

Mary Taylor, CPA
Auditor of State

**FINANCIAL CONDITION
HANCOCK COUNTY**

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**FINANCIAL CONDITION
HANCOCK COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Through Ohio Department of Development</i>			
Community Development Block Grants/State's Program	14.228	B-F-04-029-1	\$ 88,350
		B-F-05-029-1	89,970
		B-C-05-029-1	<u>142,571</u>
Total Community Development Block Grants/State's Program			320,891
Home Investment Partnerships Program	14.239	B-C-05-029-2	<u>96,310</u>
Total Department of Housing and Urban Development			<u>417,201</u>
UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959		284,269
		32-02947-00-CPREV-P-06-9945	22,121
		32-02947-00-CPREV-P-07-9946	<u>16,599</u>
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>322,989</u>
Medical Assistance Program (Medicaid)	93.778		97,685
<i>Passed Through Ohio Department of Mental Health</i>			
Medical Assistance Program (Medicaid)	93.778		1,063,813
Social Services Block Grant (SSBG)	93.667		52,304
Promoting Safe and Stable Families	93.556	17-CS-98-01	6,504
<i>Passed Through Ohio Department of Public Safety</i>			
Rural Access to Emergency Devices Grant	93.259		16,250
<i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i>			
Medical Assistance Program			
Level 1 Waiver	93.778		17,874
Targeted Case Management (TCM)	93.778		68,959
I/O Waiver	93.778		<u>91,039</u>
Total Medical Assistance Program			<u>177,872</u>
Social Services Block Grant (SSBG)	93.667		41,834
State Children's Insurance Program (SCHIP)	93.767		275
Total Medical Assistance Program (Medicaid)			1,339,370
Total Social Services Block Grant (SSBG)			<u>94,138</u>
Total Department of Health and Human Services			<u>1,779,526</u>
UNITED STATES DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Education</i>			
<u>Special Education Cluster</u>			
Special Education - Grants to States	84.027	066019-6BSF-2006-P	24,307
		066019-6BSF-2007-P	<u>19,392</u>
Total Special Education - Grants to States			43,699
Special Education - Preschool Grants	84.173	066019-PGS1-2006-P	11,432
		066019-PGS1-2007-P	<u>8,005</u>
Total Special Education - Preschool Grants			<u>19,437</u>
Total Special Education Cluster			<u>63,136</u>
State Grants for Innovative Programs	84.298	066019-C2S1-2006	412
		066019-C2S1-2007	<u>168</u>
Total State Grants for Innovative Programs			<u>580</u>
Total Department of Education			<u>63,716</u>

(Continued)

**FINANCIAL CONDITION
HANCOCK COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2006
(Continued)**

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
UNITED STATES DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through the Ohio Emergency Management Agency</i>			
Homeland Security Cluster			
State Homeland Security Program	97.073	2005-GE-T5-0001 2006-GE-T6-0051	116,244 21,990
Total Homeland Security Cluster			<u>138,234</u>
State Domestic Preparedness Equipment Support Program	97.004	S04-LETP-AGO-0549	35,802
Hazard Mitigation Grant	97.039	FEMA-DR-1484-OH	14,580
Emergency Management Performance Grants	97.042	2006-EME60042	38,851
Total Department of Homeland Security			<u>227,467</u>
UNITED STATES DEPARTMENT OF LABOR			
<i>Passed Through the Montgomery County WIA Area 7</i>			
Workforce Investment Act (WIA) Cluster			
Workforce Investment Act - Adult (SFY 05)	17.258		15,696
Workforce Investment Act - Adult (SFY 05) Administration			2,526
Workforce Investment Act - Adult (SFY 06)			30,976
Workforce Investment Act - Adult (SFY 06) Administration			2,935
Total Workforce Investment Act - Adult Program			<u>52,133</u>
Workforce Investment Act - Youth (SFY 04)	17.259		38,941
Workforce Investment Act - Youth (SFY 05)			50,510
Workforce Investment Act - Youth (SFY 05) Administration			8,130
Workforce Investment Act - Youth (SFY 06)			35,875
Workforce Investment Act - Youth (SFY06) Administration			3,399
Total Workforce Investment Act - Youth Activities			<u>136,855</u>
Workforce Investment Act - Dislocated Workers (SFY 05)	17.260		31,825
Workforce Investment Act - Dislocated Workers (SFY 05) Administration			5,122
Workforce Investment Act - Dislocated Workers (SFY 06)			46,211
Workforce Investment Act - Dislocated Workers (SFY 06) Administration			4,378
Total Workforce Investment Act - Dislocated Workers			<u>87,536</u>
Total Workforce Investment Act Cluster (WIA)			<u>276,524</u>
Total Department of Labor			<u>276,524</u>
UNITED STATES DEPARTMENT OF JUSTICE			
<i>Passed Through the Office of Criminal Justice Services</i>			
Edward Byrne Memorial Formula Grant Program	16.579	2004-DG-C01-7086 2005-JG-B01-6457 2001-DG-B0V-7428	4,584 53,447 7,713
Total Edward Byrne Memorial Formula Grant Program			<u>65,744</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2005-JG-E01-6344	11,123
Total Department of Justice			<u>76,867</u>
UNITED STATES DEPARTMENT OF TRANSPORTATION			
<i>Passed Through the Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205		1,521,256
<i>Passed Through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	20.600		26,419
Total Department of Transportation			<u>1,547,675</u>
GENERAL SERVICES ADMINISTRATION ON BEHALF OF THE ELECTION ASSISTANCE COMMISSION			
<i>Passed Through the Ohio Secretary of State</i>			
The Help America Vote Act of 2002			
Voter Education and Pollworker Training	39.011	2004-SOS-HAVA-32	13,869
TOTAL FEDERAL ASSISTANCE			<u><u>\$ 4,402,845</u></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS SCHEDULE.

**FINANCIAL CONDITION
HANCOCK COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2006**

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. Medicaid disbursements of \$1,161,498 by the Alcohol, Drug Addiction, and Mental Health Services Board were paid to subrecipients who provide services to the Board.

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. The initial loan of this money is recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). One new loan was made in 2006. 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, 2006, the gross amount of loans outstanding under this program was \$244,352.

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 with the matching requirements. The expenditure of non-Federal matching funds is not included on the Schedule.

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Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Hancock County
322 South Main Street
Findlay, Ohio 45840-3353

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, (the County) as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated July 26, 2007, in which we noted that our opinion on the Blanchard Valley Industries and Hancock Community Housing, Inc, component units were based on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our audit procedures for expressing our opinion on the financial statements, but not to opine on the effectiveness of the County's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with its applicable accounting basis, such that there is more than a remote likelihood that the County's internal control will not prevent or detect a more-than-inconsequential financial statement misstatement.

A material weakness is a significant deficiency, or combination of significant deficiencies resulting in more than a remote likelihood that the County's internal control will not prevent or detect a material financial statement misstatement.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all internal control deficiencies that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

We noted certain matters that we reported to the County's management in a separate letter dated July 26, 2007.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect 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 an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain noncompliance or other matters that we reported to the County's management in a separate letter dated July 26, 2007.

We intend this report solely for the information and use of the audit committee, management, the Board of County Commissioners, and federal awarding agencies and pass-through entities. We intend it for no one other than these specified parties.



Mary Taylor, CPA
Auditor of State

July 26, 2007



Mary Taylor, CPA

Auditor of State

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

Hancock County
322 South Main Street
Findlay, Ohio 45840-3353

To the Board of County 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 apply to each of its major federal programs for the year ended December 31, 2006. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. 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 auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to reasonably assure whether noncompliance occurred with the types of compliance requirements referred to above that could directly and materially affect a major federal program. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures we considered necessary in the circumstances. We believe 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 Hancock County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2006.

Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the 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 directly and materially affect a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *control deficiency* in internal control over compliance exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect noncompliance with a federal program compliance requirement on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that the entity's internal control will not prevent or detect more-than-inconsequential noncompliance with a federal program compliance requirement.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that the County's internal control will not prevent or detect material noncompliance with a federal program's compliance requirements.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Federal Awards Expenditures Schedule

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the discretely presented component units, and the aggregate remaining fund information of Hancock County as of and for the year ended December 31, 2006, and have issued our report thereon dated July 26, 2007 in which we noted that our opinion on the Blanchard Valley Industries and Hancock Community Housing, Inc., component units were based on the report of other auditors. Our audit was performed to form an opinion on the financial statements that collectively comprise the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Hancock County
Independent Accountants' Report on Compliance with Requirements
Applicable to Each Major Federal Program and on Internal Control Over
Compliance in Accordance with OMB Circular A-133
Page 3

We intend this report solely for the information and use of the audit committee, management, Board of County Commissioners, federal awarding agencies, and pass-through entities. It is not intended for anyone other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

Mary Taylor, CPA
Auditor of State

July 26, 2007

**FINANCIAL CONDITION
HANCOCK COUNTY**

**SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
DECEMBER 31, 2006**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unqualified
<i>(d)(1)(ii)</i>	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weaknesses reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unqualified
<i>(d)(1)(vi)</i>	Are there any reportable findings under § .510?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Community Development Block Grants/State's Program CFDA #14.228 Medical Assistance Program CFDA #93.778 Block Grants for Prevention and Treatment of Substance Abuse CFDA #93.959
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 300,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee?	Yes

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

None

**FINANCIAL CONDITION
HANCOCK COUNTY**

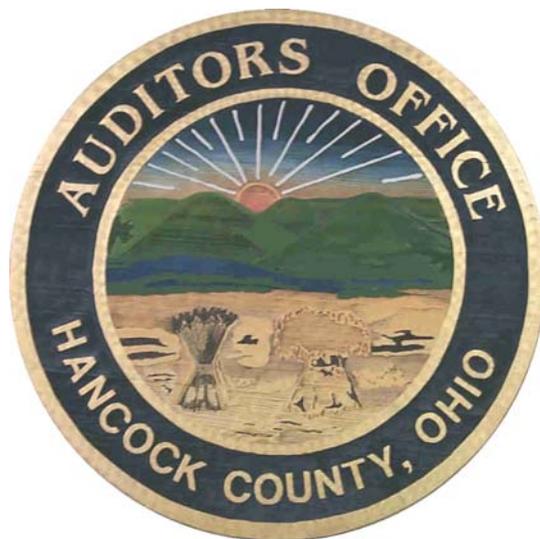
**SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 § .315 (b)
DECEMBER 31, 2006**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2005-001	Finding for recovery against Andrew Van Horn, Attorney and CASA/GAL Executive Director for legal services performed on behalf of CASA in the Hancock County Domestic Relations Court.	Yes	Finding was repaid to the County on August 23, 2006.
2005-002	Finding for recovery against Andrew Van Horn, Attorney for duplicate legal services performed.	Yes	Finding was repaid to the County on August 23, 2006.
2005-003	Finding for recovery against CASA for charging the County for copier charges when the County supplies paper and copier for free.	Yes	Finding was repaid to the County on August 23, 2006.

HANCOCK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended
December 31, 2006



Charity A. Rauschenberg, CPA
Hancock County Auditor

Prepared by the Hancock County Auditor's Office

Hancock County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2006
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Hancock County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2006
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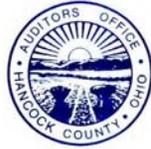
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Comprehensive Annual Financial Report
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Hancock County AUDITOR



CHARITY A. RAUSCHENBERG

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

July 26, 2007

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

As Auditor of Hancock County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2006. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

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

Included in this report, at the front of the financial section, is an unqualified opinion on Hancock County's financial statements for the year ended December 31, 2006, rendered by Mary Taylor, CPA, Auditor of the State of Ohio. This Independent Accountant's Report, found on page one of the Financial Section, provides assurance that the financial statements are free of material misstatements.

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

Profile of Hancock County

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

The County's estimated 2006 population of 73,824 placed it as the 35th most populous of the State's eighty-eight counties. The City of Findlay (the City), the County seat, with a 2000 population of 38,967 is the largest municipality in the County. In addition to the City, there is a portion of one other city, eleven villages or portions of villages, and seventeen townships located in the County.

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

	Percent of Assessed Valuation for Real Property
Residential/Agricultural	62.13%
Commercial/Industrial	17.77
Public Utility	0.04
Governmental (including parks) and Other Tax Exempt	13.00(a)
Agricultural	7.06

(a) Exempt from property taxation.

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

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

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

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

Banking and financial services are provided to the County area by offices of local commercial banks and savings and loan associations.

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

The County is directly served by Blanchard Valley Regional Health Center, a one hundred fifty bed acute-care hospital located in the City, and one of the largest general hospitals in northwest Ohio. The Health Center is presently owned and operated by Blanchard Valley Health Association, a private nonprofit corporation. The County owns the land of the Health Center.

The County's area has a number of institutions of higher education. The University of Findlay has an approximate enrollment of nearly 4,500 students. Owens Community College, Brown Mackie College, and Winebrenner Theological Seminary all have campuses located in the County and account for enrollment of over 3,549 students. Within commuting distance to the County are numerous public and private two-year and four-year colleges and universities including Bowling Green State University, University of Toledo, James A. Rhodes State College, The Ohio State University-Lima Branch, Tiffin University, Ohio Northern University, Bluffton University, Heidelberg College, and University of Northwestern Ohio.

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

The Findlay-Hancock County Public Library serves the County with the main library, two branches, and a bookmobile. Its collection includes well over 200,000 catalogued items. The Hancock Historical Center preserves the history of the area.

Major railroads serving the County include Conrail and Norfolk and Southern. One interstate highway, and twelve State and U.S. highways that serve the County enable trucking companies to provide motor freight carrier service between the County and various points throughout the United States. In addition, the County has constructed a connector road between the Tall Timber International Industrial Park and the interstate. This road serves as the first leg of a by-pass around the City and will open approximately five hundred acres of land to development.

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

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

The Board of County Commissioners, by statute, adopts an annual appropriation measure for the County on or about the first day of January. All disbursements or transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the object level within a department or fund. The department head or the County Commissioners approve the purchase orders and the Auditor encumbers the funds. Any purchase order that exceeds the available appropriation is rejected until additional appropriation authority is secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a particular account.

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

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

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

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

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

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

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

Local Economy

Hancock County has experienced growth in several areas in recent years. Since 2001, annual sales tax revenues from the County's one-half of one percent sales tax have grown by \$454 thousand, or 9.2 percent. This is attributable to many new national and local retail establishments locating in the City of Findlay continuing to make the area an attractive retail destination for a multi-county area.

Assessed valuation in the County has risen over \$491 million, or 42.6 percent over the last ten years. Most of this growth is related to 57.9 percent, or \$494 million, increase in real property values within the County. New residential subdivisions continue to be developed around the County. The average sales price for residential property increased to \$153,106 in 2006, an increase of 14.0 percent from 2005.

Personal incomes in the Hancock County have risen \$596 million, or 34.3 percent, since 1997. During that time, Hancock County has been consistently ranked in the top five counties in the State for the lowest unemployment rate. At the end of 2006, the unemployment rate for the County stands at 4.4 percent, down from a rate of 4.9 percent in 2005.

Long-Term Financial Planning

Hancock County management is committed to maintaining, at a minimum, an unencumbered year end cash balance of \$2.5 million in the General Fund. This level of cash balance ensures that the County will continue operations into the next fiscal year as well as continue to provide a certain level of services to the residents of the County. This is vital to maintaining the credit worthiness of the County. The County currently maintains an "Aa3" rating from Moody's and an "AA-" rating from Standard & Poor's.

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

Work is also ongoing in the development of a three to five-year capital and facilities plan. Energy assessments are being completed on many of the County's aging buildings. Once these assessments are complete, officials will have the information necessary to make decisions on the prioritization of capital improvements and facility needs within the County.

Relevant Financial Policies

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

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

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

Major Initiatives

For the last several years, there has been a large growth of retail establishments on the east side of the City of Findlay. While growth still continues at a moderate pace on the east side, it is booming on the west side of Findlay, along the "I-75 corridor". The anchor of this growth at this time is the addition of a second Wal-Mart store in the City, which opened during the summer of 2006. A new Bob Evans Restaurant was built in the same area as the new Wal-Mart. This newly designed restaurant replaced an outdated building which previously housed the restaurant on the west side. Other retail established in this area are Max & Erma's, Wings-N-Things, Game Stop, Jack's Aquarium, Cold Stone Creamery, Shoe Department, and Cato's.

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

Tax increment financing dollars from the previously established I-75/Tall Timbers Connector Road project are being used to fund road improvements on County Road 99 from I-75 west to County Road 142 on the northwest portion of the City of Findlay. Once complete, these improvements will provide the opportunity for further retail establishments, corporate office complexes, and residential development to develop in the area. Currently, this area is home to a corporate office building and upscale apartments, with ample room for additional tenants. In 2006, new construction of the following were completed: Jeffery's Antiques, Findlay Industries, Speedway/Mini Mart, Shell/Mini-Mart/Subway, and Horizon at Hillcrest Apartments.

A major concern of any growing community is the announcement that a company is going out of business or has decided to relocate to a different community. Government and local community leaders have taken a proactive approach to make sure when one of these unfortunate events occur that the buildings that remain do not sit vacant for long. Two recent examples of this are the creation of a Family Center created in a vacant Food Town grocery store and the creation of the North Central Campus for Emerging Technologies, which purchased the former Intersil building.

The Findlay-Hancock County Community Foundation spearheaded the creation of the Family Center. The Foundation acquired the vacant Food Town grocery store from The Kroger Company and renovated the space to allow nineteen non-profit organizations to move into this “one stop” location. These organizations currently serve thousands of Hancock County residents and will now be able to serve the community in a more efficient manner while avoiding some of the duplication of services that occurs with multiple locations.

The North Central Campus for Emerging Technologies (NCC-ET) is being created in cooperation with the Findlay-Hancock County Chamber of Commerce. They have purchased the former Intersil building with the intention that a large portion will be leased to new technology companies looking to accelerate their technology. The hope is that this venture will lead to the creation of additional “high-tech” jobs in Hancock County.

Owens Community College continues to invest in Hancock County. The college broke ground in the spring of 2006 on the start of the construction of a \$4.2 million education and wellness center, which will include three classrooms including a wireless seminar classroom with tiered seating for more than one hundred fifty people, two computer labs, two multifunctional industrial labs/shop bays, and a wellness, cardiovascular, and fitness for general student use. Construction was completed in 2007.

Blanchard Valley Health Association continues its capital investment into the community with two separate construction projects. A \$95 million, 200,000 square foot inpatient pavilion on its current Findlay hospital campus. The facility is a state-of-the-art modern facility. Construction also began at the Jack Schaefer Birchaven Retirement Community, a subsidiary of the Blanchard Valley Health Association. The \$5.4 million expansion project is underway to add twenty-five new beds, two pools, two jacuzzis, and office space for a full-time gerontologist. The retirement community is also adding condominiums to its campus as well as an additional fifty to seventy-five beds in its independent living apartment building.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hancock County for its comprehensive annual financial report for the year ended December 31, 2005. The Certificate of Achievement is a prestigious national award received for conformance with the highest standards for preparation of state and local government financial reports.

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

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

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

Sincerely,

A handwritten signature in cursive script that reads "C. A. Rauschenberg".

Charity A. Rauschenberg, CPA
Hancock County Auditor

Hancock County, Ohio

*Elected Officials
December 31, 2006*

COMMISSIONERS

Edward D. Ingold
Emily A. Walton, DVM
David W. Spahr
(term expired December 31, 2006)
Phillip Riegler
(term started January 1, 2007)

AUDITOR

Charity A. Rauschenberg, CPA

CORONER

Dr. Leroy L. Schroeder

ENGINEER

Steven C. Wilson

PROSECUTING ATTORNEY

Robert A. Fry

RECORDER

Anita M. Musgrave

SHERIFF

Michael E. Heldman

TREASURER

J. Steve Welton

CLERK OF COURTS

Cathy Prosser-Wilcox

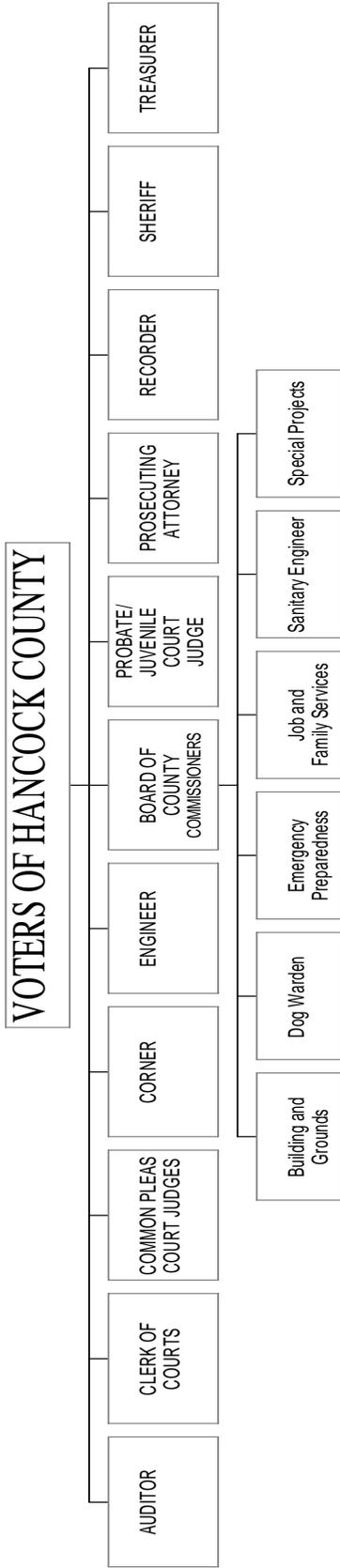
COMMON PLEAS COURT JUDGES

Joseph H. Niemeyer
Reginald J. Routson

PROBATE/JUVENILE COURT JUDGE

Allan H. Davis

HANCOCK COUNTY GOVERNMENT ORGANIZATIONAL CHART



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

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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Hancock County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2005

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



A handwritten signature in black ink, appearing to read "Thomas J. Hearn".

President

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

Executive Director



Mary Taylor, CPA

Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT

Hancock County
322 South Main Street
Findlay, Ohio 45840-3353

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio (the County), as of and for the year ended December 31, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Blanchard Valley Industries and Hancock Community Housing, Inc., the County's discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinion, insofar as it relates to the amounts included for the Blanchard Valley Industries and Hancock Community Housing, Inc., on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of the Blanchard Valley Industries in accordance with auditing standards generally accepted in the United States of America and not 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 the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of December 31, 2006, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General; Motor Vehicle and Gas Tax, Alcohol, Drug Addiction, and Mental Health; Job and Family Services; and Mental Retardation and Developmental Disabilities funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

One Government Center / Suite 1420 / Toledo, OH 43604-2246
Telephone: (419) 245-2811 (800) 443-9276 Fax: (419) 245-2484
www.auditor.state.oh.us

In accordance with *Government Auditing Standards*, we have also issued our report dated July 26, 2007, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund statements and individual fund schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining nonmajor fund statements and individual fund schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



Mary Taylor, CPA
Auditor of State

July 26, 2007

Hancock County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

The discussion and analysis of Hancock County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2006. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Highlights

Highlights for 2006 are as follows:

The County's total net assets increased by \$2,992 thousand or a 3 percent increase from 2005. Most of the increase is from the new Mental Retardation and Developmental Disabilities 1.9 mill property tax levy revenues that began collection in 2006 and were not fully expended during the year.

At the end of 2006, the County's governmental funds reported a combined ending fund balance of \$15,258 thousand, a decrease of \$614 thousand from the prior year. The most significant decrease was spending the remaining note proceeds for the US 224/CR 300 road project. Of the combined ending fund balance, \$11,340 thousand is available for spending (unreserved fund balance) on behalf of the County's citizens.

Using This Annual Report

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

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

County-Wide Financial Statements

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

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets changed during 2006. These statements are prepared using the accrual basis of accounting similar to the accounting method used by most private sector companies. This basis of accounting considers all of the current year's revenues and expenses, regardless of when the cash is received or paid.

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

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

Hancock County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

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

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

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

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the General Fund, Motor Vehicle and Gas Tax Fund, Alcohol, Drug, and Mental Health Fund, Job and Family Services Fund, Mental Retardation and Developmental Disabilities Fund, Water and Sewer Bond Retirement Fund, and the US 224/CR 300 Construction Fund.

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

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

Hancock County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

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

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

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

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2006 and 2005:

Table 1
Net Assets
(In thousands)

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Assets						
Current and Other Assets	\$44,557	\$44,125	\$6,868	\$6,825	\$51,425	\$50,950
Capital Assets, Net	82,793	81,548	5,903	5,843	88,696	87,391
Total Assets	127,350	125,673	12,771	12,668	140,121	138,341
Liabilities						
Current and Other Liabilities	18,737	18,095	401	915	19,138	19,010
Long-Term Liabilities	13,468	15,002	6,115	5,921	19,583	20,923
Total Liabilities	32,205	33,097	6,516	6,836	38,721	39,933
Net Assets						
Invested in Capital Assets, Net of Related Debt	75,478	73,634	2,163	1,303	77,641	74,937
Restricted	17,744	14,977	0	0	17,744	14,977
Unrestricted	1,923	3,965	4,092	4,529	6,015	8,494
Total Net Assets	\$95,145	\$92,576	\$6,255	\$5,832	\$101,400	\$98,408

Hancock County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

Total assets and total liabilities did not change significantly.

For governmental activities, restricted net assets increased by \$2,767 thousand, or 18 percent. The majority of the increase is from unspent assets from Mental Retardation and Developmental Disabilities. In 2006, the County began collection on an additional 1.9 mill property tax levy for the Mental Retardation and Developmental Disabilities Fund. Unrestricted net assets decreased significantly. The bond anticipation notes issued for the US224/CR300 Road project were for improvements to roads within the County but not property of the County.

Net assets increased \$423 thousand for business-type activities. The majority of the increase was due to landfill revenues exceeding the operation costs for the year. Construction contractual services decreased after the completion of placing the final cover on cell two.

Table 2 shows the changes in net assets for 2006 and 2005.

Table 2
Changes in Net Assets
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2006	2005	2006	2005	2006	2005
Revenues						
Program Revenues						
Charges for Services	\$8,390	\$7,860	\$4,345	\$4,166	\$12,735	\$12,026
Operating Grants, Contributions, and Interest	24,378	22,300	0	0	24,378	22,300
Capital Grants and Contributions	4,072	3,341	0	0	4,072	3,341
Total Program Revenues	<u>36,840</u>	<u>33,501</u>	<u>4,345</u>	<u>4,166</u>	<u>41,185</u>	<u>37,667</u>
General Revenues						
Property Taxes	10,242	7,609	0	0	10,242	7,609
Payment in Lieu of Taxes	1,280	1,291	0	0	1,280	1,291
Sales Taxes	5,378	7,050	0	0	5,378	7,050
Intergovernmental	2,652	2,573	0	0	2,652	2,573
Interest	1,595	1,006	216	174	1,811	1,180
Decrease in Fair Value of Investments	0	0	(22)	(63)	(22)	(63)
Other	903	959	57	0	960	959
Total General Revenues	<u>22,050</u>	<u>20,488</u>	<u>251</u>	<u>111</u>	<u>22,301</u>	<u>20,599</u>
Total Revenues	<u>58,890</u>	<u>53,989</u>	<u>4,596</u>	<u>4,277</u>	<u>63,486</u>	<u>58,266</u>
Expenses						
General Government						
Legislative and Executive	5,870	5,611	0	0	5,870	5,611
Judicial	3,419	3,209	0	0	3,419	3,209
Public Safety	6,875	7,367	0	0	6,875	7,367
Public Works	7,403	7,217	0	0	7,403	7,217
Health	15,953	15,281	0	0	15,953	15,281
Human Services	9,819	9,070	0	0	9,819	9,070
Economic Development	738	220	0	0	738	220
Intergovernmental	5,448	493	0	0	5,448	493
Interest and Fiscal Charges	796	727	0	0	796	727
Sanitary Landfill	0	0	3,773	4,013	3,773	4,013
Agricultural Service Center	0	0	203	183	203	183
BMV One-Stop	0	0	197	186	197	186
Total Expenses	<u>56,321</u>	<u>49,195</u>	<u>4,173</u>	<u>4,382</u>	<u>60,494</u>	<u>53,577</u>
Change in Net Assets	2,569	4,794	423	(105)	2,992	4,689
Net Assets at Beginning of Year	<u>92,576</u>	<u>87,782</u>	<u>5,832</u>	<u>5,937</u>	<u>98,408</u>	<u>93,719</u>
Net Assets at End of Year	<u>\$95,145</u>	<u>\$92,576</u>	<u>\$6,255</u>	<u>\$5,832</u>	<u>\$101,400</u>	<u>\$98,408</u>

Hancock County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

Governmental activity program revenues increased somewhat significantly. Charges for services include fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. The increase in charges for services is principally from charges related to incarceration and rehabilitation programs and for the County's Job and Family Services Department providing services relating to child support and child protective services.

The County also received a significant amount of operating grants, contributions, and interest in governmental activities for the maintenance and repair of infrastructure, services provided to citizens with low income, drug and alcohol addictions, mental health concerns, and mental disabilities, and economic development. The County continued to receive a significant amount in capital grants and contributions for infrastructure projects.

Property tax general revenues increased significantly from the collection of the new 1.9 mill property tax levy for the developmentally disabled. Sales taxes decreased in 2006 from the discontinuation of a voter-approved .25 percent levy for criminal administrative justice services. Interest increased 59 percent from the increase in interest rates, continued available funds to invest, and the County hiring an advisor to invest more effectively.

The most significant increases in expenses were in economic development and intergovernmental expenses. Economic development expenses consisted of an increase in community development low-income projects. During 2006, the County exchanged certain roads with townships within the County.

The change in net assets for business-type activities increased in 2006. The expenses decreased in business-type activities from the costs associated with finalizing the cover over cell two in the landfill.

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

Table 3
Governmental Activities
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2006	2005	2006	2005
General Government				
Legislative and Executive	\$5,870	\$5,611	\$2,157	\$1,357
Judicial	3,419	3,209	2,181	1,997
Public Safety	6,875	7,367	4,298	5,068
Public Works	7,403	7,217	(2,565)	(1,239)
Health	15,953	15,281	6,081	5,888
Human Services	9,819	9,070	1,044	1,320
Economic Development	738	220	41	83
Intergovernmental	5,448	493	5,448	493
Interest and Fiscal Charges	796	727	796	727
Total Expenses	\$56,321	\$49,195	\$19,481	\$15,694

Hancock County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

Program revenues pay for 53 percent of the costs of services for legislative and executive and judicial programs, including charges for services. This was a decrease of 9 percent from 2005. In 2005, the County had received a one-time grant for the purchase of noncapitalized electronic voting equipment, in the amount of \$702 thousand. Legislative and executive represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecuting Attorney. Judicial represents costs associated with the administration of the County's court system including the Common Pleas, Probate, and Juvenile courts.

Program revenues continued to exceed expenses in the public works program from capital grants and contributions received by the County Engineer.

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

In total, almost 37 percent of program expenses are paid with general revenues, that being primarily property taxes and sales taxes.

Governmental Fund Financial Analysis

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. The County's major governmental funds are the General Fund, Motor Vehicle and Gas Tax Fund, Alcohol, Drug, and Mental Health Fund, Job and Family Services Fund, Mental Retardation and Developmental Disabilities Fund, Water and Sewer Bond Retirement Fund, and the US 224/CR 300 Construction Fund.

The General Fund is the primary operating fund of the County. At the end of 2006, unreserved fund balance was \$5,052 thousand, while total fund balance was \$5,373 thousand. During 2006, the County's General Fund decreased, in the amount of \$544 thousand. Total revenues did not increase significantly. General Fund expenditures increased \$2,402 thousand, or 18 percent. The majority of the change was due to the costs associated with jail operations. In 2005, these costs were accounted for in a special revenue fund. The .25 percent voter-approved sales tax supported these expenditures temporarily. This sales tax revenue expired in 2005; therefore, the expenditures relating to jail operations were moved back into the General Fund in 2006.

The Alcohol, Drug, and Mental Health special revenue fund balance decreased by \$194 thousand, or 31 percent, primarily due to expenditures relating to the program slightly exceeding the property taxes and operating grants received in the fund. The renewal of the 1 mill property tax levy was approved in 2007. An additional .3 mills property tax to begin in 2008 should provide the additional funding needed to continue to supply these services to the County's citizens.

The Job and Family Services special revenue fund balance continued to decrease, in the amount of \$198 thousand, in 2006. The decrease in fund balance was attributed to the transfer of \$416 thousand to finance the installation of an electronic document management system.

Hancock County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

In 2006, the Mental Retardation and Developmental Disabilities special revenue fund received an additional 1.9 mill voter-approved property tax levy. The additional property taxes exceeded the total expenditures of the fund resulting in a \$2,349 thousand increase in fund balance.

The note proceeds were spent in 2006 in the US224/CR 300 Construction capital projects fund which resulted in a deficit fund balance. The bond anticipation notes are reported as a fund liability and are to be repaid with payments in lieu of taxes.

Business-Type Activities Financial Analysis

The County's enterprise funds provide the same type of information found in the county-wide financial statements, but in more detail. The County's enterprise funds are the Sanitary Landfill, the Agricultural Service Center, and the BMV One-Stop building. Net assets for business-type activities increased during 2006, in the amount of \$423 thousand. Revenues increased 7.5 percent and expenses decreased 4.8 percent.

The Sanitary Landfill enterprise fund revenues for tipping fees accounted for the majority of the revenue increase. Interest is received from the landfill trust. The trust was designed to defray estimated closure and postclosure costs in the future. Actual interest income, in the amount of \$216 thousand, was offset by a \$22 thousand decrease in the fair value of the investments. Expenses also decreased in 2006 from paying the final costs associated with the 2005 project on the final cover over cell two. At December 31, 2006, unrestricted net assets were \$4,110 thousand in the Sanitary Landfill enterprise fund.

Budgetary Highlights

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

For the General Fund, revenue changes in original estimates compared to final estimates were not significant. Actual revenues for charges for services were 35 percent higher than the final budget from the increase in incarceration and rehabilitation revenues. Sales taxes and interest revenues were estimated conservatively because both are dependent on the economy.

Changes from the original to the final budget for expenditures were not significant. Actual expenditures were \$940 thousand less than the final budget. Legislative and executive expenditures accounted for \$387 thousand, or 41.2 percent, of this variance. More appropriations had been made to contractual services in buildings and grounds due to the age of the buildings. The positive variance for judicial expenditures accounted for \$214 thousand, or 22.8 percent of the overall change. The courts had planned for several large jury trials in 2006 that did not progress to the trial stage.

Hancock County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2006, was \$82,793 thousand and \$5,903 thousand respectively, (net of accumulated depreciation). This investment in capital assets includes land and improvements, buildings and improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure.

Major capital asset events during 2006 included the replacement of seven bridges and five culverts. County Road 99 was rebuilt between I-75 and County Road 140 at a cost of \$2,300 thousand in anticipation of future business developments. An additional cost of \$1,000 thousand was incurred for reconstructing portions of other County roads. The County exchanged responsibilities for five additional roads from the local townships. A road-widener and tar distributor was purchased by the Engineer. In business-type activities, the landfill purchased a bulldozer for operations. Note 12 (Capital Assets) provides capital asset activity during 2006.

Long-Term Debt - At December 31, 2006, the County had total general obligation bonded debt outstanding of \$12,025 thousand. Of this amount, \$3,835 thousand will be repaid from business-type activities. Other outstanding debt included special assessment bonds of \$1,906 thousand and OWDA loans payable of \$412 thousand.

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

In addition to the bonded debt, the County's long-term obligations include compensated absences and closure/postclosure costs. Note 19 provides information regarding bond anticipation notes. Additional information on the County's long-term debt can be found in Note 20 of this report.

Economic Factors

According to the Labor Market Information, population in the County is estimated at 73,824, an increase of 3.5 percent since 2000. The County's unemployment rate of 4.4 percent is one of the five lowest county rates in Ohio and compares favorably with the 5.9 percent rate for the State and 5.1 percent rate for the nation.

The most significant contributing growth component has been the establishment of Hancock County as a retail destination for a multi-county area. The retail market area is estimated at over 350,000 people. Hancock County continues to maintain sales tax revenues. For 2006, sales tax revenues posted in the General Fund decreased approximately 1 percent from 2005. This decrease was from a State adjustment that had been applied to the first quarter of 2006. First quarter 2007 sales tax revenue is 8 percent higher than the first quarter of 2006.

Effective July 1, 2005, the voter-approved sales tax of one-quarter of one percent (.25 percent) expired. A five-year one-quarter of one percent (.25 percent) tax designated for criminal and administrative justice services was placed on the November 2005 ballot and denied by the voters. As a result, the appropriations for the criminal and administrative justice services were moved back into the General Fund.

Hancock County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2006
Unaudited

The County has started installing a new computer system and financial package due to repair parts and maintenance of the mainframe being no longer available.

In May 2007, the voters approved an increase to the Agency on Aging property tax levy from an existing .4 mill levy to a new .6 mill levy. Collections will begin in 2008.

Requests for Information

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

Hancock County, Ohio
Statement of Net Assets
Primary Government as of December 31, 2006
Component Units as of December 31, 2006

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$19,202,990	\$1,768,607	\$20,971,597
Cash and Cash Equivalents in Segregated Accounts	253,181	0	253,181
Cash and Cash Equivalents with Fiscal Agent	197,419	35,383	232,802
Investments	0	4,345,995	4,345,995
Due from Primary Government	0	0	0
Due from Component Units	211	0	211
Accounts Receivable	341,284	470,734	812,018
Sales Taxes Receivable	854,152	0	854,152
Accrued Interest Receivable	365,352	64,328	429,680
Due from Other Governments	8,049,943	0	8,049,943
Due from External Parties	5,761	0	5,761
Internal Balances	1,997	(1,997)	0
Prepaid Items	289,324	62,686	352,010
Materials and Supplies Inventory	483,908	27,765	511,673
Payment in Lieu of Taxes Receivable	1,301,077	0	1,301,077
Property Taxes Receivable	9,103,621	0	9,103,621
Loans Receivable	244,352	0	244,352
Special Assessments Receivable	3,708,142	0	3,708,142
Unamortized Issuance Costs	154,716	94,686	249,402
Nondepreciable Capital Assets	25,547,322	608,326	26,155,648
Depreciable Capital Assets, Net	57,245,253	5,294,582	62,539,835
<i>Total Assets</i>	<u>127,350,005</u>	<u>12,771,095</u>	<u>140,121,100</u>
Liabilities			
Accrued Wages Payable	731,808	26,557	758,365
Matured Compensated Absences Payable	1,586	0	1,586
Accounts Payable	1,295,489	189,784	1,485,273
Contracts Payable	36,432	85,932	122,364
Retainage Payable	220,376	35,383	255,759
Due to Component Unit	13,322	0	13,322
Due to Primary Government	0	0	0
Due to Other Governments	742,726	46,965	789,691
Due to External Party	870	1,103	1,973
Notes Payable	5,417,000	0	5,417,000
Accrued Interest Payable	71,891	15,151	87,042
Deferred Revenue	10,205,908	0	10,205,908
Long-Term Liabilities			
Due Within One Year	1,276,126	195,000	1,471,126
Due in More Than One Year	12,191,591	5,920,350	18,111,941
<i>Total Liabilities</i>	<u>32,205,125</u>	<u>6,516,225</u>	<u>38,721,350</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	75,544,805	2,163,103	77,707,908
Restricted for:			
Debt Service	1,428,920	0	1,428,920
Capital Projects	2,345,863	0	2,345,863
General Government	1,912,097	0	1,912,097
Public Safety	1,219,314	0	1,219,314
Public Works	3,403,245	0	3,403,245
Health	5,729,642	0	5,729,642
Human Services	753,477	0	753,477
Economic Development	515,488	0	515,488
Children in Custody			
Expendable	121,468	0	121,468
Nonexpendable	247,000	0	247,000
Unrestricted (Deficit)	1,923,561	4,091,767	6,015,328
<i>Total Net Assets</i>	<u>\$95,144,880</u>	<u>\$6,254,870</u>	<u>\$101,399,750</u>

See accompanying notes to the basic financial statements

Regional Planning Commission	Component Units	
	Blanchard Valley Industries	Hancock Community Housing, Inc.
\$46,632	\$0	\$0
0	118,453	30,695
0	0	0
0	427,720	0
10,903	2,419	0
0	0	0
0	34,626	4,604
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
1,729	683	172
0	2,924	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	111,854
5,904	50,256	509,210
<u>65,168</u>	<u>637,081</u>	<u>656,535</u>
0	17,382	0
0	0	0
3,034	30,012	1,416
0	0	0
0	0	0
0	0	0
211	0	0
4,603	171	0
0	0	0
0	0	0
0	0	0
0	0	264,394
0	0	18,850
46,374	0	328,688
<u>54,222</u>	<u>47,565</u>	<u>613,348</u>
5,904	50,256	273,526
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
5,042	539,260	(230,339)
<u>\$10,946</u>	<u>\$589,516</u>	<u>\$43,187</u>

Hancock County, Ohio
Statement of Activities
For the Year Ended December 31, 2006

Function/Program	Expenses	Program Revenues		
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
Governmental Activities				
General Government				
Legislative and Executive	\$5,869,524	\$3,660,578	\$51,759	\$0
Judicial	3,418,857	1,023,620	214,153	0
Public Safety	6,874,983	1,383,467	1,174,881	18,266
Public Works	7,401,055	1,341,858	4,694,057	3,933,063
Health				
Alcohol, Drug, and Mental Health	5,365,214	69,149	3,820,011	22,000
Mental Retardation and Developmental Disabilities	9,487,568	197,553	5,487,491	0
Other Health	1,100,297	216,576	59,696	0
Human Services				
Job and Family Services	6,034,173	413,666	5,536,718	0
Other Human Services	3,784,957	340,285	2,484,150	0
Economic Development and Assistance	737,677	0	697,026	0
Intergovernmental	5,448,059	0	0	0
Interest and Fiscal Charges	798,280	0	0	0
<i>Total Governmental Activities</i>	<u>56,320,644</u>	<u>8,646,752</u>	<u>24,219,942</u>	<u>3,973,329</u>
Business-Type Activities				
Sanitary Landfill	3,772,801	3,919,189	0	0
Agricultural Service Center	203,367	215,820	0	0
BMV One-Stop	196,466	209,670	0	0
<i>Total Business-Type Activities</i>	<u>4,172,634</u>	<u>4,344,679</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$60,493,278</u>	<u>\$12,991,431</u>	<u>\$24,219,942</u>	<u>\$3,973,329</u>
Component Units				
Regional Planning Commission	\$408,529	\$380,240	\$0	\$0
Blanchard Valley Industries	460,130	197,571	222,798	0
Hancock Community Housing	65,198	74,600	21,514	0
<i>Total Component Units</i>	<u>\$933,857</u>	<u>\$652,411</u>	<u>\$244,312</u>	<u>\$0</u>

General Revenues

Property Taxes Levied for:

General Operating

Health-Alcohol, Drug, and Mental Health

Health-Mental Retardation and Developmental Disabilities

Human Services - Agency on Aging

County Capital Improvements

Payment in Lieu of Taxes

Sales Taxes

Intergovernmental not Restricted to a Particular Purpose

Interest

Increase (Decrease) in Fair Value of Investments

Other

Total General Revenues

Change in Net Assets

Net Assets at Beginning of Year - Restated (Note 3 and 23)

Net Assets at End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Assets					
Primary Government			Component Units		
Governmental Activities	Business-Type Activities	Total	Regional Planning Commission	Blanchard Valley Industries	Hancock Community Housing, Inc.
(\$2,157,187)	\$0	(\$2,157,187)	\$0	\$0	\$0
(2,181,084)	0	(2,181,084)	0	0	0
(4,298,369)	0	(4,298,369)	0	0	0
2,567,923	0	2,567,923	0	0	0
(1,454,054)	0	(1,454,054)	0	0	0
(3,802,524)	0	(3,802,524)	0	0	0
(824,025)	0	(824,025)	0	0	0
(83,789)	0	(83,789)	0	0	0
(960,522)	0	(960,522)	0	0	0
(40,651)	0	(40,651)	0	0	0
(5,448,059)	0	(5,448,059)	0	0	0
(798,280)	0	(798,280)	0	0	0
<u>(19,480,621)</u>	<u>0</u>	<u>(19,480,621)</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	146,388	146,388	0	0	0
0	12,453	12,453	0	0	0
0	13,204	13,204	0	0	0
<u>0</u>	<u>172,045</u>	<u>172,045</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(19,480,621)</u>	<u>172,045</u>	<u>(19,308,576)</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	(28,289)	0	0
0	0	0	0	(39,761)	0
0	0	0	0	0	30,916
<u>0</u>	<u>0</u>	<u>0</u>	<u>(28,289)</u>	<u>(39,761)</u>	<u>30,916</u>
1,761,935	0	1,761,935	0	0	0
1,371,331	0	1,371,331	0	0	0
6,157,601	0	6,157,601	0	0	0
548,553	0	548,553	0	0	0
402,354	0	402,354	0	0	0
1,279,749	0	1,279,749	0	0	0
5,377,752	0	5,377,752	0	0	0
2,651,737	0	2,651,737	0	0	0
1,594,825	215,727	1,810,552	0	11,935	0
0	(21,965)	(21,965)	0	29,097	0
903,636	57,355	960,991	0	3,872	0
<u>22,049,473</u>	<u>251,117</u>	<u>22,300,590</u>	<u>0</u>	<u>44,904</u>	<u>0</u>
2,568,852	423,162	2,992,014	(28,289)	5,143	30,916
92,576,028	5,831,708	98,407,736	39,235	584,373	12,271
<u>\$95,144,880</u>	<u>\$6,254,870</u>	<u>\$101,399,750</u>	<u>\$10,946</u>	<u>\$589,516</u>	<u>\$43,187</u>

Hancock County, Ohio
Balance Sheet
Governmental Funds as of December 31, 2006

	Governmental Funds			
	General	Motor Vehicle and Gas Tax	Alcohol, Drug, and Mental Health	Job and Family Services
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,886,545	\$393,470	\$709,713	\$395,660
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Component Unit	211	0	0	0
Accounts Receivable	336,117	0	0	0
Sales Taxes Receivable	854,152	0	0	0
Accrued Interest Receivable	353,089	0	0	0
Due from Other Governments	1,661,360	2,336,801	1,491,832	2,548
Due from External Parties	5,661	100	0	0
Interfund Receivable	390,112	9,201	1,240	17,718
Prepaid Items	86,058	4,629	35,620	9,008
Materials and Supplies Inventory	115,402	334,200	5,099	28,345
Payment in Lieu of Taxes Receivable	0	0	0	0
Restricted Assets				
Cash and Cash Equivalents with Fiscal Agent	0	32,801	0	0
Property Taxes Receivable	1,466,883	0	1,216,249	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$10,155,590</u>	<u>\$3,111,202</u>	<u>\$3,459,753</u>	<u>\$453,279</u>
Liabilities and Fund Balances				
Liabilities				
Accrued Wages Payable	\$323,640	\$54,205	\$11,176	\$84,472
Matured Compensated Absences Payable	0	0	0	0
Accounts Payable	199,279	71,283	454,403	164,361
Contracts Payable	3,245	16,657	0	0
Retainage Payable	825	13,710	0	0
Due to Component Unit	0	0	0	0
Due to Other Governments	346,691	34,356	5,968	69,024
Due to External Parties	870	0	0	0
Interfund Payable	26,246	146,310	2,803	1,084
Notes Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Liabilities Payable from Restricted Assets	0	32,801	0	0
Deferred Revenue	3,881,426	1,971,166	2,551,823	0
<i>Total Liabilities</i>	<u>4,782,222</u>	<u>2,340,488</u>	<u>3,026,173</u>	<u>318,941</u>
Fund Balances				
Reserved for Encumbrances	321,452	85,821	946,047	294,511
Reserved for Loans Receivable	0	0	0	0
Reserved for Restricted Principal	0	0	0	0
Unreserved, Designated for Termination Benefits	0	0	0	0
Unreserved, Reported in				
General Fund	5,051,916	0	0	0
Special Revenue Funds (Deficit)	0	684,893	(512,467)	(160,173)
Debt Service Funds	0	0	0	0
Capital Projects Funds (Deficit)	0	0	0	0
Permanent Fund	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>5,373,368</u>	<u>770,714</u>	<u>433,580</u>	<u>134,338</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$10,155,590</u>	<u>\$3,111,202</u>	<u>\$3,459,753</u>	<u>\$453,279</u>

See accompanying notes to the basic financial statements

Mental Retardation and Developmental Disabilities	Water and Sewer Bond Retirement	US 224/CR 300 Construction	Other Governmental Funds	Total
\$3,540,777	\$277,516	\$695,623	\$8,303,686	\$19,202,990
19,550	0	0	233,631	253,181
0	0	0	0	211
4,059	0	0	1,108	341,284
0	0	0	0	854,152
0	480	0	11,783	365,352
984,796	0	0	1,572,606	8,049,943
0	0	0	0	5,761
0	0	0	22,746	441,017
135,658	0	0	18,351	289,324
717	0	0	145	483,908
0	0	0	1,301,077	1,301,077
0	0	84,072	80,546	197,419
5,491,408	0	0	929,081	9,103,621
0	0	0	244,352	244,352
0	3,171,169	0	536,973	3,708,142
<u>\$10,176,965</u>	<u>\$3,449,165</u>	<u>\$779,695</u>	<u>\$13,256,085</u>	<u>\$44,841,734</u>
208,028	\$0	\$0	\$50,287	\$731,808
1,586	0	0	0	1,586
106,044	0	0	300,119	1,295,489
0	0	0	16,530	36,432
0	0	0	8,422	22,957
2,419	0	0	10,903	13,322
187,326	0	0	99,361	742,726
0	0	0	0	870
0	0	0	262,577	439,020
0	0	3,000,000	2,417,000	5,417,000
0	0	19,125	15,408	34,533
0	0	84,072	80,546	197,419
5,981,295	3,171,649	0	3,093,576	20,650,935
<u>6,486,698</u>	<u>3,171,649</u>	<u>3,103,197</u>	<u>6,354,729</u>	<u>29,584,097</u>
109,491	0	379,181	1,398,323	3,534,826
0	0	0	135,349	135,349
0	0	0	247,000	247,000
0	0	0	150,000	150,000
0	0	0	0	5,051,916
3,580,776	0	0	4,335,047	7,928,076
0	277,516	0	384,689	662,205
0	0	(2,702,683)	139,537	(2,563,146)
0	0	0	111,411	111,411
<u>3,690,267</u>	<u>277,516</u>	<u>(2,323,502)</u>	<u>6,901,356</u>	<u>15,257,637</u>
<u>\$10,176,965</u>	<u>\$3,449,165</u>	<u>\$779,695</u>	<u>\$13,256,085</u>	<u>\$44,841,734</u>

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Hancock County, Ohio
*Reconciliation of Total Governmental Fund Balances
to Net Assets of Governmental Activities
December 31, 2006*

Total Governmental Funds Balances \$15,257,637

***Amounts reported for governmental activities on the
statement of net assets are different because of the following:***

Capital assets used in governmental activities are not
financial resources and, therefore, are not reported in the funds. 82,792,575

Other long-term assets are not available to pay for current
period expenditures and, therefore, are deferred in the funds:

Accounts Receivable	318,696	
Sales Taxes Receivable	447,654	
Accrued Interest Receivable	298,884	
Due from Other Governments	5,472,860	
Property Taxes Receivable	198,791	
Special Assessments Receivable	3,708,142	10,445,027

Unamortized issuance costs represent deferred charges which
do not provide current financial resources and, therefore, are
not reported in the funds. 154,716

Some liabilities are not due and payable in the current
period and, therefore, are not reported in the funds:

Accrued Interest Payable	(37,358)	
General Obligation Bonds Payable	(8,190,207)	
Special Assessment Bonds Payable	(1,905,776)	
OWDA Loans Payable	(412,124)	
Compensated Absences Payable	(2,959,610)	(13,505,075)

Net Assets of Governmental Activities \$95,144,880

See accompanying notes to the basic financial statements

Hancock County, Ohio

*Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds for the Year Ended December 31, 2006*

	Governmental Funds			
	General	Motor Vehicle and Gas Tax	Alcohol, Drug, and Mental Health	Job and Family Services
Revenues				
Property Taxes	\$1,766,678	\$0	\$1,374,243	\$0
Payment in Lieu of Taxes	0	0	0	0
Sales Taxes	5,393,549	0	0	0
Permissive Motor Vehicle License Taxes	0	158,259	0	0
Special Assessments	0	0	0	0
Charges for Services	4,451,892	485,354	69,149	433,681
Licenses and Permits	5,147	0	0	0
Fines and Forfeitures	85,032	86,966	0	0
Intergovernmental	2,819,491	4,558,647	3,747,066	5,610,468
Interest	1,223,129	26,095	0	0
Rent	75,025	0	0	4,547
Donations	0	0	0	0
Other	79,126	0	21,343	169,299
<i>Total Revenues</i>	<u>15,899,069</u>	<u>5,315,321</u>	<u>5,211,801</u>	<u>6,217,995</u>
Expenditures				
Current				
General Government				
Legislative and Executive	4,973,374	0	0	0
Judicial	2,941,898	0	0	0
Public Safety	6,077,977	0	0	0
Public Works	117,387	5,361,022	0	0
Health	582,154	0	5,357,821	0
Human Services	502,983	0	0	5,999,802
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	417,273	0	0	0
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>15,613,046</u>	<u>5,361,022</u>	<u>5,357,821</u>	<u>5,999,802</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>286,023</u>	<u>(45,701)</u>	<u>(146,020)</u>	<u>218,193</u>
Other Financing Sources (Uses)				
Transfers - In	9,153	0	0	0
Transfers - Out	(839,590)	0	(47,557)	(416,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(830,437)</u>	<u>0</u>	<u>(47,557)</u>	<u>(416,000)</u>
<i>Changes in Fund Balances</i>	(544,414)	(45,701)	(193,577)	(197,807)
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>5,917,782</u>	<u>816,415</u>	<u>627,157</u>	<u>332,145</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$5,373,368</u>	<u>\$770,714</u>	<u>\$433,580</u>	<u>\$134,338</u>

See accompanying notes to the basic financial statements

Mental Retardation and Developmental Disabilities	Water and Sewer Bond Retirement	US 224/CR 300 Construction	Other Governmental Funds	Total
\$6,170,906	\$0	\$0	\$952,072	\$10,263,899
0	0	0	1,279,749	1,279,749
0	0	0	0	5,393,549
0	0	0	0	158,259
0	188,768	0	286,056	474,824
197,553	0	0	1,883,488	7,521,117
0	0	0	183,092	188,239
0	0	0	28,913	200,911
5,430,148	0	0	7,440,409	29,606,229
0	85,813	0	30,709	1,365,746
0	0	0	95,875	175,447
13,233	0	0	49,271	62,504
285,275	10,304	26,040	293,410	884,797
<u>12,097,115</u>	<u>284,885</u>	<u>26,040</u>	<u>12,523,044</u>	<u>57,575,270</u>
0	0	0	705,391	5,678,765
0	0	0	397,944	3,339,842
0	0	0	1,254,952	7,332,929
0	0	0	41,631	5,520,040
9,474,955	0	0	324,642	15,739,572
0	0	0	3,113,023	9,615,808
0	0	0	737,677	737,677
0	0	2,217,291	5,600,872	7,818,163
0	0	0	0	417,273
0	171,953	0	1,080,000	1,251,953
0	112,843	128,723	495,232	736,798
<u>9,474,955</u>	<u>284,796</u>	<u>2,346,014</u>	<u>13,751,364</u>	<u>58,188,820</u>
<u>2,622,160</u>	<u>89</u>	<u>(2,319,974)</u>	<u>(1,228,320)</u>	<u>(613,550)</u>
0	21,266	0	1,555,258	1,585,677
(273,377)	0	0	(9,153)	(1,585,677)
<u>(273,377)</u>	<u>21,266</u>	<u>0</u>	<u>1,546,105</u>	<u>0</u>
2,348,783	21,355	(2,319,974)	317,785	(613,550)
1,341,484	256,161	(3,528)	6,583,571	15,871,187
<u>\$3,690,267</u>	<u>\$277,516</u>	<u>(\$2,323,502)</u>	<u>\$6,901,356</u>	<u>\$15,257,637</u>

Hancock County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2006*

Changes in Fund Balances - Total Governmental Funds (\$613,550)

***Amounts reported for governmental activities on the
statement of activities are different because of the following:***

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

Capital Outlay - Nondepreciable Capital Assets	3,146,671	
Capital Outlay - Depreciable Capital Assets	4,776,671	
Contributed Capital - Nondepreciable Capital Assets	550,320	
Contributed Capital - Depreciable Capital Assets	344,266	
Depreciation	<u>(2,495,795)</u>	
		6,322,133

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (5,077,453)

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

Property Taxes	(22,125)	
Sales Taxes	(15,797)	
Special Assessments	(179,925)	
Charges for Services	72,192	
Intergovernmental	258,368	
Interest	268,254	
Other	<u>38,673</u>	
		419,640

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

General Obligation Bonds	1,075,000	
Special Assessment Bonds	146,555	
OWDA Loans	<u>30,398</u>	
		1,251,953

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding debt on the statement of activities. Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.

Accrued Interest Payable	4,385	
Amortization of Accounting Loss	(57,371)	
Amortization of Premium	<u>12,496</u>	
		(40,490)

(continued)

Hancock County, Ohio

*Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities (continued)
For the Year Ended December 31, 2006*

Issuance costs are reported as an expenditure when paid in the governmental funds,
but is amortized on the statement of activities. (\$20,992)

Compensated absences reported on the statement of activities do not require the use of
current financial resources and, therefore, are not reported as expenditures in
governmental funds 327,611

Change in Net Assets of Governmental Activities \$2,568,852

See accompanying notes to the basic financial statements

Hancock County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
Property Taxes	\$1,620,140	\$1,620,140	\$1,753,013	\$132,873
Sales Taxes	4,900,000	4,900,000	5,414,642	514,642
Charges for Services	3,146,820	3,275,725	4,415,041	1,139,316
Licenses and Permits	5,500	5,500	5,147	(353)
Fines and Forfeitures	85,000	85,000	84,236	(764)
Intergovernmental	2,737,183	2,737,183	2,818,339	81,156
Interest	600,000	600,000	1,217,893	617,893
Rent	50,000	50,000	75,025	25,025
Other	4,000	4,000	78,781	74,781
<i>Total Revenues</i>	<u>13,148,643</u>	<u>13,277,548</u>	<u>15,862,117</u>	<u>2,584,569</u>
Expenditures				
Current				
General Government				
Legislative and Executive	5,615,176	5,312,680	4,925,537	387,143
Judicial	3,146,800	3,174,822	2,960,908	213,914
Public Safety	6,168,584	6,382,445	6,182,531	199,914
Public Works	123,115	130,975	119,369	11,606
Health	432,390	630,632	602,154	28,478
Human Services	555,225	605,226	505,928	99,298
Intergovernmental	333,346	417,273	417,273	0
<i>Total Expenditures</i>	<u>16,374,636</u>	<u>16,654,053</u>	<u>15,713,700</u>	<u>940,353</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,225,993)</u>	<u>(3,376,505)</u>	<u>148,417</u>	<u>3,524,922</u>
Other Financing Sources (Uses)				
Advances - In	0	0	549,077	549,077
Advances - Out	0	0	(840,859)	(840,859)
Transfers - In	73,380	0	9,153	9,153
Transfers - Out	(120,000)	(827,200)	(823,266)	3,934
<i>Total Other Financing Sources (Uses)</i>	<u>(46,620)</u>	<u>(827,200)</u>	<u>(1,105,895)</u>	<u>(278,695)</u>
<i>Changes in Fund Balance</i>	<u>(3,272,613)</u>	<u>(4,203,705)</u>	<u>(957,478)</u>	<u>3,246,227</u>
<i>Fund Balance at Beginning of Year</i>	5,000,000	4,906,159	4,906,159	0
Prior Year Encumbrances Appropriated	303,901	303,901	303,901	0
<i>Fund Balance at End of Year</i>	<u>\$2,031,288</u>	<u>\$1,006,355</u>	<u>\$4,252,582</u>	<u>\$3,246,227</u>

See accompanying notes to the basic financial statements

Hancock County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Permissive Motor Vehicle License Taxes	\$145,000	\$145,000	\$158,805	\$13,805
Charges for Services	250,000	391,000	479,011	88,011
Fines and Forfeitures	75,000	75,000	87,945	12,945
Intergovernmental	4,653,000	4,653,000	4,560,740	(92,260)
Interest	10,000	10,000	27,016	17,016
<i>Total Revenues</i>	5,133,000	5,274,000	5,313,517	39,517
Expenditures				
Current				
Public Works	5,394,631	5,660,631	5,612,175	48,456
<i>Excess of Revenues Under Expenditures</i>	(261,631)	(386,631)	(298,658)	87,973
Other Financing Sources				
Advances - In	0	0	146,000	146,000
<i>Changes in Fund Balance</i>	(261,631)	(386,631)	(152,658)	233,973
<i>Fund Balance at Beginning of Year</i>	100,000	161,313	161,313	0
Prior Year Encumbrances Appropriated	225,379	225,379	225,379	0
<i>Fund Balance at End of Year</i>	<u>\$63,748</u>	<u>\$61</u>	<u>\$234,034</u>	<u>\$233,973</u>

See accompanying notes to the basic financial statements

Hancock County, Ohio
Statement 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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$1,330,129	\$1,330,129	\$1,365,984	\$35,855
Charges for Services	70,000	70,000	69,149	(851)
Intergovernmental	4,544,152	4,544,152	3,789,378	(754,774)
Other	25,000	289,120	21,337	(267,783)
<i>Total Revenues</i>	5,969,281	6,233,401	5,245,848	(987,553)
Expenditures				
Current				
Health	6,618,763	7,158,963	6,858,669	300,294
<i>Excess of Revenues Under Expenditures</i>	(649,482)	(925,562)	(1,612,821)	(687,259)
Other Financing Uses				
Transfers - Out	(40,000)	(47,557)	(47,557)	0
<i>Changes in Fund Balance</i>	(689,482)	(973,119)	(1,660,378)	(687,259)
<i>Fund Balance (Deficit) at Beginning of Year</i>	0	(390,241)	(390,241)	0
Prior Year Encumbrances Appropriated	1,363,416	1,363,416	1,363,416	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$673,934</u>	<u>\$56</u>	<u>(\$687,203)</u>	<u>(\$687,259)</u>

See accompanying notes to the basic financial statements

Hancock County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
Charges for Services	\$400,000	\$400,000	\$416,128	\$16,128
Intergovernmental	5,376,050	5,935,598	5,611,920	(323,678)
Other	126,199	126,199	173,849	47,650
<i>Total Revenues</i>	5,902,249	6,461,797	6,201,897	(259,900)
Expenditures				
Current				
Human Services	6,465,259	6,648,807	6,330,289	318,518
<i>Excess of Revenues Under Expenditures</i>	(563,010)	(187,010)	(128,392)	58,618
Other Financing Uses				
Transfers - Out	0	(416,000)	(416,000)	0
<i>Changes in Fund Balance</i>	(563,010)	(603,010)	(544,392)	58,618
<i>Fund Balance at Beginning of Year</i>	356,240	299,725	299,725	0
Prior Year Encumbrances Appropriated	312,259	312,259	312,259	0
<i>Fund Balance at End of Year</i>	\$105,489	\$8,974	\$67,592	\$58,618

See accompanying notes to the basic financial statements

Hancock County, Ohio
Statement 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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$6,160,400	\$6,160,400	\$6,132,834	(\$27,566)
Charges for Services	201,874	201,874	197,553	(4,321)
Intergovernmental	5,619,952	5,619,952	5,369,984	(249,968)
Donations	0	0	13,233	13,233
Other	46,000	46,000	69,868	23,868
<i>Total Revenues</i>	12,028,226	12,028,226	11,783,472	(244,754)
Expenditures				
Current				
Health	10,128,834	10,306,331	9,473,650	832,681
<i>Excess of Revenues Over Expenditures</i>	1,899,392	1,721,895	2,309,822	587,927
Other Financing Uses				
Transfers - Out	(410,877)	(273,377)	(273,377)	0
<i>Changes in Fund Balance</i>	1,488,515	1,448,518	2,036,445	587,927
<i>Fund Balance at Beginning of Year</i>	1,214,168	1,026,454	1,026,454	0
Prior Year Encumbrances Appropriated	111,096	111,096	111,096	0
<i>Fund Balance at End of Year</i>	<u>\$2,813,779</u>	<u>\$2,586,068</u>	<u>\$3,173,995</u>	<u>\$587,927</u>

See accompanying notes to the basic financial statements

Hancock County, Ohio

Statement of Fund Net Assets

Enterprise Funds

December 31, 2006

	Sanitary Landfill	Agricultural Service Center	BMV One-Stop	Totals
Assets				
Current Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,591,873	\$12,142	\$21,761	\$1,625,776
Accounts Receivable	441,606	29,128	0	470,734
Prepaid Items	62,686	0	0	62,686
Materials and Supplies Inventory	24,427	1,909	1,429	27,765
<i>Total Current Assets</i>	<u>2,120,592</u>	<u>43,179</u>	<u>23,190</u>	<u>2,186,961</u>
Noncurrent Assets				
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	142,831	0	0	142,831
Cash and Cash Equivalents with Fiscal Agent	35,383	0	0	35,383
Investments	4,345,995	0	0	4,345,995
Accrued Interest Receivable	64,328	0	0	64,328
Unamortized Issuance Costs	0	19,945	74,741	94,686
Capital Assets				
Nondepreciable Capital Assets	532,279	75,000	1,047	608,326
Depreciable Capital Assets, Net	1,755,516	1,586,478	1,952,588	5,294,582
<i>Total Noncurrent Assets</i>	<u>6,876,332</u>	<u>1,681,423</u>	<u>2,028,376</u>	<u>10,586,131</u>
<i>Total Assets</i>	<u>8,996,924</u>	<u>1,724,602</u>	<u>2,051,566</u>	<u>12,773,092</u>
Liabilities				
Current Liabilities				
Accrued Wages Payable	25,413	1,144	0	26,557
Accounts Payable	185,293	1,494	2,997	189,784
Contracts Payable	25,932	60,000	0	85,932
Retainage Payable	35,383	0	0	35,383
Due to Other Governments	46,462	503	0	46,965
Due to External Parties	1,103	0	0	1,103
Interfund Payable	1,997	0	0	1,997
Accrued Interest Payable	565	5,583	9,003	15,151
General Obligation Bonds Payable	40,000	85,000	70,000	195,000
<i>Total Current Liabilities</i>	<u>362,148</u>	<u>153,724</u>	<u>82,000</u>	<u>597,872</u>
Long-Term Liabilities				
General Obligation Bonds Payable	90,000	1,319,611	2,229,880	3,639,491
Compensated Absences Payable	117,074	4,163	0	121,237
Closure/Postclosure Costs Payable	2,159,622	0	0	2,159,622
<i>Total Long-Term Liabilities</i>	<u>2,366,696</u>	<u>1,323,774</u>	<u>2,229,880</u>	<u>5,920,350</u>
<i>Total Liabilities</i>	<u>2,728,844</u>	<u>1,477,498</u>	<u>2,311,880</u>	<u>6,518,222</u>
Net Assets				
Invested in Capital Assets, Net of Related Debt	2,157,795	276,812	(271,504)	2,163,103
Unrestricted (Deficit)	4,110,285	(29,708)	11,190	4,091,767
<i>Total Net Assets (Deficit)</i>	<u>\$6,268,080</u>	<u>\$247,104</u>	<u>(\$260,314)</u>	<u>\$6,254,870</u>

See accompanying notes to the basic financial statements

Hancock County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Enterprise Funds
For the Year Ended December 31, 2006

	Sanitary Landfill	Agricultural Service Center	BMV One-Stop	Totals
Operating Revenues				
Charges for Services	\$3,919,189	\$215,820	\$209,670	\$4,344,679
Other	57,210	145	0	57,355
<i>Total Operating Revenues</i>	<u>3,976,399</u>	<u>215,965</u>	<u>209,670</u>	<u>4,402,034</u>
Operating Expenses				
Personal Services	674,520	29,378	0	703,898
Fringe Benefits	256,492	17,551	0	274,043
Contractual Services	1,727,524	46,524	37,070	1,811,118
Materials and Supplies	535,717	11,864	5,508	553,089
Closure and Postclosure Costs	358,518	0	0	358,518
Depreciation	189,488	21,828	46,902	258,218
<i>Total Operating Expenses</i>	<u>3,742,259</u>	<u>127,145</u>	<u>89,480</u>	<u>3,958,884</u>
<i>Operating Income</i>	<u>234,140</u>	<u>88,820</u>	<u>120,190</u>	<u>443,150</u>
Non-Operating Revenues (Expenses)				
Interest Revenue	215,727	0	0	215,727
Interest Expense	(30,542)	(76,222)	(106,986)	(213,750)
Decrease in Fair Value of Investments	(21,965)	0	0	(21,965)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>163,220</u>	<u>(76,222)</u>	<u>(106,986)</u>	<u>(19,988)</u>
<i>Changes in Net Assets</i>	397,360	12,598	13,204	423,162
<i>Net Assets (Deficit) at Beginning of Year - Restated (Note 3)</i>	<u>5,870,720</u>	<u>234,506</u>	<u>(273,518)</u>	<u>5,831,708</u>
<i>Net Assets (Deficit) at End of Year</i>	<u><u>\$6,268,080</u></u>	<u><u>\$247,104</u></u>	<u><u>(\$260,314)</u></u>	<u><u>\$6,254,870</u></u>

See accompanying notes to the basic financial statements

Hancock County, Ohio
Statement of Cash Flows
Enterprise Funds
For the Year Ended December 31, 2006

	Sanitary Landfill	Agricultural Service Center	BMV One-Stop	Totals
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$3,862,915	\$186,692	\$209,670	\$4,259,277
Cash Received from Other Revenues	257,288	145	0	257,433
Cash Payments for Personal Services	(677,311)	(28,808)	0	(706,119)
Cash Payments for Fringe Benefits	(261,519)	(17,799)	0	(279,318)
Cash Payments for Contractual Services	(1,833,001)	(47,888)	(36,073)	(1,916,962)
Cash Payments for Materials and Supplies	(534,492)	(11,411)	(4,953)	(550,856)
<i>Net Cash Provided by Operating Activities</i>	<u>813,880</u>	<u>80,931</u>	<u>168,644</u>	<u>1,063,455</u>
Cash Flows from Noncapital Financing Activities				
Cash Payments for Advance	15,000	0	0	15,000
Cash Flows from Capital and Related Financing Activities				
Cash Payments for Acquisition of Capital Assets	(318,235)	0	0	(318,235)
Cash Payments for Principal on Notes	(600,000)	0	(44,000)	(644,000)
Cash Payments for Interest on Notes	(25,500)	0	(1,870)	(27,370)
Cash Payments for Principal on Bonds	(40,000)	(80,000)	(40,000)	(160,000)
Cash Payments for Interest on Bonds	(8,825)	(69,215)	(109,238)	(187,278)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(992,560)</u>	<u>(149,215)</u>	<u>(195,108)</u>	<u>(1,336,883)</u>
Cash Flows from Investing Activities				
Cash Received from Interest	192,475	0	0	192,475
Cash Received from Sale of Investments	1,690,335	0	0	1,690,335
Cash Payments for Purchase of Investments	(3,175,098)	0	0	(3,175,098)
<i>Net Cash Flows Used for Investing Activities</i>	<u>(1,292,288)</u>	<u>0</u>	<u>0</u>	<u>(1,292,288)</u>
<i>Net Decrease in Cash and Cash Equivalents</i>	(1,455,968)	(68,284)	(26,464)	(1,550,716)
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>3,226,055</u>	<u>80,426</u>	<u>48,225</u>	<u>3,354,706</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$1,770,087</u>	<u>\$12,142</u>	<u>\$21,761</u>	<u>\$1,803,990</u>

(continued)

Hancock County, Ohio
Statement of Cash Flows
Enterprise Funds (continued)
For the Year Ended December 31, 2006

	Sanitary Landfill	Agricultural Service Center	BMV One-Stop	Totals
Reconciliation of Operating Income to Net Cash Provided by Operating Activities				
Operating Income	\$234,140	\$88,820	\$120,190	\$443,150
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities				
Depreciation	189,488	21,828	46,902	258,218
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(56,274)	(29,128)	0	(85,402)
Increase in Prepaid Items	(31,543)	0	0	(31,543)
(Increase) Decrease in Materials and Supplies Inventory	(12,555)	453	555	(11,547)
Increase in Accrued Wages Payable	192	36	0	228
Increase (Decrease) in Accounts Payable	168,220	(1,364)	997	167,853
Decrease in Contracts Payable	(30,979)	0	0	(30,979)
Decrease in Due to Other Governments	(4,092)	(248)	0	(4,340)
Increase in Due to External Parties	1,103	0	0	1,103
Increase in Interfund Payable	645	0	0	645
Increase in Closure/Postclosure Costs	358,518	0	0	358,518
Increase (Decrease) in Compensated Absences Payable	(2,983)	534	0	(2,449)
Net Cash Provided by Operating Activities	<u>\$813,880</u>	<u>\$80,931</u>	<u>\$168,644</u>	<u>\$1,063,455</u>

Noncash Capital and Related Financing Activity

In 2006, the County traded in equipment, with a book value of \$11,952.

Noncash Investing Activity

In 2006, there was a decrease in the fair value of investments in the Sanitary Landfill enterprise fund, in the amount of \$21,965.

See accompanying notes to the basic financial statements

Hancock County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2006

	Investment Trust	Agency
Assets		
Equity in Pooled Cash and Cash Equivalents	\$461,425	\$4,880,217
Cash and Cash Equivalents in Segregated Accounts	0	835,769
Accounts Receivable	0	342,643
Other Local Taxes Receivable	0	76,312
Due from Other Governments	0	597,529
Due from External Parties	0	1,973
Payment in Lieu of Taxes Receivable	0	4,610
Property Taxes Receivable	0	65,353,248
Special Assessments Receivable	0	879,338
<i>Total Assets</i>	461,425	\$72,971,639
Liabilities		
Payroll Withholdings	0	\$382,491
Due to Other Governments	0	70,616,258
Due to External Parties	4,450	1,311
Deposits Held and Due to Others	0	2,010
Undistributed Assets	0	1,969,569
<i>Total Liabilities</i>	4,450	\$72,971,639
Net Assets		
Held in Trust for External Pool Participants	\$456,975	

See accompanying notes to the basic financial statements

Hancock County, Ohio
Statement of Changes in Fiduciary Net Assets
Investment Trust Fund
For the Year Ended December 31, 2006

Additions	
Interest	\$18,573
Deductions	
Operating Expenses	0
Net Increase in Assets Resulting from Operations	18,573
Distribution to Participants	(18,573)
Capital Transactions	79,980
<i>Change in Net Assets</i>	79,980
<i>Net Assets at Beginning of Year</i>	376,995
<i>Net Assets at End of Year</i>	\$456,975

See accompanying notes to the basic financial statements

Hancock County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2006

Note 1 - Reporting Entity

Hancock County, Ohio (County), was incorporated in 1828. The County is governed by a board of three Commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the Auditor, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, Treasurer, Clerk of Courts, two Common Pleas Court Judges, and a Probate/Juvenile Court Judge. Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body, and the chief administrators of public services for the entire County, including each of these departments.

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

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

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

Regional Planning Commission The Regional Planning Commission (Commission) is statutorily created as a separate and distinct political subdivision of the State. The nineteen members of the Commission consist of ten members appointed by the County Commissioners, including one commissioner, and nine members appointed by the City of Findlay. Since this majority provides the County the ability to significantly influence the programs or services performed or provided by the Commission, the Commission is presented as a component unit of Hancock County. The County and the City each pay for half of the operating costs of the Commission. The Commission adopts its own budget, authorizes expenditures, hires and fires staff, and does not rely on the County to finance deficits. Its exclusion from the County's financial statements would cause the financial statements to be misleading. The County serves as the fiscal agent for the Commission. The County prepares the financial statements for the Regional Planning Commission.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

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

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

Hancock Community Housing, Inc. The Hancock Community Housing, Inc. is a legally separate not for profit corporation. It was created to develop dwellings and provide affordable housing in Hancock County for persons from the County with disabilities. The Hancock Community Housing, Inc., is governed by a five member board of trustees appointed by the Hancock County Board of Mental Retardation and Developmental Disabilities. The Hancock Community Housing, Inc., under a contractual agreement with the Hancock County Board of MRDD, provides housing for mentally retarded or handicapped adults in Hancock County. The Hancock County Board of MRDD provides Hancock Community Housing, Inc. with State grants to purchase property.

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

Jointly Governed Organizations The County participates in three jointly governed organizations; the Joint Board of County Commissioners for the Blanchard River Stream Enhancement Project, the West Central Partnership, Inc., and the Metropolitan Housing Authority. (See Note 24)

Insurance Pools The County participates in three insurance pools; the Midwest Pool Risk Management Agency, Inc.; the Midwest Employee Benefit Consortium; and the County Commissioners Association of Ohio Workers' Compensation Group Rating Program. (See Note 25)

Related Organizations Hancock County officials are responsible for appointing a voting majority of the board members of the County Park District and the Findlay-Hancock County Public Library. (See Note 26)

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

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

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

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Fund Financial Statements

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

B. Fund Accounting

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

Governmental Funds

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

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

Motor Vehicle and Gas Tax Fund The fund accounts for revenue derived from the sale of motor vehicle licenses, gasoline taxes, charges for services, and interest. Expenditures are restricted by state law to county road and bridge repair/improvement programs.

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

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

Mental Retardation and Developmental Disabilities Fund The fund accounts for a county-wide property tax levy and federal and state grants and entitlements for operating the Blanchard Valley School, a residential center, and the costs of administering a facility for the mentally retarded and developmentally disabled.

Water and Sewer Bond Retirement Fund The fund accounts for the retirement of debt for water and sewer projects.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

US 224/CR 300 Construction Fund The fund accounts for construction in the area of US 224 and CR 300 that is funded by bond anticipation notes.

The other governmental funds of the County account for grants and other resources whose use is restricted for a particular purpose.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows. The County's enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds:

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

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

BMV One-Stop Fund The fund accounts for the rental of space in the Bureau of Motor Vehicles building. Rental fees are based on the costs of maintaining the building and annual debt service payments.

Fiduciary Funds

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

C. Measurement Focus

Government-Wide Financial Statements

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Fund Financial Statements

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

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

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

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

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

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2006, but were levied to finance 2007 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

On governmental fund financial statements, receivables that were not collected within the available period are recorded as deferred revenue.

Expenses/Expenditures

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

E. Budgetary Process

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

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

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

F. Cash and Investments

To improve cash management, cash received by the County is pooled and invested. Individual fund integrity is maintained through County records. Interest in the pool is presented as “Equity in Pooled Cash and Cash Equivalents”.

Cash and cash equivalents and investments that are held separately within departments of the County and not included in the County treasury are recorded as “Cash and Cash Equivalents in Segregated Accounts” and “Investment in Segregated Accounts”. Retainage held in separate accounts for construction projects is recorded as “Cash and Cash Equivalents with Fiscal Agent”.

During 2006, the County’s investments included nonnegotiable certificates of deposit, negotiable certificates of deposit, mutual funds, federal agency securities, and U. S. Treasury bonds. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price for mutual funds.

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the General Fund during 2006 was \$1,223,129, which includes \$997,238 assigned from other County funds.

Investments of the County’s cash management pool and investments with an original maturity of three months or less at the time they are purchased by the County are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2006, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

J. Loans Receivable

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

K. Unamortized Issuance Costs/Bond Premium/Accounting Loss

Issuance costs and bond premiums are deferred and amortized over the term of the bonds using the bond outstanding method, which approximates the effective interest method. Issuance costs are recorded as deferred charges. Bond premiums are presented as an addition to the face amount of the bonds.

For advance refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense. This accounting loss is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter, and is presented as a reduction of the face amount of the new debt.

On the governmental fund financial statements, issuance costs and bond premiums are recognized in the current period.

L. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported on the fund financial statements. Capital assets used by the enterprise funds are reported in both the business-type activities column on the government-wide statement of net assets and in the respective funds.

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

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

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

The County's infrastructure consists of roads, bridges, and culverts.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

M. Interfund Receivables/Payables

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as “Interfund Receivables/Payables”. Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net assets. The only interfund balances which remain on the government-wide statement of net assets are those between governmental and business-type activities. These amounts are reflected as “Internal Balances”.

N. Compensated Absences

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

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

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as liabilities and expenditures to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account “Matured Compensated Absences Payable” in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported. For enterprise funds, the entire amount of compensated absences is reported as a fund liability.

O. Accrued Liabilities and Long-Term Obligations

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

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

P. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. The County did not have any net assets restricted by enabling legislation at December 31, 2006.

Q. Fund Balance Reserves and Designations

The County reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent available expendable resources and, therefore, are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances, loans receivable, and for restricted principal.

A designation of fund balance represents a self-imposed limitation on the use of available expendable resources by the County. The designation for termination benefits represents monies set aside by the County for the future payment of those benefits.

R. Operating Revenues and Expenses

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

S. Internal Activity

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

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities.

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

T. Estimates

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Note 3 - Change in Accounting Principle, Correction of an Error, and Restatement of Net Assets

A. Change in Accounting Principle

For 2006, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 47, "Accounting for Termination Benefits". This statement establishes accounting and financial reporting standards for benefits associated with either voluntary or involuntary terminations. The implementation of this statement did not result in any change to the County's financial statements.

B. Correction of an Error

The Agricultural Service Center enterprise fund recorded contracts payable incorrectly in prior years.

C. Restatement of Net Assets

	Sanitary Landfill	Agricultural Service Center	BMV One-Stop	Total Enterprise Funds
Net Assets, December 31, 2005	\$5,870,720	\$219,506	(\$273,518)	\$5,816,708
Contracts Payable	0	15,000	0	15,000
Adjusted Net Assets	<u>\$5,870,720</u>	<u>\$234,506</u>	<u>(\$273,518)</u>	<u>\$5,831,708</u>

Note 4 - Accountability

The following funds had deficit fund balances as of December 31, 2006.

	Deficit Fund Balances
Capital Projects Funds	
US 224/CR 300 Construction	\$2,323,502
Water Projects	847,143
Special Improvements	106,065
Motor Vehicle and Gas Tax	265,635
Enterprise Fund	
BMV One-Stop	260,314

The deficits in the US 224/CR 300 Construction, Water Projects, Special Improvements, and Motor Vehicle and Gas Tax capital projects funds were caused by the requirement to report the bond anticipation note liability in the fund receiving the proceeds. These deficits will be alleviated when the notes are paid.

The deficit in the BMV One-Stop enterprise fund was caused by expenses exceeding revenues in the current and prior years. This deficit will be alleviated when operating revenues are sufficient to pay all expenses, including debt payments.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Note 5 - Budgetary Basis of Accounting

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

The major differences between the budget basis and the GAAP basis are as follows:

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

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

Changes in Fund Balance

	General	Motor Vehicle and Gas Tax	Alcohol, Drug, and Mental Health
GAAP Basis	(\$544,414)	(\$45,701)	(\$193,577)
Net Adjustment for Revenue			
Accruals	123,352	(1,804)	34,047
Net Adjustment for			
Expenditure Accruals	107,245	(78,044)	(152,210)
Prepaid Items	141,600	(1,143)	5,681
Materials and Supplies			
Inventory	19,493	(13,383)	(2,061)
Advances - In	549,077	146,000	0
Advances - Out	(840,859)	0	0
Encumbrances	(512,972)	(158,583)	(1,352,258)
Budget Basis	(\$957,478)	(\$152,658)	(\$1,660,378)

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Net Changes in Fund Balance

	Job and Family Services	Mental Retardation and Developmental Disabilities
GAAP Basis	(\$197,807)	\$2,348,783
Net Adjustment for Revenue Accruals	(16,098)	(106,203)
Net Adjustment for Expenditure Accruals	(3,177)	(7,747)
Prepaid Items	2,189	(34,729)
Materials and Supplies Inventory	(1,431)	318
Encumbrances	(328,068)	(163,977)
Budget Basis	(\$544,392)	\$2,036,445

Note 6 - Deposits and Investments

Moneys held by the County are classified by State statute into two categories. Active moneys are public moneys determined to be necessary to meet current demands upon the County treasury. Active moneys 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.

Moneys held by the County, which are not considered active, are classified as inactive. Inactive moneys may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, 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, or any book entry zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in 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 (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
 - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
 - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$21,242,849 of the County's bank balance of \$24,242,735 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State 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.

The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public moneys deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

Investments

As of December 31, 2006, the County had the following investments:

	Moody Rating	Total	Less Than One Year	One Year to Five Years	Five Years to Ten Years	More Than Ten Years
Sky Bank Negotiable Certificate of Deposit	Aaa	\$100,000	\$100,000	\$0	\$0	\$0
Mutual Funds	Aaa	42,830	42,830	0	0	0
Federal Farm Credit Bank Bonds	Aaa	783,900	248,438	207,067	328,395	0
Federal Home Loan Mortgage Association Notes	Aaa	1,000,000	0	1,000,000	0	0
Federal National Mortgage Association Bonds	Aaa	1,453,034	348,846	1,104,188	0	0
Federal Home Loan Bank Bonds	Aaa	4,583,505	320,809	4,262,696	0	0
Student Loan Marketing Association Bonds	Aaa	111,515	0	0	111,515	0
U. S. Treasury Bonds	Aaa	417,990	0	0	148,628	269,362
Total		<u>\$8,492,774</u>	<u>\$1,060,923</u>	<u>\$6,573,951</u>	<u>\$588,538</u>	<u>\$269,362</u>

Except for \$1,000,000 in Federal Home Loan Mortgage Association Notes and \$3,003,950 in Federal Home Loan Bank Bonds, all of the investments are held by the Landfill enterprise fund and are restricted for the closure and post closure of the solid waste facility.

Interest rate risk arises because potential purchases of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. The investment policy restricts the County Treasurer from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless matched to a specific obligation or debt of the County. Investments may not be redeemed prior to maturity without majority approval of the Advisory Committee.

The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that no-load money market mutual funds be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

The County places no limit on the amount of its interim moneys it may invest in a particular security. The following table indicates the percentage of each investment to the County's total portfolio.

	Fair Value	Percentage of Portfolio
Federal Farm Credit Bank Bonds	\$783,900	9.23%
Federal Home Loan Mortgage Association Notes	1,000,000	11.77
Federal National Mortgage Association Bonds	1,453,034	17.11
Federal Home Loan Bank Bonds	4,583,506	53.97
Student Loan Marketing Association Bonds	111,515	1.31
U.S. Treasury Bonds	417,990	4.92

Note 7 - Investment Pool

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

Condensed financial information for the investment pool follows:

Statement of Net Assets
December 31, 2006

Assets	
Equity in Pooled Cash and Cash Equivalents	\$26,217,040
Accrued Interest Receivable	365,352
<i>Total Assets</i>	26,582,392
 Net Assets Held in Trust for Pool Participants	
Internal Portion	26,125,417
External Portion	456,975
<i>Total Net Assets</i>	\$26,582,392

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Statement of Change in Net Assets
For the Year Ended December 31, 2006

Additions	
Interest	\$1,384,319
Deductions	
Operating Expenses	<u>0</u>
Net Increase in Assets Resulting from Operations	1,384,319
Distribution to Participants	(1,264,552)
Capital Transactions	<u>178,086</u>
<i>Change in Net Assets</i>	297,853
<i>Net Assets at Beginning of Year</i>	<u>26,284,539</u>
<i>Net Assets at End of Year</i>	<u><u>\$26,582,392</u></u>

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$22,137,050 of the County's bank balance of \$22,637,050 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public moneys deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

Investments

As of December 31, 2006, the County's investment pool had the following investments:

	<u>Moody Rating</u>	<u>Total</u>	<u>One Year to Five Years</u>
Federal Home Loan Mortgage Association Notes	Aaa	1,000,000	1,000,000
Federal Home Loan Bank Bonds	Aaa	<u>3,003,950</u>	<u>3,003,950</u>
Total		<u><u>\$4,003,950</u></u>	<u><u>\$4,003,950</u></u>

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Interest rate risk arises because potential purchases of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. The investment policy restricts the County Treasurer from investing in any securities other than those identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless matched to a specific obligation or debt of the County. Investments may not be redeemed prior to maturity without majority approval of the Advisory Committee.

The County has no investment policy dealing with credit risk or custodial credit risk beyond the requirements of State statute.

The following table indicates the percent of each investment to the total portfolio.

	Fair Value	Percentage of Portfolio
Federal Home Loan Mortgage Association Notes	\$1,000,000	24.98%
Federal Home Loan Bank Bonds	3,003,950	75.02

Note 8 - Receivables

Receivables at December 31, 2006, consisted of amounts due from component units; accounts (billings for user charged services, including unbilled utility services); sales taxes; accrued interest; amounts due from other governments including grants, entitlements, and shared revenues; amounts due from external parties; interfund, payment in lieu of taxes; property taxes, loans (community development block grant moneys loaned to local businesses), and special assessments. All amounts are considered collectible in full. Delinquent property taxes may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal CDBG program. The loans have an annual interest rate of 2 to 5.25 percent and are to be repaid over periods ranging from six to fifteen years. During 2006, new loans were issued, in the amount of \$150,000. Principal, in the amount of \$13,940, was repaid. Loans outstanding at December 31, 2006, were \$244,352. Loans receivable, in the amount of \$135,349, will not be received within one year.

Special assessments relating to the payment of debt are not expected to be collected within one year. Special assessments, in the amount of \$3,396,033, will not be received within one year. Delinquent special assessments were \$48,087.

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

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

Fund Type/Fund	Description	Amount
General Fund	Estate Tax	\$4,239
	Fines and Forfeitures	5,790
	Local Government	1,076,550
	Local Government Revenue Assistance	157,729
	Prisoner Housing	168,844
	Phone Services	7,659
	Paper Services	16,537
	Homestead and Rollback	102,722
	Tangible Personal Property	
	Reimbursement	15,922
	Grants	64,667
	Security Services	3,086
	Rental Income	37,613
	Other	2
Total General Fund		<u>1,661,360</u>
Other Major Funds		
Motor Vehicle and Gas Tax	Fines and Forfeitures	6,057
Motor Vehicle and Gas Tax	Charges	14,053
Motor Vehicle and Gas Tax	Permissive Motor Vehicle License Tax	11,707
Motor Vehicle and Gas Tax	Gas Tax	1,106,263
Motor Vehicle and Gas Tax	Motor Vehicle License Registration Fees	1,198,721
Alcohol, Drug, and Mental Health	Homestead and Rollback	63,393
	Tangible Personal Property	
	Reimbursement	10,615
Alcohol, Drug, and Mental Health	Grants	1,417,824
Job and Family Services	Grants	2,548
Mental Retardation/Developmental Disabilities	Homestead and Rollback	289,673
	Tangible Personal Property	
	Reimbursement	46,706
Mental Retardation/Developmental Disabilities	Grants	533,091
Mental Retardation/Developmental Disabilities	Grants	97,871
Mental Retardation/Developmental Disabilities	Grants	17,455
Total Other Major Funds		<u>4,815,977</u>
Non-Major Funds		
Child Support Enforcement Agency	Poundage	12,530
Dog and Kennel	Fines and Forfeitures	178
Children Services	Grants	198,008
Community Development Block Grant	Grants	53,981
Community Corrections	Grants	109,354
Felony Delinquent Juvenile Care and Custody	Grants	126,696
Agency on Aging	Homestead and Rollback	25,357
	Tangible Personal Property	
	Reimbursement	4,246
Agency on Aging	Fines and Forfeitures	190
Enforcement and Education	Grants	28,964
Jail Diversion	Public Utility Commission Fees	18,272
E-911	Fines and Forfeitures	75
Probation Services	Grants	7,268
COP-Car Grant	Grants	22,041
Juvenile Diversion	Charges for Services	7,607
Ditch Maintenance Assessment	Grants	11,568
Ohio Children's Trust		<u>11,568</u>

(continued)

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Fund Type/Fund	Description	Amount
Non-Major Funds (continued)		
Substance Abuse	Grants	\$15,000
I-75/Tall Timbers	Grants	875,000
Roadwork and Business Development	Grants	56,271
Non-Major Funds		<u>1,572,606</u>
Total Governmental Activities		<u>\$8,049,943</u>
Agency Funds		
Subdivision	Motor Vehicle License - Corporation	\$33,979
Subdivision	Motor Vehicle License - Township	14,910
Library/Local Government Support	Library Local Government	223,770
Local Government	Local Government	149,001
Undivided Tax	Township Gas Tax	123,239
Law Library	Fines and Forfeitures	10,667
Municipal Permissive Motor Vehicle Tax	Permissive Motor Vehicle License Tax	19,764
Local Government Revenue Assistance	Local Government Revenue Assistance	22,074
Indigent Defense Fee	Fines and Forfeitures	125
Total Agency Funds		<u>\$597,529</u>

Note 9 - Payment in Lieu of Taxes

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

Note 10- Permissive Sales and Use Tax

In 1983, the County Commissioners, by resolution, imposed a one-half of one percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. Proceeds of the tax are credited to the General Fund.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the taxes 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.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2006. On the accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred revenue.

Note 11 - Property Taxes

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2006 represent the collection of 2005 taxes. Real property taxes received in 2006 were levied after October 1, 2005, on the assessed values as of January 1, 2005, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2006 represent the collection of 2005 taxes. Public utility real and tangible personal property taxes received in 2006 became a lien on December 31, 2004, were levied after October 1, 2005, and are collected in 2006 with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

Tangible personal property tax revenues received in 2006 (other than public utility property) represent the collection of 2006 taxes. Tangible personal property taxes received in 2006 were levied after October 1, 2005, on the value as of December 31, 2005. In prior years, tangible personal property was assessed at 25 percent of true value for capital assets and 23 percent for inventory. The tangible personal property tax is being phased out. The assessment percentage for all property, including inventory, for 2006 is 18.75 percent. This will be reduced to 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2006, and for which there was an enforceable legal claim. In the governmental funds, the entire receivable has been deferred since current taxes were not levied to finance 2006 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On the accrual basis, delinquent real property taxes have been recorded as a receivable and revenue while the remainder has been deferred.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

The full tax rate for all County operations for the year ended December 31, 2006, was \$7.30 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2006 property tax receipts were based are as follows:

	Amount
Real Property	
Residential and Agricultural	\$1,072,479,910
Commercial, Industrial, and Public Utility	272,917,930
Public Utility Personal Property	58,898,310
Tangible Personal Property	188,512,441
Total Assessed Value	\$1,592,808,591

Note 12 - Capital Assets

Capital asset activity for the year ended December 31, 2006 was as follows:

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006
Primary Government				
Governmental Activities				
Nondepreciable Capital Assets				
Land and Improvements	\$26,748,141	\$2,950,320	(\$4,347,490)	\$25,350,971
Construction in Progress	230,780	196,351	(230,780)	196,351
Total Nondepreciable Capital Assets	26,978,921	3,146,671	(4,578,270)	25,547,322
Depreciable Capital Assets				
Buildings and Building Improvements	27,540,846	884,678	(64,134)	28,361,390
Improvements Other Than Buildings	184,474	43,180	0	227,654
Machinery and Equipment	4,022,943	870,468	(152,228)	4,741,183
Vehicles	4,347,724	268,957	(110,940)	4,505,741
Infrastructure	45,652,901	3,834,754	(1,443,026)	48,044,629
Total Depreciable Capital Assets	81,748,888	5,902,037	(1,770,328)	85,880,597
Less Accumulated Depreciation for				
Buildings and Building Improvements	(7,487,662)	(536,749)	45,523	(7,978,888)
Improvements Other Than Buildings	(114,734)	(11,117)	0	(125,851)
Machinery and Equipment	(2,591,001)	(393,621)	128,260	(2,856,362)
Vehicles	(3,247,071)	(298,090)	110,940	(3,434,221)
Infrastructure	(13,739,446)	(1,256,218)	755,642	(14,240,022)
Total Accumulated Depreciation	(27,179,914)	(2,495,795)	1,040,365	(28,635,344)
Total Depreciable Capital Assets, Net	54,568,974	3,406,242	(729,963)	57,245,253
Governmental Activities Capital Assets, Net	\$81,547,895	\$6,552,913	(\$5,308,233)	\$82,792,575

During 2006, the County accepted contributions of nondepreciable and depreciable capital assets for governmental activities with a fair value of \$550,320 and \$344,266, respectively.

The loss on disposal includes land and improvements and infrastructure given to the townships.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006
Business-Type Activities				
Nondepreciable Capital Assets				
Land and Improvements	\$608,326	\$0	\$0	\$608,326
Depreciable Capital Assets				
Buildings and Building Improvements	3,487,392	0	0	3,487,392
Improvements Other Than Buildings	563,264	0	0	563,264
Machinery and Equipment	2,997,993	330,187	(581,726)	2,746,454
Vehicles	556,435	0	(40,849)	515,586
Total Depreciable Capital Assets	<u>7,605,084</u>	<u>330,187</u>	<u>(622,575)</u>	<u>7,312,696</u>
Less Accumulated Depreciation for				
Buildings and Building Improvements	(177,802)	(35,258)	0	(213,060)
Improvements Other Than Buildings	(155,861)	(37,526)	0	(193,387)
Machinery and Equipment	(1,838,013)	(138,523)	569,774	(1,406,762)
Vehicles	(198,843)	(46,911)	40,849	(204,905)
Total Accumulated Depreciation	<u>(2,370,519)</u>	<u>(258,218)</u>	<u>610,623</u>	<u>(2,018,114)</u>
Total Depreciable Capital Assets, Net	<u>5,234,565</u>	<u>71,969</u>	<u>(11,952)</u>	<u>5,294,582</u>
Business-Type Activities Capital Assets, Net	<u>\$5,842,891</u>	<u>\$71,969</u>	<u>(\$11,952)</u>	<u>\$5,902,908</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities	
General Government	
Legislative and Executive	\$192,148
Judicial	116,590
Public Safety	241,509
Public Works	1,528,919
Health	
Alcohol, Drug, and Mental Health	30,966
Mental Retardation and Developmental Disabilities	194,379
Other Health	79,595
Human Services	
Job and Family Services	102,075
Other Human Services	9,614
Total Depreciation Expense-Governmental Activities	<u>\$2,495,795</u>

Note 13 - Interfund Receivables/Payables

Interfund balances at December 31, 2006, consisted of the following individual fund receivables and payables:

Due to General Fund from	
Motor Vehicle and Gas Tax	\$146,310
Job and Family Services	1,084
Other Governmental	242,692
Sanitary Landfill	26
Total Due to General Fund	<u>\$390,112</u>

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Due to Motor Vehicle and Gas Tax Fund from	
General	\$7,083
Other Governmental	147
Sanitary Landfill	1,971
Total Due to Motor Vehicle and Gas Tax	\$9,201
Due to Alcohol, Drug, and Mental Health Fund from	
Other Governmental	\$1,240
Due to Job and Family Services Fund from	
Other Governmental	\$17,718
Due to Other Governmental Funds from	
General	\$19,163
Alcohol, Drug, and Mental Health	2,803
Other Governmental	780
Total Due to Other Governmental Funds	\$22,746

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

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 has contracted with the Midwest Pool Risk Management Agency, Inc. for liability, property, and crime insurance. The program has a \$100,000 self-insured retention per occurrence, respectively. The list below is a general description of insurance coverage; all policy terms, conditions, restrictions, exclusions, etc. are not included.

Liability	
General, Automotive, and Law Liability	
Combined (Per Occurrence)	\$7,000,000
Public Official Errors and Omissions	
Aggregate	7,000,000
Property including Automotive Comprehensive	
and Collision (Per Occurrence)	53,858,000
Flood and Earthquake (Annual Aggregate)	36,000,000
Boiler and Machinery	
(Per Occurrence)	30,000,000
Crime Protection Insurance	
(Per Occurrence)	500,000

The County pays all elected officials' bonds by statute.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

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

B. Health Care

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

C. Workers' Compensation

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

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Note 15 - Contractual Obligations

As of December 31, 2006, the County had the following contractual purchase commitments:

Company	Project	Contract Amount	Paid to Date	Balance
Turf Concepts	Ditch Maintenance-Eagle Creek Project	\$67,910	\$ 39,255	\$28,655
Maximus, Inc.	Common Pleas-Court Computerization	586,806	576,035	10,771
Malcolm Pirnie, Inc.	Landfill-QA/QC Cover Constr/Cert Rpt (1027-175)	212,000	210,075	1,925
Malcolm Pirnie, Inc.	Landfill-Ground Water Monitoring (1027-176)	119,000	106,592	12,408
Malcolm Pirnie, Inc.	Landfill-Air Permit & Compliance (1027-178)	69,000	60,162	8,838
Malcolm Pirnie, Inc.	Landfill-Explosive Gas Monitoring (1027-179)	22,000	1,510	20,490
Malcolm Pirnie, Inc.	Landfill-Solid Waste Mgmt (1027-180)	32,000	25,557	6,443
NW Ohio Security Systems	Cops Univ-Sec Camera Sys Upgrade/Expand	118,126	117,965	161
Poggenmeyer Design Group	Engineer-Bridge 79-1.04	42,700	40,700	2,000
SSOE, Inc.	Engineer-Bridge 217-2.12	48,000	44,671	3,329
Earth Tec, Inc.	Landfill-Final Cover Construction	1,074,781	1,029,199	45,582
Base Construction	Engineer-County Rd 16	170,799	163,682	7,117
Florence E Snyder Trust	Commiss-CR95 & CR18 San. Sewer Easement	79,000	14,396	64,604
Peterman Associates	I-75/Tall Timbers Conn Proj-County Rd 99	20,500	18,720	1,780
Van Horn Hover & Assoc	Landfill-Survey Services	15,000	11,279	3,721
Poggenmeyer Design Group	Engineer-Bridge 30-0.87, 66-2.09 & 66-2.34	99,000	44,697	54,303
Peterman Associates	US224/CR 300-Engineering Services	66,980	65,200	1,780
Woolpert	Real Estate-Aerial Upgrade to Base 6"	99,858	57,953	41,905
SAS Environmental, Inc.	Landfill-Leachate Collection System Maint	20,857	18,037	2,820
SAS Environmental, Inc.	Landfill-Leachate Lift Station Upgrade	15,509	15,458	51
R G Zachrich Construction	Engineer-Bridge 37-3.05	429,804	424,804	5,000
Schalk Brothers, Inc.	Engineer-Bridge 24-7.96	396,718	381,430	15,288
Shelly Company	US224/CR 300-Phase I Construction	1,639,653	1,407,887	231,766
Underground Utilities	I-75/Tall Timbers Conn Proj-County Rd 99	2,028,572	1,863,690	164,882
Schumm Plumbing & Heating	Engineer-Bridge 511-0.00	398,458	393,458	5,000
R & I Construction	Engineer-Bridge 37-11.44	391,701	0	391,701
R H Sheldon & Son, Inc.	Roadwork Development-US30/SR 37 Project	56,271	54,020	2,251
Neff Construction LLC	Special Imp-NH Powell Single Co Ditch	8,169	7,106	1,063
Shelly Company	US224/CR 300-Phase 3 Construction	459,546	237,242	222,304
First Choice Consultants	Landfill Tiered Fee-Architect/Engineering Serv	8,000	2,556	5,444
Southeastern Equip Co.	Case 721 DXT Loader	136,000	0	136,000
County Electric	EMA-Cummins Emergency Generator System	33,700	0	33,700
TFC Architects & Engineers	Eng Cap Proj-Architect/Engineers-Maint. Garage	67,470	10,108	57,362
Neff Construction LLC	Special Improvements-Wilch Single Co Ditch	124,290	0	124,290
Paradigm Software LLC	Landfill-Compu/Weigh System	18,480	0	18,480
Tyler Technologies (Munis)	Capital Projects-Financial Software System	432,364	0	432,364

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Note 16 - Defined Benefit Retirement Plans

A. Ohio Public Employees Retirement System

The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by OPERS to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Members of the member-directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

For the year ended December 31, 2006, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 9 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary. The County's contribution rate for pension benefits for 2006 was 9.2 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.43 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2006, 2005, and 2004 was \$1,739,233, \$1,885,154, and \$1,751,781, respectively; 88 percent has been contributed for 2006 and 100 percent has been contributed for 2005 and 2004. The unpaid contribution for 2006 is recorded as a liability. Contributions to the member-directed plan for 2006 were \$25,541 made by the County and \$16,779 made by plan members.

B. State Teachers Retirement System

Certified teachers, employed by the school for developmental disabilities, participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits to members and death and survivor benefits to 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. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

New members have a choice of three retirement plans, a Defined Benefit Plan (DBP), a Defined Contribution Plan (DCP), and a Combined Plan (CP). The DBP offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service or on an allowance based on member contributions and earned interest matched by STRS funds multiplied by an actuarially determined annuity factor. The DCP allows members to place all of their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age fifty and termination of employment. The CP offers features of both the DBP and DCP. In the CP, member contributions are invested by the member and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DBP. DCP and CP members will transfer to the DBP during their fifth year of membership unless they permanently select the DCP or CP. Existing members with less than five years of service credit as of June 30, 2001, were given the option of making a one time irrevocable decision to transfer their account balance from the existing DBP into the DCP or CP. This option expired on December 31, 2001.

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

Plan members were required to contribute 10 percent of their annual covered salary and the County was required to contribute 14 percent; 13 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 required contribution for pension obligations for the DBP for the years ended December 31, 2006, 2005, and 2004 was \$64,518, \$63,365, and \$69,691, respectively; 96 percent has been contributed for the year 2006 and 100 percent has been contributed for the years 2005 and 2004. The unpaid contribution for 2006 is recorded as a liability. Contributions for the DCP and CP for the year ended December 31, 2006, were \$2,919 made by plan members.

Note 17 - Postemployment Benefits

A. Ohio Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Post-employment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Post-employment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2006 employer contribution rate was 13.7 percent of covered payroll (16.93 percent for law enforcement and public safety); 4.5 percent was the portion used to fund health care.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2005, include a rate of return on investments of 6.5 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase .5 to 6 percent annually for the next nine years and 4 percent annually after nine years.

All investments are carried at fair value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12 percent corridor.

The number of active contributing participants in the traditional and combined plans was 369,214. Actual employer contributions for 2006 which were used to fund post-employment benefits were \$843,411. The actual contribution and the actuarial required contribution amounts are the same. OPERS's net assets available for the payment of benefits at December 31, 2005 (the latest information available), was \$11.1 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$31.3 billion and \$20.2 billion, respectively.

In September 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to increasing health care costs. As an additional component of the HCPP, member and employer contribution rates increased as of January 1, 2006, and January 1, 2007, which will allow additional funds to be allocated to the health care plan.

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. Benefit provisions and the obligation to contribute are established by STRS based on authority granted by State statute. STRS is funded on a pay-as-you-go basis.

STRS retirees who participated in the Defined Benefit Plan or the Combined Plan and their dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year 2006, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount was \$4,963.

STRS pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund was \$3.5 billion at June 30, 2006. For the fiscal year ended June 30, 2006, net health care costs paid by STRS were \$282,743,000, and STRS had 119,184 eligible benefit recipients.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Note 18 - Compensated Absences

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Accumulated, unused sick leave is paid, up to a maximum of 120 days, depending on length of service to employees hired before March 10, 1994, who retire, leave, or die. Accumulated, unused sick leave is paid, up to a maximum of 30 days, depending on length of service to employees who retire or die for employees hired on or after March 10, 1994.

Note 19 - Notes Payable

A summary of the note transactions for the year ended December 31, 2006, follows:

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006
Governmental Activities				
General Obligation				
US 224/CR 300 Improvements 4.25%	\$2,500,000	\$0	\$2,500,000	\$0
US 224/CR 300 Improvements 4.50%	0	3,000,000	0	3,000,000
Financial System Acquisition 4.50%	0	300,000	0	300,000
Engineer's Maintenance Garage 4.50%	0	350,000	0	350,000
Salt Shed 4.50%	0	250,000	0	250,000
Total General Obligation	2,500,000	3,900,000	2,500,000	3,900,000
Special Assessment				
Simon Herr Joint Ditch Project 4.25%	2,000	0	2,000	0
Simon Herr Joint Ditch Project 4.50%	0	2,000	0	2,000
Krout Ditch 4.25%	11,000	0	11,000	0
Krout Ditch 4.50%	0	9,000	0	9,000
Schoonover Ditch 4.25%	5,000	0	5,000	0
Schoonover Ditch 4.50%	0	3,000	0	3,000
Dalzell Ditch 4.25%	523,000	0	523,000	0
Dalzell Ditch 4.50%	0	560,000	0	560,000
CR 95/CR 18 Sewer 4.25%	965,000	0	965,000	0
CR 95/CR 18 Sewer 4.50%	0	870,000	0	870,000
Eagle Creek Stream 4.25%	70,000	0	70,000	0
Eagle Creek Stream 4.50%	0	73,000	0	73,000
Total Special Assessment	1,576,000	1,517,000	1,576,000	1,517,000
Total Governmental Activities	4,076,000	5,417,000	4,076,000	5,417,000
Business-Type Activities				
General Obligation				
Sanitary Landfill 4.25%	600,000	0	600,000	0
BMV Sewer Project 4.25%	44,000	0	44,000	0
Total Business-Type Activities	644,000	0	644,000	0
Total	\$4,720,000	\$5,417,000	\$4,720,000	\$5,417,000

The US 224/CR 300 Improvements general obligation bond anticipation notes were issued to retire notes previously issued to widen and add traffic signals to the aforementioned area. The notes will be paid with payments in lieu of taxes. The bond anticipation notes have a maturity of one year and are backed by the full faith and credit of the County.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

The financial system acquisition general obligation bond anticipation notes were issued to purchase and install a new financial accounting software system for the County. The notes will be paid by the General Fund. The bond anticipation notes have a maturity of one year and are back by the full faith and credit of the County.

The engineer's maintenance garage and salt shed general obligation bond anticipation notes were issued to construct and/or improve the County Engineer's maintenance garage and salt shed. The County had unexpended note proceeds related to these notes of \$344,190 at December 31, 2006. The notes will be paid from the Motor Vehicle and Gas Tax capital projects fund. The bond anticipation notes have a maturity of one year and are back by the full faith and credit of the County.

The special assessment notes were issued to install water and sewer lines to citizens within the County. The special assessment notes will be paid from the proceeds of special assessments levied against the benefited property owners. In the event the property owners do not pay their assessment, the County will be responsible for the debt payment.

The County issued general obligation bond anticipation notes for additional construction at the landfill. The notes were retired in 2006.

The County issued general obligation bond anticipation notes to install sewer lines at the BMV One-Stop building. The notes were retired in 2006.

Note 20 - Long-Term Debt

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
General Obligation Bonds			
Tiffin Avenue	1997	4.90%	\$825,000
I-75/Tall Timbers Connector	1997	4.90	1,600,000
Courthouse Restoration	1997	5.75	1,700,000
County Road 140	1999	5.75	340,000
Tiffin Avenue	1999	5.75	220,000
I-75/Tall Timbers Connector	1999	5.75	4,750,000
I-75/Tall Timbers Connector Refunding	2005	3.50 - 5.00	4,415,000
Courthouse Restoration Refunding	2005	3.50 - 4.00	770,000
Library Improvement Refunding	2002	3.50 - 4.25	1,750,000
Job and Family Services Refunding	2002	3.50 - 4.75	950,000
Justice Center Refunding	2005	3.50	790,000
ADAMHS Building	2005	3.50 - 5.00	200,000
Trash Compactor	1999	4.90	360,000
Agricultural Service Center	1999	4.90	1,820,000
Agricultural Service Center Refunding	2005	3.50 - 5.00	1,180,000
BMV One-Stop	2003	3.00 - 6.00	2,200,000
			(continued)

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

	Original Issue Date	Interest Rate	Original Issue Amount
Special Assessment Bonds			
Beechwood Water and Sewer			
Refunding	2002	3.50 - 4.25	\$445,000
Griffith Heights	2004	4.00 - 5.00	136,812
CR 220 Sanitary Sewer/Van Buren	2004	4.00 - 5.00	618,188
US 224 W/Trenton Ave Sewer	2004	4.00 - 5.00	277,551
McKinley Street Waterline	2004	4.00 - 5.00	62,449
Road Improvement - East Melrose	2005	3.50 - 3.75	60,000
US 224 Water Refunding	2005	3.50 - 4.00	179,761
CR88/SR 12 Sewer Refunding	2005	3.50 - 4.00	407,628
SR 12 West Water Refunding	2005	3.50 - 4.00	82,611
Ohio Water Development Authority Loans			
Eastgate Water/Sewer Project	1991	7.54	169,091
SR 12 West (Fostoria)	1998	5.73	475,239

Changes in the County's long-term obligations during 2006 were as follows:

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006	Amount Due in One Year
Governmental Activities					
General Obligation Bonds					
Tiffin Avenue	\$190,000	\$0	\$70,000	\$120,000	\$75,000
I-75/Tall Timbers Connector	1,130,000	0	245,000	885,000	255,000
Courthouse Restoration	240,000	0	120,000	120,000	120,000
County Road 140	105,000	0	105,000	0	0
I-75/Tall Timbers Connector Refunding					
Serial and Term Bonds	4,340,000	0	35,000	4,305,000	35,000
Accounting Loss	(378,008)	0	(26,987)	(351,021)	0
Premium	115,225	0	8,230	106,995	0
Courthouse Restoration Refunding					
Serial Bonds	760,000	0	10,000	750,000	10,000
Accounting Loss	(35,844)	0	(5,121)	(30,723)	0
Premium	7,598	0	1,086	6,512	0
Justice Center Refunding					
Serial Bonds	775,000	0	245,000	530,000	260,000
Accounting Loss	(18,197)	0	(6,065)	(12,132)	0
Premium	4,655	0	1,552	3,103	0
Library Improvement Refunding					
Serial and Term Bonds	1,195,000	0	175,000	1,020,000	185,000
Accounting Loss	(68,176)	0	(11,362)	(56,814)	0
Premium	5,197	0	866	4,331	0
Job and Family Services Refunding					
Serial and Term Bonds	715,000	0	65,000	650,000	65,000
Accounting Loss	(44,961)	0	(3,747)	(41,214)	0
Premium	1,276	0	106	1,170	0
ADAMHS Building	185,000	0	5,000	180,000	5,000
Total General Obligation Bonds	<u>9,223,765</u>	<u>0</u>	<u>1,033,558</u>	<u>8,190,207</u>	<u>1,010,000</u>

(continued)

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006	Amount Due in One Year
Special Assessment Bonds					
Beechwood Water and Sewer Refunding					
Serial and Term Bonds	\$305,000	\$0	\$50,000	\$255,000	\$45,000
Accounting Loss	(13,446)	0	(2,241)	(11,205)	0
Premium	1,311	0	219	1,092	0
Griffith Heights	133,188	0	4,530	128,658	4,530
CR 220 Sanitary Sewer/Van Buren	601,812	0	20,470	581,342	20,470
US 224 W/Trenton Ave Sewer	265,306	0	12,245	253,061	12,245
McKinley Street Waterline	59,694	0	2,755	56,939	2,755
CR 236 Sanitary Sewer	1,555	0	1,555	0	0
Road Improvement-East Melrose	50,000	0	5,000	45,000	5,000
US 224 Water Refunding					
Serial Bonds	177,078	0	13,415	163,663	13,415
Accounting Loss	(5,455)	0	(496)	(4,959)	0
Premium	1,290	0	117	1,173	0
CR 88/SR 12 Sewer Refunding					
Serial Bonds	401,544	0	30,420	371,124	30,420
Accounting Loss	(12,367)	0	(1,124)	(11,243)	0
Premium	2,924	0	266	2,658	0
SR 12 West Water Refunding					
Serial Bonds	81,378	0	6,165	75,213	6,165
Accounting Loss	(2,506)	0	(228)	(2,278)	0
Premium	592	0	54	538	0
Total Special Assessment Bonds	2,048,898	0	143,122	1,905,776	140,000
OWDA Loans					
Eastgate Water/Sewer Project	77,995	0	10,756	67,239	11,567
SR 12 West (Fostoria)	364,527	0	19,642	344,885	20,768
Total OWDA Loans	442,522	0	30,398	412,124	32,335
Compensated Absences Payable	3,287,221	229,344	556,955	2,959,610	93,791
Total Governmental Activities	\$15,002,406	\$229,344	\$1,764,033	\$13,467,717	\$1,276,126
Business-Type Activities					
General Obligation Bonds					
Trash Compactor	\$170,000	\$0	\$40,000	\$130,000	\$40,000
Agricultural Service Center	400,000	0	70,000	330,000	75,000
Agricultural Service Center Refunding					
Serial and Term Bonds	1,160,000	0	10,000	1,150,000	10,000
Accounting Loss	(113,425)	0	(8,102)	(105,323)	0
Premium	32,237	0	2,303	29,934	0
BMV One-Stop	2,190,000	0	40,000	2,150,000	70,000
Premium	157,374	0	7,494	149,880	0
Total General Obligation Bonds	3,996,186	0	161,695	3,834,491	195,000
Compensated Absences Payable	123,686	2,871	5,320	121,237	0
Landfill Closure/Post Closure Costs	1,801,104	358,518	0	2,159,622	0
Total Business-Type Activities	\$5,920,976	\$361,389	\$167,015	\$6,115,350	\$195,000

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

General Obligation Bonds

On September 1, 1997, the County issued \$4,125,000 in general obligation bonds with a range of interest rates ranging from 4.9 percent to 5.75 percent. The bonds were issued for infrastructure improvements for land development on Tiffin Avenue and the I-75/Tall Timbers Connector Road and renovations to the Courthouse.

The Tiffin Avenue and I-75/Tall Timbers Connector bonds will be paid from payments in lieu of taxes the County receives related to the projects. The Courthouse Restoration bonds will be paid from inside millage.

On August 30, 1999, the County issued \$5,310,000 in general obligation bonds with an interest rate of 5.75 percent. The bonds were issued for additional infrastructure improvements for land development on County Road 140, Tiffin Avenue, and the I-75/Tall Timbers Connector Road.

The County Road 140, Tiffin Avenue, and I-75/Tall Timbers Connector bonds will be paid from payments in lieu of taxes the County receives related to the projects.

On April 30, 1999, the County issued \$2,180,000 in general obligation bonds with an interest rate of 4.9 percent. The bonds were issued for the purchase of a trash compactor for the Sanitary Landfill and the construction of the Agricultural Service Center. The trash compactor bonds will be paid from the Sanitary Landfill enterprise fund. The Agricultural Service Center bonds will be paid from the Agricultural Service Center enterprise fund.

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

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

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

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

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

Redemption dates (Dates Inclusive)	Redemption Prices
December 1, 2012 through November 30, 2013	101%
December 1, 2013 and thereafter	100

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

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

The Alcohol, Drug Addiction, and Mental Health Services bonds will be paid with transfers from the Alcohol, Drug Addiction, and Mental Health Services special revenue fund. The East Melrose Road special assessment bonds will be paid from the proceeds of special assessments levied against the benefited property owners. In the event the property owners do not pay their assessment, the County would be responsible for the debt payment.

The I-75/Tall Timbers Connector refunding bonds will be paid from payments in lieu of taxes. The Courthouse Restoration and Justice Center refunding bonds will be paid from inside millage and the Agriculture Service Center refunding bonds will be paid from tenants who occupy the facilities. The US 224 Water, CR 88/SR 12 Sewer, and SR 12 West Water special assessment refunding bonds will be paid from the proceeds of special assessments levied against the benefited property owners. In the event the property owners do not pay their assessment, the County will be responsible for the debt payment.

At December 31, 2006, \$5,840,000 of the refunded bonds is outstanding and is considered defeased by assets held in an irrevocable trust, in the amount of \$6,656,925. Accordingly, the trust account assets and the liability for the defeased bonds are not included on the County's financial statements.

Special Assessment Bonds

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

OWDA Loans

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

Compensated Absences

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

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

The effect of the debt limitations described above is an overall debt margin of \$36,550,215 at December 31, 2006.

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

Year Ending	Governmental Activities					
	General Obligation		Special Assessment		Ohio Water Development Authority	
	Principal	Interest	Principal	Interest	Principal	Interest
2007	\$1,010,000	\$366,898	\$140,000	\$81,400	\$32,335	\$24,832
2008	990,000	322,624	160,000	76,188	34,397	22,770
2009	760,000	283,366	160,000	70,163	36,593	20,573
2010	795,000	251,344	170,000	64,063	38,932	18,234
2011	800,000	217,444	170,000	57,417	41,422	15,745
2012 - 2016	2,580,000	713,344	615,000	203,000	153,850	48,799
2017 - 2021	1,580,000	168,644	355,000	88,090	74,595	6,465
2022 - 2024	45,000	3,937	160,000	14,787	0	0
Total	\$8,560,000	\$2,327,601	\$1,930,000	\$655,108	\$412,124	\$157,418

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Year Ending	Business-Type Activities					
	Sanitary Landfill		Agricultural Service Center		BMV One-Stop	
	Principal	Interest	Principal	Interest	Principal	Interest
2007	\$40,000	\$6,785	\$85,000	\$66,987	\$70,000	\$108,037
2008	45,000	4,725	90,000	62,775	70,000	105,938
2009	45,000	2,363	95,000	58,225	75,000	103,837
2010	0	0	100,000	53,413	80,000	100,838
2011	0	0	105,000	48,337	80,000	97,638
2012 - 2016	0	0	585,000	177,200	455,000	436,700
2017 - 2021	0	0	420,000	43,000	565,000	325,987
2022 - 2026	0	0	0	0	755,000	141,300
Total	<u>\$130,000</u>	<u>\$13,873</u>	<u>\$1,480,000</u>	<u>\$509,937</u>	<u>\$2,150,000</u>	<u>\$1,420,275</u>

Conduit Debt

In 1998, the County issued \$8,115,000 in Multi-Family Housing Revenue Bonds and \$3,500,000 in Multi-Family Housing Mortgage Revenue Bonds. The proceeds were used to acquire, construct, improve, and equip real and personal property as a multi-family housing complex. 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, 2006, \$11,200,000 of these bonds was outstanding.

In 1999, the County issued \$1,500,000 in Economic Development Revenue Bonds. The proceeds were used to acquire, construct, and equip a manufacturing facility. 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, 2006, \$985,000 of these bonds was outstanding.

In 2000, the County issued \$5,000,000 in Hospital Facilities Revenue Bonds. The proceeds were used to construct an underground parking garage and an acute health care facility. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2006, \$3,591,048 of these bonds was outstanding.

In 2004, the County issued \$110,875,000 in Hospital Facilities Revenue Bonds. The proceeds were used to acquire, construct, equip, and improve hospital facilities at an acute health care facility. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2006, \$110,875,000 of these bonds was outstanding.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Note 21 - Closure and Postclosure of Landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$2,159,622 reported as landfill closure and postclosure costs payable at December 31, 2006, represents the cumulative amount reported to date based on the use of 17 percent of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and postclosure care of \$10,559,178 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2006. The County expects to close the active cell of the landfill in 2049. 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, 2006, cash and cash equivalents and investments of \$4,488,826 are held for these purposes. These are reported as restricted assets on the statement of fund net assets.

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

Note 22 - Interfund Transfers

During 2006, the following transfers were made:

		Transfers Out					Total
		General	Alcohol, Drug, and Mental Health	Job and Family Services	Mental Retardation and Developmental Disabilities	Other Governmental	
Transfers In	Governmental						
	Major Funds						
	General	\$0	\$0	\$0	\$0	\$9,153	\$9,153
	Water and Sewer Bond						
	Retirement	21,266	0	0	0	0	21,266
	Total Major Funds	21,266	0	0	0	9,153	30,419
All Other Governmental							
Funds	818,324	47,557	416,000	273,377	0	1,555,258	
Total Governmental Funds	<u>\$839,590</u>	<u>\$47,557</u>	<u>\$416,000</u>	<u>\$273,377</u>	<u>\$9,153</u>	<u>\$1,585,677</u>	

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Note 23 - Component Units

A. Hancock Regional Planning Commission

Basis of Presentation The financial statements of the Hancock County Regional Planning Commission (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 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 assumptions that affect the amounts reported in the financial statements. Actual results may differ from those estimates.

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

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

Capital Assets Additions to equipment are recorded at the original purchase cost or at the fair market value for donated assets. Depreciation is computed using the straight-line method at rates expected to amortize the cost of the assets over their useful lives, which range from five to twenty years.

Capital assets as of December 31, 2006, was as follows:

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006
Depreciable Capital Assets:				
Equipment	\$16,946	\$0	\$0	\$16,946
Less: Accumulated Depreciation for:				
Equipment	(8,090)	(2,952)	0	(11,042)
Total Depreciable Capital Assets, Net	\$8,856	(\$2,952)	\$0	\$5,904

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

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

B. Blanchard Valley Industries

Basis of Presentation Financial statement presentation follows the recommendations of Governmental Accounting Standards Board (GASB) Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments."

Basis of Accounting The financial statements of Blanchard Valley Industries (Industries) have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities. The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Actual results may differ from those estimates.

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

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

Investments Investments are recorded at fair value as determined by quoted market price of the securities held. The market value of the investments as of December 31, 2006, was as follows:

	<u>Fair Value</u>
Money Market	\$36,893
Fixed Income Mutual Funds	154,090
Corporate Stock Mutual Funds	<u>236,737</u>
Totals	<u><u>\$427,720</u></u>

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

For the year ended December 31, 2006, the Industries had the following investments:

Investment	Total	Credit Rating	5 % or More of Total
Money Market Bank Deposits	\$36,893	N/A	8.6%
Dodge & Cox Stock Fund	78,631	N/A	18.4
American Growth Fund of America #5	79,291	N/A	18.5
Harbor International Fund	53,060	N/A	12.4
TCW Galileo Value Opportunity #735	25,755	N/A	6.0
Dodge & Cox Income Fund	27,685	5 Star	6.5
Evergreen Adjustable Rate Inst	37,637	4 Star	8.8
Primco Low Duration Fund	23,519	4 Star	5.5
Primco High Yield Fund	15,952	4 Star	N/A
Primco Real Return Fund	33,376	3 Star	7.8
Templeton Global Bond Fund CIA	15,921	5 Star	N/A
Total	\$427,720		

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

	Minimum	Maximum	Actual
Equities	40%	60%	55.4%
Fixed Income	38%	60%	36.0%
Cash	0%	15%	8.6%

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

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

Property and equipment as of December 31, 2006, was as follows:

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006
Depreciable Capital Assets				
Building	\$189,380	\$0	(\$102,414)	\$86,966
Equipment	48,078	3,497	0	51,575
Furniture and Fixtures	69,903	0	(1,688)	68,215
Vehicles	67,254	4,800	0	72,054
Total Depreciable Capital Assets	374,615	8,297	(104,102)	278,810
Less Accumulated Depreciation for				
Building	(86,312)	(7,816)	26,578	(67,550)
Equipment	(40,177)	(2,305)	0	(42,482)
Furniture and Fixtures	(45,328)	(7,388)	1,688	(51,028)
Vehicles	(67,254)	(240)	0	(67,494)
Total Accumulated Depreciation	(239,071)	(17,749)	28,266	(228,554)
Total Depreciable Capital Assets, Net	\$135,544	(\$9,452)	(\$75,836)	\$50,256

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Related Party Transactions The Industries had \$2,922 due from the primary government at December 31, 2006, from the Mental Retardation and Developmental Disabilities special revenue fund. Due to lower materiality levels in the component unit audit versus the primary government audit, a corresponding amount is not reflected in the primary government.

C. Hancock Community Housing, Inc.

Basis of Presentation Financial statement presentation follows the recommendations of Governmental Accounting Standards Board (GASB) Statement No. 34, “Basic Financial Statements - and Management’s Discussion and Analysis - for State and Local Governments.”

Basis of Accounting The financial statements of Hancock Community Housing, Inc. have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities. The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Actual results may differ from those estimates.

Correction of Accounting Error In prior years, Hancock Community Housing, Inc. recorded real estate taxes as a payable although they were considered exempt.

Restatement of Net Assets

	Hancock Community Housing, Inc.
Net Assets, December 31, 2005	(\$512)
Real Estate Taxes Payable	12,783
Adjusted Net Assets	\$12,271

Cash and Cash Equivalents Hancock Community Housing, Inc. considers all highly liquid instruments purchased with a maturity of less than three months to be cash equivalents. Cash and cash equivalents of Hancock Community Housing, Inc. are presented as “Cash and Cash Equivalents in Segregated Accounts”. At December 31, 2006, the carrying amount of deposits was \$30,695 and the bank balance was \$31,022, which was all covered by federal depository insurance.

Property Property is carried at cost or, if donated, the fair value on the date donated. Depreciation is computed using the straight-line method over the estimated useful life of 27.5 years.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Property as of December 31, 2006, was as follows:

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006
Land	\$111,854	\$0	\$0	\$111,854
Land Improvements	6,852	0	0	6,852
Buildings	580,186	1,196	0	581,382
Total Capital Assets	698,892	1,196	0	700,088
Less: Accumulated Depreciation for:				
Land Improvements	(219)	(457)	0	(676)
Buildings	(56,712)	(21,636)	0	(78,348)
Total Capital Assets, Net	<u>\$641,961</u>	<u>(\$20,897)</u>	<u>\$0</u>	<u>\$621,064</u>

Long-Term Debt Hancock Community Housing, Inc. obtained open-ended mortgages for the purchase of real estate and it was collateralized by the real estate. The open-ended mortgages are available for eleven years (2014) and have fixed rates of 5.99 to 6.5 percent. In 2006, Hancock Community Housing, Inc. paid off \$19,908. The amount of open-ended mortgages due within one year is \$18,850.

Annual requirements to amortize the mortgage's outstanding as of December 31, 2006, was as follows:

Year	Principal	Interest	Total
2007	\$18,850	\$24,869	\$43,719
2008	20,212	18,890	39,102
2009	21,817	21,902	43,719
2010	23,476	20,244	43,720
2011	25,261	18,459	43,720
2012-2014	237,922	10,745	248,667
Totals	<u>\$347,538</u>	<u>\$115,109</u>	<u>\$462,647</u>

Note 24 - Jointly Governed Organizations

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

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

B. West Central Partnership, Inc.

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

C. Metropolitan Housing Authority

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

Note 25 - Insurance Pools

A. Midwest Pool Risk Management Agency, Inc.

The Midwest Pool Risk Management Agency, Inc., (Pool) is an Ohio not-for-profit corporation established by five counties for the purpose of establishing a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by the Pool. These coverages include comprehensive general liability, automobile liability, certain property insurance, and public officials' errors and omissions liability insurance.

Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Pool are managed by an elected board of not more than five trustees. Only county commissioners of member counties are eligible to serve on the Board. No county may have more than one representative on the Board at any time. Each member county's control over the budgeting and financing of the Pool is limited to its voting authority and any representation it may have on the Board of Trustees.

B. Midwest Employee Benefit Consortium

The County participates in the Midwest Employee Benefit Consortium (MEBC), a public entity shared risk pool consisting of five counties. The 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.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

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

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

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

Note 26 - Related Organizations

A. County Park District

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

B. Findlay-Hancock County Public Library

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

Note 27 - Related Party Transactions

Blanchard Valley Industries, a discretely presented component unit of Hancock County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its programs. In 2006, these contributions were \$222,798.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2006

Note 28 - Contingent Liabilities

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

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

Hancock County, Ohio

Nonmajor Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes. Following is a description of the County's nonmajor special revenue funds:

Child Support Enforcement Agency (CSEA)

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

Dog and Kennel

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

Children Services

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

Community Development Block Grant

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

Community Corrections

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

Certificate of Title

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

Felony Delinquent Juvenile Care and Custody

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

Agency on Aging Levy

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

Criminal Administrative Justice Services

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

(continued)

Hancock County, Ohio

Nonmajor Special Revenue Funds (continued)

Other Public Safety

The fund accounts for a combination of funds that receive federal, state, and local moneys used for public safety purposes. These funds are:

Drug Law Enforcement	Emergency Management Agency
Domestic Violence	Probation Services
Indigent Drivers Alcohol Treatment	Cop-Car Grant
Sheriff's Commissary	Jail Population Study Grant
Enforcement and Education	Juvenile Diversion
Jail Diversion	Sheriff Concealed Handgun License Issuance
Metrich Law Enforcement	Child Advocacy Program
E-911	

Other

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

Ditch Maintenance Assessment	Recorder's Indexing
Court Computerization	Substance Abuse
Indigent Guardianship	County Tuberculosis
Delinquent Real Estate Tax Assessment Collection	Common Pleas Court General Special Projects
Multi-Mat Recycling Facility	Project P.E.A.C.E.
Special Projects	Enterprise Zone
Victims Assistance	Veterans Service Trust
Water and Sewer Project Maintenance	Severance
Ohio Children's Trust	Probate Court Dispute Resolution
Van Buren Water	Help Americans Vote Act

Nonmajor Debt Service Funds

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

Justice Center Bond Retirement

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

Hospital Improvement Bond #4 Bond Retirement

The fund accounts for voted real estate taxes used to pay for general obligation bonds issued for construction at the Blanchard Valley Regional Health Center.

Library Improvement Bond Retirement

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

(continued)

Hancock County, Ohio

Nonmajor Debt Service Funds (continued)

Special Improvements Bond Retirement

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

Job and Family Services Bond Retirement

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

County Road 140 Bond Retirement

The fund accounts for the retirement of general obligation bonds issued for infrastructure improvements and construction on County Road 140.

US224/CR 300 Bond Retirement

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

Tiffin Avenue Bond Retirement

The fund accounts for the retirement of general obligation bonds issued for infrastructure improvements on Tiffin Avenue.

I-75/Tall Timbers Connector Bond Retirement

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

Road Improvement Bond Retirement

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

Courthouse Restoration Bond Retirement

The fund accounts for the retirement of general obligation bonds issued for courthouse renovations.

ADAMHS Bond Retirement

The fund accounts for the retirement of general obligation bonds issued for the acquisition of an office building and necessary improvements to the building.

Nonmajor Capital Projects Funds

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

Water Projects

The fund accounts for water and sewer construction projects that are funded by special assessments. This fund is not included in the entity for which the appropriated budget is adopted; therefore, no budgetary statement is presented.

Special Improvements

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

(continued)

Hancock County, Ohio

Nonmajor Capital Projects Funds (continued)

Motor Vehicle and Gas Tax

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

Alcohol and Drug Abuse

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

Job and Family Services

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

Ohio Public Works Commission

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

Federal Highway

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

I-75/Tall Timbers

The fund accounts for payments in lieu of taxes to construct an addition to the road.

Courthouse Restoration

The fund accounts for the renovations or major repairs to the Courthouse.

MRDD

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

County Capital Improvements

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

Roadwork and Business Development

The fund accounts for state grants for the development of infrastructure to promote economic development.

Nonmajor Permanent Fund

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

Children's Trust

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

Hancock County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$4,598,555	\$384,689	\$2,962,031
Cash and Cash Equivalents in Segregated Accounts	233,631	0	0
Accounts Receivable	1,108	0	0
Accrued Interest Receivable	150	1,576	0
Due from Other Governments	641,335	0	931,271
Interfund Receivable	6,422	0	16,324
Prepaid Items	18,351	0	0
Materials and Supplies Inventory	145	0	0
Payment in Lieu of Taxes Receivable	0	1,301,077	0
Restricted Assets			
Cash and Cash Equivalents with Fiscal Agent	0	0	80,546
Property Taxes Receivable	486,506	442,575	0
Loans Receivable	244,352	0	0
Special Assessments Receivable	473,936	55,981	7,056
<i>Total Assets</i>	<u>\$6,704,491</u>	<u>\$2,185,898</u>	<u>\$3,997,228</u>
Liabilities			
Accrued Wages Payable	\$50,287	\$0	\$0
Accounts Payable	163,603	0	136,516
Contracts Payable	0	0	16,530
Retainage Payable	0	0	8,422
Due to Component Unit	10,903	0	0
Due to Other Governments	99,361	0	0
Interfund Payable	73,847	0	188,730
Notes Payable	0	0	2,417,000
Accrued Interest Payable	0	0	15,408
Liabilities Payable from Restricted Assets	0	0	80,546
Deferred Revenue	1,275,254	1,801,209	7,056
<i>Total Liabilities</i>	<u>1,673,255</u>	<u>1,801,209</u>	<u>2,870,208</u>
Fund Balance			
Reserved for Encumbrances	410,840	0	987,483
Reserved for Loans Receivable	135,349	0	0
Reserved for Restricted Principal	0	0	0
Unreserved, Designated for Termination Benefits	150,000	0	0
Unreserved, Reported in			
Special Revenue Funds	4,335,047	0	0
Debt Service Funds	0	384,689	0
Capital Projects Funds	0	0	139,537
Permanent Fund	0	0	0
<i>Total Fund Balances</i>	<u>5,031,236</u>	<u>384,689</u>	<u>1,127,020</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,704,491</u>	<u>\$2,185,898</u>	<u>\$3,997,228</u>

Nonmajor Permanent Fund	Total
\$358,411	\$8,303,686
0	233,631
0	1,108
10,057	11,783
0	1,572,606
0	22,746
0	18,351
0	145
0	1,301,077
0	80,546
0	929,081
0	244,352
0	536,973
<u>\$368,468</u>	<u>\$13,256,085</u>
\$0	\$50,287
0	300,119
0	16,530
0	8,422
0	10,903
0	99,361
0	262,577
0	2,417,000
0	15,408
0	80,546
10,057	3,093,576
<u>10,057</u>	<u>6,354,729</u>
0	1,398,323
0	135,349
247,000	247,000
0	150,000
0	4,335,047
0	384,689
0	139,537
111,411	111,411
<u>358,411</u>	<u>6,901,356</u>
<u>\$368,468</u>	<u>\$13,256,085</u>

Hancock County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds
December 31, 2006

	Child Support Enforcement Agency	Dog and Kennel	Children Services
Assets			
Equity in Pooled Cash and Cash Equivalents	\$387,441	\$98,574	\$276,323
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Accrued Interest Receivable	0	0	0
Due from Other Governments	12,530	178	198,008
Interfund Receivable	0	0	3,583
Prepaid Items	2,642	0	0
Materials and Supplies Inventory	0	0	0
Property Taxes Receivable	0	0	0
Loans Receivable	0	0	0
Special Assessments Receivable	0	0	0
<i>Total Assets</i>	<u>\$402,613</u>	<u>\$98,752</u>	<u>\$477,914</u>
Liabilities			
Accrued Wages Payable	\$18,679	\$883	\$0
Accounts Payable	0	28,523	100,517
Due to Component Unit	0	0	0
Due to Other Governments	8,740	351	3,222
Interfund Payable	23,792	0	0
Deferred Revenue	0	0	79,905
<i>Total Liabilities</i>	<u>51,211</u>	<u>29,757</u>	<u>183,644</u>
Fund Balance			
Reserved for Encumbrances	0	300	17,126
Reserved for Loans Receivable	0	0	0
Unreserved	351,402	68,695	277,144
<i>Total Fund Balances</i>	<u>351,402</u>	<u>68,995</u>	<u>294,270</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$402,613</u>	<u>\$98,752</u>	<u>\$477,914</u>

Real Estate Assessment	Community Development Block Grant	Community Corrections	Certificate of Title	Felony Delinquent Juvenile Care and Custody	Agency on Aging Levy
\$560,436	\$46,660	\$21,152	\$643,171	\$483,758	\$17,848
0	223,968	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	53,981	109,354	0	126,696	29,603
0	0	0	0	0	0
2,492	0	0	372	0	0
0	0	0	0	0	0
0	0	0	0	0	486,506
0	244,352	0	0	0	0
0	0	0	0	0	0
<u>\$562,928</u>	<u>\$568,961</u>	<u>\$130,506</u>	<u>\$643,543</u>	<u>\$610,454</u>	<u>\$533,957</u>
\$7,516	\$0	\$4,658	\$4,692	\$3,126	\$0
1,375	13,297	0	0	0	0
0	10,903	0	0	0	0
3,310	46,773	2,065	2,130	14,186	0
0	0	80	0	2,020	0
0	12,496	54,677	0	63,348	516,109
<u>12,201</u>	<u>83,469</u>	<u>61,480</u>	<u>6,822</u>	<u>82,680</u>	<u>516,109</u>
176,858	17,801	8,624	907	27,041	0
0	135,349	0	0	0	0
<u>373,869</u>	<u>332,342</u>	<u>60,402</u>	<u>635,814</u>	<u>500,733</u>	<u>17,848</u>
<u>550,727</u>	<u>485,492</u>	<u>69,026</u>	<u>636,721</u>	<u>527,774</u>	<u>17,848</u>
<u>\$562,928</u>	<u>\$568,961</u>	<u>\$130,506</u>	<u>\$643,543</u>	<u>\$610,454</u>	<u>\$533,957</u>

(continued)

Hancock County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds (continued)
December 31, 2006

	Criminal Administrative Justice Services	Other Public Safety	Other	Total
Assets				
Equity in Pooled Cash and Cash Equivalents	\$18,742	\$486,196	\$1,558,254	\$4,598,555
Cash and Cash Equivalents in Segregated Accounts	0	9,663	0	233,631
Accounts Receivable	0	0	1,108	1,108
Interest Receivable	0	0	150	150
Due from Other Governments	0	76,810	34,175	641,335
Interfund Receivable	0	0	2,839	6,422
Prepaid Items	0	1,490	11,355	18,351
Materials and Supplies Inventory	0	145	0	145
Property Taxes Receivable	0	0	0	486,506
Loans Receivable	0	0	0	244,352
Special Assessments Receivable	0	0	473,936	473,936
<i>Total Assets</i>	<u>\$18,742</u>	<u>\$574,304</u>	<u>\$2,081,817</u>	<u>\$6,704,491</u>
Liabilities				
Accrued Wages Payable	\$0	\$6,307	\$4,426	\$50,287
Accounts Payable	5,265	8,073	6,553	163,603
Due to Component Unit	0	0	0	10,903
Due to Other Governments	0	2,518	16,066	99,361
Interfund Payable	0	36,967	10,988	73,847
Deferred Revenue	0	36,523	512,196	1,275,254
<i>Total Liabilities</i>	<u>5,265</u>	<u>90,388</u>	<u>550,229</u>	<u>1,673,255</u>
Fund Balance				
Reserved for Encumbrances	13,477	73,556	75,150	410,840
Reserved for Loans Receivable	0	0	0	135,349
Unreserved	0	410,360	1,456,438	4,485,047
<i>Total Fund Balances</i>	<u>13,477</u>	<u>483,916</u>	<u>1,531,588</u>	<u>5,031,236</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$18,742</u>	<u>\$574,304</u>	<u>\$2,081,817</u>	<u>\$6,704,491</u>

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Hancock County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Governmental Funds
December 31, 2006

	Justice Center Bond Retirement	Special Improvements Bond Retirement	Tiffin Avenue Bond Retirement
	<u> </u>	<u> </u>	<u> </u>
Assets			
Equity in Pooled Cash and Cash Equivalents	\$0	\$8,176	\$131,160
Accrued Interest Receivable	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Property Taxes Receivable	278,550	0	0
Special Assessments Receivable	0	0	0
	<u> </u>	<u> </u>	<u> </u>
<i>Total Assets</i>	<u>\$278,550</u>	<u>\$8,176</u>	<u>\$131,160</u>
Liabilities			
Deferred Revenue	\$278,550	\$0	\$0
Fund Balance			
Unreserved	<u>0</u>	<u>8,176</u>	<u>131,160</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$278,550</u>	<u>\$8,176</u>	<u>\$131,160</u>

I-75/Tall Timbers Connector Bond Retirement	Road Improvement Bond Retirement	Courthouse Restoration Bond Retirement	ADAMHS Bond Retirement	Total
\$244,547	\$529	\$0	\$277	\$384,689
0	1,576	0	0	1,576
1,301,077	0	0	0	1,301,077
0	0	164,025	0	442,575
0	55,981	0	0	55,981
<u>\$1,545,624</u>	<u>\$58,086</u>	<u>\$164,025</u>	<u>\$277</u>	<u>\$2,185,898</u>
\$1,301,077	\$57,557	\$164,025	\$0	\$1,801,209
<u>244,547</u>	<u>529</u>	<u>0</u>	<u>277</u>	<u>384,689</u>
<u>\$1,545,624</u>	<u>\$58,086</u>	<u>\$164,025</u>	<u>\$277</u>	<u>\$2,185,898</u>

Hancock County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Governmental Funds
December 31, 2006

	Water Projects	Special Improvements	Motor Vehicle and Gas Tax	Alcohol and Drug Abuse	Job and Family Services
Assets					
Equity in Pooled Cash and Cash Equivalents	\$28,403	\$690,176	\$344,190	\$17,511	\$3,465
Due from Other Governments	0	0	0	0	0
Interfund Receivable	0	0	0	0	0
Restricted Assets					
Cash and Cash Equivalents with Fiscal Agent	0	296	0	0	0
Special Assessments Receivable	0	7,056	0	0	0
<i>Total Assets</i>	<u>\$28,403</u>	<u>\$697,528</u>	<u>\$344,190</u>	<u>\$17,511</u>	<u>\$3,465</u>
Liabilities					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	7,686	6,000	2,844	0
Retainage Payable	0	4,972	0	0	0
Interfund Payable	0	132,459	0	0	0
Notes Payable	870,000	647,000	600,000	0	0
Accrued Interest Payable	5,546	4,124	3,825	0	0
Liabilities Payable from Restricted Assets	0	296	0	0	0
Deferred Revenue	0	7,056	0	0	0
<i>Total Liabilities</i>	<u>875,546</u>	<u>803,593</u>	<u>609,825</u>	<u>2,844</u>	<u>0</u>
Fund Balance					
Reserved for Encumbrances	0	146,025	51,362	17,511	0
Unreserved (Deficit)	(847,143)	(252,090)	(316,997)	(2,844)	3,465
<i>Total Fund Balances (Deficit)</i>	<u>(847,143)</u>	<u>(106,065)</u>	<u>(265,635)</u>	<u>14,667</u>	<u>3,465</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$28,403</u>	<u>\$697,528</u>	<u>344,190</u>	<u>\$17,511</u>	<u>\$3,465</u>

Ohio Public Works Commission	I-75/Tall Timbers	Courthouse Restoration	MRDD	County Capital Improvements	Roadwork and Business Development	Total
\$0	\$715,879	\$56,342	\$70,803	\$1,035,262	\$0	\$2,962,031
0	875,000	0	0	0	56,271	931,271
0	0	0	0	16,324	0	16,324
0	77,999	0	0	0	2,251	80,546
0	0	0	0	0	0	7,056
<u>\$0</u>	<u>\$1,668,878</u>	<u>\$56,342</u>	<u>\$70,803</u>	<u>\$1,051,586</u>	<u>\$58,522</u>	<u>\$3,997,228</u>
\$0	\$0	\$0	\$0	\$136,516	\$0	\$136,516
0	0	0	0	0	0	16,530
0	3,450	0	0	0	0	8,422
0	0	0	0	0	56,271	188,730
0	0	0	0	300,000	0	2,417,000
0	0	0	0	1,913	0	15,408
0	77,999	0	0	0	2,251	80,546
0	0	0	0	0	0	7,056
0	81,449	0	0	438,429	58,522	2,870,208
342,738	88,969	0	33,825	307,053	0	987,483
(342,738)	1,498,460	56,342	36,978	306,104	0	139,537
0	1,587,429	56,342	70,803	613,157	0	1,127,020
<u>\$0</u>	<u>\$1,668,878</u>	<u>\$56,342</u>	<u>\$70,803</u>	<u>\$1,051,586</u>	<u>\$58,522</u>	<u>\$3,997,228</u>

Hancock County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2006

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Nonmajor Permanent Fund
Revenues				
Property Taxes	\$549,718	\$402,354	\$0	\$0
Payment in Lieu of Taxes	0	28,337	1,251,412	0
Special Assessments	166,461	15,547	104,048	0
Charges for Services	1,883,488	0	0	0
Licenses and Permits	183,092	0	0	0
Fines and Forfeitures	28,913	0	0	0
Intergovernmental	4,361,666	0	3,078,743	0
Interest	21,630	990	0	8,089
Rent	0	95,875	0	0
Donations	23,042	0	0	26,229
Other	50,189	222,243	20,978	0
<i>Total Revenues</i>	<u>7,268,199</u>	<u>765,346</u>	<u>4,455,181</u>	<u>34,318</u>
Expenditures				
Current				
General Government				
Legislative and Executive	705,391	0	0	0
Judicial	397,944	0	0	0
Public Safety	1,254,952	0	0	0
Public Works	41,631	0	0	0
Health	324,642	0	0	0
Human Services	3,084,569	0	0	28,454
Economic Development and Assistance	737,677	0	0	0
Capital Outlay	126,291	0	5,474,581	0
Debt Service				
Principal Retirement	0	1,080,000	0	0
Interest and Fiscal Charges	0	407,508	87,724	0
<i>Total Expenditures</i>	<u>6,673,097</u>	<u>1,487,508</u>	<u>5,562,305</u>	<u>28,454</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>595,102</u>	<u>(722,162)</u>	<u>(1,107,124)</u>	<u>5,864</u>
Other Financing Sources (Uses)				
Transfers - In	185,000	12,557	1,357,701	0
Transfers - Out	0	(9,153)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>185,000</u>	<u>3,404</u>	<u>1,357,701</u>	<u>0</u>
<i>Changes in Fund Balances</i>	780,102	(718,758)	250,577	5,864
<i>Fund Balances at Beginning of Year</i>	<u>4,251,134</u>	<u>1,103,447</u>	<u>876,443</u>	<u>352,547</u>
<i>Fund Balances at End of Year</i>	<u><u>\$5,031,236</u></u>	<u><u>\$384,689</u></u>	<u><u>\$1,127,020</u></u>	<u><u>\$358,411</u></u>

Total
\$952,072
1,279,749
286,056
1,883,488
183,092
28,913
7,440,409
30,709
95,875
49,271
293,410
12,523,044

705,391
397,944
1,254,952
41,631
324,642
3,113,023
737,677
5,600,872
1,080,000
495,232
13,751,364

(1,228,320)

1,555,258
(9,153)

1,546,105

317,785

6,583,571

\$6,901,356

Hancock County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Governmental Funds
For the Year Ended December 31, 2006

	Child Support Enforcement Agency	Dog and Kennel	Children Services	Real Estate Assessment
Revenues				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	0	0	0	0
Charges for Services	219,483	20,121	24,927	689,386
Licenses and Permits	0	182,942	0	150
Fines and Forfeitures	0	13,513	0	0
Intergovernmental	887,375	0	1,413,361	41,592
Interest	0	0	0	0
Donations	0	0	0	0
Other	0	0	35,859	0
<i>Total Revenues</i>	<u>1,106,858</u>	<u>216,576</u>	<u>1,474,147</u>	<u>731,128</u>
Expenditures				
Current				
General Government				
Legislative and Executive	0	0	0	517,428
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	239,135	0	0
Human Services	1,045,046	0	1,384,251	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	0
<i>Total Expenditures</i>	<u>1,045,046</u>	<u>239,135</u>	<u>1,384,251</u>	<u>517,428</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	61,812	(22,559)	89,896	213,700
Other Financing Sources				
Transfers - In	0	0	0	0
<i>Changes in Fund Balances</i>	61,812	(22,559)	89,896	213,700
<i>Fund Balances at Beginning of Year</i>	<u>289,590</u>	<u>91,554</u>	<u>204,374</u>	<u>337,027</u>
<i>Fund Balances at End of Year</i>	<u><u>\$351,402</u></u>	<u><u>\$68,995</u></u>	<u><u>\$294,270</u></u>	<u><u>\$550,727</u></u>

Community Development Block Grant	Community Corrections	Certificate of Title	Felony Delinquent Juvenile Care and Custody	Agency on Aging Levy	Criminal Administrative Justice Services
\$0	\$0	\$0	\$0	\$549,718	\$0
0	0	0	0	0	0
0	0	304,015	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
660,314	209,958	0	346,074	80,148	0
13,216	0	0	0	0	0
0	0	0	0	0	0
0	0	587	4,437	0	0
<u>673,530</u>	<u>209,958</u>	<u>304,602</u>	<u>350,511</u>	<u>629,866</u>	<u>0</u>
0	0	0	0	0	0
0	0	263,269	0	0	0
0	198,136	0	295,631	0	34,117
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	626,578	0
737,677	0	0	0	0	0
0	0	0	0	0	0
<u>737,677</u>	<u>198,136</u>	<u>263,269</u>	<u>295,631</u>	<u>626,578</u>	<u>34,117</u>
(64,147)	11,822	41,333	54,880	3,288	(34,117)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(64,147)	11,822	41,333	54,880	3,288	(34,117)
<u>549,639</u>	<u>57,204</u>	<u>595,388</u>	<u>472,894</u>	<u>14,560</u>	<u>47,594</u>
<u>\$485,492</u>	<u>\$69,026</u>	<u>\$636,721</u>	<u>\$527,774</u>	<u>\$17,848</u>	<u>\$13,477</u>

(continued)

Hancock County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Governmental Funds (continued)
For the Year Ended December 31, 2006

	Other Public Safety	Other	Total
Revenues			
Property Taxes	\$0	\$0	\$549,718
Special Assessments	0	166,461	166,461
Charges for Services	252,379	373,177	1,883,488
Licenses and Permits	0	0	183,092
Fines and Forfeitures	15,400	0	28,913
Intergovernmental	618,121	104,723	4,361,666
Interest	114	8,300	21,630
Donations	0	23,042	23,042
Other	2,060	7,246	50,189
<i>Total Revenues</i>	<u>888,074</u>	<u>682,949</u>	<u>7,268,199</u>
Expenditures			
Current			
General Government			
Legislative and Executive	0	187,963	705,391
Judicial	0	134,675	397,944
Public Safety	727,068	0	1,254,952
Public Works	0	41,631	41,631
Health	0	85,507	324,642
Human Services	0	28,694	3,084,569
Economic Development and Assistance	0	0	737,677
Capital Outlay	0	126,291	126,291
<i>Total Expenditures</i>	<u>727,068</u>	<u>604,761</u>	<u>6,673,097</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	161,006	78,188	595,102
Other Financing Sources			
Transfers - In	0	185,000	185,000
<i>Changes in Fund Balances</i>	161,006	263,188	780,102
<i>Fund Balances at Beginning of Year</i>	<u>322,910</u>	<u>1,268,400</u>	<u>4,251,134</u>
<i>Fund Balances at End of Year</i>	<u><u>\$483,916</u></u>	<u><u>\$1,531,588</u></u>	<u><u>\$5,031,236</u></u>

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Hancock County, Ohio

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Debt Service Governmental Funds

For the Year Ended December 31, 2006

	Justice Center Bond Retirement	Hospital Improvement Bond #4 Bond Retirement	Library Improvement Bond Retirement	Special Improvements Bond Retirement	Job and Family Services Bond Retirement
Revenues					
Property Taxes	\$251,936	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Special Assessments	0	0	0	2,168	0
Interest	0	0	0	0	0
Rent	0	0	0	0	95,875
Other	0	0	222,243	0	0
<i>Total Revenues</i>	<u>251,936</u>	<u>0</u>	<u>222,243</u>	<u>2,168</u>	<u>95,875</u>
Expenditures					
Debt Service					
Principal Retirement	245,000	0	175,000	0	65,000
Interest and Fiscal Charges	26,203	0	47,243	0	30,875
<i>Total Expenditures</i>	<u>271,203</u>	<u>0</u>	<u>222,243</u>	<u>0</u>	<u>95,875</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(19,267)</u>	<u>0</u>	<u>0</u>	<u>2,168</u>	<u>0</u>
Other Financing Sources (Uses)					
Transfers - In	0	0	0	0	0
Transfers - Out	0	(9,153)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(9,153)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Changes in Fund Balances</i>	(19,267)	(9,153)	0	2,168	0
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>19,267</u>	<u>9,153</u>	<u>0</u>	<u>6,008</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$8,176</u>	<u>\$0</u>

County Road 140 Bond Retirement	Tiffin Avenue Bond Retirement	I-75/Tall Timbers Connector Bond Retirement	Road Improvement Bond Retirement	Courthouse Restoration Bond Retirement	ADAMHS Bond Retirement	Total
\$0	\$0	\$0	\$0	\$150,418	\$0	\$402,354
0	28,337	0	0	0	0	28,337
0	0	0	13,379	0	0	15,547
0	0	0	990	0	0	990
0	0	0	0	0	0	95,875
0	0	0	0	0	0	222,243
0	28,337	0	14,369	150,418	0	765,346
105,000	70,000	280,000	5,000	130,000	5,000	1,080,000
5,352	10,266	238,335	1,704	40,038	7,492	407,508
110,352	80,266	518,335	6,704	170,038	12,492	1,487,508
(110,352)	(51,929)	(518,335)	7,665	(19,620)	(12,492)	(722,162)
0	0	0	0	0	12,557	12,557
0	0	0	0	0	0	(9,153)
0	0	0	0	0	12,557	3,404
(110,352)	(51,929)	(518,335)	7,665	(19,620)	65	(718,758)
110,352	183,089	762,882	(7,136)	19,620	212	1,103,447
\$0	\$131,160	\$244,547	\$529	\$0	\$277	\$384,689

Hancock County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Governmental Funds
For the Year Ended December 31, 2006

	Water Projects	Special Improvements	Motor Vehicle and Gas Tax	Alcohol and Drug Abuse	Job and Family Services
Revenues					
Payment in Lieu of Taxes	\$0	\$0	\$0	\$0	\$0
Special Assessments	91,779	12,269	0	0	0
Intergovernmental	0	0	0	22,000	0
Other	7,552	5,616	5,208	0	0
<i>Total Revenues</i>	<u>99,331</u>	<u>17,885</u>	<u>5,208</u>	<u>22,000</u>	<u>0</u>
Expenditures					
Capital Outlay	0	47,709	263,338	15,843	412,535
Debt Service					
Interest and Fiscal Charges	46,083	30,383	7,505	0	0
<i>Total Expenditures</i>	<u>46,083</u>	<u>78,092</u>	<u>270,843</u>	<u>15,843</u>	<u>412,535</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	53,248	(60,207)	(265,635)	6,157	(412,535)
Other Financing Sources					
Transfers - In	0	0	0	0	416,000
<i>Changes in Fund Balance</i>	53,248	(60,207)	(265,635)	6,157	3,465
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>(900,391)</u>	<u>(45,858)</u>	<u>0</u>	<u>8,510</u>	<u>0</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>(\$847,143)</u>	<u>(\$106,065)</u>	<u>(\$265,635)</u>	<u>\$14,667</u>	<u>\$3,465</u>

Ohio Public Works Commission	Federal Highway	I-75/Tall Timbers	Courthouse Restoration	MRDD	County Capital Improvements	Roadwork and Business Development	Total
\$0	\$0	\$1,251,412	\$0	\$0	\$0	\$0	\$1,251,412
0	0	0	0	0	0	0	104,048
596,585	1,528,887	875,000	0	0	0	56,271	3,078,743
0	0	0	0	0	2,602	0	20,978
596,585	1,528,887	2,126,412	0	0	2,602	56,271	4,455,181
596,585	1,528,887	2,010,985	0	227,989	314,439	56,271	5,474,581
0	0	0	0	0	3,753	0	87,724
596,585	1,528,887	2,010,985	0	227,989	318,192	56,271	5,562,305
0	0	115,427	0	(227,989)	(315,590)	0	(1,107,124)
0	0	0	0	273,377	668,324	0	1,357,701
0	0	115,427	0	45,388	352,734	0	250,577
0	0	1,472,002	56,342	25,415	260,423	0	876,443
\$0	\$0	\$1,587,429	\$56,342	\$70,803	\$613,157	\$0	\$1,127,020

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Hancock County, Ohio

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:

Investment Trust Fund

External Investment Pool

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

Agency Funds

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

Subdivision

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

Payroll

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

Real Estate Taxes

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

Personal Taxes

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

Library/Local Government Support

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

Local Government

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

(continued)

Hancock County, Ohio

Fiduciary Funds (continued)

County Court

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

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

Other Agency Funds

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

Hancock County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2006

Subdivision	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3	\$65,393,390	\$65,393,393	\$0
Due from Other Governments	61,554	48,889	61,554	48,889
<i>Total Assets</i>	<u>\$61,557</u>	<u>\$65,442,279</u>	<u>\$65,454,947</u>	<u>\$48,889</u>
Liabilities				
Due to Other Governments	<u>\$61,557</u>	<u>\$65,442,279</u>	<u>\$65,454,947</u>	<u>\$48,889</u>
Payroll				
Assets				
Equity in Pooled Cash and Cash Equivalents	<u>\$166,494</u>	<u>\$20,358,705</u>	<u>\$20,142,708</u>	<u>\$382,491</u>
Liabilities				
Payroll Withholdings	<u>\$166,494</u>	<u>\$20,358,705</u>	<u>\$20,142,708</u>	<u>\$382,491</u>
Real Estate Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,151,691	\$49,030,332	\$48,673,095	\$1,508,928
Property Taxes Receivable	49,487,657	52,878,827	49,487,657	52,878,827
Payment in Lieu of Taxes Receivable	0	4,610	0	4,610
Special Assessments Receivable	893,971	879,338	893,971	879,338
<i>Total Assets</i>	<u>\$51,533,319</u>	<u>\$102,793,107</u>	<u>\$99,054,723</u>	<u>\$55,271,703</u>
Liabilities				
Due to Other Governments	<u>\$51,533,319</u>	<u>\$102,793,107</u>	<u>\$99,054,723</u>	<u>\$55,271,703</u>
Personal Taxes				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$519,455	\$10,683,161	\$10,786,984	\$415,632
Property Taxes Receivable	15,163,086	12,474,421	15,163,086	12,474,421
<i>Total Assets</i>	<u>\$15,682,541</u>	<u>\$23,157,582</u>	<u>\$25,950,070</u>	<u>\$12,890,053</u>
Liabilities				
Due to Other Governments	<u>\$15,682,541</u>	<u>\$23,157,582</u>	<u>\$25,950,070</u>	<u>\$12,890,053</u>

(continued)

Hancock County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006
Library/Local Government Support				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,992,729	\$2,992,729	\$0
Due from Other Governments	223,770	223,770	223,770	223,770
<i>Total Assets</i>	<u>\$223,770</u>	<u>\$3,216,499</u>	<u>\$3,216,499</u>	<u>\$223,770</u>
Liabilities				
Due to Other Governments	<u>\$223,770</u>	<u>\$3,216,499</u>	<u>\$3,216,499</u>	<u>\$223,770</u>
Local Government				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,054,652	\$2,054,652	\$0
Due from Other Governments	149,001	149,001	149,001	149,001
<i>Total Assets</i>	<u>\$149,001</u>	<u>\$2,203,653</u>	<u>\$2,203,653</u>	<u>\$149,001</u>
Liabilities				
Due to Other Governments	<u>\$149,001</u>	<u>\$2,203,653</u>	<u>\$2,203,653</u>	<u>\$149,001</u>
County Court				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$778,853	\$12,978,803	\$13,017,823	\$739,833
Accounts Receivable	369,958	342,643	369,958	342,643
<i>Total Assets</i>	<u>\$1,148,811</u>	<u>\$13,321,446</u>	<u>\$13,387,781</u>	<u>\$1,082,476</u>
Liabilities				
Due to External Parties	\$0	\$307	\$0	\$307
Undistributed Assets	1,148,811	13,321,139	13,387,781	1,082,169
<i>Total Liabilities</i>	<u>\$1,148,811</u>	<u>\$13,321,446</u>	<u>\$13,387,781</u>	<u>\$1,082,476</u>
Board of Health				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$423,130	\$672,405	\$611,388	\$484,147
Due from External Parties	0	1,973	0	1,973
<i>Total Assets</i>	<u>\$423,130</u>	<u>\$674,378</u>	<u>\$611,388</u>	<u>\$486,120</u>
Liabilities				
Undistributed Assets	<u>\$423,130</u>	<u>\$674,378</u>	<u>\$611,388</u>	<u>\$486,120</u>

(continued)

Hancock County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006
Undivided Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3	\$1,395,884	\$1,395,868	\$19
Due from Other Governments	111,616	123,239	111,616	123,239
<i>Total Assets</i>	<u>\$111,619</u>	<u>\$1,519,123</u>	<u>\$1,507,484</u>	<u>\$123,258</u>
Liabilities				
Due to Other Governments	<u>\$111,619</u>	<u>\$1,519,123</u>	<u>\$1,507,484</u>	<u>\$123,258</u>
Manufactured Home Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$42,502	\$330,483	\$329,937	\$43,048
Liabilities				
Due to Other Governments	<u>\$42,502</u>	<u>\$330,483</u>	<u>\$329,937</u>	<u>\$43,048</u>
Estate Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$884,166	\$3,140,600	\$3,042,737	\$982,029
Liabilities				
Due to Other Governments	<u>\$884,166</u>	<u>\$3,140,600</u>	<u>\$3,042,737</u>	<u>\$982,029</u>
Law Library				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$43,244	\$153,782	\$169,135	\$27,891
Due from Other Governments	12,024	10,667	12,024	10,667
<i>Total Assets</i>	<u>\$55,268</u>	<u>\$164,449</u>	<u>\$181,159</u>	<u>\$38,558</u>
Liabilities				
Due to Other Governments	<u>\$55,268</u>	<u>\$164,449</u>	<u>\$181,159</u>	<u>\$38,558</u>
Municipal Permissive Motor Vehicle Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$885,573	\$258,509	\$429,430	\$714,652
Due from Other Governments	20,952	19,764	20,952	19,764
<i>Total Assets</i>	<u>\$906,525</u>	<u>\$278,273</u>	<u>\$450,382</u>	<u>\$734,416</u>
Liabilities				
Due to Other Governments	<u>\$906,525</u>	<u>\$278,273</u>	<u>\$450,382</u>	<u>\$734,416</u>

(continued)

Hancock County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006
Soil and Water				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$39,836	\$279,233	\$227,836	\$91,233
Liabilities				
Due to External Parties	\$0	\$100	\$0	\$100
Undistributed Assets	39,836	279,133	227,836	91,133
<i>Total Liabilities</i>	<u>\$39,836</u>	<u>\$279,233</u>	<u>\$227,836</u>	<u>\$91,233</u>
Hotel/Motel Tax				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$504	\$361,337	\$349,502	\$12,339
Other Local Taxes Receivable	71,038	76,312	71,038	76,312
<i>Total Assets</i>	<u>\$71,542</u>	<u>\$437,649</u>	<u>\$420,540</u>	<u>\$88,651</u>
Liabilities				
Undistributed Assets	\$71,542	\$437,649	\$420,540	\$88,651
Local Government Revenue Assistance				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$297,113	\$297,113	\$0
Due from Other Governments	22,074	22,074	22,074	22,074
<i>Total Assets</i>	<u>\$22,074</u>	<u>\$319,187</u>	<u>\$319,187</u>	<u>\$22,074</u>
Liabilities				
Due to Other Governments	\$22,074	\$319,187	\$319,187	\$22,074
Local Emergency Planning Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$81,513	\$18,446	\$11,654	\$88,305
Liabilities				
Undistributed Assets	\$81,513	\$18,446	\$11,654	\$88,305
Undivided Property Tax Replacement				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$0	\$145,142	\$145,142	\$0
Liabilities				
Due to Other Governments	\$0	\$145,142	\$145,142	\$0

(continued)

Hancock County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006
Blanchard River Construction				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$66,329	\$201	\$27,674	\$38,856
Liabilities				
Undistributed Assets	\$66,329	\$201	\$27,674	\$38,856
Hancock County Election Commission				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$10	\$600	\$585	\$25
Liabilities				
Undistributed Assets	\$10	\$600	\$585	\$25
Sheriff Agency				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$96,629	\$2,699,605	\$2,702,308	\$93,926
Liabilities				
Undistributed Assets	\$96,629	\$2,699,605	\$2,702,308	\$93,926
Inmate				
Assets				
Cash and Cash Equivalents in Segregated Accounts	\$1,382	\$137,954	\$137,326	\$2,010
Liabilities				
Deposits Held and Due to Others	\$1,382	\$137,954	\$137,326	\$2,010
Housing Trust				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$121,696	\$410,471	\$441,804	\$90,363
Liabilities				
Due to Other Governments	\$121,696	\$409,567	\$441,804	\$89,459
Due to External Parties	0	904	0	904
<i>Total Liabilities</i>	\$121,696	\$410,471	\$441,804	\$90,363

(continued)

Hancock County, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2006

	Balance at January 1, 2006	Additions	Reductions	Balance at December 31, 2006
Indigent Defense Fee				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$35	\$6,944	\$6,720	\$259
Due from Other Governments	100	125	100	125
<i>Total Assets</i>	<u>\$135</u>	<u>\$7,069</u>	<u>\$6,820</u>	<u>\$384</u>
Liabilities				
Undistributed Assets	<u>\$135</u>	<u>\$7,069</u>	<u>\$6,820</u>	<u>\$384</u>
Total - All Funds				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$4,426,184	\$157,984,119	\$157,530,086	\$4,880,217
Cash and Cash Equivalents in Segregated Accounts	876,864	15,816,362	15,857,457	835,769
Accounts Receivable	369,958	342,643	369,958	342,643
Other Local Taxes Receivable	71,038	76,312	71,038	76,312
Due from Other Governments	601,091	597,529	601,091	597,529
Due from External Parties	0	1,973	0	1,973
Payment in Lieu of Taxes Receivable	0	4,610	0	4,610
Property Taxes Receivable	64,650,743	65,353,248	64,650,743	65,353,248
Special Assessments Receivable	893,971	879,338	893,971	879,338
<i>Total Assets</i>	<u>\$71,889,849</u>	<u>\$241,056,134</u>	<u>\$239,974,344</u>	<u>\$72,971,639</u>
Liabilities				
Payroll Withholdings	\$166,494	\$20,358,705	\$20,142,708	\$382,491
Due to External Parties	0	1,311	0	1,311
Due to Other Governments	69,794,038	203,119,944	202,297,724	70,616,258
Deposits Held and Due to Others	1,382	137,954	137,326	2,010
Undistributed Assets	1,927,935	17,438,220	17,396,586	1,969,569
<i>Total Liabilities</i>	<u>\$71,889,849</u>	<u>\$241,056,134</u>	<u>\$239,974,344</u>	<u>\$72,971,639</u>

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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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
Property Taxes	\$1,620,140	\$1,620,140	\$1,753,013	\$132,873
Sales Taxes	4,900,000	4,900,000	5,414,642	514,642
Charges for Services	3,146,820	3,275,725	4,415,041	1,139,316
Licenses and Permits	5,500	5,500	5,147	(353)
Fines and Forfeitures	85,000	85,000	84,236	(764)
Intergovernmental	2,737,183	2,737,183	2,818,339	81,156
Interest	600,000	600,000	1,217,893	617,893
Rent	50,000	50,000	75,025	25,025
Other	4,000	4,000	78,781	74,781
Total Revenues	13,148,643	13,277,548	15,862,117	2,584,569
Expenditures				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	195,827	199,027	198,844	183
Fringe Benefits	91,015	93,115	87,956	5,159
Contractual Services	3,254	2,300	1,973	327
Materials and Supplies	3,250	3,500	3,053	447
Capital Outlay	1,500	0	0	0
Other	4,614	7,414	7,289	125
Total County Commissioners	299,460	305,356	299,115	6,241
Microfilm				
Personal Services	13,260	13,260	12,202	1,058
Fringe Benefits	2,261	2,263	2,151	112
Contractual Services	8,000	8,652	4,117	4,535
Materials and Supplies	106,000	117,250	116,169	1,081
Other	500	500	101	399
Total Microfilm	130,021	141,925	134,740	7,185
Auditor				
Personal Services	268,035	265,535	245,867	19,668
Fringe Benefits	109,414	109,340	106,874	2,466
Contractual Services	26,744	26,244	21,443	4,801
Materials and Supplies	7,160	8,160	7,779	381
Capital Outlay	2,500	4,599	2,689	1,910
Total Auditor	413,853	413,878	384,652	29,226
Auditor - Assess Personal Property				
Personal Services	43,591	43,591	43,383	208
Fringe Benefits	19,779	19,916	19,907	9
Contractual Services	1,450	1,450	946	504
Materials and Supplies	1,625	1,488	108	1,380
Total Auditor - Assess Personal Property	66,445	66,445	64,344	2,101

(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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Auditor - Assess Real Property				
Personal Services	\$17,699	\$17,699	\$17,212	\$487
Fringe Benefits	2,757	2,757	2,748	9
Contractual Services	6,105	6,105	4,633	1,472
Materials and Supplies	620	620	0	620
Total Auditor - Assess Real Property	27,181	27,181	24,593	2,588
Treasurer				
Personal Services	132,900	124,350	113,007	11,343
Fringe Benefits	75,725	75,725	71,589	4,136
Contractual Services	22,600	23,200	23,076	124
Materials and Supplies	4,099	8,199	7,821	378
Capital Outlay	2,000	5,000	4,347	653
Other	1,500	2,350	2,341	9
Total Treasurer	238,824	238,824	222,181	16,643
Prosecuting Attorney				
Personal Services	464,195	586,692	586,692	0
Fringe Benefits	229,093	246,268	245,928	340
Contractual Services	69,658	59,907	59,907	0
Materials and Supplies	8,500	7,543	7,543	0
Capital Outlay	3,320	0	0	0
Total Prosecuting Attorney	774,766	900,410	900,070	340
Budget Commission				
Personal Services	15,700	15,700	15,304	396
Fringe Benefits	2,446	2,446	2,439	7
Contractual Services	500	500	399	101
Materials and Supplies	500	500	215	285
Total Budget Commission	19,146	19,146	18,357	789
Board of Revision				
Personal Services	13,979	13,979	13,934	45
Fringe Benefits	2,376	2,409	2,388	21
Contractual Services	6,200	167	0	167
Materials and Supplies	100	100	74	26
Total Board of Revision	22,655	16,655	16,396	259
Bureau of Inspection				
Contractual Services	60,000	66,000	58,016	7,984

(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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Data Processing Board				
Personal Services	\$206,800	\$206,800	\$206,791	\$9
Fringe Benefits	81,220	78,297	78,005	292
Contractual Services	58,814	47,737	39,925	7,812
Materials and Supplies	7,948	9,948	8,188	1,760
Capital Outlay	22,728	34,728	33,738	990
Total Data Processing Board	377,510	377,510	366,647	10,863
Board of Elections				
Personal Services	233,800	252,800	247,300	5,500
Fringe Benefits	85,600	90,987	84,825	6,162
Contractual Services	29,880	31,280	28,639	2,641
Materials and Supplies	49,000	44,000	42,506	1,494
Capital Outlay	53,268	51,868	46,686	5,182
Total Board of Elections	451,548	1,225,955	1,183,250	20,979
Buildings and Grounds Maintenance				
Personal Services	270,466	270,466	237,743	32,723
Fringe Benefits	127,115	133,163	128,066	5,097
Contractual Services	1,367,379	1,236,095	1,097,608	138,487
Materials and Supplies	135,554	129,054	79,544	49,510
Capital Outlay	15,500	14,500	11,200	3,300
Total Buildings and Grounds Maintenance	1,916,014	1,783,278	1,554,161	229,117
Recorder				
Personal Services	143,788	143,788	143,788	0
Fringe Benefits	59,500	61,453	60,965	488
Other	1,921	1,921	1,921	0
Total Recorder	205,209	207,162	206,674	488
Insurance				
Fringe Benefits	5,200	5,600	5,479	121
Contractual Services	113,800	58,542	47,875	10,667
Total Insurance	119,000	64,142	53,354	10,788
Personnel Safety				
Personal Services	27,456	29,626	29,280	346
Fringe Benefits	17,904	19,659	18,891	768
Contractual Services	800	12,800	11,723	1,077
Materials and Supplies	200	200	80	120
Total Personnel Safety	46,360	62,285	59,974	2,311
Other				
Personal Services	200,000	542	0	542
Contractual Services	247,184	151,006	112,307	38,699
Total Other	447,184	151,548	112,307	39,241

(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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Total General Government - Legislative and Executive	\$5,615,176	\$5,690,190	\$5,292,184	\$387,143
General Government - Judicial				
Court of Appeals				
Contractual Services	26,500	26,500	21,473	5,027
Common Pleas Court				
Personal Services	355,300	355,300	347,931	7,369
Fringe Benefits	126,266	139,410	133,799	5,611
Contractual Services	69,000	62,684	47,522	15,162
Materials and Supplies	8,400	7,400	6,585	815
Capital Outlay	13,391	20,091	16,318	3,773
Total Common Pleas Court	572,357	584,885	552,155	32,730
Jury Commission				
Personal Services	300	300	250	50
Contractual Services	75	83	83	0
Materials and Supplies	1,485	1,477	203	1,274
Other	200	200	0	200
Total Jury Commission	2,060	2,060	536	1,524
Law Library				
Personal Services	12,678	12,208	8,279	3,929
Fringe Benefits	1,904	2,374	1,810	564
Total Law Library	14,582	14,582	10,089	4,493
Adult Probation				
Personal Services	212,285	206,660	206,500	160
Fringe Benefits	49,523	63,113	61,942	1,171
Contractual Services	9,775	9,191	8,976	215
Materials and Supplies	8,463	8,517	8,395	122
Capital Outlay	2,000	7,222	7,091	131
Total Adult Probation	282,046	294,703	292,904	1,799
Court Appointed Special Advocate				
Personal Services	8,580	11,572	11,572	0
Fringe Benefits	9,950	6,407	6,057	350
Contractual Services	11,363	20,092	19,700	392
Materials and Supplies	7,914	4,347	3,452	895
Capital Outlay	2,500	0	0	0
Other	3,800	1,690	1,690	0
Total Court Appointed Special Advocate	44,107	44,108	42,471	1,637

(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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Juvenile Court				
Personal Services	\$232,636	\$232,636	\$217,802	\$14,834
Fringe Benefits	95,527	99,033	95,748	3,285
Contractual Services	274,335	266,520	227,400	39,120
Materials and Supplies	5,117	9,117	8,911	206
Capital Outlay	1,675	1,675	1,338	337
Total Juvenile Court	609,290	608,981	551,199	57,782
Juvenile Probation				
Personal Services	98,852	98,852	98,852	0
Fringe Benefits	47,001	47,264	43,624	3,640
Contractual Services	1,500	1,500	500	1,000
Material and Supplies	6,000	6,000	6,000	0
Other	400	400	244	156
Total Juvenile Probation	153,753	154,016	149,220	4,796
Juvenile Court-PEACE				
Personal Services	12,818	12,818	12,818	0
Fringe Benefits	2,136	2,181	2,147	34
Total Juvenile Court-PEACE	14,954	14,999	14,965	34
Probate Court				
Personal Services	136,633	130,333	124,221	6,112
Fringe Benefits	53,400	59,700	59,225	475
Contractual Services	3,750	3,750	2,198	1,552
Materials and Supplies	4,650	4,650	3,941	709
Capital Outlay	2,500	2,500	528	1,972
Other	500	500	119	381
Total Probate Court	201,433	201,433	190,232	11,201
Clerk of Courts				
Personal Services	208,400	208,400	179,311	29,089
Fringe Benefits	106,300	106,300	87,029	19,271
Contractual Services	35,290	35,290	26,554	8,736
Materials and Supplies	11,390	11,390	11,012	378
Capital Outlay	3,565	3,565	3,565	0
Other	5,000	5,000	3,805	1,195
Total Clerk of Courts	369,945	369,945	311,276	58,669
Municipal Court				
Personal Services	217,848	217,848	195,395	22,453
Contractual Services	114,103	113,880	110,000	3,880
Total Municipal Court	331,951	331,728	305,395	26,333

(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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Public Defenders				
Personal Services	\$261,399	\$264,046	\$264,046	\$0
Fringe Benefits	121,424	123,780	123,072	708
Contractual Services	12,810	10,644	6,301	4,343
Materials and Supplies	3,189	3,189	2,926	263
Total Public Defenders	398,822	401,659	396,345	5,314
Other				
Contractual Services	125,000	125,223	122,648	2,575
Total General Government - Judicial	3,146,800	3,174,822	2,960,908	213,914
Total General Government	8,761,976	8,865,012	8,253,092	601,057
Public Safety				
Coroner				
Personal Services	46,653	46,653	46,653	0
Fringe Benefits	20,050	21,090	21,087	3
Contractual Services	73,457	73,684	67,734	5,950
Materials and Supplies	200	246	246	0
Other	1,700	1,957	1,748	209
Total Coroner	142,060	143,630	137,468	6,162
Sheriff				
Personal Services	1,941,654	1,977,433	1,956,305	21,128
Fringe Benefits	855,435	859,051	830,105	28,946
Contractual Services	108,158	137,561	134,021	3,540
Materials and Supplies	214,019	221,794	211,135	10,659
Capital Outlay	11,543	53,963	53,068	895
Total Sheriff	3,130,809	3,249,802	3,184,634	65,168
Sheriff - Jail				
Personal Services	1,498,525	1,520,035	1,472,957	47,078
Fringe Benefits	596,055	614,954	606,756	8,198
Contractual Services	326,800	365,974	323,507	42,467
Materials and Supplies	36,500	42,400	41,484	916
Capital Outlay	0	600	564	36
Total Sheriff - Jail	2,457,880	2,543,963	2,445,268	98,695
Sheriff - Rehabilitation				
Personal Services	97,975	98,825	98,823	2
Fringe Benefits	43,095	49,460	46,021	3,439
Contractual Services	274,330	274,330	249,114	25,216
Materials and Supplies	15,235	13,376	13,254	122
Capital Outlay	3,000	3,000	2,754	246
Other	4,200	6,059	5,195	864
Total Sheriff - Rehabilitation	437,835	445,050	415,161	29,889

(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, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Total Public Safety	\$6,168,584	\$6,382,445	\$6,182,531	\$199,914
Public Works				
Sanitation and Drainage				
Contractual Services	6,000	6,000	3,070	2,930
Engineer - Mapping				
Personal Services	65,350	73,209	72,976	233
Fringe Benefits	28,565	28,566	27,216	1,350
Contractual Services	8,000	7,426	7,426	0
Materials and Supplies	2,200	2,298	2,205	93
Capital Outlay	6,000	6,476	6,476	0
Total Engineer - Mapping	110,115	117,975	116,299	1,676
Other Public Works				
Contractual Services	7,000	7,000	0	7,000
Total Public Works	123,115	130,975	119,369	11,606
Health				
Vital Statistics				
Contractual Services	7,116	7,116	1,934	5,182
Other Health				
Contractual Services	425,274	623,516	600,220	23,296
Total Health	432,390	630,632	602,154	28,478
Human Services				
Soldiers Relief				
Personal Services	42,000	42,000	40,065	1,935
Fringe Benefits	9,213	9,713	7,395	2,318
Contractual Services	96,548	121,048	68,062	52,986
Materials and Supplies	2,000	2,000	1,203	797
Capital Outlay	500	500	0	500
Total Soldiers Relief	150,261	175,261	116,725	58,536
Veteran Services				
Personal Services	100,000	105,000	103,379	1,621
Fringe Benefits	29,466	30,366	29,633	733
Contractual Services	30,000	32,000	18,546	13,454
Other	9,000	26,100	20,517	5,583
Total Veteran Services	168,466	193,466	172,075	21,391
Job and Family Services				
Contractual Services	236,498	236,499	217,128	19,371
Total Human Services	555,225	605,226	505,928	99,298

(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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Intergovernmental				
Agriculture				
Contractual Services	\$327,046	\$393,173	\$393,173	\$0
Other				
Other	6,300	24,100	24,100	0
Total Intergovernmental	<u>333,346</u>	<u>417,273</u>	<u>417,273</u>	<u>0</u>
<i>Total Expenditures</i>	<u>16,374,636</u>	<u>17,031,563</u>	<u>16,080,347</u>	<u>940,353</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,225,993)</u>	<u>(3,754,015)</u>	<u>(218,230)</u>	<u>3,524,922</u>
Other Financing Sources (Uses)				
Advances - In	0	0	549,077	549,077
Advances - Out	0	0	(840,859)	(840,859)
Transfers - In	73,380	0	9,153	9,153
Transfers - Out	(120,000)	(827,200)	(823,266)	3,934
<i>Total Other Financing Sources (Uses)</i>	<u>(46,620)</u>	<u>(827,200)</u>	<u>(1,105,895)</u>	<u>(278,695)</u>
<i>Changes in Fund Balance</i>	(3,272,613)	(4,581,215)	(1,324,125)	3,246,227
<i>Fund Balance at Beginning of Year</i>	5,000,000	4,906,159	4,906,159	0
Prior Year Encumbrances Appropriated	<u>303,901</u>	<u>303,901</u>	<u>303,901</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,031,288</u></u>	<u><u>\$628,845</u></u>	<u><u>\$3,885,935</u></u>	<u><u>\$3,246,227</u></u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Permissive Motor Vehicle License Taxes	\$145,000	\$145,000	\$158,805	\$13,805
Charges for Services	250,000	391,000	479,011	88,011
Fines and Forfeitures	75,000	75,000	87,945	12,945
Intergovernmental	4,653,000	4,653,000	4,560,740	(92,260)
Interest	10,000	10,000	27,016	17,016
<i>Total Revenues</i>	<u>5,133,000</u>	<u>5,274,000</u>	<u>5,313,517</u>	<u>39,517</u>
Expenditures				
Current				
Public Works				
Personal Services	1,536,252	1,539,752	1,539,042	710
Fringe Benefits	618,010	624,010	620,576	3,434
Contractual Services	1,351,777	1,582,677	1,564,673	18,004
Materials and Supplies	1,353,592	1,385,592	1,360,201	25,391
Capital Outlay	535,000	528,600	527,683	917
<i>Total Expenditures</i>	<u>5,394,631</u>	<u>5,660,631</u>	<u>5,612,175</u>	<u>48,456</u>
<i>Excess of Revenues Under Expenditures</i>	(261,631)	(386,631)	(298,658)	87,973
Other Financing Sources				
Advances - In	0	0	146,000	146,000
<i>Changes in Fund Balance</i>	(261,631)	(386,631)	(152,658)	233,973
<i>Fund Balance at Beginning of Year</i>	100,000	161,313	161,313	0
Prior Year Encumbrances Appropriated	225,379	225,379	225,379	0
<i>Fund Balance at End of Year</i>	<u>\$63,748</u>	<u>\$61</u>	<u>\$234,034</u>	<u>\$233,973</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$1,330,129	\$1,330,129	\$1,365,984	\$35,855
Charges for Services	70,000	70,000	69,149	(851)
Intergovernmental	4,544,152	4,544,152	3,789,378	(754,774)
Other	25,000	289,120	21,337	(267,783)
<i>Total Revenues</i>	<u>5,969,281</u>	<u>6,233,401</u>	<u>5,245,848</u>	<u>(987,553)</u>
Expenditures				
Current				
Health				
Personal Services	289,770	289,770	286,908	2,862
Fringe Benefits	136,287	131,687	128,341	3,346
Contractual Services	6,181,159	6,730,159	6,437,411	292,748
Materials and Supplies	6,547	4,347	4,141	206
Capital Outlay	5,000	3,000	1,868	1,132
<i>Total Expenditures</i>	<u>6,618,763</u>	<u>7,158,963</u>	<u>6,858,669</u>	<u>300,294</u>
<i>Excess of Revenues Under Expenditures</i>	(649,482)	(925,562)	(1,612,821)	(687,259)
Other Financing Uses				
Transfers - Out	(40,000)	(47,557)	(47,557)	0
<i>Changes in Fund Balance</i>	(689,482)	(973,119)	(1,660,378)	(687,259)
<i>Fund Balance (Deficit) at Beginning of Year</i>	0	(390,241)	(390,241)	0
Prior Year Encumbrances Appropriated	1,363,416	1,363,416	1,363,416	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$673,934</u>	<u>\$56</u>	<u>(\$687,203)</u>	<u>(\$687,259)</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$400,000	\$400,000	\$416,128	\$16,128
Intergovernmental	5,376,050	5,935,598	5,611,920	(323,678)
Other	126,199	126,199	173,849	47,650
<i>Total Revenues</i>	<u>5,902,249</u>	<u>6,461,797</u>	<u>6,201,897</u>	<u>(259,900)</u>
Expenditures				
Current				
Human Services				
Administrative				
Personal Services	1,280,000	1,206,579	1,176,824	29,755
Fringe Benefits	820,000	777,000	740,956	36,044
Contractual Services	1,173,496	1,159,044	1,088,565	70,479
Materials and Supplies	46,395	46,395	43,769	2,626
Capital Outlay	55,000	38,921	31,056	7,865
Total Administrative	<u>3,374,891</u>	<u>3,227,939</u>	<u>3,081,170</u>	<u>146,769</u>
Public Assistance				
Personal Services	825,000	855,500	840,956	14,544
Fringe Benefits	165,500	175,000	161,286	13,714
Contractual Services	1,997,862	2,288,362	2,146,987	141,375
Materials and Supplies	2,000	2,000	0	2,000
Other	100,006	100,006	99,890	116
Total Public Assistance	<u>3,090,368</u>	<u>3,420,868</u>	<u>3,249,119</u>	<u>171,749</u>
<i>Total Expenditures</i>	<u>6,465,259</u>	<u>6,648,807</u>	<u>6,330,289</u>	<u>318,518</u>
<i>Excess of Revenues Under Expenditures</i>	(563,010)	(187,010)	(128,392)	58,618
Other Financing Uses				
Transfers - Out	0	(416,000)	(416,000)	0
<i>Changes in Fund Balance</i>	(563,010)	(603,010)	(544,392)	58,618
<i>Fund Balance at Beginning of Year</i>	356,240	299,725	299,725	0
Prior Year Encumbrances Appropriated	312,259	312,259	312,259	0
<i>Fund Balance at End of Year</i>	<u>\$105,489</u>	<u>\$8,974</u>	<u>\$67,592</u>	<u>\$58,618</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$6,160,400	\$6,160,400	\$6,132,834	(\$27,566)
Charges for Services	201,874	201,874	197,553	(4,321)
Intergovernmental	5,619,952	5,619,952	5,369,984	(249,968)
Donations	0	0	13,233	13,233
Other	46,000	46,000	69,868	23,868
<i>Total Revenues</i>	<u>12,028,226</u>	<u>12,028,226</u>	<u>11,783,472</u>	<u>(244,754)</u>
Expenditures				
Current				
Health				
Personal Services	5,108,409	4,936,509	4,894,865	41,644
Fringe Benefits	2,121,167	2,194,264	2,115,908	78,356
Contractual Services	2,485,111	2,575,911	1,884,320	691,591
Materials and Supplies	297,655	390,655	374,063	16,592
Capital Outlay	116,492	208,992	204,494	4,498
<i>Total Expenditures</i>	<u>10,128,834</u>	<u>10,306,331</u>	<u>9,473,650</u>	<u>832,681</u>
<i>Excess of Revenues Over Expenditures</i>	1,899,392	1,721,895	2,309,822	587,927
Other Financing Uses				
Transfers - Out	(410,877)	(273,377)	(273,377)	0
<i>Changes in Fund Balance</i>	1,488,515	1,448,518	2,036,445	587,927
<i>Fund Balance at Beginning of Year</i>	1,214,168	1,026,454	1,026,454	0
Prior Year Encumbrances Appropriated	111,096	111,096	111,096	0
<i>Fund Balance at End of Year</i>	<u>\$2,813,779</u>	<u>\$2,586,068</u>	<u>\$3,173,995</u>	<u>\$587,927</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Water and Sewer Bond Retirement Debt Service Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Special Assessments	\$309,925	\$356,704	\$366,363	\$9,659
Other	0	0	10,304	10,304
<i>Total Revenues</i>	<u>309,925</u>	<u>356,704</u>	<u>376,667</u>	<u>19,963</u>
Expenditures				
Debt Service				
Principal Retirement	1,137,362	1,137,362	1,136,953	409
Interest and Fiscal Charges	154,737	162,289	159,192	3,097
<i>Total Expenditures</i>	<u>1,292,099</u>	<u>1,299,651</u>	<u>1,296,145</u>	<u>3,506</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(982,174)</u>	<u>(942,947)</u>	<u>(919,478)</u>	<u>23,469</u>
Other Financing Sources (Uses)				
Bonds Issued	950,000	950,000	0	(950,000)
Notes Issued	0	0	870,000	870,000
Premium on Notes Issued	0	7,552	7,552	0
Advances - Out	0	0	(4,972)	(4,972)
Transfers - In	20,000	20,000	21,266	1,266
<i>Total Other Financing Sources (Uses)</i>	<u>970,000</u>	<u>977,552</u>	<u>893,846</u>	<u>(83,706)</u>
<i>Changes in Fund Balance</i>	<u>(12,174)</u>	<u>34,605</u>	<u>(25,632)</u>	<u>(60,237)</u>
<i>Fund Balance at Beginning of Year</i>	<u>281,195</u>	<u>331,551</u>	<u>331,551</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$269,021</u></u>	<u><u>\$366,156</u></u>	<u><u>\$305,919</u></u>	<u><u>(\$60,237)</u></u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
US 224/CR 300 Construction Capital Projects Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	115,000	2,704,653	2,596,472	108,181
Debt Service				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	3,418	2,415	1,003
<i>Total Expenditures</i>	115,000	2,708,071	2,598,887	109,184
<i>Excess of Revenues Under Expenditures</i>	(115,000)	(2,708,071)	(2,598,887)	109,184
Other Financing Sources (Uses)				
Notes Issued	0	593,750	393,750	(200,000)
Premium on Notes Issued	0	3,418	3,418	0
Advances - In	0	0	200,000	200,000
Advances - Out	0	0	(200,000)	(200,000)
<i>Total Other Financing Sources (Uses)</i>	0	597,168	397,168	(200,000)
<i>Changes in Fund Balance</i>	(115,000)	(2,110,903)	(2,201,719)	(90,816)
<i>Fund Balance at Beginning of Year</i>	2,511,524	2,511,524	2,511,524	0
<i>Fund Balance at End of Year</i>	<u>\$2,396,524</u>	<u>\$400,621</u>	<u>\$309,805</u>	<u>(\$90,816)</u>

Hancock County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sanitary Landfill Enterprise Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
Charges for Services	\$3,616,000	\$3,616,000	\$3,912,370	\$296,370
Other	139,000	139,000	257,281	118,281
Interest Revenue	100,000	100,000	198,400	98,400
<i>Total Revenues</i>	<u>3,855,000</u>	<u>3,855,000</u>	<u>4,368,051</u>	<u>513,051</u>
Expenses				
Landfill				
Personal Services	564,944	564,944	521,920	43,024
Fringe Benefits	224,425	249,925	209,867	40,058
Contractual Services	1,711,317	2,052,509	1,925,159	127,350
Materials and Supplies	403,210	537,770	515,233	22,537
Capital Outlay	822,646	665,646	478,790	186,856
Other	2,500	2,500	0	2,500
Debt Service				
Principal Retirement	640,000	640,000	640,000	0
Interest Expense	34,325	34,325	34,325	0
<i>Total Landfill</i>	<u>4,403,367</u>	<u>4,747,619</u>	<u>4,325,294</u>	<u>422,325</u>
Recycling				
Personal Services	162,000	162,000	155,391	6,609
Fringe Benefits	56,700	55,642	51,652	3,990
Contractual Services	33,000	36,690	31,853	4,837
Materials and Supplies	32,000	34,598	32,287	2,311
Capital Outlay	0	1,600	1,500	100
Other	1,000	500	0	500
<i>Total Recycling</i>	<u>284,700</u>	<u>291,030</u>	<u>272,683</u>	<u>18,347</u>
<i>Total Expenses</i>	<u>4,688,067</u>	<u>5,038,649</u>	<u>4,597,977</u>	<u>440,672</u>
<i>Excess of Revenues Under Expenses</i>	(833,067)	(1,183,649)	(229,926)	953,723
Advances - In	0	0	15,000	15,000
Transfers - In	964,325	40,000	0	(40,000)
Transfers - Out	(980,000)	(115,675)	0	115,675
<i>Changes in Fund Balance</i>	(848,742)	(1,259,324)	(214,926)	1,044,398
<i>Fund Balance at Beginning of Year</i>	5,290,000	5,240,135	5,240,135	0
Prior Year Encumbrances Appropriated	593,173	593,173	593,173	0
<i>Fund Balance at End of Year</i>	<u>\$5,034,431</u>	<u>\$4,573,984</u>	<u>\$5,618,382</u>	<u>\$1,044,398</u>

Hancock County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Agricultural Service Center Enterprise Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
Charges for Services	\$223,260	\$223,260	\$186,692	(\$36,568)
Other	0	0	143	143
<i>Total Revenues</i>	<u>223,260</u>	<u>223,260</u>	<u>186,835</u>	<u>(36,425)</u>
Expenses				
Personal Services	31,000	31,000	28,808	2,192
Fringe Benefits	18,297	18,297	17,799	498
Contractual Services	61,967	56,467	53,477	2,990
Materials and Supplies	6,400	11,900	11,411	489
Debt Service				
Principal Retirement	80,000	80,000	80,000	0
Interest Expense	70,908	70,908	69,215	1,693
<i>Total Expenses</i>	<u>268,572</u>	<u>268,572</u>	<u>260,710</u>	<u>7,862</u>
<i>Changes in Fund Balance</i>	(45,312)	(45,312)	(73,875)	(28,563)
<i>Fund Balance at Beginning of Year</i>	27,683	62,161	62,161	0
Prior Year Encumbrances Appropriated	18,267	18,267	18,267	0
<i>Fund Balance at End of Year</i>	<u>\$638</u>	<u>\$35,116</u>	<u>\$6,553</u>	<u>(\$28,563)</u>

Hancock County, Ohio
Schedule of Revenues, Expenses, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
BMV One-Stop Enterprise Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$209,626	\$209,626	\$209,670	\$44
Expenses				
Contractual Services	45,614	55,614	46,108	9,506
Materials and Supplies	5,345	5,345	5,220	125
Debt Service				
Principal Retirement	84,000	84,000	84,000	0
Interest Expense	111,108	111,108	111,108	0
<i>Total Expenses</i>	<u>246,067</u>	<u>256,067</u>	<u>246,436</u>	<u>9,631</u>
<i>Changes in Fund Balance</i>	(36,441)	(46,441)	(36,766)	9,675
<i>Fund Balance at Beginning of Year</i>	21,511	32,266	32,266	0
Prior Year Encumbrances Appropriated	<u>15,959</u>	<u>15,959</u>	<u>15,959</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$1,029</u>	<u>\$1,784</u>	<u>\$11,459</u>	<u>\$9,675</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$262,009	\$262,009	\$225,690	(\$36,319)
Intergovernmental	895,530	895,530	887,375	(8,155)
<i>Total Revenues</i>	<u>1,157,539</u>	<u>1,157,539</u>	<u>1,113,065</u>	<u>(44,474)</u>
Expenditures				
Current				
Human Services				
Personal Services	534,400	534,400	512,171	22,229
Fringe Benefits	234,800	234,800	221,820	12,980
Contractual Services	380,361	380,361	315,309	65,052
<i>Total Expenditures</i>	<u>1,149,561</u>	<u>1,149,561</u>	<u>1,049,300</u>	<u>100,261</u>
<i>Changes in Fund Balance</i>	7,978	7,978	63,765	55,787
<i>Fund Balance at Beginning of Year</i>	315,117	323,315	323,315	0
Prior Year Encumbrances Appropriated	<u>361</u>	<u>361</u>	<u>361</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$323,456</u></u>	<u><u>\$331,654</u></u>	<u><u>\$387,441</u></u>	<u><u>\$55,787</u></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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$20,000	\$20,000	\$20,119	\$119
Licenses and Permits	110,000	118,000	183,032	65,032
Fines and Forfeitures	9,000	9,000	13,458	4,458
<i>Total Revenues</i>	<u>139,000</u>	<u>147,000</u>	<u>216,609</u>	<u>69,609</u>
Expenditures				
Current				
Health				
Personal Services	22,600	22,496	22,496	0
Fringe Benefits	3,500	3,551	3,551	0
Contractual Services	173,525	210,734	210,666	68
Materials and Supplies	2,500	2,667	2,594	73
Other	250	245	213	32
<i>Total Expenditures</i>	<u>202,375</u>	<u>239,693</u>	<u>239,520</u>	<u>173</u>
<i>Changes in Fund Balance</i>	(63,375)	(92,693)	(22,911)	69,782
<i>Fund Balance at Beginning of Year</i>	63,050	92,702	92,702	0
Prior Year Encumbrances Appropriated	325	325	325	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$334</u>	<u>\$70,116</u>	<u>\$69,782</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$15,213	\$15,213	\$22,422	\$7,209
Intergovernmental	1,180,871	1,180,871	1,402,781	221,910
Other	150,051	150,051	35,838	(114,213)
<i>Total Revenues</i>	1,346,135	1,346,135	1,461,041	114,906
Expenditures				
Current				
Human Services				
Contractual Services	1,513,504	1,513,504	1,468,154	45,350
<i>Changes in Fund Balance</i>	(167,369)	(167,369)	(7,113)	160,256
<i>Fund Balance at Beginning of Year</i>	408,285	32,948	32,948	0
Prior Year Encumbrances Appropriated	134,421	134,421	134,421	0
<i>Fund Balance at End of Year</i>	<u>\$375,337</u>	<u>\$0</u>	<u>\$160,256</u>	<u>\$160,256</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$599,500	\$599,500	\$689,383	\$89,883
Licenses and Permits	200	200	150	(50)
Intergovernmental	0	0	41,592	41,592
<i>Total Revenues</i>	<u>599,700</u>	<u>599,700</u>	<u>731,125</u>	<u>131,425</u>
Expenditures				
Current				
General Government - Legislative and Executive				
Personal Services	230,000	230,000	194,386	35,614
Fringe Benefits	113,700	113,700	105,123	8,577
Contractual Services	305,471	425,471	387,964	37,507
Materials and Supplies	5,565	7,565	6,732	833
Capital Outlay	16,000	16,000	2,440	13,560
<i>Total Expenditures</i>	<u>670,736</u>	<u>792,736</u>	<u>696,645</u>	<u>96,091</u>
<i>Changes in Fund Balance</i>	(71,036)	(193,036)	34,480	227,516
<i>Fund Balance at Beginning of Year</i>	225,000	260,687	260,687	0
Prior Year Encumbrances Appropriated	87,036	87,036	87,036	0
<i>Fund Balance at End of Year</i>	<u>\$241,000</u>	<u>\$154,687</u>	<u>\$382,203</u>	<u>\$227,516</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$824,505	\$979,506	\$688,427	(\$291,079)
Expenditures				
Current				
Economic Development and Assistance				
Contractual Services	536,038	741,038	557,139	183,899
Other	291,104	241,104	170,135	70,969
<i>Total Expenditures</i>	<u>827,142</u>	<u>982,142</u>	<u>727,274</u>	<u>254,868</u>
<i>Changes in Fund Balance</i>	(2,637)	(2,636)	(38,847)	(36,211)
<i>Fund Balance (Deficit) at Beginning of Year</i>	0	(141,397)	(141,397)	0
Prior Year Encumbrances Appropriated	<u>144,033</u>	<u>144,033</u>	<u>144,033</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$141,396</u>	<u>\$0</u>	<u>(\$36,211)</u>	<u>(36,211)</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$201,208	\$201,208	\$201,208	\$0
Expenditures				
Current				
Public Safety				
Personal Services	122,201	121,935	116,464	5,471
Fringe Benefits	72,071	71,921	66,683	5,238
Contractual Services	19,122	14,123	14,101	22
Materials and Supplies	5,095	5,331	3,534	1,797
Capital Outlay	0	1,839	1,839	0
Other	1,247	4,587	4,587	0
<i>Total Expenditures</i>	<u>219,736</u>	<u>219,736</u>	<u>207,208</u>	<u>12,528</u>
<i>Changes in Fund Balance</i>	(18,528)	(18,528)	(6,000)	12,528
<i>Fund Balance at Beginning of Year</i>	13,828	13,828	13,828	0
Prior Year Encumbrances Appropriated	4,700	4,700	4,700	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$12,528</u>	<u>\$12,528</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$275,000	\$275,000	\$301,302	\$26,302
Other	0	0	584	584
<i>Total Revenues</i>	<u>275,000</u>	<u>275,000</u>	<u>301,886</u>	<u>26,886</u>
Expenditures				
Current				
General Government - Judicial				
Personal Services	140,000	145,650	126,868	18,782
Fringe Benefits	86,075	86,275	71,355	14,920
Contractual Services	58,242	58,242	53,633	4,609
Materials and Supplies	15,064	15,064	7,376	7,688
Capital Outlay	10,000	10,000	6,493	3,507
<i>Total Expenditures</i>	<u>309,381</u>	<u>315,231</u>	<u>265,725</u>	<u>49,506</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(34,381)	(40,231)	36,161	76,392
Other Financing Uses				
Transfers - Out	(55,000)	(49,150)	0	49,150
<i>Changes in Fund Balance</i>	(89,381)	(89,381)	36,161	125,542
<i>Fund Balance at Beginning of Year</i>	611,000	583,202	583,202	0
Prior Year Encumbrances Appropriated	402	402	402	0
<i>Fund Balance at End of Year</i>	<u>\$522,021</u>	<u>\$494,223</u>	<u>\$619,765</u>	<u>\$125,542</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, 2006

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$206,128	\$206,128	\$316,616	\$110,488
Other	11,526	11,526	4,438	(7,088)
<i>Total Revenues</i>	<u>217,654</u>	<u>217,654</u>	<u>321,054</u>	<u>103,400</u>
Expenditures				
Current				
Public Safety				
Felony Delinquent Care and Custody				
Personal Services	47,786	47,786	44,802	2,984
Fringe Benefits	24,110	24,335	20,809	3,526
Contractual Services	203,628	203,403	110,863	92,540
Total Felony Delinquent Care and Custody	<u>275,524</u>	<u>275,524</u>	<u>176,474</u>	<u>99,050</u>
Ohio Youth Commission				
Personal Services	45,281	45,281	45,058	223
Fringe Benefits	16,681	17,131	15,239	1,892
Contractual Services	338,157	337,707	102,263	235,444
Total Ohio Youth Commission	<u>400,119</u>	<u>400,119</u>	<u>162,560</u>	<u>237,559</u>
<i>Total Expenditures</i>	<u>675,643</u>	<u>675,643</u>	<u>339,034</u>	<u>336,609</u>
<i>Changes in Fund Balance</i>	(457,989)	(457,989)	(17,980)	440,009
<i>Fund Balance at Beginning of Year</i>	485,570	400,325	400,325	0
Prior Year Encumbrances Appropriated	60,833	60,833	60,833	0
<i>Fund Balance at End of Year</i>	<u>\$88,414</u>	<u>\$3,169</u>	<u>\$443,178</u>	<u>\$440,009</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Agency on Aging Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$546,893	\$548,006	\$546,430	(\$1,576)
Intergovernmental	72,816	78,572	80,148	1,576
<i>Total Revenues</i>	619,709	626,578	626,578	0
Expenditures				
Current				
Human Services				
Contractual Services	619,709	626,578	626,578	0
<i>Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<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
Criminal Administrative Justice Services Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
<u>Expenditures</u>				
<i>Current</i>				
<i>Public Safety</i>				
Fringe Benefits	0	7,658	7,658	0
Contractual Services	17,648	61,725	57,973	3,752
Materials and Supplies	5,055	5,057	4,353	704
Capital Outlay	3,693	3,693	3,625	68
<i>Total Expenditures</i>	26,396	78,133	73,609	4,524
<i>Excess of Revenues Under Expenditures</i>	(26,396)	(78,133)	(73,609)	4,524
<u>Other Financing Sources</u>				
<i>Other Financing Sources</i>	0	4,524	0	(4,524)
<i>Changes in Fund Balance</i>	(26,396)	(73,609)	(73,609)	0
<i>Fund Balance at Beginning of Year</i>	0	47,213	47,213	0
<i>Prior Year Encumbrances Appropriated</i>	26,398	26,396	26,396	0
<i>Fund Balance at End of Year</i>	\$2	\$0	\$0	\$0

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$3,000	\$3,000	\$3,474	\$474
Expenditures				
Current				
Public Safety				
Contractual Services	15,000	15,000	10,654	4,346
<i>Changes in Fund Balance</i>	(12,000)	(12,000)	(7,180)	4,820
<i>Fund Balance at Beginning of Year</i>	12,000	13,007	13,007	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$1,007</u>	<u>\$5,827</u>	<u>\$4,820</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$22,000	\$22,000	\$19,861	(\$2,139)
Expenditures				
Current				
Public Safety				
Contractual Services	22,000	22,000	19,861	2,139
<i>Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<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
Indigent Drivers Alcohol Treatment Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$31	\$31	\$112	\$81
Expenditures				
Current				
Public Safety				
Contractual Services	1,472	1,472	0	1,472
<i>Changes in Fund Balance</i>	(1,441)	(1,441)	112	1,553
<i>Fund Balance at Beginning of Year</i>	1,568	1,441	1,441	0
<i>Fund Balance at End of Year</i>	<u>\$127</u>	<u>\$0</u>	<u>\$1,553</u>	<u>\$1,553</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff's Commissary Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$51,500	\$51,500	\$63,105	\$11,605
Expenditures				
Current				
Public Safety				
Materials and Supplies	46,780	57,699	55,275	2,424
Capital Outlay	10,000	10,000	8,763	1,237
<i>Total Expenditures</i>	<u>56,780</u>	<u>67,699</u>	<u>64,038</u>	<u>3,661</u>
<i>Changes in Fund Balance</i>	(5,280)	(16,199)	(933)	15,266
<i>Fund Balance at Beginning of Year</i>	15,000	13,419	13,419	0
Prior Year Encumbrances Appropriated	<u>2,780</u>	<u>2,780</u>	<u>2,780</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$12,500</u>	<u>\$0</u>	<u>\$15,266</u>	<u>\$15,266</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$2,400	\$2,400	\$2,547	\$147
Expenditures				
Current				
Public Safety				
Contractual Services	3,000	3,000	1,426	1,574
Capital Outlay	1,000	1,000	595	405
<i>Total Expenditures</i>	4,000	4,000	2,021	1,979
<i>Changes in Fund Balance</i>	(1,600)	(1,600)	526	2,126
<i>Fund Balance at Beginning of Year</i>	2,200	2,818	2,818	0
<i>Fund Balance at End of Year</i>	\$600	\$1,218	\$3,344	\$2,126

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Diversion Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$75,428	\$75,428	\$75,428	\$0
Expenditures				
Current				
Public Safety				
Personal Services	59,057	45,963	44,429	1,534
Fringe Benefits	25,740	22,192	20,445	1,747
Contractual Services	2,467	695	695	0
Materials and Supplies	620	620	354	266
Capital Outlay	0	17,887	17,887	0
Other	1,427	1,954	1,954	0
<i>Total Expenditures</i>	<u>89,311</u>	<u>89,311</u>	<u>85,764</u>	<u>3,547</u>
<i>Changes in Fund Balance</i>	(13,883)	(13,883)	(10,336)	3,547
<i>Fund Balance at Beginning of Year</i>	<u>13,883</u>	<u>13,883</u>	<u>13,883</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$3,547</u>	<u>\$3,547</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Metrich Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and Forfeitures	\$2,000	\$2,000	\$4,678	\$2,678
Interest	0	0	121	121
<i>Total Revenues</i>	<u>2,000</u>	<u>2,000</u>	<u>4,799</u>	<u>2,799</u>
Expenditures				
Current				
Public Safety				
Contractual Services	5,000	5,000	2,799	2,201
Capital Outlay	15,000	15,000	0	15,000
<i>Total Expenditures</i>	<u>20,000</u>	<u>20,000</u>	<u>2,799</u>	<u>17,201</u>
<i>Changes in Fund Balance</i>	(18,000)	(18,000)	2,000	20,000
<i>Fund Balance at Beginning of Year</i>	<u>39,262</u>	<u>42,390</u>	<u>42,390</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$21,262</u></u>	<u><u>\$24,390</u></u>	<u><u>\$44,390</u></u>	<u><u>\$20,000</u></u>

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, 2006

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$110,059	\$130,059	\$72,280	(\$57,779)
Intergovernmental	0	171,856	162,330	(9,526)
<i>Total Revenues</i>	<u>110,059</u>	<u>301,915</u>	<u>234,610</u>	<u>(67,305)</u>
Expenditures				
Current				
Public Safety				
Personal Services	8,000	8,000	8,000	0
Fringe Benefits	2,055	2,145	1,456	689
Contractual Services	115,584	192,524	102,740	89,784
Materials and Supplies	495	405	0	405
Capital Outlay	21,000	123,286	4,164	119,122
Other	400	13,030	0	13,030
<i>Total Expenditures</i>	<u>147,534</u>	<u>339,390</u>	<u>116,360</u>	<u>223,030</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(37,475)</u>	<u>(37,475)</u>	<u>118,250</u>	<u>155,725</u>
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	20,000	20,000
Advances - Out	0	0	(20,000)	(20,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Changes in Fund Balance</i>	(37,475)	(37,475)	118,250	155,725
<i>Fund Balance at Beginning of Year</i>	6,450	9,039	9,039	0
Prior Year Encumbrances Appropriated	31,025	31,025	31,025	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$2,589</u>	<u>\$158,314</u>	<u>\$155,725</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$37,068	\$37,068	\$52,766	\$15,698
Intergovernmental	319,107	319,107	171,669	(147,438)
Other	10,000	10,000	2,048	(7,952)
<i>Total Revenues</i>	<u>366,175</u>	<u>366,175</u>	<u>226,483</u>	<u>(139,692)</u>
Expenditures				
Current				
Public Safety				
Personal Services	50,336	50,336	49,491	845
Fringe Benefits	24,177	24,177	20,323	3,854
Contractual Services	11,282	19,782	12,674	7,108
Materials and Supplies	7,500	7,500	3,651	3,849
Capital Outlay	267,318	267,318	172,053	95,265
Other	11,600	3,100	1,951	1,149
<i>Total Expenditures</i>	<u>372,213</u>	<u>372,213</u>	<u>260,143</u>	<u>112,070</u>
<i>Changes in Fund Balance</i>	(6,038)	(6,038)	(33,660)	(27,622)
<i>Fund Balance (Deficit) at Beginning of Year</i>	3,000	(12,487)	(12,487)	0
Prior Year Encumbrances Appropriated	<u>116,450</u>	<u>116,450</u>	<u>116,450</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$113,412</u>	<u>\$97,925</u>	<u>\$70,303</u>	<u>(\$27,622)</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$30,006	\$30,006	\$41,046	\$11,040
Other	0	0	14	14
<i>Total Revenues</i>	<u>30,006</u>	<u>30,006</u>	<u>41,060</u>	<u>11,054</u>
Expenditures				
Current				
Public Safety				
Personal Services	6,850	9,368	7,488	1,880
Fringe Benefits	10,020	9,541	5,547	3,994
Contractual Services	18,820	18,820	18,381	439
Materials and Supplies	17,207	14,281	645	13,636
Capital Outlay	61,000	61,000	7,709	53,291
Other	7,275	8,162	6,794	1,368
<i>Total Expenditures</i>	<u>121,172</u>	<u>121,172</u>	<u>46,564</u>	<u>74,608</u>
<i>Changes in Fund Balance</i>	(91,166)	(91,166)	(5,504)	85,662
<i>Fund Balance at Beginning of Year</i>	86,010	86,762	86,762	0
Prior Year Encumbrances Appropriated	5,381	5,381	5,381	0
<i>Fund Balance at End of Year</i>	<u>\$225</u>	<u>\$977</u>	<u>\$86,639</u>	<u>\$85,662</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
COP-CAR Grant Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$113,663	\$113,663	\$104,949	(\$8,714)
Expenditures				
Current				
Public Safety				
Personal Services	28,278	28,336	26,610	1,726
Fringe Benefits	3,894	3,836	3,182	654
Capital Outlay	80,556	80,556	79,911	645
<i>Total Expenditures</i>	<u>112,728</u>	<u>112,728</u>	<u>109,703</u>	<u>3,025</u>
<i>Excess of Revenue Over (Under) Expenditures</i>	<u>935</u>	<u>935</u>	<u>(4,754)</u>	<u>(5,689)</u>
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	8,900	8,900
Advances - Out	0	0	(8,911)	(8,911)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(11)</u>	<u>(11)</u>
<i>Changes in Fund Balance</i>	935	935	(4,765)	(5,700)
<i>Fund Balance at Beginning of Year</i>	0	102	102	0
Prior Year Encumbrances Appropriated	<u>7,874</u>	<u>7,874</u>	<u>7,874</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$8,809</u></u>	<u><u>\$8,911</u></u>	<u><u>\$3,211</u></u>	<u><u>(\$5,700)</u></u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Population Study Grant Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$15,000	\$15,000	\$15,000	\$0
Expenditures				
Current				
Public Safety				
Contractual Services	15,000	15,000	15,000	0
<i>Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<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
Juvenile Diversion Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$103,654	\$103,654	\$64,348	(\$39,306)
Expenditures				
Current				
Public Safety				
Personal Services	35,500	37,433	36,068	1,365
Fringe Benefits	5,867	6,917	6,716	201
Contractual Services	4,500	4,250	4,225	25
Materials and Supplies	14,554	14,559	14,551	8
<i>Total Expenditures</i>	<u>60,421</u>	<u>63,159</u>	<u>61,560</u>	<u>1,599</u>
<i>Excess of Revenues Over Expenditures</i>	<u>43,233</u>	<u>40,495</u>	<u>2,788</u>	<u>(37,707)</u>
<u>Other Financing Sources (Uses)</u>				
Advances - In	0	0	25,000	25,000
Advances - Out	0	0	(25,000)	(25,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Changes in Fund Balance</i>	43,233	40,495	2,788	(37,707)
<i>Fund Balance (Deficit) at Beginning of Year</i>	0	(116)	(116)	0
Prior Year Encumbrances Appropriated	1,852	1,852	1,852	0
<i>Fund Balance at End of Year</i>	<u>\$45,085</u>	<u>\$42,231</u>	<u>\$4,524</u>	<u>(\$37,707)</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff Concealed Handgun License Issuance Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$4,000	\$4,000	\$3,503	(\$497)
Expenditures				
Current				
Public Safety				
Contractual Services	600	600	0	600
Other	2,135	2,135	1,955	180
<i>Total Expenditures</i>	<u>2,735</u>	<u>2,735</u>	<u>1,955</u>	<u>780</u>
<i>Excess of Revenues Over Expenditures</i>	1,265	1,265	1,548	283
Other Financing Uses				
Advances - Out	0	0	(10,000)	(10,000)
<i>Changes in Fund Balance</i>	1,265	1,265	(8,452)	(9,717)
<i>Fund Balance at Beginning of Year</i>	8,000	8,435	8,435	0
Prior Year Encumbrances Appropriated	300	300	300	0
<i>Fund Balance at End of Year</i>	<u>\$9,565</u>	<u>\$10,000</u>	<u>\$283</u>	<u>(\$9,717)</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Child Advocacy Program Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$23,886	\$23,886	\$13,647	(\$10,239)
Expenditures				
Current				
Public Safety				
Other	10,167	10,167	10,167	0
<i>Excess of Revenues Over Expenditures</i>	13,719	13,719	3,480	(10,239)
Other Financing Uses				
Advances - Out	0	0	(5,000)	(5,000)
<i>Changes in Fund Balance</i>	13,719	13,719	(1,520)	(15,239)
<i>Fund Balance at Beginning of Year</i>	0	1,520	1,520	0
<i>Fund Balance at End of Year</i>	<u>\$13,719</u>	<u>\$15,239</u>	<u>\$0</u>	<u>(\$15,239)</u>

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Special Assessments	\$0	\$153,743	\$158,500	\$4,757
Expenditures				
Capital Outlay	453,381	607,127	162,876	444,251
<i>Changes in Fund Balance</i>	(453,381)	(453,384)	(4,376)	449,008
<i>Fund Balance at Beginning of Year</i>	450,986	435,084	435,084	0
Prior Year Encumbrances Appropriated	18,300	18,300	18,300	0
<i>Fund Balance at End of Year</i>	<u>\$15,905</u>	<u>\$0</u>	<u>\$449,008</u>	<u>\$449,008</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$44,600	\$44,600	\$52,628	\$8,028
Expenditures				
Current				
General Government - Judicial				
Contractual Services	44,990	37,025	25,624	11,401
Materials and Supplies	7,050	7,050	2,929	4,121
Capital Outlay	115,896	123,861	14,398	109,463
<i>Total Expenditures</i>	<u>167,936</u>	<u>167,936</u>	<u>42,951</u>	<u>124,985</u>
<i>Changes in Fund Balance</i>	(123,336)	(123,336)	9,677	133,013
<i>Fund Balance at Beginning of Year</i>	250,500	233,744	233,744	0
Prior Year Encumbrances Appropriated	<u>11,440</u>	<u>11,440</u>	<u>11,440</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$138,604</u></u>	<u><u>\$121,848</u></u>	<u><u>\$254,861</u></u>	<u><u>\$133,013</u></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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$10,000	\$10,000	\$8,763	(\$1,237)
Expenditures				
Current				
General Government - Judicial				
Contractual Services	31,355	31,355	10,251	21,104
<i>Changes in Fund Balance</i>	(21,355)	(21,355)	(1,488)	19,867
<i>Fund Balance at Beginning of Year</i>	83,000	80,142	80,142	0
Prior Year Encumbrances Appropriated	355	355	355	0
<i>Fund Balance at End of Year</i>	<u>\$62,000</u>	<u>\$59,142</u>	<u>\$79,009</u>	<u>\$19,867</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$98,000	\$98,000	\$143,262	\$45,262
Other	0	0	3,205	3,205
<i>Total Revenues</i>	<u>98,000</u>	<u>98,000</u>	<u>146,467</u>	<u>48,467</u>
Expenditures				
Current				
General Government - Legislative and Executive				
Personal Services	115,000	125,575	88,665	36,910
Fringe Benefits	20,405	24,515	16,960	7,555
Contractual Services	28,500	28,500	7,234	21,266
Capital Outlay	31,697	31,697	6,626	25,071
<i>Total Expenditures</i>	<u>195,602</u>	<u>210,287</u>	<u>119,485</u>	<u>90,802</u>
<i>Changes in Fund Balance</i>	(97,602)	(112,287)	26,982	139,269
<i>Fund Balance at Beginning of Year</i>	100,000	119,011	119,011	0
Prior Year Encumbrances Appropriated	<u>11,197</u>	<u>11,197</u>	<u>11,197</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$13,595</u></u>	<u><u>\$17,921</u></u>	<u><u>\$157,190</u></u>	<u><u>\$139,269</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$0	\$0	\$13	\$13
Donations	5,000	5,000	3,345	(1,655)
<i>Total Revenues</i>	5,000	5,000	3,358	(1,642)
Expenditures				
Current				
Public Works				
Contractual Services	7,800	7,800	1,992	5,808
<i>Changes in Fund Balance</i>	(2,800)	(2,800)	1,366	4,166
<i>Fund Balance at Beginning of Year</i>	4,000	4,900	4,900	0
<i>Fund Balance at End of Year</i>	<u>\$1,200</u>	<u>\$2,100</u>	<u>\$6,266</u>	<u>\$4,166</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$11,320	\$11,320	\$10,622	(\$698)
Expenditures				
Current				
Public Works				
Personal Services	1,280	1,280	1,280	0
Fringe Benefits	668	603	569	34
Contractual Services	5,386	2,693	2,678	15
Materials and Supplies	1,370	685	685	0
Capital Outlay	0	0	0	0
<i>Total Expenditures</i>	<u>8,704</u>	<u>5,261</u>	<u>5,212</u>	<u>49</u>
<i>Excess of Revenues Over Expenditures</i>	2,616	6,059	5,410	(649)
Other Financing Uses				
Advances - Out	<u>0</u>	<u>0</u>	<u>(15,000)</u>	<u>(15,000)</u>
<i>Changes in Fund Balance</i>	2,616	6,059	(9,590)	(15,649)
<i>Fund Balance at Beginning of Year</i>	0	6,147	6,147	0
Prior Year Encumbrances Appropriated	<u>3,443</u>	<u>3,443</u>	<u>3,443</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$6,059</u></u>	<u><u>\$15,649</u></u>	<u><u>\$0</u></u>	<u><u>(\$15,649)</u></u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Victims Assistance Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$30,462	\$30,462	\$30,462	\$0
Expenditures				
Current				
Human Services				
Personal Services	26,800	26,800	25,312	1,488
Fringe Benefits	210	210	105	105
Contractual Services	500	500	250	250
Materials and Supplies	3,345	3,345	1,795	1,550
Other	1,000	1,000	633	367
<i>Total Expenditures</i>	<u>31,855</u>	<u>31,855</u>	<u>28,095</u>	<u>3,760</u>
<i>Changes in Fund Balance</i>	(1,393)	(1,393)	2,367	3,760
<i>Fund Balance at Beginning of Year</i>	<u>1,457</u>	<u>1,393</u>	<u>1,393</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$64</u></u>	<u><u>\$0</u></u>	<u><u>\$3,760</u></u>	<u><u>\$3,760</u></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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Special Assessments	\$5,300	\$5,300	\$568	(\$4,732)
Expenditures				
Current				
Public Works				
Capital Outlay	3,000	8,000	7,515	485
<i>Excess of Revenues Over (Under) Expenditures</i>	2,300	(2,700)	(6,947)	(4,247)
Other Financing Sources				
Advances - In	0	5,000	5,000	0
<i>Changes in Fund Balance</i>	2,300	2,300	(1,947)	(4,247)
<i>Fund Balance at Beginning of Year</i>	3,000	3,733	3,733	0
<i>Fund Balance at End of Year</i>	<u>\$5,300</u>	<u>\$6,033</u>	<u>\$1,786</u>	<u>(\$4,247)</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ohio Children's Trust Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$23,136	\$23,136	\$23,136	\$0
Expenditures				
Current				
Human Services				
Contractual Services	23,136	23,136	11,568	11,568
<i>Changes in Fund Balance</i>	0	0	11,568	(11,568)
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$11,568</u>	<u>(\$11,568)</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Van Buren Water Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Special Assessments	\$22,000	\$22,000	\$20,958	(\$1,042)
Other	4,000	4,000	4,000	0
<i>Total Revenues</i>	<u>26,000</u>	<u>26,000</u>	<u>24,958</u>	<u>(1,042)</u>
Expenditures				
Current				
Public Works				
Contractual Services	27,942	27,942	27,942	0
Other	0	1,418	1,418	0
<i>Total Expenditures</i>	<u>27,942</u>	<u>29,360</u>	<u>29,360</u>	<u>0</u>
<i>Changes in Fund Balance</i>	(1,942)	(3,360)	(4,402)	(1,042)
<i>Fund Balance at Beginning of Year</i>	<u>19,700</u>	<u>19,790</u>	<u>19,790</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$17,758</u></u>	<u><u>\$16,430</u></u>	<u><u>\$15,388</u></u>	<u><u>(\$1,042)</u></u>

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$78,000	\$78,000	\$62,485	(\$15,515)
Expenditures				
Current				
General Government - Legislative and Executive				
Contractual Services	122,559	122,559	99,198	23,361
Materials and Supplies	5,000	5,000	2,899	2,101
Capital Outlay	2,000	2,000	0	2,000
<i>Total Expenditures</i>	<u>129,559</u>	<u>129,559</u>	<u>102,097</u>	<u>27,462</u>
<i>Changes in Fund Balance</i>	(51,559)	(51,559)	(39,612)	11,947
<i>Fund Balance at Beginning of Year</i>	92,000	57,021	57,021	0
Prior Year Encumbrances Appropriated	<u>25,559</u>	<u>25,559</u>	<u>25,559</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$66,000</u>	<u>\$31,021</u>	<u>\$42,968</u>	<u>\$11,947</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$40,000	\$40,000	\$40,000	\$0
Donations	15,000	15,000	19,694	4,694
Other	0	0	40	40
<i>Total Revenues</i>	55,000	55,000	59,734	4,734
Expenditures				
Current				
Health				
Contractual Services	96,515	109,515	85,245	24,270
<i>Excess of Revenues Under Expenditures</i>	(41,515)	(54,515)	(25,511)	29,004
Other Financing Sources				
Transfers - In	40,000	40,000	35,000	(5,000)
<i>Changes in Fund Balance</i>	(1,515)	(14,515)	9,489	24,004
<i>Fund Balance at Beginning of Year</i>	15,000	42,295	42,295	0
Prior Year Encumbrances Appropriated	1,515	1,515	1,515	0
<i>Fund Balance at End of Year</i>	<u>\$15,000</u>	<u>\$29,295</u>	<u>\$53,299</u>	<u>\$24,004</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
Expenditures				
Current				
Health				
Contractual Services	1,100	1,100	576	524
<i>Changes in Fund Balance</i>	(1,100)	(1,100)	(576)	524
<i>Fund Balance at Beginning of Year</i>	1,100	1,394	1,394	0
<i>Fund Balance at End of Year</i>	\$0	\$294	\$818	\$524

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$81,834	\$81,834	\$98,291	\$16,457
Expenditures				
Current				
General Government - Judicial				
Contractual Services	111,268	111,268	65,490	45,778
Materials and Supplies	1,550	1,550	0	1,550
Capital Outlay	74,450	74,450	0	74,450
Other	19,246	19,246	8,960	10,286
<i>Total Expenditures</i>	<u>206,514</u>	<u>206,514</u>	<u>74,450</u>	<u>132,064</u>
<i>Changes in Fund Balance</i>	(124,680)	(124,680)	23,841	148,521
<i>Fund Balance at Beginning of Year</i>	<u>124,680</u>	<u>167,367</u>	<u>167,367</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$42,687</u>	<u>\$191,208</u>	<u>\$148,521</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Project P.E.A.C.E. Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$11,123	\$11,123	\$11,123	\$0
Expenditures				
Current				
General Government - Judicial				
Contractual Services	3,200	3,200	3,200	0
Capital Outlay	7,923	7,923	7,923	0
<i>Total Expenditures</i>	<u>11,123</u>	<u>11,123</u>	<u>11,123</u>	<u>0</u>
<i>Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<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>	<u>\$0</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Enterprise Zone Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Charges for Services	\$10,000	\$10,000	\$0	(\$10,000)
Expenditures				
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Changes in Fund Balance</i>	10,000	10,000	0	(10,000)
<i>Fund Balance at Beginning of Year</i>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$27,500</u>	<u>\$27,500</u>	<u>\$17,500</u>	<u>(\$10,000)</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Veterans Service Trust Special Revenue Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
Expenditures				
Current				
Human Services				
Contractual Services	8,000	8,000	1	7,999
<i>Changes in Fund Balance</i>	(8,000)	(8,000)	(1)	7,999
<i>Fund Balance at Beginning of Year</i>	8,434	8,434	8,434	0
<i>Fund Balance at End of Year</i>	\$434	\$434	\$8,433	\$7,999

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Severance Special Revenue Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
Expenditures				
<i>Total Expenditures</i>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Other Financing Sources				
Transfers - In	0	0	150,000	150,000
<i>Changes in Fund Balance</i>	0	0	150,000	150,000
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$150,000	\$150,000

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Probate Court Dispute Resolution Special Revenue Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
Intergovernmental	\$4,000	\$4,000	\$4,063	\$63
Expenditures				
Current				
General Government - Judicial				
Contractual Services	5,000	5,000	0	5,000
<i>Changes in Fund Balance</i>	(1,000)	(1,000)	4,063	5,063
<i>Fund Balance at Beginning of Year</i>	4,000	3,420	3,420	0
<i>Fund Balance at End of Year</i>	\$3,000	\$2,420	\$7,483	\$5,063

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Help Americans Vote Act Special Revenue Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
Expenditures				
Current				
General Government - Legislative and Executive				
Contractual Services	15,398	15,398	15,394	4
<i>Changes in Fund Balance</i>	(15,398)	(15,398)	(15,394)	4
<i>Fund Balance at Beginning of Year</i>	15,398	15,398	15,398	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$4</u>	<u>\$4</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Justice Center Bond Retirement Debt Service Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$272,125	\$272,125	\$251,936	(\$20,189)
Expenditures				
Debt Service				
Principal Retirement	245,000	245,000	245,000	0
Interest and Fiscal Charges	27,125	27,125	26,203	922
<i>Total Expenditures</i>	<u>272,125</u>	<u>272,125</u>	<u>271,203</u>	<u>922</u>
<i>Changes in Fund Balance</i>	0	0	(19,267)	(19,267)
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>19,267</u>	<u>19,267</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$19,267</u>	<u>\$0</u>	<u>(\$19,267)</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Hospital Improvement Bond #4 Bond Retirement Debt Service Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
Expenditures				
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
Other Financing Uses				
Transfers - Out	<u>0</u>	<u>(9,153)</u>	<u>(9,153)</u>	<u>0</u>
<i>Changes in Fund Balance</i>	0	(9,153)	(9,153)	0
<i>Fund Balance at Beginning of Year</i>	<u>9,153</u>	<u>9,153</u>	<u>9,153</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$9,153</u></u>	<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
Library Improvement Bond Retirement Debt Service Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$222,243	\$222,243	\$222,243	\$0
Expenditures				
Debt Service				
Principal Retirement	175,000	175,000	175,000	0
Interest and Fiscal Charges	47,243	47,243	47,243	0
<i>Total Expenditures</i>	<u>222,243</u>	<u>222,243</u>	<u>222,243</u>	<u>0</u>
<i>Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<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>	<u><u>\$0</u></u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Special Improvements Bond Retirement Debt Service Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Special Assessments	\$8,100	\$8,100	\$7,613	(\$487)
Expenditures				
Debt Service				
Principal Retirement	611,000	611,000	611,000	0
Interest and Fiscal Charges	26,825	32,441	29,937	2,504
<i>Total Expenditures</i>	<u>637,825</u>	<u>643,441</u>	<u>640,937</u>	<u>2,504</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(629,725)</u>	<u>(635,341)</u>	<u>(633,324)</u>	<u>2,017</u>
Other Financing Sources				
Notes Issued	647,000	647,000	647,000	0
Premium on Notes Issued	0	5,616	5,616	0
<i>Total Other Financing Sources</i>	<u>647,000</u>	<u>652,616</u>	<u>652,616</u>	<u>0</u>
<i>Changes in Fund Balance</i>	17,275	17,275	19,292	2,017
<i>Fund Balance at Beginning of Year</i>	<u>11,337</u>	<u>11,337</u>	<u>11,337</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$28,612</u></u>	<u><u>\$28,612</u></u>	<u><u>\$30,629</u></u>	<u><u>\$2,017</u></u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Bond Retirement Debt Service Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Rent	\$95,875	\$95,875	\$95,875	\$0
Expenditures				
Debt Service				
Principal Retirement	65,000	65,000	65,000	0
Interest and Fiscal Charges	30,875	30,875	30,875	0
<i>Total Expenditures</i>	<u>95,875</u>	<u>95,875</u>	<u>95,875</u>	<u>0</u>
<i>Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<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>	<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 Bond Retirement Debt Service Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
Expenditures				
Debt Service				
Principal Retirement	105,000	105,000	105,000	0
Interest and Fiscal Charges	5,355	5,355	5,355	0
<i>Total Expenditures</i>	110,355	110,355	110,355	0
<i>Changes in Fund Balance</i>	(110,355)	(110,355)	(110,355)	0
<i>Fund Balance at Beginning of Year</i>	110,355	110,355	110,355	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0	\$0

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
US 224/CR 300 Bond Retirement Debt Service Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
Expenditures				
Debt Service				
Principal Retirement	2,500,000	2,500,000	2,500,000	0
Interest and Fiscal Charges	106,250	128,872	122,235	6,637
<i>Total Expenditures</i>	2,606,250	2,628,872	2,622,235	6,637
<i>Excess of Revenues Under Expenditures</i>	(2,606,250)	(2,628,872)	(2,622,235)	6,637
Other Financing Sources				
Notes Issued	2,606,250	2,606,250	2,606,250	0
Premium on Notes Issued	0	22,622	22,622	0
<i>Total Other Financing Sources</i>	2,606,250	2,628,872	2,628,872	0
<i>Changes in Fund Balance</i>	0	0	6,637	6,637
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$6,637	\$6,637

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tiffin Avenue Bond Retirement Debt Service Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Payment in Lieu of Taxes	\$42,000	\$42,000	\$28,337	(\$13,663)
Expenditures				
Debt Service				
Principal Retirement	70,000	70,000	70,000	0
Interest and Fiscal Charges	10,225	10,225	(2,602)	12,827
<i>Total Expenditures</i>	<u>80,225</u>	<u>80,225</u>	<u>67,398</u>	<u>12,827</u>
<i>Changes in Fund Balance</i>	(38,225)	(38,225)	(39,061)	(836)
<i>Fund Balance at Beginning of Year</i>	<u>170,223</u>	<u>170,221</u>	<u>170,221</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$131,998</u>	<u>\$131,996</u>	<u>\$131,160</u>	<u>(\$836)</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
I-75/Tall Timbers Connector Bond Retirement Debt Service Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Payment in Lieu of Taxes	\$525,000	\$525,000	\$0	(\$525,000)
Expenditures				
Debt Service				
Principal Retirement	280,000	280,000	280,000	0
Interest and Fiscal Charges	244,598	244,598	238,334	6,264
<i>Total Expenditures</i>	<u>524,598</u>	<u>524,598</u>	<u>518,334</u>	<u>6,264</u>
<i>Changes in Fund Balance</i>	402	402	(518,334)	(518,736)
<i>Fund Balance at Beginning of Year</i>	<u>648,070</u>	<u>762,881</u>	<u>762,881</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$648,472</u></u>	<u><u>\$763,283</u></u>	<u><u>\$244,547</u></u>	<u><u>(\$518,736)</u></u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Road Improvement Bond Retirement Debt Service Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Special Assessments	\$14,000	\$14,000	\$14,369	\$369
Expenditures				
Debt Service				
Principal Retirement	5,000	5,000	5,000	0
Interest and Fiscal Charges	1,775	1,775	1,704	71
<i>Total Expenditures</i>	<u>6,775</u>	<u>6,775</u>	<u>6,704</u>	<u>71</u>
<i>Excess of Revenues Over Expenditures</i>	7,225	7,225	7,665	440
Other Financing Uses				
Advances - Out	0	0	(7,136)	(7,136)
<i>Changes in Fund Balance</i>	7,225	7,225	529	(6,696)
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$7,225</u>	<u>\$7,225</u>	<u>\$529</u>	<u>(\$6,696)</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Courthouse Restoration Bond Retirement Debt Service Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Property Taxes	\$170,975	\$170,975	\$150,418	(\$20,557)
Expenditures				
Debt Service				
Principal Retirement	130,000	130,000	130,000	0
Interest and Fiscal Charges	40,975	40,975	40,038	937
<i>Total Expenditures</i>	<u>170,975</u>	<u>170,975</u>	<u>170,038</u>	<u>937</u>
<i>Changes in Fund Balance</i>	0	0	(19,620)	(19,620)
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>19,620</u>	<u>19,620</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$19,620</u>	<u>\$0</u>	<u>(\$19,620)</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
ADAMHS Bond Retirement Debt Service Fund
For the Year Ended December 31, 2006

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Revenues				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
Expenditures				
Debt Service				
Principal Retirement	5,000	5,000	5,000	0
Interest and Fiscal Charges	7,769	7,769	7,492	277
<i>Total Expenditures</i>	12,769	12,769	12,492	277
<i>Excess of Revenues Under Expenditures</i>	(12,769)	(12,769)	(12,492)	277
Other Financing Sources				
Bonds Issued	212	212	0	(212)
Transfers - In	12,557	12,557	12,557	0
<i>Total Other Financing Sources</i>	12,769	12,769	12,557	(212)
<i>Changes in Fund Balance</i>	0	0	65	65
<i>Fund Balance at Beginning of Year</i>	0	212	212	0
<i>Fund Balance at End of Year</i>	\$0	\$212	\$277	\$65

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Special Assessments	\$20,829	\$27,651	\$6,823	(\$20,828)
Expenditures				
Capital Outlay	591,175	730,456	195,618	534,838
<i>Excess of Revenues Under Expenditures</i>	<u>(570,346)</u>	<u>(702,805)</u>	<u>(188,795)</u>	<u>514,010</u>
Other Financing Sources (Uses)				
Advances - In	0	132,459	132,459	0
Advances - Out	0	0	(20,829)	(20,829)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>132,459</u>	<u>111,630</u>	<u>(20,829)</u>
<i>Changes in Fund Balance</i>	(570,346)	(570,346)	(77,165)	493,181
<i>Fund Balance at Beginning of Year</i>	529,771	529,769	529,769	0
Prior Year Encumbrances Appropriated	61,405	61,405	61,405	0
<i>Fund Balance at End of Year</i>	<u>\$20,830</u>	<u>\$20,828</u>	<u>\$514,009</u>	<u>\$493,181</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Capital Projects Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	247,229	314,699	314,699	0
Debt Service				
Interest and Fiscal Charges	0	5,208	3,680	1,528
<i>Total Expenditures</i>	247,229	319,907	318,379	1,528
<i>Excess of Revenues Under Expenditures</i>	(247,229)	(319,907)	(318,379)	1,528
Other Financing Sources (Uses)				
Notes Issued	247,229	847,229	600,000	(247,229)
Premium on Notes Issued	0	5,208	5,208	0
Advances - In	0	0	247,229	247,229
Advances - Out	0	0	(247,229)	(247,229)
<i>Total Other Financing Sources (Uses)</i>	247,229	852,437	605,208	(247,229)
<i>Changes in Fund Balance</i>	0	532,530	286,829	(245,701)
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$532,530	\$286,829	(\$245,701)

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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$0	\$22,000	\$22,000	\$0
Expenditures				
Capital Outlay	8,510	30,510	30,510	0
<i>Changes in Fund Balance</i>	(8,510)	(8,510)	(8,510)	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	8,510	8,510	8,510	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<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
Job and Family Services Capital Projects Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay	416,000	416,000	412,535	3,465
<i>Excess of Revenues Under Expenditures</i>	(416,000)	(416,000)	(412,535)	3,465
Other Financing Sources				
Transfers - In	416,000	416,000	416,000	0
<i>Changes in Fund Balance</i>	0	0	3,465	3,465
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$3,465</u>	<u>\$3,465</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ohio Public Works Commission Capital Projects Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,032,278	\$1,032,278	\$596,585	(\$435,693)
Expenditures				
Capital Outlay	1,324,836	1,032,278	939,323	92,955
<i>Changes in Fund Balance</i>	(292,558)	0	(342,738)	(342,738)
<i>Fund Balance (Deficit) at Beginning of Year</i>	0	(292,558)	(292,558)	0
Prior Year Encumbrances Appropriated	292,558	292,558	292,558	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$342,738)</u>	<u>(\$342,738)</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Federal Highway Capital Projects Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$1,560,551	\$1,560,551	\$1,528,887	(\$31,664)
Expenditures				
Capital Outlay	1,617,936	1,560,551	1,528,887	31,664
<i>Changes in Fund Balance</i>	(57,385)	0	0	0
<i>Fund Balance (Deficit) at Beginning of Year</i>	0	(57,385)	(57,385)	0
Prior Year Encumbrances Appropriated	57,385	57,385	57,385	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<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
I-75/Tall Timbers Capital Projects Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$400,000	\$400,000	\$0	(\$400,000)
Payment in Lieu of Taxes	0	1,712,052	1,712,052	0
<i>Total Revenues</i>	400,000	2,112,052	1,712,052	(400,000)
Expenditures				
Capital Outlay	388,817	2,100,869	2,100,869	0
<i>Excess of Revenues Over (Under) Expenditures</i>	11,183	11,183	(388,817)	(400,000)
Other Financing Uses				
Transfers - Out	(400,000)	(400,000)	0	400,000
<i>Changes in Fund Balance</i>	(388,817)	(388,817)	(388,817)	0
<i>Fund Balance at Beginning of Year</i>	400,000	379,500	379,500	0
Prior Year Encumbrances Appropriated	9,317	9,317	9,317	0
<i>Fund Balance at End of Year</i>	<u>\$20,500</u>	<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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
Expenditures				
<i>Capital Outlay</i>	50,000	50,000	0	50,000
<i>Changes in Fund Balance</i>	(50,000)	(50,000)	0	50,000
<i>Fund Balance at Beginning of Year</i>	56,342	56,342	56,342	0
<i>Fund Balance at End of Year</i>	<u>\$6,342</u>	<u>\$6,342</u>	<u>\$56,342</u>	<u>\$50,000</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
Expenditures				
<i>Capital Outlay</i>	101,930	275,310	274,947	363
<i>Excess of Revenues Under Expenditures</i>	(101,930)	(275,310)	(274,947)	363
Other Financing Sources				
<i>Transfers - In</i>	100,000	236,762	273,377	36,615
<i>Changes in Fund Balance</i>	(1,930)	(38,548)	(1,570)	36,978
<i>Fund Balance at Beginning of Year</i>	0	36,618	36,618	0
<i>Prior Year Encumbrances Appropriated</i>	1,930	1,930	1,930	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$36,978</u>	<u>\$36,978</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, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Other	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay				
Financial Package	545	513,300	445,663	67,637
Jury Room Court Renovations	1,800	545	0	545
Justice Center-Masonry	130,000	130,000	114,902	15,098
Justice Center-Electric	173,510	173,510	127,480	46,030
Debt Service				
Interest and Fiscal Charges	0	2,604	1,840	764
<i>Total Expenditures</i>	<u>305,855</u>	<u>819,959</u>	<u>689,885</u>	<u>130,074</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(305,855)</u>	<u>(819,959)</u>	<u>(689,885)</u>	<u>130,074</u>
Other Financing Sources				
Notes Issued	0	300,000	300,000	0
Premium on Notes Issued	0	2,604	2,604	0
Transfers - In	0	327,000	652,000	325,000
<i>Total Other Financing Sources</i>	<u>0</u>	<u>629,604</u>	<u>954,604</u>	<u>325,000</u>
<i>Changes in Fund Balance</i>	<u>(305,855)</u>	<u>(190,355)</u>	<u>264,719</u>	<u>455,074</u>
<i>Fund Balance at Beginning of Year</i>	180,000	201,120	201,120	0
Prior Year Encumbrances Appropriated	<u>125,855</u>	<u>125,855</u>	<u>125,855</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$136,620</u>	<u>\$591,694</u>	<u>\$455,074</u>

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Roadwork and Business Development Capital Projects Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$56,271	\$56,271	\$0	(\$56,271)
Expenditures				
Capital Outlay	56,271	56,271	56,271	0
<i>Excess of Revenue Under Expenditures</i>	0	0	(56,271)	(56,271)
Other Financing Sources				
Advances - In	0	0	56,271	56,271
<i>Changes in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<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
Children's Trust Permanent Fund
For the Year Ended December 31, 2006

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenues</u>				
Interest	\$5,000	\$5,000	\$8,212	\$3,212
Donations	20,000	20,000	26,229	6,229
<i>Total Revenues</i>	25,000	25,000	34,441	9,441
<u>Expenditures</u>				
Current				
Human Services				
Contractual Services	25,000	32,500	28,454	4,046
<i>Changes in Fund Balance</i>	0	(7,500)	5,987	13,487
<i>Fund Balance at Beginning of Year</i>	347,140	352,424	352,424	0
<i>Fund Balance at End of Year</i>	<u>\$347,140</u>	<u>\$344,924</u>	<u>\$358,411</u>	<u>\$13,487</u>

Hancock County, Ohio

Statistical Section Description

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

CONTENTS

Financial Trends	S2
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These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

Revenue Capacity	S12
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These schedules contain information to help the reader assess the County’s most significant local revenue sources.

Debt Capacity	S28
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These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Demographic and Economic Information	S33
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These schedules offer demographic and economic indicators to help the reader understand how the environment within which the County’s financial activities take place.

Operating Information	S36
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These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

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

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Hancock County, Ohio
Net Assets by Component
Last Six Years

	2006	2005	2004	2003
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$75,544,805	\$73,633,589	\$69,579,488	\$64,766,164
Restricted	17,676,514	14,977,222	14,890,888	13,881,838
Unrestricted	1,923,561	3,965,217	3,311,992	2,078,464
Total Governmental Activities Net Assets	95,144,880	92,576,028	87,782,368	80,726,466
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	2,163,103	1,302,662	1,785,768	1,278,418
Unrestricted	4,091,767	4,529,046	4,136,253	4,020,767
Total Business-Type Activities Net Assets	6,254,870	5,831,708	5,922,021	5,299,185
Primary Government				
Invested in Capital Assets, Net of Related Debt	77,707,908	74,936,251	71,365,256	66,044,582
Restricted	17,676,514	14,977,222	14,890,888	13,881,838
Unrestricted	6,015,328	8,494,263	7,448,245	6,099,231
Total Primary Government Net Assets	\$101,399,750	\$98,407,736	\$93,704,389	\$86,025,651

<u>2002</u>	<u>2001</u>
\$62,821,953	\$61,019,241
11,943,830	11,469,481
278,560	1,074,602
<u>75,044,343</u>	<u>73,563,324</u>
1,138,406	753,345
3,818,157	3,614,771
<u>4,956,563</u>	<u>4,368,116</u>
63,960,359	61,772,586
11,943,830	11,469,481
4,096,717	4,689,373
<u>\$80,000,906</u>	<u>\$77,931,440</u>

Hancock County, Ohio
Change in Net Assets
Last Six Years

	2006	2005	2004
Expenses			
Governmental Activities			
General Government			
Legislative and Executive	\$5,869,524	\$5,611,192	\$5,501,620
Judicial	3,418,857	3,208,601	3,197,536
Public Safety	6,874,983	7,367,162	7,511,417
Public Works	7,401,055	7,216,843	6,387,243
Health			
Alcohol, Drug, and Mental Health	5,365,214	4,960,390	4,801,161
Mental Retardation and Developmental Disabilities	9,487,568	9,304,969	9,300,985
Other Health	1,100,297	1,015,562	1,347,762
Human Services			
Job and Family Services	6,034,173	5,640,206	5,672,481
Other Human Services	3,784,957	3,429,995	3,055,101
Conservation and Recreation	0	0	0
Economic Development and Assistance	737,677	219,644	173,278
Intergovernmental	5,448,059	493,286	445,995
Interest and Fiscal Charges	798,280	726,885	753,099
Total Governmental Activities Expenses	<u>56,320,644</u>	<u>49,194,735</u>	<u>48,147,678</u>
Business-Type Activities			
Sanitary Landfill	3,772,801	4,013,480	2,560,798
Agricultural Service Center	203,367	168,367	188,754
BMV One-Stop	196,466	185,665	191,873
Total Business-Type Activities Expenses	<u>4,172,634</u>	<u>4,367,512</u>	<u>2,941,425</u>
Total Primary Government Expenses	<u>60,493,278</u>	<u>53,562,247</u>	<u>51,089,103</u>
Program Revenues			
Governmental Activities			
Charges for Services			
General Government			
Legislative and Executive	3,660,578	3,541,119	3,224,686
Judicial	1,023,620	974,807	971,302
Public Safety	1,383,467	1,163,621	1,014,278
Public Works	1,341,858	1,048,332	1,050,199
Health			
Alcohol, Drug, and Mental Health	69,149	67,940	76,189
Mental Retardation and Developmental Disabilities	197,553	187,443	179,557
Other Health	216,576	201,412	194,440
Human Services			
Job and Family Services	413,666	290,374	85,479
Other Human Services	340,285	380,493	376,045
Economic Development and Assistance	0	5,000	5,000
Intergovernmental	0	0	0
Operating Grants, Contributions, and Interest	24,219,942	22,299,731	22,173,982
Capital Grants and Contributions	3,973,329	3,340,630	5,054,738
Total Governmental Activities Program Revenues	<u>36,840,023</u>	<u>33,500,902</u>	<u>34,405,895</u>
Business-Type Activities			
Charges for Services			
Capital Grants and Contributions	0	0	0
Sanitary Landfill	3,919,189	3,740,181	3,015,856
Agricultural Service Center	215,820	218,519	218,171
BMV One-Stop	209,670	207,196	211,123
Total Business-Type Activities Program Revenues	<u>4,344,679</u>	<u>4,165,896</u>	<u>3,445,150</u>
Total Primary Government Program Revenues	<u>41,184,702</u>	<u>37,666,798</u>	<u>37,851,045</u>

2003	2002	2001
\$5,490,477	\$5,597,423	\$5,088,250
2,892,307	2,855,053	3,210,503
6,312,041	6,524,065	6,206,169
4,083,327	4,793,566	5,218,275
4,985,761	4,540,449	4,233,344
8,636,653	8,009,762	7,381,070
640,625	768,853	448,328
5,723,687	5,708,054	5,876,385
3,494,991	2,423,054	2,702,294
352,476	0	0
373,065	1,113,052	248,298
374,166	635,895	434,520
850,945	827,189	1,025,188
<u>44,210,521</u>	<u>43,796,415</u>	<u>42,072,624</u>
2,280,326	2,342,043	2,564,688
204,805	149,642	154,107
121,238	0	0
<u>2,606,369</u>	<u>2,491,685</u>	<u>2,718,795</u>
<u>46,816,890</u>	<u>46,288,100</u>	<u>44,791,419</u>
3,437,256	2,878,008	2,671,219
970,436	876,558	816,502
795,229	1,053,454	897,960
1,137,134	889,680	1,269,390
82,511	101,754	77,302
201,696	181,930	154,012
168,115	156,132	146,869
407,192	0	0
328,491	329,554	328,732
7,500	0	0
0	4,276	0
21,883,116	20,425,122	18,700,985
<u>1,328,756</u>	<u>1,320,833</u>	<u>1,241,159</u>
<u>30,747,432</u>	<u>28,217,301</u>	<u>26,304,130</u>
0	0	0
2,668,086	2,456,882	2,109,354
218,140	218,140	230,907
3,264	0	0
<u>2,889,490</u>	<u>2,675,022</u>	<u>2,340,261</u>
<u>33,636,922</u>	<u>30,892,323</u>	<u>28,644,391</u>

(continued)

Hancock County, Ohio
Change in Net Assets (continued)
Last Six Years

	<u>2006</u>	<u>2005</u>	<u>2004</u>
Net (Expense)/Revenue			
Governmental Activities	(\$19,480,621)	(\$15,693,833)	(\$13,741,783)
Business-Type Activities	172,045	(201,616)	503,725
Total Primary Government Net Expense	<u>(\$19,308,576)</u>	<u>(\$15,895,449)</u>	<u>(\$13,238,058)</u>
General Revenues and Other Changes in Net Assets			
Governmental Activities			
Property Taxes Levied for			
General Operating	\$1,761,935	\$1,708,397	\$1,557,160
Health - Alcohol, Drug, and Mental Health	1,371,331	1,361,797	1,341,882
Health - Mental Retardation and Developmental Disabilities	6,157,601	3,543,617	3,257,252
Human Services - Agency on Aging	548,553	544,784	536,826
Debt Service - Hospital Bond 4	0	0	0
County Capital Improvements	402,354	450,020	462,688
Payment in Lieu of Taxes	1,279,749	1,291,074	1,403,286
Sales Tax Imposed for			
General Operating	5,377,752	5,453,147	5,231,737
Criminal Administrative Justice Services	0	1,596,752	2,615,869
Intergovernmental not Restricted to a Particular Purpose	2,651,737	2,572,558	2,656,350
Interest	1,594,825	1,006,164	480,522
Other	903,636	959,183	1,130,531
Transfers	0	0	123,582
Total Governmental Activities	<u>22,049,473</u>	<u>20,487,493</u>	<u>20,797,685</u>
Business-Type Activities			
Interest	215,727	174,496	158,508
Increase (Decrease) in Fair Value of Investments	(21,965)	(63,193)	(53,939)
Gain on Sale of Capital Assets	0	0	80,000
Other	57,355	0	58,124
Transfers	0	0	(123,582)
Total Business-Type Activities	<u>251,117</u>	<u>111,303</u>	<u>119,111</u>
Total Primary Government	<u>22,300,590</u>	<u>20,598,796</u>	<u>20,916,796</u>
Change in Net Assets			
Governmental Activities	2,568,852	4,793,660	7,055,902
Business-Type Activities	423,162	(90,313)	622,836
Total Primary Government Change in Net Assets	<u>\$2,992,014</u>	<u>\$4,703,347</u>	<u>\$7,678,738</u>

<u>2003</u>	<u>2002</u>	<u>2001</u>
(\$13,463,089)	(\$15,579,114)	(\$15,768,494)
283,121	183,337	(378,534)
<u>(\$13,179,968)</u>	<u>(\$15,395,777)</u>	<u>(\$16,147,028)</u>

\$1,487,479	\$1,926,923	\$1,909,591
1,314,416	1,129,278	1,167,047
3,192,362	3,113,837	3,208,787
543,998	0	0
137,505	153,578	178,966
460,699	0	0
1,515,381	1,311,940	1,194,362
5,068,096	4,865,680	4,923,237
1,006,463	0	0
2,627,985	2,699,694	3,154,214
510,770	788,988	1,232,292
1,207,315	1,070,215	1,008,453
72,743	0	(80,000)
<u>19,145,212</u>	<u>17,060,133</u>	<u>17,896,949</u>

164,018	162,946	176,198
(82,653)	180,444	34,378
0	0	0
50,879	61,720	30,111
(72,743)	0	80,000
<u>59,501</u>	<u>405,110</u>	<u>320,687</u>
<u>19,204,713</u>	<u>17,465,243</u>	<u>18,217,636</u>

5,682,123	1,481,019	2,128,455
342,622	588,447	(57,847)
<u>\$6,024,745</u>	<u>\$2,069,466</u>	<u>\$2,070,608</u>

Hancock County, Ohio
Fund Balances, Governmental Funds
Last Ten Years

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
General Fund				
Reserved	\$321,452	\$190,029	\$245,403	\$293,890
Unreserved	5,051,916	5,727,753	4,226,347	3,285,030
Total General Fund	<u>5,373,368</u>	<u>5,917,782</u>	<u>4,471,750</u>	<u>3,578,920</u>
All Other Governmental Funds				
Reserved	3,595,723	2,752,911	2,329,299	2,976,180
Designated	150,000	0	0	0
Unreserved, reported in				
Special Revenue Funds	7,928,076	5,344,480	6,403,375	5,433,771
Debt Service Funds	662,205	1,359,608	2,300,062	1,713,193
Capital Projects Funds (Deficit)	(2,563,146)	390,859	(215,377)	(1,038,191)
Permanent Fund	111,411	105,547	100,226	99,481
Total All Other Governmental Funds	<u>9,884,269</u>	<u>9,953,405</u>	<u>10,917,585</u>	<u>9,184,434</u>
Total All Governmental Funds	<u>\$15,257,637</u>	<u>\$15,871,187</u>	<u>\$15,389,335</u>	<u>\$12,763,354</u>

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

(2) A restatement to fund balance was made to loans receivable, in the amount of \$211,483.

<u>2002</u>	<u>2001 (1)</u>	<u>2000</u>	<u>1999 (2)</u>	<u>1998</u>	<u>1997</u>
\$262,092	\$334,496	\$641,551	\$182,494	\$261,366	\$114,834
2,530,812	2,884,972	3,764,815	3,158,323	2,759,831	2,943,270
<u>2,792,904</u>	<u>3,219,468</u>	<u>4,406,366</u>	<u>3,340,817</u>	<u>3,021,197</u>	<u>3,058,104</u>
2,314,705	1,661,317	1,854,404	1,507,613	1,433,532	774,182
0	0	0	0	0	0
5,877,222	6,084,368	5,579,277	6,864,241	5,969,306	5,323,036
1,111,177	1,028,188	627,740	332,402	165,510	453,550
(1,772,763)	(601,665)	467,800	533,354	(3,881,107)	(5,074,259)
97,555	78,324	N/A	N/A	N/A	N/A
<u>7,627,896</u>	<u>8,250,532</u>	<u>8,529,221</u>	<u>9,237,610</u>	<u>3,687,241</u>	<u>1,476,509</u>
<u>\$10,420,800</u>	<u>\$11,470,000</u>	<u>\$12,935,587</u>	<u>\$12,578,427</u>	<u>\$6,708,438</u>	<u>\$4,534,613</u>

Hancock County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years

	2006	2005 (1)	2004	2003
Revenues				
Property Taxes	\$10,263,899	\$7,504,519	\$7,148,377	\$7,121,284
Payment in Lieu of Taxes	1,279,749	1,302,662	1,482,190	1,508,852
Sales Taxes	5,393,549	7,328,736	7,795,967	5,773,952
Permissive Motor Vehicle License Taxes	158,259	155,998	153,996	143,598
Other Local Taxes	0	0	0	0
Special Assessments	474,824	364,586	478,756	442,051
Charges for Services	7,521,117	6,951,168	6,436,579	6,552,078
Licenses and Permits	188,239	177,957	171,063	156,271
Fines and Forfeitures	200,911	213,779	189,907	198,025
Intergovernmental	29,606,229	27,341,104	29,612,138	24,381,810
Interest	1,365,746	1,042,155	481,520	555,375
Rent	175,447	164,962	161,142	174,966
Donations	62,504	77,810	50,235	57,278
Other	884,797	959,183	1,151,700	1,206,315
Total Revenues	<u>57,575,270</u>	<u>53,584,619</u>	<u>55,313,570</u>	<u>48,271,855</u>
Expenditures				
Current				
General Government				
Legislative and Executive	5,678,765	5,555,092	5,280,823	5,202,985
Judicial	3,339,842	3,141,140	3,169,874	2,783,272
Public Safety	7,332,929	7,478,204	7,199,740	6,188,494
Public Works	5,520,040	5,465,132	5,126,467	3,978,102
Health	15,739,572	15,010,802	15,161,703	14,001,281
Human Services	9,615,808	9,141,414	9,600,505	9,177,482
Economic Development and Assistance	737,677	219,644	173,278	373,065
Transportation	0	0	0	0
Other	0	0	0	0
Capital Outlay	7,818,163	4,469,442	5,782,771	3,937,488
Intergovernmental	417,273	493,286	445,995	374,166
Debt Service				
Principal Retirement	1,251,953	1,255,135	1,235,082	1,316,684
Interest and Fiscal Charges	736,798	766,555	733,747	810,268
Total Expenditures	<u>58,188,820</u>	<u>52,995,846</u>	<u>53,909,985</u>	<u>48,143,287</u>
Excess of Revenues Over (Under) Expenditures	<u>(613,550)</u>	<u>588,773</u>	<u>1,403,585</u>	<u>128,568</u>
Other Financing Sources (Uses)				
Loans Issued	0	0	0	0
Bonds Issued	0	260,000	1,098,110	0
Refunding Bonds Issued	0	6,645,000	0	0
Premium on Bonds Issued	0	143,590	0	0
Payment to Refunded Bond Escrow Agent	0	(7,155,511)	0	0
Sale of Capital Assets	0	0	704	0
Inception of Capital Lease	0	0	0	0
Transfers - In	1,585,677	691,521	458,479	2,389,450
Transfers - Out	(1,585,677)	(691,521)	(334,897)	(175,464)
Total Other Financing Sources (Uses)	<u>0</u>	<u>(106,921)</u>	<u>1,222,396</u>	<u>2,213,986</u>
Changes in Fund Balances	<u>(\$613,550)</u>	<u>\$481,852</u>	<u>\$2,625,981</u>	<u>\$2,342,554</u>

Debt service as a percentage of noncapital expenditures	3.8%	19.1%	4.1%	4.7%
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(1) Debt service includes the payment to refunded bond escrow agent creating a higher percentage of debt service to noncapital expenditures.

2002 (1)	2001	2000	1999	1998	1997
\$6,282,992	\$6,482,073	\$6,075,664	\$5,804,449	\$5,628,829	\$5,305,047
1,305,251	1,187,153	1,029,540	851,941	871,649	871,649
4,934,225	4,947,631	4,902,663	4,522,478	4,291,730	3,850,930
134,694	128,275	127,655	131,199	129,316	113,710
0	52,927	68,796	64,691	74,698	53,348
442,695	468,006	387,781	337,724	321,380	232,994
5,731,604	5,253,754	4,938,504	4,654,783	4,459,948	3,895,451
133,408	127,280	132,632	126,354	119,261	121,586
207,235	250,721	347,102	269,215	240,829	200,600
24,002,922	23,426,133	21,386,479	19,771,548	19,484,640	18,429,649
795,893	1,323,402	1,357,587	1,197,617	1,062,393	1,057,210
180,960	175,885	249,918	364,464	0	0
88,367	132,603	17,233	21,776	38,797	6,075
1,049,636	1,031,564	591,757	960,661	1,411,775	1,317,231
45,289,882	44,987,407	41,613,311	39,078,900	38,135,245	35,455,480
5,516,962	5,278,511	5,588,892	4,843,951	4,655,905	4,603,388
2,826,448	3,248,023	2,279,079	2,235,303	2,111,030	2,326,051
6,255,302	6,192,975	5,227,653	5,034,004	4,523,806	4,115,728
4,356,176	4,305,158	4,774,335	4,798,814	4,006,518	3,676,717
12,955,812	12,282,180	12,038,969	11,039,271	10,387,485	10,290,527
8,067,845	8,651,142	7,600,976	6,542,827	6,140,794	5,535,977
1,113,052	248,298	105,851	236,203	607,764	331,556
0	0	0	0	42,531	N/A
0	0	1,719	18,197	41,839	N/A
2,425,897	4,381,697	1,116,542	1,699,809	1,662,115	3,167,965
635,895	434,520	391,177	299,230	289,230	280,230
1,322,725	1,153,038	1,063,384	981,614	947,144	558,214
954,533	1,028,855	1,078,884	984,866	1,066,723	1,232,860
46,430,647	47,204,397	41,267,461	38,714,089	36,482,884	36,119,213
(1,140,765)	(2,216,990)	345,850	364,811	1,652,361	(663,733)
0	0	0	0	483,210	221,500
0	0	0	5,310,000	0	5,410,000
3,157,548	0	0	0	0	0
0	0	0	0	0	0
(3,065,983)	0	0	0	0	0
0	0	4,245	10,800	38,254	75,021
0	0	17,982	0	0	144,799
966,802	1,648,644	1,247,853	591,162	1,572,852	1,734,139
(966,802)	(1,728,644)	(1,258,770)	(618,267)	(1,572,852)	(2,103,560)
91,565	(80,000)	11,310	5,293,695	521,464	5,481,899
(\$1,049,200)	(\$2,296,990)	\$357,160	\$5,658,506	\$2,173,825	\$4,818,166
12.5%	5.2%	5.3%	5.4%	5.9%	5.3%

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

Year	Real Property			Public Utility Personal Property	
	Assessed Value			Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility	Estimated Actual Value		
2006	\$1,072,479,910	\$272,917,930	\$3,843,993,829	\$58,898,310	\$66,929,898
2005	1,045,921,120	269,686,300	3,758,878,343	57,754,620	65,630,250
2004	942,968,220	264,722,170	3,450,543,971	57,176,380	64,973,159
2003	915,283,290	252,880,090	3,337,609,657	58,015,250	65,926,420
2002	894,002,280	244,164,520	3,251,905,143	57,578,780	65,430,432
2001	833,869,040	234,581,820	3,052,716,743	73,175,750	83,154,261
2000	812,741,220	229,685,480	2,978,362,000	69,748,030	79,259,125
1999	790,473,200	224,987,700	2,901,316,857	75,919,160	86,271,773
1998	664,754,840	203,605,070	2,481,028,314	74,206,220	84,325,250
1997	647,561,440	204,303,150	2,433,898,829	72,747,080	82,667,136

Source: Hancock County Auditor

Real property is reappraised every six years with a State mandated updated of the current market value in the third year following each appraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value of railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax is being phased out beginning in 2006. The percentage is 18.75 percent for 2006, 12.5 percent for 2007, 6.25 percent for 2008, and zero for 2009.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

Tangible Personal Property		Total		
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Weighted Average Tax Rate
\$188,512,441	\$1,005,399,685	\$1,592,808,591	\$4,916,323,412	\$7.09
240,100,584	1,091,366,291	1,613,462,624	4,915,874,884	5.19
249,127,286	1,083,162,113	1,513,994,056	4,598,679,243	5.40
272,015,303	1,133,397,096	1,498,193,933	4,536,933,173	5.33
293,676,888	1,174,707,552	1,489,422,468	4,492,043,127	4.81
246,254,287	985,017,148	1,387,880,897	4,120,888,152	4.90
267,326,643	1,069,306,572	1,379,501,373	4,126,927,697	4.90
268,624,169	1,074,496,676	1,360,004,229	4,062,085,306	4.67
254,393,757	1,017,575,028	1,196,959,887	3,582,928,592	5.00
228,376,930	913,507,720	1,152,988,600	3,430,073,685	4.86

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

	2006	2005	2004	2003	2002
Unvoted Millage					
General Fund					
Effective Millage Rates	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Residential/Agricultural	1.50	1.50	1.50	1.50	1.50
Commercial/Industrial	1.50	1.50	1.50	1.50	1.50
Tangible/Public Utility Personal	1.50	1.50	1.50	1.50	1.50
Voted Millage					
Mental Retardation and Developmental Disabilities					
Effective Millage Rates	4.40	2.50	2.50	2.50	2.50
Residential/Agricultural	4.21	2.30	2.38	2.38	2.38
Commercial/Industrial	4.34	2.46	2.50	2.50	2.49
Tangible/Public Utility Personal	4.40	2.50	2.50	2.50	2.50
ADAMHS					
Effective Millage Rates	1.00	1.00	1.00	1.00	1.00
Residential/Agricultural	0.92	0.92	1.00	1.00	0.82
Commercial/Industrial	0.98	0.98	1.00	1.00	0.92
Tangible/Public Utility Personal	1.00	1.00	1.00	1.00	1.00
Agency on Aging					
Effective Millage Rates	0.40	0.40	0.40	0.40	N/A
Residential/Agricultural	0.37	0.37	0.40	0.40	N/A
Commercial/Industrial	0.39	0.39	0.40	0.40	N/A
Tangible/Public Utility Personal	0.40	0.40	0.40	0.40	N/A
Total Voted Millage					
Total Effective Voted Millage by Type of Property	5.80	3.90	3.90	3.90	3.50
Residential/Agricultural	5.50	3.59	3.77	3.78	3.20
Commercial/Industrial	5.71	3.84	3.90	3.90	3.41
Tangible/Public Utility Personal	5.80	3.90	3.90	3.90	3.50
Total County Rate					
Residential/Agricultural	7.30	5.40	5.40	5.40	5.00
Commercial/Industrial	7.00	5.09	5.27	5.28	4.70
Commercial/Industrial	7.21	5.34	5.40	5.40	4.91
Tangible/Public Utility Personal	7.30	5.40	5.40	5.40	5.00
In County School Districts					
Arcadia LSD	32.92 - 43.43	34.03 - 45.28	28.56 - 39.01	28.57 - 38.97	26.44 - 36.97
Arlington LSD	22.55 - 33.76	22.50 - 33.90	22.65 - 34.05	22.70 - 34.10	22.90 - 34.30
Cory-Rawson LSD	22.13 - 34.50	22.13 - 34.50	22.23 - 34.50	22.24 - 34.50	22.23 - 34.50
Findlay CSD	30.10 - 58.25	30.10 - 58.25	27.78 - 53.35	27.85 - 53.35	27.85 - 53.35
Liberty-Benton LSD	28.34 - 39.14	28.68 - 39.48	30.31 - 41.11	30.77 - 41.57	31.07 - 41.87
McComb LSD	27.19 - 35.14	27.18 - 35.26	27.22 - 35.26	27.11 - 35.16	27.04 - 35.26
Van Buren LSD	30.72 - 40.60	27.08 - 36.95	29.27 - 37.50	29.40 - 37.50	27.88 - 36.01
Vanlue LSD	34.99 - 47.07	28.42 - 40.54	28.49 - 44.66	28.70 - 44.86	28.79 - 44.94
Out of County School Districts					
Ada EVSD	29.21 - 47.10	29.60 - 47.20	29.57 - 47.20	29.57 - 47.20	23.34 - 39.70
Bluffton EVSD	29.60 - 43.10	31.21 - 44.71	36.16 - 45.67	33.14 - 46.65	32.12 - 45.63
Elmwood LSD	22.45 - 37.30	24.20 - 39.00	24.70 - 39.50	24.70 - 39.50	25.11 - 39.90
Fostoria CSD	42.00 - 60.56	44.23 - 65.31	35.39 - 55.68	35.39 - 55.68	30.226 - 51.38
Hardin Northern LSD	22.82 - 37.35	23.30 - 37.35	23.30 - 37.35	23.30 - 37.35	23.34 - 37.35
North Baltimore LSD	34.05 - 51.10	38.02 - 51.80	37.68 - 51.46	33.23 - 53.30	33.33 - 53.66
Riverdale LSD	29.17 - 37.80	29.38 - 37.90	28.96 - 37.90	30.52 - 40.10	30.97 - 40.20

2001	2000	1999	1998	1997
\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
1.50	1.50	1.50	1.50	1.50
1.50	1.50	1.50	1.50	1.50
1.50	1.50	1.50	1.50	1.50
2.50	2.50	2.50	2.50	2.50
2.50	2.50	2.15	2.50	2.50
2.50	2.50	2.30	2.50	2.50
2.50	2.50	2.50	2.50	2.50
1.00	1.00	1.00	1.00	1.00
0.86	0.86	0.86	1.00	0.75
0.92	0.92	0.92	1.00	0.99
1.00	1.00	1.00	1.00	1.00
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
3.50	3.50	3.50	3.50	3.50
3.36	3.36	3.01	3.50	3.25
3.42	3.42	3.22	3.50	3.49
3.50	3.50	3.50	3.50	3.50
5.00	5.00	5.00	5.00	5.00
4.86	4.86	4.51	5.00	4.75
4.92	4.92	4.72	5.00	4.99
5.00	5.00	5.00	5.00	5.00
27.64 - 37.13	27.98 - 37.45	28.14 - 37.45	31.42 - 38.00	32.16 - 38.74
27.50 - 38.89	28.25 - 39.65	28.74 - 40.14	30.34 - 41.73	31.00 - 42.40
22.84 - 34.50	24.15 - 35.80	24.25 - 36.10	28.09 - 36.71	23.38 - 37.00
29.07 - 53.35	29.07 - 53.35	27-65 - 53.35	31.10 - 53.35	31.09 - 53.35
31.81 - 42.61	32.15 - 42.95	32.83 - 43.63	34.88 - 45.67	35.20 - 46.00
28.12 - 35.46	28.02 - 35.36	29.24 - 35.56	33.32 - 35.86	33.36 - 35.91
29.68 - 37.40	25.08 - 32.80	23.68 - 32.80	26.50 - 32.80	26.63 - 32.93
29.61 - 45.00	30.02 - 45.39	30.63 - 45.55	36.01 - 46.85	36.16 - 47.00
23.37 - 39.70	23.41 - 39.70	25.00 - 39.70	25.00 - 39.70	25.50 - 39.70
30.30 - 45.61	32.42 - 45.81	27.52 - 40.91	28.01 - 41.31	31.13 - 42.37
24.90 - 39.70	23.62 - 36.50	26.53 - 37.00	26.52 - 36.90	26.42 - 36.80
32.26 - 52.88	32.24 - 52.88	37.70 - 52.88	39.14 - 53.28	39.14 - 53.28
23.34 - 37.35	22.98 - 37.35	24.51 - 37.35	24.51 - 37.35	24.95 - 37.35
33.33 - 53.66	30.17 - 50.50	37.84 - 52.40	37.86 - 52.40	36.86 - 51.70
30.84 - 40.20	23.16 - 34.00	24.29 - 34.00	27.47 - 34.00	27.45 - 34.00

(continued)

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

	2006	2005	2004	2003	2002
Joint Vocational School Districts					
Apollo JVS	\$2.06 - \$2.20	\$2.07 - \$2.20	\$2.07 - \$2.20	\$2.11 - \$2.20	\$2.11 - \$2.20
Penta County JVS	2.89 - 3.20	2.94 - 3.20	2.95 - 3.20	2.00 - 2.20	2.00 - 2.20
Vanguard JVS	1.60	1.60	1.60	1.60	1.60
Cities					
Findlay	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20
Fostoria	3.40	3.40	3.40	3.40	3.40
Villages					
Arcadia	4.43 - 4.70	4.42 - 4.70	4.70	4.70	4.13 - 4.70
Arlington	5.20	4.43 - 4.70	4.44 - 4.70	4.70	4.44 - 4.70
Benton-Ridge	1.90	2.74 - 2.90	2.81 - 2.90	2.90	2.81 - 2.90
Bluffton	1.80	1.80	1.80	1.80	1.80
Jenera	5.60	3.46 - 5.60	3.78 - 5.60	5.60	3.79 - 5.60
McComb	3.99	3.96	4.03	3.58	3.83
Mount Blanchard	8.09 - 8.20	4.84 - 5.20	4.89 - 5.20	5.20	4.89 - 5.20
Mount Cory	2.50	2.50	2.50	2.50	2.50
Rawson	2.50	2.50	2.50	2.50	2.50
Van Buren	4.94 - 5.30	4.96 - 5.30	5.04 - 5.30	5.30	5.04 - 5.30
Vanlue	1.30	1.30	1.30	1.30	1.30
Townships					
Allen	4.09 - 4.10	4.01 - 4.10	4.06 - 4.10	4.06 - 4.10	3.26 - 3.30
Amanda	3.65 - 4.00	3.65 - 4.00	3.65 - 4.00	3.65 - 4.00	3.65 - 4.00
Biglick	2.50	2.50	2.50	2.50	2.50
Blanchard	3.10	3.10	3.10	3.10	3.10
Cass	3.20	3.20	3.20	3.20	3.20
Delaware	2.80	2.80	2.80	2.80	2.80
Eagle	2.10	2.10	2.10	2.10	2.10
Jackson	2.50	2.50	2.50	2.50	2.50
Liberty	2.20	2.20	2.20	2.20	2.20
Madison	2.10	2.10	2.10	2.10	2.10
Marion	2.50	2.50	2.50	2.50	2.50
Orange	3.27 - 3.60	3.28 - 3.60	3.27 - 3.60	3.27 - 3.60	3.27 - 3.60
Pleasant	2.90	2.90	2.90	4.21 - 4.30	4.20 - 4.30
Portage	3.20	3.20	3.20	4.56 - 4.60	4.56 - 4.60
Union	5.09 - 5.10	5.09 - 5.10	3.10	3.10	3.10
Van Buren	3.10	3.10	3.10	3.10	3.10
Washington	2.40	2.40	2.40	2.40	2.40

2001	2000	1999	1998	1997
\$2.11 - \$2.20	\$2.13 - \$2.20	\$2.16 - \$2.20	\$2.16 - \$2.20	2.20
0.90 - 2.20	2.00 - 2.20	2.00 - 2.20	2.00 - 2.20	2.00 - 2.20
1.60	1.60	1.60	1.60	1.60
\$3.20	\$3.20	\$3.20	\$3.20	\$3.20
3.40	3.40	3.40	3.40	3.40
4.43 - 4.70	4.43 - 4.70	4.43 - 4.70	3.93 - 4.70	3.92 - 4.70
4.70	4.43 - 6.00	4.43 - 6.00	4.62 - 6.00	4.62 - 6.00
2.90	2.51 - 2.90	2.51 - 2.90	2.61 - 2.90	2.61 - 2.90
1.80	1.80	1.80	1.80	1.80
4.00 - 5.60	4.00 - 5.60	4.01 - 5.60	4.58 - 5.60	4.58 - 5.60
4.07	4.07	4.07	4.21	5.90
5.20	4.66 - 5.20	4.66 - 5.20	5.09 - 5.20	5.08 - 5.20
2.50	2.50	2.50	2.50	2.50
2.50	2.50	2.50	2.50	2.50
4.25 - 6.30	4.25 - 6.30	4.25 - 6.30	4.88 - 6.30	4.88 - 6.30
1.30	1.30	1.30	1.30	1.30
3.70	2.80	2.80	2.80	3.20
3.65 - 4.00	3.65 - 4.00	3.65 - 4.00	4.00	4.00
2.50	2.50	2.50	2.50	2.50
3.10	3.10	3.10	3.10	3.10
3.20	3.20	3.20	3.20	3.20
2.80	2.80	2.80	2.80	5.13 - 5.80
2.10	2.10	2.10	2.10	2.10
2.50	2.50	2.50	2.50	2.50
2.20	2.20	2.20	2.20	2.20
2.10	2.10	2.10	2.10	2.10
2.50	2.50	2.50	2.50	2.50
3.28 - 3.60	3.28 - 3.60	3.25 - 3.60	3.37 - 3.60	3.37 - 3.60
2.90	2.90	2.90	2.90	2.90
3.20	3.20	3.20	3.20	3.20
3.10	3.10	3.10	3.10	3.10
3.10	3.10	3.10	3.10	3.10
2.40	2.40	2.40	2.40	2.40

(continued)

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

	2006	2005	2004	2003	2002
Other Units					
Appleseed Joint Ambulance District	\$1.20	\$1.20	\$1.16 - \$1.20	\$1.15 - \$1.20	\$1.03 - \$1.20
Bluffton Library	0.42 - 0.60	0.42 - 0.60	0.45 - 0.60	0.48 - 0.60	2.20 - 2.32
Hancock County Park District	0.70 - 0.80	0.70 - 0.82	0.76 - 0.80	0.76 - 0.80	0.76 - 0.80
PMP Joint Ambulance District	3.83 - 4.00	3.90 - 4.00	3.79 - 4.00	3.79 - 4.00	3.79 - 4.00
Seneca County Health District	0.27 - 0.30	0.28 - 0.30	0.29 - 0.30	0.29 - 0.30	0.30
Hospital Bond	N/A	N/A	N/A	0.11	0.12

Source: Ohio Department of Taxation

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each appraisal.

Overlapping rates are those of local governments that apply to property owners within Hancock County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

2001	2000	1999	1998	1997
\$1.11 - \$1.20	\$1.11 - \$1.20	\$0.91 - \$1.10	\$1.05 - \$1.10	\$0.45 - \$0.50
0.48 - 0.60	0.51 - 0.60	0.51 - 0.62	5.53 - 0.60	0.60
0.80	0.69 - 0.80	0.69 - 0.82	0.80	0.80
3.12 - 3.80	3.12 - 3.80	3.12 - 3.80	3.22 - 3.44	3.22 - 3.44
0.12 - 0.30	0.12 - 0.30	0.15 - 0.30	0.16 - 0.30	0.16 - 0.30
0.12	0.15	0.14	0.18	0.18

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Hancock County, Ohio
Principal Property Taxpayers
Current Year and Eight Years Ago

	Collection Year 2006			Collection Year 1998 (1)		
	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total County Assessed Valuation
Ohio Power	\$31,384,940	1	1.97%	\$35,774,070	2	2.99%
Whirlpool Corporation	24,616,420	2	1.54	38,301,630	1	3.20
Cooper Tire & Rubber Company	24,557,280	3	1.54	30,754,400	3	2.57
Best Buy Findlay Limited	18,958,990	4	1.19			
Marathon Oil Company	16,735,770	5	1.05	11,176,560	6	0.93
Ball Metal Beverage	12,841,420	6	0.81	24,339,140	4	2.03
Nissan Brakes (dba Findlex Corp)	11,764,800	7	0.74			
Kohl's Distribution/Department	9,786,880	8	0.62			
Consolidated Biscuit	9,657,650	9	0.61			
Owens-Brockway Plastic	7,715,460	10	0.48	7,745,400	8	0.65
Harris Corporation				14,319,560	5	1.20
Ohio Bell				11,139,760	7	0.93
Columbia Gas				7,583,310	9	0.63
Dow Chemical				6,307,800	10	0.53
Total Principal Taxpayers	<u>168,019,610</u>		<u>10.55</u>	<u>187,441,630</u>		<u>15.66</u>
All Other Taxpayers	<u>1,424,788,981</u>		<u>89.45</u>	<u>1,009,518,257</u>		<u>84.34</u>
Total County Assessed Value	<u>\$1,592,808,591</u>		<u>100.00%</u>	<u>\$1,196,959,887</u>		<u>100.00%</u>

Source: Hancock County Auditor

(1) Information pertaining to 1997 was not available by principal taxpayer.

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

Collection Year	Current Tax Levy	Total Tax Collections (1)	Percent Collected	Current Delinquencies	Prior Delinquencies
2006	\$11,396,032	\$10,564,001	92.70%	\$369,375	\$151,937
2005	8,428,919	7,827,575	92.87	255,392	95,570
2004	8,087,338	7,604,016	94.02	238,999	90,276
2003	7,931,506	7,424,805	93.61	287,998	75,608
2002	6,999,793	6,725,710	96.08	214,724	59,825
2001	6,874,449	6,678,288	97.15	171,635	59,927
2000	6,408,941	6,367,814	99.36	176,884	37,256
1999	5,931,688	5,902,772	99.51	132,887	36,422
1998	5,640,180	5,624,179	99.72	108,173	29,168
1997	5,372,469	5,361,091	99.79	88,366	24,426

Source: Hancock County Auditor

1990	3,679,174	3,605,011	97.98%	N/A	N/A
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(1) The amounts shown as collected include the collection of delinquencies and the state reimbursement (rollback and homestead) amounts.

(2) The County does not identify delinquent tax collections by tax year. Delinquent tax collections include penalties and interest.

<u>Total Outstanding Delinquencies (2)</u>	<u>Delinquencies to Total Tax Collections</u>
\$521,312	4.93%
350,962	4.48
329,275	4.33
363,606	4.90
274,549	4.08
231,562	3.47
214,140	3.36
169,309	2.87
137,341	2.44
112,792	2.10
107,088	2.97%

Hancock County, Ohio
Property Tax Levies and Collections
Tangible Personal Property Taxes
Last Ten Years

Collection Year	Current Tax Levy	Total Tax Collections (1)	Percent Collected	Current Delinquencies	Prior Delinquencies
2006	\$1,417,149	\$1,608,414	113.50%	\$95,516	\$384,754
2005	1,524,035	1,526,098	100.14	77,955	475,280
2004	1,581,663	1,561,728	98.74	52,549	344,881
2003	1,565,999	1,535,411	98.05	19,726	189,050
2002	1,612,528	1,486,853	92.21	63,903	73,075
2001	1,746,904	1,781,074	101.96	25,626	47,449
2000	1,467,661	1,437,317	97.93	63,248	38,000
1999	1,590,157	1,597,745	100.48	46,973	26,708
1998	1,607,487	1,634,098	101.66	16,810	57,826
1997	1,523,122	1,502,688	98.66	17,132	24,863

Source: Hancock County Auditor

- (1) The amounts shown as collected include the collection of delinquencies and the state \$10,000 personal property reimbursement amounts.
- (2) The County does not identify delinquent tax collections by tax year. Delinquent tax collections include penalties and interest.

<u>Total Outstanding Delinquencies (2)</u>	<u>Percent of Delinquencies to Total Tax Collections</u>
\$480,270	29.86%
553,235	36.25
397,430	25.45
208,776	13.60
136,978	9.21
73,075	4.10
101,248	7.04
73,681	4.61
74,636	4.57
41,995	2.79

Hancock County, Ohio
Taxable Sales by Type
Last Six Years

	2006	2005	2004	2003
Sales Tax Payments	\$1,598,827	\$2,045,924	\$2,223,560	\$2,017,457
Direct Pay Tax Return Payments	186,093	209,546	232,762	219,769
Seller's Use Tax Return Payments	383,467	556,071	674,247	510,764
Consumer's Use Tax Return Payments	217,436	369,725	313,451	264,332
Motor Vehicle Tax Payments	641,127	858,437	1,026,605	861,570
Watercraft and Outboard Motors	15,983	21,980	17,416	15,022
Department of Liquor Control	9,569	11,765	12,418	8,754
Sales Tax on Motor Vehicle Fuel Refunds	550	2,258	1,392	600
Sales/Use Tax Voluntary Payments	3,276	4,518	21,746	18,428
Statewide Master Numbers	2,389,066	3,049,002	3,432,912	2,247,463
Sales/Use Tax Assessment Payments	16,368	13,887	19,682	3,694
Streamlined Sales Tax Payments	86	0	0	0
Administrative Rotary Fund Fee	(54,562)	(71,432)	(79,762)	(61,678)
Sales/Use Tax Refunds Approved	(29,534)	(21,782)	(48,823)	(31,616)
Total	<u>\$5,377,752</u>	<u>\$7,049,899</u>	<u>\$7,847,606</u>	<u>\$6,074,559</u>
 Sales Tax Rate	 0.50%	 (2)	 0.75%	 (1)

Source: Ohio Department of Taxation

(1) The sales tax rate increased to .75 percent in July 2003 due to a voter-approved increase of .25 percent to the .50 percent sales tax rate.

(2) The sales tax rate decreased to .50 percent in July 2005 due to the expiration of the voter-approved .25 percent sales tax that was approved in 2003.

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately two months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

Information prior to 2001 was not available.

<u>2002</u>	<u>2001</u>
\$1,648,142	\$1,560,616
238,603	258,967
393,047	456,211
125,089	195,486
686,671	662,461
12,661	10,250
6,759	6,390
99	152
2,202	2,218
1,799,271	1,830,753
8,689	2,926
0	0
(49,212)	(49,864)
(6,341)	(13,329)
 \$4,865,680	 \$4,923,237
0.50%	0.50%

Hancock County, Ohio
Ratios of Outstanding Debt by Type
Last Ten Years

Year	Governmental Activities						
	General Obligation Notes	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	Other Loans	Capital Leases
2006	\$3,900,000	\$1,517,000	\$8,190,207	\$1,905,776	\$412,124	\$0	\$0
2005	2,500,000	1,576,000	9,223,765	2,048,898	442,522	0	0
2004	325,000	1,772,800	10,419,199	2,113,953	471,102	0	0
2003	170,000	1,586,730	11,495,062	1,093,821	497,974	38,210	0
2002	765,000	1,362,252	12,655,925	1,171,799	523,242	74,626	0
2001	1,402,000	1,321,825	13,730,000	1,245,000	547,002	115,831	2,760
2000	1,172,000	171,405	14,745,000	1,310,000	569,347	140,992	28,292
1999	800,000	811,005	15,645,000	1,375,000	590,362	171,671	57,000
1998	6,529,200	5,050	11,165,000	1,435,000	610,127	200,716	99,804
1997	5,929,200	12,950	11,975,000	1,490,000	140,901	228,353	140,327

Source: Hancock County Auditor

See S33 for information on population and personal income.

Business-Type Activities					
General Obligation Notes	General Obligation Bonds	Other Notes	Total Primary Government	Per Capita	Percentage of Personal Income
\$0	\$3,834,491	\$0	\$19,759,598	\$268	0.85%
644,000	3,996,186	0	20,431,371	278	0.87
110,200	4,104,868	0	19,317,122	263	0.84
0	4,212,362	0	19,094,159	261	0.86
0	1,935,000	0	18,487,844	254	0.87
0	2,020,000	0	20,384,418	283	0.99
0	2,105,000	0	20,242,036	284	1.00
0	2,180,000	0	21,630,038	305	1.12
0	0	86,108	20,131,005	286	1.09
0	0	0	19,916,731	285	1.14

Hancock County, Ohio
Legal Debt Margin Information
Last Nine Years

Legal Debt Margin Calculation for 2006

Assessed Value	\$1,592,808,591
Debt Limit (1)	38,320,215
Debt Applicable to Limit:	
Total Outstanding Debt	20,079,124
Less: Exemptions	<u>(18,309,124)</u>
Total Net Debt Applicable to Limit	<u>1,770,000</u>
Legal Debt Margin	<u><u>\$36,550,215</u></u>

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
Debt Limit	\$38,320,215	\$38,836,566	\$36,349,851	\$35,954,848	\$35,735,562
Total Net Debt Applicable to Limit	<u>1,770,000</u>	<u>1,000,000</u>	<u>959,800</u>	<u>1,190,000</u>	<u>1,730,000</u>
Legal Debt Margin	<u><u>\$36,550,215</u></u>	<u><u>\$37,836,566</u></u>	<u><u>\$35,390,051</u></u>	<u><u>\$34,764,848</u></u>	<u><u>\$34,005,562</u></u>
Legal Debt Margin as a Percentage of Debt Limit (Voted)	4.62%	2.57%	2.64%	3.31%	4.84%
Unvoted Debt Limitation	<u>\$15,928,086</u>	<u>\$16,134,626</u>	<u>\$15,139,941</u>	<u>\$14,981,939</u>	<u>\$14,894,225</u>
Total Legal Debt Margin (Unvoted)	<u><u>\$14,158,086</u></u>	<u><u>\$15,134,626</u></u>	<u><u>\$14,180,141</u></u>	<u><u>\$13,791,939</u></u>	<u><u>\$13,164,225</u></u>
Legal Debt Margin as a Percentage of Debt Limit (Unvoted)	88.89%	93.80%	93.66%	92.06%	88.38%

Source: Hancock County Auditor

- (1) The Debt Limitation is calculated as follows:
 Three percent of first \$100,000,000 of assessed value
 1 1/2 percent of next \$200,000,000 of assessed value
 2 1/2 percent of amount of assessed value in excess of \$300,000,000

The amount of debt presented as subject to the limit are balances used to compute the margin as specified by statute (i.e., the gross balances) not amounts that are net of premiums or discounts. On deep discount or capital appreciation bonds, this is the original issue amount.

<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
\$33,197,022	\$32,987,534	\$32,500,106	\$28,423,997
<u>2,315,000</u>	<u>2,055,000</u>	<u>2,340,000</u>	<u>7,799,200</u>
<u>\$30,882,022</u>	<u>\$30,932,534</u>	<u>\$30,160,106</u>	<u>\$20,624,797</u>
6.97%	6.23%	7.20%	27.44%
<u>\$13,878,809</u>	<u>\$13,795,014</u>	<u>\$13,600,042</u>	<u>\$11,969,599</u>
<u>\$11,563,809</u>	<u>\$11,740,014</u>	<u>\$11,260,042</u>	<u>\$4,170,399</u>
83.32%	85.10%	82.79%	34.84%

Hancock County, Ohio
Ratios of General Bonded Debt Outstanding
Last Ten Years

Year	General Bonded Debt Outstanding	Percentage of Estimated Actual Value of Property	Per Capita
2006	\$8,190,207	0.17%	\$110.94
2005	9,223,765	0.19	125.49
2004	10,419,199	0.23	141.86
2003	11,495,062	0.25	157.18
2002	12,655,925	0.28	174.20
2001	13,730,000	0.33	190.69
2000	14,745,000	0.36	206.76
1999	15,645,000	0.39	220.29
1998	11,165,000	0.31	158.41
1997	11,975,000	0.35	171.31

Source: Hancock County Auditor

See S12 for information on estimated actual taxable value.

See S33 for information on population.

Hancock County, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (estimated)	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
2006	73,824	\$2,335,429	\$31,635	4.4%
2005	73,503	2,335,429	31,773	4.9
2004	73,447	2,289,000	31,165	5.1
2003	73,135	2,222,000	30,382	5.1
2002	72,652	2,126,000	29,263	4.4
2001	72,003	2,060,299	28,614	3.7
2000	71,315	2,026,761	28,420	3.3
1999	71,019	1,932,888	27,216	2.8
1998	70,482	1,855,375	26,324	3.2
1997	69,902	1,739,504	24,885	3.5

Source: Bureau of Labor Statistics
Bureau of Economic Analysis
US Census Bureau

Hancock County, Ohio
Principal Employers
Current Year and Eight Years Ago

Employer	2006			1998		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool Corporation	2,100	1	5.33%	1,982	2	5.06%
Cooper Tire & Rubber Company	2,065	2	5.24	2,000	1	5.10
Blanchard Valley Health Association	1,729	3	4.39	1,178	4	3.01
Marathon Oil Company	1,458	4	3.70	1,324	3	3.38
Findlay City School District	1,098	5	2.79	750	7	1.91
Consolidated Biscuit	1,055	6	2.68	1,100	5	2.81
DTR Industries	829	7	2.10			
Lowe's Distribution	800	8	2.03			
Nissan Brakes (dba Findlex Corporation)	744	9	1.89			
Sanoh American, Inc. (dba Hisan)	719	10	1.82			
Harris Corporation				760	6	1.94
Findlay Industries				750	8	1.91
Kohl's Distribution/Department				600	9	1.53
Hancock County				592	10	1.51
Total Principal Employers	<u>12,597</u>		<u>31.97%</u>	<u>11,036</u>		<u>28.16%</u>
Total County Employed	<u>39,400</u>			<u>39,200</u>		

Source: Courier Newspaper
Labor Market Information website

Information for 1997 was not available.

Hancock County, Ohio
Full-Time Equivalent County Government Employees by Function/Program
Last Seven Years

Function/Program	2006	2005	2004	2003	2002	2001	2000
General Government							
Legislative and Executive	69	70	68	68	74	73	72
Judicial	47	49	48	45	46	45	45
Public Safety							
Enforcement	60	61	58	63	62	63	58
Jail Operation	44	43	43	32	42	43	43
Other Public Safety	3	3	4	4	4	3	3
Public Works	50	50	49	50	51	53	53
Health							
Mental Retardation and Developmental Disabilities	159	160	184	191	171	168	159
Other Health	15	15	16	16	14	14	14
Human Services							
Child Support Enforcement Agency	15	16	15	15	16	16	17
Job and Family Services	64	65	62	64	65	65	64
Other Human Services	5	5	6	6	5	7	6
Economic Development and Assistance	6	5	4	3	5	6	4
Other	17	17	19	17	16	16	15
Total	<u>554</u>	<u>559</u>	<u>576</u>	<u>574</u>	<u>571</u>	<u>572</u>	<u>553</u>

Source: Hancock County Auditor

Method: The formula to calculate the full time equivalent was the total hours worked by department divided by the standard annual hours for that department.

Information prior to 2000 is not available

Hancock County, Ohio
Operating Indicators by Function/Program
Last Seven Years

Function/Program	2006	2005	2004	2003	2002
Legislative/Executive					
Auditor					
Number of Non-Exempt Conveyances	2,113	2,421	2,201	2,134	2,036
Number of Exempt Conveyances	1,227	1,434	1,081	1,263	1,547
Number of Real Estate Transfers	3,340	3,855	3,282	3,397	3,585
Number of Auditor's Warrants Issued	22,841	23,116	22,880	22,132	23,279
Board of Elections					
Number of Registered Voters	50,013	48,631	49,617	45,615	45,241
Number of Voters Last General Election	25,691	18,599	35,889	16,816	21,137
Percent of Registered Voters Voting	51.40%	38.20%	72.33%	36.87%	47.38%
Recorder					
Number of Deeds Filed	3,643	3,345	3,314	3,238	2,717
Number of Mortgages Filed	5,839	5,927	6,235	9,091	8,294
Judicial					
Common Pleas Court					
Number of Civil Cases Filed	803	797	660	618	567
Number of Criminal Cases Filed	308	297	311	279	236
Number of Domestic Cases Filed	749	891	862	854	880
Juvenile Court					
Number of Civil Cases Filed	769	845	798	668	711
Number of Criminal Cases Filed	1,642	1,665	1,646	1,915	2,068
Number of Adjudged Delinquent Cases Filed	639	739	708	695	970
Number of Days in Wood County Detention Facility	2,032	2,303	1,925	1,492	2,099
Public Safety					
Jail Operation					
Justice Center					
Average Daily Count	100	106	105	103	105
Prisoners Booked	2,760	2,732	2,606	2,669	2,931
Prisoners Released	2,729	2,734	2,601	2,652	2,951
Out-of-County Bed Days Used	65	0	2,133	N/A	229
Rehabilitation Opportunity Center					
Average Daily Count	34	45	44	35	26
Enforcement					
Accidents Reported	1,074	1,266	1,280	1,367	1,247
Incidents Reported	5,528	4,756	4,542	5,173	5,232
Citations Issued	2,029	2,707	2,261	2,576	3,320
Papers Served	2,402 (2)	2,416 (2)	2,750 (2)	3,613	3,713
Telephone Calls	192,992	190,409	113,358	79,297	52,504
Transport Hours	1,834	6,913	8,049	N/A	8,029
Court Security Hours	3,545	3,637	3,715	3,413	3,542
Public Works					
Engineer					
Roads Resurfaced	6	8	5	0	1
Bridges Replaced/Rehabbed	9	9	16	19	15
Culverts Built	35	40	50	45	40

2001	2000
1,953	1,955
1,362	1,423
3,315	3,378
24,922	23,916
44,382	46,207
12,746	30,958
28.99%	67.00%
2,197 (1)	N/A
5,413	N/A
469	468
264	284
854	858
647	640
2,261	2,318
857	1,025
1,678	1,878
100	92
3,018	2,618
3,017	2,632
N/A	N/A
24	20
1,247	1,393
4,914	5,375
3,852	3,886
4,520	6,584
53,344	49,464
8,128	7,773
3,847	3,309
2	9
13	12
40	37

(continued)

Hancock County, Ohio
Operating Indicators by Function/Program
Last Seven Years

Function/Program	2006	2005	2004	2003	2002
Health					
Dog and Kennel					
Number of Dog Licenses Sold	12,047	11,618	11,417	11,470	10,032
Number of Kennel Licenses Sold	33	29	25	30	28
Mental Retardation and Developmental Disabilities					
Students Enrolled at Blanchard Valley School					
Early Intervention Program	106	81	75	63	110
Preschool	33	32	45	34	37
School Age	36	29	30	28	31
Consumers Employed at Blanchard Valley Industries	171	145	184	191	166
Business-Type Activity					
Landfill					
Tonage Per Year					
In County	84,401	105,964	86,052	75,594	72,031
Out of County	42,634	38,590	33,075	30,247	25,405

Sources: Various County Departments

(1) Only from 4/30/01 - 12/31/01

(2) Does not include number of warrants served, civil papers only.

Information prior to 2000 is not available

<u>2001</u>	<u>2000</u>
9,972	10,989
42	44
92	94
33	24
30	31
170	175
65,523	70,177
20,520	18,579

Hancock County, Ohio
Capital Asset Statistics by Function/Program
Last Six Years

Function/Program	2006	2005	2004	2003	2002	2001
Public Works						
Engineer						
Roads (miles)	344	434	432	432	434	434
Bridges	369	376	376	381	386	393
Culverts	980	980	980	977	972	965

Source: Hancock County Engineer's Annual Report

Information prior to 2001 is not available



Mary Taylor, CPA
Auditor of State

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
AUGUST 23, 2007**