u>	<u>158,290</u>	<u>5,839</u>
<i>Total Expenses</i>	<u>2,932,712</u>	<u>2,565,169</u>	<u>367,543</u>
<i>Excess of Revenues Over (Under) Expenses Before Operating Transfers</i>	<u>(652,530)</u>	<u>344,040</u>	<u>996,570</u>
Operating Transfers - In	57,963	10,412	(47,551)
Operating Transfers - Out	(53,338)	0	53,338
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	<u>(647,905)</u>	<u>354,452</u>	<u>1,002,357</u>
<i>Fund Equity at Beginning of Year</i>	<u>3,139,096</u>	<u>3,139,096</u>	<u>0</u>
<i>Unexpended Prior Year Encumbrances</i>	<u>100,120</u>	<u>100,120</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$2,591,311</u>	<u>\$3,593,668</u>	<u>\$1,002,357</u>

Hancock County, Ohio
*Schedule of Revenues, Expenses and Changes in
Fund Equity - Budget (Non-GAAP Basis) and Actual
Colonial Care Center Enterprise Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
<i>Charges for Services</i>	\$4,113	\$4,113	\$0
<i>Total Revenues</i>	4,113	4,113	0
<i>Total Expenses</i>	0	0	0
<i>Excess of Revenues Over Expenses Before Operating Transfers</i>	4,113	4,113	0
<i>Operating Transfers - Out</i>	(5,661)	(5,661)	0
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	(1,548)	(1,548)	0
<i>Fund Equity at Beginning of Year</i>	1,548	1,548	0
<i>Fund Equity at End of Year</i>	\$0	\$0	\$0

Hancock County, Ohio
*Schedule of Revenues, Expenses and Changes in
Fund Equity - Budget (Non-GAAP Basis) and Actual
Agricultural Service Center Enterprise Fund
For the Year Ended December 31, 1999*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Proceeds of Notes	\$1,750,000	\$1,788,805	\$38,805
Proceeds of Bonds	1,820,000	1,822,177	2,177
<i>Total Revenues</i>	<u>3,570,000</u>	<u>3,610,982</u>	<u>40,982</u>
<u>Expenses:</u>			
Capital Outlay	1,768,082	1,741,075	27,007
Debt Service:			
Principal Retirement	1,750,000	1,750,000	0
Interest and Fiscal Charges	39,813	78,618	(38,805)
<i>Total Expenses</i>	<u>3,557,895</u>	<u>3,569,693</u>	<u>(11,798)</u>
<i>Excess of Revenues Over Expenses</i>	12,105	41,289	29,184
<i>Fund Equity at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$12,105</u>	<u>\$41,289</u>	<u>\$29,184</u>

FIDUCIARY FUNDS

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

Expendable Trust Funds

These funds are accounted for in essentially the same manner as governmental funds.

Blanchard Valley School Donations

The fund accounts for money held by the Center, in trustee capacity, for the benefit of the residents.

County Home Donations

The fund accounts for donations for County home resident recreational activities.

Nonexpendable Trust Fund

Children's Trust Fund

The fund accounts for clothing, medical/dental assistance and holiday gifts for County charges under the age of 18.

Investment Trust Fund

External Investment Pool

This fund accounts for the external portion of the cash management pool. The external portion represents the funds that belong to legally separate entities that are not part of the County's financial reporting entity.

Agency Funds

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

Subdivision Agency

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

Payroll

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

Real Estate Taxes

The fund accounts for the collection of real estate taxes and special assessments and their distribution.

Personal Tax

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

continued

FIDUCIARY FUNDS

(continued)

Library/Local Government Support

The fund accounts for the collection of shared revenues from the State of Ohio that represents a portion of state income taxes which are returned to the County for use by district libraries and park districts. These monies are apportioned to the libraries on a monthly basis, allocated by the budget commission according to a formula.

Local Government

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

Alimony and Child Support

The fund accounts for the collection of alimony and child support payments and the distribution of such monies to the court-designated recipients.

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
Manufactured Home Tax
Law Library
Soil and Water
Local Government Revenue Assistance
Preventive Health
Hancock County Election Commission
Sheriff Agency

Undivided Tax
Estate Tax
Municipal Permissive Motor Vehicle Tax
Hotel and Motel Tax
Local Emergency Planning Commission
Blanchard River Construction
Family First Council
Inmate

Hancock County, Ohio

Combining Balance Sheet

All Fiduciary Fund Types

December 31, 1999

	Blanchard Valley School Donations	County Home Donations	Total Expendable Trust Funds
<u>Assets:</u>			
Equity in Pooled Cash and Cash Equivalents	\$8,509	\$4,816	\$13,325
Cash and Cash Equivalents in Segregated Accounts	16,124	0	16,124
Receivables:			
Taxes	0	0	0
Accounts	0	0	0
Special Assessments	0	0	0
Payment in Lieu of Taxes	0	0	0
Accrued Interest	0	0	0
Due from Other Funds	0	0	0
Due from Other Governments	0	0	0
Materials and Supplies Inventory	0	174	174
Prepaid Items	0	0	0
<i>Total Assets</i>	<u>\$24,633</u>	<u>\$4,990</u>	<u>\$29,623</u>
<u>Liabilities:</u>			
Due to Other Funds	\$0	\$0	\$0
Due to Other Funds:			
Property Taxes	0	0	0
Special Assessments	0	0	0
Payment in Lieu of Taxes	0	0	0
Other Local Taxes	0	0	0
Due to Other Governments	0	0	0
Due to Other Governments	0	0	0
Deposits Held and Due to Others	0	0	0
Payroll Withholdings	0	0	0
Undistributed Assets	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>
<u>Fund Equity:</u>			
Net Assets Held in Trust for Pool Participants	0	0	0
Reserved for Inventory	0	174	174
Reserved for Trust	0	0	0
Unreserved	24,633	4,816	29,449
<i>Total Fund Equity</i>	<u>24,633</u>	<u>4,990</u>	<u>29,623</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$24,633</u>	<u>\$4,990</u>	<u>\$29,623</u>

Non-Expendable Trust	External Investment Pool	Agency	Totals
\$310,137	\$598,938	\$3,255,731	\$4,178,131
6,472	0	652,768	675,364
0	0	55,754,377	55,754,377
0	0	263,302	263,302
0	0	3,247,978	3,247,978
0	0	849,369	849,369
5,305	0	0	5,305
0	0	1,593	1,593
0	0	698,494	698,494
0	0	0	174
1,800	0	0	1,800
<u>\$323,714</u>	<u>\$598,938</u>	<u>\$64,723,612</u>	<u>\$65,675,887</u>
\$0	\$0	\$110,509	\$110,509
0	0	6,296,278	6,296,278
0	0	2,810,002	2,810,002
0	0	849,369	849,369
0	0	15,591	15,591
0	0	161,280	161,280
0	0	53,148,671	53,148,671
0	0	1,512	1,512
0	0	66,167	66,167
0	0	1,264,233	1,264,233
<u>0</u>	<u>0</u>	<u>64,723,612</u>	<u>64,723,612</u>
0	598,938	0	598,938
0	0	0	174
247,000	0	0	247,000
76,714	0	0	106,163
<u>323,714</u>	<u>598,938</u>	<u>0</u>	<u>952,275</u>
<u>\$323,714</u>	<u>\$598,938</u>	<u>\$64,723,612</u>	<u>\$65,675,887</u>

Hancock County, Ohio
*Combining Statement of Revenues, Expenditures,
and Changes in Fund Balances
All Expendable Trust Funds
For the Year Ended December 31, 1999*

	Blanchard Valley School Donations	County Home Donations	Totals
<u>Revenues:</u>			
Donations and Contributions	\$6,611	\$0	\$6,611
All Other Revenues	149,301	0	149,301
<i>Total Revenues</i>	<u>155,912</u>	<u>0</u>	<u>155,912</u>
<u>Expenditures:</u>			
Current:			
Health	160,396	0	160,396
<i>Total Expenditures</i>	<u>160,396</u>	<u>0</u>	<u>160,396</u>
<i>Excess of Revenues Under Expenditures</i>	(4,484)	0	(4,484)
<i>Fund Balance at Beginning of Year</i>	<u>29,117</u>	<u>4,990</u>	<u>34,107</u>
<i>Fund Balance at End of Year</i>	<u><u>\$24,633</u></u>	<u><u>\$4,990</u></u>	<u><u>\$29,623</u></u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
Blanchard Valley School Donations Expendable Trust Fund
For the Year Ended December 31, 1998*

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues:</u>			
Donations and Contributions	\$1,000	\$6,611	\$5,611
<i>Total Revenues</i>	<u>1,000</u>	<u>6,611</u>	<u>5,611</u>
<u>Expenditures:</u>			
Current:			
Health			
Contractual Services	4,553	1,656	2,897
<i>Total Expenditures</i>	<u>4,553</u>	<u>1,656</u>	<u>2,897</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,553)	4,955	8,508
<i>Fund Balance at Beginning of Year</i>	3,118	3,118	0
<i>Unexpended Prior Year Encumbrances</i>	<u>435</u>	<u>435</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$8,508</u></u>	<u><u>\$8,508</u></u>

Hancock County, Ohio
*Schedule of Revenues, Expenditures and Changes in
Fund Balance - Budget (Non-GAAP Basis) and Actual
County Home Donations Expendable Trust Fund
For the Year Ended December 31, 1998*

	Budget	Actual	Variance Favorable (Unfavorable)
<i>Total Revenues</i>	\$0	\$0	\$0
<i>Total Expenditures</i>	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance at Beginning of Year</i>	4,816	4,816	0
<i>Fund Balance at End of Year</i>	<u>\$4,816</u>	<u>\$4,816</u>	<u>\$0</u>

Hancock County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 1999

	Balance 1/1/199	Additions	Reductions	Balance 12/31/199
Board of Health				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$133,447	\$313,768	\$324,349	\$122,866
<i>Total Assets</i>	<u>\$133,447</u>	<u>\$313,768</u>	<u>\$324,349</u>	<u>\$122,866</u>
Liabilities:				
Due to Other Funds	\$257	\$267	\$257	\$267
Undistributed Assets	133,190	314,025	324,616	122,599
<i>Total Liabilities</i>	<u>\$133,447</u>	<u>\$314,292</u>	<u>\$324,873</u>	<u>\$122,866</u>
Subdivision Agency				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$54,767,874	\$54,767,874	\$0
Due from Other Governments	34,228	33,625	34,228	33,625
<i>Total Assets</i>	<u>\$34,228</u>	<u>\$54,801,499</u>	<u>\$54,802,102</u>	<u>\$33,625</u>
Liabilities:				
Due to Other Governments	\$34,228	\$54,801,499	\$54,802,102	\$33,625
<i>Total Liabilities</i>	<u>\$34,228</u>	<u>\$54,801,499</u>	<u>\$54,802,102</u>	<u>\$33,625</u>
Payroll				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$70,181	\$16,028,595	\$16,032,609	\$66,167
<i>Total Assets</i>	<u>\$70,181</u>	<u>\$16,028,595</u>	<u>\$16,032,609</u>	<u>\$66,167</u>
Liabilities:				
Payroll Withholdings	\$70,181	\$16,028,595	\$16,032,609	\$66,167
<i>Total Liabilities</i>	<u>\$70,181</u>	<u>\$16,028,595</u>	<u>\$16,032,609</u>	<u>\$66,167</u>
Undivided Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$370	\$1,512,820	\$1,512,486	\$704
Due from Other Governments	70,225	69,527	70,225	69,527
<i>Total Assets</i>	<u>\$70,595</u>	<u>\$1,582,347</u>	<u>\$1,582,711</u>	<u>\$70,231</u>
Liabilities:				
Due to Other Governments	\$70,595	\$1,582,347	\$1,582,711	\$70,231
<i>Total Liabilities</i>	<u>\$70,595</u>	<u>\$1,582,347</u>	<u>\$1,582,711</u>	<u>\$70,231</u>

continued

Hancock County, Ohio
 Combining Statement of Changes in Assets and Liabilities
 All Agency Funds (continued)
 For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Real Estate Taxes				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$822,328	\$40,439,950	\$40,335,911	\$926,367
<i>Liabilities:</i>				
<i>Taxes:</i>				
Special Assessments	39,657,341	41,363,392	39,657,341	41,363,392
Payment in Lieu of Taxes	3,414,546	3,247,978	3,414,546	3,247,978
	0	849,369	0	849,369
Total Assets	\$43,894,215	\$85,900,689	\$83,407,798	\$46,387,106
<i>Liabilities:</i>				
<i>Due to Other Funds:</i>				
Property Taxes	\$4,330,707	\$4,869,545	\$4,330,707	\$4,869,545
Special Assessments	2,990,768	2,810,002	2,990,768	2,810,002
Payment in Lieu of Taxes	0	849,369	0	849,369
<i>Due to Other Governments</i>	<i>36,572,740</i>	<i>77,371,773</i>	<i>76,086,323</i>	<i>37,858,190</i>
Total Liabilities	\$43,894,215	\$85,900,689	\$83,407,798	\$46,387,106
Personal Tax				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$339,617	\$15,767,611	\$15,774,423	\$332,805
<i>Liabilities:</i>				
<i>Taxes:</i>				
	14,468,205	14,313,030	14,468,205	14,313,030
Total Assets	\$14,807,822	\$30,080,641	\$30,242,628	\$14,645,835
<i>Liabilities:</i>				
<i>Due to Other Funds:</i>				
Property Taxes	\$1,579,920	\$1,426,733	\$1,579,920	\$1,426,733
<i>Due to Other Governments</i>	<i>13,227,902</i>	<i>28,653,908</i>	<i>28,662,708</i>	<i>13,219,102</i>
Total Liabilities	\$14,807,822	\$30,080,641	\$30,242,628	\$14,645,835
Library/Local Government Support				
<i>Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,999,143	\$2,999,143	\$0
<i>Due from Other Governments</i>	<i>231,224</i>	<i>234,006</i>	<i>231,224</i>	<i>234,006</i>
Total Assets	\$231,224	\$3,233,149	\$3,230,367	\$234,006
<i>Liabilities:</i>				
<i>Due to Other Governments</i>	<i>\$231,224</i>	<i>\$3,233,149</i>	<i>\$3,230,367</i>	<i>\$234,006</i>
Total Liabilities	\$231,224	\$3,233,149	\$3,230,367	\$234,006

continued

Hancock County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Manufactured Home Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$5,576	\$595,234	\$589,725	\$11,085
<i>Total Assets</i>	<u>\$5,576</u>	<u>\$595,234</u>	<u>\$589,725</u>	<u>\$11,085</u>
Liabilities:				
Due to Other Governments	\$5,576	\$595,234	\$589,725	\$11,085
<i>Total Liabilities</i>	<u>\$5,576</u>	<u>\$595,234</u>	<u>\$589,725</u>	<u>\$11,085</u>
Estate Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$1,095,006	\$2,654,220	\$2,774,369	\$974,857
<i>Total Assets</i>	<u>\$1,095,006</u>	<u>\$2,654,220</u>	<u>\$2,774,369</u>	<u>\$974,857</u>
Liabilities:				
Due to Other Governments	\$1,095,006	\$2,654,220	\$2,774,369	\$974,857
<i>Total Liabilities</i>	<u>\$1,095,006</u>	<u>\$2,654,220</u>	<u>\$2,774,369</u>	<u>\$974,857</u>
Law Library				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$39,140	\$161,844	\$158,357	\$42,627
Due from Other Governments	13,636	14,829	13,636	14,829
<i>Total Assets</i>	<u>\$52,776</u>	<u>\$176,673</u>	<u>\$171,993</u>	<u>\$57,456</u>
Liabilities:				
Due to Other Governments	\$52,776	\$176,673	\$171,993	\$57,456
<i>Total Liabilities</i>	<u>\$52,776</u>	<u>\$176,673</u>	<u>\$171,993</u>	<u>\$57,456</u>
Local Government				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,852,260	\$3,852,260	\$0
Due from Other Governments	262,754	287,998	262,754	287,998
<i>Total Assets</i>	<u>\$262,754</u>	<u>\$4,140,258</u>	<u>\$4,115,014</u>	<u>\$287,998</u>
Liabilities:				
Due to Other Governments	\$262,754	\$3,999,139	\$4,115,014	\$146,879
Due to Other Funds:				
Due to Other Governments	0	141,119	0	141,119
<i>Total Liabilities</i>	<u>\$262,754</u>	<u>\$4,140,258</u>	<u>\$4,115,014</u>	<u>\$287,998</u>

continued

Hancock County, Ohio
 Combining Statement of Changes in Assets and Liabilities
 All Agency Funds (continued)
 For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Municipal Permissive Motor Vehicle Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$504,735	\$253,813	\$266,257	\$492,291
Due from Other Governments	17,824	17,364	17,824	17,364
Total Assets	\$522,559	\$271,177	\$284,081	\$509,655
Liabilities:				
Due to Other Governments	\$522,559	\$271,177	\$284,081	\$509,655
Total Liabilities	\$522,559	\$271,177	\$284,081	\$509,655
Soil and Water				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$59,852	\$199,277	\$207,152	\$51,977
Total Assets	\$59,852	\$199,277	\$207,152	\$51,977
Liabilities:				
Undistributed Assets	\$59,852	\$199,277	\$207,152	\$51,977
Total Liabilities	\$59,852	\$199,277	\$207,152	\$51,977
Hotel/Motel Tax				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$24,588	\$371,740	\$358,934	\$37,394
Receivables:				
Taxes	71,491	77,955	71,491	77,955
Total Assets	\$96,079	\$449,695	\$430,425	\$115,349
Liabilities:				
Undistributed Assets	\$96,079	\$434,104	\$430,425	\$99,758
Due to Other Funds:				
Other Local Taxes	0	15,591	0	15,591
Total Liabilities	\$96,079	\$449,695	\$430,425	\$115,349
Local Government Revenue Assistance				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$584,483	\$584,483	\$0
Due from Other Governments	40,118	41,145	40,118	41,145
Total Assets	\$40,118	\$625,628	\$624,601	\$41,145
Liabilities:				
Due to Other Governments	\$40,118	\$605,467	\$624,601	\$20,984
Due to Other Funds:				
Due to Other Governments	0	20,161	0	20,161
Total Liabilities	\$40,118	\$625,628	\$624,601	\$41,145

continued

Hancock County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Local Emergency Planning Commission				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$31,282	\$19,488	\$1,664	\$49,106
<i>Total Assets</i>	<u>\$31,282</u>	<u>\$19,488</u>	<u>\$1,664</u>	<u>\$49,106</u>
Liabilities:				
Undistributed Assets	\$31,282	\$19,488	\$1,664	\$49,106
<i>Total Liabilities</i>	<u>\$31,282</u>	<u>\$19,488</u>	<u>\$1,664</u>	<u>\$49,106</u>
Preventive Health				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$0	\$12,905	\$12,905	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$12,905</u>	<u>\$12,905</u>	<u>\$0</u>
Liabilities:				
Undistributed Assets	\$0	\$12,905	\$12,905	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$12,905</u>	<u>\$12,905</u>	<u>\$0</u>
Blanchard River Construction				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$212,848	\$999	\$66,362	\$147,485
<i>Total Assets</i>	<u>\$212,848</u>	<u>\$999</u>	<u>\$66,362</u>	<u>\$147,485</u>
Liabilities:				
Undistributed Assets	\$212,848	\$999	\$66,362	\$147,485
<i>Total Liabilities</i>	<u>\$212,848</u>	<u>\$999</u>	<u>\$66,362</u>	<u>\$147,485</u>

continued

Hancock County, Ohio
 Combining Statement of Changes in Assets and Liabilities
 All Agency Funds (continued)
 For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Hancock County Election Commission				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$48	\$3,590	\$3,638	\$0
<i>Total Assets</i>	<u>\$48</u>	<u>\$3,590</u>	<u>\$3,638</u>	<u>\$0</u>
Liabilities:				
Undistributed Assets	\$48	\$3,590	\$3,638	\$0
<i>Total Liabilities</i>	<u>\$48</u>	<u>\$3,590</u>	<u>\$3,638</u>	<u>\$0</u>
Family First Council				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$22,261	\$93,905	\$116,166	\$0
<i>Total Assets</i>	<u>\$22,261</u>	<u>\$93,905</u>	<u>\$116,166</u>	<u>\$0</u>
Liabilities:				
Undistributed Assets	\$22,261	\$93,905	\$116,166	\$0
<i>Total Liabilities</i>	<u>\$22,261</u>	<u>\$93,905</u>	<u>\$116,166</u>	<u>\$0</u>
Alimony and Child Support				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$34,333	\$12,717,643	\$12,726,022	\$25,954
Receivables:				
Accounts	5,361,537	0	5,361,537	0
<i>Total Assets</i>	<u>\$5,395,870</u>	<u>\$12,717,643</u>	<u>\$18,087,559</u>	<u>\$25,954</u>
Liabilities:				
Undistributed Assets	\$5,395,870	\$12,717,643	\$18,087,559	\$25,954
<i>Total Liabilities</i>	<u>\$5,395,870</u>	<u>\$12,717,643</u>	<u>\$18,087,559</u>	<u>\$25,954</u>

continued

Hancock County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
County Court				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$403,171	\$8,279,202	\$8,114,781	\$567,592
Receivables:				
Accounts	82,611	263,302	82,611	263,302
<i>Total Assets</i>	<u>\$485,782</u>	<u>\$8,542,504</u>	<u>\$8,197,392</u>	<u>\$830,894</u>
Liabilities:				
Due to Other Funds	\$48,376	\$110,242	\$48,376	\$110,242
Due to Other Governments	2,258	12,601	2,258	12,601
Undistributed Assets	435,148	8,419,661	8,146,758	708,051
<i>Total Liabilities</i>	<u>\$485,782</u>	<u>\$8,542,504</u>	<u>\$8,197,392</u>	<u>\$830,894</u>
Sheriff Agency				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$10,460	\$971,308	\$924,058	\$57,710
Due from Other Funds	138	1,593	138	1,593
<i>Total Assets</i>	<u>\$10,598</u>	<u>\$972,901</u>	<u>\$924,196</u>	<u>\$59,303</u>
Liabilities:				
Undistributed Assets	\$10,598	\$972,901	\$924,196	\$59,303
<i>Total Liabilities</i>	<u>\$10,598</u>	<u>\$972,901</u>	<u>\$924,196</u>	<u>\$59,303</u>
Inmate				
Assets:				
Cash and Cash Equivalents in Segregated Accounts	\$2,291	\$85,391	\$86,170	\$1,512
<i>Total Assets</i>	<u>\$2,291</u>	<u>\$85,391</u>	<u>\$86,170</u>	<u>\$1,512</u>
Liabilities:				
Deposits Held and Due to Others	\$2,291	\$85,391	\$86,170	\$1,512
<i>Total Liabilities</i>	<u>\$2,291</u>	<u>\$85,391</u>	<u>\$86,170</u>	<u>\$1,512</u>

continued

Hancock County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 1999

	Balance 1/1/99	Additions	Reductions	Balance 12/31/99
Total - All Funds				
Assets:				
Equity in Pooled Cash and Cash Equivalents	\$3,361,279	\$140,633,519	\$140,739,067	\$3,255,731
Cash and Cash Equivalents in Segregated Accounts	450,255	22,053,544	21,851,031	652,768
Receivables:				
Taxes	54,197,037	55,754,377	54,197,037	55,754,377
Payment in Lieu of Taxes	0	849,369	0	849,369
Accounts	5,444,148	263,302	5,444,148	263,302
Special Assessments	3,414,546	3,247,978	3,414,546	3,247,978
Due from Other Funds	138	1,593	138	1,593
Due from Other Governments	670,009	698,494	670,009	698,494
Total Assets	\$67,537,412	\$223,502,176	\$226,315,976	\$64,723,612
Liabilities:				
Due to Other Funds	\$48,633	\$110,509	\$48,633	\$110,509
Due to Other Funds:				
Property Taxes	5,910,627	6,296,278	5,910,627	6,296,278
Special Assessments	2,990,768	2,810,002	2,990,768	2,810,002
Payment in Lieu of Taxes	0	849,369	0	849,369
Other Local Taxes	0	15,591	0	15,591
Due to Other Governments	0	161,280	0	161,280
Due to Other Governments	52,117,736	173,957,187	172,926,252	53,148,671
Deposits Held and Due to Others	2,291	85,391	86,170	1,512
Payroll Withholdings	70,181	16,028,595	16,032,609	66,167
Undistributed Assets	6,397,176	23,188,498	28,321,441	1,264,233
Total Liabilities	\$67,537,412	\$223,502,700	\$226,316,500	\$64,723,612

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group is used to account for all lands, buildings and building improvements, improvements other than buildings, furniture, fixtures and equipment, and vehicles, not used in the operation of the enterprise or trust funds.

Muskegon County, Ohio
Schedule of General Fixed Assets by Function
 December 31, 1999

	Total	Land	Buildings and		Improvements Other Than Buildings	Furniture, Fixtures and Equipment	Vehicles
			Building Improvements	Improvements			
General Government:							
Legislative and Executive	\$7,999,885	\$222,984	\$6,432,937	\$95,678	\$1,135,395	\$112,891	
Judicial	628,073	4,693	234,455	0	336,322	52,603	
Public Safety	8,456,640	410,842	6,653,309	5,910	643,436	743,143	
Public Works	3,861,318	31,150	258,184	22,252	1,804,713	1,745,019	
Health	10,007,141	237,105	8,464,821	69,526	516,333	719,356	
Human Services	2,060,743	7,015	1,427,677	44,966	443,828	137,257	
Conservation and Recreation	508,276	29,106	479,170	0	0	0	
Economic Development	99,133	22,378	56,646	1,767	18,342	0	
<i>Total General Fixed Assets</i>	33,621,209	965,273	24,007,199	240,099	4,898,369	3,510,269	
<i>Allocated to Functions</i>							
Construction in Progress	134,912	0	134,912	0	0	0	
<i>Total General Fixed Assets</i>	\$33,756,121	\$965,273	\$24,142,111	\$240,099	\$4,898,369	\$3,510,269	

Hancock County, Ohio
Schedule of Changes in General Fixed Assets by Function
For the Year Ended 12/31/1999

	General Fixed Assets January 1, 1999	Additions	Deletions	General Fixed Assets December 31, 1999
General Government:				
Legislative and Executive	\$6,405,623	\$1,777,410	\$183,148	\$7,999,885
Judicial	594,199	53,908	20,034	628,073
Public Safety	8,226,392	244,044	13,796	8,456,640
Public Works	3,789,652	203,624	131,958	3,861,318
Health	9,873,703	155,087	21,649	10,007,141
Human Services	2,023,460	39,330	2,047	2,060,743
Conservation and Recreation	508,276	0	0	508,276
Economic Development	99,133	0	0	99,133
<i>Total General Fixed Assets Allocated to Functions</i>	31,520,438	2,473,403	372,632	33,621,209
Construction in Progress	283,811	134,912	283,811	134,912
<i>Total General Fixed Assets</i>	<u>\$31,804,249</u>	<u>\$2,608,315</u>	<u>\$656,443</u>	<u>\$33,756,121</u>

Hancock County, Ohio
Schedule of General Fixed Assets by Source
December 31, 1999

General Fixed Assets:

Land	\$965,273
Buildings and Building Improvements	24,007,199
Improvements Other Than Buildings	240,099
Furniture, Fixtures and Equipment	4,898,369
Vehicles	3,510,269
Construction in Progress	134,912
	<hr/>
<i>Total General Fixed Assets</i>	<u><u>\$33,756,121</u></u>

Investment in General Fixed Assets from:

Prior to December 31, 1997	\$29,211,633
General Fund Revenues	3,545,961
Special Revenue Fund Revenues	974,179
Contributed Capital	2,758
Donation	21,590
	<hr/>
<i>Total Investment in General Fixed Assets</i>	<u><u>\$33,756,121</u></u>

Hancock County, Ohio
Governmental Fund Expenditures by Function (1)
Last Ten Years (2)

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
General Government:										
Legislative and Executive	\$4,927,175	\$4,617,090	\$4,768,124	\$4,661,731	\$4,022,230	\$3,854,392	\$4,250,339	\$3,751,843	\$3,927,441	\$3,626,746
Judicial	2,235,303	2,111,030	2,326,051	2,500,879	2,121,281	1,789,802	1,634,677	1,561,567	1,306,766	1,095,506
Public Safety	5,034,004	4,523,806	4,115,728	3,692,418	3,290,148	3,250,835	3,164,512	3,204,032	2,856,032	2,579,202
Public Works	4,798,814	4,006,518	3,676,717	3,632,507	4,211,765	3,184,551	3,142,964	2,933,571	2,981,107	3,597,503
Health	11,039,271	10,387,485	10,290,527	10,124,831	9,344,933	8,641,241	8,029,114	7,586,364	7,233,682	6,345,573
Human Services	6,542,827	6,140,794	5,535,977	4,787,994	5,393,459	5,088,128	5,300,958	5,154,824	4,215,153	4,645,268
Economic Development and Assistance (3)	236,203	607,764	331,556	967,992	483,747	258,188	330,530	307,429	111,699	N/A
Transportation (5)	0	42,531	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	18,197	41,839	N/A	35,442	35,318	27,913	32,304	30,270	34,431	470,116
Capital Outlay	1,699,809	1,662,115	3,167,965	9,282,772	2,835,313	3,133,942	1,696,222	1,458,000	2,268,072	2,258,486
Intergovernmental (4)	299,230	289,230	280,230	271,230	263,230	252,358	271,930	254,917	248,575	N/A
Debt Service	1,966,480	2,013,867	1,791,074	1,504,274	1,188,828	1,095,053	1,007,073	3,792,702	754,155	4,498,349
Total Expenditures	\$38,797,313	\$36,444,069	\$36,283,949	\$41,462,070	\$33,190,252	\$30,576,403	\$28,860,613	\$30,035,519	\$25,937,113	\$29,116,749

(1) Includes General, Special Revenue, Capital Projects, and Debt Service Funds.

(2) Data for 1990 is shown on a cash basis, 1991 - 1999 amounts are presented in conformity with General Accepted Accounting Principles (GAAP), on a modified accrual basis.

(3) Prior to 1991, revolving loan expenditures were included in Other.

(4) Prior to 1991, intergovernmental expenditures were included in Other.

(5) Prior to 1998, transportation expenditures did not exist.

Source: Hancock County Auditor

Hancock County, Ohio

Governmental Fund Expenditures by Function (1)

Last Ten Years (2)

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
General Government:										
Legislative and Executive	\$4,927,175	\$4,617,090	\$4,768,124	\$4,661,731	\$4,022,230	\$3,854,392	\$4,230,339	\$3,751,843	\$3,927,441	\$3,626,746
Judicial	2,235,303	2,111,030	2,326,051	2,500,879	2,121,281	1,789,802	1,634,677	1,561,567	1,306,766	1,095,506
Public Safety	5,034,004	4,523,806	4,115,728	3,692,418	3,290,148	3,250,835	3,164,512	3,204,032	2,856,032	2,579,202
Public Works	4,798,814	4,006,518	3,676,717	3,632,507	4,211,765	3,184,551	3,142,964	2,933,571	2,981,107	3,597,503
Health	11,039,271	10,387,485	10,290,527	10,124,831	9,344,933	8,641,241	8,029,114	7,586,364	7,233,682	6,345,573
Human Services	6,542,827	6,140,794	5,535,977	4,787,994	5,393,459	5,088,128	5,300,958	5,154,824	4,215,153	4,645,268
Economic Development and Assistance (3)	236,203	607,764	331,556	967,992	483,747	258,188	330,530	307,429	111,699	N/A
Transportation (5)	0	42,531	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	18,197	41,839	N/A	35,442	35,318	27,913	32,304	30,270	34,431	470,116
Capital Outlay	1,699,809	1,662,115	3,167,965	9,282,772	2,835,313	3,133,942	1,696,222	1,458,000	2,268,072	2,258,486
Intergovernmental (4)	299,230	289,230	280,230	271,230	263,230	252,358	271,920	254,917	248,575	N/A
Debt Service	1,966,480	2,013,867	1,791,074	1,504,274	1,188,828	1,095,053	1,007,073	3,792,702	754,155	4,498,349
Total Expenditures	\$38,797,313	\$36,444,069	\$36,283,949	\$41,462,070	\$33,190,252	\$30,576,403	\$28,860,613	\$30,035,519	\$25,937,113	\$29,116,749

(1) Includes General, Special Revenue, Capital Projects, and Debt Service Funds.

(2) Data for 1990 is shown on a cash basis, 1991 - 1999 amounts are presented in conformity with General Accepted Accounting Principles (GAAP), on a modified accrual basis.

(3) Prior to 1991, revolving loan expenditures were included in Other.

(4) Prior to 1991, intergovernmental expenditures were included in Other.

(5) Prior to 1998, transportation expenditures did not exist.

Source: Hancock County Auditor

Hancock County, Ohio
Property Tax Levies and Collections
Real and Public Utility Taxes
Last Ten Years

Collection Year	Current Tax Levy	Total Tax Collections (1)	Percent Collected	Current Delinquencies (3)	Prior Delinquencies (3)	Total Outstanding Delinquencies (2)	Percent of Delinquent Taxes to Total Tax Collections
1999	\$6,408,941	\$5,902,772	92.10%	\$132,887	\$36,422	\$169,309	2.87%
1998	5,640,180	5,624,179	99.72%	108,173	29,168	137,341	2.44%
1997	5,372,469	5,361,091	99.79%	88,366	24,426	112,792	2.10%
1996	4,693,269	4,684,875	99.82%	88,338	31,445	119,783	2.56%
1995	4,549,696	4,530,443	99.58%	92,490	25,275	117,765	2.60%
1994	4,526,105	4,511,051	99.67%	83,432	29,187	112,619	2.50%
1993	4,432,287	4,441,410	100.21%	73,384	28,654	102,038	2.30%
1992	4,100,568	4,118,989	100.45%	74,334	30,432	104,766	2.54%
1991	3,471,744	3,418,216	98.46%	N/A	N/A	97,149	2.84%
1990	3,679,174	3,605,011	97.98%	N/A	N/A	107,088	2.97%

(1) The amounts shown as collected are inclusive of the collection of delinquencies and the state reimbursement (rollback) amounts.

(2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

(3) Current delinquency and prior delinquency amounts were not available prior to 1992.

Source: Hancock County Auditor

Hancock County, Ohio
Property Tax Levies and Collections
Real and Public Utility Taxes
Last Ten Years

Collection Year	Current Tax Levy	Total Tax Collections (1)	Percent Collected	Current Delinquencies (3)	Prior Delinquencies (3)	Total Outstanding Delinquencies (2)	Percent of Delinquent Taxes to Total Tax Collections
1999	\$6,408,941	\$5,902,772	92.10%	\$132,887	\$36,422	\$169,309	2.87%
1998	5,640,180	5,624,179	99.72%	108,173	29,168	137,341	2.44%
1997	5,372,469	5,361,091	99.79%	88,366	24,426	112,792	2.10%
1996	4,693,269	4,684,875	99.82%	88,338	31,445	119,783	2.56%
1995	4,549,696	4,530,443	99.58%	92,490	25,275	117,765	2.60%
1994	4,526,105	4,511,051	99.67%	83,432	29,187	112,619	2.50%
1993	4,432,287	4,441,410	100.21%	73,384	28,654	102,038	2.30%
1992	4,100,568	4,118,989	100.45%	74,334	30,432	104,766	2.54%
1991	3,471,744	3,418,216	98.46%	N/A	N/A	97,149	2.84%
1990	3,679,174	3,605,011	97.98%	N/A	N/A	107,088	2.97%

(1) The amounts shown as collected are inclusive of the collection of delinquencies and the state reimbursement (rollback) amounts.

(2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

(3) Current delinquency and prior delinquency amounts were not available prior to 1992.

Source: Hancock County Auditor

Hancock County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years (2)

Collection Year	Real Property			Public Utility Property			Tangible Personal Property			Totals		
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Ratio	
1999	\$1,014,805,890	\$2,899,445,400	\$76,574,170	\$87,016,102	\$268,624,169	\$1,074,496,676	\$1,360,004,229	\$4,060,958,178			33.5%	
1998	867,747,700	2,479,279,143	74,818,430	85,020,943	254,393,757	1,017,575,028	1,196,959,887	3,581,875,114			33.4%	
1997	851,293,150	2,432,266,143	73,318,520	83,316,500	228,376,930	913,507,720	1,152,988,600	3,429,090,363			33.6%	
1996	826,161,940	2,360,462,686	73,880,690	83,955,330	202,265,929	809,063,716	1,102,308,559	3,253,481,732			33.9%	
1995	742,921,900	2,122,634,000	83,231,900	94,581,705	192,302,869	769,211,476	1,018,456,669	2,986,427,181			34.1%	
1994	724,904,530	2,071,155,800	90,177,080	102,473,955	183,347,748	733,390,992	998,429,358	2,907,020,747			34.3%	
1993 (3)	711,205,250	2,032,015,000	119,276,050	135,540,966	182,495,371	729,981,484	1,012,976,671	2,897,537,450			35.0%	
1992	616,253,050	1,760,723,000	94,521,150	107,410,398	177,958,205	684,454,635	888,732,405	2,552,588,032			34.8%	
1991	609,464,340	1,741,326,686	87,151,310	99,035,580	179,270,078	663,963,252	875,885,728	2,504,325,517			35.0%	
1990	589,550,280	1,684,429,371	81,105,440	92,165,273	162,342,077	579,793,132	832,997,797	2,356,387,776			35.4%	

(1) This amount is calculated by dividing the assessed value by the assessment percentage

(2) The percentages for 1999 were 35 percent for all real property, 88 percent for public utility property, and 25 percent for tangible personal property

(3) For collection year 1993, A.T.&T was assessed on both above-ground copper lines that had not been discontinued while installing below-ground fiber optic lines.

Source: Hancock County Auditor

Hancock County, Ohio
Assessed and Estimated Actual Value of Taxable Property
Last Ten Years (2)

Collection Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	
1999	\$1,014,803,890	\$2,899,445,400	\$76,574,170	\$87,016,102	\$268,624,169	\$1,074,496,676	\$1,360,004,229	\$4,060,958,178	33.5%
1998	867,747,700	2,479,279,143	74,818,430	85,020,943	254,393,757	1,017,575,028	1,196,959,887	3,581,875,114	33.4%
1997	851,293,150	2,432,266,143	73,318,520	83,316,500	228,376,930	913,507,720	1,152,988,600	3,429,090,363	33.6%
1996	826,161,940	2,360,462,686	73,880,690	83,955,330	202,265,929	809,063,716	1,102,308,559	3,253,481,732	33.9%
1995	742,921,900	2,122,634,000	83,231,900	94,581,705	192,302,869	769,211,476	1,018,456,669	2,986,427,181	34.1%
1994	724,904,530	2,071,155,800	90,177,080	102,473,955	183,347,748	733,390,992	998,429,358	2,907,020,747	34.3%
1993 (3)	711,205,250	2,032,015,000	119,276,050	135,540,966	182,495,371	729,981,484	1,012,976,671	2,897,537,450	35.0%
1992	616,253,050	1,760,723,000	94,521,150	107,410,398	177,958,205	684,454,635	888,732,405	2,552,588,032	34.8%
1991	609,464,340	1,741,326,686	87,151,310	99,035,580	179,270,078	663,963,252	875,885,728	2,504,325,517	35.0%
1990	589,550,280	1,684,429,371	81,105,440	92,165,273	162,342,077	579,793,132	832,997,797	2,356,387,776	35.4%

(1) This amount is calculated by dividing the assessed value by the assessment percentage.

(2) The percentages for 1999 were 35 percent for all real property, 88 percent for public utility property, and 25 percent for tangible personal property.

(3) For collection year 1993, AT&T was assessed on both above-ground copper lines that had not been discontinued while installing below-ground fiber optic lines.

Source: Hancock County Auditor.

Hancock County, Ohio
Property Tax Rates
Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years (continued)

	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
Villages										
Arcadia	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70
Arlington	6.00	6.00	6.00	6.00	4.60	4.60	4.60	4.60	4.60	3.30
Benton-Ridge	2.90	2.90	2.90	1.90	2.90	2.90	2.90	2.90	2.90	2.30
Bluffton	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	2.10
Jenets	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
McComb	4.07	4.21	5.90	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Mount Blanchard	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	4.60
Mount Cory	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	1.60
Rawson	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	1.60
Van Buren	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	5.50
Vanlue	1.30	1.30	1.30	2.80	2.80	2.80	2.80	2.80	2.80	2.60
Townships										
Allen	2.80	2.80	3.20	3.20	4.10	4.10	4.10	4.10	4.10	1.80
Amanda	4.00	4.00	4.00	2.50	2.50	2.50	2.50	2.50	2.50	1.50
Biglick	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.00
Blanchard	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	2.40
Cass	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	2.00
Defawaro	2.80	2.80	5.80	5.80	5.80	5.80	5.80	2.80	2.80	2.30
Eagle	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	1.80
Jackson	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.00
Liberty	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	1.20
Madison	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	1.60
Marion	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.00
Orange	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.10
Pleasant	2.90	2.90	2.90	4.40	4.40	4.40	2.90	2.90	2.90	2.80
Portage	3.20	3.20	3.20	4.70	4.70	4.70	3.20	3.20	3.20	2.00
Union	3.10	3.10	3.10	5.85	5.85	5.85	3.10	3.10	3.10	2.00
Van Buren	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	2.40
Washington	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.20
Other Units										
Applesed Joint Ambulance District	1.10	0.50	0.50	0.50	0.90	0.40	0.40	0.60	0.60	0.40
Bluffton Library	0.60	0.60	0.60	0.60	0.60	0.60	0.60	N/A	N/A	N/A
Hancock County Park District	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.50
PMP Joint Ambulance District	3.80	3.44	3.44	3.44	N/A	N/A	N/A	N/A	N/A	N/A
Seneca County Health District	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Hospital Bond	0.14	0.18	0.18	0.20	0.21	0.25	0.25	0.28	0.28	0.28

Source: Hancock County Auditor

Hancock County, Ohio
Special Assessment Billed and Collected
Last Ten Years

Collection Year	Special Assessments Billed	Special Assessments Collections (2)	Percent Collected	Current Delinquencies (3)	Prior Delinquencies (3)	Total Outstanding Delinquencies (2)	Percent of Delinquent Taxes to Special Assessments Collections
1999	\$337,141	\$337,724	100.17%	9,616	1,258	10,874	3.22%
1998	328,933	321,380	97.70%	8,896	2,123	11,019	3.43%
1997	230,510	239,906	104.08%	3,443	1,435	4,878	2.03%
1996	511,264	503,309	98.44%	12,186	1,665	13,851	2.75%
1995	162,309	161,433	99.46%	4,065	287	4,352	2.70%
1994	161,031	163,807	101.72%	3,262	5,101	8,363	5.11%
1993	227,215	228,194	100.43%	4,567	5,481	10,048	4.40%
1992	221,459	230,915	104.27%	4,490	4,569	9,059	3.92%
1991	101,908	91,501	89.79%	N/A	N/A	10,545	11.52%
1990	124,840	114,305	91.56%	N/A	N/A	10,851	9.49%

(1) The amounts shown as collected are inclusive of the collection of delinquencies.

(2) Penalties and interest are included, since by Ohio law they become part of the tax obligation as assessment occurs.

(3) Current delinquency and prior delinquency amounts were not available prior to 1992.

Source: Hancock County Auditor

Hancock County, Ohio
Computation of Legal Debt Margin
 December 31, 1999

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 1999	\$1,360,004,229	\$1,360,004,229
Debt Limitation	30,000,106	13,600,042
Total Outstanding Debt:		
General Obligation Bonds	17,825,000	17,825,000
General Obligation Notes	1,012,000	1,012,000
Special Assessment Bonds	1,375,000	1,375,000
Special Assessment Notes	11,005	11,005
OWDA Loans	590,362	590,362
Total	<u>20,813,367</u>	<u>20,813,367</u>
Exemptions:		
General Obligation Bonds Payable from Other Sources	5,445,000	5,445,000
General Obligation Bonds Exempt by State Law	10,480,000	10,480,000
General Obligation Notes	1,012,000	1,012,000
Special Assessment Bonds	1,375,000	1,375,000
Special Assessment Notes	11,005	11,005
OWDA Loans	590,362	590,362
Amount Available in Debt Service Fund (3)	241,850	241,850
Total	<u>19,155,217</u>	<u>19,155,217</u>
Net Debt	<u>1,658,150</u>	<u>1,658,150</u>
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	<u>\$28,341,956</u>	<u>\$11,941,892</u>

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	24,000,106
	<u>\$30,000,106</u>

(2) The Debt Limitation equals one percent of the assessed value.

(3) Amount available in debt service funds for general obligation bonds

Source: Hancock County Auditor

Hancock County, Ohio

*Ratio of Net General Bonded Debt to Assessed Value
and Net Bonded Debt Per Capita
Last Ten Years*

Year	Population	Assessed Value	Gross Bonded Debt (1)	Exempt Debt	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1999	68,813	\$1,360,004,229	\$17,825,000	\$5,445,000	\$241,850	\$12,138,150	0.89%	\$176.39
1998	68,813	1,196,959,887	11,165,000	3,155,000	42,976	7,967,024	0.67%	\$115.78
1997	68,813	1,152,988,600	11,975,000	7,025,000	378,945	4,571,055	0.40%	66.43
1996	68,538	1,102,308,559	7,031,000	5,911,000	31,083	1,088,917	0.10%	15.89
1995	68,208	1,018,456,669	7,235,000	5,975,000	14,625	1,245,375	0.12%	18.26
1994	67,717	998,429,358	7,645,000	6,225,000	32,369	1,387,631	0.14%	20.49
1993	67,190	1,012,976,671	8,040,000	6,460,000	30,760	1,549,240	0.15%	23.06
1992	66,757	888,732,405	8,405,000	6,665,000	19,637	1,720,363	0.19%	25.77
1991	66,099	875,885,728	4,645,000	2,760,000	14,125	1,870,875	0.21%	28.30
1990	65,536	832,997,797	4,890,000	2,840,000	47,408	2,002,592	0.24%	30.56

(1) Includes only General Obligation Bonds

Source: Hancock County Auditor

Hancock County, Ohio

Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Fund Expenditures Last Ten Years

Year	Principal (3)	Interest and Fiscal Charges	Total Debt Service	Total General Fund Expenditures (2)	Ratio of Debt Service to Total General Fund Expenditures
1999	\$660,000	\$429,435	\$1,089,435	\$11,775,299	9.25%
1998	650,000	463,125	1,113,125	11,081,034	10.05%
1997	466,000	395,637	861,637	10,564,843	8.16%
1996 (1)	480,000	383,498	863,498	9,799,278	8.81%
1995	410,000	116,040	526,040	10,263,488	5.13%
1994	395,000	136,290	531,290	9,962,747	5.33%
1993	365,000	176,150	541,150	10,016,983	5.40%
1992	315,000	219,838	534,838	9,730,477	5.50%
1991	245,000	313,932	558,932	9,054,313	6.17%
1990	240,000	329,450	569,450	8,844,601	6.44%

(1) Included the refunding of the jail construction bonds of \$2,365,000.

(2) Data for 1990 is shown on a cash basis, 1991 - 1998 amounts are presented in conformity with Generally Accepted Accounting Principles (GAAP), on a modified accrual basis.

(3) Includes justice center refunding bonds which are payable from property taxes

Source: Hancock County Auditor

Hancock County, Ohio
*Computation of Direct and Overlapping
 General Obligation Bonded Debt
 December 31, 1999*

Subdivision	Outstanding Indebtedness (1)	Allocable to County (2)	Portions of Debt Borne by Properties Within County
The County	\$28,082,000	100.00%	\$28,082,000
All subdivisions wholly within County	24,824,110	100.00%	24,824,110
City of Fostoria	9,154,000	25.73%	2,355,324
Village of Bluffton	2,783,040	14.48%	402,984
Fostoria CSD	9,426,230	22.55%	2,125,615
Bluffton EVSD	7,754,649	2.87%	222,558
Elmwood LSD (3)	525,000	2.99%	15,698
McComb LSD	3,005,000	85.46%	2,568,073
Riverdale LSD	342,803	40.89%	140,172
			<u>\$60,736,534</u>

(1) Includes all outstanding general obligation bonds and notes whether or not exempt from statutory debt limitations

(2) Determined, on a percentage basis, by dividing the amount of the assessed valuation of that territory of the subdivision that is within the boundaries of the County by the total assessed valuation of the subdivision

(3) General obligation debt for Villages of Mount Blanchard and Rawson and other political subdivisions, as of June 27, 2000

Hancock County, Ohio

Educational Facilities

December 31, 1999

COUNTY PUBLIC SCHOOLS (K-12)

Arcadia LSD	678
Arlington LSD	694
Cory-Rawson LSD	870
Liberty Benton LSD	1,207
McComb LSD	914
Van Buren LSD	949
Vanlue LSD	315
TOTAL STUDENTS	<u>5,627</u>

CITY PUBLIC SCHOOLS (K-12)

Bigelow	280
Chamberlin	258
Jacobs	319
Jefferson	249
Lincoln	524
Northview	315
Wilson Vance	329
Washington	269
Whittier	369
Central	451
Donnell	455
Glenwood	416
High School	2,177
TOTAL STUDENTS	<u>6,411</u>

PRIVATE SCHOOLS (K-12)

Heritage Christian School	176
St. Michael's Church	580
TOTAL STUDENTS	<u>756</u>

HOME SCHOOLED

County	150
City	148
TOTAL STUDENTS	<u>298</u>

VOCATIONAL SCHOOLS

Apollo Joint Vocational School	506
Penta Co. Joint Vocational School	1,445
VanGuard Joint Vocational School	456

COLLEGES/UNIVERSITIES SERVING HANCOCK COUNTY

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Owens Community College	1,659	1,689	1,807	2,026
Stautzenberger College (nka Southern Ohio College)	157	134	117	251
Winebrenner Theological Seminary	139	162	161	174
University of Findlay	3,365	3,763	4,181	4,397

Sources: Hancock County Board of Education Service Center
 Findlay City School District
 Individual Educational Institutions

Hancock County, Ohio
Property Value and Construction
Last Ten Years

Collection Year	Real Property Value (1)			New Construction (2)		
	Agricultural/ Residential	Commercial/ Industrial	Total Value	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
1999	\$790,473,200	\$224,332,690	\$1,014,805,890	\$25,894,507	\$32,084,295	\$57,978,802
1998	664,754,840	202,992,860	867,747,700	37,219,838	34,823,784	72,043,622
1997	647,561,440	203,731,710	851,293,150	27,885,972	28,416,210	56,302,182
1996	628,861,030	197,300,910	826,161,940	21,463,137	19,473,766	40,936,903
1995	548,570,930	194,350,970	742,921,900	20,935,612	31,917,584	52,853,196
1994	534,792,810	190,111,720	724,904,530	13,752,571	16,027,808	29,780,379
1993	527,151,240	184,054,010	711,205,250	23,706,705	16,045,106	39,751,811
1992	440,549,990	175,703,060	616,253,050	13,683,850	12,709,907	26,393,757
1991	430,585,080	178,879,260	609,464,340	9,551,783	13,807,347	23,359,130
1990	419,928,610	169,621,670	589,550,280	9,243,569	17,649,466	26,893,035

(1) Hancock County Auditor

(2) City of Findlay Engineering Department

Hancock County, Ohio
Principal Property Taxpayers
December 31, 1999

Taxpayers	Type of Business	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
Cooper Tire & Rubber Company	Corporate Office and Tire Manufacturer	\$10,372,650	\$26,351,660	\$36,724,310	2.700%
Whirlpool Corporation	Home Appliances	7,456,840	26,948,050	34,404,890	2.530%
Ohio Power	Electric Utility	33,785,070	0	33,785,070	2.484%
Ball Metal Beverage	Beverage Cans	4,931,930	16,752,930	21,684,860	1.594%
GE Susidiary 50 (Harris Corporation)	Semi-Conductors	2,388,040	13,526,380	15,914,420	1.170%
Marathon Oil Company	Petroleum Products	11,133,200	0	11,133,200	0.819%
Findlex	Brake Products	1,642,260	9,315,050	10,957,310	0.806%
Ohio Bell	Telephone Utility	10,604,400	0	10,604,400	0.780%
Owens-Brockway Plastic	Plastic Bottles	1,734,080	8,669,170	10,403,250	0.765%
Consolidated Biscuit Co.	Cookies and Crackers	3,222,830	5,734,600	8,957,430	0.659%
Totals		\$87,271,300	\$107,297,840	\$194,569,140	14.307%

Source: Hancock County Auditor

Hancock County, Ohio

Ten Largest Employers

December 31, 1999

<u>Ten Largest Employers</u>	<u>Nature of Business</u>	<u>Employees</u>
Cooper Tire & Rubber Company	Corporate Office and Tire Manufacturing	2000
Whirlpool Corporation	Home Appliance	1944
Marathon Oil Company	Petroleum Products	1495
Consolidated Biscuit Company	Cookies and Crackers	1262
Blanchard Valley Regional Health Center	Hospital Services	1104
Findlay Industries	Upholstered/Plastic Auto Interior	775
Findlay City Schools	Education	700
Hancock County	County Government	595
Intersil Corporation	Semi-Conductors	586
Findlex Corporation	Brake Products	580

Hancock County, Ohio

Miscellaneous Statistics

December 31, 1999

Date of Incorporation	January 21, 1828
County Seat	Findlay, Ohio
Population (1999)	69,401
Area - Square Miles	532
Number of Political Subdivisions Located in the County	
Cities	2
Villages	11
Townships	17
School Districts	15
Colleges	3
Owens Community College	
Stautzenberger (nka Southern Ohio College)	
Winebrenner Theological Seminary	
Universities	1
Findlay	
Road Mileage	
US & State Routes	217
County Roads	435
Township Roads	539
Number of Farms	1090
Land in Farms (in acres)	299,000
Average Size of Farms (in acres)	274
Average Cash Receipts	\$91,084
Homestead Exemptions	
Exemptions granted on Real Estate	978
Exemptions granted on Mobile Homes	101
Actual reduction in taxable dollars	\$118,281

continued

Hancock County, Ohio
Miscellaneous Statistics (continued)
December 31, 1999

Manufactured Homes

2,156 manufactured homes, taxable value \$7,452,053

Industrial Sites

Westfield Business Park, covering 100 acres

Tall Timbers Industrial Park, covering 160 acres

Communications

4 Radio Stations: WHMQ 107.7 FM; WBVI 96.7 FM
 WFIN 1330 AM; WKXA 100.5 FM

1 Daily Newspaper: The Findlay Courier

Voter Statistics, General Election of November, 1999

Number of Registered Voters 43,740

Number of Voters, Last General Election 13,637

Percentage of Voters Voting 31.18%

Sources:

County and City Data Book 1999

Ohio Department of Transportation

Hancock County Board of Elections

All other information obtained from County records.



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140
Telephone 614-466-4514
800-282-0370
Facsimile 614-466-4490

HANCOCK COUNTY FINANCIAL CONDITION

HANCOCK COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
JULY 13, 2000