

**Mary Taylor, CPA**  
Auditor of State



**HANCOCK COUNTY**  
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HANCOCK COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2008

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<b><i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i></b>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959		198,016
		32-0423-CMMCO-P-08-9946	20,713
		32-0423-CMMCO-P-09-9946	10,196
Total CFDA 93.959			<u>228,925</u>
Medical Assistance Program (Medicaid)	93.778		155,535
<b><i>Passed Through Ohio Department of Mental Health</i></b>			
Medical Assistance Program (Medicaid)	93.778		1,184,769
<b><i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i></b>			
Medical Assistance Program			
Targeted Case Management (TCM)	93.778		92,299
Day Habilitation	93.778		305,488
Total CFDA 93.778			<u>1,738,091</u>
<b><i>Passed Through Ohio Department of Mental Health</i></b>			
Social Services Block Grant (SSBG)	93.667		29,826
<b><i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i></b>			
Social Services Block Grant (SSBG)	93.667		42,416
Total CFDA 93.667			<u>72,242</u>
<b><i>Passed Through Ohio Department of Mental Health</i></b>			
Promoting Safe and Stable Families	93.556		<u>31,906</u>
<b><i>Passed Through Ohio Department of Alcohol and Drug Addiction Services</i></b>			
State Children's Insurance Program	93.767		1,371
<b><i>Passed Through Ohio Department of Mental Health</i></b>			
State Children's Insurance Program	93.767		44,011
<b><i>Passed Through Ohio Department of Mental Retardation and Developmental Disabilities</i></b>			
State Children's Insurance Program	93.767		1,525
Total CFDA 93.767			<u>46,907</u>
Total US Department of Health and Human Services			<u><b>2,118,071</b></u>
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>			
<b><i>Passed Through Ohio Department of Education</i></b>			
Special Education Cluster			
Special Education - Grants to States	84.027	066019-6BSF-2008-P	7,681
	84.027	066019-6BSF-2009-P	21,063
Total CFDA 84.027			<u>28,744</u>
Special Education - Preschool Grants	84.173A	066019-PGD106	3,500
	84.173	066019-PGS1-2008-P	6,125
	84.173	066019-PGS1-2009-P	8,159
Total CFDA 84.173			<u>17,784</u>
Total Special Education Cluster			<u>46,528</u>
State Grants for Innovative Programs	84.298	066019-C2S1-2008	<u>253</u>
Total US Department of Education			<u><b>46,781</b></u>

(Continued)

HANCOCK COUNTY

SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2008  
(Continued)

FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
<b>UNITED STATES DEPARTMENT OF HOMELAND SECURITY</b>			
<b><i>Passed Through the Ohio Emergency Management Agency</i></b>			
Crisis Counseling	97.032		146,190
Disaster Grant - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-1720-DR-063-99063	141,497
	97.036	FEMA-1720-DR-063-OE8A7	2,956
	97.036	FEMA-1720-DR-063-OC4A4	24,245
Total CFDA 97.036			<u>168,698</u>
Emergency Management Performance Grants (EMPG)	97.042	2007-EM-E7-0024	10,673
	97.042	2008-EM-E8-0002	30,551
Total CFDA 97.042			<u>41,224</u>
State Homeland Security Program (SHSP)	97.067	2007-GE-T7-0030	15,337
Total US Department of Homeland Security			<u><b>371,449</b></u>
<b>UNITED STATES DEPARTMENT OF LABOR</b>			
<b><i>Passed Through the Montgomery County WIA Area 7</i></b>			
WIA Cluster			
Workforce Investment Act - Adult Programs	17.258		126,554
Workforce Investment Act - Youth Activities	17.259		83,010
Workforce Investment Act - Dislocated Workers	17.260		232,929
National Emergency Grant Flood OH-17	17.260		405,057
Rapid Response/NEG	17.260		68,417
Career Advancement Account	17.260		518
Total CFDA 17.260			<u>706,921</u>
Total WIA Cluster			<u>916,485</u>
Workforce Service Month	17.207		9,333
Total US Department of Labor			<u><b>925,818</b></u>
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>			
<b><i>Passed Through the Ohio Department of Transportation</i></b>			
Highway Planning and Construction	20.205		1,648,695
<b><i>Passed Through the Ohio Department of Public Safety</i></b>			
State and Community Highway Safety	20.600	HVEO-2008-32-00-00-00207-00	18,029
		HVEO-2009-32-00-00-00228-00	5,233
Total CFDA 20.600			<u>23,262</u>
Total US Department of Transportation			<u><b>1,671,957</b></u>
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>			
<b><i>Pass-through the Ohio Attorney General, Office of Criminal Justice Services</i></b>			
Crime Victim Assistance-State Victims Assistance Act	16.575	2007SAGENE388T	2,525
Crime Victim Assistance-State Victims Assistance Act	16.575	2008SAGENE388T	541
Crime Victim Assistance-Victims of Crime Act	16.575	2007VAGENE388T	18,696
Crime Victim Assistance-Victims of Crime Act	16.575	2008VAGENE388T	5,634
Total US Department of Justice			<u><b>27,396</b></u>
<b>GENERAL SERVICES ADMINISTRATION ON BEHALF OF THE ELECTION ASSISTANCE COMMISSION</b>			
<b><i>Passed Through the Ohio Secretary of State</i></b>			
<b>The Help America Vote Act of 2002</b>			
Voting Access for Individuals with Disabilities	93.617	06-SOS-HHHS-32	1,886
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<b><i>Passed Through Ohio Department of Development</i></b>			
Community Development Block Grants/State's Program	14.228	B-C-05-029-1	\$ 5,206
		B-F-07-029-1	83,447
CDBG Revolving Loans	14.228		5,162
Total US Department of Housing and Urban Development			<u><b>93,815</b></u>
<b>TOTAL FEDERAL EXPENDITURES</b>			<u><b>\$ 5,257,173</b></u>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS SCHEDULE.

**HANCOCK COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2008**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Awards Expenditures (the Schedule) summarizes activity of the County on the cash basis of accounting.

**NOTE B - SUBRECIPIENTS**

The County passes-through certain Federal assistance received from 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 \$1,018,789 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 and to eligible persons. 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, administrative fees, and interest subsidies (if applicable) are recorded as a disbursement on the accompanying Schedule of Federal Awards Expenditures (the Schedule). Loans repaid, including interest, are used to make additional loans. Subsequent loans are subject to same compliance requirements imposed by HUD as the initial loans; and therefore, are reported as federal expenditures in the year of disbursement. Prior year outstanding loan balances are reported in the schedule below.

These loans are collateralized by machinery and equipment and by land and buildings.

Activity in the CDBG revolving loan fund during 2008 is as follows:

Beginning loans receivable balance as of January 1, 2008:	\$229,663
Loan principal repaid on loans issued prior to 2008	<u>(16,335)</u>
Ending loans receivable balance as of December 31, 2008	213,328
Cash balance on hand in the revolving loan fund as of December 31, 2008	252,992
Administrative costs expended during 2008	<u>5,162</u>
Total value of RLF portion of the CDBG 14.228 program	471,482
Other grants administered through the 14.228 program	<u>88,653</u>
Total CDBG 14.228	<u>\$560,135</u>

**HANCOCK COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FISCAL YEAR ENDED DECEMBER 31, 2008  
(Continued)**

**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.



# 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  
300 South Main Street  
Findlay, Ohio 45840-3309

To the Board of County Commissioners:

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate 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, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 29, 2009 in which we noted the 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified a certain deficiency in internal control over financial reporting that we consider a significant deficiency.

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.

We consider finding 2008-002 described in the accompanying schedule of findings to be a significant deficiency in internal control over financial reporting.

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 the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also material weaknesses. We believe the significant deficiency described above is also a material weakness.

We also noted certain internal control matters that we reported to the County's management in a separate letter dated June 29, 2009.

#### **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 an instance of noncompliance that we must report under *Government Auditing Standards* which is described in the accompanying schedule of findings as item 2008-001.

We also noted certain noncompliance matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 29, 2009.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

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. We intend it for no one other than these specified parties.



**Mary Taylor, CPA**  
Auditor of State

June 29, 2009



# 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  
300 South Main Street  
Findlay, Ohio 45840-3309

To the Board of County Commissioners:

#### Compliance

We have audited the compliance of Hancock County, Ohio (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, 2008. 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, 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, 2008.

#### 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 County's ability to administer a federal program such that there is more than a remote likelihood that the County'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.

We noted a certain matter involving the internal control over federal compliance not requiring inclusion in this report, that we reported to the County's management in a separate letter dated June 29, 2009.

#### **Schedule of Federal Awards Expenditures**

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 as of and for the year ended December 31, 2008, and have issued our report thereon dated June 29, 2009 in which we noted the 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 schedule of federal awards expenditures 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.

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



**Mary Taylor, CPA**  
Auditor of State

June 29, 2009

**HANCOCK COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2008**

**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)?	Yes
<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)?	Yes
<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):	Block grants for Prevention and Treatment of Substance Abuse CFDA # 93.959, Medical Assistance Program (Medicaid) CFDA # 93.778
<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**

**FINDING NUMBER 2008-001**

**Noncompliance Citation**

Ohio Revised Code, § 5705.41(B), states that no subdivision shall make any expenditure of money unless it has been lawfully appropriated.

**FINDING NUMBER 2008-001  
(Continued)**

The County Commissioners entered into a contract for the acquisition and installation of energy conservation measures and related improvements. The financial activity for the loan and subsequent improvements was not posted to the County records requiring adjustment and is reflected in the accompanying financial statements presented. As a result, the County Capital Improvements Fund had Financial Condition expenditures in the amount of \$1,795,777 in excess of appropriations for the fiscal year ended December 31, 2008.

We recommend the County Commissioners ensure budgetary requirements are followed and provide the County Auditor with documentation of any financial arrangements entered into by the Commissioners to ensure the financial activity is reported.

**Officials' Response:**

The County Board of Commissioners', Auditor's and Prosecuting Attorney's offices will require timely delivery of written documents from vendor's counsel in the future to ensure budgetary requirements are met.

**FINDING NUMBER 2008-002**

**Material Weakness - Monitoring Financial Statements**

Accurate financial reporting is the responsibility of the County Auditor and is essential to ensure the information provided to the readers of the financial statements is fairly stated.

The 2008 financial statements contained the following material errors:

- Due to Other Governments was understated by \$376,217, \$284,999, and \$430,839, respectively in the Alcohol, Drug, and Mental Health, Mental Retardation and Developmental Disabilities and the Other Governmental Funds and overstated by \$133,159 and \$323,345 respectively in the General and Job and Family Service Funds.
- Revenues and Expenditures of the Sanitary Landfill Fund were overstated by \$319,234 due to a fund to fund payment that was not eliminated. This error also resulted in the same adjustments being required for the Budget to Actual Schedule and Cash Flow statement.
- Interest Receivable was overstated by \$139,129 in the General Fund.
- Contract Payable was understated by \$573,152 in the Other Governmental Funds.
- Account Receivable was overstated by \$106,366 in the Sanitary Landfill Fund due to the inclusion of an account previously written off in a prior period, and a related account also uncollectible from the same vendor.
- Capital Assets were overstated by \$990,380 and \$226,465 respectively in the Governmental and Business Type Activities due to miscalculations of infrastructure and construction-in-progress.
- In the Statement of Budget and Actual the Original Budget column was understated by \$1,017,154, \$1,577,250, \$84,834, and \$159,004, respectively in the General, Alcohol, Drug, and Mental Health, Job and Family Service, and Mental Retardation and Developmental Disabilities Funds due to the prior year encumbrances not being included. In addition, there were numerous funds in the individual Budget versus Actual Schedule that required adjustments ranging from \$745,628 to \$120 to the Original Budget column.

**FINDING NUMBER 2008-002  
(Continued)**

- There were also errors ranging from \$1,077,188 to \$61,097 in the Final Budget column of the General, Alcohol, Drug, and Mental Health, Job and Family Service, and Mental Retardation and Developmental Disabilities Funds and a \$316,207 error in the Original Revenue column of the Alcohol, Drug, and Mental Health fund requiring adjustments.

Twenty-seven adjusting entries were made to the basic financial statements to correct these and other errors. The accompanying financial statements and accounting records have been adjusted to reflect these corrections.

To ensure the County's financial statements and notes to the statements are complete and accurate, the County Auditor should adopt policies and procedures, including a final review of the statements, management discussion and analysis, and notes to the financial statements to identify and correct errors and omissions. In addition the compilation files should include supporting documentation for all calculated amounts.

**Officials' Response:**

Hancock County experienced a natural disaster during the implementation of a new financial system in 2007. 2008 was the first year to account for accruals with the new system. Information submitted for financial statements will be reviewed more thoroughly. Formula calculations were corrected at the time of the audit. The County plans to improve review procedures for the financial statements and has informed the accountant of the journal entry adjustments.

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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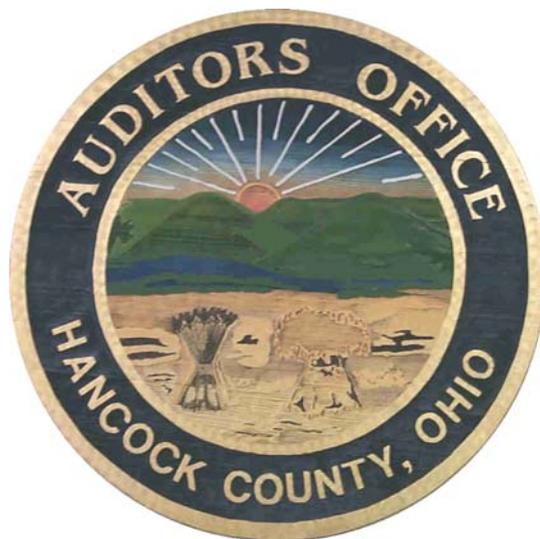
None



# HANCOCK COUNTY, OHIO

## Comprehensive Annual Financial Report

For the Year Ended  
December 31, 2008



Charity A. Rauschenberg, CPA  
Hancock County Auditor

Prepared by the Hancock County Auditor's Office



# INTRODUCTORY SECTION

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**HANCOCK COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

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**HANCOCK COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
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**HANCOCK COUNTY, OHIO**  
**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

June 29, 2009

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

As Auditor of Hancock County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2008. 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, 2008, 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 was established and organized in 1820. The name Hancock was chosen in honor of the first signer of the Declaration of Independence, John Hancock. The County is located in northwestern Ohio abutting Hardin, Putnam, Seneca, Wood, and Wyandot counties in Ohio. It is approximately forty-five miles south of the City of Toledo and one hundred ten miles north of the City of Dayton. As a result of this location, in the so-called "I-75 Corridor", the County has been able to take advantage of its proximity to major population centers, its access to major transportation routes, and its rural location to create strong business and industrial growth. A number of major distribution centers have been constructed and opened in the County because of its location. The location of suppliers and related businesses in the County has been fostered by the presence of large facilities in Ohio, Michigan, and Kentucky, all of which are located close to I-75.

The County's estimated 2008 population of 74,273 placed it as the 35th most populous of the State's eighty-eight counties. The City of Findlay (the City), the County seat, with an estimated 2008 population of 40,463, 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	62.06%
Commercial/Industrial	17.65
Public Utility	0.04
Governmental (including parks) and Other Tax Exempt	12.79(a)
Agricultural	7.46

(a) Exempt from property taxation.

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

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

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

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

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

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

The County's area has a number of institutions of higher education. The University of Findlay has an approximate enrollment of more than 4,400 students. Owens Community College, Brown Mackie College, and Winebrenner Theological Seminary all have campuses located in the County and account for enrollment of over 7,633 students. Within commuting distance to the County are numerous public and private two-year and four-year colleges and universities including Bowling Green State University, University of Toledo, James A. Rhodes State College, The Ohio State University-Lima Branch, Tiffin University, Ohio Northern University, Bluffton University, Heidelberg College, and University of Northwestern Ohio.

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

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

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

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

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

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

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

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

For financial reporting purposes, the County includes all funds, agencies, boards, and commissions making up Hancock County (the Primary Government) and its component units in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity" and GASB Statement No. 39 "Determining Whether Certain Organizations Are Component Units - an amendment to GASB Statement No. 14". The County's primary government includes the financial activities of the Hancock County Board of Alcohol, Drug, and Mental Health Services, the Board of 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. 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., the Blanchard Valley Port Authority and Metropolitan Housing Authority are jointly governed organizations. The County participates in the Midwest Pool Risk Management Agency, Inc., the Midwest Employee Benefit Consortium, and the County Commissioners Association of Ohio Workers' Compensation Group Rating Program, which are insurance pools. The County Park District, the Hancock Regional Planning Commission and the Findlay-Hancock County Public Library are related organizations.

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

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

### **Local Economy**

In August 2007, Hancock County suffered a 100-year storm, in multiple areas within the boundaries of the County. The floodwaters entered numerous residences and commercial buildings throughout the County near the Blanchard River and its tributaries. Elected officials and the community called special meetings to address the emergency management of such an event. From these meetings a new partnership evolved for the coordination of flood mitigation.

After the floodwaters receded, the community went to work at restoring businesses and homes. Employees returned to places of employment within weeks. The County experienced a steady sales tax revenue stream due to the influx of insurance reimbursements as early as December and throughout the 2008 calendar year. Hotels were at capacity with the addition of disaster recovery personnel staying through out the fall and then construction and repair service contractors through spring 2008.

2007 was a triennial year update for assessed valuation in the County. It has continued to rise over \$369 million, or 30.1 percent over the last ten years, despite the loss of tangible personal property values. Most of this growth is related to an increase in real property values within the County. The average sales price for residential property declined to \$148,293 in 2008, a decrease of 6.69 percent from 2007. 2008 sales were beginning to reflect the over-abundance of homes for sale in the community, not unlike the rest of the State.

Personal incomes in Hancock County have risen \$596 million, or 34.3 percent, since 1997. During that time, Hancock County was consistently ranked in the top five counties in the State for the lowest unemployment rate but has dropped to 16<sup>th</sup> out of 88 counties for 2008. At the end of 2008, the unemployment rate for the County stood at 5.8 percent, an increase from a rate of 4.5 percent in 2007. As of May 31, 2009, the unemployment rate has increased to 10.2 percent, but still remains under the State average of 11.36 percent.

A major concern of any growing community is the announcement that a company is going out of business or has decided to relocate to a different community. Government and local community leaders have taken a proactive approach to make sure when one of these unfortunate events occurs that the buildings do not remain 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 replacement of Tony Paco's restaurant with Jed's Barbeque.

In late 2008, Cooper Tire and Rubber Corporation executives met with local and state officials to discuss the financial situation of Hancock County's second largest employer. These meetings continued throughout the fall months to determine the fate of each of the four United States production facilities, including the Findlay plant. Simultaneously, production workers at the Findlay plant negotiated and ratified a new employment contract which reduced their pay and benefits by an estimated total of \$30 million over the next three years. In mid-December 2008, Cooper Tire announced that Findlay's plant would be one of the three to continue operations and the Albany, Georgia plant will close in 2009. The production molds and machinery will be divided among the three remaining plants. The Findlay location also serves as headquarters for Cooper Tire and Rubber Corporation.

Also in 2008, Whirlpool announced a temporary layoff of approximately 170 employees in its Findlay dishwasher plant. The company reported the layoff was the result of reduced product demand in a slow economy. Whirlpool announced additional plans to consolidate manufacturing operations from its Tennessee facility to Findlay. The Hancock County facility was chosen because it has the capacity for onsite improvements to infrastructure to accommodate the additional production line. Renovations, new equipment and machinery are estimated at \$11 million. Adding this additional production line is expected to create 350 new jobs, which will be unaffected by the temporary layoff. Findlay will become the single site for Whirlpool's dishwasher line and has been in production for over 40 years.

A new Drury Inn opened in 2008. This 6-story hotel with 152 rooms is located directly off I-75. It has a 2,200 square foot ballroom and an additional 5 meeting/conference rooms to accommodate group events. The Drury Inns have been voted the #1 hotel by the market matrix in 2006 and 2007.

### **Long-Term Financial Planning**

Hancock County management has been committed to maintaining, at a minimum, a year end cash balance of \$2.5 million in the General Fund. This level of cash balance for the 2008 year-end has been jeopardized by the events of the flood, but was achieved for 2008 before encumbrances. County Commissioners imposed a sales tax increase to further achieve this management goal in the future.

The County has been one of three of the lowest sales tax rates in the State of Ohio for several years. In 2008, the Board of County Commissioners took action to hold public hearings to impose an additional  $\frac{3}{4}$  % sales tax. The County Commissioners have stated that  $\frac{1}{4}$ % would be allocated for County operation stabilization. The second  $\frac{1}{4}$  % will be for the County's capital improvement needs, which have been expedited by the floodwaters. The third  $\frac{1}{4}$ % will be for flood mitigation efforts, in cooperation with the Army Corp of Engineers and a new organization, known as the Northwest Ohio Flood Mitigation Partnership. Corporate businesses have organized the Northwest Ohio Flood Mitigation Partnership to initiate and coordinate with the Army Corp for a flood mitigation plan and a financing mechanism to achieve such goals.

The elected officials in the County are working together to establish a long term operating plan. This plan will provide a decision-making tool to assist County officials with management decisions both presently and into the future. Efforts are being made during the development of the plan to look for operating efficiencies in the day-to-day functions of the County. A new financial system program was implemented in 2007 and placed into production on January 1, 2008 despite the challenges presented by of the flood. This system will be a useful tool for projections and financial reporting in the future.

Work is also ongoing in the development of a three to five-year capital and facilities plan. A \$2 million energy conservation project is being completed on many of the County's aging buildings, such as the Courthouse, as a method to conserve on utilities. Old boiler systems have been replaced in several of the main buildings with anticipated savings over the next ten years.

## **Relevant Financial Policies**

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

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

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

## **Major Initiatives**

Hancock County Commissioners are in the process of planning a court administration building due to the loss of office space since the flood. The ¼% sales tax would generate \$2.5 million to be used for the construction and debt service. This building is proposed to be four to five stories tall. Plans include moving the courts from the courthouse and consolidate services including the clerk of courts, public defender, prosecutor, and provide a more efficient IT facility. Information Technology is currently housed on the first floor of the Courthouse. Although the Courthouse did not have water during the flood, the northeast corner was the closest to the floodwaters, which currently houses the data center for the entire county.

Elected officials have engaged in conversation with City officials whether municipal courts could be part of the new building. The new building is proposed to keep County government in downtown Findlay and reduce future amounts spent on leased office space.

Moving the Courts will free up space in the Courthouse. Commissioners plan to move their office into the Courthouse; their previous office building was substantially damaged in the flood. Between the Courthouse and the new building, many offices such as the Veterans' Services, Adult Probation, the Board of Elections, the County Safety office and Special Projects, which were all displaced by the flood, will have new office space.

During 2007, the County applied for grant dollars to replace the Sheriff department's outdated radio equipment. This 2008 project will update the communication equipment of deputies on duty throughout the County to the home base. In addition, the dispatch center has been updated in 2008 with new computer equipment. This project is financed temporarily with notes until reimbursed through grant funding.

For the last several years, there has been a large growth of retail establishments on the east side of the City of Findlay. Currently, the emphasis has been on the west side of Findlay, along the "I-75 corridor". The anchor of this growth was the addition of a second Wal-Mart store in the City, which opened during the summer of 2006. A Bob Evans Restaurant, Max & Erma's, Game Stop, Jack's Aquarium, The Landing Pad, Shoe Department, and Cato's followed the addition of the Wal-Mart. The strip mall directly to the north is filled with Cold Stone Creamery, Full Spectrum Tack Shop, Right Fit, Northwest Physical Therapy, Verizon, and TanPro. A new Texas Roadhouse has been approved in 2009 for an out-lot in front of Wal-Mart.

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

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

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 occur with multiple locations. This facility is at capacity and looking to expand.

Due to the loss of both the County and the City Board of Health office facilities, the City and the County have entered into a joint lease of a temporary facility. The concept is to further the “one-stop” access for residents of the community. The City razed the building that previously housed the City health department. The County also razed their flood affected buildings which housed the County Board of Health. Both entities are discussing possible joint housing opportunities.

### **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, 2007. The Certificate of Achievement is a prestigious national award received for conformance with the highest standards for preparation of state and local government financial reports.

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

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

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

Sincerely,



Charity A. Rauschenberg, CPA  
Hancock County Auditor

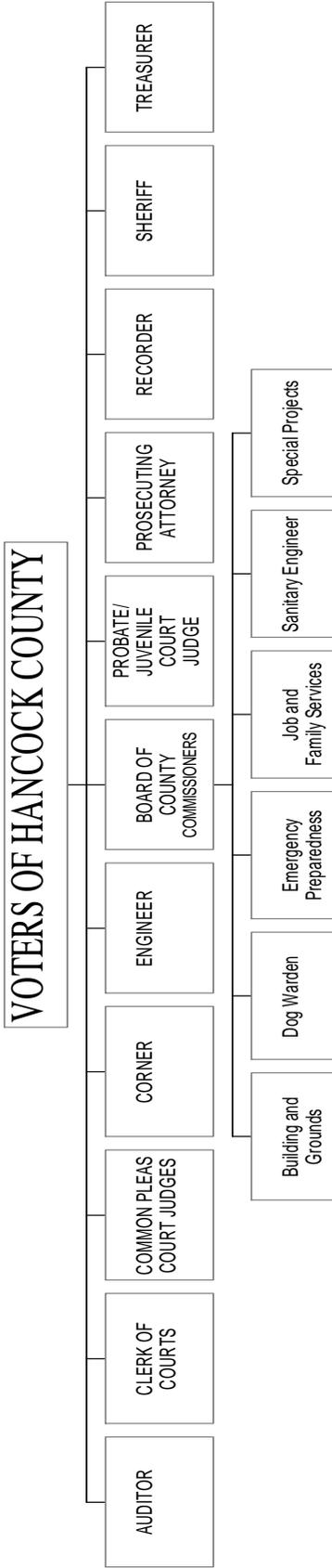
**Hancock County, Ohio**

*Elected Officials  
December 31, 2008*

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COMMISSIONERS	Edward D. Ingold Phillip A. Riegler Emily A. Walton, DVM
AUDITOR	Charity A. Rauschenberg, CPA
CORONER	Dr. Leroy L. Schroeder
ENGINEER	Steven C. Wilson
PROSECUTING ATTORNEY	Mark Miller
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 & MENTAL HEALTH BOARD	BLANCHARD VALLEY INDUSTRIES	BOARD OF ELECTIONS	BOARD OF MENTAL RETARDATION & DEVELOPMENTAL DISABILITIES	BOARD OF TAX REVISION
BUDGET COMMISSION	CHILDREN'S SERVICES BOARD	COMMUNITY IMPROVEMENT COMMISSION	COMMUNITY JUSTICE CENTER	DATA PROCESSING BOARD	DISASTER SERVICES HAZMAT
EDUCATION SERVICE CENTER	FAMILY FIRST COUNCIL	HANCOCK SOIL & WATER CONSERVATION DISTRICT	HANCOCK SOLID WASTE MANAGEMENT DISTRICT	HEALTH DEPARTMENT	RECYCLING & LITTER PREVENTION
MENTAL HEALTH BOARD	MICROFILM BOARD	OHIO STATE COOPERATION EXTENSION SERVICE	PARK DISTRICT	PUBLIC DEFENDER COMMISSION	RECORDS COMMISSION
REGIONAL PLANNING COMMISSION	TAX INCENTIVE REVIEW COUNCIL	VETERANS COMMISSION			

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Hancock County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2007

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



President

Executive Director

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# FINANCIAL SECTION

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Hancock County  
300 South Main Street  
Findlay, Ohio 45840

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, 2008, 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 the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. 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 our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of December 31, 2008, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General; 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.

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In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2009, 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, individual fund schedules and statistical tables provide additional information and are also 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

June 29, 2009

## **HANCOCK COUNTY, OHIO**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2008 UNAUDITED**

The management's discussion and analysis of Hancock County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2008. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

#### **Using This Annual Report**

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

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

#### **County-Wide Financial Statements**

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

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets changed during 2008. These statements are prepared using the accrual basis of accounting similar to the accounting method used by most private sector companies. This basis of accounting considers all of the current year's revenues and expenses, regardless of when the cash is received or paid.

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

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

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

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

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

## HANCOCK COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2008 UNAUDITED

#### **Fund Financial Statements**

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

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

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

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

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

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

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

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

**HANCOCK COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
UNAUDITED

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2008 and 2007:

Table 1  
Net Assets

	Governmental Activities 2008	Governmental Activities 2007	Business-type Activities 2008	Business-type Activities 2007	2008 Total	2007 Total
<u>Assets</u>						
Current and other assets	\$ 49,470,701	\$ 49,182,613	\$ 7,222,793	\$ 7,564,700	\$ 56,693,494	\$ 56,747,313
Capital assets	95,550,644	91,888,947	8,880,522	6,111,742	104,431,166	98,000,689
Total assets	<u>145,021,345</u>	<u>141,071,560</u>	<u>16,103,315</u>	<u>13,676,442</u>	<u>161,124,660</u>	<u>154,748,002</u>
<u>Liabilities</u>						
Long-term liabilities outstanding	17,709,041	16,559,078	6,606,072	6,263,362	24,315,113	22,822,440
Other liabilities	16,836,816	19,266,223	2,548,841	770,207	19,385,657	20,036,430
Total liabilities	<u>34,545,857</u>	<u>35,825,301</u>	<u>9,154,913</u>	<u>7,033,569</u>	<u>43,700,770</u>	<u>42,858,870</u>
<u>Net Assets</u>						
Invested in capital assets, net of related debt	81,924,696	81,761,707	3,601,564	2,563,360	85,526,260	84,325,067
Restricted	26,533,938	19,182,757	2,736,155	2,668,538	29,270,093	21,851,295
Unrestricted	2,016,854	4,301,795	610,683	1,410,975	2,627,537	5,712,770
Total net assets	<u>\$ 110,475,488</u>	<u>\$ 105,246,259</u>	<u>\$ 6,948,402</u>	<u>\$ 6,642,873</u>	<u>\$ 117,423,890</u>	<u>\$ 111,889,132</u>

Current and other assets for governmental activities increased due to amounts expended for capital replacements and improvements from the 2007 flood in Hancock County. Mental Retardation and Developmental Disabilities continued to have a significant cash balance from revenues collected in 2008 from a new 1.9 mill levy passed by the voters in 2005 and carryover cash balances being greater than expenses. The tax increment financing agreement continued to accumulate revenues greater than the current debt service payments for the I-75/Tall Timbers Connector project. These increases are also reflected in restricted net assets. Other liabilities in the governmental activities decreased due to a decrease in accounts payable and notes payable reported at December 31, 2008. During 2008 the County retired \$480,000 in bond anticipation notes and issued \$1,932,000 in bond anticipation notes which were outstanding at December 31, 2008, to finance landfill improvements, resulting in an increase in other liabilities of the business-type activities from 2007.

Hancock County Commissioners contracted services to implement an energy savings program in 2008. This contract included replacing antiquated heating and cooling systems throughout the Courthouse, the jail facility, and a few other minor updates to ancillary County buildings. This project cost approximately \$2,000,000. This project is recorded as construction-in-progress and the liability will be paid over the next ten years. During 2008 the County began a \$679,850 project to purchase land and construct sixteen transitional and supportive living apartments which is reported in construction-in-progress.

Changes in business-type activities were impacted by the acquisition of property for future expansion and the modification of the entrance for the new scale house. Debt was issued for these projects in 2008.

**HANCOCK COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**  
**UNAUDITED**

Table 2 shows the changes in net assets for 2008 and 2007.

**Table 2**  
**Changes in Net Assets**

	Governmental Activities 2008	Business-type Activities 2008	Governmental Activities 2007	Business-type Activities 2007	2008 Total	2007 Total
<b>Revenues</b>						
Program revenues:						
Charges for services and sales	\$ 8,604,048	\$ 4,897,236	\$ 7,857,981	\$ 4,713,614	\$ 13,501,284	\$ 12,571,595
Operating grants and contributions	27,752,431	-	26,008,422	-	27,752,431	26,008,422
Capital grants and contributions	2,936,390	-	15,018,469	-	2,936,390	15,018,469
<b>Total program revenues</b>	<b>39,292,869</b>	<b>4,897,236</b>	<b>48,884,872</b>	<b>4,713,614</b>	<b>44,190,105</b>	<b>53,598,486</b>
General revenues:						
Property taxes	10,493,331	-	10,038,911	-	10,493,331	10,038,911
Payment in lieu of taxes	1,533,901	-	1,422,744	-	1,533,901	1,422,744
Sales tax	5,365,591	-	5,619,402	-	5,365,591	5,619,402
Unrestricted grants	2,642,903	-	2,820,530	-	2,642,903	2,820,530
Investment earnings	1,297,056	289,673	1,626,851	224,134	1,586,729	1,850,985
Increase in fair value of investmtnes	-	29,988	-	57,116	29,988	57,116
Other	333,459	24,718	1,072,061	38,692	358,177	1,110,753
<b>Total general revenues</b>	<b>21,666,241</b>	<b>344,379</b>	<b>22,600,499</b>	<b>319,942</b>	<b>22,010,620</b>	<b>22,920,441</b>
<b>Total revenues</b>	<b>60,959,110</b>	<b>5,241,615</b>	<b>71,485,371</b>	<b>5,033,556</b>	<b>66,200,725</b>	<b>76,518,927</b>
<b>Expenses</b>						
Program Expenses:						
General government						
Legislative and executive	6,678,699	-	7,278,060	-	6,678,699	7,278,060
Intergovernmental	-	-	3,674,280	-	-	3,674,280
Judicial	3,505,006	-	3,463,496	-	3,505,006	3,463,496
Public safety	7,876,051	-	7,659,978	-	7,876,051	7,659,978
Public works	6,589,711	-	7,021,520	-	6,589,711	7,021,520
Health	18,522,667	-	18,363,670	-	18,522,667	18,363,670
Human services	10,803,065	-	11,245,647	-	10,803,065	11,245,647
Economic development	114,517	-	291,615	-	114,517	291,615
Conservation and recreation	489,238	-	426,057	-	489,238	426,057
Intergovernmental	426,056	-	-	-	426,056	-
Interest and fiscal charges	769,871	-	774,508	-	769,871	774,508
Sanitary landfill	-	4,531,002	-	4,304,009	4,531,002	4,304,009
Agricultural service center	-	167,968	-	187,457	167,968	187,457
BMV one-stop	-	192,116	-	194,087	192,116	194,087
<b>Total expenses</b>	<b>55,774,881</b>	<b>4,891,086</b>	<b>60,198,831</b>	<b>4,685,553</b>	<b>60,665,967</b>	<b>64,884,384</b>
Revenues over (under) expenses	5,184,229	350,529	11,286,540	348,003	5,534,758	11,634,543
Transfers	45,000	(45,000)	(40,000)	40,000	-	-
Extraordinary item						
Devaluation for flooded property	-	-	(1,145,161)	-	-	(1,145,161)
<b>Change in net assets</b>	<b>5,229,229</b>	<b>305,529</b>	<b>10,101,379</b>	<b>388,003</b>	<b>5,534,758</b>	<b>10,489,382</b>
<b>Net assets at beginning of year</b>	<b>105,246,259</b>	<b>6,642,873</b>	<b>95,144,880</b>	<b>6,254,870</b>	<b>111,889,132</b>	<b>101,399,750</b>
<b>Net assets at end of year</b>	<b>\$ 110,475,488</b>	<b>\$ 6,948,402</b>	<b>\$ 105,246,259</b>	<b>\$ 6,642,873</b>	<b>\$ 117,423,890</b>	<b>\$ 111,889,132</b>

**HANCOCK COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2008  
UNAUDITED

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

Capital grants and contributions decreased from the State contribution of roads and bridges to the County in 2007, along with grants related to other infrastructure projects. Excluding this transfer of infrastructure between the State and the County, the remaining revenue increased by 5 percent.

General revenues were consistent with the prior year.

The most significant changes in 2008 expenses occurred in the legislative and executive, public works and human services programs. Most of these changes were the result of the effect of the severe flooding in 2007. Many general flood related expenses were borne by the legislative and executive program in 2007. The 2008 decrease in intergovernmental expenses within the legislative and executive program is due to the transfer of assets (bridges) to the State. Both public works and human services expenses have decreased due to the excess amounts spent in 2007 on the time and effort the County used for flood recovery.

Changes for business-type activities were not significant.

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

Table 3  
Governmental Activities

	Total Cost of Services 2008	Net Cost of Services 2008	Total Cost of Services 2007	Net Cost of Services 2007
Program Expenses:				
General government				
Legislative and executive	\$ 6,678,699	\$ 3,606,375	\$ 7,278,060	\$ 4,097,702
Intergovernmental	-	-	3,674,280	3,674,280
Judicial	3,505,006	2,528,672	3,463,496	2,222,582
Public safety	7,876,051	3,554,352	7,659,978	5,096,862
Public works	6,589,711	(1,955,592)	7,021,520	(13,996,860)
Health	18,522,667	6,566,707	18,363,670	7,954,201
Human services	10,803,065	1,065,087	11,245,647	1,048,237
Economic development	114,517	(15,126)	291,615	16,390
Conservation and recreation	489,238	(64,390)	426,057	426,057
Intergovernmental	426,056	426,056	-	-
Interest and fiscal charges	769,871	769,871	774,508	774,508
<b>Total</b>	<b>\$ 55,774,881</b>	<b>\$ 16,482,012</b>	<b>\$ 60,198,831</b>	<b>\$ 11,313,959</b>

## HANCOCK COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2008 UNAUDITED

Charges for services provided for 45 percent of the costs of the legislative and executive program which represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecuting Attorney. Charges for services (primarily fines and forfeitures) provided for 28 percent of the costs of the judicial program. This program represents costs associated with the administration of the County's court system including the Common Pleas, Probate, and Juvenile courts.

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

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

#### **Governmental Funds Financial Analysis**

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

The General Fund is the primary operating fund of the County. At the end of 2008, unreserved fund balance was \$1,939,582, while total fund balance was \$2,679,750. During 2008, the County's General Fund decreased primarily due to an 8 percent decrease in charges for services revenue, while transfers to other funds increased \$529,720 to fund future liabilities. One transfer, in the amount of \$200,000, was made to the severance special revenue fund.

The Alcohol, Drug, and Mental Health Fund's fund balance increased by \$810,197. This fund experienced an increase in revenue due to a levy approved by voters in 2007, collected in 2008. The fund also benefitted from revenue attributed to new state grants.

The increase in fund balance in the Job and Family Services Fund can be attributed to the reduced 2008 need for temporary housing and other services to flood victims.

The Mental Retardation and Developmental Disabilities Fund had a decrease in fund balance in 2008. Revenues and expenses remained consistent with the prior year, however, a \$1,000,000 transfer out to the MRDD Capital Projects fund reduced the ending fund balance.

The Water and Sewer Bond Retirement Fund had a slight increase in fund balance in 2008

#### **Business-Type Activities Financial Analysis**

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

The change in net assets for the Sanitary Landfill Fund was not significant; the purchase of land and subsequent construction in progress offset the associated financing notes.

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

## HANCOCK COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2008 UNAUDITED

#### **Budgetary Highlights**

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

For the General Fund, the revenue and other financing sources changes between the original budget and the final budget were \$157,484. Changes from the final budget to actual revenues were not significant. Interest revenues were estimated conservatively because it is dependent on the economy.

Appropriation changes from the original budget to the final budget were not significant. Actual expenditures and other financing uses were \$858,728 less than the final budget. Legislative and executive expenditures accounted for \$350,013, or 41 percent of this variance. In anticipation of a continuing need for flood recovery, greater 2008 appropriations had been made to contractual services than was ultimately needed. The positive variance for the judicial program accounted for \$178,735, or 21 percent of the overall change. The courts provided additional funds for a court appointed special advocate which was not needed. The positive variance for public safety programs accounted for \$237,228 or 28 percent. Closing the Rehabilitation and Opportunity Center before the end of the year, as well as not hiring to fill vacated job openings contributed to the variance.

#### **Capital Assets and Debt Administration**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2008, was \$95,550,644 and \$8,880,522, respectively, (net of accumulated depreciation). This investment in capital assets includes land and improvements, buildings and improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure.

For governmental activities, major capital asset additions in 2008 included replacing five bridges and resurfacing sixteen roads. As a result of ADAMHS nearly completing a multi-unit housing complex by the end of the year, Construction in Progress reflected a considerable increase over past years. In business-type activities, the Landfill purchased adjoining land with existing buildings, as well as a new compactor. Construction of a new scalehouse and entrance road was still in progress at the end of the year. Litter Landing completed construction of a new recycling facility in 2008. Note 11 to the basic financial statements provides additional information regarding capital assets.

Debt - At December 31, 2008, the County had total general obligation bonded debt outstanding of \$12,690,442. Of this amount, \$3,431,101 will be repaid from business-type activities. Other outstanding debt included special assessment bonds of \$2,413,811, OWDA loans of \$345,392, and \$2,715,430 in other loans.

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

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

## **HANCOCK COUNTY, OHIO**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2008 UNAUDITED**

#### **Current Issues**

In May 2009, voters approved the five year, 2.5 mill renewal levy for Mental Retardation and Developmental Disabilities.

On September 25, 2008, the County Commissioners approved a .5 percent sales tax for ten years for general operations and flood mitigation. The Commissioners' resolution stated that the .5 percent sales tax will be allocated as .25 percent for general operations provided by the County General Fund and .25 percent for flood mitigation. The County Commissioners also approved a .25 percent tax sales tax for twenty-two years for County building needs. The additional sales taxes were effective January 1, 2009 with receipts received by the county in March 2009. Both of these issues will be placed on the November 3, 2009 ballot for affirmation by the public.

In 2009, the Alcohol, Drug and Mental Health Services Board opened a newly constructed apartment complex. This facility provides affordable housing for "at risk" individuals looking for a second chance.

#### **Requests for Information**

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

**BASIC  
FINANCIAL STATEMENTS**

**HANCOCK COUNTY, OHIO**

STATEMENT OF NET ASSETS  
DECEMBER 31, 2008

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$ 22,125,770	\$ 1,003,466	\$ 23,129,236
Cash and cash equivalents in segregated accounts . . . . .	284,557	4,429,425	4,713,982
Cash and cash equivalents with fiscal and escrow agents. . . . .	153,440	23,915	177,355
Investments in segregated accounts. . . . .	-	1,291,968	1,291,968
Due from primary government . . . . .	-	-	-
Accounts receivable . . . . .	345,062	349,145	694,207
Sales taxes receivable . . . . .	784,604	-	784,604
Accrued interest . . . . .	357,635	21,529	379,164
Due from other governments . . . . .	8,984,772	-	8,984,772
Due from external parties. . . . .	16,190	-	16,190
Internal balances . . . . .	1,157	(1,157)	-
Prepaid items. . . . .	136,819	188	137,007
Materials and supplies inventory. . . . .	692,085	20,171	712,256
Payment in lieu of taxes receivable . . . . .	1,776,130	-	1,776,130
Property taxes receivable. . . . .	10,254,657	-	10,254,657
Loans receivable. . . . .	213,328	-	213,328
Special assessments receivable . . . . .	3,136,855	-	3,136,855
Unamortized issuance costs . . . . .	207,640	84,143	291,783
Nondepreciable capital assets. . . . .	35,233,475	2,152,357	37,385,832
Depreciable capital assets, net. . . . .	60,317,169	6,728,165	67,045,334
<b>Total assets. . . . .</b>	<b>145,021,345</b>	<b>16,103,315</b>	<b>161,124,660</b>
<b>Liabilities:</b>			
Accrued wages and benefits . . . . .	885,593	41,185	926,778
Accounts payable. . . . .	1,177,294	7,413	1,184,707
Contracts payable. . . . .	792,970	470,000	1,262,970
Retainage payable . . . . .	38,931	23,915	62,846
Due to component unit. . . . .	12,954	-	12,954
Due to other governments . . . . .	594,715	46,425	641,140
Due to external parties . . . . .	-	3,683	3,683
Notes payable. . . . .	1,717,000	1,932,000	3,649,000
Accrued interest payable . . . . .	57,149	24,220	81,369
Unearned revenue. . . . .	11,560,210	-	11,560,210
Long-term liabilities:			
Due within one year . . . . .	1,974,844	205,000	2,179,844
Due in more than one year . . . . .	15,734,197	6,401,072	22,135,269
<b>Total liabilities . . . . .</b>	<b>34,545,857</b>	<b>9,154,913</b>	<b>43,700,770</b>
<b>Net assets:</b>			
Invested in capital assets, net of related debt . . . . .	81,924,696	3,601,564	85,526,260
Restricted for:			
Debt service. . . . .	6,282,650	-	6,282,650
Capital projects . . . . .	1,575,547	-	1,575,547
General government. . . . .	2,456,658	-	2,456,658
Public safety. . . . .	3,445,099	-	3,445,099
Public works . . . . .	3,863,791	-	3,863,791
Health . . . . .	7,362,282	-	7,362,282
Human services. . . . .	674,762	-	674,762
Economic development . . . . .	495,274	-	495,274
Closure/postclosure costs . . . . .	-	2,736,155	2,736,155
Children in custody:			
Expendable. . . . .	130,875	-	130,875
Nonexpendable. . . . .	247,000	-	247,000
Unrestricted (deficit) . . . . .	2,016,854	610,683	2,627,537
<b>Total net assets . . . . .</b>	<b>\$ 110,475,488</b>	<b>\$ 6,948,402</b>	<b>\$ 117,423,890</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Component Units**

<b>Blanchard Valley Industries</b>	<b>Hancock Community Housing, Inc.</b>
\$ -	\$ -
22,600	12,960
-	-
370,586	-
12,954	-
20,557	2,978
-	-
-	-
-	-
-	-
868	159
340	-
-	-
-	-
-	-
-	-
-	111,854
50,065	465,052
<u>477,970</u>	<u>593,003</u>
9,060	-
11,681	1,405
-	-
-	-
-	-
2,450	-
-	-
-	-
-	-
-	220,965
-	21,817
-	286,722
<u>23,191</u>	<u>530,909</u>
50,065	268,367
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
404,714	(206,273)
<u>\$ 454,779</u>	<u>\$ 62,094</u>

**HANCOCK COUNTY, OHIO**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Governmental Activities:</b>				
General government				
Legislative and executive . . . . .	\$ 6,678,699	\$ 2,974,888	\$ 97,436	\$ -
Judicial . . . . .	3,505,006	976,051	283	-
Public safety . . . . .	7,876,051	1,760,237	2,561,462	-
Public works . . . . .	6,589,711	1,701,853	4,383,060	2,460,390
Health . . . . .	18,522,667	463,466	11,492,494	-
Human services . . . . .	10,803,065	727,553	8,534,425	476,000
Economic development and assistance. . . . .	114,517	-	129,643	-
Conservation and recreation . . . . .	489,238	-	553,628	-
Intergovernmental . . . . .	426,056	-	-	-
Interest and fiscal charges . . . . .	769,871	-	-	-
Total governmental activities. . . . .	<u>55,774,881</u>	<u>8,604,048</u>	<u>27,752,431</u>	<u>2,936,390</u>
<b>Business-Type Activities:</b>				
Sanitary landfill . . . . .	4,531,002	4,478,459	-	-
Agricultural service center . . . . .	167,968	218,670	-	-
BMV one-stop . . . . .	192,116	200,107	-	-
Total business-type activities . . . . .	<u>4,891,086</u>	<u>4,897,236</u>	<u>-</u>	<u>-</u>
Total primary government. . . . .	<u>\$ 60,665,967</u>	<u>\$ 13,501,284</u>	<u>\$ 27,752,431</u>	<u>\$ 2,936,390</u>
<b>Component Units:</b>				
Blanchard Valley Industries . . . . .	\$ 989,084	\$ 221,014	\$ 760,340	\$ -
Hancock Community Housing, Inc . . . . .	61,617	44,610	6,690	21,514
Total component units. . . . .	<u>\$ 1,050,701</u>	<u>\$ 265,624</u>	<u>\$ 767,030</u>	<u>\$ 21,514</u>

**General Revenues:**

Property taxes levied for:	
General fund . . . . .	
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. . . . .	
Other . . . . .	
Increase (decrease) in fair value of investments. . . . .	
Total general revenues . . . . .	
Transfers. . . . .	
Total general revenues and transfers. . . . .	
Change in net assets . . . . .	
<b>Net assets at beginning of year. . . . .</b>	
<b>Net assets at end of year . . . . .</b>	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Net (Expense) Revenue and Changes in Net Assets</b>				
<b>Primary Government</b>			<b>Component Units</b>	
<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	<b>Blanchard Valley Industries</b>	<b>Hancock Community Housing, Inc.</b>
\$ (3,606,375)	\$ -	\$ (3,606,375)	\$ -	\$ -
(2,528,672)	-	(2,528,672)	-	-
(3,554,352)	-	(3,554,352)	-	-
1,955,592	-	1,955,592	-	-
(6,566,707)	-	(6,566,707)	-	-
(1,065,087)	-	(1,065,087)	-	-
15,126	-	15,126	-	-
64,390	-	64,390	-	-
(426,056)	-	(426,056)	-	-
(769,871)	-	(769,871)	-	-
(16,482,012)	-	(16,482,012)	-	-
-	(52,543)	(52,543)	-	-
-	50,702	50,702	-	-
-	7,991	7,991	-	-
-	6,150	6,150	-	-
(16,482,012)	6,150	(16,475,862)	-	-
-	-	-	(7,730)	-
-	-	-	-	11,197
-	-	-	(7,730)	11,197
1,687,824	-	1,687,824	-	-
1,765,489	-	1,765,489	-	-
5,778,651	-	5,778,651	-	-
814,842	-	814,842	-	-
446,525	-	446,525	-	-
1,533,901	-	1,533,901	-	-
5,365,591	-	5,365,591	-	-
2,642,903	-	2,642,903	-	-
1,297,056	289,673	1,586,729	21,683	-
333,459	24,718	358,177	-	-
-	29,988	29,988	(152,594)	-
21,666,241	344,379	22,010,620	(130,911)	-
45,000	(45,000)	-	-	-
21,711,241	299,379	22,010,620	(130,911)	-
5,229,229	305,529	5,534,758	(138,641)	11,197
105,246,259	6,642,873	111,889,132	593,420	50,897
<u>\$ 110,475,488</u>	<u>\$ 6,948,402</u>	<u>\$ 117,423,890</u>	<u>\$ 454,779</u>	<u>\$ 62,094</u>

**HANCOCK COUNTY, OHIO**

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2008

	<u>General</u>	<u>Alcohol, Drug, and Mental Health</u>	<u>Job and Family Services</u>	<u>Mental Retardation and Developmental Disabilities</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 2,702,905	\$ 498,935	\$ 439,920	\$ 4,694,998
Cash and cash equivalents in segregated accounts. . .	-	-	-	19,686
Cash and cash equivalents with fiscal and escrow agents. . . . .	-	38,931	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes . . . . .	784,604	-	-	-
Real estate and other taxes . . . . .	1,837,419	1,746,804	-	5,702,292
Accounts . . . . .	332,036	-	7,959	-
Special assessments. . . . .	-	-	-	-
Accrued interest . . . . .	251,640	-	-	-
Loans . . . . .	-	-	-	-
Interfund loans . . . . .	38,348	200,000	50,000	-
Due from other funds . . . . .	26,952	1,457	72,911	-
Due from other governments . . . . .	1,402,508	1,554,547	86,655	1,325,438
Due from external party . . . . .	15,778	-	-	-
Prepayments. . . . .	57,670	2,053	72,248	1,163
Payment in lieu of taxes receivable . . . . .	-	-	-	-
Materials and supplies inventory . . . . .	106,704	1,921	22,582	1,200
Total assets . . . . .	<u>\$ 7,556,564</u>	<u>\$ 4,044,648</u>	<u>\$ 752,275</u>	<u>\$ 11,744,777</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 296,053	\$ 310,682	\$ 185,618	\$ 61,084
Contracts payable . . . . .	-	-	-	-
Retainage payable. . . . .	-	38,931	-	-
Accrued wages and benefits. . . . .	390,418	16,598	106,760	223,060
Compensated absences payable . . . . .	-	-	29,155	1,899
Due to other funds. . . . .	3,886	9,261	40,814	-
Due to other governments. . . . .	241,682	12,079	65,847	202,996
Due to component unit . . . . .	-	-	-	12,954
Interfund loans payable . . . . .	-	-	-	-
Accrued interest payable . . . . .	-	-	-	-
Notes payable . . . . .	-	-	-	-
Unearned revenue. . . . .	1,743,171	1,667,682	-	5,441,603
Deferred revenue . . . . .	2,201,604	1,166,972	96,805	1,143,317
Total liabilities . . . . .	<u>4,876,814</u>	<u>3,222,205</u>	<u>524,999</u>	<u>7,086,913</u>
<b>Fund Balances:</b>				
Reserved for encumbrances. . . . .	682,498	1,531,828	134,967	634,672
Reserved for prepayments. . . . .	57,670	2,053	72,248	1,163
Reserved for restricted principal. . . . .	-	-	-	-
Reserved for loans receivable. . . . .	-	-	-	-
Unreserved:				
Designated for termination benefits held in special revenue fund. . . . .	-	-	-	-
Undesignated (deficit), reported in:				
General fund . . . . .	1,939,582	-	-	-
Special revenue funds. . . . .	-	(711,438)	20,061	4,022,029
Debt service funds . . . . .	-	-	-	-
Capital projects funds. . . . .	-	-	-	-
Permanent fund. . . . .	-	-	-	-
Total fund balances . . . . .	<u>2,679,750</u>	<u>822,443</u>	<u>227,276</u>	<u>4,657,864</u>
Total liabilities and fund balances . . . . .	<u>\$ 7,556,564</u>	<u>\$ 4,044,648</u>	<u>\$ 752,275</u>	<u>\$ 11,744,777</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Water and Sewer Bond Retirement</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 337,492	\$ 13,451,520	\$ 22,125,770
-	264,871	284,557
-	114,509	153,440
-	-	784,604
-	968,142	10,254,657
-	5,067	345,062
2,729,658	407,197	3,136,855
74,092	31,903	357,635
-	213,328	213,328
-	-	288,348
-	26,628	127,948
-	4,615,624	8,984,772
-	412	16,190
-	3,685	136,819
-	1,776,130	1,776,130
-	559,678	692,085
<u>\$ 3,141,242</u>	<u>\$ 22,438,694</u>	<u>\$ 49,678,200</u>
\$ -	\$ 323,857	\$ 1,177,294
-	792,970	792,970
-	-	38,931
-	148,757	885,593
-	17,474	48,528
-	72,830	126,791
-	72,111	594,715
-	-	12,954
10,291	278,057	288,348
-	9,348	9,348
-	1,717,000	1,717,000
-	2,707,754	11,560,210
2,803,750	4,073,318	11,485,766
<u>2,814,041</u>	<u>10,213,476</u>	<u>28,738,448</u>
-	3,205,181	6,189,146
-	3,685	136,819
-	247,000	247,000
-	197,407	197,407
-	178,219	178,219
-	-	1,939,582
-	5,645,921	8,976,573
327,201	3,179,540	3,506,741
-	(557,826)	(557,826)
-	126,091	126,091
<u>327,201</u>	<u>12,225,218</u>	<u>20,939,752</u>
<u>\$ 3,141,242</u>	<u>\$ 22,438,694</u>	<u>\$ 49,678,200</u>

**HANCOCK COUNTY, OHIO**

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO  
NET ASSETS OF GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2008

<b>Total governmental fund balances</b>		\$ 20,939,752
<i>Amounts reported for governmental activities in the statement of net assets are different because of the following:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		95,550,644
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Accounts receivable	\$ 450,724	
Accrued interest receivable	349,566	
Due from other governments	6,672,018	
Sales taxes receivable	406,026	
Property taxes receivable	470,577	
Special assessments receivable	<u>3,136,855</u>	
Total		11,485,766
Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds.		207,640
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
Accrued interest payable	(47,801)	
General obligation bonds payable	(9,259,341)	
Special assessment bonds payable	(2,413,811)	
OWDA loans payable	(345,392)	
Loans payable	(2,715,430)	
Compensated absences	<u>(2,926,539)</u>	
Total		<u>(17,708,314)</u>
<b>Net assets of governmental activities</b>		<u><u>\$ 110,475,488</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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**HANCOCK COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>General</u>	<u>Alcohol, Drug, and Mental Health</u>	<u>Job and Family Services</u>	<u>Mental Retardation and Developmental Disabilities</u>
<b>Revenues:</b>				
Property taxes . . . . .	\$ 1,636,504	\$ 1,721,672	\$ -	\$ 5,632,205
Payments in lieu of taxes . . . . .	-	-	-	-
Permissive motor vehicle license tax . . . . .	-	-	-	-
Sales taxes . . . . .	5,479,560	-	-	-
Special assessments . . . . .	-	-	-	-
Charges for services . . . . .	3,818,069	33,955	378,560	209,878
Licenses and permits . . . . .	3,397	-	-	-
Fines and forfeitures . . . . .	110,185	-	-	-
Intergovernmental . . . . .	3,001,715	4,719,153	5,695,806	6,453,651
Investment income . . . . .	1,476,398	-	-	-
Rental income . . . . .	109,807	-	-	-
Contributions and donations . . . . .	-	-	-	167,661
Other . . . . .	101,900	1,457	240,632	289,070
Total revenues . . . . .	<u>15,737,535</u>	<u>6,476,237</u>	<u>6,314,998</u>	<u>12,752,465</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	5,693,595	-	-	-
Judicial . . . . .	2,918,123	-	-	-
Public safety . . . . .	6,497,093	-	-	-
Public works . . . . .	170,974	-	-	-
Health . . . . .	596,357	5,618,621	-	11,193,683
Human services . . . . .	517,481	-	6,192,989	-
Conservation and recreation . . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
Intergovernmental . . . . .	426,056	-	-	-
Capital outlay . . . . .	-	-	-	-
Debt service:				
Principal retirement . . . . .	7,154	-	-	-
Interest and fiscal charges . . . . .	1,759	-	-	-
Note issuance costs . . . . .	-	-	-	-
Total expenditures . . . . .	<u>16,828,592</u>	<u>5,618,621</u>	<u>6,192,989</u>	<u>11,193,683</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(1,091,057)</u>	<u>857,616</u>	<u>122,009</u>	<u>1,558,782</u>
<b>Other financing sources (uses):</b>				
Premium on issuance of notes . . . . .	-	-	-	-
Issuance of loans . . . . .	-	-	-	-
Inception of GES performance contract . . . . .	-	-	-	-
Transfers in . . . . .	-	-	-	-
Transfers out . . . . .	(631,491)	(47,419)	-	(1,000,000)
Total other financing sources (uses) . . . . .	<u>(631,491)</u>	<u>(47,419)</u>	<u>-</u>	<u>(1,000,000)</u>
Net change in fund balances . . . . .	(1,722,548)	810,197	122,009	558,782
<b>Fund balances at beginning of year . . . . .</b>	4,402,298	12,246	105,267	4,099,082
<b>Fund balances at end of year . . . . .</b>	<u>\$ 2,679,750</u>	<u>\$ 822,443</u>	<u>\$ 227,276</u>	<u>\$ 4,657,864</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Water and Sewer Bond Retirement</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ -	\$ 1,241,144	\$ 10,231,525
-	1,533,901	1,533,901
-	149,955	149,955
-	-	5,479,560
333,930	182,432	516,362
-	3,034,035	7,474,497
-	189,674	193,071
-	128,124	238,309
-	12,291,311	32,161,636
-	36,180	1,512,578
-	86,163	195,970
-	43,841	211,502
2,379	604,982	1,240,420
<u>336,309</u>	<u>19,521,742</u>	<u>61,139,286</u>
-	967,103	6,660,698
-	437,503	3,355,626
-	1,128,038	7,625,131
-	6,033,108	6,204,082
-	475,285	17,883,946
-	3,941,253	10,651,723
-	489,238	489,238
-	114,517	114,517
-	-	426,056
-	5,573,518	5,573,518
214,397	1,090,000	1,311,551
138,738	566,629	707,126
-	9,295	9,295
<u>353,135</u>	<u>20,825,487</u>	<u>61,012,507</u>
<u>(16,826)</u>	<u>(1,303,745)</u>	<u>126,779</u>
-	12,518	12,518
-	679,950	679,950
-	2,011,500	2,011,500
32,981	2,438,911	2,471,892
-	(747,982)	(2,426,892)
<u>32,981</u>	<u>4,394,897</u>	<u>2,748,968</u>
16,155	3,091,152	2,875,747
311,046	9,134,066	18,064,005
<u>\$ 327,201</u>	<u>\$ 12,225,218</u>	<u>\$ 20,939,752</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, 2008**

**Changes in fund balances - total governmental funds** \$ 2,875,747

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

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

Capital outlay - nondepreciable capital assets	\$ 2,735,233	
Capital outlay - depreciable capital assets	3,978,350	
Depreciation	<u>(2,865,570)</u>	
Total		3,848,013

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets in the statement of activities. (186,316)

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

Property taxes	261,806	
Sales taxes	(113,969)	
Special assessments	(213,213)	
Charges for services	(48,496)	
Fines and forfeitures	(787)	
Intergovernmental	160,114	
Interest income	(155,075)	
Other	<u>(70,556)</u>	
Total		(180,176)

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

General obligation bonds	1,080,000	
Special assessment bonds	190,000	
OWDA loans	34,397	
Loans	<u>7,154</u>	
Total		1,311,551

Bond and loan proceeds are other financing sources in the governmental funds, but the issuance increases long-term liabilities on the statement of net assets. Premiums are reported as revenues when the debt is first issued; however, these amounts are deferred and amortized in the statement of activities.

Loans	(2,691,450)	
Amortization of premium	<u>18,008</u>	
Total		(2,673,442)

- (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, 2008**

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding debt on the statement of activities. Accounting losses are amortized over the life of the new debt in the statement of activities.

Accrued interest payable	\$	(493)	
Amortization of accounting loss		<u>(57,372)</u>	
Total			\$ (57,865)

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

(26,111)

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

317,828

**Change in net assets of governmental activities**

\$ 5,229,229

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**HANCOCK COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes . . . . .	\$ 1,506,500	\$ 1,506,500	\$ 1,642,994	\$ 136,494
Sales taxes . . . . .	5,400,000	5,400,000	5,531,096	131,096
Charges for services . . . . .	3,915,690	3,977,271	3,855,731	(121,540)
Licenses and permits . . . . .	4,500	4,500	3,397	(1,103)
Fines and forfeitures . . . . .	90,000	90,000	118,195	28,195
Intergovernmental . . . . .	2,997,679	2,997,679	3,004,157	6,478
Investment income . . . . .	975,000	900,000	1,539,825	639,825
Rental income . . . . .	-	75,000	109,807	34,807
Other . . . . .	4,500	4,500	45,796	41,296
Total revenues. . . . .	<u>14,893,869</u>	<u>14,955,450</u>	<u>15,850,998</u>	<u>895,548</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	6,235,238	6,640,367	6,290,354	350,013
Judicial. . . . .	3,387,421	3,396,683	3,217,948	178,735
Public safety . . . . .	6,919,720	6,929,958	6,692,730	237,228
Public works . . . . .	171,152	171,152	168,249	2,903
Health . . . . .	672,020	670,290	633,548	36,742
Human services . . . . .	537,646	542,046	519,737	22,309
Conservation and recreation . . . . .	426,056	426,056	426,056	-
Total expenditures . . . . .	<u>18,349,253</u>	<u>18,776,552</u>	<u>17,948,622</u>	<u>827,930</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(3,455,384)	(3,821,102)	(2,097,624)	1,723,478
<b>Other financing sources (uses):</b>				
Other financing sources . . . . .	-	217,484	67,184	(150,300)
Transfers in. . . . .	125,000	3,419	15,000	11,581
Transfers out . . . . .	(148,000)	(674,581)	(631,492)	43,089
Advances in . . . . .	-	-	240,967	240,967
Advances out . . . . .	-	-	(12,291)	(12,291)
Total other financing sources (uses) . . . . .	<u>(23,000)</u>	<u>(453,678)</u>	<u>(320,632)</u>	<u>133,046</u>
Net change in fund balance. . . . .	(3,478,384)	(4,274,780)	(2,418,256)	1,856,524
<b>Fund balance at beginning of year . . . . .</b>	3,197,787	3,197,787	3,197,787	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>1,017,154</u>	<u>1,017,154</u>	<u>1,017,154</u>	<u>-</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ 736,557</u>	<u>\$ (59,839)</u>	<u>\$ 1,796,685</u>	<u>\$ 1,856,524</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**HANCOCK COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ALCOHOL, DRUG AND MENTAL HEALTH SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Property taxes . . . . .	\$ 1,754,431	\$ 1,754,431	\$ 1,727,417	\$ (27,014)
Charges for services . . . . .	36,800	42,100	39,162	(2,938)
Intergovernmental . . . . .	5,335,183	5,392,895	4,342,289	(1,050,606)
Total revenues . . . . .	7,126,414	7,189,426	6,108,868	(1,080,558)
<b>Expenditures:</b>				
Current:				
Health . . . . .	7,711,033	7,774,045	7,618,939	155,106
Total expenditures . . . . .	7,711,033	7,774,045	7,618,939	155,106
Excess (deficiency) of revenues over (under) expenditures . . . . .	(584,619)	(584,619)	(1,510,071)	(925,452)
<b>Other financing sources (uses):</b>				
Advances in . . . . .	-	-	45,000	45,000
Advances out . . . . .	-	-	(200,000)	(200,000)
Transfers out . . . . .	(47,400)	(47,419)	(47,419)	-
Total other financing sources (uses) . . . . .	(47,400)	(47,419)	(202,419)	(155,000)
Net change in fund balance. . . . .	(632,019)	(632,038)	(1,712,490)	(1,080,452)
<b>Fund balance (deficit) at beginning of year. . . .</b>	(802,485)	(802,485)	(802,485)	-
<b>Prior year encumbrances appropriated . . . . .</b>	1,389,504	1,389,504	1,389,504	-
<b>Fund balance (deficit) at end of year . . . . .</b>	\$ (45,000)	\$ (45,019)	\$ (1,125,471)	\$ (1,080,452)

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**HANCOCK COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 JOB AND FAMILY SERVICES SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Charges for services . . . . .	\$ -	\$ 364,610	\$ 364,610	\$ -
Intergovernmental . . . . .	6,153,300	6,622,450	5,739,476	(882,974)
Other . . . . .	445,300	131,540	183,862	52,322
Total revenues . . . . .	<u>6,598,600</u>	<u>7,118,600</u>	<u>6,287,948</u>	<u>(830,652)</u>
<b>Expenditures:</b>				
Current:				
Human services . . . . .	6,437,839	6,737,839	6,622,979	114,860
Total expenditures . . . . .	<u>6,437,839</u>	<u>6,737,839</u>	<u>6,622,979</u>	<u>114,860</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>160,761</u>	<u>380,761</u>	<u>(335,031)</u>	<u>(715,792)</u>
<b>Other financing (uses):</b>				
Advances out . . . . .	-	-	(50,000)	(50,000)
Total other financing (uses) . . . . .	<u>-</u>	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>
Net change in fund balance. . . . .	160,761	380,761	(385,031)	(765,792)
<b>Fund balance at beginning of year . . . . .</b>	511,377	511,377	511,377	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>84,834</u>	<u>84,834</u>	<u>84,834</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 756,972</u>	<u>\$ 976,972</u>	<u>\$ 211,180</u>	<u>\$ (765,792)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**HANCOCK COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property taxes . . . . .	\$ 5,734,095	\$ 5,734,095	\$ 5,652,017	\$ (82,078)
Charges for services . . . . .	199,592	199,592	209,878	10,286
Intergovernmental . . . . .	5,615,453	5,615,453	6,232,072	616,619
Donations and contributions . . . . .	16,411	16,411	167,661	151,250
Other . . . . .	20,000	20,000	74,612	54,612
Total revenues . . . . .	<u>11,585,551</u>	<u>11,585,551</u>	<u>12,336,240</u>	<u>750,689</u>
<b>Expenditures:</b>				
Current:				
Health . . . . .	<u>12,783,398</u>	<u>13,668,269</u>	<u>12,006,981</u>	<u>1,661,288</u>
Total expenditures . . . . .	<u>12,783,398</u>	<u>13,668,269</u>	<u>12,006,981</u>	<u>1,661,288</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(1,197,847)</u>	<u>(2,082,718)</u>	<u>329,259</u>	<u>2,411,977</u>
<b>Other financing (uses):</b>				
Transfers out . . . . .	<u>-</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Total other financing (uses) . . . . .	<u>-</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
Net change in fund balance . . . . .	(1,197,847)	(3,082,718)	(670,741)	2,411,977
<b>Fund balance at beginning of year . . . . .</b>	4,346,675	4,346,675	4,346,675	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>159,004</u>	<u>159,004</u>	<u>159,004</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 3,307,832</u>	<u>\$ 1,422,961</u>	<u>\$ 3,834,938</u>	<u>\$ 2,411,977</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**HANCOCK COUNTY, OHIO**

STATEMENT OF NET ASSETS  
ENTERPRISE FUNDS  
DECEMBER 31, 2008

	<u>Sanitary Landfill</u>	<u>Agricultural Service Center</u>	<u>BMV One-Stop</u>	<u>Total</u>
<b>Assets:</b>				
Current assets:				
Equity in pooled cash and cash equivalents. . . . .	\$ 942,799	\$ 40,135	\$ 20,532	\$ 1,003,466
Cash and cash equivalents with fiscal and escrow agents . . . . .	23,915	-	-	23,915
Receivables (net of allowance for uncollectibles):				
Accounts . . . . .	349,145	-	-	349,145
Materials and supplies inventory . . . . .	17,822	1,302	1,047	20,171
Prepayments. . . . .	188	-	-	188
Total current assets . . . . .	<u>1,333,869</u>	<u>41,437</u>	<u>21,579</u>	<u>1,396,885</u>
Noncurrent assets:				
Restricted assets				
Cash and cash equivalents in segregated accounts . . . . .	4,429,425	-	-	4,429,425
Investments in segregated accounts. . . . .	1,291,968	-	-	1,291,968
Accrued interest receivable. . . . .	21,529	-	-	21,529
Unamortized bond issuance costs. . . . .	-	16,876	67,267	84,143
Capital assets:				
Land and construction in progress . . . . .	2,076,310	75,000	1,047	2,152,357
Depreciable capital assets, net . . . . .	3,321,161	1,542,824	1,864,180	6,728,165
Total noncurrent assets . . . . .	<u>11,140,393</u>	<u>1,634,700</u>	<u>1,932,494</u>	<u>14,707,587</u>
Total assets . . . . .	<u>12,474,262</u>	<u>1,676,137</u>	<u>1,954,073</u>	<u>16,104,472</u>
<b>Liabilities:</b>				
Current liabilities:				
Accounts payable. . . . .	3,576	1,619	2,218	7,413
Contracts payable. . . . .	410,000	60,000	-	470,000
Accrued wages and benefits . . . . .	40,418	767	-	41,185
Retainage payable. . . . .	23,915	-	-	23,915
Due to other governments . . . . .	46,305	120	-	46,425
Due to other funds . . . . .	1,157	-	-	1,157
Due to external parties. . . . .	3,683	-	-	3,683
Accrued interest payable. . . . .	10,715	4,852	8,653	24,220
Notes payable. . . . .	1,932,000	-	-	1,932,000
Current portion of general obligation bonds . . . . .	45,000	90,000	70,000	205,000
Total current liabilities . . . . .	<u>2,516,769</u>	<u>157,358</u>	<u>80,871</u>	<u>2,754,998</u>
Long-term liabilities:				
Compensated absences payable. . . . .	162,195	6,009	-	168,204
General obligation bonds payable . . . . .	-	1,151,209	2,074,892	3,226,101
Landfill closure and postclosure costs payable . . . . .	3,006,767	-	-	3,006,767
Total long-term liabilities. . . . .	<u>3,168,962</u>	<u>1,157,218</u>	<u>2,074,892</u>	<u>6,401,072</u>
Total liabilities . . . . .	<u>5,685,731</u>	<u>1,314,576</u>	<u>2,155,763</u>	<u>9,156,070</u>
<b>Net assets:</b>				
Invested in capital assets, net of related debt. . . . .	3,420,471	393,491	(212,398)	3,601,564
Restricted for:				
Closure and postclosure costs . . . . .	2,736,155	-	-	2,736,155
Unrestricted (deficit). . . . .	631,905	(31,930)	10,708	610,683
Total net assets (deficit) . . . . .	<u>\$ 6,788,531</u>	<u>\$ 361,561</u>	<u>\$ (201,690)</u>	<u>\$ 6,948,402</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, 2008

	<b>Sanitary Landfill</b>	<b>Agricultural Service Center</b>	<b>BMV One-Stop</b>	<b>Total</b>
<b>Operating revenues:</b>				
Charges for services . . . . .	\$ 4,478,459	\$ 218,670	\$ 200,107	\$ 4,897,236
Other. . . . .	24,673	45	-	24,718
Total operating revenues . . . . .	<u>4,503,132</u>	<u>218,715</u>	<u>200,107</u>	<u>4,921,954</u>
<b>Operating expenses:</b>				
Personal services . . . . .	1,085,046	25,964	-	1,111,010
Contract services . . . . .	1,875,805	46,376	33,350	1,955,531
Materials and supplies . . . . .	599,649	4,074	8,509	612,232
Depreciation . . . . .	293,822	21,826	48,251	363,899
Landfill closure and postclosure care costs . . . . .	539,151	-	-	539,151
Other. . . . .	54,217	-	-	54,217
Total operating expenses. . . . .	<u>4,447,690</u>	<u>98,240</u>	<u>90,110</u>	<u>4,636,040</u>
Operating income . . . . .	<u>55,442</u>	<u>120,475</u>	<u>109,997</u>	<u>285,914</u>
<b>Nonoperating revenues (expenses):</b>				
Interest revenue . . . . .	289,673	-	-	289,673
Increase in FMV of investments. . . . .	29,988	-	-	29,988
Interest expense and fiscal charges . . . . .	(42,827)	(69,728)	(102,006)	(214,561)
Loss on disposal of capital assets . . . . .	(40,485)	-	-	(40,485)
Total nonoperating revenues (expenses) . . . . .	<u>236,349</u>	<u>(69,728)</u>	<u>(102,006)</u>	<u>64,615</u>
Income before transfers. . . . .	291,791	50,747	7,991	350,529
Transfers out . . . . .	(45,000)	-	-	(45,000)
Change in net assets. . . . .	246,791	50,747	7,991	305,529
<b>Net assets (deficit) at beginning of year. . . . .</b>	<u>6,541,740</u>	<u>310,814</u>	<u>(209,681)</u>	<u>6,642,873</u>
<b>Net assets (deficit) at end of year . . . . .</b>	<u>\$ 6,788,531</u>	<u>\$ 361,561</u>	<u>\$ (201,690)</u>	<u>\$ 6,948,402</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**HANCOCK COUNTY, OHIO**  
**STATEMENT OF CASH FLOWS**  
**ENTERPRISE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<b>Sanitary Landfill</b>	<b>Agricultural Service Center</b>	<b>BMV One-Stop</b>	<b>Total</b>
<b>Cash flows from operating activities:</b>				
Cash received from sales/service charges . . . . .	\$ 4,415,283	\$ 226,124	\$ 216,951	\$ 4,858,358
Cash received from other operating revenue . . . . .	24,673	45	-	24,718
Cash payments for personal services . . . . .	(1,066,254)	(25,336)	-	(1,091,590)
Cash payments for contract services . . . . .	(1,570,348)	(46,887)	(31,914)	(1,649,149)
Cash payments for materials and supplies . . . . .	(604,256)	(5,376)	(8,629)	(618,261)
Cash payments for other expenses. . . . .	(54,217)	-	-	(54,217)
Net cash provided by operating activities. . . . .	<u>1,144,881</u>	<u>148,570</u>	<u>176,408</u>	<u>1,469,859</u>
<b>Cash flows from noncapital financing activities:</b>				
Cash payments for transfers out. . . . .	(45,000)	-	-	(45,000)
Net cash used in noncapital financing activities . . . . .	<u>(45,000)</u>	<u>-</u>	<u>-</u>	<u>(45,000)</u>
<b>Cash flows from capital and related financing activities:</b>				
Acquisition of capital assets. . . . .	(3,166,419)	-	(6,745)	(3,173,164)
Cash received for notes issued. . . . .	3,352,000	-	-	3,352,000
Premium received for notes issued. . . . .	14,084	-	-	14,084
Issuance costs for notes issued. . . . .	(11,147)	-	-	(11,147)
Principal payments on notes . . . . .	(1,900,000)	-	-	(1,900,000)
Interest payments on notes. . . . .	(33,778)	-	-	(33,778)
Principal payments on bonds . . . . .	(45,000)	(90,000)	(70,000)	(205,000)
Interest payments on bonds. . . . .	(4,725)	(62,775)	(105,938)	(173,438)
Net cash used in capital and related financing activities . . . . .	<u>(1,794,985)</u>	<u>(152,775)</u>	<u>(182,683)</u>	<u>(2,130,443)</u>
<b>Cash flows from investing activities:</b>				
Cash received from interest . . . . .	297,512	-	-	297,512
Cash received from sale of investments . . . . .	425,246	-	-	425,246
Net cash provided by investing activities. . . . .	<u>722,758</u>	<u>-</u>	<u>-</u>	<u>722,758</u>
Net increase (decrease) in cash and cash equivalents . . . .	27,654	(4,205)	(6,275)	17,174
<b>Cash and cash equivalents at beginning of year . . . . .</b>	<u>5,368,485</u>	<u>44,340</u>	<u>26,807</u>	<u>5,439,632</u>
<b>Cash and cash equivalents at end of year. . . . .</b>	<u>\$ 5,396,139</u>	<u>\$ 40,135</u>	<u>\$ 20,532</u>	<u>\$ 5,456,806</u>

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**HANCOCK COUNTY, OHIO**  
**STATEMENT OF CASH FLOWS**  
**ENTERPRISE FUNDS (CONTINUED)**  
**FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Sanitary Landfill</u>	<u>Agricultural Service Center</u>	<u>BMV One-Stop</u>	<u>Total</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>				
Operating income . . . . .	\$ 55,442	\$ 120,475	\$ 109,997	\$ 285,914
Adjustments:				
Depreciation . . . . .	293,822	21,826	48,251	363,899
Changes in assets and liabilities:				
(Increase) decrease in accounts receivable . . . . .	(63,176)	7,454	16,844	(38,878)
(Increase) decrease in materials and supplies inventory. . . . .	15,247	(1,302)	(120)	13,825
Decrease in prepayments . . . . .	146	-	-	146
Increase (decrease) in accounts payable . . . . .	(39,649)	(511)	1,436	(38,724)
Decrease in due to other governments. . . . .	(4,447)	(267)	-	(4,714)
Increase in contracts payable . . . . .	327,903	-	-	327,903
Increase in accrued wages and benefits . . . . .	9,280	-	-	9,280
Increase in landfill closure and postclosure care liability . . . . .	539,151	-	-	539,151
Decrease in due to other funds . . . . .	(466)	-	-	(466)
Increase in compensated absences payable . . . . .	9,478	895	-	10,373
Increase in due to external parties . . . . .	2,150	-	-	2,150
Net cash provided by operating activities . . . . .	<u>\$ 1,144,881</u>	<u>\$ 148,570</u>	<u>\$ 176,408</u>	<u>\$ 1,469,859</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**HANCOCK COUNTY, OHIO**

STATEMENT OF FIDUCIARY NET ASSETS  
 FIDUCIARY FUNDS  
 DECEMBER 31, 2008

	<u>Investment Trust</u>	<u>Agency</u>
<b>Assets:</b>		
Equity in pooled cash and cash equivalents . . . . .	\$ 422,466	\$ 3,572,534
Cash and cash equivalents in segregated accounts. . . . .	-	803,565
Receivables:		
Real estate and other taxes . . . . .	-	57,192,852
Accounts . . . . .	-	339,402
Special assessments receivable . . . . .	-	872,800
Due from other governments . . . . .	-	3,856,387
Due from external parties. . . . .	-	3,683
Total assets . . . . .	<u>\$ 422,466</u>	<u>\$ 66,641,223</u>
<b>Liabilities:</b>		
Accounts payable. . . . .	-	\$ 10,940
Payroll withholdings . . . . .	-	355,114
Due to other governments. . . . .	-	64,475,811
Due to external parties. . . . .	15,778	412
Deposits held and due to others. . . . .	-	338,004
Undistributed assets . . . . .	-	1,460,942
Total liabilities . . . . .	<u>15,778</u>	<u>\$ 66,641,223</u>
<b>Net Assets:</b>		
Held in trust for external pool participants. . . . .	<u>\$ 406,688</u>	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**HANCOCK COUNTY, OHIO**

STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS  
 INVESTMENT TRUST FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<b>Investment Trust</b>
<b>Additions:</b>	
Interest . . . . .	\$ 7,510
Individual account transactions	
Operating revenues. . . . .	1,610,836
Reinvested distributions . . . . .	9,351
Operating expenses. . . . .	(1,642,067)
Net individual account transactions. . . . .	(21,880)
Total additions. . . . .	(14,370)
<b>Deductions:</b>	
Distribution to participants . . . . .	9,351
Total deductions . . . . .	9,351
Changes in net assets . . . . .	(23,721)
<b>Net assets at the beginning of the year. . . . .</b>	<b>430,409</b>
<b>Net assets at the end of the year . . . . .</b>	<b>\$ 406,688</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

#### NOTE 1 - DESCRIPTION OF THE COUNTY

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

A reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the County are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Hancock County, this includes the Board of Alcohol, Drug, and Mental Health Services, the Board of 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 identify the financial data of the County's discretely presented component units. They are reported in separate columns to emphasize that they are legally separate from the County.

**Blanchard Valley Industries:** Blanchard Valley Industries (Industries) is a legally separate not-for-profit corporation served by a Board of Trustees whose appointment is approved by the Hancock County Board of Mental Retardation and Developmental Disabilities (MRDD). The Industries, under a contractual agreement with the Hancock County Board of MRDD, provides sheltered employment for mentally disabled 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. Separately issued financial statements can be obtained from Blanchard Valley Industries, 1700 East Sandusky Street, Findlay, Ohio 45840.

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

#### NOTE 1 - DESCRIPTION OF THE COUNTY - (Continued)

**Hancock Community Housing, Inc.:** The Hancock Community Housing, Inc. is a legally separate not-for-profit corporation. It was created to develop dwellings and provide affordable housing in Hancock County for persons from the County with disabilities. The Hancock Community Housing, Inc., is governed by a five member Board of Trustees appointed by the Hancock County Board of 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 disabled 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 four jointly governed organizations; the Joint Board of County Commissioners for the Blanchard River Stream Enhancement Project, the West Central Partnership, Inc., the Metropolitan Housing Authority and the Blanchard Valley Port Authority (See Note 23).

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

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

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

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

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Hancock County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) 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 to its enterprise funds. Following are the more significant of the County's accounting policies.

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

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

##### A. Basis of Presentation

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

##### Government-Wide Financial Statements

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

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

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

##### B. Fund Accounting

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

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

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

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

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

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

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

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 and developmentally disabled.

Water and Sewer Bonds Fund - This fund accounts for special assessment revenue used for the repayment of special assessment bonds and 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.

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

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

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

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

**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.

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

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

##### C. Measurement Focus

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

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

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

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

##### D. Basis of Accounting

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

**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.

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

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

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.

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2008, but which were levied to finance 2009 operations and other revenues received in advance of the year for which they were intended to finance, have been recorded as deferred revenue. Income taxes and special assessments not received within the available period, grants and entitlements received before the eligibility requirements are met and delinquent property taxes due at December 31, 2008, are recorded as deferred revenue.

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

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

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

#### **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.

**HANCOCK COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

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

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

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

**F. Cash and Investments**

To improve cash management, cash received by the County is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the basic financial statements.

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

During 2008, the County's investments included nonnegotiable certificates of deposit, mutual funds, federal agency securities and U.S. Treasury bonds. Investments are reported at fair value, except for nonnegotiable certificates of deposit, which are reported at cost. Fair value is based on quoted market price or current share price.

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the general fund during 2008 was \$1,476,398, which includes \$1,258,369 assigned from other County funds.

For presentation on the basic financial statements, investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments with an initial maturity of more than three months are reported as investments, to the extent the investments were purchased from a specific fund rather than the pool.

**G. Inventory**

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

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

**H. Capital Assets**

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

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

All capital assets are depreciated, except for land and 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. The County's infrastructure consists of roads, bridges and culverts. Depreciation is computed using the straight-line method over the following useful lives:

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

**I. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond December 31, 2008, 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.

**J. 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 and are generally paid from debt process. Bond premiums are presented as an addition to the face amount of the bonds. On the governmental fund financial statements, issuance costs and bond premiums are recognized in the period when the debt is issued.

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

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

##### **K. Compensated Absences**

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

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

##### **L. Loans Receivable**

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

##### **M. Fund Balance Reserves and Designations**

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

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

##### **N. Accrued Liabilities and Long-term Obligations**

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

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

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

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

##### **O. Internal Activity**

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

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

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

##### **P. Operating Revenues and Expenses**

Operating revenues are those revenues that are generated directly from the primary activity of the enterprise funds. For the County, these revenues are charges for services and recycling services for the sanitary landfill 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.

##### **Q. Contributions of Capital**

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets (primarily from developers), or from grants or outside contributions of resources restricted to capital acquisition and construction.

##### **R. Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by the creditors, grantors or laws or regulations of other governments. As of December 31, 2008, there were no net assets restricted by enabling legislation.

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

##### **S. Restricted Assets**

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

**HANCOCK COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

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

**T. Estimates**

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

**U. Extraordinary and Special Items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County administration and that are either unusual in nature or infrequent in occurrence. The County had no extraordinary or special items during 2008.

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE**

**A. Change in Accounting Principles**

For 2008, the County has implemented GASB Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations".

GASB Statement No. 49 addresses accounting and financial reporting standards for pollution remediation obligations, which are obligations to address the current or potential detrimental effects of existing pollution by participating in pollution remediation activities such as site assessments and cleanups. The implementation of GASB Statement No. 49 did not have an effect on the financial statements of the County.

**B. Deficit Fund Balances/Net Assets**

The following funds had deficit fund balances/net assets as of December 31, 2008:

<u>Nonmajor governmental funds:</u>	<u>Deficit Balances</u>
National emergency	\$ 47,913
Alcohol and drug abuse capital projects	45,269
Sheriff's office capital projects	265,248
Special improvements capital projects	97,716
Motor vehicle and gas tax capital projects	227,766
Water and sewer projects	8,001
 <u>Enterprise fund:</u>	
BMV one-stop	201,690

The deficits in the sheriff's office, special improvements and motor vehicle and gas tax nonmajor capital projects funds are due to reporting bond anticipation note liabilities in the fund receiving the proceeds. These deficits will be alleviated when the notes are paid.

The deficit in the alcohol and drug abuse nonmajor capital projects fund and the national emergency and water and sewer projects nonmajor special revenue funds was due to outstanding interfund liabilities. These deficits will be alleviated when the advances are repaid.

**HANCOCK COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE**

**C. Compliance**

The County had expenditures in excess of appropriations in the County Capital Improvements capital projects fund for the year ended December 31, 2008 in noncompliance with Ohio Revised Code Section 5705.41(B).

**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING**

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

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

1. Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
2. Expenditures/expenses and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis);
4. Investments are reported at fair value (GAAP basis) rather than cost (budget basis); and,
5. Advances-in and advances-out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis).

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING - (Continued)**

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

	Change in Fund Balance			
	General	Alcohol, Drug and Mental Health	Job and Family Services	Mental Retardation and Developmental Disabilities
Budget basis	\$ (2,418,256)	\$ (1,712,490)	\$ (385,031)	\$ (670,741)
Net adjustment for revenue accruals	(113,463)	367,369	27,050	416,225
Net adjustment for expenditure accruals	328,871	428,971	201,250	125,226
Net adjustment for other sources/uses)	(310,859)	155,000	50,000	-
Adjustment for encumbrances	<u>791,159</u>	<u>1,571,347</u>	<u>228,740</u>	<u>688,072</u>
GAAP basis	<u>\$ (1,722,548)</u>	<u>\$ 810,197</u>	<u>\$ 122,009</u>	<u>\$ 558,782</u>

**NOTE 5 - DEPOSITS AND INVESTMENTS**

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

#### NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

4. Bonds and other obligations of the State of Ohio;
5. Time certificates of deposit including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in items 1 and 2, above, and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool State Treasury Asset Reserve of Ohio (STAR Ohio);
8. Certain banker's acceptance and commercial paper notes for a period not to exceed one hundred eighty days from the purchase date in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and,
9. Under limited circumstances, corporate debt interests rated in either of the two highest classifications by at least two nationally recognized rating agencies.

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

#### A. Deposits with Financial Institutions

At December 31, 2008, the carrying amount of all County deposits, including cash in segregated accounts, was \$28,162,058. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2008, \$26,531,883 of the County's bank balance of \$28,928,153 was exposed to custodial risk as discussed below, while \$2,396,270 was covered by the Federal Deposit Insurance Corporation.

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)**

**B. Investments**

As of December 31, 2008, the County had the following investments and maturities:

<u>Investment type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>			
		<u>6 months or less</u>	<u>7 to 12 months</u>	<u>1 year to 5 years</u>	<u>Greater than 5 years</u>
Mutual funds	\$ 429,425	\$ 429,425	\$ -	\$ -	\$ -
Federal farm credit bank	470,054	-	-	223,194	246,860
Federal home loan mortgage corporation	3,011,585	-	-	3,011,585	-
Federal national mortgage association	104,094	-	104,094	-	-
Federal home loan bank	1,154,408	-	-	1,154,408	-
Student loan marketing association bonds	118,875	-	-	118,875	-
U.S. Treasury bonds	483,252	-	-	-	483,252
<b>Total</b>	<b>\$ 5,771,693</b>	<b>\$ 429,425</b>	<b>\$ 104,094</b>	<b>\$ 4,508,062</b>	<b>\$ 730,112</b>

The weighted average maturity of investments is 3.30 years.

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

<u>Investment type</u>	<u>Landfill</u>
Mutual funds	\$ 429,425
Federal farm credit bank	470,054
Federal national mortgage association	104,094
Federal home loan bank	115,693
Student loan marketing association bonds	118,875
U.S. Treasury bonds	483,252
<b>Total</b>	<b>\$ 1,721,393</b>

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

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)**

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

*Concentration of Credit Risk:* The County places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the County at December 31, 2008:

<u>Investment type</u>	<u>Fair Value</u>	<u>% of Total</u>
Federal farm credit bank bonds	\$ 470,054	8.14
Federal home loan mortgage corporation notes	3,011,585	52.19
Federal national mortgage association notes	104,094	1.80
Federal home loan bank	1,154,408	20.00
Mutual funds	429,425	7.44
Student loan marketing association bonds	118,875	2.06
U.S. Treasury bonds	<u>483,252</u>	<u>8.37</u>
Total	<u>\$ 5,771,693</u>	<u>100.00</u>

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

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the statement of net assets as of December 31, 2008.

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 28,162,058
Investments	5,771,693
Cash with fiscal and escrow agents	<u>177,355</u>
Total	<u>\$ 34,111,106</u>
 <u>Cash and investments per statement of net assets</u>	
Governmental activities	\$ 22,563,767
Business-type activities	6,748,774
Investment trust	422,466
Agency funds	<u>4,376,099</u>
Total	<u>\$ 34,111,106</u>

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 6 - 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, 2008**

<u>Assets</u>	
Equity in pooled cash and cash equivalents	\$ 27,124,236
Accrued interest receivable	<u>357,635</u>
Total	<u>27,481,871</u>
<u>Liabilities</u>	
Due to external parties	<u>15,778</u>
<u>Net assets held in trust for pool participants</u>	
Internal portion	27,059,405
External portion	<u>406,688</u>
Total net assets	<u>\$ 27,466,093</u>

**Statement of Changes in Net Assets  
For The Year Ended December 31, 2008**

<u>Additions</u>	
Interest	\$ <u>1,520,088</u>
<u>Deductions</u>	
Operating expenses	<u>-</u>
Net increase in assets resulting from operations	1,520,088
Distribution to participants	(1,560,390)
Capital transactions	<u>(2,083,369)</u>
Change in net assets	(2,123,671)
Net assets, beginning of year	<u>29,589,764</u>
Net assets, end of year	<u>\$ 27,466,093</u>

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2008, consisted of accounts (billings for user charged services, including unbilled utility services); sales taxes; accrued interest; amounts due from other governments including grants, entitlements, and shared revenues; amounts due from external parties; interfund, payment in lieu of taxes; property taxes, loans (community development block grant moneys loaned to local businesses), and special assessments. All receivables are considered collectible in full and within one year, except for payment in lieu of taxes, property taxes, loans, and special assessments. Payment in lieu of taxes and property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal CDBG program. The loans have an annual interest rate of 2 to 5.25 percent and are to be repaid over periods ranging from six to fifteen years. Loans outstanding at December 31, 2008, were \$213,328. Loans receivable, in the amount of \$197,407, will not be received within one year.

Special assessments relating to the payment of debt are not expected to be collected within one year. Special assessments, in the amount of \$2,749,618, will not be received within one year. Delinquent special assessments were \$74,092.

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

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

Fund	Description	Amount
General Fund	Local Government	\$ 1,012,295
	Prisoner Housing	103,365
	Phone Services	7,172
	Paper Services	11,216
	Homestead Rollback	133,814
	Tangible Personal Property	
	Reimbursement	40,563
	Grants	73,632
	Security Services	20,251
	Other	200
Total General Fund		<u>1,402,508</u>

-continued

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 7 - RECEIVABLES - (Continued)**

Fund	Description	Amount
Other Major Funds		
Alcohol, Drug and Mental Health	Homestead Rollback	110,072
	Tangible Personal Property	
Alcohol, Drug and Mental Health	Reimbursement	27,042
Alcohol, Drug and Mental Health	Grants	1,417,433
Job and Family Services	Grants	86,655
Mental Retardation/Developmental Disabilities	Homestead Rollback	356,132
	Tangible Personal Property	
Mental Retardation/Developmental Disabilities	Reimbursement	118,984
Mental Retardation/Developmental Disabilities	Grants	850,322
Total Other Major Funds		<u>2,966,640</u>
Non-Major Funds		
Motor Vehicle and Gas Tax	Charges/Fines and Forfeitures	36,011
Motor Vehicle and Gas Tax	Permissive Motor Vehicle License Tax	83,897
Motor Vehicle and Gas Tax	Gas Tax	721,633
Motor Vehicle and Gas Tax	Motor Vehicle License Registration Fees	959,183
Dog and Kennel	Fines and Forfeitures	
Children Services	Grants	23,745
Community Development Block Grant	Grants	18,420
Community Corrections	Grants	110,994
Felony Delinquent Juvenile Care and Custody	Grants	214,468
Agency on Aging Levy	Homestead and Rollback	50,803
	Tangible Personal Property	
Agency on Aging Levy	Reimbursement	10,817
Jail Diversion	Grants	29,398
Emergency Management Agency	Grants	1,343,853
COPS Hiring Grant	Grants	4,997
Ditch Maintenance Assessment	Charges for Services	7,076
Federal Emergency Management Agency	Grants	153,927
Substance Abuse	Grants	15,909
Local Law Enforcement Grants	Grants	1,712
Ohio Children's Trust	Grants	11,568
Help America Vote	Grants	1,886
National Emergency Grant	Grants	112,303
Victims Assistance	Grants	13,169
Law Enforcement Assistance	Grants	7,320
Alcohol, Drug, and Mental		
Health-Capital Projects	Grants	109,383
Federal Highway	Grants	573,152
Total Non-Major Funds		<u>4,615,624</u>
Total Governmental Activities		<u>\$ 8,984,772</u>

**HANCOCK COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 7 - RECEIVABLES - (Continued)**

Fund	Description	Amount
Agency Funds		
Subdivision	Motor Vehicle License - Corporation	\$ 244,571
Subdivision	Motor Vehicle License - Township	114,677
Library/Local Government Support	Library Local Government	1,534,382
Local Government	Local Government	1,192,206
Undivided Tax	Township Gas Tax	739,980
Municipal Permissive Motor Vehicle Tax	Permissive Motor Vehicle License Tax	30,571
Total Agency Funds		<u>\$ 3,856,387</u>

**NOTE 8 - PERMISSIVE SALES AND USE TAX**

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

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. A warrant payable to the County is to be made within five days of the certification.

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2008. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred revenue. On the accrual basis, the full amount of the receivable is recognized as revenue.

**NOTE 9 - PAYMENT IN LIEU OF TAXES**

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

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

#### NOTE 10 - PROPERTY TAXES

Property taxes include amounts levied against all real, public utility and tangible personal property located in the County. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value as of January 1 of that preceding year, the lien date. Assessed values are established by the County Auditor at 35 percent of appraised market value. All property is required to be revaluated every six years. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility real taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2008 public utility property taxes became a lien December 31, 2007, are levied after October 1, 2008, and are collected in 2009 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenues received in 2008 (other than public utility property) represent the collection of 2008 taxes. Tangible personal property taxes received in 2008 were levied after October 1, 2007, on the true value as of December 31, 2007. Tangible personal property tax is being phased out - the assessment percentage for property, including inventory, is 6.25% for 2008. This percentage will be reduced to zero for 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

House Bill No. 66 was signed into law on June 30, 2005. House Bill No. 66 phases out the tax on tangible personal property of general businesses, telephone and telecommunications companies, and railroads. The tax on general business and railroad property will be eliminated by calendar year 2009, and the tax on telephone and telecommunications property will be eliminated by calendar year 2011. The tax is phased out by reducing the assessment rate on the property each year. The bill replaces the revenue lost by the County due to the phasing out of the tax. In calendar years 2008-2010, the County will be fully reimbursed for the lost revenue. In calendar years 2011-2017, the reimbursements will be phased out.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Property taxes receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2008 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by unearned revenue since the current taxes were not levied to finance 2008 operations and the collection of delinquent taxes has been offset by deferred revenue since the collection of the taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is deferred.

**HANCOCK COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 10 - PROPERTY TAXES - (Continued)**

The full tax rate for all County operations for the year ended December 31, 2008 was \$7.80 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2008 property tax receipts were based are as follows:

Real property

Residential/agricultural	\$ 1,173,962,710
Commercial/industrial/public utility	300,527,970
Tangible personal property	61,776,580

Public utility

Personal	<u>52,267,820</u>
Total assessed value	<u>\$ 1,588,535,080</u>

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 11 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2008 was as follows:

<b><u>Governmental activities:</u></b>	<u>Balance</u> <u>1/1/08</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/08</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 32,498,242	\$ 37,052	\$ -	\$ 32,535,294
Construction in progress	<u>-</u>	<u>2,698,181</u>	<u>-</u>	<u>2,698,181</u>
Total capital assets, not being depreciated	<u>32,498,242</u>	<u>2,735,233</u>	<u>-</u>	<u>35,233,475</u>
<i>Capital assets, being depreciated:</i>				
Buildings	26,889,954	-	(360,850)	26,529,104
Improvements other than buildings	227,654	-	-	227,654
Equipment	5,217,540	72,639	(16,543)	5,273,636
Vehicles	4,668,706	38,193	(20,654)	4,686,245
Infrastructure	<u>51,947,700</u>	<u>3,867,518</u>	<u>(228,487)</u>	<u>55,586,731</u>
Total capital assets, being depreciated	<u>88,951,554</u>	<u>3,978,350</u>	<u>(626,534)</u>	<u>92,303,370</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(8,152,161)	(418,153)	176,216	(8,394,098)
Improvements other than buildings	(136,968)	(11,117)	-	(148,085)
Equipment	(3,114,775)	(422,307)	16,543	(3,520,539)
Vehicles	(3,637,643)	(247,126)	20,654	(3,864,115)
Infrastructure	<u>(14,519,302)</u>	<u>(1,766,867)</u>	<u>226,805</u>	<u>(16,059,364)</u>
Total accumulated depreciation	<u>(29,560,849)</u>	<u>(2,865,570)</u>	<u>440,218</u>	<u>(31,986,201)</u>
Total capital assets, being depreciated net	<u>59,390,705</u>	<u>1,112,780</u>	<u>(186,316)</u>	<u>60,317,169</u>
Governmental activities capital assets, net	<u>\$ 91,888,947</u>	<u>\$ 3,848,013</u>	<u>\$ (186,316)</u>	<u>\$ 95,550,644</u>

Depreciation expense was charged to governmental functions as follows:

<b><u>Governmental activities:</u></b>	
Legislative and executive	\$ 150,545
Judicial	71,812
Public safety	216,103
Health	299,294
Public works	1,986,784
Human services	<u>141,032</u>
Total depreciation expense	<u>\$ 2,865,570</u>

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 11 - CAPITAL ASSETS - (Continued)**

<b><u>Business-type activities</u></b>	<u>Balance</u> <u>1/1/08</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/08</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 608,326	\$ 348,372	\$ -	\$ 956,698
Construction in progress	<u>22,021</u>	<u>1,195,659</u>	<u>(22,021)</u>	<u>1,195,659</u>
Total capital assets, not being depreciated	<u>630,347</u>	<u>1,544,031</u>	<u>(22,021)</u>	<u>2,152,357</u>
<i>Capital assets, being depreciated:</i>				
Buildings	3,487,392	1,016,429	(48,021)	4,455,800
Improvements other than buildings	563,264	6,745	-	570,009
Equipment	3,045,061	627,980	(31,482)	3,641,559
Vehicles	559,005	-	-	559,005
Infrastructure	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total capital assets, being depreciated	<u>7,654,722</u>	<u>1,651,154</u>	<u>(79,503)</u>	<u>9,226,373</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(248,319)	(58,367)	7,536	(299,150)
Improvements other than buildings	(230,913)	(38,878)	-	(269,791)
Equipment	(1,440,107)	(217,573)	31,482	(1,626,198)
Vehicles	(253,988)	(49,081)	-	(303,069)
Infrastructure	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total accumulated depreciation	<u>(2,173,327)</u>	<u>(363,899)</u>	<u>39,018</u>	<u>(2,498,208)</u>
Total capital assets, being depreciated net	<u>5,481,395</u>	<u>1,287,255</u>	<u>(40,485)</u>	<u>6,728,165</u>
Business-type activities capital assets, net	<u>\$ 6,111,742</u>	<u>\$ 2,831,286</u>	<u>\$ (62,506)</u>	<u>\$ 8,880,522</u>

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

**Business-type activities:**

Sanitary landfill	\$ 293,822
Agricultural service center	21,826
BMV one-stop	<u>48,251</u>
Total depreciation expense	<u>\$ 363,899</u>

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 12 - INTERFUND RECEIVABLES/PAYABLES**

- A.** Interfund loans receivable/payable consisted of the following at December 31, 2008, as reported on the fund statement:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor governmental funds	\$ 28,057
General	Water and sewer bond retirement fund	10,291
Alcohol, drug and mental health	Nonmajor governmental funds	200,000
Job and family services	Nonmajor governmental funds	<u>50,000</u>
Total		<u>\$ 288,348</u>

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

- B.** Due to/from other funds at December 31, 2008, consisted of the following at reported on the fund statements:

	General	Alcohol, Drug and Mental Health	Job and Family Services	Other Governmental Funds	Total Due to Other Funds
General	\$ -	\$ -	\$ -	\$ 3,886	\$ 3,886
Alcohol, drug and mental health	-	-	9,261	-	9,261
Job and family services	20,060	-	-	20,754	40,814
Other	5,735	1,457	63,650	1,988	72,830
Sanitary landfill	<u>1,157</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,157</u>
Total due from other funds	<u>\$ 26,952</u>	<u>\$ 1,457</u>	<u>\$ 72,911</u>	<u>\$ 26,628</u>	<u>\$ 127,948</u>

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

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 12 - INTERFUND RECEIVABLES/PAYABLES - (Continued)**

C. Due to/from external parties at December 31, 2008, consisted of the following as reported on the fund statements:

	General	Other Governmental Funds	Agency	Total Due to External Parties
Landfill	\$ -		\$ 3,683	\$ 3,683
Investment trust	15,778	-	-	15,778
Agency	-	412	-	412
	\$ 15,778	\$ 412	\$ 3,683	\$ 19,873
Total due from external parties	<u>\$ 15,778</u>	<u>\$ 412</u>	<u>\$ 3,683</u>	<u>\$ 19,873</u>

**NOTE 13 - RISK MANAGEMENT**

**A. Property and Liability**

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

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

Liability

General, Automotive and Law Liability

    Combined (Per Occurrence) \$ 7,000,000

Public Official Errors and Omissions

    Aggregate 7,000,000

Property including Automotive Comprehensive

    and Collision (Per Occurrence) 55,800,000

Flood and Earthquake (Annual Aggregate)

36,000,000

Boiler and machinery

    (Per Occurrence) 50,000,000

Crime Protection Insurance

    (Per Occurrence) 500,000

The County pays all elected officials' bonds by statute.

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

**HANCOCK COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 13 - RISK MANAGEMENT - (Continued)**

**B. Health Care**

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

**C. Workers' Compensation**

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

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 14 - CONTRACTUAL OBLIGATIONS**

As of December 31, 2008, the County had the following contractual purchase commitments:

Company	Project	Contract Amount	Payments as of 12/31/08	Contract Balance at 12/31/08
Bluffton Paving, Inc.	CR 99/212 resurfacing	\$ 704,616	\$ 507,829	\$ 196,787
Snyder Excavating, Inc.	Excavation for 16 unit apt. complex-ADAMHS	147,000	132,247	14,753
JP Morgan Chase	Temporary office rental	217,483	146,057	71,426
Fett Builder	Construction of 16 unit apt. complex	973,253	952,935	20,318
Tyler Technologies	Software license, fee, implementation	318,864	298,066	20,798
Tyler Technologies	Optional products and services	113,500	62,552	50,948
TFC Architects	Maintenance garage arch/eng design	207,730	148,380	59,350
JDR Excavating	Landfill entrance road	597,817	585,339	12,478
Hume Supply	Scalehouse and scales	712,000	472,633	239,367
Total		<u>\$ 3,992,263</u>	<u>\$ 3,306,038</u>	<u>\$ 686,225</u>

**NOTE 15 - PENSION PLANS**

**A. Ohio Public Employees Retirement System**

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

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

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

#### NOTE 15 - PENSION PLANS - (Continued)

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2008, member and contribution rates were consistent across all three plans. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Plan. The 2008 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 10.10%.

The County's contribution rate for 2008 was 14.00%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.40% of covered payroll. For 2008, a portion equal to 7.00% of covered payroll was allocated to fund the post-employment health care plan.

The County's contribution rate for pension benefits for 2008 was 7.00%, except for those plan members in law enforcement and public safety. For those classifications, the County's pension contributions were 10.40% of covered payroll. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2008, 2007, and 2006 were \$1,473,005, \$1,654,512 and \$1,739,233, respectively; 95.06% has been contributed for 2008 and 100% has been contributed for 2007 and 2006.

#### **B. State Teachers Retirement System**

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

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

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

**HANCOCK COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 15 - PENSION PLANS - (Continued)**

Funding Policy - For 2008, plan members were required to contribute 10.00% of their annual covered salaries. The County was required to contribute 14.00%; 13.00% was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2008, 2007, and 2006 were \$101,932, \$77,919 and \$64,518, respectively; 95.39% has been contributed for 2008 and 100 percent for years 2007 and 2006.

**NOTE 16 - POSTRETIREMENT BENEFIT PLANS**

**A. Ohio Public Employees Retirement System**

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2008, local government employers contributed 14.00% of covered payroll (17.40% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The amount of the employer contributions which was allocated to fund post-employment healthcare for 2008 was 7.00% of covered payroll.

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

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

#### NOTE 16 - POSTRETIREMENT BENEFIT PLANS - (Continued)

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$1,416,700, \$1,074,796 and \$843,411, respectively; 95.06% has been contributed for 2008 and 100% has been contributed for 2007 and 2006.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Board of Trustees on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007 and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

#### **B. State Teachers Retirement System**

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

**Funding Policy** - Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2008, STRS Ohio allocated employer contributions equal to 1.00% of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2008, 2007, and 2006 were \$7,841, \$5,994 and \$4,963, respectively; 95.39% has been contributed for 2008 and 100 percent for 2007 and 2006.

#### NOTE 17 - COMPENSATED ABSENCES

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 18 - NOTES PAYABLE**

A summary of the note transactions for the year ended December 31, 2008, follows:

	Balance at December 31, 2007	Issued	Retired	Balance at December 31, 2008
<b>Governmental activities:</b>				
<b>Bond anticipation notes</b>				
Financial system acquisition - 4.25%	\$ 200,000	\$ -	\$ (200,000)	\$ -
Engineer's maintenance garage - 4.25%	365,000	-	(365,000)	-
Engineer's maintenance garage - 3.50%	-	381,000	-	381,000
Salt shed - 4.25%	200,000	-	(200,000)	-
Radio equipment - 4.25%	429,000	-	(429,000)	-
Radio equipment - 3.50%	-	448,000	-	448,000
Jail security - 4.25%	750,000	-	(750,000)	-
Jail security - 3.50%	-	782,000	-	782,000
<b>Total bond anticipation notes</b>	<u>1,944,000</u>	<u>1,611,000</u>	<u>(1,944,000)</u>	<u>1,611,000</u>
<b>Special assessment notes</b>				
Dalzell ditch - 4.25%	566,000	-	(566,000)	-
Eagle creek stream - 4.25%	76,000	-	(76,000)	-
Eagle creek stream - 3.5%	-	72,000	-	72,000
Pifer project - 4.25%	39,000	-	(39,000)	-
Pifer project - 3.50%	-	15,000	-	15,000
Wilch ditch - 3.50%	-	19,000	-	19,000
<b>Total special assessment notes</b>	<u>681,000</u>	<u>106,000</u>	<u>(681,000)</u>	<u>106,000</u>
<b>Total governmental activities</b>	<u>\$ 2,625,000</u>	<u>\$ 1,717,000</u>	<u>\$ (2,625,000)</u>	<u>\$ 1,717,000</u>
<b>Business-type activities</b>				
<b>Bond Anticipation Notes</b>				
Land acquisition - 4.25%	\$ 480,000	\$ -	\$ (480,000)	\$ -
Land acquisition - 3.50%	-	501,000	-	501,000
Lanfill improvement - 2.78%	-	1,420,000	(1,420,000)	-
Lanfill improvement - 3.50%	-	1,431,000	-	1,431,000
<b>Total business-type activities</b>	<u>\$ 480,000</u>	<u>\$ 3,352,000</u>	<u>\$ (1,900,000)</u>	<u>\$ 1,932,000</u>
<b>Total notes payable</b>	<u>\$ 3,105,000</u>	<u>\$ 5,069,000</u>	<u>\$ (4,525,000)</u>	<u>\$ 3,649,000</u>

The financial system acquisition bond anticipation notes were issued to retire notes previously issued to purchase and install a new financial accounting software system for the County. The notes were paid by the general fund and matured on November 8, 2008.

The engineer's maintenance garage and salt shed bond anticipation notes were issued to retire notes previously issued to construct and/or improve the County Engineer's maintenance garage and salt shed. The notes will be paid from the motor vehicle and gas tax capital projects fund and mature on November 5, 2009.

The radio equipment bond anticipation notes were issued to retire notes previously issued to provide communications equipment for the County Sheriff. The notes will be paid with transfers from the general fund and mature on November 5, 2009.

**HANCOCK COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 18 - NOTES PAYABLE - (Continued)**

The jail security bond anticipation notes were issued to retire notes previously issued to provide security related equipment and systems for the County's detention facility. The notes will be paid with transfers from the general fund and mature on November 5, 2009.

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

The land acquisition bond anticipation notes were issued to retire notes issued to purchase real estate to expand the existing County landfill. The notes will be paid with revenues of the landfill enterprise fund to the extent such resources are available. The notes mature November 5, 2009.

The landfill improvement bond anticipation notes were issued to retire notes issued to make improvements to the County landfill. The notes will be paid with revenues of the landfill enterprise fund to the extent such resources are available. The notes mature November 5, 2009.

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 19 - LONG-TERM DEBT**

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

<u>General Obligation Bonds</u>	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<b>Governmental Activities</b>			
Tiffin Avenue	1997	4.5 - 5.75%	\$ 825,000
I-75/Tall Timbers Connector	1997	4.5 - 5.75	1,600,000
Courthouse Restoration	1997	4.5 - 5.75	1,700,000
Tiffin Avenue	1999	4.9 - 5.875	220,000
I-75/Tall Timbers Connector	1999	4.9 - 5.875	4,750,000
Library Improvement Refunding	2002	3.50 - 4.25	1,750,000
Job and Family Services Refunding	2002	3.50 - 4.75	950,000
I-75/Tall Timbers Connector	2005	3.50 - 5.00	4,415,000
Courthouse Restoration	2005	3.50 - 4.00	770,000
Justice Center Refunding	2005	3.5	790,000
ADAMHS Building	2005	3.50 - 5.00	200,000
US 224/CR 300 Construction	2007	4.10 - 4.50	2,995,000
<b>Business-Type Activities</b>			
Trash Compactor	1999	4.90 - 5.25	\$ 360,000
Agricultural Service Center	1999	4.9 - 5.875	1,820,000
BMV One-Stop	2003	3.00 - 6.00	2,200,000
Agricultural Service Center Refunding	2005	4.10 - 4.50	1,180,000
<b>Special Assessment Bonds</b>			
Beechwood Water/Sewer Refunding	2002	3.50 - 4.25	\$ 445,000
Griffith Heights	2004	4.00 - 5.00	136,812
CR 220 Sanitary Sewer/Van Buren	2004	4.00 - 5.00	618,188
US 224 W/Trenton Ave Sewer	2004	4.00 - 5.00	277,551
McKinley Street Waterline	2004	4.00 - 5.00	62,449
Road Improvement - East Melrose	2005	3.50 - 3.75	60,000
US 224 Water Refunding	2005	3.50 - 4.00	179,761
CR 88/SR 12 Sewer Refunding	2005	3.50 - 4.00	407,628
SR 12 West Water Refunding	2005	3.50 - 4.00	82,611
CR 95/CR 18 Sewer	2007	3.40 - 4.10	810,000
<b>Ohio Water Development Loans</b>			
Eastgate Water/Sewer Project	1991	7.54	169,091
SR 12 West (Fostoria)	1998	5.73	475,239

**HANCOCK COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 19 - LONG-TERM DEBT - (Continued)**

Changes in the County's long-term obligations during 2008 were as follows:

<b>Governmental Activities:</b>	<b>Balance at 12/31/2007</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance at 12/31/2008</b>	<b>Amount Due Within One Year</b>
<u>General Obligation Bonds</u>					
Tiffin Avenue	\$ 45,000	\$ -	\$ (15,000)	\$ 30,000	\$ 15,000
I-75/Tall Timbers connector	630,000	-	(190,000)	440,000	210,000
I-75/Tall Timbers connector refunding					
Serial and term bonds	4,270,000	-	(115,000)	4,155,000	120,000
Accounting loss	(323,850)	-	26,988	(296,862)	-
Premium	98,764	-	(8,231)	90,533	-
Courthouse restoration refunding					
Serial bonds	740,000	-	(140,000)	600,000	140,000
Accounting loss	(25,603)	-	5,120	(20,483)	-
Premium	5,428	-	(1,086)	4,342	-
Justice center refunding					
Serial bonds	270,000	-	(270,000)	-	-
Accounting loss	(6,065)	-	6,065	-	-
Premium	1,552	-	(1,552)	-	-
Library improvement refunding					
Serial and term bonds	835,000	-	(195,000)	640,000	205,000
Accounting loss	(45,450)	-	11,363	(34,087)	-
Premium	3,464	-	(866)	2,598	-
Job and family services refunding					
Serial and term bonds	585,000	-	(60,000)	525,000	65,000
Accounting loss	(37,468)	-	3,747	(33,721)	-
Premium	1,062	-	(106)	956	-
ADMHS building	175,000	-	(5,000)	170,000	5,000
US 224/CR 300 construction	2,995,000	-	(90,000)	2,905,000	100,000
Premium	85,332	-	(4,267)	81,065	-
<b>Total general obligation bonds</b>	<b>10,302,166</b>	<b>-</b>	<b>(1,042,825)</b>	<b>9,259,341</b>	<b>860,000</b>
<u>Special Assessment Bonds</u>					
US 224 water refunding					
Serial and term bonds	150,248	-	(14,757)	135,491	14,757
Accounting loss	(4,463)	-	496	(3,967)	-
Premium	1,055	-	(117)	938	-
CR 88/SR 12 sewer refunding					
Serial bonds	340,704	-	(33,462)	307,242	33,462
Accounting loss	(10,118)	-	1,124	(8,994)	-
Premium	2,392	-	(265)	2,127	-
SR 12 West water refunding					
Serial bonds	69,048	-	(6,781)	62,267	6,781
Accounting loss	(2,051)	-	228	(1,823)	-
Premium	485	-	(54)	431	-
Beechwood water and sewer refunding					
Serial and term bonds	210,000	-	(50,000)	160,000	50,000
Accounting loss	(8,964)	-	2,241	(6,723)	-
Premium	875	-	(219)	656	-
Griffith Heights	124,128	-	(5,436)	118,692	5,436
CR 220 sanitary sewer/Van Buren	560,872	-	(24,564)	536,308	24,564

(continued)

**HANCOCK COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 19 - LONG-TERM DEBT - (Continued)**

<b>Governmental activities (continued)</b>	<b>Balance at 12/31/07</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance at 12/31/08</b>	<b>Amount Due Within One Year</b>
US 224 W/Trenton Avenue sewer	\$ 240,816	\$ -	\$ (12,245)	\$ 228,571	\$ 12,245
McKinley Street waterline	54,184	-	(2,755)	51,429	2,755
Road improvement - East Melrose	40,000	-	(10,000)	30,000	10,000
CR 95/CR 18 sewer	810,000	-	(30,000)	780,000	30,000
Premium	22,411	-	(1,245)	21,166	-
<b>Total special assessment bonds</b>	<b>2,601,622</b>	<b>-</b>	<b>(187,811)</b>	<b>2,413,811</b>	<b>190,000</b>
<b><u>OWDA Loans</u></b>					
Eastgate water/sewer project	55,672	-	(12,439)	43,233	12,439
SR 12 west (Fostoria)	324,117	-	(21,958)	302,159	21,958
<b>Total OWDA loans</b>	<b>379,789</b>	<b>-</b>	<b>(34,397)</b>	<b>345,392</b>	<b>34,397</b>
<b><u>Other Long-Term Obligations</u></b>					
Voice recorder system loan	31,134	-	(7,154)	23,980	7,558
Guaranteed energy savings performance contract	-	2,011,500	-	2,011,500	126,073
ADAMH loan	-	679,950	-	679,950	679,950
Compensated absences	3,244,367	139,244	(408,544)	2,975,067	76,866
<b>Total other long-term obligations</b>	<b>3,275,501</b>	<b>2,830,694</b>	<b>(415,698)</b>	<b>5,690,497</b>	<b>890,447</b>
<b>Total governmental activities long-term obligations</b>	<b>\$ 16,559,078</b>	<b>\$ 2,830,694</b>	<b>\$ (1,680,731)</b>	<b>\$ 17,709,041</b>	<b>\$ 1,974,844</b>
<b><u>Business-type activities:</u></b>					
	<b>Balance at 12/31/07</b>	<b>Additions</b>	<b>Disposals</b>	<b>Balance at 12/31/08</b>	<b>Amount Due Within One Year</b>
<b><u>General Obligation Bonds</u></b>					
Trash compactor	\$ 90,000	\$ -	\$ (45,000)	\$ 45,000	\$ 45,000
Agricultural service center	255,000	-	(80,000)	175,000	80,000
Agricultural service center refunding					
Serial and term bonds	1,140,000	-	(10,000)	1,130,000	10,000
Accounting loss	(97,221)	-	8,101	(89,120)	-
Premium	27,632	-	(2,303)	25,329	-
BMV one-stop	2,080,000	-	(70,000)	2,010,000	70,000
Premium	142,386	-	(7,494)	134,892	-
<b>Total general obligation bonds</b>	<b>3,637,797</b>	<b>-</b>	<b>(206,696)</b>	<b>3,431,101</b>	<b>205,000</b>
<b><u>Other Long-Term Obligations</u></b>					
Compensated absences	157,949	10,255	-	168,204	-
Landfill closure/postclosure costs	2,467,616	539,151	-	3,006,767	-
<b>Total other long-term obligations</b>	<b>2,625,565</b>	<b>549,406</b>	<b>-</b>	<b>3,174,971</b>	<b>-</b>
<b>Total business-type activities</b>	<b>\$ 6,263,362</b>	<b>\$ 549,406</b>	<b>\$ (206,696)</b>	<b>\$ 6,606,072</b>	<b>\$ 205,000</b>

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 19 - LONG-TERM DEBT - (Continued)**

General Obligation Bonds

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

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

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

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

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

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

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 19 - LONG-TERM DEBT - (Continued)**

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

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

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

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 payments.

The I-75/Tall Timbers Connector refunding bonds will be paid from payments in lieu of taxes. The Courthouse Restoration and Justice Center refunding bonds will be paid from a .1 mill unvoted property tax levy and the Agriculture Service Center refunding bonds will be paid from tenants who rent the facilities. The US 224 Water, CR 88/SR 12 Sewer, and SR 12 West Water special assessment refunding bonds will be paid from the proceeds of special assessments levied against the benefited property owners. In the event the property owners do not pay their assessment, the County will be responsible for the debt payments.

At December 31, 2008, \$3,040,000 of the refunded bonds being held by the escrow agent are still outstanding.

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 19 - LONG-TERM DEBT - (Continued)**

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

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

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

<u>Redemption Dates (Dates Inclusive)</u>	<u>Redemption Prices</u>
December 1, 2017 through November 30, 2018	101%
December 1, 2018 and thereafter	100

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

<u>Year</u>	<u>Amount</u>
2023	\$ 245,000
2024	255,000

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

<u>Year</u>	<u>Amount</u>
2026	\$ 210,000

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2008

#### NOTE 19 - LONG-TERM DEBT - (Continued)

##### Special Assessment Bonds

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

##### OWDA Loans

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

The special assessment bonds and OWDA loans will be paid from special assessment collections. In the event special assessments are not sufficient to cover the principal and interest payments, the general fund will be responsible for making principal and interest payments. The total principal and interest remaining to be paid on the special assessment bonds and OWDA loans are \$2,755,392 and \$944,440, respectively. Principal and interest for the current year and total assessments received were \$360,392 and \$354,648, respectively.

##### Loans Payable

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

##### ADAMH Loan

On July 19, 2007, the County entered into an agreement with the Findlay-Hancock Community Foundation to receive up to \$679,950 for the County to purchase land and construct sixteen transitional and "supportive living" apartment units. The agreement stipulates that the first year for the amount of any drawdowns on this agreement is interest free and has a 6 percent interest rate for the second year of any balance owed. The County is in the process of applying for a grant for the repayment of the agreement. The County received \$679,950 in drawdowns during 2008.

##### Guaranteed Energy Savings Contract

On May 1, 2008, the County entered into a GES Performance Contract for the acquisition of and installation of energy conservation measures and related improvements. As part of this contract, the County entered into an escrow agreement with Old National Trust Company to receive, hold, invest and disburse money delivered to it in accordance with the Escrow Agreement. The funds deposited into the escrow resulted from money loaned by Energy Systems Group, LLC. to the County.

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 19 - LONG-TERM DEBT - (Continued)**

Compensated Absences

The compensated absences liability will be paid from the Motor Vehicle and Gas Tax, Alcohol, Drug Addiction, and Mental Health, Job and Family Services, 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, Jail Diversion, Emergency Management Agency, Juvenile Diversion and Severance 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 \$35,978,397 at December 31, 2008.

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

Year Ending December 31,	General Obligation		Special Assessment		OWDA	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 860,000	\$ 409,058	\$ 190,000	\$ 103,673	\$ 34,397	\$ 20,573
2010	900,000	372,786	205,000	96,298	41,128	18,235
2011	910,000	334,424	205,000	88,167	41,422	15,745
2012	725,000	298,349	150,000	79,778	27,440	13,090
2013	590,000	268,650	155,000	73,552	29,012	11,517
2014 - 2018	3,225,000	956,744	730,000	265,948	171,993	30,657
2019 - 2023	1,415,000	328,850	595,000	116,915	-	-
2024 - 2027	840,000	93,000	180,000	10,292	-	-
Total	<u>\$ 9,465,000</u>	<u>\$ 3,061,861</u>	<u>\$ 2,410,000</u>	<u>\$ 834,623</u>	<u>\$ 345,392</u>	<u>\$ 109,817</u>

Year Ending December 31,	GES Performance Contract		Year Ending December 31,	Voice Recorder System Loan	
	Principal	Interest		Principal	Interest
2009	\$ 126,073	\$ 123,135	2009	\$ 7,558	\$ 1,355
2010	179,434	69,773	2010	7,985	928
2011	186,299	62,909	2011	8,437	476
2012	193,427	55,781	Total	<u>\$ 23,980</u>	<u>\$ 2,759</u>
2013	200,827	48,380			
2014 - 2018	1,125,440	120,600			
Total	<u>\$ 2,011,500</u>	<u>\$ 480,578</u>			

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 19 - LONG-TERM DEBT - (Continued)**

Year Ending December 31,	Sanitary Landfill		Agricultural Service Center		BMV One-Stop	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$ 45,000	\$ 2,363	\$ 90,000	\$ 58,225	\$ 70,000	\$ 103,838
2010	-	-	105,000	53,413	85,000	100,838
2011	-	-	105,000	48,338	80,000	97,638
2012	-	-	110,000	44,400	85,000	94,438
2013	-	-	110,000	40,000	85,000	91,037
2014 - 2018	-	-	635,000	128,300	495,000	397,812
2019 - 2023	-	-	150,000	7,500	630,000	261,900
2024 - 2026	-	-	-	-	480,000	58,800
Total	<u>\$ 45,000</u>	<u>\$ 2,363</u>	<u>\$ 1,305,000</u>	<u>\$ 380,176</u>	<u>\$ 2,010,000</u>	<u>\$ 1,206,301</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. During 2007, \$5,855,000 of the multi-family housing revenue bonds and \$2,524,000 of the multi-family housing mortgage revenue bonds were refunded. As of December 31, 2008, \$2,512,000 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, 2008, \$780,000 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, 2008, \$2,859,696 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, 2008, \$110,575,000 of these bonds was outstanding.

In 2007, the County issued \$5,855,000 in multi-family housing refunding revenue bonds and \$215,000 in multi-family housing revenue bonds to acquire, construct, improve, and equip real and personal property as a multi-family housing complex. 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, 2008, \$6,031,304 of these bonds was outstanding.

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 19 - LONG-TERM DEBT - (Continued)**

In 2007, the County issued \$2,520,000 in multi-family housing refunding revenue bonds and \$100,000 in multi-family housing revenue bonds to acquire, construct, improve, and equip real and personal property as a multi-family housing complex. 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, 2008, \$2,603,296 of these bonds was outstanding.

In 2007, the County entered into a \$6,756,000 capital lease agreement of Independence House, which is comprised of a skilled nursing facility, rehabilitation facility and independent living apartments located in Fostoria, Ohio. The leasing arrangement will provide hospital facilities to service the residents of the County. The County is not obligated in any way to pay the lease charges on the lease from any of its funds, and therefore, the lease has been excluded entirely from the County's debt presentation. As of December 31, 2008, \$6,569,727 of the lease was outstanding.

**NOTE 20 - CLOSURE AND POSTCLOSURE OF LANDFILL**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$3,006,767 reported as landfill closure and postclosure costs payable at December 31, 2008, represents the cumulative amount reported to date based on the use of 22 percent of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and postclosure care of \$10,429,010 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2008. The County expects to close the active cell of the landfill in 2032. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care. The County is in compliance with these requirements, and, at December 31, 2008, cash and cash equivalents and investments of \$5,721,393 are held for these purposes. These are reported as restricted assets on the statement of fund net assets.

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 21 - INTERFUND TRANSFERS**

During 2008, the following transfers were made:

	Transfers Out					Total
<u>Transfers In</u>	<u>General</u>	<u>Alcohol, Drug and Mental Health</u>	<u>Mental Retardation and Developmental Disabilities</u>	<u>Sanitary Landfill</u>	<u>Other Governmental</u>	<u>Total</u>
Governmental Funds						
Water and sewer						
Bond Retirement Fund	\$ 32,981	\$ -	\$ -	\$ -	\$ -	\$ 32,981
Other Governmental						
Funds	<u>598,510</u>	<u>47,419</u>	<u>1,000,000</u>	<u>45,000</u>	<u>747,982</u>	<u>2,438,911</u>
Total	<u>\$ 631,491</u>	<u>\$ 47,419</u>	<u>\$ 1,000,000</u>	<u>\$ 45,000</u>	<u>\$ 747,982</u>	<u>\$ 2,471,892</u>

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

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

**NOTE 22 - COMPONENT UNITS**

**A. Blanchard Valley Industries**

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

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

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 22 - COMPONENT UNITS - (Continued)**

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

**Investments** - Investments are recorded at fair value based on quoted market price of the securities held. The market value of investments as of December 31, 2008, was as follows:

	Fair Value
Money Market	\$ 8,216
Fixed Income Mutual Funds	137,472
Corporate Stock Mutual Funds	<u>224,898</u>
Totals	<u>\$370,586</u>

For the year ended December 31, 2008, the Industries had the following investments:

Investment	Total	Credit Rating	5% or More of Total
Money Market Bank Deposits	\$ 8,216	N/A	N/A
Janus Mid Cap Value	29,460	5 Star	7.90%
Harbor International Fund	45,083	4 Star	12.20%
Blackrock US Opportunities	15,903	5 Star	N/A
Eaton Vance Large Cap Value	56,279	4 Star	15.20%
Fidelity Advisor New Insights	55,458	5 Star	15.00%
Primco Low Duration Fund	48,150	4 Star	13.00%
Primco Total Return Fund	61,846	5 Star	16.70%
Huntington Situs Fund IV	22,715	4 Star	6.10%
Templeton Global Bond Fund CIA	<u>27,476</u>	5 Star	7.40%
Total	<u>\$ 370,586</u>		

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

	Minimum	Maximum	Actual
Equities	40%	60%	60.7%
Fixed Income	38%	60%	37.1%
Cash	0%	15%	2.2%

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

**HANCOCK COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 22 - COMPONENT UNITS - (Continued)**

*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.

*Related Party Transactions* - The Industries had \$12,954 due from the primary government at December 31, 2008, from the Mental Retardation and Developmental Disabilities Special Revenue Fund.

**B. Hancock Community Housing, Inc.**

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

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

*Cash and Cash Equivalents* - Hancock Community Housing, Inc. considers all highly liquid instruments purchased with a maturity of less than three months to be cash equivalents. Cash and cash equivalents of Hancock Community Housing, Inc. are presented as "cash and cash equivalents in segregated accounts". At December 31, 2008, the carrying amount of deposits was \$12,960 and the bank balance was \$14,127, which was all covered by federal depository insurance.

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 22 - COMPONENT UNITS - (Continued)**

Capital asset activity as of December 31, 2008, was as follows:

	<u>Balance</u> <u>12/31/07</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/08</u>
Land	\$ 111,854	\$ -	\$ -	\$ 111,854
Land Improvements	6,852	-	-	6,852
Buildings	581,382	-	-	581,382
Total Capital Assets	<u>700,088</u>	<u>-</u>	<u>-</u>	<u>700,088</u>
Accumulated Depreciation For:				
Land Improvements	(1,133)	(457)	-	(1,590)
Buildings	(99,970)	(21,622)	-	(121,592)
Total Accumulated Depreciation	<u>(101,103)</u>	<u>(22,079)</u>	<u>-</u>	<u>(123,182)</u>
Total Capital Assets, Net	<u>\$ 598,985</u>	<u>\$ (22,079)</u>	<u>\$ -</u>	<u>\$ 576,906</u>

Long-Term Debt - Hancock Community Housing, Inc. obtained open-ended mortgages for the purchase of real estate 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 2008, Hancock Community Housing, Inc. paid off \$20,181. The amount of open-ended mortgages payments due within one year is \$21,817.

Annual requirements to amortize the mortgage bonds outstanding as of December 31, 2008, follows

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	\$ 21,817	\$ 21,902	\$ 43,719
2010	23,476	20,244	43,720
2011	25,261	18,459	43,720
2012	183,447	7,135	190,582
2013	7,168	3,348	10,516
2014	<u>47,370</u>	<u>202</u>	<u>47,572</u>
Total	<u>\$ 308,539</u>	<u>\$ 71,290</u>	<u>\$ 379,829</u>

**NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS**

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

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

**HANCOCK COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS - (Continued)**

**B. West Central Partnership, Inc.**

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

**C. Metropolitan Housing Authority**

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

**D. Blanchard Valley Port Authority**

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

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

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

During 2008, the County did not make any contributions to the Authority. Financial information can be obtained from the Hancock County Auditor, 300 South Main Street, Findlay, Ohio 45840-3345.

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008

**NOTE 24 - INSURANCE POOLS**

**A. Midwest Pool Risk Management Agency, Inc.**

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

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

**B. Midwest Employee Benefit Consortium**

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

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

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

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

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

**HANCOCK COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 25 - RELATED ORGANIZATIONS**

**A. County Park District**

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

**B. Findlay-Hancock County Public Library**

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

**C. Regional Planning Commission**

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

**NOTE 26 - RELATED PARTY TRANSACTIONS**

Blanchard Valley Industries, a discretely presented component unit of Hancock County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its programs. In 2008, these contributions were \$760,340.

**HANCOCK COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**NOTE 27 - CONTINGENT LIABILITIES**

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

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

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**COMBINING STATEMENTS  
AND INDIVIDUAL FUND SCHEDULES**

**HANCOCK COUNTY, OHIO**  
INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

**GENERAL FUND**

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

**SPECIAL REVENUE FUNDS**

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

**Major Special Revenue Funds**

***Alcohol, Drug, and Mental Health***

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

***Job and Family Services***

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

***County Board of Mental Retardation and Developmental Disabilities (MR/DD)***

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

**Nonmajor Special Revenue Funds**

***Motor Vehicle License and Gas Tax***

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

***Child Support Enforcement Agency (CSEA)***

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

***Dog and Kennel***

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

***Children Services***

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

***Real Estate Assessment***

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

***Community Development Block Grant***

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

***Community Corrections***

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

**HANCOCK COUNTY, OHIO**

**INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

**Nonmajor Special Revenue Funds - (Continued)**

***Certificate of Title***

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

***Felony Delinquent Juvenile Care and Custody***

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

***Agency on Aging Levy***

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

***Criminal Administrative Justice Services***

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

***National Emergency Grant***

This fund accounts for grant monies used for national emergencies.

***Other Public Safety***

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

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

***Other***

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

Ditch Maintenance Assessment	Recorder's Indexing
Court Computerization	Substance Abuse
Indigent Guardianship	County Tuberculosis
Deliquent Real Estate Tax Assessment Collection	Common Pleas Court General Special Projects
Multi-Mat Recycling Facility	Enterprise Zone
Special Projects	Veterans Service Trust
Victims Assistance	Severance
Water and Sewer Project Maintenance	Probate Court Dispute Resolution
Ohio Children's Trust	OGRIP State Grant
Federal Emergency Management Agency	
Van Buren Water	

**HANCOCK COUNTY, OHIO**  
INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

**DEBT SERVICE FUNDS**

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

**Major Debt Service Fund**

***Water and Sewer Bond Retirement***

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

**Nonmajor Debt Service 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.

***Library Improvement Bond Retirement***

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

***Special Improvements Bond Retirement***

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

***Job and Family Services Bond Retirement***

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

***Tiffin Avenue Bond Retirement***

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

***Road Improvement Bond Retirement***

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

***Courthouse Restoration Bond Retirement***

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

***ADAMHS Bond Retirement***

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

***MVGT Bond Retirement***

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

***Financial Management Bond Retirement***

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

***I75/Tall Timbers Connector Bond Retirement***

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

***US224/CR 300 Bond Retirement***

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

**HANCOCK COUNTY, OHIO**  
INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

**Nonmajor Debt Service Funds (Continued)**

***Capital Project Sheriff Bond Retirement***

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

**CAPITAL PROJECTS FUNDS**

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

**Nonmajor Capital Projects Funds**

***Special Improvements***

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

***Motor Vehicle and Gas Tax***

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

***Alcohol and Drug Abuse***

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

***Job and Family Services***

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

***Ohio Public Works Commission***

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

***Federal Highway***

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

***Courthouse Restoration***

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

***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

***Sheriff's Office***

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

**HANCOCK COUNTY, OHIO**

**INDIVIDUAL FUND SCHEDULES  
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS**

**PERMANENT FUND**

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

**Nonmajor Permanent Fund**

***Children's Trust***

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

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**HANCOCK COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2008

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Nonmajor Capital Projects Funds</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$ 6,815,387	\$ 3,179,540	\$ 3,083,502
Cash and cash equivalents in segregated accounts . . . . .	264,871	-	-
Cash with fiscal agent . . . . .	-	-	114,509
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes . . . . .	805,967	162,175	-
Accounts . . . . .	5,067	-	-
Special assessments . . . . .	373,484	19,960	13,753
Accrued interest . . . . .	26,621	-	498
Loans . . . . .	213,328	-	-
Due from other funds . . . . .	26,628	-	-
Due from other governments . . . . .	3,933,089	-	682,535
Due from external party . . . . .	412	-	-
Prepayments . . . . .	3,685	-	-
Prepayment in lieu of taxes receivable . . . . .	-	1,776,130	-
Materials and supplies inventory . . . . .	559,678	-	-
Total assets . . . . .	<u>\$ 13,028,217</u>	<u>\$ 5,137,805</u>	<u>\$ 3,894,797</u>
<b>Liabilities:</b>			
Accounts payable . . . . .	\$ 139,952	\$ -	\$ 183,905
Contracts payable . . . . .	15,663	-	777,307
Accrued wages and benefits . . . . .	148,757	-	-
Compensated absences payable . . . . .	17,474	-	-
Due to other funds . . . . .	72,830	-	-
Due to other governments . . . . .	72,111	-	-
Interfund loans payable . . . . .	69,888	-	208,169
Accrued interest payable . . . . .	-	-	9,348
Notes payable . . . . .	-	-	1,717,000
Unearned revenue . . . . .	769,449	1,938,305	-
Deferred revenue . . . . .	3,924,940	19,960	123,634
Total liabilities . . . . .	<u>5,231,064</u>	<u>1,958,265</u>	<u>3,019,363</u>
<b>Fund Balances:</b>			
Reserved for encumbrances . . . . .	1,771,921	-	1,433,260
Reserved for prepayments . . . . .	3,685	-	-
Reserved for materials and supplies inventory . . . . .	-	-	-
Reserved for loans receivable . . . . .	197,407	-	-
Unreserved:			
Designated for termination benefits . . . . .	178,219	-	-
Undesignated (deficit), reported in:			
Special revenue funds . . . . .	5,645,921	-	-
Debt service fund . . . . .	-	3,179,540	-
Capital projects funds . . . . .	-	-	(557,826)
Permanent funds . . . . .	-	-	-
Total fund balances . . . . .	<u>7,797,153</u>	<u>3,179,540</u>	<u>875,434</u>
Total liabilities and fund balances . . . . .	<u>\$ 13,028,217</u>	<u>\$ 5,137,805</u>	<u>\$ 3,894,797</u>

<b>Nonmajor Permanent Fund</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 373,091	\$ 13,451,520
-	264,871
-	114,509
-	968,142
-	5,067
-	407,197
4,784	31,903
-	213,328
-	26,628
-	4,615,624
-	412
-	3,685
-	1,776,130
-	559,678
<u>\$ 377,875</u>	<u>\$ 22,438,694</u>
\$ -	\$ 323,857
-	792,970
-	148,757
-	17,474
-	72,830
-	72,111
-	278,057
-	9,348
-	1,717,000
-	2,707,754
4,784	4,073,318
<u>4,784</u>	<u>10,213,476</u>
-	3,205,181
-	3,685
247,000	247,000
-	197,407
-	178,219
-	5,645,921
-	3,179,540
-	(557,826)
126,091	126,091
<u>373,091</u>	<u>12,225,218</u>
<u>\$ 377,875</u>	<u>\$ 22,438,694</u>

**HANCOCK COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2008**

	<b>Motor Vehicle License and Gas Tax</b>	<b>Child Support Enforcement Agency</b>	<b>Dog and Kennel</b>	<b>Children Services</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 687,799	\$ 412,090	\$ 79,970	\$ 214,408
Cash and cash equivalents in segregated accounts . . . .	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes . . . . .	-	-	-	-
Accounts . . . . .	4,080	-	-	-
Special assessments . . . . .	-	-	-	-
Accrued interest. . . . .	-	-	-	-
Loans. . . . .	-	-	-	-
Due from other funds. . . . .	23,674	-	-	-
Due from other governments. . . . .	1,800,724	-	-	23,745
Due from external party . . . . .	412	-	-	-
Prepayments . . . . .	-	-	-	-
Materials and supplies inventory . . . . .	559,678	-	-	-
Total assets. . . . .	<u>\$ 3,076,367</u>	<u>\$ 412,090</u>	<u>\$ 79,970</u>	<u>\$ 238,153</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 58,830	\$ -	\$ 1,301	\$ 33,855
Contracts payable. . . . .	11,120	-	-	-
Accrued wages and benefits. . . . .	76,749	22,425	813	-
Compensated absences payable. . . . .	-	-	-	-
Due to other funds. . . . .	696	40,476	-	-
Due to other governments. . . . .	25,140	7,522	189	9,703
Interfund loans payable. . . . .	-	-	-	-
Unearned revenue . . . . .	-	-	-	-
Deferred revenue . . . . .	1,434,425	-	-	21,745
Total liabilities. . . . .	<u>1,606,960</u>	<u>70,423</u>	<u>2,303</u>	<u>65,303</u>
<b>Fund Balances:</b>				
Reserved for encumbrances . . . . .	113,985	-	3,943	55,364
Reserved for prepayments . . . . .	-	-	-	-
Reserved for loans receivable . . . . .	412	-	-	-
Unreserved:				
Designated for compensated absences . . . . .	-	-	-	-
Undesignated (deficit), reported in:				
Special revenue funds . . . . .	1,355,010	341,667	73,724	117,486
Total fund balances. . . . .	<u>1,469,407</u>	<u>341,667</u>	<u>77,667</u>	<u>172,850</u>
Total liabilities and fund balances . . . . .	<u>\$ 3,076,367</u>	<u>\$ 412,090</u>	<u>\$ 79,970</u>	<u>\$ 238,153</u>

<u>Real Estate Assessment</u>	<u>Community Development Block Grant</u>	<u>Community Corrections</u>	<u>Certificate of Title</u>	<u>Felony Delinquent Juvenile Care and Custody</u>	<u>Agency on Aging Levy</u>
\$ 844,481	\$ 25,477	\$ 18,618	\$ 663,161	\$ 797,852	\$ 24,489
-	252,993	-	-	-	-
-	-	-	-	-	805,967
-	-	-	-	-	-
-	-	-	-	-	-
-	213,328	-	-	-	-
-	-	-	-	-	-
-	18,420	110,994	-	214,468	61,620
-	-	-	-	-	-
1,375	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 845,856</u>	<u>\$ 510,218</u>	<u>\$ 129,612</u>	<u>\$ 663,161</u>	<u>\$ 1,012,320</u>	<u>\$ 892,076</u>
\$ -	\$ 14,944	\$ -	\$ -	\$ 5,818	\$ -
-	-	-	-	-	-
9,037	-	6,237	6,416	4,302	-
-	-	-	-	-	-
-	-	-	-	14,076	-
2,785	-	2,035	1,955	12,479	-
-	-	-	-	-	-
-	-	-	-	-	769,449
-	17,670	55,497	-	205,000	98,138
<u>11,822</u>	<u>32,614</u>	<u>63,769</u>	<u>8,371</u>	<u>241,675</u>	<u>867,587</u>
108,835	2,101	-	914	40,050	-
1,375	-	-	-	-	-
-	196,995	-	-	-	-
-	-	-	-	-	-
<u>723,824</u>	<u>278,508</u>	<u>65,843</u>	<u>653,876</u>	<u>730,595</u>	<u>24,489</u>
<u>834,034</u>	<u>477,604</u>	<u>65,843</u>	<u>654,790</u>	<u>770,645</u>	<u>24,489</u>
<u>\$ 845,856</u>	<u>\$ 510,218</u>	<u>\$ 129,612</u>	<u>\$ 663,161</u>	<u>\$ 1,012,320</u>	<u>\$ 892,076</u>

- - Continued

HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)  
 DECEMBER 31, 2008

	<b>Criminal Administrative Justice Services</b>	<b>National Emergency</b>	<b>Other Public Safety</b>	<b>Other</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 13,477	\$ 17,726	\$ 897,219	\$ 2,118,620
Cash and cash equivalents in segregated accounts . .	-	-	11,878	-
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes . . . . .	-	-	-	-
Accounts . . . . .	-	-	-	987
Special assessments . . . . .	-	-	-	373,484
Accrued interest. . . . .	-	-	-	26,621
Loans receivable. . . . .	-	-	-	-
Due from other funds. . . . .	-	-	-	2,954
Due from other governments. . . . .	-	112,303	1,387,280	203,535
Due from external party . . . . .	-	-	-	-
Prepayments . . . . .	-	-	-	2,310
Materials and supplies inventory . . . . .	-	-	-	-
Total assets. . . . .	<u>\$ 13,477</u>	<u>\$ 130,029</u>	<u>\$ 2,296,377</u>	<u>\$ 2,728,511</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ -	\$ 3,434	\$ 19,589	\$ 2,181
Contracts payable. . . . .	-	-	-	4,543
Accrued wages and benefits. . . . .	-	8,931	7,489	6,358
Compensated absences payable. . . . .	-	-	-	17,474
Due to other funds. . . . .	-	-	-	17,582
Due to other governments. . . . .	-	3,274	2,181	4,848
Interfund payable . . . . .	-	50,000	8,900	10,988
Unearned revenue . . . . .	-	-	-	-
Deferred revenue . . . . .	-	112,303	1,372,581	607,581
	<u>-</u>	<u>177,942</u>	<u>1,410,740</u>	<u>671,555</u>
<b>Fund Balances:</b>				
Reserved for encumbrances . . . . .	-	16,202	1,342,937	87,590
Reserved for prepayments . . . . .	-	-	-	2,310
Reserved for loans . . . . .	-	-	-	-
Unreserved:				
Designated for termination benefits . . . . .	-	-	-	178,219
Undesignated (deficit), reported in:				
Special revenue funds . . . . .	13,477	(64,115)	(457,300)	1,788,837
Total fund balances. . . . .	<u>13,477</u>	<u>(47,913)</u>	<u>885,637</u>	<u>2,056,956</u>
Total liabilities and fund balances . . . . .	<u>\$ 13,477</u>	<u>\$ 130,029</u>	<u>\$ 2,296,377</u>	<u>\$ 2,728,511</u>

**Total**

\$	6,815,387
	264,871
	805,967
	5,067
	373,484
	26,621
	213,328
	26,628
	3,933,089
	412
	3,685
	559,678
\$	<u>13,028,217</u>

\$	139,952
	15,663
	148,757
	17,474
	72,830
	72,111
	69,888
	769,449
	<u>3,924,940</u>

5,231,064

	1,771,921
	3,685
	197,407
	178,219

5,645,921

7,797,153

\$	<u>13,028,217</u>
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**HANCOCK COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
DECEMBER 31, 2008

	<b>Special Improvements Bond Retirement</b>	<b>Tiffin Avenue Bond Retirement</b>	<b>Road Improvement Retirement</b>	<b>Courthouse Restoration Bond Retirement</b>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 12,308	\$ 32,362	\$ 22,598	\$ -
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes . . . . .	-	-	-	162,175
Special assessments . . . . .	-	-	19,960	-
Prepayment in lieu of taxes receivable . . . . .	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets . . . . .	<u>\$ 12,308</u>	<u>\$ 32,362</u>	<u>\$ 42,558</u>	<u>\$ 162,175</u>
<b>Liabilities:</b>				
Unearned revenue . . . . .	\$ -	\$ -	\$ -	\$ 162,175
Deferred revenue . . . . .	-	-	19,960	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities. . . . .	<u>-</u>	<u>-</u>	<u>19,960</u>	<u>162,175</u>
<b>Fund Balances:</b>				
Undesignated, reported in:				
Debt service fund. . . . .	12,308	32,362	22,598	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances . . . . .	<u>12,308</u>	<u>32,362</u>	<u>22,598</u>	<u>-</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances . . . . .	<u>\$ 12,308</u>	<u>\$ 32,362</u>	<u>\$ 42,558</u>	<u>\$ 162,175</u>

<b>I-75/Tall Timbers Connector Bond Retirement</b>	<b>US-224/CR 300 Retirement</b>	<b>Total</b>
\$ 3,107,200	\$ 5,072	\$ 3,179,540
-	-	162,175
-	-	19,960
<u>1,397,404</u>	<u>378,726</u>	<u>1,776,130</u>
<u>\$ 4,504,604</u>	<u>\$ 383,798</u>	<u>\$ 5,137,805</u>
\$ 1,397,404	\$ 378,726	\$ 1,938,305
-	-	19,960
<u>1,397,404</u>	<u>378,726</u>	<u>1,958,265</u>
<u>3,107,200</u>	<u>5,072</u>	<u>3,179,540</u>
<u>3,107,200</u>	<u>5,072</u>	<u>3,179,540</u>
<u>\$ 4,504,604</u>	<u>\$ 383,798</u>	<u>\$ 5,137,805</u>

**HANCOCK COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
DECEMBER 31, 2008

	<u>Special Improvements</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Alcohol and Drug Abuse</u>	<u>Job and Family Services</u>
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . .	\$ 17,030	\$ 155,308	\$ 358,886	\$ 3,465
Cash with fiscal agent . . . . .	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Special assessments . . . . .	13,753	-	-	-
Accrued interest . . . . .	498	-	-	-
Due from other governments . . . . .	-	-	109,383	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets . . . . .	<u>\$ 31,281</u>	<u>\$ 155,308</u>	<u>\$ 468,269</u>	<u>\$ 3,465</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ -	\$ -	\$ -	\$ -
Contracts payable . . . . .	-	-	204,155	-
Interfund payable . . . . .	8,169	-	200,000	-
Accrued interest payable . . . . .	577	2,074	-	-
Notes payable . . . . .	106,000	381,000	-	-
Deferred revenue . . . . .	14,251	-	109,383	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities . . . . .	<u>128,997</u>	<u>383,074</u>	<u>513,538</u>	<u>-</u>
<b>Fund Balances:</b>				
Reserved for encumbrances . . . . .	29,654	59,349	157,715	-
Unreserved:				
Undesignated, reported in:				
Capital projects funds . . . . .	<u>(127,370)</u>	<u>(287,115)</u>	<u>(202,984)</u>	<u>3,465</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances . . . . .	<u>(97,716)</u>	<u>(227,766)</u>	<u>(45,269)</u>	<u>3,465</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities and fund balances . . . . .	<u>\$ 31,281</u>	<u>\$ 155,308</u>	<u>\$ 468,269</u>	<u>\$ 3,465</u>

<b>Ohio Public Works Commission</b>	<b>Federal Highway</b>	<b>Courthouse Restoration</b>	<b>MRDD</b>	<b>County Capital Improvements</b>	<b>Sheriff's Office</b>
\$ -	\$ -	\$ 56,342	\$ 1,001,203	\$ 341,791	\$ 1,149,477
-	-	-	-	114,509	-
-	-	-	-	-	-
-	-	-	-	-	-
-	573,152	-	-	-	-
<u>\$ -</u>	<u>\$ 573,152</u>	<u>\$ 56,342</u>	<u>\$ 1,001,203</u>	<u>\$ 456,300</u>	<u>\$ 1,149,477</u>
\$ -	\$ -	\$ -	\$ -	\$ 5,877	\$ 178,028
-	573,152	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	6,697
-	-	-	-	-	1,230,000
-	-	-	-	-	-
-	573,152	-	-	5,877	1,414,725
271,961	-	-	-	83,191	831,390
<u>(271,961)</u>	<u>-</u>	<u>56,342</u>	<u>1,001,203</u>	<u>367,232</u>	<u>(1,096,638)</u>
-	-	56,342	1,001,203	450,423	(265,248)
<u>\$ -</u>	<u>\$ 573,152</u>	<u>\$ 56,342</u>	<u>\$ 1,001,203</u>	<u>\$ 456,300</u>	<u>\$ 1,149,477</u>

- - Continued

**HANCOCK COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS (CONTINUED)**  
**DECEMBER 31, 2008**

	<b>Total</b>
<b>Assets:</b>	
Equity in pooled cash and cash equivalents . . .	\$ 3,083,502
Cash with fiscal agent . . . . .	114,509
Receivables (net of allowance for uncollectibles):	
Special assessments . . . . .	13,753
Accrued interest . . . . .	498
Due from other governments . . . . .	682,535
Total assets . . . . .	\$ 3,894,797
<b>Liabilities:</b>	
Accounts payable. . . . .	\$ 183,905
Contracts payable. . . . .	777,307
Interfund payable . . . . .	208,169
Accrued interest payable . . . . .	9,348
Notes payable . . . . .	1,717,000
Deferred revenue . . . . .	123,634
Total liabilities. . . . .	3,019,363
<b>Fund Balances:</b>	
Reserved for encumbrances . . . . .	1,433,260
Unreserved:	
Undesignated, reported in:	
Capital projects funds . . . . .	(557,826)
Total fund balances . . . . .	875,434
Total liabilities and fund balances . . . . .	\$ 3,894,797

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**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Nonmajor Capital Projects Funds</b>
<b>Revenues:</b>			
Property taxes . . . . .	\$ 794,619	\$ 446,525	\$ -
Payment in lieu of taxes. . . . .	-	1,533,901	-
Permissive motor vehicle license tax . . . . .	149,955	-	-
Special assessments. . . . .	110,435	23,139	48,858
Charges for services . . . . .	3,034,035	-	-
Licenses and permits . . . . .	189,674	-	-
Fines and forfeitures . . . . .	128,124	-	-
Intergovernmental . . . . .	9,484,091	-	2,807,220
Investment income . . . . .	22,246	-	13,934
Rental income . . . . .	-	86,163	-
Contributions and donations . . . . .	43,841	-	-
Other . . . . .	354,064	229,180	5,853
	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	14,311,084	2,318,908	2,875,865
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive . . . . .	967,103	-	-
Judicial . . . . .	437,503	-	-
Public safety. . . . .	1,128,038	-	-
Public works. . . . .	5,459,956	-	573,152
Health . . . . .	475,285	-	-
Human services . . . . .	3,918,062	-	-
Conservation and recreation. . . . .	489,238	-	-
Economic development . . . . .	114,517	-	-
Capital outlay . . . . .	103,767	-	5,469,751
Debt service:			
Principal retirement . . . . .	-	1,090,000	-
Interest and fiscal charges . . . . .	-	461,842	104,787
Note issuance costs . . . . .	-	-	9,295
	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	13,093,469	1,551,842	6,156,985
Excess (deficiency) of revenues over (under) expenditures. . . . .	<hr/>	<hr/>	<hr/>
	1,217,615	767,066	(3,281,120)
<b>Other financing sources (uses):</b>			
Premium on issuance of notes. . . . .	-	-	12,518
Issuance of loans . . . . .	-	-	679,950
Inception of GES performance contract . . . . .	-	-	2,011,500
Transfers in . . . . .	370,568	12,419	2,055,924
Transfers out . . . . .	(224,011)	-	(523,971)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses) . . . . .	146,557	12,419	4,235,921
Net change in fund balances. . . . .	1,364,172	779,485	954,801
<b>Fund balances (deficit) at beginning of year. . . . .</b>	<hr/>	<hr/>	<hr/>
	6,432,981	2,400,055	(79,367)
<b>Fund balances at end of year . . . . .</b>	<hr/>	<hr/>	<hr/>
	\$ 7,797,153	\$ 3,179,540	\$ 875,434

<b>Nonmajor Permanent Fund</b>	<b>Total Nonmajor Governmental Funds</b>
\$ -	\$ 1,241,144
-	1,533,901
-	149,955
-	182,432
-	3,034,035
-	189,674
-	128,124
-	12,291,311
-	36,180
-	86,163
-	43,841
15,885	604,982
15,885	19,521,742
-	967,103
-	437,503
-	1,128,038
-	6,033,108
-	475,285
23,191	3,941,253
-	489,238
-	114,517
-	5,573,518
-	1,090,000
-	566,629
-	9,295
23,191	20,825,487
(7,306)	(1,303,745)
-	12,518
-	679,950
-	2,011,500
-	2,438,911
-	(747,982)
-	4,394,897
(7,306)	3,091,152
380,397	9,134,066
\$ 373,091	\$ 12,225,218

**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Motor Vehicle License and Gas Tax</u>	<u>Child Support Enforcement Agency</u>	<u>Dog and Kennel</u>	<u>Children Services</u>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Permissive motor vehicle license tax . . . . .	149,955	-	-	-
Special assessments . . . . .	-	-	-	-
Charges for services . . . . .	1,020,753	213,971	19,973	48,673
Licenses and permits . . . . .	-	-	189,589	-
Fines and forfeitures . . . . .	62,255	-	10,071	-
Intergovernmental . . . . .	4,523,274	860,463	-	1,565,429
Investment income . . . . .	15,973	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	169,679	85,310	34	74,118
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	5,941,889	1,159,744	219,667	1,688,220
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	-
Judicial . . . . .	-	-	-	-
Public safety. . . . .	-	-	-	-
Public works. . . . .	5,195,022	-	-	-
Health . . . . .	-	-	219,321	-
Human services . . . . .	-	1,105,849	-	1,775,981
Conservation and recreation. . . . .	-	-	-	-
Economic development . . . . .	-	-	-	-
Capital outlay. . . . .	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	5,195,022	1,105,849	219,321	1,775,981
Excess (deficiency) of revenues over (under) expenditures. . . . .	<hr/> 746,867	<hr/> 53,895	<hr/> 346	<hr/> (87,761)
<b>Other financing sources (uses):</b>				
Transfers in. . . . .	-	-	-	-
Transfers out. . . . .	(224,011)	-	-	-
Total other financing sources (uses) . . . . .	<hr/> (224,011)	<hr/> -	<hr/> -	<hr/> -
Net change in fund balances . . . . .	522,856	53,895	346	(87,761)
<b>Fund balances at beginning of year . . . . .</b>	<hr/> 946,551	<hr/> 287,772	<hr/> 77,321	<hr/> 260,611
<b>Fund balances (deficit) at end of year . . . . .</b>	<hr/> <u>\$ 1,469,407</u>	<hr/> <u>\$ 341,667</u>	<hr/> <u>\$ 77,667</u>	<hr/> <u>\$ 172,850</u>

<b>Real Estate Assessment</b>	<b>Community Development Block Grant</b>	<b>Community Corrections</b>	<b>Certificate of Title</b>	<b>Felony Delinquent Juvenile Care and Custody</b>	<b>Agency on Aging Levy</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 794,619
-	-	-	-	-	-
-	-	-	-	-	-
822,906	-	-	266,897	-	-
85	-	-	-	-	-
-	-	-	-	-	-
95,480	107,807	283,126	-	423,762	178,967
-	6,114	-	-	-	-
-	-	-	-	-	-
-	-	-	283	4,342	-
<u>918,471</u>	<u>113,921</u>	<u>283,126</u>	<u>267,180</u>	<u>428,104</u>	<u>973,586</u>
723,640	-	-	-	-	-
-	-	-	293,187	-	-
-	-	219,087	-	301,859	-
-	-	-	-	-	-
-	-	-	-	-	976,237
-	-	-	-	-	-
-	114,517	-	-	-	-
-	-	-	-	-	-
<u>723,640</u>	<u>114,517</u>	<u>219,087</u>	<u>293,187</u>	<u>301,859</u>	<u>976,237</u>
<u>194,831</u>	<u>(596)</u>	<u>64,039</u>	<u>(26,007)</u>	<u>126,245</u>	<u>(2,651)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
194,831	(596)	64,039	(26,007)	126,245	(2,651)
639,203	478,200	1,804	680,797	644,400	27,140
<u>\$ 834,034</u>	<u>\$ 477,604</u>	<u>\$ 65,843</u>	<u>\$ 654,790</u>	<u>\$ 770,645</u>	<u>\$ 24,489</u>

-- Continued

**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2008

	<b>Criminal Administrative Justice Services</b>	<b>National Emergency Grant</b>	<b>Other Public Safety</b>	<b>Other</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Permissive motor vehicle license tax . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	110,435
Charges for services . . . . .	-	-	238,136	402,726
Licenses and permits . . . . .	-	-	-	-
Fines and forfeitures . . . . .	-	-	55,798	-
Intergovernmental . . . . .	-	441,200	418,331	586,252
Investment income . . . . .	-	-	159	-
Contributions and donations . . . . .	-	-	-	43,841
Other . . . . .	-	125	10,588	9,585
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total revenues . . . . .	-	441,325	723,012	1,152,839
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	243,463
Judicial . . . . .	-	-	-	144,316
Public safety. . . . .	-	-	467,577	139,515
Public works. . . . .	-	-	-	264,934
Health . . . . .	-	-	-	255,964
Human services . . . . .	-	-	-	59,995
Conservation and recreation. . . . .	-	489,238	-	-
Economic development . . . . .	-	-	-	-
Capital outlay. . . . .	-	-	-	103,767
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total expenditures . . . . .	-	489,238	467,577	1,211,954
Excess (deficiency) of revenues over (under) expenditures. . . . .	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	-	(47,913)	255,435	(59,115)
<b>Other financing sources (uses):</b>				
Transfers in. . . . .	-	-	-	370,568
Transfers out. . . . .	-	-	-	-
Total other financing sources (uses) . . . . .	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	-	-	-	370,568
Net change in fund balances . . . . .	-	(47,913)	255,435	311,453
<b>Fund balances at beginning of year . . . . .</b>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	13,477	-	630,202	1,745,503
<b>Fund balances (deficit) at end of year . . . . .</b>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	\$ 13,477	\$ (47,913)	\$ 885,637	\$ 2,056,956

<b>Total</b>	
\$	794,619
	149,955
	110,435
	3,034,035
	189,674
	128,124
	9,484,091
	22,246
	43,841
	<u>354,064</u>
	<u>14,311,084</u>

	967,103
	437,503
	1,128,038
	5,459,956
	475,285
	3,918,062
	489,238
	114,517
	<u>103,767</u>
	<u>13,093,469</u>

1,217,615

	370,568
	<u>(224,011)</u>
	<u>146,557</u>

1,364,172

6,432,981

\$ 7,797,153

**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Justice Center Bond Retirement</u>	<u>Library Improvement Bond Retirement</u>	<u>Special Improvements Retirement</u>	<u>Job and Family Services Bond Retirement</u>
<b>Revenues:</b>				
Property taxes . . . . .	\$ 279,450	\$ -	\$ -	\$ -
Payment in lieu of taxes . . . . .	-	-	-	-
Special assessments . . . . .	-	-	2,422	-
Rental income . . . . .	-	-	-	86,163
Other . . . . .	-	229,180	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	279,450	229,180	2,422	86,163
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>				
Debt service:				
Principal retirement . . . . .	270,000	195,000	-	60,000
Interest and fiscal charges . . . . .	9,450	34,180	-	26,163
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	279,450	229,180	-	86,163
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures . . . . .	-	-	2,422	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Other financing sources:</b>				
Transfers in . . . . .	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources . . . . .	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance . . . . .	-	-	2,422	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at beginning of year . . . . .</b>	-	-	9,886	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances at end of year . . . . .</b>	\$ -	\$ -	\$ 12,308	\$ -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

<u>Tiffin Avenue Bond Retirement</u>	<u>Road Improvement Bond Retirement</u>	<u>Courthouse Restoration Bond Retirement</u>	<u>ADAMHS Bond Retirement</u>	<u>I-75/Tall Timbers Connector Bond Retirement</u>	<u>US-224/CR 300 Bond Retirement</u>
\$ -	\$ -	\$ 167,075	\$ -	\$ -	\$ -
-	-	-	-	1,331,279	202,622
-	20,717	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	20,717	167,075	-	1,331,279	202,622
15,000	10,000	140,000	5,000	305,000	90,000
2,363	1,425	27,075	7,419	215,975	137,792
17,363	11,425	167,075	12,419	520,975	227,792
(17,363)	9,292	-	(12,419)	810,304	(25,170)
-	-	-	12,419	-	-
-	-	-	12,419	-	-
(17,363)	9,292	-	-	810,304	(25,170)
49,725	13,306	-	-	2,296,896	30,242
<u>\$ 32,362</u>	<u>\$ 22,598</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,107,200</u>	<u>\$ 5,072</u>

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**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2008

	<b>Total</b>
<b>Revenues:</b>	
Property taxes . . . . .	\$ 446,525
Payment in lieu of taxes . . . . .	1,533,901
Special assessments. . . . .	23,139
Rental income . . . . .	86,163
Other . . . . .	229,180
Total revenues . . . . .	2,318,908
<b>Expenditures:</b>	
Debt service:	
Principal retirement . . . . .	1,090,000
Interest and fiscal charges . . . . .	461,842
Total expenditures . . . . .	1,551,842
Excess (deficiency) of revenues over (under) expenditures . . . . .	767,066
<b>Other financing sources:</b>	
Transfers in. . . . .	12,419
Total other financing sources . . . . .	12,419
Net change in fund balance . . . . .	779,485
<b>Fund balances at beginning of year . . . . .</b>	<b>2,400,055</b>
<b>Fund balances at end of year. . . . .</b>	<b>\$ 3,179,540</b>

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**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008

	<b>Special Improvements</b>	<b>Motor Vehicle and Gas Tax</b>	<b>Alcohol and Drug Abuse</b>	<b>Job and Family Services</b>
<b>Revenues:</b>				
Special assessments . . . . .	\$ 48,858	\$ -	\$ -	\$ -
Intergovernmental . . . . .	-	-	360,764	-
Investment income . . . . .	-	-	-	-
Other . . . . .	-	-	5,853	-
Total revenues . . . . .	<u>48,858</u>	<u>-</u>	<u>366,617</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Public works . . . . .	-	-	-	-
Capital outlay . . . . .	49,112	62,800	1,053,790	-
Debt service:				
Interest and fiscal charges . . . . .	25,788	22,485	-	-
Note issue costs . . . . .	-	2,198	-	-
Total expenditures . . . . .	<u>74,900</u>	<u>87,483</u>	<u>1,053,790</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(26,042)</u>	<u>(87,483)</u>	<u>(687,173)</u>	<u>-</u>
<b>Other financing sources (uses):</b>				
Premium on issuance of notes . . . . .	773	2,777	-	-
Issuance of loans . . . . .	-	-	679,950	-
Inception of GES performance contract . . . . .	-	-	-	-
Transfers in . . . . .	623,413	224,011	-	-
Transfers out . . . . .	<u>(523,971)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses) . . . . .	<u>100,215</u>	<u>226,788</u>	<u>679,950</u>	<u>-</u>
Net change in fund balance . . . . .	74,173	139,305	(7,223)	-
<b>Fund balances (deficit) at beginning of year . . . . .</b>	<u>(171,889)</u>	<u>(367,071)</u>	<u>(38,046)</u>	<u>3,465</u>
<b>Fund balances (deficit) at end of year . . . . .</b>	<u><u>\$ (97,716)</u></u>	<u><u>\$ (227,766)</u></u>	<u><u>\$ (45,269)</u></u>	<u><u>\$ 3,465</u></u>

<b>Ohio Public Works Commission</b>	<b>Federal Highway</b>	<b>Courthouse Restoration</b>	<b>MRDD</b>	<b>County Capital Improvements</b>	<b>Sheriff's Office</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
244,508	2,201,948	-	-	-	-
-	-	-	-	13,934	-
-	-	-	-	-	-
244,508	2,201,948	-	-	13,934	-
-	573,152	-	-	-	-
244,508	1,628,796	-	7,123	2,211,152	212,470
-	-	-	-	7,225	49,289
-	-	-	-	-	7,097
244,508	2,201,948	-	7,123	2,218,377	268,856
-	-	-	(7,123)	(2,204,443)	(268,856)
-	-	-	-	-	8,968
-	-	-	-	-	-
-	-	-	-	2,011,500	-
-	-	-	1,000,000	208,500	-
-	-	-	-	-	-
-	-	-	1,000,000	2,220,000	8,968
-	-	-	992,877	15,557	(259,888)
-	-	56,342	8,326	434,866	(5,360)
\$ -	\$ -	\$ 56,342	\$ 1,001,203	\$ 450,423	\$ (265,248)

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**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2008

	<b>Total</b>
<b>Revenues:</b>	
Special assessments . . . . .	\$ 48,858
Intergovernmental . . . . .	2,807,220
Investment income . . . . .	13,934
Other . . . . .	5,853
Total revenues . . . . .	2,875,865
<b>Expenditures:</b>	
Current:	
Public works . . . . .	573,152
Capital outlay . . . . .	5,469,751
Debt service:	
Interest and fiscal charges . . . . .	104,787
Note issue costs . . . . .	9,295
Total expenditures . . . . .	6,156,985
Excess (deficiency) of revenues over (under) expenditures . . . . .	(3,281,120)
<b>Other financing sources (uses):</b>	
Premium on issuance of notes . . . . .	12,518
Issuance of loans . . . . .	679,950
Inception of GES performance contract . . . . .	2,011,500
Transfers in . . . . .	2,055,924
Transfers out . . . . .	(523,971)
Total other financing sources (uses). . . . .	4,235,921
Net change in fund balance. . . . .	954,801
<b>Fund balances (deficit) at beginning of year . . . . .</b>	<b>(79,367)</b>
<b>Fund balances (deficit) at end of year . . . . .</b>	<b>\$ 875,434</b>

**HANCOCK COUNTY, OHIO**

**COMBINING STATEMENTS - FIDUCIARY FUNDS**

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

**Investment Trust Fund**

***External Investment Pool***

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

**Agency Funds**

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

***Subdivision***

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

***Payroll***

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

***Real Estate Taxes***

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

***Personal Taxes***

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

***Library/Local Government Support***

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

***Local Government***

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

***County Court***

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

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

**Other Agency Funds**

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

**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Balance 12/31/07</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/08</u>
<b>Subdivision</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ -	\$ 61,486,849	\$ 61,486,849	\$ -
Due from other governments . . . . .	49,551	370,452	49,551	370,452
Total assets. . . . .	<u>\$ 49,551</u>	<u>\$ 61,857,301</u>	<u>\$ 61,536,400</u>	<u>\$ 370,452</u>
<b>Liabilities:</b>				
Due to other governments. . . . .	\$ 49,551	\$ 61,857,301	\$ 61,536,400	\$ 370,452
Total liabilities. . . . .	<u>\$ 49,551</u>	<u>\$ 61,857,301</u>	<u>\$ 61,536,400</u>	<u>\$ 370,452</u>
<b>Payroll</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 46,267	\$ 16,429,384	\$ 16,120,537	\$ 355,114
Total assets. . . . .	<u>\$ 46,267</u>	<u>\$ 16,429,384</u>	<u>\$ 16,120,537</u>	<u>\$ 355,114</u>
<b>Liabilities:</b>				
Payroll withholdings . . . . .	\$ 46,267	\$ 16,429,384	\$ 16,120,537	\$ 355,114
Total liabilities. . . . .	<u>\$ 46,267</u>	<u>\$ 16,429,384</u>	<u>\$ 16,120,537</u>	<u>\$ 355,114</u>
<b>Real Estate Taxes</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 1,626,524	\$ 50,132,500	\$ 50,286,162	\$ 1,472,862
Taxes receivable . . . . .	51,587,146	52,923,870	51,587,146	52,923,870
Payment in lieu of taxes receivable . . . . .	142,814	-	142,814	-
Special assessments receivable . . . . .	828,338	872,800	828,338	872,800
Total assets. . . . .	<u>\$ 54,184,822</u>	<u>\$ 103,929,170</u>	<u>\$ 102,844,460</u>	<u>\$ 55,269,532</u>
<b>Liabilities:</b>				
Due to other governments. . . . .	\$ 54,184,822	\$ 103,929,170	\$ 102,844,460	\$ 55,269,532
Total liabilities. . . . .	<u>\$ 54,184,822</u>	<u>\$ 103,929,170</u>	<u>\$ 102,844,460</u>	<u>\$ 55,269,532</u>
<b>Personal Taxes</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 297,386	\$ 5,653,649	\$ 5,893,116	\$ 57,919
Taxes receivable . . . . .	8,683,750	4,190,649	8,683,750	4,190,649
Total assets. . . . .	<u>\$ 8,981,136</u>	<u>\$ 9,844,298</u>	<u>\$ 14,576,866</u>	<u>\$ 4,248,568</u>
<b>Liabilities:</b>				
Due to other governments. . . . .	\$ 8,981,136	\$ 9,844,298	\$ 14,576,866	\$ 4,248,568
Total liabilities. . . . .	<u>\$ 8,981,136</u>	<u>\$ 9,844,298</u>	<u>\$ 14,576,866</u>	<u>\$ 4,248,568</u>
<b>Library/Local Government Support</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ -	\$ 2,944,429	\$ 2,944,429	\$ -
Due from other governments . . . . .	236,919	1,534,382	236,919	1,534,382
Total assets. . . . .	<u>\$ 236,919</u>	<u>\$ 4,478,811</u>	<u>\$ 3,181,348</u>	<u>\$ 1,534,382</u>
<b>Liabilities:</b>				
Due to other governments. . . . .	\$ 236,919	\$ 4,478,811	\$ 3,181,348	\$ 1,534,382
Total liabilities. . . . .	<u>\$ 236,919</u>	<u>\$ 4,478,811</u>	<u>\$ 3,181,348</u>	<u>\$ 1,534,382</u>

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**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Balance</u> <u>12/31/07</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/08</u>
<b>Local Government</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ -	\$ 2,316,797	\$ 2,316,797	\$ -
Due from other governments . . . . .	182,789	1,192,206	182,789	1,192,206
Total assets. . . . .	<u>\$ 182,789</u>	<u>\$ 3,509,003</u>	<u>\$ 2,499,586</u>	<u>\$ 1,192,206</u>
<b>Liabilities:</b>				
Due to other governments. . . . .	\$ 182,789	\$ 3,509,003	\$ 2,499,586	\$ 1,192,206
Total liabilities. . . . .	<u>\$ 182,789</u>	<u>\$ 3,509,003</u>	<u>\$ 2,499,586</u>	<u>\$ 1,192,206</u>
<b>County Court</b>				
<b>Assets:</b>				
Cash and cash equivalents in segregated accounts . . . . .	\$ 679,650	\$ 13,033,018	\$ 12,954,414	\$ 758,254
Accounts receivable. . . . .	389,730	335,216	389,730	335,216
Total assets. . . . .	<u>\$ 1,069,380</u>	<u>\$ 13,368,234</u>	<u>\$ 13,344,144</u>	<u>\$ 1,093,470</u>
<b>Liabilities:</b>				
Deposits held and due to others . . . . .	\$ -	\$ 335,216	\$ -	\$ 335,216
Undistributed assets . . . . .	1,069,380	13,033,018	13,344,144	758,254
Total liabilities. . . . .	<u>\$ 1,069,380</u>	<u>\$ 13,368,234</u>	<u>\$ 13,344,144</u>	<u>\$ 1,093,470</u>
<b>Board of Health</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 426,195	\$ 662,244	\$ 776,142	\$ 312,297
Accounts receivable. . . . .	-	3,683	-	3,683
Due from external parties. . . . .	1,533	3,683	1,533	3,683
Total assets. . . . .	<u>\$ 427,728</u>	<u>\$ 669,610</u>	<u>\$ 777,675</u>	<u>\$ 319,663</u>
<b>Liabilities:</b>				
Accounts payable. . . . .	\$ -	\$ 880	\$ -	\$ 880
Due to other governments. . . . .	-	6,506	-	6,506
Undistributed assets . . . . .	427,728	662,224	777,675	312,277
Total liabilities. . . . .	<u>\$ 427,728</u>	<u>\$ 669,610</u>	<u>\$ 777,675</u>	<u>\$ 319,663</u>
<b>Undivided Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 71	\$ 2,533,526	\$ 2,533,597	\$ -
Due from other governments . . . . .	129,933	739,980	129,933	739,980
Total assets. . . . .	<u>\$ 130,004</u>	<u>\$ 3,273,506</u>	<u>\$ 2,663,530</u>	<u>\$ 739,980</u>
<b>Liabilities:</b>				
Due to other governments. . . . .	\$ 130,004	\$ 3,273,506	\$ 2,663,530	\$ 739,980
Total liabilities. . . . .	<u>\$ 130,004</u>	<u>\$ 3,273,506</u>	<u>\$ 2,663,530</u>	<u>\$ 739,980</u>
<b>Manufactured Home Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 35,229	\$ 330,613	\$ 333,215	\$ 32,627
Total assets. . . . .	<u>\$ 35,229</u>	<u>\$ 330,613</u>	<u>\$ 333,215</u>	<u>\$ 32,627</u>
<b>Liabilities:</b>				
Due to other governments . . . . .	\$ 35,229	\$ 330,613	\$ 333,215	\$ 32,627
Total liabilities. . . . .	<u>\$ 35,229</u>	<u>\$ 330,613</u>	<u>\$ 333,215</u>	<u>\$ 32,627</u>

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**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Balance</u> <u>12/31/07</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/08</u>
<b>Estate Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 1,095,587	\$ 2,558,164	\$ 2,972,935	\$ 680,816
Total assets. . . . .	<u>\$ 1,095,587</u>	<u>\$ 2,558,164</u>	<u>\$ 2,972,935</u>	<u>\$ 680,816</u>
<b>Liabilities:</b>				
Due to other governments . . . . .	\$ 1,095,587	\$ 2,558,164	\$ 2,972,935	\$ 680,816
Total liabilities. . . . .	<u>\$ 1,095,587</u>	<u>\$ 2,558,164</u>	<u>\$ 2,972,935</u>	<u>\$ 680,816</u>
<b>Law Library</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 19,226	\$ 120,162	\$ 110,914	\$ 28,474
Due from other governments . . . . .	8,589	-	8,589	-
Total assets. . . . .	<u>\$ 27,815</u>	<u>\$ 120,162</u>	<u>\$ 119,503</u>	<u>\$ 28,474</u>
<b>Liabilities:</b>				
Due to other governments . . . . .	\$ 27,815	\$ 120,162	\$ 119,503	\$ 28,474
Total liabilities. . . . .	<u>\$ 27,815</u>	<u>\$ 120,162</u>	<u>\$ 119,503</u>	<u>\$ 28,474</u>
<b>Municipal Permissive Motor Vehicle Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 760,815	\$ 256,951	\$ 721,935	\$ 295,831
Due from other governments . . . . .	18,798	19,367	18,798	19,367
Total assets. . . . .	<u>\$ 779,613</u>	<u>\$ 276,318</u>	<u>\$ 740,733</u>	<u>\$ 315,198</u>
<b>Liabilities:</b>				
Due to other governments . . . . .	\$ 779,613	\$ 276,318	\$ 740,733	\$ 315,198
Total liabilities. . . . .	<u>\$ 779,613</u>	<u>\$ 276,318</u>	<u>\$ 740,733</u>	<u>\$ 315,198</u>
<b>Soil and Water</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 131,124	\$ 191,038	\$ 275,884	\$ 46,278
Total assets. . . . .	<u>\$ 131,124</u>	<u>\$ 191,038</u>	<u>\$ 275,884</u>	<u>\$ 46,278</u>
<b>Liabilities:</b>				
Due to external parties . . . . .	\$ 54	\$ 412	\$ 54	\$ 412
Undistributed assets . . . . .	131,070	190,626	275,830	45,866
Total liabilities. . . . .	<u>\$ 131,124</u>	<u>\$ 191,038</u>	<u>\$ 275,884</u>	<u>\$ 46,278</u>
<b>Hotel/Motel Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 4,177	\$ 384,353	\$ 384,127	\$ 4,403
Taxes receivable . . . . .	89,281	78,333	89,281	78,333
Total assets. . . . .	<u>\$ 93,458</u>	<u>\$ 462,686</u>	<u>\$ 473,408</u>	<u>\$ 82,736</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 93,458	\$ 462,686	\$ 473,408	\$ 82,736
Total liabilities. . . . .	<u>\$ 93,458</u>	<u>\$ 462,686</u>	<u>\$ 473,408</u>	<u>\$ 82,736</u>

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**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Balance 12/31/07</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/08</u>
<b>Local Emergency Planning Commission</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 100,380	\$ 19,112	\$ 10,868	\$ 108,624
Total assets. . . . .	<u>\$ 100,380</u>	<u>\$ 19,112</u>	<u>\$ 10,868</u>	<u>\$ 108,624</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 100,380	\$ 19,112	\$ 10,868	\$ 108,624
Total liabilities. . . . .	<u>\$ 100,380</u>	<u>\$ 19,112</u>	<u>\$ 10,868</u>	<u>\$ 108,624</u>
<b>Undivided Property Tax Replacement</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ -	\$ 97,324	\$ 97,324	\$ -
Total assets. . . . .	<u>\$ -</u>	<u>\$ 97,324</u>	<u>\$ 97,324</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Due to other governments . . . . .	\$ -	\$ 97,324	\$ 97,324	\$ -
Total liabilities. . . . .	<u>\$ -</u>	<u>\$ 97,324</u>	<u>\$ 97,324</u>	<u>\$ -</u>
<b>Blanchard River Construction</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 132,681	\$ 13,576	\$ 25,535	\$ 120,722
Total assets. . . . .	<u>\$ 132,681</u>	<u>\$ 13,576</u>	<u>\$ 25,535</u>	<u>\$ 120,722</u>
<b>Liabilities:</b>				
Accounts payable. . . . .	\$ -	\$ 10,060	\$ -	\$ 10,060
Undistributed assets . . . . .	132,681	3,516	25,535	110,662
Total liabilities. . . . .	<u>\$ 132,681</u>	<u>\$ 13,576</u>	<u>\$ 25,535</u>	<u>\$ 120,722</u>
<b>Hancock County Election Commission</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ -	\$ 325	\$ 325	\$ -
Total assets. . . . .	<u>\$ -</u>	<u>\$ 325</u>	<u>\$ 325</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ -	\$ 325	\$ 325	\$ -
Total liabilities. . . . .	<u>\$ -</u>	<u>\$ 325</u>	<u>\$ 325</u>	<u>\$ -</u>
<b>Sheriff Agency</b>				
<b>Assets:</b>				
Cash and cash equivalents in segregated accounts . . . . .	\$ 57,954	\$ 1,648,061	\$ 1,663,492	\$ 42,523
Total assets. . . . .	<u>\$ 57,954</u>	<u>\$ 1,648,061</u>	<u>\$ 1,663,492</u>	<u>\$ 42,523</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 57,954	\$ 1,648,061	\$ 1,663,492	\$ 42,523
Total liabilities. . . . .	<u>\$ 57,954</u>	<u>\$ 1,648,061</u>	<u>\$ 1,663,492</u>	<u>\$ 42,523</u>

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**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Balance 12/31/07</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/08</u>
<b>Inmate</b>				
<b>Assets:</b>				
Cash and cash equivalents in segregated accounts . . . . .	\$ 2,367	\$ 123,286	\$ 122,865	\$ 2,788
Total assets. . . . .	<u>\$ 2,367</u>	<u>\$ 123,286</u>	<u>\$ 122,865</u>	<u>\$ 2,788</u>
<b>Liabilities:</b>				
Deposits held and due to others . . . . .	\$ 2,367	\$ 123,286	\$ 122,865	\$ 2,788
Total liabilities. . . . .	<u>\$ 2,367</u>	<u>\$ 123,286</u>	<u>\$ 122,865</u>	<u>\$ 2,788</u>
<b>Housing Trust</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 78,005	\$ 297,219	\$ 318,657	\$ 56,567
Accounts receivable. . . . .	-	503	-	503
Total assets. . . . .	<u>\$ 78,005</u>	<u>\$ 297,722</u>	<u>\$ 318,657</u>	<u>\$ 57,070</u>
<b>Liabilities:</b>				
Due to other governments. . . . .	\$ 78,005	\$ 297,722	\$ 318,657	\$ 57,070
Total liabilities .. . . .	<u>\$ 78,005</u>	<u>\$ 297,722</u>	<u>\$ 318,657</u>	<u>\$ 57,070</u>
<b>Indigent Defense Fee</b>				
<b>Assets:</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 244	\$ 22,968	\$ 23,212	\$ -
Due from other governments . . . . .	1,317	-	1,317	-
Total assets. . . . .	<u>\$ 1,561</u>	<u>\$ 22,968</u>	<u>\$ 24,529</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Undistributed assets. . . . .	\$ 1,561	\$ 22,968	\$ 24,529	\$ -
Total liabilities .. . . .	<u>\$ 1,561</u>	<u>\$ 22,968</u>	<u>\$ 24,529</u>	<u>\$ -</u>

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**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2008

<i>All Agency Funds</i>	<b>Balance 12/31/07</b>	<b>Additions</b>	<b>Reductions</b>	<b>Balance 12/31/08</b>
<b>Assets</b>				
Equity in pooled cash and cash equivalents . . . . .	\$ 4,753,911	\$ 146,451,183	\$ 147,632,560	\$ 3,572,534
Cash and cash equivalents in segregated accounts . . . . .	739,971	14,804,365	14,740,771	803,565
Taxes receivable . . . . .	60,360,177	57,192,852	60,360,177	57,192,852
Payment in lieu of taxes receivable . . . . .	142,814	-	142,814	-
Accounts receivable. . . . .	389,730	339,402	389,730	339,402
Special assessments receivable . . . . .	828,338	872,800	828,338	872,800
Due from other governments . . . . .	627,896	3,856,387	627,896	3,856,387
Due from external parties. . . . .	1,533	3,683	1,533	3,683
Total assets. . . . .	<u>\$ 67,844,370</u>	<u>\$ 223,520,672</u>	<u>\$ 224,723,819</u>	<u>\$ 66,641,223</u>
<b>Liabilities</b>				
Accounts payable . . . . .	\$ -	\$ 10,940	\$ -	\$ 10,940
Payroll withholdings . . . . .	46,267	16,429,384	16,120,537	355,114
Due to other governments. . . . .	65,781,470	190,578,898	191,884,557	64,475,811
Due to external parties. . . . .	54	412	54	412
Deposits held and due to others . . . . .	2,367	458,502	122,865	338,004
Undistributed assets . . . . .	2,014,212	16,042,536	16,595,806	1,460,942
Total liabilities. . . . .	<u>\$ 67,844,370</u>	<u>\$ 223,520,672</u>	<u>\$ 224,723,819</u>	<u>\$ 66,641,223</u>

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

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 1,506,500	\$ 1,506,500	\$ 1,642,994	\$ 136,494
Sales taxes . . . . .	5,400,000	5,400,000	5,531,096	131,096
Charges for services. . . . .	3,915,690	3,977,271	3,855,731	(121,540)
Licenses and permits . . . . .	4,500	4,500	3,397	(1,103)
Fines and forfeitures . . . . .	90,000	90,000	118,195	28,195
Intergovernmental . . . . .	2,997,679	2,997,679	3,004,157	6,478
Investment income . . . . .	975,000	900,000	1,539,825	639,825
Rental income . . . . .	-	75,000	109,807	34,807
Other . . . . .	4,500	4,500	45,796	41,296
<b>Total revenues . . . . .</b>	<b>14,893,869</b>	<b>14,955,450</b>	<b>15,850,998</b>	<b>895,548</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive				
County Commissioners				
Personal services. . . . .	205,274	211,274	208,806	2,468
Fringe benefits. . . . .	87,105	88,955	84,425	4,530
Materials and supplies . . . . .	2,500	3,700	3,102	598
Contractual services . . . . .	3,500	3,500	2,256	1,244
Capital outlay . . . . .	11,000	2,800	61	2,739
Other. . . . .	12,000	10,800	422	10,378
<b>Total County Commissioners . . . . .</b>	<b>321,379</b>	<b>321,029</b>	<b>299,072</b>	<b>21,957</b>
Microfilm				
Personal services. . . . .	14,042	14,042	13,352	690
Fringe benefits . . . . .	2,443	2,443	2,200	243
Materials and supplies . . . . .	16,000	160,698	158,784	1,914
Contractual services . . . . .	103,654	9,156	5,495	3,661
<b>Total Microfilm . . . . .</b>	<b>136,139</b>	<b>186,339</b>	<b>179,831</b>	<b>6,508</b>
Auditor				
Personal services. . . . .	280,722	288,087	286,693	1,394
Fringe benefits . . . . .	137,919	117,441	116,912	529
Materials and supplies . . . . .	22,427	8,001	6,666	1,335
Contractual services . . . . .	19,400	47,802	36,631	11,171
Capital outlay . . . . .	1,000	1,229	1,182	47
<b>Total Auditor . . . . .</b>	<b>461,468</b>	<b>462,560</b>	<b>448,084</b>	<b>14,476</b>

- - Continued

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor - Assess Personal Property				
Personal services . . . . .	\$ 46,145	\$ 46,177	\$ 44,806	\$ 1,371
Fringe benefits . . . . .	24,607	22,381	22,365	16
Materials and supplies . . . . .	700	600	184	416
Contractual services . . . . .	1,195	1,295	951	344
Total Auditor - Assess Personal Property . . .	<u>72,647</u>	<u>70,453</u>	<u>68,306</u>	<u>2,147</u>
Auditor - Assess Real Property				
Personal services . . . . .	18,176	4,335	4,334	1
Fringe benefits . . . . .	3,153	3,234	3,234	-
Materials and supplies . . . . .	200	200	-	200
Contractual services . . . . .	4,000	4,000	3,462	538
Total Auditor - Assess Personal Property . . .	<u>25,529</u>	<u>11,769</u>	<u>11,030</u>	<u>739</u>
Auditor - Assess Manufactured Homes				
Materials and supplies . . . . .	119	119	-	119
Contractual services . . . . .	2,090	2,090	1,023	1,067
Total Auditor - Assess Manufactured Homes .	<u>2,209</u>	<u>2,209</u>	<u>1,023</u>	<u>1,186</u>
Treasurer				
Personal services . . . . .	114,894	122,394	118,975	3,419
Fringe benefits . . . . .	81,335	63,335	61,503	1,832
Materials and supplies . . . . .	7,142	8,642	7,687	955
Contractual services . . . . .	35,000	43,500	36,367	7,133
Capital outlay . . . . .	620	500	197	303
Other . . . . .	2,500	3,000	2,907	93
Total Treasurer . . . . .	<u>241,491</u>	<u>241,371</u>	<u>227,636</u>	<u>13,735</u>
Prosecuting Attorney				
Personal services . . . . .	643,420	607,903	607,631	272
Fringe benefits . . . . .	285,820	249,711	226,169	23,542
Materials and supplies . . . . .	9,500	9,505	9,505	-
Contractual services . . . . .	69,772	70,575	70,552	23
Capital outlay . . . . .	3,320	4,020	4,012	8
Other . . . . .	2,400	2,371	2,371	-
Total Prosecuting Attorney . . . . .	<u>1,014,232</u>	<u>944,085</u>	<u>920,240</u>	<u>23,845</u>
Bureau of Inspection				
Contractual services . . . . .	<u>66,227</u>	<u>69,700</u>	<u>69,696</u>	<u>4</u>
Total Bureau of Inspection . . . . .	<u>66,227</u>	<u>69,700</u>	<u>69,696</u>	<u>4</u>

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**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Budget Commission</b>				
Personal services . . . . .	\$ 16,624	\$ 16,932	\$ 16,931	\$ 1
Fringe benefits. . . . .	2,893	14,665	12,968	1,697
Contractual services . . . . .	-	350	318	32
<b>Total Budget Commission . . . . .</b>	<b>19,517</b>	<b>31,947</b>	<b>30,217</b>	<b>1,730</b>
<b>Board of Revisions</b>				
Personal services. . . . .	14,801	12,361	11,584	777
Fringe benefits. . . . .	2,578	6,025	5,312	713
Materials and supplies. . . . .	100	100	-	100
<b>Total Board of Revisions . . . . .</b>	<b>17,479</b>	<b>18,486</b>	<b>16,896</b>	<b>1,590</b>
<b>Data Processing Board</b>				
Personal services. . . . .	218,964	219,394	219,394	-
Fringe benefits . . . . .	103,878	103,878	82,653	21,225
Materials and supplies . . . . .	5,300	4,289	2,887	1,402
Contractual services . . . . .	56,939	46,859	42,203	4,656
Capital outlay . . . . .	10,000	19,600	18,686	914
Other . . . . .	500	-	-	-
<b>Total Data Processing Board . . . . .</b>	<b>395,581</b>	<b>394,020</b>	<b>365,823</b>	<b>28,197</b>
<b>Board of Elections</b>				
Personal services . . . . .	291,137	334,247	329,228	5,019
Fringe benefits. . . . .	103,577	109,842	106,406	3,436
Materials and supplies . . . . .	61,500	61,448	60,632	816
Contractual services . . . . .	31,686	27,686	25,955	1,731
Capital outlay . . . . .	106,000	106,000	105,604	396
<b>Total Board of Elections . . . . .</b>	<b>593,900</b>	<b>639,223</b>	<b>627,825</b>	<b>11,398</b>
<b>Building and Ground Maintenance</b>				
Personal services. . . . .	261,000	277,723	277,723	-
Fringe benefits. . . . .	150,725	168,108	167,227	881
Materials and supplies . . . . .	84,256	84,243	82,310	1,933
Contractual services . . . . .	1,028,533	1,149,523	1,097,548	51,975
Capital outlay . . . . .	25,000	12,050	11,156	894
Other. . . . .	15,000	7,000	4,179	2,821
<b>Total Building and Ground Maintenance . . . . .</b>	<b>1,564,514</b>	<b>1,698,647</b>	<b>1,640,143</b>	<b>58,504</b>
<b>Recorder</b>				
Personal services. . . . .	151,553	151,553	151,522	31
Fringe benefits . . . . .	64,350	64,350	61,068	3,282
Other. . . . .	2,009	2,009	2,008	1
<b>Total Recorder . . . . .</b>	<b>217,912</b>	<b>217,912</b>	<b>214,598</b>	<b>3,314</b>
<b>Insurance</b>				
Fringe benefits. . . . .	33,000	33,000	10,263	22,737
Contractual services . . . . .	348,925	324,620	320,603	4,017
<b>Total Insurance . . . . .</b>	<b>381,925</b>	<b>357,620</b>	<b>330,866</b>	<b>26,754</b>

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**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Personnel - Safety				
Personal services . . . . .	\$ 28,828	\$ 36,828	\$ 34,595	\$ 2,233
Fringe benefits. . . . .	5,404	6,044	5,653	391
Materials and supplies . . . . .	200	200	110	90
Contractual services . . . . .	15,155	15,084	9,023	6,061
Other. . . . .	500	750	741	9
Total Personnel - Safety . . . . .	<u>50,087</u>	<u>58,906</u>	<u>50,122</u>	<u>8,784</u>
Flood Disaster				
Materials and supplies . . . . .	21,380	29,920	27,753	2,167
Contractual services . . . . .	362,260	679,294	585,850	93,444
Capital Outlay . . . . .	-	31,736	31,736	-
Other . . . . .	2,028	6,440	5,925	515
Total Flood Disaster . . . . .	<u>385,668</u>	<u>747,390</u>	<u>651,264</u>	<u>96,126</u>
Other				
Contractual services . . . . .	267,334	166,701	137,682	29,019
Total Other . . . . .	<u>267,334</u>	<u>166,701</u>	<u>137,682</u>	<u>29,019</u>
Total general government - legislative and executive . . . . .	<u>6,235,238</u>	<u>6,640,367</u>	<u>6,290,354</u>	<u>350,013</u>
Judicial				
Court of Appeals				
Contractual services. . . . .	26,518	26,518	21,165	5,353
Total Court of Appeals. . . . .	<u>26,518</u>	<u>26,518</u>	<u>21,165</u>	<u>5,353</u>
Common Pleas Court				
Personal services. . . . .	379,745	353,775	352,406	1,369
Fringe benefits. . . . .	162,042	150,273	149,209	1,064
Materials and supplies . . . . .	9,000	9,855	9,855	-
Contractual services . . . . .	59,996	76,818	58,961	17,857
Capital outlay . . . . .	15,771	44,432	44,432	-
Other. . . . .	10,000	-	-	-
Total Common Pleas Court . . . . .	<u>636,554</u>	<u>635,153</u>	<u>614,863</u>	<u>20,290</u>
Jury Commission				
Personal services. . . . .	300	350	350	-
Materials and supplies . . . . .	1,485	1,485	1,485	-
Contractual services . . . . .	90	90	90	-
Other. . . . .	200	150	150	-
Total Jury Commission . . . . .	<u>2,075</u>	<u>2,075</u>	<u>2,075</u>	<u>-</u>

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**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Adult Probation				
Personal services. . . . .	\$ 226,531	\$ 216,993	\$ 216,983	\$ 10
Fringe benefits. . . . .	69,047	78,211	77,457	754
Materials and supplies . . . . .	9,630	13,166	13,158	8
Contractual services . . . . .	6,826	1,753	1,684	69
Capital outlay . . . . .	1,000	3,261	3,261	-
Other. . . . .	6,000	5,209	5,189	20
Total Adult Probation. . . . .	<u>319,034</u>	<u>318,593</u>	<u>317,732</u>	<u>861</u>
Court Appointed Special Advocate				
Fringe benefits. . . . .	200	200	-	200
Contractual services . . . . .	33,000	33,000	33,000	-
Total Court Appointed Special Advocate . . . . .	<u>33,200</u>	<u>33,200</u>	<u>33,000</u>	<u>200</u>
Juvenile Court				
Personal services. . . . .	231,565	235,456	233,984	1,472
Fringe benefits. . . . .	109,500	110,260	105,191	5,069
Materials and supplies . . . . .	8,314	12,439	11,296	1,143
Contractual services . . . . .	329,297	324,653	250,979	73,674
Capital outlay . . . . .	14,600	12,100	10,866	1,234
Other. . . . .	15,000	-	-	-
Total Juvenile Court. . . . .	<u>708,276</u>	<u>694,908</u>	<u>612,316</u>	<u>82,592</u>
Juvenile Probation				
Personal services. . . . .	104,668	104,668	104,648	20
Fringe benefits. . . . .	52,013	50,363	45,670	4,693
Materials and supplies . . . . .	6,500	6,500	3,015	3,485
Contractual services . . . . .	2,000	2,000	-	2,000
Other. . . . .	500	500	145	355
Total Juvenile Probation. . . . .	<u>165,681</u>	<u>164,031</u>	<u>153,478</u>	<u>10,553</u>
Juvenile Court - PEACE				
Personal services. . . . .	13,572	13,572	13,569	3
Fringe benefits. . . . .	2,364	5,716	5,182	534
Total Juvenile Court - PEACE. . . . .	<u>15,936</u>	<u>19,288</u>	<u>18,751</u>	<u>537</u>
Probate Court				
Personal services. . . . .	141,499	141,499	130,776	10,723
Fringe benefits. . . . .	67,900	66,640	62,713	3,927
Materials and supplies . . . . .	6,021	7,653	7,329	324
Contractual services . . . . .	3,868	3,265	2,495	770
Capital outlay . . . . .	9,027	9,027	7,592	1,435
Other. . . . .	500	300	119	181
Total Probate Court . . . . .	<u>228,815</u>	<u>228,384</u>	<u>211,024</u>	<u>17,360</u>

-- Continued

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Clerk of Courts				
Personal services . . . . .	\$ 191,994	\$ 181,994	\$ 181,051	\$ 943
Fringe benefits . . . . .	96,180	108,030	105,376	2,654
Materials and supplies . . . . .	10,625	11,271	10,320	951
Contractual services . . . . .	29,100	37,381	33,540	3,841
Capital outlay . . . . .	3,000	6,869	6,224	645
Other . . . . .	5,098	5,098	2,738	2,360
Total Clerk of Courts . . . . .	<u>335,997</u>	<u>350,643</u>	<u>339,249</u>	<u>11,394</u>
Municipal Court				
Personal services . . . . .	226,932	227,219	213,625	13,594
Contractual services . . . . .	123,509	123,509	120,925	2,584
Total Municipal Court . . . . .	<u>350,441</u>	<u>350,728</u>	<u>334,550</u>	<u>16,178</u>
Miscellaneous - Judicial				
Contractual services . . . . .	115,223	115,000	105,640	9,360
Total Miscellaneous - Judicial . . . . .	<u>115,223</u>	<u>115,000</u>	<u>105,640</u>	<u>9,360</u>
Public Defenders				
Personal services . . . . .	289,069	291,998	291,749	249
Fringe benefits . . . . .	131,117	143,533	142,286	1,247
Materials and supplies . . . . .	5,000	5,050	3,592	1,458
Contractual services . . . . .	12,985	10,373	9,270	1,103
Capital outlay . . . . .	5,000	7,208	7,208	-
Other . . . . .	6,500	-	-	-
Total Public Defenders . . . . .	<u>449,671</u>	<u>458,162</u>	<u>454,105</u>	<u>4,057</u>
Total general government - judicial . . . . .	<u>3,387,421</u>	<u>3,396,683</u>	<u>3,217,948</u>	<u>178,735</u>
Total general government . . . . .	<u>9,622,659</u>	<u>10,037,050</u>	<u>9,508,302</u>	<u>528,748</u>
Public safety				
Coroner				
Personal services . . . . .	48,871	50,028	50,028	-
Fringe benefits . . . . .	22,815	23,052	21,370	1,682
Materials and supplies . . . . .	200	176	107	69
Contractual services . . . . .	82,015	66,270	62,865	3,405
Other . . . . .	1,850	-	-	-
Total Coroner . . . . .	<u>155,751</u>	<u>139,526</u>	<u>134,370</u>	<u>5,156</u>
Sheriff				
Personal services . . . . .	2,140,624	2,147,929	2,128,307	19,622
Fringe benefits . . . . .	910,546	916,503	864,785	51,718
Materials and supplies . . . . .	214,794	248,130	230,244	17,886
Contractual services . . . . .	241,225	300,948	293,867	7,081
Capital outlay . . . . .	82,092	96,092	95,805	287
Total Sheriff . . . . .	<u>3,589,281</u>	<u>3,709,602</u>	<u>3,613,008</u>	<u>96,594</u>

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**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Sheriff - Jail				
Personal services . . . . .	\$ 1,527,260	\$ 1,527,260	\$ 1,478,732	\$ 48,528
Fringe benefits . . . . .	659,682	653,908	631,704	22,204
Materials and supplies . . . . .	57,116	45,453	42,248	3,205
Contractual services . . . . .	462,123	431,601	425,898	5,703
Capital outlay . . . . .	5,700	5,700	5,577	123
Total Sheriff - Jail . . . . .	<u>2,711,881</u>	<u>2,663,922</u>	<u>2,584,159</u>	<u>79,763</u>
Sheriff - Rehabilitation				
Personal services . . . . .	108,105	104,605	100,945	3,660
Fringe benefits . . . . .	55,200	55,200	49,247	5,953
Materials and supplies . . . . .	11,967	12,000	7,024	4,976
Contractual services . . . . .	280,285	236,853	199,602	37,251
Capital outlay . . . . .	3,000	3,000	-	3,000
Other . . . . .	4,250	5,250	4,375	875
Total Sheriff - Rehabilitation . . . . .	<u>462,807</u>	<u>416,908</u>	<u>361,193</u>	<u>55,715</u>
Total public safety . . . . .	<u>6,919,720</u>	<u>6,929,958</u>	<u>6,692,730</u>	<u>237,228</u>
Public works				
Sanitation and Drainage				
Contractual services . . . . .	66,753	66,753	66,042	711
Total Sanitation and Drainage . . . . .	<u>66,753</u>	<u>66,753</u>	<u>66,042</u>	<u>711</u>
Mapping				
Personal services . . . . .	69,328	69,328	69,328	-
Fringe benefits . . . . .	27,031	27,031	25,964	1,067
Materials and supplies . . . . .	1,721	1,721	1,662	59
Contractual services . . . . .	5,319	5,319	4,713	606
Capital outlay . . . . .	1,000	1,000	540	460
Total Mapping . . . . .	<u>104,399</u>	<u>104,399</u>	<u>102,207</u>	<u>2,192</u>
Total public works . . . . .	<u>171,152</u>	<u>171,152</u>	<u>168,249</u>	<u>2,903</u>
Health				
TB Clinic and Care				
Contractual services . . . . .	2,580	2,580	1,841	739
Total TB Clinic and Care . . . . .	<u>2,580</u>	<u>2,580</u>	<u>1,841</u>	<u>739</u>
Other Health Department				
Contractual services . . . . .	669,440	667,710	631,707	36,003
Total Other Health Department . . . . .	<u>669,440</u>	<u>667,710</u>	<u>631,707</u>	<u>36,003</u>
Total health . . . . .	<u>672,020</u>	<u>670,290</u>	<u>633,548</u>	<u>36,742</u>

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**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Human services				
Soldier's Relief				
Personal services . . . . .	\$ 33,612	\$ 34,112	\$ 33,907	\$ 205
Fringe benefits . . . . .	8,640	8,640	6,441	2,199
Materials and supplies . . . . .	2,000	2,000	1,907	93
Contractual services . . . . .	56,500	83,550	79,716	3,834
Capital outlay . . . . .	1,000	500	222	278
Other . . . . .	25,000	-	-	-
Total Soldier's Relief . . . . .	<u>126,752</u>	<u>128,802</u>	<u>122,193</u>	<u>6,609</u>
Veteran's Services				
Personal services . . . . .	103,000	111,910	111,838	72
Fringe benefits . . . . .	34,200	32,450	31,688	762
Contractual services . . . . .	35,000	33,290	33,067	223
Other . . . . .	25,000	21,900	21,666	234
Total Veteran's Services . . . . .	<u>197,200</u>	<u>199,550</u>	<u>198,259</u>	<u>1,291</u>
Job and Family Services				
Contractual services . . . . .	213,694	213,694	199,285	14,409
Total Job and Family Services . . . . .	<u>213,694</u>	<u>213,694</u>	<u>199,285</u>	<u>14,409</u>
Total human services . . . . .	<u>537,646</u>	<u>542,046</u>	<u>519,737</u>	<u>22,309</u>
Conservation and recreation				
Agriculture Department				
Contractual services . . . . .	426,056	426,056	426,056	-
Total Agriculture Department . . . . .	<u>426,056</u>	<u>426,056</u>	<u>426,056</u>	<u>-</u>
Total conservation and recreation . . . . .	<u>426,056</u>	<u>426,056</u>	<u>426,056</u>	<u>-</u>
Total expenditures . . . . .	<u>18,349,253</u>	<u>18,776,552</u>	<u>17,948,622</u>	<u>827,930</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(3,455,384)	(3,821,102)	(2,097,624)	1,723,478
<b>Other financing sources (uses):</b>				
Other financing sources . . . . .	-	217,484	67,184	(150,300)
Advances in . . . . .	-	-	240,967	240,967
Advances out . . . . .	-	-	(12,291)	(12,291)
Transfer in . . . . .	125,000	3,419	15,000	11,581
Transfers out . . . . .	(148,000)	(674,581)	(631,492)	43,089
Total other financing sources (uses) . . . . .	<u>(23,000)</u>	<u>(453,678)</u>	<u>(320,632)</u>	<u>133,046</u>
Net change in fund balance . . . . .	(3,478,384)	(4,274,780)	(2,418,256)	1,856,524
<b>Fund balance at beginning of year . . . . .</b>	3,197,787	3,197,787	3,197,787	-
<b>Prior year encumbrances appropriated . . . . .</b>	1,017,154	1,017,154	1,017,154	-
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ 736,557</u>	<u>\$ (59,839)</u>	<u>\$ 1,796,685</u>	<u>\$ 1,856,524</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ALCOHOL, DRUG, AND MENTAL HEALTH SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 1,754,431	\$ 1,754,431	\$ 1,727,417	\$ (27,014)
Charges for services . . . . .	36,800	42,100	39,162	(2,938)
Intergovernmental . . . . .	5,335,183	5,392,895	4,342,289	(1,050,606)
<b>Total revenues . . . . .</b>	<u>7,126,414</u>	<u>7,189,426</u>	<u>6,108,868</u>	<u>(1,080,558)</u>
<b>Expenditures:</b>				
Current:				
Health				
Personal services. . . . .	323,250	324,777	324,220	557
Fringe benefits. . . . .	139,102	142,728	139,969	2,759
Materials and supplies . . . . .	7,500	5,581	6,544	(963)
Contractual services . . . . .	7,204,378	7,261,194	7,114,627	146,567
Capital outlay . . . . .	1,803	4,703	7,830	(3,127)
Other. . . . .	35,000	35,062	25,749	9,313
<b>Total expenditures . . . . .</b>	<u>7,711,033</u>	<u>7,774,045</u>	<u>7,618,939</u>	<u>155,106</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(584,619)	(584,619)	(1,510,071)	(925,452)
<b>Other financing sources (uses):</b>				
Advances in . . . . .	-	-	45,000	45,000
Advances out . . . . .	-	-	(200,000)	(200,000)
Transfers out . . . . .	(47,400)	(47,419)	(47,419)	-
<b>Total other financing sources (uses) . . . . .</b>	<u>(47,400)</u>	<u>(47,419)</u>	<u>(202,419)</u>	<u>(155,000)</u>
Net change in fund balance . . . . .	(632,019)	(632,038)	(1,712,490)	(1,080,452)
<b>Fund balance (deficit) at beginning of year . . . . .</b>	(802,485)	(802,485)	(802,485)	-
<b>Prior year encumbrances appropriated . . . . .</b>	1,389,504	1,389,504	1,389,504	-
<b>Fund balance (deficit) at end of year. . . . .</b>	<u>\$ (45,000)</u>	<u>\$ (45,019)</u>	<u>\$ (1,125,471)</u>	<u>\$ (1,080,452)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 JOB AND FAMILY SERVICES SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ -	\$ 364,610	\$ 364,610	\$ -
Intergovernmental . . . . .	6,153,300	6,622,450	5,739,476	(882,974)
Other . . . . .	445,300	131,540	183,862	52,322
<b>Total revenues . . . . .</b>	<b>6,598,600</b>	<b>7,118,600</b>	<b>6,287,948</b>	<b>(830,652)</b>
<b>Expenditures:</b>				
Current:				
Other human services				
Personal services . . . . .	50,300	49,667	49,421	246
Fringe benefits . . . . .	23,005	23,638	22,807	831
Contractual services . . . . .	123,221	564,320	700,787	(136,467)
Other . . . . .	259,935	338,735	321,281	17,454
<b>Total other human services . . . . .</b>	<b>456,461</b>	<b>976,360</b>	<b>1,094,296</b>	<b>(117,936)</b>
Administrative				
Personal services . . . . .	1,480,700	1,431,700	1,419,025	12,675
Fringe benefits . . . . .	727,511	757,511	739,085	18,426
Materials and supplies . . . . .	35,059	35,043	30,680	4,363
Contractual services . . . . .	634,870	732,855	710,936	21,919
Capital outlay . . . . .	40,000	7,500	7,432	68
Other . . . . .	450,000	-	-	-
<b>Total administrative . . . . .</b>	<b>3,368,140</b>	<b>2,964,609</b>	<b>2,907,158</b>	<b>57,451</b>
Public assistance				
Personal services . . . . .	690,700	742,700	737,685	5,015
Fringe benefits . . . . .	307,588	337,588	329,711	7,877
Contractual services . . . . .	1,500,000	1,716,582	1,554,129	162,453
Other . . . . .	114,950	-	-	-
<b>Total public assistance . . . . .</b>	<b>2,613,238</b>	<b>2,796,870</b>	<b>2,621,525</b>	<b>175,345</b>
<b>Total human services expenditures . . . . .</b>	<b>6,437,839</b>	<b>6,737,839</b>	<b>6,622,979</b>	<b>114,860</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	160,761	380,761	(335,031)	(715,792)
<b>Other financing (uses):</b>				
Advances out . . . . .	-	-	(50,000)	(50,000)
<b>Total other financing (uses) . . . . .</b>	<b>-</b>	<b>-</b>	<b>(50,000)</b>	<b>(50,000)</b>
Net change in fund balance . . . . .	160,761	380,761	(385,031)	(765,792)
<b>Fund balance at beginning of year . . . . .</b>	<b>511,377</b>	<b>511,377</b>	<b>511,377</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>84,834</b>	<b>84,834</b>	<b>84,834</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 756,972</b>	<b>\$ 976,972</b>	<b>\$ 211,180</b>	<b>\$ (765,792)</b>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 5,734,095	\$ 5,734,095	\$ 5,652,017	\$ (82,078)
Charges for services. . . . .	199,592	199,592	209,878	10,286
Intergovernmental . . . . .	5,615,453	5,615,453	6,232,072	616,619
Donations and contributions . . . . .	16,411	16,411	167,661	151,250
Other . . . . .	20,000	20,000	74,612	54,612
<b>Total revenues . . . . .</b>	<u>11,585,551</u>	<u>11,585,551</u>	<u>12,336,240</u>	<u>750,689</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>Health</b>				
Personal services. . . . .	5,565,872	5,665,872	5,581,858	84,014
Fringe benefits. . . . .	2,926,930	2,841,605	2,557,838	283,767
Materials and supplies . . . . .	435,875	559,225	506,099	53,126
Contractual services . . . . .	3,668,362	4,495,782	3,268,287	1,227,495
Capital outlay . . . . .	181,359	100,785	91,899	8,886
Other. . . . .	5,000	5,000	1,000	4,000
<b>Total expenditures . . . . .</b>	<u>12,783,398</u>	<u>13,668,269</u>	<u>12,006,981</u>	<u>1,661,288</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(1,197,847)	(2,082,718)	329,259	2,411,977
<b>Other financing (uses):</b>				
Transfers out. . . . .	-	(1,000,000)	(1,000,000)	-
<b>Total other financing (uses) . . . . .</b>	<u>-</u>	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>-</u>
<b>Net change in fund balance . . . . .</b>	<u>(1,197,847)</u>	<u>(3,082,718)</u>	<u>(670,741)</u>	<u>2,411,977</u>
<b>Fund balance at beginning of year . . . . .</b>	4,346,675	4,346,675	4,346,675	-
<b>Prior year encumbrances appropriated . . . . .</b>	159,004	159,004	159,004	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 3,307,832</u>	<u>\$ 1,422,961</u>	<u>\$ 3,834,938</u>	<u>\$ 2,411,977</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 WATER AND SEWER BOND RETIRMENT DEBT SERVICE  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Special assessments . . . . .	\$ 293,966	\$ 293,966	\$ 333,930	\$ 39,964
Other . . . . .	20,300	20,300	2,380	(17,920)
Total revenues . . . . .	<u>314,266</u>	<u>314,266</u>	<u>336,310</u>	<u>22,044</u>
<b>Expenditures:</b>				
Debt service:				
Principal retirement. . . . .	214,398	214,398	214,397	1
Interest and fiscal charges . . . . .	134,238	138,738	138,738	-
Total expenditures . . . . .	<u>348,636</u>	<u>353,136</u>	<u>353,135</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(34,370)	(38,870)	(16,825)	22,045
<b>Other financing sources:</b>				
Advances in . . . . .	-	-	10,291	10,291
Transfers in . . . . .	16,336	16,336	32,981	16,645
Total other financing sources . . . . .	<u>16,336</u>	<u>16,336</u>	<u>43,272</u>	<u>26,936</u>
Net change in fund balance. . . . .	(18,034)	(22,534)	26,447	48,981
<b>Fund balance at beginning of year . . . . .</b>	<u>311,045</u>	<u>311,045</u>	<u>311,045</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 293,011</u>	<u>\$ 288,511</u>	<u>\$ 337,492</u>	<u>\$ 48,981</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SANITARY LANDFILL ENTERPRISE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 4,145,000	\$ 4,435,000	\$ 4,467,312	\$ 32,312
Investment income . . . . .	175,000	297,512	297,512	
Other . . . . .	365,000	-	24,673	24,673
Issuance of notes . . . . .	-	3,349,063	3,352,000	2,937
Premium on issuance of notes . . . . .	-	14,084	14,084	-
<b>Total revenues . . . . .</b>	<b>4,685,000</b>	<b>8,095,659</b>	<b>8,155,581</b>	<b>59,922</b>
<b>Expenses:</b>				
Personal services. . . . .	713,550	755,949	741,785	14,164
Fringe benefits. . . . .	298,600	347,871	324,511	23,360
Materials and supplies . . . . .	463,072	652,186	624,679	27,507
Contractual services . . . . .	3,086,406	3,713,854	3,666,003	47,851
Capital outlay . . . . .	327,000	1,583,879	1,559,560	24,319
Other . . . . .	88,300	65,846	54,742	11,104
Other financing uses. . . . .	-	47,250	-	47,250
Debt service:				
Principal retirement . . . . .	550,125	1,945,000	1,945,000	-
Interest and fiscal charges . . . . .	-	38,625	38,503	122
Note issuance costs. . . . .	-	11,147	11,147	-
<b>Total expenses . . . . .</b>	<b>5,527,053</b>	<b>9,161,607</b>	<b>8,965,930</b>	<b>195,677</b>
Excess of expenses over revenues . . . . .	(842,053)	(1,065,948)	(810,349)	255,599
Transfers in . . . . .	580,125	47,972	-	(47,972)
Advances in . . . . .	285,000	285,000	-	(285,000)
Transfers out. . . . .	(798,400)	(61,747)	(45,000)	16,747
Net change in fund equity. . . . .	(775,328)	(794,723)	(855,349)	(60,626)
<b>Fund equity at beginning of year . . . . .</b>	<b>6,450,451</b>	<b>6,450,451</b>	<b>6,450,451</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>342,323</b>	<b>342,323</b>	<b>342,323</b>	<b>-</b>
<b>Fund equity at end of year . . . . .</b>	<b>\$ 6,017,446</b>	<b>\$ 5,998,051</b>	<b>\$ 5,937,425</b>	<b>\$ (60,626)</b>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 AGRICULTURAL SERVICE CENTER ENTERPRISE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 223,000	\$ 229,000	\$ 237,085	\$ 8,085
Other . . . . .	-	-	45	45
Other financing sources . . . . .	-	4,300	-	(4,300)
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Total revenues . . . . .	223,000	233,300	237,130	3,830
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenses:</b>				
Personal services. . . . .	34,812	25,359	25,336	23
Materials and supplies . . . . .	6,070	5,657	5,376	281
Contractual services . . . . .	52,096	65,366	60,879	4,487
Debt service:				
Principal retirement . . . . .	90,000	90,000	90,000	-
Interest and fiscal charges . . . . .	62,775	62,775	62,775	-
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Total expenses . . . . .	245,753	249,157	244,366	4,791
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Net change in fund equity. . . . .	(22,753)	(15,857)	(7,236)	8,621
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund equity at beginning of year . . . . .</b>	10,712	10,712	10,712	-
<b>Prior year encumbrances appropriated . . . . .</b>	22,666	22,666	22,666	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund equity at end of year . . . . .</b>	<u>\$ 10,625</u>	<u>\$ 17,521</u>	<u>\$ 26,142</u>	<u>\$ 8,621</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 BMV ONE-STOP ENTERPRISE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 213,735	\$ 213,735	\$ 216,951	\$ 3,216
Total revenues . . . . .	<u>213,735</u>	<u>213,735</u>	<u>216,951</u>	<u>3,216</u>
<b>Expenses:</b>				
Materials and supplies . . . . .	10,000	8,966	8,629	337
Contractual services . . . . .	44,160	53,178	52,385	793
Debt service:				
Principal retirement . . . . .	70,000	70,000	70,000	-
Interest and fiscal charges . . . . .	<u>105,938</u>	<u>105,938</u>	<u>105,938</u>	<u>-</u>
Total expenses . . . . .	<u>230,098</u>	<u>238,082</u>	<u>236,952</u>	<u>1,130</u>
Net change in fund equity. . . . .	(16,363)	(24,347)	(20,001)	4,346
<b>Fund equity at beginning of year . . . . .</b>	12,647	12,647	12,647	-
<b>Prior year encumbrances appropriated. . . . .</b>	<u>14,160</u>	<u>14,160</u>	<u>14,160</u>	<u>-</u>
<b>Fund equity at end of year. . . . .</b>	<u>\$ 10,444</u>	<u>\$ 2,460</u>	<u>\$ 6,806</u>	<u>\$ 4,346</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MOTOR VEHICLE LICENSE AND GAS TAX SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Permissive motor vehicle license tax. . . . .	\$ 160,000	\$ 160,000	\$ 161,574	\$ 1,574
Charges for services . . . . .	298,000	349,946	1,030,938	680,992
Fines and forfeitures . . . . .	75,000	75,000	68,926	(6,074)
Intergovernmental . . . . .	4,605,000	4,605,000	4,511,003	(93,997)
Investment income . . . . .	10,000	10,000	17,398	7,398
Other . . . . .	2,000	136,165	136,570	405
	<u>5,150,000</u>	<u>5,336,111</u>	<u>5,926,409</u>	<u>590,298</u>
<b>Total revenues . . . . .</b>				
<b>Expenditures:</b>				
Current:				
Public works				
Personal services. . . . .	1,690,174	1,625,163	1,584,190	40,973
Fringe benefits. . . . .	648,500	646,000	618,929	27,071
Materials and supplies . . . . .	1,341,055	1,420,187	1,358,221	61,966
Contractual services . . . . .	829,281	1,647,283	1,585,082	62,201
Capital outlay . . . . .	335,169	293,169	279,421	13,748
Other. . . . .	35,000	44,329	28,740	15,589
Debt service:				
Principal retirement . . . . .	400,000	-	-	-
	<u>5,279,179</u>	<u>5,676,131</u>	<u>5,454,583</u>	<u>221,548</u>
<b>Total expenditures . . . . .</b>				
Excess (deficiency) of revenues over (under) expenditures . . . . .	(129,179)	(340,020)	471,826	811,846
<b>Other financing (uses):</b>				
Transfers out . . . . .	-	(224,001)	(224,011)	(10)
	<u>-</u>	<u>(224,001)</u>	<u>(224,011)</u>	<u>(10)</u>
<b>Total other financing (uses) . . . . .</b>				
Net change in fund balance . . . . .	(129,179)	(564,021)	247,815	811,836
<b>Fund balance at beginning of year. . . . .</b>	151,309	151,309	151,309	-
<b>Prior year encumbrances appropriated. . . . .</b>	164,005	164,005	164,005	-
	<u>\$ 186,135</u>	<u>\$ (248,707)</u>	<u>\$ 563,129</u>	<u>\$ 811,836</u>
<b>Fund balance (deficit) at end of year. . . . .</b>				

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CHILD SUPPORT ENFORCEMENT AGENCY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 245,230	\$ 245,230	\$ 213,971	\$ (31,259)
Intergovernmental . . . . .	1,043,700	1,043,700	860,463	(183,237)
Other . . . . .	-	-	85,310	85,310
<b>Total revenues . . . . .</b>	<b>1,288,930</b>	<b>1,288,930</b>	<b>1,159,744</b>	<b>(129,186)</b>
<b>Expenditures:</b>				
Current:				
Human services				
Personal services . . . . .	541,350	528,837	490,116	38,721
Fringe benefits . . . . .	226,300	238,813	225,311	13,502
Contractual services . . . . .	510	45,000	40,042	4,958
Capital outlay . . . . .	20,000	20,000	392	19,608
Other . . . . .	400,000	400,510	353,927	46,583
<b>Total expenditures . . . . .</b>	<b>1,188,160</b>	<b>1,233,160</b>	<b>1,109,788</b>	<b>123,372</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	100,770	55,770	49,956	(5,814)
<b>Other financing (uses):</b>				
Transfers out . . . . .	(45,000)	-	-	-
<b>Total other financing (uses) . . . . .</b>	<b>(45,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance . . . . .	55,770	55,770	49,956	(5,814)
<b>Fund balance at beginning of year . . . . .</b>	<b>361,624</b>	<b>361,624</b>	<b>361,624</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>510</b>	<b>510</b>	<b>510</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 417,904</b>	<b>\$ 417,904</b>	<b>\$ 412,090</b>	<b>\$ (5,814)</b>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DOG AND KENNEL SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 20,000	\$ 20,000	\$ 19,973	\$ (27)
Licenses and permits. . . . .	121,000	121,000	189,589	68,589
Fines and forfeitures . . . . .	9,200	9,200	10,213	1,013
Other . . . . .	-	-	34	34
<b>Total revenues . . . . .</b>	<u>150,200</u>	<u>150,200</u>	<u>219,809</u>	<u>69,609</u>
<b>Expenditures:</b>				
Current:				
Health				
Personal services. . . . .	23,000	13,808	13,805	3
Fringe benefits. . . . .	3,820	10,010	10,010	-
Materials and supplies . . . . .	3,000	6,102	6,099	3
Contractual services . . . . .	183,485	200,865	195,621	5,244
Other. . . . .	400	220	120	100
<b>Total expenditures . . . . .</b>	<u>213,705</u>	<u>231,005</u>	<u>225,655</u>	<u>5,350</u>
Net change in fund balance . . . . .	(63,505)	(80,805)	(5,846)	74,959
<b>Fund balance at beginning of year . . . . .</b>	81,334	81,334	81,334	-
<b>Prior year encumbrances appropriated . . . . .</b>	539	539	539	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 18,368</u>	<u>\$ 1,068</u>	<u>\$ 76,027</u>	<u>\$ 74,959</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CHILDREN SERVICES SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ -	\$ -	\$ 51,784	\$ 51,784
Intergovernmental . . . . .	1,488,100	1,722,100	1,687,144	(34,956)
Other . . . . .	113,100	113,100	74,118	(38,982)
<b>Total revenues . . . . .</b>	<u>1,601,200</u>	<u>1,835,200</u>	<u>1,813,046</u>	<u>(22,154)</u>
<b>Expenditures:</b>				
Current:				
Human services				
Contractual services . . . . .	1,392,739	1,988,010	1,980,195	7,815
Other. . . . .	220,000	-	-	-
<b>Total expenditures . . . . .</b>	<u>1,612,739</u>	<u>1,988,010</u>	<u>1,980,195</u>	<u>7,815</u>
Net change in fund balance. . . . .	(11,539)	(152,810)	(167,149)	(14,339)
<b>Fund balance at beginning of year . . . . .</b>	146,113	146,113	146,113	-
<b>Prior year encumbrances appropriated. . . . .</b>	142,739	142,739	142,739	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 277,313</u>	<u>\$ 136,042</u>	<u>\$ 121,703</u>	<u>\$ (14,339)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 REAL ESTATE ASSESSMENT SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 632,200	\$ 632,200	\$ 822,906	\$ 190,706
Licenses and permits . . . . .	8,000	8,000	85	(7,915)
Intergovernmental . . . . .	60,000	60,000	95,480	35,480
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	700,200	700,200	918,471	218,271
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>				
Current:				
General government - legislative and executive				
Personal services. . . . .	218,858	218,858	183,060	35,798
Fringe benefits. . . . .	124,525	124,525	94,944	29,581
Materials and supplies . . . . .	7,029	32,529	19,667	12,862
Contractual services . . . . .	536,010	555,519	524,632	30,887
Capital outlay . . . . .	10,000	10,000	3,982	6,018
Other. . . . .	5,000	9,060	8,940	120
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures. . . . .	901,422	950,491	835,225	115,266
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance . . . . .	(201,222)	(250,291)	83,246	333,537
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance at beginning of year. . . . .</b>	596,361	596,361	596,361	-
<b>Prior year encumbrances appropriated . . . . .</b>	56,039	56,039	56,039	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 451,178</u>	<u>\$ 402,109</u>	<u>\$ 735,646</u>	<u>\$ 333,537</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental. . . . .	\$ 670,991	\$ 757,891	\$ 108,557	\$ (649,334)
Total revenues. . . . .	<u>670,991</u>	<u>757,891</u>	<u>108,557</u>	<u>(649,334)</u>
<b>Expenditures:</b>				
Current:				
Economic development and assistance				
Contractual services . . . . .	141,023	224,547	118,161	106,386
Other. . . . .	48,380	48,380	2,045	46,335
Total expenditures . . . . .	<u>189,403</u>	<u>272,927</u>	<u>120,206</u>	<u>152,721</u>
Net change in fund balance. . . . .	481,588	484,964	(11,649)	(496,613)
<b>Fund balance at beginning of year . . . . .</b>	3,420	3,420	3,420	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>17,411</u>	<u>17,411</u>	<u>17,411</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 502,419</u>	<u>\$ 505,795</u>	<u>\$ 9,182</u>	<u>\$ (496,613)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COMMUNITY CORRECTIONS SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 109,354	\$ 224,348	\$ 227,629	\$ 3,281
Other . . . . .	3,281	3,281	-	(3,281)
<b>Total revenues . . . . .</b>	<u>112,635</u>	<u>227,629</u>	<u>227,629</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	67,177	129,814	124,737	5,077
Fringe benefits . . . . .	47,112	84,202	70,998	13,204
Materials and supplies . . . . .	274	261	261	-
Contractual services . . . . .	449	18,750	18,750	-
Capital outlay . . . . .	-	6,693	6,693	-
Other . . . . .	11,250	785	448	337
<b>Total expenditures . . . . .</b>	<u>126,262</u>	<u>240,505</u>	<u>221,887</u>	<u>18,618</u>
Net change in fund balance . . . . .	(13,627)	(12,876)	5,742	18,618
<b>Fund balance at beginning of year . . . . .</b>	8,678	8,678	8,678	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>4,198</u>	<u>4,198</u>	<u>4,198</u>	<u>-</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ (751)</u>	<u>\$ -</u>	<u>\$ 18,618</u>	<u>\$ 18,618</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CERTIFICATE OF TITLE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 300,000	\$ 300,000	\$ 287,041	\$ (12,959)
Other . . . . .	-	-	283	283
Total revenues . . . . .	<u>300,000</u>	<u>300,000</u>	<u>287,324</u>	<u>(12,676)</u>
<b>Expenditures:</b>				
Current:				
General government - judicial				
Personal services . . . . .	135,000	135,000	128,326	6,674
Fringe benefits. . . . .	95,330	95,330	86,867	8,463
Materials and supplies . . . . .	9,000	9,000	7,209	1,791
Contractual services . . . . .	56,263	56,263	54,471	1,792
Capital outlay . . . . .	<u>6,000</u>	<u>6,000</u>	<u>1,294</u>	<u>4,706</u>
Total expenditures . . . . .	<u>301,593</u>	<u>301,593</u>	<u>278,167</u>	<u>23,426</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(1,593)</u>	<u>(1,593)</u>	<u>9,157</u>	<u>10,750</u>
<b>Other financing (uses):</b>				
Transfers out . . . . .	<u>(40,000)</u>	<u>(40,000)</u>	<u>(15,000)</u>	<u>25,000</u>
Total other financing (uses) . . . . .	<u>(40,000)</u>	<u>(40,000)</u>	<u>(15,000)</u>	<u>25,000</u>
Net change in fund balance. . . . .	<u>(41,593)</u>	<u>(41,593)</u>	<u>(5,843)</u>	<u>35,750</u>
<b>Fund balance at beginning of year . . . . .</b>	667,690	667,690	667,690	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>400</u>	<u>400</u>	<u>400</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 626,497</u>	<u>\$ 626,497</u>	<u>\$ 662,247</u>	<u>\$ 35,750</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FELONY DELINQUENT JUVENILE CARE AND CUSTODY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 438,933	\$ 463,933	\$ 492,814	\$ 28,881
Other . . . . .	-	-	4,377	4,377
<b>Total revenues . . . . .</b>	<u>438,933</u>	<u>463,933</u>	<u>497,191</u>	<u>33,258</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Felony delinquent care and custody				
Personal services . . . . .	50,574	50,574	46,608	3,966
Fringe benefits. . . . .	26,167	26,452	23,713	2,739
Contractual services . . . . .	537,040	529,938	176,225	353,713
Capital outlay . . . . .	-	12,500	12,408	92
Other. . . . .	79,763	79,478	-	79,478
<b>Total felony delinquent care and custody . . . . .</b>	<u>693,544</u>	<u>698,942</u>	<u>258,954</u>	<u>439,988</u>
Ohio youth commission				
Personal services . . . . .	47,985	47,985	47,691	294
Fringe benefits. . . . .	18,041	18,201	16,125	2,076
Contractual services . . . . .	131,207	124,295	26,526	97,769
Capital outlay . . . . .	-	12,500	12,408	92
Other. . . . .	66,546	66,387	-	66,387
<b>Total Ohio youth commission . . . . .</b>	<u>263,779</u>	<u>269,368</u>	<u>102,750</u>	<u>166,618</u>
<b>Total expenditures. . . . .</b>	<u>957,323</u>	<u>968,310</u>	<u>361,704</u>	<u>606,606</u>
Net change in fund balance . . . . .	(518,390)	(504,377)	135,487	639,864
<b>Fund balance at beginning of year . . . . .</b>	527,639	527,639	527,639	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>66,505</u>	<u>66,505</u>	<u>66,505</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 75,754</u>	<u>\$ 89,767</u>	<u>\$ 729,631</u>	<u>\$ 639,864</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 AGENCY ON AGING LEVY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 809,737	\$ 809,737	\$ 797,270	\$ (12,467)
Intergovernmental . . . . .	161,981	166,499	178,967	12,468
Total revenues . . . . .	<u>971,718</u>	<u>976,236</u>	<u>976,237</u>	<u>1</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Contractual services . . . . .	971,719	976,237	976,237	-
Total expenditures . . . . .	<u>971,719</u>	<u>976,237</u>	<u>976,237</u>	<u>-</u>
Net change in fund balance . . . . .	(1)	(1)	-	1
<b>Fund balance at beginning of year . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 1</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CRIMINAL ADMINISTRATIVE JUSTICE SERVICES SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Fund balance at beginning of year . . . . .</b>	\$ 13,477	\$ 13,477	\$ 13,477	\$ -
<b>Fund balance at end of year . . . . .</b>	<u>\$ 13,477</u>	<u>\$ 13,477</u>	<u>\$ 13,477</u>	<u>\$ -</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 NATIONAL EMERGENCY GRANT SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 1,077,390	\$ 441,200	\$ (636,190)
Other . . . . .	-	-	125	125
Total revenues . . . . .	-	1,077,390	441,325	(636,065)
<b>Expenditures:</b>				
Current:				
Conservation & recreation				
Personal services . . . . .	-	412,010	251,828	160,182
Fringe benefits . . . . .	-	275,102	96,928	178,174
Materials and supplies . . . . .	-	88,926	23,007	65,919
Contractual services . . . . .	-	224,888	78,862	146,026
Capital outlay . . . . .	-	92,683	22,659	70,024
Other . . . . .	-	33,776	18,717	15,059
Total expenditures . . . . .	-	1,127,385	492,001	635,384
Excess (deficiency) of revenues over (under) expenditures . . . . .	-	(49,995)	(50,676)	(681)
<b>Other financing sources:</b>				
Advances in . . . . .	-	50,000	50,000	-
Total other financing sources . . . . .	-	50,000	50,000	-
Net change in fund balance . . . . .	-	5	(676)	(681)
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ (676)</u>	<u>\$ (681)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DRUG LAW ENFORCEMENT SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 1,500	\$ 1,500	\$ 2,017	\$ 517
Total revenues . . . . .	<u>1,500</u>	<u>1,500</u>	<u>2,017</u>	<u>517</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Other. . . . .	<u>7,500</u>	<u>7,500</u>	<u>300</u>	<u>7,200</u>
Total expenditures . . . . .	<u>7,500</u>	<u>7,500</u>	<u>300</u>	<u>7,200</u>
Net change in fund balance. . . . .	(6,000)	(6,000)	1,717	7,717
<b>Fund balance at beginning of year . . . . .</b>	<u>8,575</u>	<u>8,575</u>	<u>8,575</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 2,575</u>	<u>\$ 2,575</u>	<u>\$ 10,292</u>	<u>\$ 7,717</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DOMESTIC VIOLENCE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 17,000	\$ 19,533	\$ 19,533	\$ -
Total revenues . . . . .	<u>17,000</u>	<u>19,533</u>	<u>19,533</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Contractual services . . . . .	<u>22,000</u>	<u>19,533</u>	<u>19,533</u>	<u>-</u>
Total expenditures . . . . .	<u>22,000</u>	<u>19,533</u>	<u>19,533</u>	<u>-</u>
Net change in fund balance. . . . .	(5,000)	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ (5,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 INDIGENT DRIVERS ALCOHOL TREATMENT SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ -	\$ -	\$ 112	\$ 112
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>112</u>	<u>112</u>
<b>Expenditures:</b>				
Current:				
Health				
Other . . . . .	<u>1,763</u>	<u>1,763</u>	<u>-</u>	<u>1,763</u>
Total expenditures . . . . .	<u>1,763</u>	<u>1,763</u>	<u>-</u>	<u>1,763</u>
Net change in fund balance. . . . .	(1,763)	(1,763)	112	1,875
<b>Fund balance at beginning of year . . . . .</b>	<u>1,763</u>	<u>1,763</u>	<u>1,763</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,875</u></u>	<u><u>\$ 1,875</u></u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SHERIFF'S COMMISSARY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Charges for services . . . . .	\$ 59,600	\$ 59,600	\$ 59,123	\$ (477)
Total revenues . . . . .	<u>59,600</u>	<u>59,600</u>	<u>59,123</u>	<u>(477)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Materials and supplies . . . . .	56,400	57,370	56,000	1,370
Capital outlay . . . . .	<u>15,600</u>	<u>13,842</u>	<u>8,743</u>	<u>5,099</u>
Total expenditures . . . . .	<u>72,000</u>	<u>71,212</u>	<u>64,743</u>	<u>6,469</u>
Net change in fund balance. . . . .	(12,400)	(11,612)	(5,620)	5,992
<b>Fund balance at beginning of year . . . . .</b>	12,502	12,502	12,502	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>6,203</u>	<u>6,203</u>	<u>6,203</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 6,305</u>	<u>\$ 7,093</u>	<u>\$ 13,085</u>	<u>\$ 5,992</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ENFORCEMENT AND EDUCATION SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ 2,400	\$ 2,400	\$ 2,622	\$ 222
Total revenues . . . . .	<u>2,400</u>	<u>2,400</u>	<u>2,622</u>	<u>222</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Contractual services . . . . .	349	3,349	723	2,626
Capital outlay . . . . .	1,000	1,000	322	678
Other. . . . .	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures . . . . .	<u>4,349</u>	<u>4,349</u>	<u>1,045</u>	<u>3,304</u>
Net change in fund balance. . . . .	(1,949)	(1,949)	1,577	3,526
<b>Fund balance at beginning of year . . . . .</b>	4,878	4,878	4,878	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>349</u>	<u>349</u>	<u>349</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 3,278</u>	<u>\$ 3,278</u>	<u>\$ 6,804</u>	<u>\$ 3,526</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 JAIL DIVERSION SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 32,832	\$ 66,100	\$ 63,102	\$ (2,998)
Total revenues . . . . .	<u>32,832</u>	<u>66,100</u>	<u>63,102</u>	<u>(2,998)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	18,795	36,525	34,902	1,623
Fringe benefits. . . . .	13,470	23,148	20,086	3,062
Contractual services . . . . .	567	2,296	2,224	72
Capital outlay . . . . .	-	4,139	4,139	-
Other. . . . .	-	106	-	106
Total expenditures . . . . .	<u>32,832</u>	<u>66,214</u>	<u>61,351</u>	<u>4,863</u>
Net change in fund balance. . . . .	-	(114)	1,751	1,865
<b>Fund balance at beginning of year . . . . .</b>	<u>3,112</u>	<u>3,112</u>	<u>3,112</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 3,112</u>	<u>\$ 2,998</u>	<u>\$ 4,863</u>	<u>\$ 1,865</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 METRICH LAW ENFORCEMENT SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Fines and forfeitures . . . . .	\$ -	\$ -	\$ 28,892	\$ 28,892
Investment income . . . . .	100	100	169	69
Other . . . . .	-	-	3,750	3,750
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	100	100	32,811	32,711
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>				
Current:				
Public safety				
Contractual services . . . . .	120	-	-	-
Capital outlay . . . . .	7,000	7,000	-	7,000
Other. . . . .	15,000	15,120	4,533	10,587
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	22,120	22,120	4,533	17,587
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance. . . . .	(22,020)	(22,020)	28,278	50,298
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance at beginning of year . . . . .</b>	44,749	44,749	44,749	-
<b>Prior year encumbrances appropriated. . . . .</b>	120	120	120	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 22,849</u>	<u>\$ 22,849</u>	<u>\$ 73,147</u>	<u>\$ 50,298</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 E-911 SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 50,312	\$ 50,312	\$ 49,164	\$ (1,148)
Intergovernmental . . . . .	140,000	140,000	173,321	33,321
Other . . . . .	-	-	12	12
<b>Total revenues.</b> . . . .	<u>190,312</u>	<u>190,312</u>	<u>222,497</u>	<u>32,185</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	8,000	8,000	8,000	-
Fringe benefits. . . . .	2,080	3,666	3,012	654
Materials and supplies . . . . .	500	500	224	276
Contractual services . . . . .	269,887	269,887	63,920	205,967
Capital outlay . . . . .	148,600	147,014	-	147,014
Other. . . . .	85,632	85,632	-	85,632
<b>Total expenditures.</b> . . . .	<u>514,699</u>	<u>514,699</u>	<u>75,156</u>	<u>439,543</u>
Net change in fund balance. . . . .	(324,387)	(324,387)	147,341	471,728
<b>Fund balance at beginning of year . . . . .</b>	334,935	334,935	334,935	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>9,575</u>	<u>9,575</u>	<u>9,575</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 20,123</u>	<u>\$ 20,123</u>	<u>\$ 491,851</u>	<u>\$ 471,728</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 EMERGENCY MANAGEMENT AGENCY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 37,068	\$ 37,068	\$ 33,949	\$ (3,119)
Intergovernmental . . . . .	125,726	1,467,287	74,019	(1,393,268)
Other . . . . .	5,000	5,000	6,813	1,813
	<u>167,794</u>	<u>1,509,355</u>	<u>114,781</u>	<u>(1,394,574)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	52,518	52,518	52,371	147
Fringe benefits. . . . .	26,757	26,757	22,189	4,568
Materials and supplies . . . . .	7,660	7,660	4,035	3,625
Contractual services . . . . .	6,000	6,000	4,504	1,496
Capital outlay . . . . .	85,605	1,409,366	1,337,916	71,450
Other. . . . .	6,700	6,700	6,455	245
	<u>185,240</u>	<u>1,509,001</u>	<u>1,427,470</u>	<u>81,531</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(17,446)</u>	<u>354</u>	<u>(1,312,689)</u>	<u>(1,313,043)</u>
<b>Other financing sources:</b>				
Transfer in. . . . .	17,800	-	-	-
	<u>17,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources . . . . .	<u>17,800</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance. . . . .	354	354	(1,312,689)	(1,313,043)
<b>Fund balance at beginning of year . . . . .</b>	99,367	99,367	99,367	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>160</u>	<u>160</u>	<u>160</u>	<u>-</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ 99,881</u>	<u>\$ 99,881</u>	<u>\$ (1,213,162)</u>	<u>\$ (1,313,043)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PROBATION SERVICES SPECIAL REVENUE  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 23,069	\$ 23,069	\$ 54,660	\$ 31,591
Other . . . . .	-	-	13	13
Total revenues . . . . .	<u>23,069</u>	<u>23,069</u>	<u>54,673</u>	<u>31,604</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	10,200	10,200	3,432	6,768
Fringe benefits. . . . .	11,140	12,115	1,956	10,159
Materials and supplies. . . . .	4,578	4,928	703	4,225
Contractual services. . . . .	33,109	21,867	21,867	-
Capital outlay . . . . .	20,500	50,500	13,480	37,020
Other . . . . .	48,855	17,340	6,086	11,254
Total expenditures . . . . .	<u>128,382</u>	<u>116,950</u>	<u>47,524</u>	<u>69,426</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(105,313)</u>	<u>(93,881)</u>	<u>7,149</u>	<u>101,030</u>
<b>Other financing sources:</b>				
Other financing sources . . . . .	-	4,193	-	(4,193)
Total other financing sources . . . . .	<u>-</u>	<u>4,193</u>	<u>-</u>	<u>(4,193)</u>
Net change in fund balance . . . . .	<u>(105,313)</u>	<u>(89,688)</u>	<u>7,149</u>	<u>96,837</u>
<b>Fund balance at beginning of year . . . . .</b>	89,665	89,665	89,665	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>13,499</u>	<u>13,499</u>	<u>13,499</u>	<u>-</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ (2,149)</u>	<u>\$ 13,476</u>	<u>\$ 110,313</u>	<u>\$ 96,837</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COP-CAR GRANT SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 18,724	\$ 33,332	\$ 35,301	\$ 1,969
Total revenues . . . . .	<u>18,724</u>	<u>33,332</u>	<u>35,301</u>	<u>1,969</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	15,437	21,017	19,607	1,410
Fringe benefits . . . . .	3,287	4,346	3,870	476
Other . . . . .	-	2,127	-	2,127
Total expenditures . . . . .	<u>18,724</u>	<u>27,490</u>	<u>23,477</u>	<u>4,013</u>
Net change in fund balance. . . . .	-	5,842	11,824	5,982
<b>Fund balance at beginning of year . . . . .</b>	<u>4,374</u>	<u>4,374</u>	<u>4,374</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 4,374</u>	<u>\$ 10,216</u>	<u>\$ 16,198</u>	<u>\$ 5,982</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 JUVENILE DIVERSION SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 93,367	\$ 114,541	\$ 63,551	\$ (50,990)
Total revenues . . . . .	<u>93,367</u>	<u>114,541</u>	<u>63,551</u>	<u>(50,990)</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	79,318	41,246	33,990	7,256
Fringe benefits. . . . .	3,276	14,174	13,817	357
Materials and supplies . . . . .	4,065	1,400	1,282	118
Capital outlay . . . . .	828	-	-	-
Other. . . . .	5,880	-	-	-
Total expenditures . . . . .	<u>93,367</u>	<u>56,820</u>	<u>49,089</u>	<u>7,731</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	-	57,721	14,462	(43,259)
<b>Other financing sources (uses):</b>				
Advances in . . . . .	10,000	10,000	-	(10,000)
Advances out. . . . .	-	-	(25,000)	(25,000)
Total other financing sources (uses) . . . . .	<u>10,000</u>	<u>10,000</u>	<u>(25,000)</u>	<u>(35,000)</u>
Net change in fund balance. . . . .	10,000	67,721	(10,538)	(78,259)
<b>Fund balance at beginning of year . . . . .</b>	<u>18,275</u>	<u>18,275</u>	<u>18,275</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 28,275</u>	<u>\$ 85,996</u>	<u>\$ 7,737</u>	<u>\$ (78,259)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SHERIFF CONCEALED HANDGUN LICENSE ISSUANCE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 5,500	\$ 20,700	\$ 27,012	\$ 6,312
Total revenues. . . . .	<u>5,500</u>	<u>20,700</u>	<u>27,012</u>	<u>6,312</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Materials and supplies . . . . .	-	1,000	959	41
Contractual services . . . . .	4,946	14,446	11,046	3,400
Capital outlay. . . . .	-	9,800	9,745	55
Total expenditures. . . . .	<u>4,946</u>	<u>25,246</u>	<u>21,750</u>	<u>3,496</u>
Net change in fund balance . . . . .	554	(4,546)	5,262	9,808
<b>Fund balance at beginning of year . . . . .</b>	4,191	4,191	4,191	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>446</u>	<u>446</u>	<u>446</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 5,191</u>	<u>\$ 91</u>	<u>\$ 9,899</u>	<u>\$ 9,808</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LAW ENFORCEMENT ASSISTANCE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 8,820	\$ 8,820	\$ -
Total revenues . . . . .	<u>-</u>	<u>8,820</u>	<u>8,820</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Fringe benefits. . . . .	<u>-</u>	<u>8,820</u>	<u>-</u>	<u>8,820</u>
Total expenditures . . . . .	<u>-</u>	<u>8,820</u>	<u>-</u>	<u>8,820</u>
Net change in fund balance. . . . .	-	-	8,820	8,820
<b>Fund balance at beginning of year . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,820</u>	<u>\$ 8,820</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DITCH MAINTENANCE ASSESSMENT SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Special assessments. . . . .	\$ -	\$ 94,696	\$ 94,274	\$ (422)
Total revenues . . . . .	-	94,696	94,274	(422)
<b>Expenditures:</b>				
Capital outlay				
Capital outlay. . . . .	476,929	536,321	126,034	410,287
Total expenditures. . . . .	476,929	536,321	126,034	410,287
Net change in fund balance. . . . .	(476,929)	(441,625)	(31,760)	409,865
<b>Fund balance at beginning of year . . . . .</b>	435,842	435,842	435,842	-
<b>Prior year encumbrances appropriated . . . . .</b>	35,500	35,500	35,500	-
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ (5,587)</u>	<u>\$ 29,717</u>	<u>\$ 439,582</u>	<u>\$ 409,865</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COURT COMPUTERIZATION SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 50,892	\$ 50,892	\$ 58,725	\$ 7,833
Total revenues. . . . .	<u>50,892</u>	<u>50,892</u>	<u>58,725</u>	<u>7,833</u>
<b>Expenditures:</b>				
Current:				
General government - judicial				
Materials and supplies . . . . .	7,000	7,000	2,411	4,589
Contractual services. . . . .	38,255	38,255	15,575	22,680
Capital outlay . . . . .	<u>278,327</u>	<u>256,694</u>	<u>62,754</u>	<u>193,940</u>
Total expenditures . . . . .	<u>323,582</u>	<u>301,949</u>	<u>80,740</u>	<u>221,209</u>
Net change in fund balance. . . . .	(272,690)	(251,057)	(22,015)	229,042
<b>Fund balance at beginning of year . . . . .</b>	263,301	263,301	263,301	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>13,854</u>	<u>13,854</u>	<u>13,854</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 4,465</u>	<u>\$ 26,098</u>	<u>\$ 255,140</u>	<u>\$ 229,042</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 INDIGENT GUARDIANSHIP SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 7,215	\$ 7,215	\$ 9,020	\$ 1,805
Total revenues . . . . .	<u>7,215</u>	<u>7,215</u>	<u>9,020</u>	<u>1,805</u>
<b>Expenditures:</b>				
Current:				
General government - judicial				
Contractual services . . . . .	20,000	84,917	10,928	73,989
Other . . . . .	<u>68,213</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures . . . . .	<u>88,213</u>	<u>84,917</u>	<u>10,928</u>	<u>73,989</u>
Net change in fund balance . . . . .	(80,998)	(77,702)	(1,908)	75,794
<b>Fund balance at beginning of year . . . . .</b>	<u>77,702</u>	<u>77,702</u>	<u>77,702</u>	<u>-</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ (3,296)</u>	<u>\$ -</u>	<u>\$ 75,794</u>	<u>\$ 75,794</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DELINQUENT REAL ESTATE TAX ASSESSMENT COLLECTION SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 132,800	\$ 132,800	\$ 150,385	\$ 17,585
Other . . . . .	-	-	70	70
Total revenues . . . . .	<u>132,800</u>	<u>132,800</u>	<u>150,455</u>	<u>17,655</u>
<b>Expenditures:</b>				
Current:				
General government - legislative and executive				
Personal services . . . . .	107,500	110,150	70,666	39,484
Fringe benefits. . . . .	38,725	49,450	29,836	19,614
Contractual services . . . . .	-	42,000	9,285	32,715
Capital outlay . . . . .	42,000	-	780	(780)
Other . . . . .	12,000	13,350	3,609	9,741
Total expenditures . . . . .	<u>200,225</u>	<u>214,950</u>	<u>114,176</u>	<u>100,774</u>
Net change in fund balance . . . . .	(67,425)	(82,150)	36,279	118,429
<b>Fund balance at beginning of year . . . . .</b>	<u>258,401</u>	<u>258,401</u>	<u>258,401</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 190,976</u>	<u>\$ 176,251</u>	<u>\$ 294,680</u>	<u>\$ 118,429</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MULTI-MAT RECYCLING FACILITY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ -	\$ -	\$ 2,500	\$ 2,500
Donations and contributions . . . . .	3,000	3,000	2,828	(172)
Total revenues . . . . .	<u>3,000</u>	<u>3,000</u>	<u>5,328</u>	<u>2,328</u>
<b>Expenditures:</b>				
Current:				
Public works				
Contractual services . . . . .	5,900	5,900	4,696	1,204
Total expenditures . . . . .	<u>5,900</u>	<u>5,900</u>	<u>4,696</u>	<u>1,204</u>
Net change in fund balance. . . . .	(2,900)	(2,900)	632	3,532
<b>Fund balance at beginning of year . . . . .</b>	3,074	3,074	3,074	-
<b>Prior year encumbrances appropriated . . . . .</b>	400	400	400	-
<b>Fund balance at end of year. . . . .</b>	<u>\$ 574</u>	<u>\$ 574</u>	<u>\$ 4,106</u>	<u>\$ 3,532</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SPECIAL PROJECTS SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 81,000	\$ 81,000	\$ 9,000	\$ (72,000)
Total revenues . . . . .	<u>81,000</u>	<u>81,000</u>	<u>9,000</u>	<u>(72,000)</u>
<b>Expenditures:</b>				
Current:				
Public works				
Materials and supplies. . . . .	13,000	13,000	469	12,531
Capital outlay . . . . .	<u>77,000</u>	<u>77,000</u>	<u>75,223</u>	<u>1,777</u>
Total expenditures . . . . .	<u>90,000</u>	<u>90,000</u>	<u>75,692</u>	<u>14,308</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(9,000)</u>	<u>(9,000)</u>	<u>(66,692)</u>	<u>(57,692)</u>
<b>Other financing sources :</b>				
Transfers in . . . . .	-	-	45,000	45,000
Total other financing sources . . . . .	<u>-</u>	<u>-</u>	<u>45,000</u>	<u>45,000</u>
Net change in fund balance. . . . .	(9,000)	(9,000)	(21,692)	(12,692)
<b>Fund balance at beginning of year . . . . .</b>	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 27,000</u>	<u>\$ 27,000</u>	<u>\$ 14,308</u>	<u>\$ (12,692)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 VICTIMS ASSISTANCE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 22,432	\$ 41,199	\$ 36,501	\$ (4,698)
Total revenues . . . . .	<u>22,432</u>	<u>41,199</u>	<u>36,501</u>	<u>(4,698)</u>
<b>Expenditures:</b>				
Current:				
Human services				
Personal services . . . . .	18,646	24,290	22,968	1,322
Fringe benefits . . . . .	-	10,850	8,996	1,854
Materials and supplies . . . . .	2,573	3,821	1,822	1,999
Contractual services . . . . .	525	525	525	-
Capital outlay . . . . .	700	700	-	700
Other . . . . .	561	2,740	2,366	374
Total expenditures . . . . .	<u>23,005</u>	<u>42,926</u>	<u>36,677</u>	<u>6,249</u>
Net change in fund balance. . . . .	(573)	(1,727)	(176)	1,551
<b>Fund balance at beginning of year . . . . .</b>	4,067	4,067	4,067	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>573</u>	<u>573</u>	<u>573</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 4,067</u>	<u>\$ 2,913</u>	<u>\$ 4,464</u>	<u>\$ 1,551</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 WATER AND SEWER PROJECT MAINTENANCE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Special assessments . . . . .	\$ 11,600	\$ 11,600	\$ 588	\$ (11,012)
Total revenues . . . . .	<u>11,600</u>	<u>11,600</u>	<u>588</u>	<u>(11,012)</u>
<b>Expenditures:</b>				
Current:				
Public works				
Capital outlay . . . . .	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total expenditures . . . . .	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Net change in fund balance . . . . .	10,600	10,600	588	(10,012)
<b>Fund balance at beginning of year . . . . .</b>	<u>2,399</u>	<u>2,399</u>	<u>2,399</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 12,999</u>	<u>\$ 12,999</u>	<u>\$ 2,987</u>	<u>\$ (10,012)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 OHIO CHILDREN'S TRUST SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 23,136	\$ 23,136	\$ 23,136	\$ -
Total revenues . . . . .	<u>23,136</u>	<u>23,136</u>	<u>23,136</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Human services				
Contractual services . . . . .	<u>23,136</u>	<u>34,704</u>	<u>34,704</u>	<u>-</u>
Total expenditures. . . . .	<u>23,136</u>	<u>34,704</u>	<u>34,704</u>	<u>-</u>
Net change in fund balance. . . . .	-	(11,568)	(11,568)	-
<b>Fund balance at beginning of year . . . . .</b>	<u>11,568</u>	<u>11,568</u>	<u>11,568</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 11,568</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FEDERAL EMERGENCY MANAGEMENT AGENCY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental. . . . .	\$ -	\$ 566,211	\$ 566,211	\$ -
Total revenues. . . . .	<u>-</u>	<u>566,211</u>	<u>566,211</u>	<u>-</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Contractual services . . . . .	-	25,689	25,689	-
Total public safety. . . . .	<u>-</u>	<u>25,689</u>	<u>25,689</u>	<u>-</u>
Public works				
Contractual services . . . . .		151,747	151,747	-
Total public works. . . . .	<u>-</u>	<u>151,747</u>	<u>151,747</u>	<u>-</u>
Health				
Contractual services . . . . .		138,209	135,727	2,482
Total health. . . . .	<u>-</u>	<u>138,209</u>	<u>135,727</u>	<u>2,482</u>
Total expenditures . . . . .	<u>-</u>	<u>315,645</u>	<u>313,163</u>	<u>2,482</u>
Net change in fund balance. . . . .	-	250,566	253,048	2,482
<b>Fund balance at beginning of year . . . . .</b>	<u>20,087</u>	<u>20,087</u>	<u>20,087</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 20,087</u>	<u>\$ 270,653</u>	<u>\$ 273,135</u>	<u>\$ 2,482</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 VAN BUREN WATER SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Special assessments . . . . .	\$ 17,000	\$ 17,000	\$ 15,573	\$ (1,427)
Other . . . . .	4,000	4,000	3,375	(625)
Total revenues. . . . .	<u>21,000</u>	<u>21,000</u>	<u>18,948</u>	<u>(2,052)</u>
<b>Expenditures:</b>				
Current:				
Public works				
Contractual services . . . . .	27,942	27,942	27,941	1
Other . . . . .	2,000	2,000	1,418	582
Total expenditures . . . . .	<u>29,942</u>	<u>29,942</u>	<u>29,359</u>	<u>583</u>
Net change in fund balance. . . . .	(8,942)	(8,942)	(10,411)	(1,469)
<b>Fund balance at beginning of year . . . . .</b>	<u>11,121</u>	<u>11,121</u>	<u>11,121</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 2,179</u>	<u>\$ 2,179</u>	<u>\$ 710</u>	<u>\$ (1,469)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 RECORDER'S INDEXING SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 62,000	\$ 62,000	\$ 50,068	\$ (11,932)
Total revenues . . . . .	<u>62,000</u>	<u>62,000</u>	<u>50,068</u>	<u>(11,932)</u>
<b>Expenditures:</b>				
Current:				
General government - legislative and executive				
Materials and supplies . . . . .	5,000	5,000	1,810	3,190
Contractual services . . . . .	133,597	97,616	90,564	7,052
Capital outlay . . . . .	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total expenditures . . . . .	<u>140,597</u>	<u>104,616</u>	<u>92,374</u>	<u>12,242</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(78,597)	(42,616)	(42,306)	310
<b>Other financing sources:</b>				
Other sources . . . . .	<u>-</u>	<u>35,981</u>	<u>-</u>	<u>(35,981)</u>
Total other financing sources . . . . .	<u>-</u>	<u>35,981</u>	<u>-</u>	<u>(35,981)</u>
Net change in fund balance. . . . .	(78,597)	(6,635)	(42,306)	(35,671)
<b>Fund balance at beginning of year . . . . .</b>	25,296	25,296	25,296	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>36,597</u>	<u>36,597</u>	<u>36,597</u>	<u>-</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ (16,704)</u>	<u>\$ 55,258</u>	<u>\$ 19,587</u>	<u>\$ (35,671)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SUBSTANCE ABUSE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 43,795	\$ 43,795	\$ 43,797	\$ 2
Donations and contributions . . . . .	20,000	47,000	41,013	(5,987)
Other . . . . .	-	-	6,140	6,140
<b>Total revenues . . . . .</b>	<u>63,795</u>	<u>90,795</u>	<u>90,950</u>	<u>155</u>
<b>Expenditures:</b>				
Current:				
Health				
Fringe benefits . . . . .	6,508	-	-	-
Materials and supplies . . . . .	5,592	-	-	-
Contractual services . . . . .	88,212	172,328	138,466	33,862
Capital outlay . . . . .	750	-	-	-
Other . . . . .	1,050	-	-	-
<b>Total expenditures . . . . .</b>	<u>102,112</u>	<u>172,328</u>	<u>138,466</u>	<u>33,862</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(38,317)</u>	<u>(81,533)</u>	<u>(47,516)</u>	<u>34,017</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>
<b>Total other financing sources . . . . .</b>	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>-</u>
Net change in fund balance . . . . .	(3,317)	(46,533)	(12,516)	34,017
<b>Fund balance at beginning of year . . . . .</b>	51,851	51,851	51,851	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>3,317</u>	<u>3,317</u>	<u>3,317</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 51,851</u>	<u>\$ 8,635</u>	<u>\$ 42,652</u>	<u>\$ 34,017</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COUNTY TUBERCULOSIS SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures:</b>				
Current:				
Health				
Contractual services . . . . .	\$ 300	\$ 300	\$ 172	\$ 128
Total expenditures . . . . .	<u>300</u>	<u>300</u>	<u>172</u>	<u>128</u>
Net change in fund balance. . . . .	(300)	(300)	(172)	128
<b>Fund balance at beginning of year . . . . .</b>	<u>401</u>	<u>401</u>	<u>401</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ 101</u></u>	<u><u>\$ 101</u></u>	<u><u>\$ 229</u></u>	<u><u>\$ 128</u></u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COMMON PLEAS COURT GENERAL SPECIAL PROJECTS SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 130,767	\$ 130,767	\$ 136,450	\$ 5,683
Total revenues . . . . .	<u>130,767</u>	<u>130,767</u>	<u>136,450</u>	<u>5,683</u>
<b>Expenditures:</b>				
Current:				
General government - judicial				
Personal services. . . . .	35,000	35,050	35,000	50
Fringe benefits . . . . .	6,180	9,230	8,423	807
Materials and supplies . . . . .	3,900	3,900	-	3,900
Contractual services . . . . .	136,131	133,702	32,700	101,002
Capital outlay . . . . .	106,295	106,295	-	106,295
Other . . . . .	23,340	20,240	361	19,879
Total expenditures . . . . .	<u>310,846</u>	<u>308,417</u>	<u>76,484</u>	<u>231,933</u>
Net change in fund balance. . . . .	(180,079)	(177,650)	59,966	237,616
<b>Fund balance at beginning of year . . . . .</b>	256,133	256,133	256,133	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>18,487</u>	<u>18,487</u>	<u>18,487</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 94,541</u>	<u>\$ 96,970</u>	<u>\$ 334,586</u>	<u>\$ 237,616</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ENTERPRISE ZONE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 5,000	\$ 5,000	\$ 5,500	\$ 500
Total revenues . . . . .	<u>5,000</u>	<u>5,000</u>	<u>5,500</u>	<u>500</u>
Net change in fund balance. . . . .	5,000	5,000	5,500	500
<b>Fund balance at beginning of year . . . . .</b>	<u>18,950</u>	<u>18,950</u>	<u>18,950</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 23,950</u>	<u>\$ 23,950</u>	<u>\$ 24,450</u>	<u>\$ 500</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 VETERANS SERVICE TRUST SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Fund balance at beginning of year . . . . .</b>	\$ 8,433	\$ 8,433	\$ 8,433	\$ -
<b>Fund balance at end of year . . . . .</b>	<u>\$ 8,433</u>	<u>\$ 8,433</u>	<u>\$ 8,433</u>	<u>\$ -</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SEVERANCE SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures:</b>				
Current:				
General government - legislative and executive				
Personal services . . . . .	\$ -	\$ 56,209	\$ 56,209	\$ -
Fringe benefits . . . . .	-	832	832	-
Total general government - legislative and executive.	<u>-</u>	<u>57,041</u>	<u>57,041</u>	<u>-</u>
General government - judicial				
Personal services. . . . .	-	2,275	2,276	(1)
Fringe benefits. . . . .	-	61	61	-
Total general governmental - judicial. . . . .	<u>-</u>	<u>2,336</u>	<u>2,337</u>	<u>(1)</u>
Public safety				
Personal services . . . . .	-	111,267	111,267	-
Fringe benefits. . . . .	-	1,497	1,497	-
Total public safety . . . . .	<u>-</u>	<u>112,764</u>	<u>112,764</u>	<u>-</u>
Total expenditures . . . . .	<u>-</u>	<u>172,141</u>	<u>172,142</u>	<u>(1)</u>
Excess (deficiency) of revenues over (under) expenditures. . . . .	<u>-</u>	<u>(172,141)</u>	<u>(172,142)</u>	<u>(1)</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>-</u>	<u>92,937</u>	<u>290,568</u>	<u>197,631</u>
Total other financing sources. . . . .	<u>-</u>	<u>92,937</u>	<u>290,568</u>	<u>197,631</u>
Net change in fund balance. . . . .	-	(79,204)	118,426	197,630
<b>Fund balance at beginning of year . . . . .</b>	<u>79,204</u>	<u>79,204</u>	<u>79,204</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 79,204</u>	<u>\$ -</u>	<u>\$ 197,630</u>	<u>\$ 197,630</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 PROBATE COURT DISPUTE RESOLUTION SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 2,744	\$ 2,744	\$ 4,124	\$ 1,380
Total revenues . . . . .	<u>2,744</u>	<u>2,744</u>	<u>4,124</u>	<u>1,380</u>
<b>Expenditures:</b>				
Current:				
General government - judicial				
Contractual services . . . . .	<u>9,680</u>	<u>9,680</u>	<u>1,700</u>	<u>7,980</u>
Total expenditures . . . . .	<u>9,680</u>	<u>9,680</u>	<u>1,700</u>	<u>7,980</u>
Net change in fund balance. . . . .	(6,936)	(6,936)	2,424	9,360
<b>Fund balance at beginning of year . . . . .</b>	<u>10,932</u>	<u>10,932</u>	<u>10,932</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 3,996</u>	<u>\$ 3,996</u>	<u>\$ 13,356</u>	<u>\$ 9,360</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 OGRIP STATE GRANT SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 50,500	\$ 50,500	\$ 26,000	\$ (24,500)
Total revenues . . . . .	<u>50,500</u>	<u>50,500</u>	<u>26,000</u>	<u>(24,500)</u>
<b>Expenditures:</b>				
Current:				
Public works				
Contractual services . . . . .	13,000	13,000	13,000	-
Total expenditures . . . . .	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	37,500	37,500	13,000	(24,500)
<b>Other financing (uses):</b>				
Advances out . . . . .	-	-	(50,500)	(50,500)
Total other financing (uses) . . . . .	<u>-</u>	<u>-</u>	<u>(50,500)</u>	<u>(50,500)</u>
Net change in fund balance. . . . .	37,500	37,500	(37,500)	(75,000)
<b>Fund balance at beginning of year . . . . .</b>	24,500	24,500	24,500	-
<b>Prior year encumbrances appropriated. . . . .</b>	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 75,000</u>	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ (75,000)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 JUSTICE CENTER BOND RETIREMENT DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Other . . . . .	\$ 279,450	\$ 279,450	\$ 279,450	\$ -
Total revenues . . . . .	<u>279,450</u>	<u>279,450</u>	<u>279,450</u>	<u>-</u>
<b>Expenditures:</b>				
Debt service:				
Principal retirement. . . . .	270,000	270,000	270,000	-
Interest and fiscal charges . . . . .	<u>9,450</u>	<u>9,450</u>	<u>9,450</u>	<u>-</u>
Total expenditures . . . . .	<u>279,450</u>	<u>279,450</u>	<u>279,450</u>	<u>-</u>
Net change in fund balance . . . . .	-	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 LIBRARY IMPROVEMENT BOND RETIREMENT DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Other . . . . .	\$ 229,180	\$ 229,180	\$ 229,180	\$ -
Total revenues . . . . .	<u>229,180</u>	<u>229,180</u>	<u>229,180</u>	<u>-</u>
<b>Expenditures:</b>				
Debt service:				
Principal retirement. . . . .	195,000	195,000	195,000	-
Interest and fiscal charges . . . . .	<u>34,180</u>	<u>34,180</u>	<u>34,180</u>	<u>-</u>
Total expenditures . . . . .	<u>229,180</u>	<u>229,180</u>	<u>229,180</u>	<u>-</u>
Net change in fund balance. . . . .	-	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SPECIAL IMPROVEMENTS BOND RETIRMENT DEBT SERVICE  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Special assessments . . . . .	\$ -	\$ -	\$ 748	\$ 748
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>748</u>	<u>748</u>
<b>Expenditures:</b>				
Debt service:				
Principal retirement . . . . .	642,000	780,443	681,000	99,443
Interest and fiscal charges . . . . .	<u>27,285</u>	<u>29,553</u>	<u>29,553</u>	<u>-</u>
Total expenditures . . . . .	<u>669,285</u>	<u>809,996</u>	<u>710,553</u>	<u>99,443</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(669,285)	(809,996)	(709,805)	100,191
<b>Other financing sources:</b>				
Issuance of notes . . . . .	669,285	684,897	87,770	(597,127)
Premium on note issuance . . . . .	-	-	775	775
Transfers in . . . . .	<u>-</u>	<u>126,273</u>	<u>623,413</u>	<u>497,140</u>
Total other financing sources . . . . .	<u>669,285</u>	<u>811,170</u>	<u>711,958</u>	<u>(99,212)</u>
Net change in fund balance . . . . .	-	1,174	2,153	979
<b>Fund balance at beginning of year . . . . .</b>	<u>11,558</u>	<u>11,558</u>	<u>11,558</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ 11,558</u></u>	<u><u>\$ 12,732</u></u>	<u><u>\$ 13,711</u></u>	<u><u>\$ 979</u></u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 JOB AND FAMILY SERVICES BOND RETIREMENT DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Rental income . . . . .	\$ 86,200	\$ 86,200	\$ 86,163	\$ (37)
Total revenues . . . . .	<u>86,200</u>	<u>86,200</u>	<u>86,163</u>	<u>(37)</u>
<b>Expenditures:</b>				
Debt service:				
Principal retirement. . . . .	60,000	60,000	60,000	-
Interest and fiscal charges . . . . .	<u>26,163</u>	<u>26,163</u>	<u>26,163</u>	<u>-</u>
Total expenditures . . . . .	<u>86,163</u>	<u>86,163</u>	<u>86,163</u>	<u>-</u>
Net change in fund balance. . . . .	37	37	-	(37)
<b>Fund balance at beginning of year . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 37</u>	<u>\$ 37</u>	<u>\$ -</u>	<u>\$ (37)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 TIFFIN AVENUE BOND RETIREMENT DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures:</b>				
Debt service:				
Principal retirement. . . . .	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Interest and fiscal charges . . . . .	2,363	2,363	2,363	-
Total expenditures . . . . .	17,363	17,363	17,363	-
Net change in fund balance. . . . .	(17,363)	(17,363)	(17,363)	-
<b>Fund balance at beginning of year . . . . .</b>	<u>49,725</u>	<u>49,725</u>	<u>49,725</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 32,362</u>	<u>\$ 32,362</u>	<u>\$ 32,362</u>	<u>\$ -</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ROAD IMPROVEMENT BOND RETIREMENT DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Special assessments . . . . .	\$ 11,000	\$ 11,000	\$ 20,717	\$ 9,717
Total revenues . . . . .	<u>11,000</u>	<u>11,000</u>	<u>20,717</u>	<u>9,717</u>
<b>Expenditures:</b>				
Debt service:				
Principal retirement. . . . .	10,000	10,000	10,000	-
Interest and fiscal charges . . . . .	<u>1,425</u>	<u>1,425</u>	<u>1,425</u>	<u>-</u>
Total expenditures . . . . .	<u>11,425</u>	<u>11,425</u>	<u>11,425</u>	<u>-</u>
Net change in fund balance. . . . .	(425)	(425)	9,292	9,717
<b>Fund balance at beginning of year . . . . .</b>	<u>13,306</u>	<u>13,306</u>	<u>13,306</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 12,881</u>	<u>\$ 12,881</u>	<u>\$ 22,598</u>	<u>\$ 9,717</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COURTHOUSE RESTORATION BOND RETIREMENT DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 167,075	\$ 167,075	\$ 167,075	\$ -
Total revenues . . . . .	<u>167,075</u>	<u>167,075</u>	<u>167,075</u>	<u>-</u>
<b>Expenditures:</b>				
Debt service:				
Principal retirement. . . . .	140,000	140,000	140,000	-
Interest and fiscal charges . . . . .	<u>27,075</u>	<u>27,075</u>	<u>27,075</u>	<u>-</u>
Total expenditures . . . . .	<u>167,075</u>	<u>167,075</u>	<u>167,075</u>	<u>-</u>
Net change in fund balance. . . . .	-	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ADAMHS BOND RETIREMENT DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures:</b>				
Debt service:				
Principal retirement . . . . .	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Interest and fiscal charges . . . . .	7,419	7,419	7,419	-
Total expenditures . . . . .	<u>12,419</u>	<u>12,419</u>	<u>12,419</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(12,419)	(12,419)	(12,419)	-
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>12,500</u>	<u>12,500</u>	<u>12,419</u>	<u>(81)</u>
Total other financing sources . . . . .	<u>12,500</u>	<u>12,500</u>	<u>12,419</u>	<u>(81)</u>
Net change in fund balance. . . . .	81	81	-	(81)
<b>Fund balance at beginning of year . . . . .</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 81</u>	<u>\$ 81</u>	<u>\$ -</u>	<u>\$ (81)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MVGT BOND RETIREMENT DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures:</b>				
Debt service:				
Principal retirement . . . . .	\$ 565,000	\$ 565,000	\$ 565,000	\$ -
Interest and fiscal charges . . . . .	24,013	24,013	24,013	-
Bond issue costs . . . . .	-	2,198	2,198	-
	<u>589,013</u>	<u>591,211</u>	<u>591,211</u>	<u>-</u>
Total expenditures . . . . .				
Excess (deficiency) of revenues over (under) expenditures . . . . .	(589,013)	(591,211)	(591,211)	-
<b>Other financing sources:</b>				
Issuance of notes . . . . .	381,000	381,000	381,000	-
Premium on note issuance . . . . .	-	2,198	2,777	579
Transfers in . . . . .	208,500	208,500	224,011	15,511
	<u>589,500</u>	<u>591,698</u>	<u>607,788</u>	<u>16,090</u>
Total other financing sources . . . . .				
Net change in fund balance. . . . .	487	487	16,577	16,090
<b>Fund balance at beginning of year . . . . .</b>	<u>283</u>	<u>283</u>	<u>283</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 770</u>	<u>\$ 770</u>	<u>\$ 16,860</u>	<u>\$ 16,090</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FINANCIAL MANAGEMENT BOND RETIREMENT DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures:</b>				
Debt service:				
Principal retirement . . . . .	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
Interest and fiscal charges . . . . .	8,500	8,500	8,500	-
Total expenditures . . . . .	<u>208,500</u>	<u>208,500</u>	<u>208,500</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(208,500)	(208,500)	(208,500)	-
<b>Other financing sources:</b>				
Issuance of notes . . . . .	100,000	100,000	-	(100,000)
Transfers in . . . . .	<u>108,500</u>	<u>108,500</u>	<u>208,500</u>	<u>100,000</u>
Total other financing sources . . . . .	<u>208,500</u>	<u>208,500</u>	<u>208,500</u>	<u>-</u>
Net change in fund balance . . . . .	-	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	<u>866</u>	<u>866</u>	<u>866</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 866</u>	<u>\$ 866</u>	<u>\$ 866</u>	<u>\$ -</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 I-75/TALL TIMBERS CONNECTOR BOND RETIREMENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Special assessments . . . . .	\$ 1,300,000	\$ 1,300,000	\$ 1,331,280	\$ 31,280
Total revenues . . . . .	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,331,280</u>	<u>31,280</u>
<b>Expenditures:</b>				
Debt service:				
Principal retirement. . . . .	305,000	305,000	305,000	-
Interest and fiscal charges . . . . .	<u>215,975</u>	<u>215,975</u>	<u>215,975</u>	<u>-</u>
Total expenditures . . . . .	<u>520,975</u>	<u>520,975</u>	<u>520,975</u>	<u>-</u>
Net change in fund balance . . . . .	779,025	779,025	810,305	31,280
<b>Fund balance at beginning of year . . . . .</b>	<u>2,296,895</u>	<u>2,296,895</u>	<u>2,296,895</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 3,075,920</u>	<u>\$ 3,075,920</u>	<u>\$ 3,107,200</u>	<u>\$ 31,280</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 US-224/CR 300 BOND RETIREMENT DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Special assessments . . . . .	\$ 150,000	\$ 150,000	\$ 202,622	\$ 52,622
Total revenues . . . . .	<u>150,000</u>	<u>150,000</u>	<u>202,622</u>	<u>52,622</u>
<b>Expenditures:</b>				
Debt service:				
Principal retirement. . . . .	90,000	90,000	90,000	-
Interest and fiscal charges . . . . .	<u>137,792</u>	<u>137,792</u>	<u>137,792</u>	<u>-</u>
Total expenditures . . . . .	<u>227,792</u>	<u>227,792</u>	<u>227,792</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(77,792)	(77,792)	(25,170)	52,622
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>77,792</u>	<u>77,792</u>	<u>-</u>	<u>(77,792)</u>
Total other financing sources . . . . .	<u>77,792</u>	<u>77,792</u>	<u>-</u>	<u>(77,792)</u>
Net change in fund balance . . . . .	-	-	(25,170)	(25,170)
<b>Fund balance at beginning of year . . . . .</b>	<u>30,242</u>	<u>30,242</u>	<u>30,242</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 30,242</u>	<u>\$ 30,242</u>	<u>\$ 5,072</u>	<u>\$ (25,170)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CAPITAL PROJECT SHERIFF BOND RETIREMENT DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures:</b>				
Debt service:				
Principal retirement . . . . .	\$ -	\$ 1,179,000	\$ 1,179,000	\$ -
Interest and fiscal charges . . . . .	-	50,108	50,108	-
Note issuance costs . . . . .	-	7,097	7,097	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	-	1,236,205	1,236,205	-
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures . . . . .	-	(1,236,205)	(1,236,205)	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Other financing sources:</b>				
Proceeds of notes . . . . .	-	1,228,129	1,230,000	1,871
Premium on note issuance . . . . .	-	8,968	8,968	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources . . . . .	-	1,237,097	1,238,968	1,871
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance . . . . .	-	892	2,763	1,871
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ 892</u>	<u>\$ 2,763</u>	<u>\$ 1,871</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SPECIAL IMPROVEMENTS CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Special assessments . . . . .	\$ 51,000	\$ 101,093	\$ 50,532	\$ (50,561)
Total revenues. . . . .	<u>51,000</u>	<u>101,093</u>	<u>50,532</u>	<u>(50,561)</u>
<b>Expenditures:</b>				
Capital outlay. . . . .	<u>683,415</u>	<u>195,613</u>	<u>78,766</u>	<u>116,847</u>
Total expenditures . . . . .	<u>683,415</u>	<u>195,613</u>	<u>78,766</u>	<u>116,847</u>
Excess of revenues over expenditures . . . . .	(632,415)	(94,520)	(28,234)	66,286
<b>Other financing sources (uses):</b>				
Issuance of notes . . . . .	100,000	120,636	18,230	(102,406)
Advances out . . . . .	-	-	(163,467)	(163,467)
Transfers out . . . . .	-	(537,895)	(523,971)	13,924
Total other financing sources (uses) . . . . .	<u>100,000</u>	<u>(417,259)</u>	<u>(669,208)</u>	<u>(251,949)</u>
Net change in fund balance . . . . .	(532,415)	(511,779)	(697,442)	(185,663)
<b>Fund balance at beginning of year . . . . .</b>	614,584	614,584	614,584	-
<b>Prior year encumbrances appropriated. . . . .</b>	<u>68,831</u>	<u>68,831</u>	<u>68,831</u>	<u>-</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ 151,000</u>	<u>\$ 171,636</u>	<u>\$ (14,027)</u>	<u>\$ (185,663)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MOTOR VEHICLE AND GAS TAX CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures:</b>				
Capital outlay . . . . .	\$ 274,869	\$ 274,869	\$ 195,770	\$ 79,099
Total expenditures . . . . .	274,869	274,869	195,770	79,099
Net change in fund balance . . . . .	(274,869)	(274,869)	(195,770)	79,099
<b>Fund balance at beginning of year . . . . .</b>	79,098	79,098	79,098	-
<b>Prior year encumbrances appropriated. . . . .</b>	195,771	195,771	195,771	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,099</u>	<u>\$ 79,099</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ALCOHOL AND DRUG ABUSE CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 660,025	\$ 660,025	\$ 360,764	\$ (299,261)
Other . . . . .	-	-	5,853	5,853
Total revenues . . . . .	<u>660,025</u>	<u>660,025</u>	<u>366,617</u>	<u>(293,408)</u>
<b>Expenditures:</b>				
Capital outlay . . . . .	<u>1,276,405</u>	<u>1,337,405</u>	<u>1,219,954</u>	<u>117,451</u>
Total expenditures . . . . .	<u>1,276,405</u>	<u>1,337,405</u>	<u>1,219,954</u>	<u>117,451</u>
Excess of revenues over expenditures . . . . .	(616,380)	(677,380)	(853,337)	(175,957)
<b>Other financing sources (uses):</b>				
Advances in . . . . .	-	-	200,000	200,000
Advances out . . . . .	-	-	(45,000)	(45,000)
Issuance of loan . . . . .	679,950	679,950	679,950	-
Transfers in . . . . .	<u>84,525</u>	<u>84,525</u>	-	<u>(84,525)</u>
Total other financing sources (uses) . . . . .	<u>764,475</u>	<u>764,475</u>	<u>834,950</u>	<u>70,475</u>
Net change in fund balance . . . . .	148,095	87,095	(18,387)	(105,482)
<b>Fund balance (deficit) at beginning of year . . . . .</b>	(5,552)	(5,552)	(5,552)	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>20,955</u>	<u>20,955</u>	<u>20,955</u>	-
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ 163,498</u>	<u>\$ 102,498</u>	<u>\$ (2,984)</u>	<u>\$ (105,482)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 JOB AND FAMILY SERVICES CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

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

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 OHIO PUBLIC WORKS COMMISSION CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 372,961	\$ 244,508	\$ (128,453)
Total revenues . . . . .	-	372,961	244,508	(128,453)
<b>Expenditures:</b>				
Capital outlay. . . . .	-	371,961	371,961	-
Total expenditures . . . . .	-	371,961	371,961	-
Net change in fund balance . . . . .	-	1,000	(127,453)	(128,453)
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ 1,000</u>	<u>\$ (127,453)</u>	<u>\$ (128,453)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FEDERAL HIGHWAY CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 2,183,084	\$ 1,628,796	\$ (554,288)
Total revenues . . . . .	-	2,183,084	1,628,796	(554,288)
<b>Expenditures:</b>				
Capital outlay . . . . .	745,628	2,183,084	2,179,414	3,670
Total expenditures . . . . .	745,628	2,183,084	2,179,414	3,670
Net change in fund balance . . . . .	(745,628)	-	(550,618)	(550,618)
<b>Fund balance (deficit) at beginning of year . . . . .</b>	(745,628)	(745,628)	(745,628)	-
<b>Prior year encumbrances appropriated . . . . .</b>	745,628	745,628	745,628	-
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ (745,628)</u>	<u>\$ -</u>	<u>\$ (550,618)</u>	<u>\$ (550,618)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COURTHOUSE RESTORATION CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

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

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MRDD CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures:</b>				
Capital outlay . . . . .	\$ 9,320	\$ 1,178,310	\$ 8,375	\$ 1,169,935
Total expenditures . . . . .	9,320	1,178,310	8,375	1,169,935
Excess of revenues over expenditures . . . . .	(9,320)	(1,178,310)	(8,375)	1,169,935
<b>Other financing sources:</b>				
Transfers in . . . . .	175,280	1,175,280	1,000,000	(175,280)
Total other financing sources . . . . .	175,280	1,175,280	1,000,000	(175,280)
Net change in fund balance . . . . .	165,960	(3,030)	991,625	994,655
<b>Fund balance at beginning of year . . . . .</b>	258	258	258	-
<b>Prior year encumbrances appropriated. . . . .</b>	9,320	9,320	9,320	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 175,538</u>	<u>\$ 6,548</u>	<u>\$ 1,001,203</u>	<u>\$ 994,655</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COUNTY CAPITAL IMPROVEMENTS CAPITAL PROJECTS FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Investment income . . . . .	\$ -	\$ -	\$ 13,934	\$ 13,934
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>13,934</u>	<u>13,934</u>
<b>Expenditures:</b>				
Current:				
Contractual services . . . . .	-	3,965	3,965	-
Capital outlay . . . . .	<u>291,512</u>	<u>487,547</u>	<u>2,283,324</u>	<u>(1,795,777)</u>
Total expenditures . . . . .	<u>291,512</u>	<u>491,512</u>	<u>2,287,289</u>	<u>(1,795,777)</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(291,512)	(491,512)	(2,273,355)	(1,781,843)
<b>Other financing sources (uses):</b>				
Inception of GES performance contract . . . . .	-	-	2,011,500	2,011,500
Transfers out . . . . .	<u>(8,500)</u>	<u>(8,500)</u>	<u>-</u>	<u>8,500</u>
Total other financing sources (uses) . . . . .	<u>(8,500)</u>	<u>(8,500)</u>	<u>2,011,500</u>	<u>2,020,000</u>
Net change in fund balance . . . . .	(300,012)	(500,012)	(261,855)	238,157
<b>Fund balance at beginning of year . . . . .</b>	403,709	403,709	403,709	-
<b>Prior year encumbrances appropriated. . . . .</b>	<u>224,512</u>	<u>224,512</u>	<u>224,512</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 328,209</u>	<u>\$ 128,209</u>	<u>\$ 366,366</u>	<u>\$ 238,157</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SHERIFF'S OFFICE CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures:</b>				
Current:				
Contractual services . . . . .	\$ 50,000	\$ -	\$ -	\$ -
Other . . . . .	5,000	-	-	-
Capital outlay . . . . .	<u>1,126,156</u>	<u>1,181,156</u>	<u>906,551</u>	<u>274,605</u>
 Total expenditures . . . . .	 <u>1,181,156</u>	 <u>1,181,156</u>	 <u>906,551</u>	 <u>274,605</u>
 Net change in fund balance . . . . .	 (1,181,156)	 (1,181,156)	 (906,551)	 274,605
 <b>Fund balance at beginning of year . . . . .</b>	 <u>1,181,156</u>	 <u>1,181,156</u>	 <u>1,181,156</u>	 <u>-</u>
 <b>Fund balance at end of year . . . . .</b>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 274,605</u>	 <u>\$ 274,605</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CHILDREN'S TRUST PERMANENT FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2008

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Investment income . . . . .	\$ 5,000	\$ 5,000	\$ 2,998	\$ (2,002)
Other . . . . .	20,000	20,000	22,681	2,681
Total revenues . . . . .	<u>25,000</u>	<u>25,000</u>	<u>25,679</u>	<u>679</u>
<b>Expenditures:</b>				
Current:				
Human services				
Contractual services . . . . .	<u>25,000</u>	<u>35,000</u>	<u>23,281</u>	<u>11,719</u>
Total expenditures . . . . .	<u>25,000</u>	<u>35,000</u>	<u>23,281</u>	<u>11,719</u>
Net change in fund balance. . . . .	-	(10,000)	2,398	12,398
<b>Fund balance at beginning of year . . . . .</b>	<u>370,603</u>	<u>370,603</u>	<u>370,603</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 370,603</u>	<u>\$ 360,603</u>	<u>\$ 373,001</u>	<u>\$ 12,398</u>

# STATISTICAL SECTION

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# HANCOCK COUNTY, OHIO

## STATISTICAL SECTION DESCRIPTION

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

### CONTENTS

<b>Financial Trends</b> .....	214
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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.

<b>Revenue Capacity</b> .....	226
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These schedules contain information to help the reader assess the County’s most significant local revenue sources.

<b>Debt Capacity</b> .....	242
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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.

<b>Demographic and Economic Information</b> .....	252
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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.

<b>Operating Information</b> .....	255
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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.

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>Governmental activities:</b>					
Invested in capital assets, net of related debt	\$ 81,924,696	\$ 81,761,707	\$ 75,477,566	\$ 73,633,589	\$ 69,579,488
Restricted	26,533,938	19,182,757	17,743,753	14,977,222	14,890,888
Unrestricted	<u>2,016,854</u>	<u>4,301,795</u>	<u>1,923,561</u>	<u>3,965,217</u>	<u>3,311,992</u>
Total governmental activities net assets	<u>110,475,488</u>	<u>105,246,259</u>	<u>95,144,880</u>	<u>92,576,028</u>	<u>87,782,368</u>
<b>Business-type activities:</b>					
Invested in capital assets, net of related debt	3,601,564	2,563,360	2,163,103	1,302,662	1,785,768
Restricted	2,736,155	2,668,538	2,393,532	2,372,730	2,363,028
Unrestricted	<u>610,683</u>	<u>1,410,975</u>	<u>1,698,235</u>	<u>2,156,316</u>	<u>1,773,225</u>
Total business-type activities net assets	<u>6,948,402</u>	<u>6,642,873</u>	<u>6,254,870</u>	<u>5,831,708</u>	<u>5,922,021</u>
<b>Primary government:</b>					
Invested in capital assets, net of related debt	85,526,260	84,325,067	77,640,669	74,936,251	71,365,256
Restricted	29,270,093	21,851,295	20,137,285	17,349,952	17,253,916
Unrestricted	<u>2,627,537</u>	<u>5,712,770</u>	<u>3,621,796</u>	<u>6,121,533</u>	<u>5,085,217</u>
Total primary government net assets	<u>\$ 117,423,890</u>	<u>\$ 111,889,132</u>	<u>\$ 101,399,750</u>	<u>\$ 98,407,736</u>	<u>\$ 93,704,389</u>

**Source:** County financial records.

<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 64,766,164	\$ 62,821,953	\$ 61,019,241
13,881,838	11,943,830	11,469,481
<u>2,078,464</u>	<u>278,560</u>	<u>1,074,602</u>
<u>80,726,466</u>	<u>75,044,343</u>	<u>73,563,324</u>
1,278,418	1,138,406	753,345
2,311,597	2,418,706	2,166,688
<u>1,709,170</u>	<u>1,399,451</u>	<u>1,448,083</u>
<u>5,299,185</u>	<u>4,956,563</u>	<u>4,368,116</u>
66,044,582	63,960,359	61,772,586
16,193,435	14,362,536	13,636,169
<u>3,787,634</u>	<u>1,678,011</u>	<u>2,522,685</u>
<u>\$ 86,025,651</u>	<u>\$ 80,000,906</u>	<u>\$ 77,931,440</u>

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
<b>Expenses</b>				
Governmental activities				
General government				
Legislative and executive	\$ 6,678,699	\$ 7,278,060	\$ 5,869,524	\$ 5,611,192
Intergovernmental	-	3,674,280	-	-
Judicial	3,505,006	3,463,496	3,418,857	3,208,601
Public safety	7,876,051	7,659,978	6,874,983	7,367,162
Public works	6,589,711	7,021,520	7,401,055	7,216,843
Intergovernmental	-	-	5,030,786	-
Health	18,522,667	18,363,670	15,953,079	15,280,921
Human services	10,803,065	11,245,647	9,819,130	9,070,201
Economic development and assistance	114,517	291,615	737,677	219,644
Conservation and recreation	489,238	-	-	-
Intergovernmental	426,056	426,057	417,273	493,286
Interest and fiscal charges	769,871	774,508	798,280	726,885
Total governmental activities expenses	<u>55,774,881</u>	<u>60,198,831</u>	<u>56,320,644</u>	<u>49,194,735</u>
Business-type activities				
Sanitary landfill	4,531,002	4,304,009	3,772,801	4,013,480
Agricultural service center	167,968	187,457	203,367	168,367
BMV one-stop	192,116	194,087	196,466	185,665
Total business-type activities expenses	<u>4,891,086</u>	<u>4,685,553</u>	<u>4,172,634</u>	<u>4,367,512</u>
Total primary government expenses	<u>60,665,967</u>	<u>64,884,384</u>	<u>60,493,278</u>	<u>53,562,247</u>
<b>Program revenues</b>				
Governmental activities				
Charges for services				
General government				
Legislative and executive	2,974,888	3,145,295	3,660,578	3,541,119
Judicial	976,051	1,094,343	1,023,620	974,807
Public safety	1,760,237	1,544,750	1,383,467	1,163,621
Public works	1,701,853	922,895	1,341,858	1,048,332
Health	463,466	440,860	483,278	456,795
Alcohol, Drug, and Mental Health	-	-	69,149	67,940
Mental Retardation and Developmental Disabilities	-	-	197,553	187,443
Other health	-	-	216,576	201,412
Human services	727,553	708,388	753,951	670,867
Job and Family Services	-	-	413,666	290,374
Other human services	-	-	340,285	380,493
Economic development and assistance	-	1,450	-	5,000
Operating grants, contributions, and interest	27,752,431	26,008,422	24,219,942	22,299,731
Capital grants and contributions	2,936,390	15,018,469	3,973,329	3,340,630
Total governmental activities program revenues	<u>39,292,869</u>	<u>48,884,872</u>	<u>36,840,023</u>	<u>33,500,902</u>

<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>
\$ 5,501,620	\$ 5,490,477	\$ 5,597,423	\$ 5,088,250
-	-	-	-
3,197,536	2,892,307	2,855,053	3,210,503
7,511,417	6,312,041	6,524,065	6,206,169
6,387,243	4,083,327	4,793,566	5,218,275
-	-	-	-
15,449,908	14,263,039	13,319,064	12,062,742
8,727,582	9,218,678	8,131,108	8,578,679
173,278	373,065	1,113,052	248,298
-	352,476	-	-
445,995	374,166	635,895	434,520
753,099	850,945	827,189	1,025,188
<u>48,147,678</u>	<u>44,210,521</u>	<u>43,796,415</u>	<u>42,072,624</u>
2,560,798	2,280,326	2,342,043	2,564,688
188,754	204,805	149,642	154,107
191,873	121,238	-	-
<u>2,941,425</u>	<u>2,606,369</u>	<u>2,491,685</u>	<u>2,718,795</u>
<u>51,089,103</u>	<u>46,816,890</u>	<u>46,288,100</u>	<u>44,791,419</u>
3,224,686	3,437,256	2,882,284	2,671,219
971,302	970,436	876,558	816,502
1,014,278	795,229	1,053,454	897,960
1,050,199	1,137,134	889,680	1,269,390
450,186	452,322	439,816	378,183
76,189	82,511	101,754	77,302
179,557	201,696	181,930	154,012
194,440	168,115	156,132	146,869
461,524	735,683	329,554	328,732
85,479	407,192	-	-
376,045	328,491	329,554	328,732
5,000	7,500	-	-
22,173,982	21,883,116	20,425,122	18,700,985
5,054,738	1,328,756	1,320,833	1,241,159
<u>34,405,895</u>	<u>30,747,432</u>	<u>28,217,301</u>	<u>26,304,130</u>

- - Continued

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Business-type activities				
Charges for services				
Sanitary landfill	\$ 4,478,459	\$ 4,257,908	\$ 3,919,189	\$ 3,740,181
Agricultural service center	218,670	231,037	215,820	218,519
BMV one-stop	200,107	224,669	209,670	207,196
Total business-type activities program revenues	<u>4,897,236</u>	<u>4,713,614</u>	<u>4,344,679</u>	<u>4,165,896</u>
Total primary government program revenues	<u>44,190,105</u>	<u>53,598,486</u>	<u>41,184,702</u>	<u>37,666,798</u>
<b>Net (expense)/revenue</b>				
Governmental activities	\$ (16,482,012)	\$ (11,313,959)	\$ (19,480,621)	\$ (15,693,833)
Business-type activities	6,150	28,061	172,045	(201,616)
Total primary government net expense	<u>\$ (16,475,862)</u>	<u>\$ (11,285,898)</u>	<u>\$ (19,308,576)</u>	<u>\$ (15,895,449)</u>
<b>General revenues and other changes in net assets</b>				
Governmental activities				
Property taxes levied for				
General operating	1,687,824	1,682,101	1,761,935	1,708,397
Health - Alcohol, Drug, and Mental Health	1,765,489	1,341,282	1,371,331	1,361,797
Health - Mental Retardation and Developmental Disabilities	5,778,651	6,023,683	6,157,601	3,543,617
Human services - Agency on Aging	814,842	549,270	548,553	544,784
Debt service - Hospital Bond 4	-	-	-	-
County capital improvements	446,525	442,575	402,354	450,020
Payment in lieu of taxes	1,533,901	1,422,744	1,279,749	1,291,074
Sales tax imposed for				
General operating	5,365,591	5,619,402	5,377,752	5,453,147
Criminal administrative justice services	-	-	-	1,596,752
Intergovernmental not restricted to a particular purpose	2,642,903	2,820,530	2,651,737	2,572,558
Interest	1,297,056	1,626,851	1,594,825	1,006,164
Other	333,459	1,072,061	903,636	959,183
Transfers	45,000	(40,000)	-	-
Extraordinary item	-	(1,145,161)	-	-
Total governmental activities	<u>21,711,241</u>	<u>21,415,338</u>	<u>22,049,473</u>	<u>20,487,493</u>
Business-type activities				
Interest	289,673	224,134	215,727	174,496
Gain on sale of capital assets	-	-	-	-
Other	24,718	38,692	57,355	-
Increase (decrease) in fair value of investments	29,988	57,116	(21,965)	(63,193)
Transfers	(45,000)	40,000	-	-
Total business-type activities	<u>299,379</u>	<u>359,942</u>	<u>251,117</u>	<u>111,303</u>
Total primary government	<u>22,010,620</u>	<u>21,775,280</u>	<u>22,300,590</u>	<u>20,598,796</u>
<b>Change in net assets</b>				
Governmental activities	5,229,229	10,101,379	2,568,852	4,793,660
Business-type activities	305,529	388,003	423,162	(90,313)
Total primary government change in net assets	<u>\$ 5,534,758</u>	<u>\$ 10,489,382</u>	<u>\$ 2,992,014</u>	<u>\$ 4,703,347</u>

**Source:** County financial records.

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

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>General fund:</b>					
Reserved	\$ 740,168	\$ 779,722	\$ 321,452	\$ 190,029	\$ 245,403
Unreserved	1,939,582	3,622,576	5,051,916	5,727,753	4,226,347
Total general fund	<u>2,679,750</u>	<u>4,402,298</u>	<u>5,373,368</u>	<u>5,917,782</u>	<u>4,471,750</u>
<b>All other governmental funds:</b>					
Reserved	6,030,204	2,817,588	3,595,723	2,752,911	2,329,299
Designated	178,219	78,453	150,000	-	-
Unreserved, undesignated, reported in					
Special revenue funds	8,976,573	9,182,230	7,928,076	5,344,480	6,403,375
Debt service funds	3,506,741	2,711,101	662,205	1,359,608	2,300,062
Capital projects funds (deficit)	(557,826)	(1,261,062)	(2,563,146)	390,859	(215,377)
Permanent fund	126,091	133,397	111,411	105,547	100,226
Total all other governmental funds	<u>18,260,002</u>	<u>13,661,707</u>	<u>9,884,269</u>	<u>9,953,405</u>	<u>10,917,585</u>
Total all governmental funds	<u>\$ 20,939,752</u>	<u>\$ 18,064,005</u>	<u>\$ 15,257,637</u>	<u>\$ 15,871,187</u>	<u>\$ 15,389,335</u>

**Source:** County financial records.

**Notes:**

- (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>2003</u>	<u>2002</u>	<u>2001 (1)</u>	<u>2000</u>	<u>1999 (2)</u>
\$ 293,890	\$ 262,092	\$ 334,496	\$ 641,551	\$ 182,494
3,285,030	2,530,812	2,884,972	3,764,815	3,158,323
<u>3,578,920</u>	<u>2,792,904</u>	<u>3,219,468</u>	<u>4,406,366</u>	<u>3,340,817</u>
2,976,180	2,314,705	1,661,317	1,854,404	1,507,613
-	-	-	-	-
5,433,771	5,877,222	6,084,368	5,579,277	6,864,241
1,713,193	1,111,177	1,028,188	627,740	332,402
(1,038,191)	(1,772,763)	(601,665)	467,800	533,354
99,481	97,555	78,324	-	-
<u>9,184,434</u>	<u>7,627,896</u>	<u>8,250,532</u>	<u>8,529,221</u>	<u>9,237,610</u>
<u>\$ 12,763,354</u>	<u>\$ 10,420,800</u>	<u>\$ 11,470,000</u>	<u>\$ 12,935,587</u>	<u>\$ 12,578,427</u>

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005 (1)</u>	<u>2004</u>
<b>Revenues:</b>					
Property taxes	\$ 10,231,525	\$ 10,028,931	\$ 10,263,899	\$ 7,504,519	\$ 7,148,377
Payment in lieu of taxes	1,533,901	1,422,744	1,279,749	1,302,662	1,482,190
Permissive motor vehicle license tax	149,955	160,075	158,259	155,998	153,996
Sales taxes	5,479,560	5,547,061	5,393,549	7,328,736	7,795,967
Other local taxes	-	-	-	-	-
Special assessments	516,362	519,352	474,824	364,586	478,756
Charges for services	7,474,497	6,996,511	7,521,117	6,951,168	6,436,579
Licenses and permits	193,071	189,217	188,239	177,957	171,063
Fines and forfeitures	238,309	212,102	200,911	213,779	189,907
Intergovernmental	32,161,636	29,330,138	29,606,229	27,341,104	29,612,138
Investment income	1,512,578	1,629,856	1,365,746	1,042,155	481,520
Rental income	195,970	229,241	175,447	164,962	161,142
Contributions and donations	211,502	35,832	62,504	77,810	50,235
Other	1,240,420	988,568	884,797	959,183	1,151,700
Total revenues	<u>61,139,286</u>	<u>57,289,628</u>	<u>57,575,270</u>	<u>53,584,619</u>	<u>55,313,570</u>
<b>Expenditures:</b>					
Current:					
General government:					
Legislative and executive	6,660,698	6,916,837	5,678,765	5,555,092	5,280,823
Judicial	3,355,626	3,354,376	3,339,842	3,141,140	3,169,874
Public safety	7,625,131	7,417,823	7,332,929	7,478,204	7,199,740
Public works	6,204,082	5,052,443	5,520,040	5,465,132	5,126,467
Health	17,883,946	18,076,247	15,739,572	15,010,802	15,161,703
Human services	10,651,723	11,297,212	9,615,808	9,141,414	9,600,505
Conservation and recreation	489,238	-	-	-	-
Economic development and assistance	114,517	291,615	737,677	219,644	173,278
Intergovernmental	426,056	426,057	417,273	493,286	445,995
Other	-	-	-	-	-
Capital outlay	5,573,518	3,573,661	7,818,163	4,469,442	5,782,771
Debt service:					
Principal retirement	1,311,551	1,191,248	1,251,953	1,255,135	1,235,082
Interest and fiscal charges	707,126	698,505	736,798	766,555	733,747
Issuance costs	9,295	100,026	-	-	-
Total expenditures	<u>61,012,507</u>	<u>58,396,050</u>	<u>58,188,820</u>	<u>52,995,846</u>	<u>53,909,985</u>
Excess of revenues over (under) expenditures	<u>\$ 126,779</u>	<u>\$ (1,106,422)</u>	<u>\$ (613,550)</u>	<u>\$ 588,773</u>	<u>\$ 1,403,585</u>

<b>2003</b>	<b>2002 (1)</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>
\$ 7,121,284	\$ 6,282,992	\$ 6,482,073	\$ 6,075,664	\$ 5,804,449
1,508,852	1,305,251	1,187,153	1,029,540	851,941
143,598	134,694	128,275	127,655	131,199
5,773,952	4,934,225	4,947,631	4,902,663	4,522,478
-	-	52,927	68,796	64,691
442,051	442,695	468,006	387,781	337,724
6,552,078	5,731,604	5,253,754	4,938,504	4,654,783
156,271	133,408	127,280	132,632	126,354
198,025	207,235	250,721	347,102	269,215
24,381,810	24,002,922	23,426,133	21,386,479	19,771,548
555,375	795,893	1,323,402	1,357,587	1,197,617
174,966	180,960	175,885	249,918	364,464
57,278	88,367	132,603	17,233	21,776
1,206,315	1,049,636	1,031,564	591,757	960,661
<u>48,271,855</u>	<u>45,289,882</u>	<u>44,987,407</u>	<u>41,613,311</u>	<u>39,078,900</u>
5,202,985	5,516,962	5,278,511	5,588,892	4,843,951
2,783,272	2,826,448	3,248,023	2,279,079	2,235,303
6,188,494	6,255,302	6,192,975	5,227,653	5,034,004
3,978,102	4,356,176	4,305,158	4,774,335	4,798,814
14,001,281	12,955,812	12,282,180	12,038,969	11,039,271
9,177,482	8,067,845	8,651,142	7,600,976	6,542,827
-	-	-	-	-
373,065	1,113,052	248,298	105,851	236,203
374,166	635,895	434,520	391,177	299,230
-	-	-	1,719	18,197
3,937,488	2,425,897	4,381,697	1,116,542	1,699,809
1,316,684	1,322,725	1,153,038	1,063,384	981,614
810,268	954,533	1,028,855	1,078,884	984,866
-	-	-	-	-
<u>48,143,287</u>	<u>46,430,647</u>	<u>47,204,397</u>	<u>41,267,461</u>	<u>38,714,089</u>
\$ 128,568	\$ (1,140,765)	\$ (2,216,990)	\$ 345,850	\$ 364,811

- - Continued

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005 (1)</u>	<u>2004</u>
<b>Other financing sources (uses):</b>					
Loans issued	\$ 679,950	\$ 40,047	\$ -	\$ -	\$ -
Bonds issued	-	3,805,000	-	260,000	1,098,110
Refunding bonds issued	-	-	-	6,645,000	-
Premium on bonds issued	-	107,743	-	143,590	-
Premium on notes issued	12,518	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	(7,155,511)	-
Sale of capital assets	-	-	-	-	704
Inception of capital lease	-	-	-	-	-
Inception of GES performance contract	2,011,500	-	-	-	-
Transfers in	2,471,892	1,598,920	1,585,677	691,521	458,479
Transfers out	(2,426,892)	(1,638,920)	(1,585,677)	(691,521)	(334,897)
Total other financing sources (uses)	<u>2,748,968</u>	<u>3,912,790</u>	<u>-</u>	<u>(106,921)</u>	<u>1,222,396</u>
Changes in fund balances	<u>\$ 2,875,747</u>	<u>\$ 2,806,368</u>	<u>\$ (613,550)</u>	<u>\$ 481,852</u>	<u>\$ 2,625,981</u>
Debt service as a percentage of noncapital expenditures	3.4%	3.7%	2.4%	16.8%	2.5%

**Source:** County financial records.

**Note:**

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

<b>2003</b>	<b>2002 (1)</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	5,310,000
-	3,157,548	-	-	-
-	-	-	-	-
-	(3,065,983)	-	-	-
-	-	-	4,245	10,800
-	-	-	17,982	-
-	-	-	-	-
2,389,450	966,802	1,648,644	1,247,853	591,162
(175,464)	(966,802)	(1,728,644)	(1,258,770)	(618,267)
<u>2,213,986</u>	<u>91,565</u>	<u>(80,000)</u>	<u>11,310</u>	<u>5,293,695</u>
<u>\$ 2,342,554</u>	<u>\$ (1,049,200)</u>	<u>\$ (2,296,990)</u>	<u>\$ 357,160</u>	<u>\$ 5,658,506</u>
3.1%	9.7%	2.6%	2.7%	2.7%

**HANCOCK COUNTY, OHIO**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY**  
**LAST TEN YEARS**

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility			
2008	\$ 1,173,962,710	\$ 300,527,970	\$ 4,212,830,514	\$ 52,267,820	\$ 59,395,250
2007	1,097,729,680	282,151,120	3,942,516,571	59,749,310	67,896,943
2006	1,072,479,910	272,917,930	3,843,993,829	58,898,310	66,929,898
2005	1,045,921,120	269,686,300	3,758,878,343	57,754,620	65,630,250
2004	942,968,220	264,722,170	3,450,543,971	57,176,380	64,973,159
2003	915,283,290	252,880,090	3,337,609,657	58,015,250	65,926,420
2002	894,002,280	244,164,520	3,251,905,143	57,578,780	65,430,432
2001	833,869,040	234,581,820	3,052,716,743	73,175,750	83,154,261
2000	812,741,220	229,685,480	2,978,362,000	69,748,030	79,259,125
1999	790,473,200	224,987,700	2,901,316,857	75,919,160	86,271,773

**Source:** Hancock County Auditor.

**Notes:**

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

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

<b>Tangible Personal Property</b>		<b>Total</b>		<b>Weighted Average Tax Rate</b>
<b>Assessed Value</b>	<b>Estimated Actual Value</b>	<b>Assessed Value</b>	<b>Estimated Actual Value</b>	
\$ 61,776,580	988,425,280	1,588,535,080	5,260,651,044	7.34
126,303,335	1,010,426,680	1,565,933,445	5,020,840,194	7.07
188,512,441	1,005,399,685	1,592,808,591	4,916,323,412	7.09
240,100,584	1,091,366,291	1,613,462,624	4,915,874,884	5.19
249,127,286	1,083,162,113	1,513,994,056	4,598,679,243	5.40
272,015,303	1,133,397,096	1,498,193,933	4,536,933,173	5.33
293,676,888	1,174,707,552	1,489,422,468	4,492,043,127	4.81
246,254,287	985,017,148	1,387,880,897	4,120,888,152	4.90
267,326,643	1,069,306,572	1,379,501,373	4,126,927,697	4.90
268,624,169	1,074,496,676	1,360,004,229	4,062,085,306	4.67

**HANCOCK COUNTY, OHIO**  
**PROPERTY TAX RATES (COLLECTION YEAR)**  
**DIRECT AND OVERLAPPING GOVERNMENTS**  
**(PER \$1,000 ASSESSED VALUE)**  
**LAST TEN YEARS**

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>Unvoted millage</b>					
General fund					
Effective millage rates	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
<b>Voted millage</b>					
<b>Mental Retardation and Developmental Disabilities</b>					
Residential/agricultural	4.00	4.20	4.21	2.30	2.38
Commercial/industrial	4.14	4.35	4.34	2.46	2.50
Tangible/public utility personal	4.40	4.40	4.40	2.50	2.50
<b>ADAMHS</b>					
Residential/agricultural	1.25	0.92	0.92	0.92	1.00
Commercial/industrial	1.24	0.98	0.98	0.98	1.00
Tangible/public utility personal	1.30	1.00	1.00	1.00	1.00
<b>Agency on Aging</b>					
Residential/agricultural	0.56	0.37	0.37	0.37	0.40
Commercial/industrial	0.39	0.39	0.39	0.39	0.40
Tangible/public utility personal	0.60	0.40	0.40	0.40	0.40
Total voted millage					
<b>Total effective voted millage by type of property</b>					
Residential/agricultural	5.79	5.49	5.50	3.59	3.77
Commercial/industrial	5.95	5.72	5.71	3.84	3.90
Tangible/public utility personal	6.30	5.80	5.80	3.90	3.90
<b>Total county rate</b>					
Residential/agricultural	7.29	6.99	7.00	5.09	5.27
Commercial/industrial	7.45	7.22	7.21	5.34	5.40
Tangible/public utility personal	7.80	7.30	7.30	5.40	5.40
<b>In county school districts</b>					
Arcadia LSD	32.91 - 43.42	32.60 - 43.11	32.92 - 43.43	34.03 - 45.28	28.56 - 39.01
Arlington LSD	22.00 - 33.40	22.26 - 33.66	22.55 - 33.76	22.50 - 33.90	22.65 - 34.05
Cory-Rawson LSD	21.63 - 34.00	22.13 - 34.50	22.13 - 34.50	22.13 - 34.50	22.23 - 34.50
Findlay CSD	32.58 - 60.75	32.58 - 60.75	30.10 - 58.25	30.10 - 58.25	27-78 - 53.35
Liberty-Benton LSD	28.15 - 38.95	28.27 - 39.07	28.34 - 39.14	28.68 - 39.48	30.31 - 41.11
McComb LSD	27.27 - 35.18	27.39 - 35.30	27.19 - 35.14	27.18 - 35.26	27.22 - 35.26
Van Buren LSD	30.71 - 40.58	30.47 - 40.34	30.72 - 40.60	27.08 - 36.95	29.27 - 37.50
Vanlue LSD	33.76 - 45.83	34.82 - 46.89	34.99 - 47.07	28.42 - 40.54	28.49 - 44.66
<b>Out of county school districts</b>					
Ada EVSD	29.36 - 47.20	29.26 - 47.10	29.21 - 47.10	29.60 - 47.20	29.57 - 47.20
Bluffton EVSD	29.56 - 42.74	29.56 - 42.74	29.60 - 43.10	31.21 - 44.71	36.16 - 45.67
Elmwood LSD	21.93 - 36.80	22.73 - 37.60	22.45 - 37.30	24.20 - 39.00	24.70 - 39.50
Fostoria CSD	42.00 - 60.56	42.00 - 60.56	42.00 - 60.56	44.23 - 65.31	35.39 - 55.68
Hardin Northern LSD	29.62 - 44.15	22.82 - 37.35	22.82 - 37.35	23.30 - 37.35	23.30 - 37.35
North Baltimore LSD	34.04 - 51.60	34.04 - 51.60	34.05 - 51.10	38.02 - 51.80	37.68 - 51.46
Riverdale LSD	29.08 - 37.70	29.08 - 37.70	29.17 - 37.80	29.38 - 37.90	28.96 - 37.90

2003	2002	2001	2000	1999
\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
2.38	2.38	2.50	2.50	2.15
2.50	2.49	2.50	2.50	2.30
2.50	2.50	2.50	2.50	2.50
1.00	0.82	0.86	0.86	0.86
1.00	0.92	0.92	0.92	0.92
1.00	1.00	1.00	1.00	1.00
0.40	N/A	N/A	N/A	N/A
0.40	N/A	N/A	N/A	N/A
0.40	N/A	N/A	N/A	N/A
3.78	3.20	3.36	3.36	3.01
3.90	3.41	3.42	3.42	3.22
3.90	3.50	3.50	3.50	3.50
5.28	4.70	4.86	4.86	4.51
5.40	4.91	4.92	4.92	4.72
5.40	5.00	5.00	5.00	5.00
28.57 - 38.97	26.44 - 36.97	27.64 - 37.13	27.98 - 37.45	28.14 - 37.45
22.70 - 34.10	22.90 - 34.30	27.50 - 38.89	28.25 - 39.65	28.74 - 40.14
22.24 - 34.50	22.23 - 34.50	22.84 - 34.50	24.15 - 35.80	24.25 - 36.10
27.85 - 53.35	27.85 - 53.35	29.07 - 53.35	29.07 - 53.35	27-65 - 53.35
30.77 - 41.57	31.07 - 41.87	31.81 - 42.61	32.15 - 42.95	32.83 - 43.63
27.11 - 35.16	27.04 - 35.26	28.12 - 35.46	28.02 - 35.36	29.24 - 35.56
29.40 - 37.50	27.88 - 36.01	29.68 - 37.40	25.08 - 32.80	23.68 - 32.80
28.70 - 44.86	28.79 - 44.94	29.61 - 45.00	30.02 - 45.39	30.63 - 45.55
29.57 - 47.20	23.34 - 39.70	23.37 - 39.70	23.41 - 39.70	25.00 - 39.70
33.14 - 46.65	32.12 - 45.63	30.30 - 45.61	32.42 - 45.81	27.52 - 40.91
24.70 - 39.50	25.11 - 39.90	24.90 - 39.70	23.62 - 36.50	26.53 - 37.00
35.39 - 55.68	30.226 - 51.38	32.26 - 52.88	32.24 - 52.88	37.70 - 52.88
23.30 - 37.35	23.34 - 37.35	23.34 - 37.35	22.98 - 37.35	24.51 - 37.35
33.23 - 53.30	33.33 - 53.66	33.33 - 53.66	30.17 - 50.50	37.84 - 52.40
30.52 - 40.10	30.97 - 40.20	30.84 - 40.20	23.16 - 34.00	24.29 - 34.00

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**HANCOCK COUNTY, OHIO**  
**PROPERTY TAX RATES (COLLECTION YEAR) - (CONTINUED)**  
**DIRECT AND OVERLAPPING GOVERNMENTS**  
**(PER \$1,000 ASSESSED VALUE)**  
**LAST TEN YEARS**

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
<b>Joint vocational school districts</b>					
Apollo JVS	\$2.06 - \$2.20	\$2.04 - \$2.20	\$2.06 - \$2.20	\$2.07 - \$2.20	\$2.07 - \$2.20
Penta County JVS	2.89 - 3.20	2.89 - 3.20	2.89 - 3.20	2.94 - 3.20	2.95 - 3.20
Vanguard JVS	1.60	1.60	1.60	1.60	1.60
<b>Cities</b>					
Findlay	\$3.20	\$3.20	\$3.20	\$3.20	\$3.20
Fostoria	3.40	3.40	3.40	3.40	3.40
<b>Villages</b>					
Arcadia	4.43 - 4.70	4.43 - 4.70	4.43 - 4.70	4.42 - 4.70	4.70
Arlington	5.20	5.20	5.20	4.43 - 4.70	4.44 - 4.70
Benton-Ridge	1.90	1.90	1.90	2.74 - 2.90	2.81 - 2.90
Bluffton	1.80	1.80	1.80	1.80	1.80
Jenera	5.60	5.60	5.60	3.46 - 5.60	3.78 - 5.60
McComb	4.18	4.14	3.99	3.96	4.03
Mount Blanchard	8.09 - 8.20	7.95 - 8.20	8.09 - 8.20	4.84 - 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	5.25 - 5.30	4.94 - 5.30	4.96 - 5.30	5.04 - 5.30
Vanlue	1.30	1.30	1.30	1.30	1.30
<b>Townships</b>					
Allen	4.09 - 4.10	4.08 - 4.10	4.09 - 4.10	4.01 - 4.10	4.06 - 4.10
Amanda	3.65 - 4.00	3.64 - 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	3.88 - 3.90	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	3.20	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	3.60	3.27 - 3.60	3.28 - 3.60	3.27 - 3.60
Pleasant	2.90	3.80	2.90	2.90	2.90
Portage	3.20	4.10	3.20	3.20	3.20
Union	5.09 - 5.10	5.09 - 5.10	5.09 - 5.10	5.09 - 5.10	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

2003	2002	2001	2000	1999
\$2.11 - \$2.20	\$2.11 - \$2.20	\$2.11 - \$2.20	\$2.13 - \$2.20	\$2.16 - \$2.20
2.00 - 2.20	2.00 - 2.20	0.90 - 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
4.70	4.13 - 4.70	4.43 - 4.70	4.43 - 4.70	4.43 - 4.70
4.70	4.44 - 4.70	4.70	4.43 - 6.00	4.43 - 6.00
2.90	2.81 - 2.90	2.90	2.51 - 2.90	2.51 - 2.90
1.80	1.80	1.80	1.80	1.80
5.60	3.79 - 5.60	4.00 - 5.60	4.00 - 5.60	4.01 - 5.60
3.58	3.83	4.07	4.07	4.07
5.20	4.89 - 5.20	5.20	4.66 - 5.20	4.66 - 5.20
2.50	2.50	2.50	2.50	2.50
2.50	2.50	2.50	2.50	2.50
5.30	5.04 - 5.30	4.25 - 6.30	4.25 - 6.30	4.25 - 6.30
1.30	1.30	1.30	1.30	1.30
4.06 - 4.10	3.26 - 3.30	3.70	2.80	2.80
3.65 - 4.00	3.65 - 4.00	3.65 - 4.00	3.65 - 4.00	3.65 - 4.00
2.50	2.50	2.50	2.50	2.50
3.10	3.10	3.10	3.10	3.10
3.20	3.20	3.20	3.20	3.20
2.80	2.80	2.80	2.80	2.80
2.10	2.10	2.10	2.10	2.10
2.50	2.50	2.50	2.50	2.50
2.20	2.20	2.20	2.20	2.20
2.10	2.10	2.10	2.10	2.10
2.50	2.50	2.50	2.50	2.50
3.27 - 3.60	3.27 - 3.60	3.28 - 3.60	3.28 - 3.60	3.25 - 3.60
4.21 - 4.30	4.20 - 4.30	2.90	2.90	2.90
4.56 - 4.60	4.56 - 4.60	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

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**HANCOCK COUNTY, OHIO**  
**PROPERTY TAX RATES (COLLECTION YEAR) - (CONTINUED)**  
**DIRECT AND OVERLAPPING GOVERNMENTS**  
**(PER \$1,000 ASSESSED VALUE)**  
**LAST TEN YEARS**

<b>Other units</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
Appleseed Joint Ambulance District	\$1.20	\$1.20	\$1.20	\$1.20	\$1.16 - \$1.20
Bluffton Library	0.42 - 0.60	0.42 - 0.60	0.42 - 0.60	0.42 - 0.60	0.45 - 0.60
Hancock County Park District	0.70 - 0.80	0.70 - 0.82	0.70 - 0.80	0.70 - 0.82	0.76 - 0.80
PMP Joint Ambulance District	3.83 - 4.00	3.90 - 4.00	3.83 - 4.00	3.90 - 4.00	3.79 - 4.00
Seneca County Health District	0.27 - 0.30	0.28 - 0.30	0.27 - 0.30	0.28 - 0.30	0.29 - 0.30
Hospital Bond	N/A	N/A	N/A	N/A	N/A

**Source:** Ohio Department of Taxation.

**Notes:**

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each appraisal.

Overlapping rates are those of local governments that apply to property owners within Hancock County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>
\$1.15 - \$1.20	\$1.03 - \$1.20	\$1.11 - \$1.20	\$1.11 - \$1.20	\$0.91 - \$1.10
0.48 - 0.60	2.20 - 2.32	0.48 - 0.60	0.51 - 0.60	0.51 - 0.62
0.76 - 0.80	0.76 - 0.80	0.80	0.69 - 0.80	0.69 - 0.82
3.79 - 4.00	3.79 - 4.00	3.12 - 3.80	3.12 - 3.80	3.12 - 3.80
0.29 - 0.30	0.30	0.12 - 0.30	0.12 - 0.30	0.15 - 0.30
0.11	0.12	0.12	0.15	0.14

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**HANCOCK COUNTY, OHIO**  
**PRINCIPAL PROPERTY TAXPAYERS**  
**CURRENT YEAR AND NINE YEARS AGO**

<b>Taxpayer</b>	<b>Collection Year 2008</b>			<b>Collection Year 1999</b>		
	<b>Total Assessed Valuation</b>	<b>Rank</b>	<b>Percent of Total County Assessed Valuation</b>	<b>Taxable Assessed Value</b>	<b>Rank</b>	<b>Percent of Total County Assessed Valuation</b>
Marathon Oil Company	\$ 10,764,328	1	0.68%	\$ 11,133,200	6	0.82%
Cooper Tire & Rubber Company	9,232,960	2	0.58%	36,724,310	1	2.70%
Whirlpool Corporation	8,062,301	3	0.51%	34,404,890	2	2.53%
Kohl's Distribution/Department	5,297,137	4	0.33%	-	-	-
Ball Metal Beverage	5,373,036	5	0.34%	21,684,860	4	1.59%
Lowe's	5,008,657	6	0.32%	-	-	-
Consolidated Biscuit	3,963,903	7	0.25%	8,957,430	10	0.66%
Best Buy Findlay Limited	3,159,353	8	0.20%	-	-	-
Dow Chemical	1,741,955	9	0.11%	-	-	-
Nissan Brakes (dba Findlex Corp)	1,657,436	10	0.10%	10,957,310	7	0.81%
Ohio Power	-	-	-	33,785,070	3	2.48%
Owens-Brockway Plastic	-	-	-	10,403,250	9	0.77%
Harris Corporation	-	-	-	15,914,420	5	1.17%
Ohio Bell	-	-	-	10,604,400	8	0.78%
<b>Total principal taxpayers</b>	<b>54,261,066</b>		<b>3.42%</b>	<b>194,569,140</b>		<b>14.31%</b>
All other taxpayers	1,534,274,014		96.58%	1,165,435,089		85.69%
<b>Total county assessed value</b>	<b>\$ 1,588,535,080</b>		<b>100.00%</b>	<b>\$ 1,360,004,229</b>		<b>100.00%</b>

**Source:** Hancock County Auditor.

**HANCOCK COUNTY, OHIO**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**REAL AND PUBLIC UTILITY REAL PROPERTY TAXES**  
**LAST TEN YEARS**

<b>Collection Year</b>	<b>Current Tax Levy</b>	<b>Total Tax Collections (1)</b>	<b>Percent Collected</b>	<b>Current Delinquencies</b>	<b>Prior Delinquencies</b>
2008	\$ 12,345,721	\$ 12,232,575	99.08%	\$ 469,931	\$ 165,255
2007	11,715,214	11,025,605	94.11	34,343	137,434
2006	11,396,032	10,564,001	92.70	369,375	151,937
2005	8,428,919	7,827,575	92.87	255,392	95,570
2004	8,087,338	7,604,016	94.02	238,999	90,276
2003	7,931,506	7,424,805	93.61	287,998	75,608
2002	6,999,793	6,725,710	96.08	214,724	59,825
2001	6,874,449	6,678,288	97.15	171,635	59,927
2000	6,408,941	6,367,814	99.36	176,884	37,256
1999	5,931,688	5,902,772	99.51	132,887	36,422

**Source:** Hancock County Auditor.

**Notes:**

- (1) The amounts shown as collected include the collection of delinquencies and the state reimbursement (rollback and homestead) amounts.
- (2) The County does not identify delinquent tax collections by tax year. Delinquent tax collections include penalties and interest.

	<b><u>Total Outstanding Delinquencies (2)</u></b>	<b><u>Delinquencies to Total Tax Collections</u></b>
\$	635,186	5.19%
	171,777	1.56
	521,312	4.93
	350,962	4.48
	329,275	4.33
	363,606	4.90
	274,549	4.08
	231,562	3.47
	214,140	3.36
	169,309	2.87

**HANCOCK COUNTY, OHIO**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**TANGIBLE PERSONAL PROPERTY TAXES**  
**LAST TEN YEARS**

<b>Collection Year</b>	<b>Current Tax Levy</b>	<b>Total Tax Collections (1)</b>	<b>Percent Collected</b>	<b>Current Delinquencies</b>	<b>Prior Delinquencies</b>
2008	\$ 543,215	\$ 599,811	110.42%	\$ 9,977	\$ 166,806
2007	1,037,502	1,076,644	103.77	28,999	349,831
2006	1,417,149	1,608,414	113.50	95,516	384,754
2005	1,524,035	1,526,098	100.14	77,955	475,280
2004	1,581,663	1,561,728	98.74	52,549	344,881
2003	1,565,999	1,535,411	98.05	19,726	189,050
2002	1,612,528	1,486,853	92.21	63,903	73,075
2001	1,746,904	1,781,074	101.96	25,626	47,449
2000	1,467,661	1,437,317	97.93	63,248	38,000
1999	1,590,157	1,597,745	100.48	46,973	26,708

**Source:** Hancock County Auditor.

**Notes:**

- (1) The amounts shown as collected include the collection of delinquencies and the state \$10,000 personal property reimbursement amounts.
- (2) The County does not identify delinquent tax collections by tax year. Delinquent tax collections include penalties and interest.

<u>Total Outstanding Delinquencies (2)</u>	<u>Percent of Delinquencies to Total Tax Collections</u>
176,783	35.00%
378,830	35.19
480,270	29.86
553,235	36.25
397,430	25.45
208,776	13.60
136,978	9.21
73,075	4.10
101,248	7.04
73,681	4.61

**HANCOCK COUNTY, OHIO**  
**TAXABLE SALES BY TYPE**  
**LAST EIGHT YEARS**

	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
Sales tax payments	\$ 1,559,710	\$ 1,626,182	\$ 1,598,827	\$ 2,045,924	\$ 2,223,560
Direct pay tax return payments	208,123	214,032	186,093	209,546	232,762
Seller's use tax return payments	546,962	506,301	383,467	556,071	674,247
Consumer's use tax return payments	171,461	195,762	217,436	369,725	313,451
Motor vehicle tax payments	604,721	645,211	641,127	858,437	1,026,605
Watercraft and outboard motors	8,484	14,042	15,983	21,980	17,416
Department of liquor control	11,325	10,363	9,569	11,765	12,418
Sales tax on motor vehicle fuel refunds	516	509	550	2,258	1,392
Sales/use tax voluntary payments	2,733	31,006	3,276	4,518	21,746
Statewide master numbers	2,364,936	2,444,931	2,389,066	3,049,002	3,432,912
Sales/use tax assessment payments	16,648	4,776	16,368	13,887	19,682
Streamlined sales tax payments	2,281	1,371	86	0	0
Administrative rotary fund fee	(54,201)	(57,578)	(54,562)	(71,432)	(79,762)
Sales/use tax refunds approved	(78,108)	(17,506)	(29,534)	(21,782)	(48,823)
<b>Total</b>	<b>\$ 5,365,591</b>	<b>\$ 5,619,402</b>	<b>\$ 5,377,752</b>	<b>\$ 7,049,899</b>	<b>\$ 7,847,606</b>
Sales tax rate	0.50%	0.50%	0.50%	(2)	0.75%

**Source:** Ohio Department of Taxation.

**Notes:**

(1) The sales tax rate increased to .75 percent in July 2003 due to a voter-approved increase of .25 percent to the .50 percent sales tax rate.

(2) The sales tax rate decreased to .50 percent in July 2005 due to the expiration of the voter-approved .25 percent sales tax that was approved in 2003.

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>2003</u>	<u>2002</u>	<u>2001</u>
\$ 2,017,457	\$ 1,648,142	\$ 1,560,616
219,769	238,603	258,967
510,764	393,047	456,211
264,332	125,089	195,486
861,570	686,671	662,461
15,022	12,661	10,250
8,754	6,759	6,390
600	99	152
18,428	2,202	2,218
2,247,463	1,799,271	1,830,753
3,694	8,689	2,926
0	0	0
(61,678)	(49,212)	(49,864)
<u>(31,616)</u>	<u>(6,341)</u>	<u>(13,329)</u>
<u>\$ 6,074,559</u>	<u>\$ 4,865,680</u>	<u>\$ 4,923,237</u>
(1)	0.50%	0.50%

**HANCOCK COUNTY, OHIO**  
**RATIOS OF OUSTANDING DEBT BY TYPE**  
**LAST TEN YEARS**

Year	Governmental Activities						
	General Obligation Notes	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	Other Loans	Capital Leases
2008	\$ 1,611,000	\$ 106,000	\$ 9,259,341	\$ 2,413,811	\$ 345,392	\$ 2,715,430	\$ -
2007	1,944,000	681,000	10,302,166	2,601,622	379,789	31,134	-
2006	3,900,000	1,517,000	8,190,207	1,905,776	412,124	-	-
2005	2,500,000	1,576,000	9,223,765	2,048,898	442,522	-	-
2004	325,000	1,772,800	10,419,199	2,113,953	471,102	-	-
2003	170,000	1,586,730	11,495,062	1,093,821	497,974	38,210	-
2002	765,000	1,362,252	12,655,925	1,171,799	523,242	74,626	-
2001	1,402,000	1,321,825	13,730,000	1,245,000	547,002	115,831	2,760
2000	1,172,000	171,405	14,745,000	1,310,000	569,347	140,992	28,292
1999	800,000	811,005	15,645,000	1,375,000	590,362	171,671	57,000

**Source:** Hancock County Auditor.

**Note:** See page 252 for information on population and personal income.

<b>Business-type Activities</b>				
<b>Bond</b>	<b>General</b>	<b>Total</b>	<b>Per</b>	<b>Percentage</b>
<b>Anticipation</b>	<b>Obligation</b>	<b>Primary</b>	<b>Capita</b>	<b>of Personal</b>
<b>Notes</b>	<b>Bonds</b>	<b>Government</b>		<b>Income</b>
\$ 1,932,000	\$ 3,431,101	\$ 21,814,075	\$294	0.86%
480,000	3,637,797	20,057,508	270	0.82
-	3,834,491	19,759,598	268	0.85
644,000	3,996,186	20,431,371	278	0.87
110,200	4,104,868	19,317,122	263	0.84
-	4,212,362	19,094,159	261	0.86
-	1,935,000	18,487,844	254	0.87
-	2,020,000	20,384,418	283	0.99
-	2,105,000	20,242,036	284	1.00
-	2,180,000	21,630,038	305	1.12

**HANCOCK COUNTY, OHIO**  
**LEGAL DEBT MARGIN**  
**LAST TEN YEARS**

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Assessed value of County	\$ 1,588,535,080	\$ 1,565,933,445	\$ 1,592,808,591	\$ 1,613,462,624	\$ 1,513,994,056
Voted debt limitation (1)	\$ 38,213,377	\$ 37,648,336	\$ 38,320,215	\$ 38,836,566	\$ 36,349,851
Total outstanding debt					
Governmental activities bond anticipation notes	1,611,000	1,944,000	3,900,000	2,500,000	325,000
Governmental activities special assessment notes	106,000	681,000	1,517,000	1,576,000	1,883,000
Business-type activities bond anticipation notes	1,932,000	480,000	-	644,000	-
Governmental activities general obligation bonds					
County Road 140	-	-	-	105,000	205,000
Tiffin Avenue	30,000	45,000	120,000	190,000	715,000
I-75/Tall Timbers connector	440,000	630,000	885,000	1,130,000	5,415,000
I-75/Tall Timbers connector refunding	4,155,000	4,270,000	4,305,000	4,340,000	-
Courthouse renovation	-	-	120,000	240,000	1,070,000
Courthouse renovation refunding	600,000	740,000	750,000	760,000	-
Justice center refunding	-	270,000	530,000	775,000	985,000
Hospital improvement bond #4	-	-	-	-	-
Library improvement refunding	640,000	835,000	1,020,000	1,195,000	1,365,000
Job and Family Services refunding	525,000	585,000	650,000	715,000	785,000
ADAMHMS building	170,000	175,000	180,000	185,000	-
US 224/CR 300 construction	2,905,000	2,995,000	-	-	-
Governmental activities special assessment bonds					
US 224 water refunding	135,491	150,248	163,663	177,078	182,474
CR 88/SR 12 sewer refunding	307,242	340,704	371,124	401,544	413,702
SR 12 West water refunding	62,267	69,048	75,213	81,378	83,824
Beechwood water and sewer	-	-	-	-	-
Beechwood water and sewer refunding	160,000	210,000	255,000	305,000	350,000
Griffith Heights	118,692	124,128	128,658	133,188	136,812
CR 200 sanitary sewer/Van Buren	536,308	560,872	581,342	601,812	618,188
US 224 W/Trenton Avenue sewer	228,571	240,816	253,061	265,306	277,551
McKinley Street waterline	51,429	54,184	56,939	59,694	62,449
CR 236 sanitary sewer	-	-	-	1,555	62,449
Road improvement-East Melrose	30,000	40,000	45,000	50,000	-
CR 95/CR 18 sewer	780,000	810,000	-	-	-
OWDA loans	345,392	379,789	412,124	442,522	471,102
Voice recorder system - loans payable	23,980	31,134	-	-	-
Guaranteed energy savings performance contract - loans payable	2,011,500	-	-	-	-
ADAMH - loans payable	679,950	-	-	-	-
Business-type activities general obligation bonds					
Trash compactor	45,000	90,000	130,000	170,000	205,000
Agricultural service center	175,000	255,000	330,000	400,000	1,535,000
Agricultural service center refunding	1,130,000	1,140,000	1,150,000	1,160,000	-
BMV one-stop	2,010,000	2,080,000	2,150,000	2,190,000	2,200,000
Total outstanding debt	\$ 21,944,822	\$ 20,225,923	\$ 20,079,124	\$ 20,794,077	\$ 19,346,551

<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>
\$ 1,498,193,933	\$ 1,489,422,468	\$ 1,387,880,897	\$ 1,379,501,373	\$ 1,360,004,229
\$ 35,954,848	\$ 35,735,562	\$ 33,197,022	\$ 32,987,534	\$ 32,500,106
170,000	765,000	1,402,000	1,172,000	1,012,000
1,586,730	1,362,252	1,321,825	171,405	811,005
-	-	-	-	-
450,000	680,000	895,000	110,000	1,300,000
770,000	825,000	875,000	925,000	965,000
5,635,000	5,845,000	6,045,000	6,180,000	6,255,000
-	-	-	-	-
1,190,000	1,280,000	1,365,000	1,455,000	1,540,000
-	-	-	-	-
1,200,000	1,400,000	1,595,000	1,790,000	1,960,000
-	160,000	320,000	480,000	640,000
1,535,000	1,695,000	1,715,000	1,835,000	1,950,000
850,000	920,000	920,000	980,000	1,035,000
-	-	-	-	-
-	-	-	-	-
193,208	203,942	203,942	222,726	232,118
438,037	462,372	462,372	504,959	526,253
88,755	93,686	93,686	102,314	106,629
-	-	450,000	480,000	510,000
390,000	430,000	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
497,974	523,242	547,002	569,347	590,362
-	-	115,831	160,511	171,671
-	-	115,831	160,511	171,671
-	-	115,831	160,511	171,671
240,000	275,000	305,000	335,000	360,000
1,600,000	1,660,000	1,715,000	1,770,000	1,820,000
-	-	-	-	-
2,200,000	-	-	-	-
\$ 19,034,704	\$ 18,580,494	\$ 20,578,320	\$ 19,564,284	\$ 22,128,380

- - Continued

**HANCOCK COUNTY, OHIO**  
**LEGAL DEBT MARGIN (CONTINUED)**  
**LAST TEN YEARS**

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Exemptions					
Governmental activities bond anticipation notes	\$ -	\$ -	\$ 3,000,000	\$ 2,500,000	\$ 325,000
Governmental activities special assessment notes	106,000	681,000	1,517,000	1,576,000	1,883,000
Business-type activities bond anticipation notes	1,932,000	480,000	-	644,000	110,200
Governmental activities general obligation bonds					
County Road 140	-	-	-	105,000	205,000
Tiffin Avenue	30,000	45,000	120,000	190,000	715,000
I-75/Tall Timbers connector	440,000	630,000	885,000	1,130,000	5,415,000
I-75/Tall Timbers connector refunding	4,155,000	4,270,000	4,305,000	4,340,000	-
Courthouse renovation	-	-	-	-	-
Courthouse renovation refunding	-	-	-	-	-
Justice center refunding	-	270,000	530,000	775,000	985,000
Hospital improvement bond #4	-	-	-	-	-
Library improvement refunding	640,000	835,000	1,020,000	1,195,000	1,365,000
Job and Family Services refunding	525,000	585,000	650,000	715,000	785,000
ADAMHMS building	170,000	175,000	180,000	185,000	-
US 224/CR 300 construction	2,905,000	2,995,000	-	-	-
Governmental activities special assessment bonds					
US 224 water refunding	135,491	150,248	163,663	177,078	182,474
CR 88/SR 12 sewer refunding	307,242	340,704	371,124	401,544	413,702
SR 12 West water refunding	62,267	69,048	75,213	81,378	83,824
Beechwood water and sewer	-	-	-	-	-
Beechwood water and sewer refunding	160,000	210,000	255,000	305,000	350,000
Griffith Heights	118,692	124,128	128,658	133,188	136,812
CR 200 sanitary sewer/Van Buren	536,308	560,872	581,342	601,812	618,188
US 224 W/Trenton Avenue sewer	228,571	240,816	253,061	265,306	277,551
McKinley Street waterline	51,429	54,184	56,939	59,694	62,449
CR 236 sanitary sewer	-	-	-	1,555	62,449
Road improvement-East Melrose	30,000	40,000	45,000	50,000	-
CR 95/CR 18 sewer	780,000	810,000	-	-	-
OWDA loans	345,392	379,789	412,124	442,522	471,102
Voice recorder system - loans payable	-	-	-	-	-
Guaranteed energy savings performance contract - loans payable	2,011,500	-	-	-	-
ADAMH - loans payable	679,950	-	-	-	-
Business-type activities general obligation bonds					
Trash compactor	45,000	90,000	130,000	170,000	205,000
Agricultural service center	175,000	255,000	330,000	400,000	1,535,000
Agricultural service center refunding	1,130,000	1,140,000	1,150,000	1,160,000	-
BMV one-stop	2,010,000	2,080,000	2,150,000	2,190,000	2,200,000
<b>Total exemptions</b>	<b>\$ 19,709,842</b>	<b>\$ 17,510,789</b>	<b>\$ 18,309,124</b>	<b>\$ 19,794,077</b>	<b>\$ 18,386,751</b>

<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>	<b>1999</b>
\$ 170,000	\$ 315,000	\$ 452,000	\$ 572,000	\$ 212,000
1,586,730	1,362,252	1,321,825	171,405	811,005
-	-	-	-	-
450,000	680,000	895,000	110,000	1,300,000
770,000	825,000	875,000	925,000	965,000
5,635,000	5,845,000	6,045,000	6,180,000	6,255,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,200,000	1,400,000	1,595,000	1,790,000	1,960,000
-	160,000	320,000	480,000	640,000
1,535,000	1,695,000	1,715,000	1,835,000	1,950,000
850,000	920,000	920,000	980,000	1,035,000
-	-	-	-	-
-	-	-	-	-
193,208	203,942	203,942	222,726	232,118
438,037	462,372	462,372	504,959	526,253
88,755	93,686	93,686	102,314	106,629
-	-	450,000	480,000	510,000
390,000	430,000	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
497,974	523,242	547,002	569,347	590,362
-	-	115,831	160,511	171,671
-	-	-	-	-
-	-	-	-	-
240,000	275,000	305,000	335,000	360,000
1,600,000	1,660,000	1,715,000	1,770,000	1,820,000
-	-	-	-	-
2,200,000	-	-	-	-
<u>\$ 17,844,704</u>	<u>\$ 16,850,494</u>	<u>\$ 18,031,658</u>	<u>\$ 17,188,262</u>	<u>\$ 19,445,038</u>

- - Continued

**HANCOCK COUNTY, OHIO**  
**LEGAL DEBT MARGIN (CONTINUED)**  
**LAST TEN YEARS**

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
Total net debt applicable to debt limit	\$ 2,234,980	\$ 2,715,134	\$ 1,770,000	\$ 1,000,000	\$ 959,800
Total voted legal debt margin (Debt limitation minus net debt)	<u>\$ 35,978,397</u>	<u>\$ 34,933,202</u>	<u>\$ 36,550,215</u>	<u>\$ 37,836,566</u>	<u>\$ 35,390,051</u>
Legal debt margin as a percentage of the debt limit (voted)	94.15%	92.79%	95.38%	97.43%	97.36%
Unvoted debt limitation	<u>\$ 15,885,351</u>	<u>\$ 15,659,334</u>	<u>\$ 15,928,086</u>	<u>\$ 16,134,626</u>	<u>\$ 10,089,092</u>
Total unvoted legal debt margin	<u>\$ 13,650,371</u>	<u>\$ 12,944,200</u>	<u>\$ 14,158,086</u>	<u>\$ 15,134,626</u>	<u>\$ 9,129,292</u>
Legal debt margin as a percentage of the debt limit (unvoted)	85.93%	82.66%	88.89%	93.80%	90.49%

**Source:** Hancock County Auditor.

(1) The debt limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value.

1 1/2 percent of next \$200,000,000 of assessed value.

2 1/2 percent of amount of assessed value in excess of \$300,000,000.

**Note:** The amount of debt presented as subject to the limit are balances used to compute the margin 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>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
\$ 1,190,000	\$ 1,730,000	\$ 2,546,662	\$ 2,376,022	\$ 2,683,342
<u>\$ 34,764,848</u>	<u>\$ 34,005,562</u>	<u>\$ 30,650,360</u>	<u>\$ 30,611,512</u>	<u>\$ 29,816,764</u>
96.69%	95.16%	92.33%	92.80%	91.74%
\$ 10,028,970	\$ 10,019,665	\$ 8,975,310	\$ 8,767,274	\$ 8,846,388
<u>\$ 8,838,970</u>	<u>\$ 8,289,665</u>	<u>\$ 6,428,648</u>	<u>\$ 6,391,252</u>	<u>\$ 6,163,046</u>
88.13%	82.73%	71.63%	72.90%	69.67%

**HANCOCK COUNTY, OHIO**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN YEARS**

<u>Year</u>	<u>General Bonded Debt Outstanding</u>	<u>Percentage of Estimated Actual Value of Property</u>	<u>Per Capita</u>
2008	\$ 12,690,442	0.24%	\$ 170.86
2007	13,939,963	0.28	187.86
2006	12,024,698	0.24	162.88
2005	13,219,951	0.27	179.86
2004	14,524,067	0.32	197.75
2003	15,707,424	0.35	214.77
2002	14,590,925	0.32	200.83
2001	15,750,000	0.38	218.74
2000	16,850,000	0.41	236.28
1999	17,825,000	0.44	250.99

**Source:** Hancock County Auditor.

**Notes:**

See page 226 for information on estimated actual taxable value.

See page 252 for information on population.

**HANCOCK COUNTY, OHIO**  
**PLEDGED REVENUE COVERAGE**  
**LAST TEN YEARS**

<b>Year</b>	<b>Gross Revenues (1)</b>	<b>Debt Service Requirements</b>			<b>Coverage</b>
		<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
2008	\$ 357,026	\$ 224,397	\$ 140,163	\$ 364,560	0.98
2007	287,493	172,335	127,071	299,406	0.96
2006	299,254	175,399	112,510	287,909	1.04
2005	279,804	113,580	80,350	193,930	1.44
2004	185,008	106,872	85,193	192,065	0.96
2003	215,058	105,267	90,696	195,963	1.10
2002 (1)	249,699	523,760	91,587	615,347	0.41
2001	240,504	87,344	113,802	201,146	1.20
2000	227,885	86,015	118,970	204,985	1.11
1999	192,524	79,765	123,325	203,090	0.95

**Source:** Hancock County Auditor.

**Notes:**

(1) Water and Sewer Bond Retirement Fund and Road Improvement Bond Retirement Fund.

In 2002, the County advance refunded \$415,000 of the Beechwood Water and Sewer special assessment bonds.

**HANCOCK COUNTY, OHIO**  
**DEMOGRAPHIC AND ECONOMIC STATISTICS**  
**LAST TEN YEARS**

<b>Year</b>	<b>Population (estimated)</b>	<b>Personal Income (in thousands)</b>	<b>Per Capita Personal Income</b>	<b>Unemployment Rate</b>
2008	74,273	\$2,534,706	\$34,127	5.8%
2007	74,204	2,457,723	33,121	4.5%
2006	73,824	2,335,429	31,635	4.4%
2005	73,503	2,335,429	31,773	4.9%
2004	73,447	2,289,000	31,165	5.1%
2003	73,135	2,222,000	30,382	5.1%
2002	72,652	2,126,000	29,263	4.4%
2001	72,003	2,060,299	28,614	3.7%
2000	71,315	2,026,761	28,420	3.3%
1999	71,019	1,932,888	27,216	2.8%

**Sources:** Bureau of Labor Statistics.  
Bureau of Economic Analysis.  
US Census Bureau.

**HANCOCK COUNTY, OHIO**  
**PRINCIPAL EMPLOYERS**  
**CURRENT YEAR AND NINE YEARS AGO**

<b>Employer</b>	<b>2008</b>			<b>1999</b>		
	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
Blanchard Valley Health Association	2,200	1	5.64%	1,104	5	2.82%
Cooper Tire & Rubber Company	2,040	2	5.23%	2,000	1	5.10%
Whirlpool Corporation	1,800	3	4.62%	1,944	2	4.96%
Marathon Oil Company	1,524	4	3.91%	1,495	3	3.81%
Consolidated Biscuit	1,053	5	2.70%	1,262	4	3.22%
Findlay City School District	872	6	2.24%	700	7	1.79%
Nissan Brakes (dba Findlex Corporation)	831	7	2.13%	580	10	1.48%
Findlay Industries	750	8	1.92%	775	6	1.98%
University of Findlay	719	9	1.84%	-	-	-
Harris Corporation (Intersil)	-	-	-	586	9	1.49%
Hancock County	602	10	1.54%	595	8	1.52%
Total principal employers	<u>12,391</u>		<u>31.77%</u>	<u>11,041</u>		<u>28.17%</u>
Total County employed	<u>39,000</u>			<u>39,200</u>		

**Source:** Labor Market Information Website.

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**HANCOCK COUNTY, OHIO**  
**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM**  
**LAST NINE YEARS**

<b>Function/Program</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>	<b>2000</b>
General government									
Legislative and executive	74	71	69	70	68	68	74	73	72
Judicial	47	47	47	49	48	45	46	45	45
Public safety									
Enforcement	61	60	60	61	58	63	62	63	58
Jail operation	47	44	44	43	43	32	42	43	43
Other public safety	6	2	3	3	4	4	4	3	3
Public works	51	51	50	50	49	50	51	53	53
Health									
Mental Retardation and Developmental Disabilities	179	161	159	160	184	191	171	168	159
Other health	16	16	15	15	16	16	14	14	14
Human services									
Child Support Enforcement Agency	21	16	15	16	15	15	16	16	17
Job and Family Services	67	67	64	65	62	64	65	65	64
Other human services	6	5	5	5	6	6	5	7	6
Economic development and assistance	7	7	6	5	4	3	5	6	4
Other	20	16	17	17	19	17	16	16	15
<b>Total</b>	<b>602</b>	<b>563</b>	<b>554</b>	<b>559</b>	<b>576</b>	<b>574</b>	<b>571</b>	<b>572</b>	<b>553</b>

**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.

**Note:** Information prior to 2000 is not available.

**HANCOCK COUNTY, OHIO**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM**  
**LAST NINE YEARS**

<b>Function/Program</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>
<b>Legislative/executive</b>						
<b>Auditor</b>						
Number of non-exempt conveyances	1,579	1,890	2,113	2,421	2,201	2,134
Number of exempt conveyances	1,309	1,156	1,227	1,434	1,081	1,263
Number of real estate transfers	2,888	3,046	3,340	3,855	3,282	3,397
Number of auditor's warrants issued	18,538	22,545	22,841	23,116	22,880	22,132
<b>Board of elections</b>						
Number of registered voters	53,965	50,837	50,013	48,631	49,617	45,615
Number of voters last general election	37,055	14,655	25,691	18,599	35,889	16,816
Percent of registered voters voting	69.00%	28.83%	51.40%	38.20%	72.33%	36.87%
<b>Recorder</b>						
Number of deeds filed	2,703	2,874	3,643	3,345	3,314	3,238
Number of mortgages filed	3,462	4,363	5,839	5,927	6,235	9,091
<b>Judicial</b>						
<b>Common pleas court</b>						
Number of civil cases filed	984	887	803	797	660	618
Number of criminal cases filed	310	293	308	297	311	279
Number of domestic cases filed	790	445	749	891	862	854
<b>Juvenile court</b>						
Number of civil cases filed	888	738	769	845	798	668
Number of criminal cases filed	1,261	1,304	1,642	1,665	1,646	1,915
Number of adjudged delinquent cases filed	580	560	639	739	708	695
Number of days in Wood County detention facility	1,539	1,629	2,032	2,303	1,925	1,492
<b>Public safety</b>						
<b>Jail operation</b>						
<b>Justice center</b>						
Average daily count	96	100	100	106	105	103
Prisoners booked	2,577	2,649	2,760	2,732	2,606	2,669
Prisoners released	2,588	2,673	2,729	2,734	2,601	2,652
Out-of-County bed days used	0	708	65	0	2,133	N/A
<b>Rehabilitation opportunity center</b>						
Average daily count	22	27	34	45	44	35
<b>Enforcement</b>						
Accidents reported	1,184	1,096	1,074	1,266	1,280	1,367
Incidents reported	4,336	5,184	5,528	4,756	4,542	5,173
Citations issued	1,327	1,664	2,029	2,707	2,261	2,576
Papers served	2,321	2,307	2,402 (2)	2,416 (2)	2,750 (2)	3,613
Telephone calls	167,963	195,000	192,992	190,409	113,358	79,297
Transport hours	2,013	1,883	1,834	6,913	8,049	N/A
Court security hours	3,127	3,968	3,545	3,637	3,715	3,413
<b>Public works</b>						
<b>Engineer</b>						
Roads resurfaced	14	13	6	8	5	0
Bridges replaced/rehabbed	7	8	9	9	16	19
Culverts built	2	8	35	40	50	45

<u>2002</u>	<u>2001</u>	<u>2000</u>
2,036	1,953	1,955
1,547	1,362	1,423
3,585	3,315	3,378
23,279	24,922	23,916
45,241	44,382	46,207
21,137	12,746	30,958
47.38%	28.99%	67.00%
2,717	2,197 (1)	N/A
8,294	5,413	N/A
567	469	468
236	264	284
880	854	858
711	647	640
2,068	2,261	2,318
970	857	1,025
2,099	1,678	1,878
105	100	92
2,931	3,018	2,618
2,951	3,017	2,632
229	N/A	N/A
26	24	20
1,247	1,247	1,393
5,232	4,914	5,375
3,320	3,852	3,886
3,713	4,520	6,584
52,504	53,344	49,464
8,029	8,128	7,773
3,542	3,847	3,309
1	2	9
15	13	12
40	40	37

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**HANCOCK COUNTY, OHIO**  
**OPERATING INDICATORS BY FUNCTION/PROGRAM (CONTINUED)**  
**LAST NINE YEARS**

<b>Function/Program</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>
<b>Health</b>						
Dog and kennel						
Number of dog licenses sold	12,764	12,433	12,047	11,618	11,417	11,470
Number of kennel licenses sold	30	41	33	29	25	30
Mental Retardation and Developmental Disabilities						
Students enrolled at Blanchard Valley School						
Early intervention program	127	116	106	81	75	63
Preschool	42	46	33	32	45	34
School age	35	36	36	29	30	28
Consumers employed at Blanchard Valley Industries						
	163	155	171	145	184	191
<b>Business-type activity</b>						
Landfill						
Tonage per year						
In County	96,695	89,944	84,401	105,964	86,052	75,594
Out of County	40,244	45,435	42,634	38,590	33,075	30,247

**Sources:** Various County Departments.

**Notes:**

- (1) Only from 4/30/01 - 12/31/01.
  - (2) Does not include number of warrants served, civil papers only.
- N/A indicates the information was not available.  
Information prior to 2000 is not available.

<u>2002</u>	<u>2001</u>	<u>2000</u>
10,032	9,972	10,989
28	42	44
110	92	94
37	33	24
31	30	31
166	170	175
72,031	65,523	70,177
25,405	20,520	18,579

**HANCOCK COUNTY, OHIO**  
**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM**  
**LAST EIGHT YEARS**

<b>Function/Program</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>
Public safety								
Sheriff								
Number of vehicles	44	46	46	43	43	42	42	42
Public works								
Engineer								
Roads (miles)	363	363	344	434	432	432	434	434
Bridges	381	381	369	376	376	381	386	393
Culverts	950	950	980	980	980	977	972	965

**Source:** Hancock County Engineer's Annual Report.

**Note:** 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 20, 2009**