



**Auditor of State  
Betty Montgomery**



**HANCOCK COUNTY**

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**HANCOCK COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2004**

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<b><i>Passed Through State Department of Development</i></b>			
Community Development Block Grants/State's Program	14.228	B-F-02-029-1	\$ 30,398
		B-F-03-029-1	52,943
		B-E-03-029-1	192,000
Total Community Development Block Grants/State's Program			<u>275,341</u>
Total Department of Housing and Urban Development			<u><b>275,341</b></u>
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<b><i>Passed Through State Department of Alcohol and Drug Addiction Services</i></b>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	-	182,443
		32-02947-00-CPREV-P-04-9946	32,539
		32-02947-00-CPREV-P-05-9946	14,158
Total Block Grants for Prevention and Treatment of Substance Abuse			<u>229,140</u>
Medical Assistance Program (Medicaid)	93.778	-	181,578
<b><i>Passed Through State Department of Mental Health</i></b>			
Medical Assistance Program (Medicaid)	93.778	-	1,038,805
Social Services Block Grant (SSBG)	93.667	-	50,829
<b><i>Passed Through State Department of Mental Retardation and Developmental Disabilities</i></b>			
Medical Assistance Program (Medicaid)	93.778	-	3,035,522
Social Services Block Grant (SSBG)	93.667	-	43,424
Total Medical Assistance Program (Medicaid)			4,255,905
Total Social Services Block Grant (SSBG)			<u>94,253</u>
Total Department of Health and Human Services			<u><b>4,579,298</b></u>
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>			
<b><i>Passed Through Ohio Department of Education</i></b>			
<u>Special Education Cluster</u>			
Special Education - Grants to States	84.027	066019-6BSF-2004-P	14,532
		066019-6BSF-2005-P	23,879
			<u>38,411</u>
Special Education - Preschool Grants	84.173	066019-PGS1-2004-P	4,559
		066019-PGS1-2005-P	13,554
		066019-PGD7-2004-P	6,612
Total Special Education - Preschool Grants			<u>24,725</u>
Total Special Education Cluster			<u>63,136</u>
State Grants for Innovative Programs	84.298	066019-C2S1-2004	128
Total Department of Education			<u><b>63,264</b></u>

(Continued)

**HANCOCK COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2004  
(Continued)**

<b>FEDERAL GRANTOR</b> <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 State Emergency Management Agency</i></b>			
State Domestic Preparedness Equipment Support Program	97.004	2002-TE-CX-0049	66
		2002-TE-CX-0106	44,577
		2003-TE-TX-0199	101,000
		2003-MUP-30015	205,437
		2004-GE-T4-0025	24,830
Total State Domestic Preparedness Equipment Support Program			<u>375,910</u>
Emergency Management Performance Grants	97.042	EMC-2003-GR-7007	27,574
Total Department of Homeland Security			<u><b>403,484</b></u>
<b>UNITED STATES DEPARTMENT OF LABOR</b>			
<b><i>Passed Through the State Department of Job and Family Services</i></b>			
Workforce Investment Act Cluster (WIA)			
Workforce Investment Act - Adult	17.258	-	61,692
Workforce Investment Act - Adult Administration		-	10,921
Total Workforce Investment Act - Adult Program			<u>72,613</u>
Workforce Investment Act - Youth	17.259	-	143,035
Workforce Investment Act - Youth Administration		-	25,316
Total Workforce Investment Act - Youth Activities			<u>168,351</u>
Workforce Investment Act - Dislocated Workers	17.26	-	172,838
Workforce Investment Act - Dislocated Workers Administration		-	30,596
Total Workforce Investment Act - Dislocated Workers			<u>203,434</u>
Total Workforce Investment Act Cluster (WIA)			<u>444,398</u>
Total Department of Labor			<u><b>444,398</b></u>
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>			
<b><i>Passed Through the Office of Criminal Justice Services</i></b>			
Byrne Formula Grant Program	16.579	2001-DG-G01-9100	13,334
		2001-DG-B01-7321	26,513
		2001-DG-G01-9214	22,449
		2003-DG-C01-7086	71,295
Total Byrne Formula Grant Program			<u>133,591</u>
Bulletproof Vest Partnership Program	16.607	-	3,611
Total Office of Criminal Justice Services			<u>137,202</u>
<b><i>Passed Through the Ohio Department of Youth Services</i></b>			
Juvenile Accountability Incentive Block Grant	16.523	2002-JB-013-A148	224
		2003-JB-013-A148	11,280
Total Juvenile Accountability Incentive Block Grant			<u>11,504</u>
Total Department of Justice			<u><b>148,706</b></u>

(Continued)

**HANCOCK COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2004  
(Continued)**

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disbursements
<b>UNITED STATES DEPARTMENT OF TRANSPORTATION</b>			
<i>Passed Through the Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205		2,657,812
<i>Passed Through the Ohio Department of Public Safety</i>			
State and Community Highway Safety	20.6		1,210
Total Department of Transportation			<u>2,659,022</u>
<b>GENERAL SERVICES ADMINISTRATION ON BEHALF OF THE ELECTION ASSISTANCE COMMISSION</b>			
<i>Passed Through the Ohio Secretary of State</i>			
The Help America Vote Act of 2002	39.011	2004-SOS-HAVA-32	<u>34,180</u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<u><u>\$ 8,607,693</u></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, 2004**

#### **NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

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

#### **NOTE B - SUBRECIPIENTS**

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

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved. Medicaid disbursements of \$1,038,805 by the Alcohol Drug Addition 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. In 2004, the County also used \$20,000 of the revolving loan fund to assist with operating expenses at HHWP Community Action Commission. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. Initial loans of this money are recorded as a disbursement on the Schedule of Federal Awards Expenditures (the Schedule). No new loans were made during 2004. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by machinery and equipment and by land and buildings. At December 31, 2004, the gross amount of loans outstanding under this program was \$244,979.

#### **NOTE D - MATCHING REQUIREMENTS**

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





**Auditor of State  
Betty Montgomery**

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

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

To the County Commissioners:

We have audited the financial statements of Hancock County (the County) as of and for the year ended December 31, 2004, and have issued our report thereon dated June 30, 2005, in which we noted that our opinion on the Blanchard Valley Industries and Hancock Community Housing Inc. component units were based on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. The financial statements of the Blanchard Valley Industries component unit were not audited in accordance with Government Auditing Standards and accordingly this report does not extend to that component unit.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting to determine our auditing procedures in order to express our opinion on the financial statements and not to opine on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts material to the financial statements we audited may occur and not be timely detected by employees when performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider material weaknesses. In a separate letter to the County's management dated June 30, 2005, we reported other matters involving internal control over financial reporting we did not deem reportable conditions.

**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

Hancock County  
Independent Accountants' Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
Page 2

objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed an instance of noncompliance or other matters we must report under *Government Auditing Standards*, which is described in the accompanying schedule of findings as item 2004-001. In a separate letter to the County's management dated June 30, 2005, we reported an other matter related to noncompliance we deemed immaterial.

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

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

**Betty Montgomery**  
Auditor of State

June 30, 2005



**Auditor of State  
Betty Montgomery**

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

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

To the Board of County Commissioners:

**Compliance**

We have audited the compliance of Hancock County (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that apply to each of its major federal programs for the year ended December 31, 2004. The summary of auditor's results section of the accompanying schedule of findings identifies the County's major federal programs. The County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the 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, 2004. However, we noted an immaterial instance of noncompliance that we have reported to the management of the County in a separate letter dated June 30, 2005.

### **Internal Control Over Compliance**

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

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

### **Federal Awards Expenditures Schedule**

We have audited the financial statements of Hancock County as of and for the year ended December 31, 2004, and have issued our report thereon dated June 30, 2005, in which we noted that our opinion on the Blanchard Valley Industries and Hancock Community Housing Inc. component units were based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the County's basic financial statements. The accompanying federal awards expenditures schedule provides additional information as required by OMB Circular A-133 and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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



**Betty Montgomery**  
Auditor of State

June 30, 2005

**HANCOCK COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2004**

**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 weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material internal control weakness conditions reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any other reportable internal control weakness conditions 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):	Highway Planning and Construction CFDA #20.205 Medical Assistance Program CFDA #93.778 State Domestic Preparedness Equipment Support Program CFDA #97.004
<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?	No

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

**FINDING NUMBER 2004-001**

**Finding for Recovery Repaid Under Audit**

In 2004, Robert Fry, Prosecuting Attorney was reimbursed, from his furtherance of justice funds, \$1,596.20 twice for the same travel expenses resulting in an overpayment of \$1,596.20.

**FINDING NUMBER 2004-001  
(Continued)**

In accordance with the forgoing facts and pursuant to O.R.C. § 117.28, a finding for recovery for public money illegally expended is hereby issued against Robert Fry, Prosecuting Attorney and State Auto Insurance Companies, his surety, jointly and severally, in the amount of \$1,596.20, in favor of the County's general fund.

Mr. Fry repaid the finding to the County on June 7, 2005.

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
--

None.

# HANCOCK COUNTY, OHIO

## Comprehensive Annual Financial Report

For the Year Ended  
December 31, 2004



Charity A. Rauschenberg, CPA  
Hancock County Auditor

Prepared by the Hancock County Auditor's Office





**Hancock County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2004*  
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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 30, 2005

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

As Auditor of Hancock County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2004. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of the County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of the County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's office.

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical. The introductory section includes this transmittal letter, a list of elected officials, the County's organizational chart, and the Certificate of Achievement for Excellence in Financial Reporting. The financial section includes the Report of Independent Accountants, Management's Discussion and Analysis, the Basic Financial Statements, and notes that provide an overview of the County's financial position and operating results, and the Combining Statements for non-major funds and other schedules that provide detailed information relative to the Basic Financial Statements. The statistical section includes financial and demographic information, generally presented on a multi-year basis.

This letter of transmittal is designed to compliment the Management's Discussion and Analysis (MD&A) and should be read in conjunction with it. The MD&A provides a narrative introduction, overview, and analysis of the basic financial statements.

## REPORTING ENTITY

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." The County's primary government includes the financial activities of the Hancock County Board of Mental Retardation and Developmental Disabilities, the Board of Alcohol, Drug, and Mental Health Services, the Job and Family Services Department, and all departments and activities that are directly operated by the elected County officials.

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

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

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

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

## **COUNTY ORGANIZATION AND SERVICES**

The County is located in northwestern Ohio, approximately 45 miles south of the city of Toledo and 110 miles north of the city of Dayton. Interstate 75, U.S. 224, and U.S. 68, which provide access in all directions, serve the County. As a result of this location, in the so-called "I-75 Corridor", the County has been able to take advantage of its proximity to major population centers, its access to major transportation routes, and its rural location to create strong business and industrial growth.

The 2000 census reported Hancock County's population at 71,295. This represents a 6 percent increase since 1992 and ranks the County as the 36<sup>th</sup> most populous county in the State. The City of Findlay, the county seat, is the largest municipality in the County. In addition to the City of Findlay, 11 villages, 17 townships, and a portion of the City of Fostoria and Village of Bluffton are located in the County.

The 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 administrator 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 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.

## **ECONOMIC CONDITION AND OUTLOOK**

The County's economy has grown significantly since the early 1980's. A monumental change occurred when Mobil Oil attempted a hostile takeover of Marathon Oil, at that time the County's largest employer. The County and city officials realized how devastating the loss of this largest employer would be to the community. Business and industry leaders in the County realized the need to diversify our economy.

Hancock County has supported low unemployment rates for many years. The County consistently ranks in the six lowest unemployment counties in the State. These low rates are attributable in large part to increased employment in both manufacturing and non-manufacturing industries. Five of the top ten employers in Hancock County are manufacturing facilities.

The County is fortunate to be the home of two Fortune 500 companies: Cooper Tire and Rubber Company and Marathon Ashland Petroleum. Cooper Tire and Rubber Company was founded in 1914 and three years later moved its headquarters to Findlay, Ohio. Cooper Tire specializes in the manufacturing and marketing of rubber products for consumers and industrial users. Today, Cooper Tire is Hancock County's largest employer with 2,250 employees.

Marathon and Ashland Petroleum merged their refining, marketing, and transportation operations into a joint venture on January 1, 1998. Based in Findlay, Marathon Ashland Petroleum LLC (MAP) is the fifth largest refiner in the nation with 948,000 barrels per day capacity in its seven refinery system and employs 1,337 people locally.

Whirlpool Corporation's Findlay division has grown to become the largest dishwasher manufacturing facility in the world. The plant opened in 1967 with a work force of 200. Initially the plant built food waste disposals. Today, 2,075 people are employed in the Findlay plant which currently only builds dishwashers.

Work continues in 2005 on two major construction projects in Hancock County. Owens Community College and Blanchard Valley Health Association both continue to work on construction projects that will solidify their presence in Hancock County.

Owens is nearing completion of Phase I of its campus relocation project. Phase I of the project includes 137,000 square feet for classrooms, technical and computer laboratories, library and a child care center at an estimated cost of \$18.7 million. Owens expects to have Phase I completed and ready for students by fall semester 2005. Plans for Phase II are in the early planning stages but are expected to progress at some point in 2005.

Blanchard Valley Health Association announced plans in 2003 for a 200,000 square foot inpatient pavilion on its current hospital campus. A groundbreaking was held in October 2004 on the state-of-the-art, modernized facility. The majority of the new space will be used to construct new patient rooms with construction set to be complete in late 2007. The estimated total cost of the project is \$95 million.

Cardinal Health completed construction of its 174,000 square feet distribution center at a cost of approximately \$15 million. The first product was shipped from the new facility in the summer of 2004. Over 100 jobs were created in Hancock County as a result of the company's investment.

Nissin Brake, formerly Findlex Corp, completed a 23,000 square feet addition at a cost of approximately \$12 million. This allowed the company, a Tier I supplier to Honda, to add a new aluminum casting and machining process called the Knuckle line, which is used on the 2005 Honda Odyssey.

Hancock County and the city of Findlay remain extremely attractive to retail and commercial businesses. In recent years, numerous local and national retailers have chosen to either add locations or start up new

businesses in Findlay. This trend continued in 2004 as Best Buy, T.J. Maxx, Dunham's Sorts, Hot Topics, C.J. Banks, and Christopher Banks opened new retail stores in the Findlay Village Mall. Menard's and Gallant's Books and More also opened retail establishments in 2004. Already opened in 2005 is an Ashley Furniture Store and a long-awaited Olive Garden Restaurant. Other businesses slated for opening in 2005 or beyond include a second WalMart, Bennigan's Irish American Grill and Tavern, a rebuilt Bob Evans restaurant, two new state-of-the-art movie theaters, a Country Inn and Suites hotel, and a Comfort Suites hotel.

## **CURRENT MAJOR INITIATIVES**

In May 2003, Hancock County voters approved a one-quarter of one percent (0.25%) percent permissive sales and use tax to be used for criminal and administrative justice services expenditures for a period of two years. That levy is set to expire June 30, 2005. No new levy issue has been placed on the ballot to replace the expired levy. A decision is expected during the summer of 2005 as to whether a new levy issue will be placed before the voters of the County. The budget for 2005 assumes that a portion of the criminal and administrative justice services expenditures will be absorbed by the general fund. It is expected that the carryover from 2004, modest revenue increases, and conservative spending will allow the general fund to absorb these expenditures.

On May 3, 2005, the Board of Mental Retardation and Developmental Disabilities passed a county-wide, five-year, 1.9 mill property tax levy to be collected beginning January 1, 2006. It is expected to generate \$3 million annually for operations. The passage of this levy eliminated further budget cuts to the program.

The selection of a new financial management information services vendor for the County is expected in the summer of 2005. A needs analysis of the County was completed during 2004, which led to the preparation of a Request for Proposal (RFP) that was sent to nearly 50 vendors. Nine of those vendors prepared a formal response to the RFP, with four of those vendors brought into the County for demonstrations with County personnel. Two finalist vendors were selected and brought back for more thorough demonstrations. Those vendors are now awaiting the County's final decision. In addition to the financial management information system, the County is approaching the implementation of a new property tax accounting software. This software was developed locally with the collaboration of staff from the Auditor, Treasurer, and Information Technology departments within the County.

The County Engineer continues to utilize Federal Highway and State Issue II funds to assist in the maintenance of the County's 432 miles of highway and 376 bridges. Utilizing Federal Highway funds, two large bridges were replaced by the spring of 2005. Federal Highway funds also resurfaced major portions of County Roads 220 and 313. State Issue II funds assisted in reconstructing portions of County Roads 236 and 86, and the widening, from two lanes to four lanes, of Township Road 212 in the County. The Engineer also replaced nine culverts, in the amount of \$171 thousand. Local funding has been helped with an additional two cents per gallon increase in the state gasoline tax in each of the last two years.

Per Ohio Revised Code, the Auditor is required to complete a reappraisal of all parcels within the County every six years. This reappraisal was completed for the County during 2004. As a result of the reappraisal, assessed real property values in the County increased by 6.7 percent to approximately \$1.6 billion.



## **FUTURE MAJOR INITIATIVES**

The County Engineer continues to plan and utilize Federal Highway monies for the benefit of Hancock County citizens. A final two cents per gallon increase in the state gasoline tax takes effect July 1, 2005. Those additional funds will be utilized to fund the local portion of road and bridge improvements in the County for 2005. Projects expected to begin in 2005 include: reconstruction of a portion of County Road 180, relocation of Township Road 187 within the County, resurfacing of a portion of County Road 330, and the replacement of the Blanchard River bridge on Township Road 207. The estimated cost of these projects, including all federal, state, and local funding, is in excess of \$2 million.

Two new County Commissioners joined the three-person Board of County Commissioners in January 2005. One of their primary initiatives is the creation of a five-year budget for the County's general fund. The completion of the five-year budget model will help the County address future funding issues.

Along with the five-year budget initiative, the Board of County Commissioners is also looking at the future capital needs of the County. Discussion has been held about the formation of a capital improvements committee that would assess the County's facilities needs and help prioritize issues, which need to be addressed. These priorities will then be incorporated into the five-year budget plan for the County.

## **FINANCIAL INFORMATION**

The County's accounting system is organized on a "fund basis". Each fund is a self-balancing set of accounts.

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

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

The County Commissioners adopt a permanent appropriation measure in December for the following year. Although called "permanent", the annual appropriation measure may be, and often is, amended during the year. All disbursements and transfers of cash between funds require appropriation authority. Budgets are controlled at the object level within a department and fund. The department heads approve purchase orders and funds are encumbered prior to expenditure. Those purchase orders that exceed the available appropriation are rejected until additional resources are secured. A computerized certification system allows the Auditor's office to ascertain the status of a department's appropriation prior to authorizing purchases. Additional information on the County's budgetary accounting can be found in Note 2.

### *Cash Management*

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

## *Risk Management*

The County contracted with the Mid West Pool Risk Management Agency, Inc. for liability, property, and crime insurance. The program has a \$100,000 self-insured retention per occurrence. The County also participates in the County Commissioners Association of Ohio Workers' Compensation Group Rating Program, an insurance purchasing pool.

## **INDEPENDENT AUDIT**

Included in this report is an audit opinion rendered on the County's financial statements by our independent auditor, Betty Montgomery, Auditor of State.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget Circular A-133, Audits of States and Local Governments. The results of the single audit are published in a separate report.

## **CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING**

The Government Finance Officers Association of the United States and Canada (GFOA) 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, 2003. 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.

## **ACKNOWLEDGEMENTS**

This report would not have been possible without the dedication, determination, and professional standards of Mark Russell, CPA, Fiscal Services Administrator, Karla Powell, and the rest of the Hancock County Auditor's Office staff.

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

Sincerely,



Charity A. Rauschenberg, CPA  
Hancock County Auditor

**Hancock County, Ohio**

*Elected Officials*

*December 31, 2004*

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COMMISSIONERS

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

AUDITOR

Charity A. Rauschenberg

CORONER

Dr. Leroy L. Schroeder

ENGINEER

Steven C. Wilson

PROSECUTING ATTORNEY

Robert A. Fry

RECORDER

Anita M. Musgrave

SHERIFF

Michael E. Heldman

TREASURER

J. Steve Welton

CLERK OF COURTS

Cathy Prosser-Wilcox

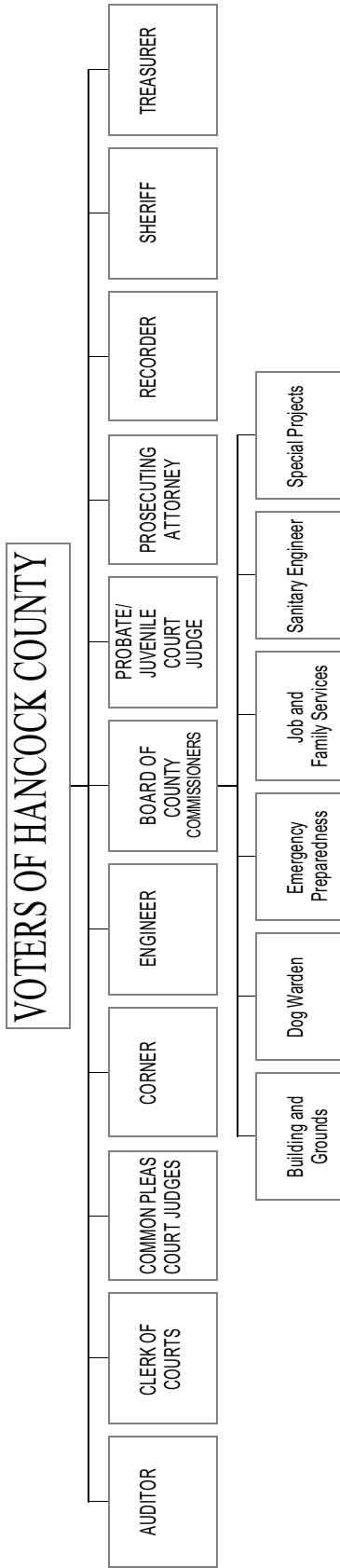
COMMON PLEAS COURT JUDGES

Joseph H. Niemeyer  
Reginald J. Routson

PROBATE/JUVENILE COURT JUDGE

Allan H. Davis

# HANCOCK COUNTY GOVERNMENT ORGANIZATIONAL CHART



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

AGRICULTURAL SOCIETY	ALCOHOL, DRUG & 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, 2003

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.



*Nancy L. Ziehl*

President

*Jeffrey R. Emor*

Executive Director

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

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

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Hancock County, Ohio (the County), as of and for the year ended December 31, 2004, 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 the Blanchard Valley Industries, and Hancock Community Housing Inc., 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 reports of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our report and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Hancock County, Ohio, as of December 31, 2004, and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General; Motor Vehicle and Gas Tax; Alcohol, Drug Addiction,

and Mental Health; Job and Family Services; Mental Retardation and Development Disabilities; funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2005, 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 the Governmental Accounting Standards Board 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 non-major fund statements and schedules, and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining non-major fund statements and 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.



**Betty Montgomery**  
Auditor of State

June 30, 2005



**Hancock County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited

The discussion and analysis of Hancock County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2004. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

**Financial Highlights**

Key financial highlights for 2004 are as follows:

The County's total net assets increased by \$7,679 thousand, which represents an 8.9 percent increase from 2003.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$15,389 thousand, an increase of \$2,626 thousand from the prior year. Of this amount, \$12,815 thousand is available for spending (unreserved fund balance) on behalf of its citizens. This increase was attributable to an additional \$2,022 thousand in sales tax revenues and an additional \$5,230 thousand in intergovernmental revenues.

At the end of the current year, unreserved fund balance for the General Fund was \$4,226 thousand, which represents a 28.7 percent increase from the prior year and represents 33.2 percent of total General Fund expenditures.

**Overview of the Financial Statements**

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole or as an entire operating entity. The statements also provide a detailed look at specific financial conditions.

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

**County-Wide Financial Statements**

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

**Statement of Net Assets and Statement of Activities**

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 the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies. This basis of accounting takes into consideration 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. 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 will also need to be evaluated.

**Hancock County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited

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, public safety, public works, health, human services, and economic development. Primarily taxes and intergovernmental revenues, including federal and state grants and other shared revenues, fund these services.

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

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

### **Fund Financial Statements**

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

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

**Hancock County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited

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

Proprietary Funds - The County has one type of proprietary fund. Enterprise funds are used to report the same functions presented as 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 government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds.

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

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

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2004 and 2003:

Table 1  
Net Assets  
(In thousands)

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
<b>Assets</b>						
Current and Other Assets	\$38,651	\$35,173	\$6,427	\$5,752	\$45,078	\$40,925
Capital Assets, Net	79,008	74,993	5,754	5,405	84,762	80,398
Total Assets	<u>117,659</u>	<u>110,166</u>	<u>12,181</u>	<u>11,157</u>	<u>129,840</u>	<u>121,323</u>
<b>Liabilities</b>						
Current and Other						
Liabilities	13,619	13,422	510	215	14,129	13,637
Long-Term Liabilities	16,258	16,018	5,749	5,643	22,007	21,661
Total Liabilities	<u>29,877</u>	<u>29,440</u>	<u>6,259</u>	<u>5,858</u>	<u>36,136</u>	<u>35,298</u>
<b>Net Assets</b>						
Invested in Capital						
Assets, Net of Related						
Debt	69,579	64,833	1,786	1,278	71,365	66,111
Restricted	14,891	13,882	0	0	14,891	13,882
Unrestricted	3,312	2,011	4,136	4,021	7,448	6,032
Total Net Assets	<u>\$87,782</u>	<u>\$80,726</u>	<u>\$5,922</u>	<u>\$5,299</u>	<u>\$93,704</u>	<u>\$86,025</u>

**Hancock County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2004  
Unaudited

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$93,704 thousand (\$87,782 thousand in governmental activities and \$5,922 thousand in business-type activities) as of December 31, 2004. By far, the largest portion of the County's net assets (76.2 percent) reflects its investment in capital assets (e.g., land and improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (15.9 percent) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets (\$7,448 thousand) may be used to meet the County's ongoing obligations to citizens and creditors.

Table 2 shows the changes in net assets for 2004 and 2003.

Table 2  
Changes in Net Assets  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
Revenues:						
Program Revenues						
Charges for Services	\$7,177	\$7,535	\$3,445	\$2,889	\$10,622	\$10,424
Operating Grants and Contributions	22,174	21,883	0	0	22,174	21,883
Capital Grants and Contributions	5,055	1,329	0	0	5,055	1,329
Total Program Revenues	34,406	30,747	3,445	2,889	37,851	33,636
General Revenues						
Property Taxes	7,156	7,137	0	0	7,156	7,137
Payment in Lieu of Taxes	1,403	1,515	0	0	1,403	1,515
Sales Tax	7,848	6,075	0	0	7,848	6,075
Intergovernmental	2,656	2,628	0	0	2,656	2,628
Investment Income	481	511	105	81	586	592
Gain on Sale of Fixed Assets	0	0	80	0	80	0
Other	1,130	1,207	58	51	1,188	1,258
Total General Revenues	20,674	19,073	243	132	20,917	19,205
Total Revenues	55,080	49,820	3,688	3,021	58,768	52,841

(continued)

**Hancock County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2004**  
**Unaudited**

	Governmental Activities		Business-Type Activities		Total	
	2004	2003	2004	2003	2004	2003
Program Expenses:						
General Government						
Legislative and Executive	\$5,502	\$5,491	\$0	\$0	\$5,502	\$5,491
Judicial	3,198	2,892	0	0	3,198	2,892
Public Safety	7,511	6,312	0	0	7,511	6,312
Public Works	6,387	4,083	0	0	6,387	4,083
Health	15,450	14,263	0	0	15,450	14,263
Human Services	8,728	9,219	0	0	8,728	9,219
Conservation and Recreation	0	353	0	0	0	353
Economic Development	173	373	0	0	173	373
Intergovernmental	446	374	0	0	446	374
Interest Expense	753	851	0	0	753	851
Sanitary Landfill	0	0	2,561	2,280	2,561	2,280
BMV One Stop	0	0	188	121	188	121
Agricultural Service Center	0	0	192	205	192	205
<b>Total Expenses</b>	<b>48,148</b>	<b>44,211</b>	<b>2,941</b>	<b>2,606</b>	<b>51,089</b>	<b>46,817</b>
Increase in Net Assets						
Before Transfers	6,932	5,609	747	415	7,679	6,024
Transfers	124	73	(124)	(73)	0	0
<b>Change in Net Assets</b>	<b>\$7,056</b>	<b>\$5,682</b>	<b>\$623</b>	<b>\$342</b>	<b>\$7,679</b>	<b>\$6,024</b>

**Governmental Activities**

Governmental activities increased the County's net assets by \$7,056 thousand, thereby accounting for 91.9 percent of the total growth in the net assets of the County. Key elements of this increase are as follows. Operating grants were the largest program revenue, accounting for \$22,174 thousand or 40.3 percent of total governmental revenues. The major departments that received intergovernmental program revenues were the County Engineer's department (\$4,391 thousand); Alcohol, Drug, and Mental Health (\$3,852 thousand); Job and Family Services (\$5,219 thousand); and Mental Retardation and Developmental Disabilities (\$5,076 thousand). The County Engineer's department experienced a 15.4 percent increase in State funding as a result of a two cents per gallon increase in the state gasoline tax.

The County's direct charges to users of governmental services made up \$7,177 thousand or 13.0 percent of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Property tax revenues accounted for \$7,156 thousand of total revenues for governmental activities, or 13.0 percent of total revenues. Another major component of general revenues was sales taxes imposed for general operating needs, which accounted for \$5,232 thousand or 9.5 percent of total revenues. This represents an increase of 3.2 percent over 2003 revenues. In addition, general revenues of \$2,616 thousand, or 4.7 percent, were received from a voter-approved additional permissive sales and use tax of one-quarter of one percent (0.25%) that was approved effective July 1, 2003. These revenues were used for criminal and administrative justice services and represents a 159.9 percent increase over 2003 revenues. Total sales tax revenue for both the imposed and voter-approved taxes increased 29.2 percent over 2003 revenues.

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The health program accounted for \$15,450 thousand of the \$48,148 thousand total expenses for governmental activities, or 32.1 percent of total expenses. This represents an increase of \$1,187 thousand, or 8.3 percent from 2003. The majority of this increase, 55.9 percent, related to the Mental Retardation and Developmental Disabilities program. The next largest program was human services, accounted for \$8,728 thousand and represented 18.1 percent of total governmental expenses. Human services expenses decreased \$491 thousand, or 5.3 percent, from 2003. Expenses for public safety accounted for 15.6 percent of total expenses and represented an increase of \$1,199 thousand, or 19.0 percent increase over 2003. Public works expenses represented 13.3 percent of total expenses and increased \$2,304 thousand, or 56.4 percent, over 2003. Other programs experienced an overall decrease in expenses of \$262 thousand or 2.5 percent.

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, and sales, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

Table 3  
Governmental Activities  
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2004	2003	2004	2003
General Government				
Legislative/Executive	\$5,502	\$5,491	\$2,220	\$2,053
Judicial	3,198	2,892	2,029	1,724
Public Safety	7,511	6,312	5,502	4,574
Public Works	6,387	4,083	(4,257)	(2,204)
Health	15,450	14,263	5,982	4,543
Human Services	8,728	9,219	1,115	1,207
Conservation and Recreation	0	353	0	353
Economic Development	173	373	(48)	(12)
Intergovernmental	446	374	446	374
Interest Expense	753	851	753	851
Total Expenses	\$48,148	\$44,211	\$13,742	\$13,463

As shown in the table above, 51.2 percent of legislative/executive and judicial costs of services are derived from charges for services and operating grants. Legislative/Executive activities include costs associated with the general administration of County government. Administration consists of the County Commissioners, Auditor, Treasurer, Prosecutor, and Recorder. Judicial represents costs associated with the administration of the County's court system. The net cost of these services increased 12.5 percent in 2004.

Charges for services, operating grants, and capital grants fund a significant portion of health expenses (61.3 percent) and human services expenses (87.2 percent). The remaining \$7,097 thousand net cost of services is funded by property taxes and other revenues.

**Business-Type Activities**

The net assets for business-type activities increased by \$623 thousand during 2004. Major revenue sources increased by 19.2 percent. Landfill receipts accounted for 62.6 percent of the increase, while

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BMV One Stop building revenues accounted for the remaining 37.4 percent of the increase. The BMV One Stop building was not available for occupancy until late 2003; therefore, a full year of rental income was recorded in 2004. Investment earnings in the landfill trust increased by 28.5 percent. The trust was designed to defray closure/postclosure costs of the future. Despite a 3.4 percent decrease in interest income in 2004, the decrease in the fair value of the investments was improved by 34.7 percent in 2004.

**Financial Analysis of County Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds - 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. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of December 31, 2004, the County's governmental funds reported a combined ending fund balance of \$15,389 thousand, an increase of \$2,626 thousand in comparison with the prior year. Approximately 83.3 percent of this total (\$12,815 thousand) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year (\$2,114 thousand), reserved for loans receivable (\$214 thousand), or reserved for endowments (\$247 thousand). Contracts and purchase order commitments decreased by \$633 thousand.

The General Fund is the primary operating fund of the County. At the end of 2004, unreserved fund balance was \$4,226 thousand, while total fund balance was \$4,472 thousand. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 33.2 percent of total General Fund expenditures.

The unreserved fund balance of the County's General Fund increased by \$941 thousand during 2004. Prior to 2004, a portion of property tax revenues had been allocated directly to pay debt service on the Mid-Towne Center. That debt was retired in 2003 and was not replaced with any new debt; consequently, property tax revenues increased in the general fund by \$504 thousand, or 48.0 percent. Sales tax revenues also increased \$200 thousand, or 4.0 percent. In addition, a transfer of Public Safety expenditures to a special revenue fund to be supported by voter-approved additional one-quarter of one percent (0.25%) permissive sales and use tax aided in reducing Public Safety expenditures (\$991 thousand, or 21.9 percent) in 2004.

The Motor Vehicle and Gas Tax unreserved fund balance decreased by \$23 thousand, or 3.1 percent. The unreserved fund balance for Alcohol, Drug, and Mental Health increased by \$486 thousand, or 123.5 percent, primarily due to a 21.8 percent increase in intergovernmental revenues and a 3.2 percent decrease in expenditures. The Job and Family Services unreserved fund balance increased \$320 thousand, or 294.2 percent, in 2004. The increase in fund balance was attributed to an increase in revenues of 7.9 percent, and a modest increase in expenses of 2.2 percent. Increases in intergovernmental revenues (6.1 percent) and property tax revenues (2.0 percent) were offset by an 9.6 percent increase in expenditures, which led to an overall decrease in unreserved fund balance for Mental Retardation and Developmental Disabilities of \$561 thousand, or 26.8 percent in 2004. The unreserved fund balance for Water and Sewer Bond Retirement increased 0.4 percent.

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Enterprise Funds - The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail.

At December 31, 2004, unrestricted net assets were \$4,237 thousand at the Sanitary Landfill and \$14 thousand at the Agricultural Service Center. The BMV One Stop had an unrestricted net deficit of \$115 thousand. Overall unrestricted net assets in the enterprise funds increased by \$115 thousand, or 2.9 percent.

**Budgetary Highlights**

By State statute, the Board of County Commissioners adopts the annual operating budget for the County effective the first day of January. For the General Fund, changes from the original to the final budget net change in fund balance were (\$247) thousand. Revenues were estimated conservatively to ensure a healthy fund balance for beginning 2005. Elected officials met regularly to evaluate budget status and prioritize the needs of the County. As a result, the actual expenditures were \$1,815 thousand less than the final budget. Legislative and executive expenditures accounted for \$1,060 thousand, or 58.4 percent, of this variance. More appropriation was made to contractual services in buildings and grounds than was actually used for 2004. Judicial accounted for an additional \$445 thousand, or 24.5 percent. The judicial system planned for several large jury trials in 2004 that failed to reach the trial stage.

**Capital Assets and Debt Administration**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2004, was \$84,762 thousand (net of accumulated depreciation). This investment in capital assets includes land and improvements, buildings and improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure.

Major capital asset events during 2004 included the replacement of nine bridges at a cost of \$1,085 thousand. Two bridges were still under construction as of December 31, 2004 at a cost-to-date of \$1,710 thousand. The Engineer also replaced nine culverts, in the amount of \$171 thousand. An additional cost of \$1,349 thousand was incurred for reconstructing portions of County Road 236 and County Road 86, and the widening, from two lanes to four lanes, of Township Road 212 in the County. Major portions of County Road 220 and County Road 313 were resurfaced during 2004 at a cost \$1,281 thousand.

Note 12 (Capital Assets) provides capital asset activity during 2004.

Long-Term Debt - On November 1, 2004, the County issued special assessment bonds to retire bond anticipation notes, which were originally issued to pay the costs of paying the property owners' portion, in anticipation of the collection of special assessments levied, of the costs of improving the sewers in the County.

At December 31, 2004, the County had total general obligation bonded debt outstanding of \$14,524 thousand. Of this amount, \$4,105 thousand will be repaid from business-type activities. Other outstanding debt included special assessment bonds of \$2,114 thousand, and OWDA loans payable of \$471 thousand. The County's long-term bonded debt decreased by \$163 thousand (1.0 percent) during 2004.



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Standards & Poor's Corporation has assigned an underlying rating of AA- and Moody's has assigned an underlying rating of Aa3 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 liability. Note 19 provides information regarding bond anticipation notes. Additional information on the County's long-term debt can be found in Note 20 of this report.

General obligation notes were issued throughout the year for a total of \$2,208 thousand. Of this amount, \$1,883 thousand represents special assessment notes that were issued for road, water, and sewer projects within the County.

### **Economic Factors**

According to the Labor Market Information, population in the County is estimated at 73,602, an increase of 3.2 percent since 2000. The County's unemployment rate of 5.1 percent is one of the six lowest county rates in Ohio and compares favorably with the 6.1 percent rate for the State and 5.5 percent rate for the nation.

The most significant contributing growth component has been the establishment of Hancock County as a retail destination for a multi-county area. The retail market area is estimated at over 250,000 people. Hancock County continues to generate moderate growth in sales tax revenues. For 2004, general operating sales tax revenues increased approximately 3.2 percent over 2003's general operating sales tax revenues.

Effective July 1, 2005, the voter-approved additional permissive sales and use tax of one-quarter of one percent (0.25%) expires. There have been no new levies placed on the ballot that would replace the expired levy. As a result, a portion of the 2005 criminal and administrative justice services appropriations were moved back into the general fund. It is expected that the carryover from 2004 operations and modest growth in County revenues will offset these appropriations.

On May 3, 2005, the Board of Mental Retardation and Developmental Disabilities passed a county-wide, five-year, 1.9 mill property tax levy to be collected beginning January 1, 2006. It is expected to generate \$3 million annually for operations. The passage of this levy eliminated further budget cuts to the program.

The County Engineer completed work in 2005 on two major bridge rebuilding projects. Federal and state approval has already been received for over \$2 million of various road and bridge improvements throughout the County.

### **Requests for Information**

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

**Hancock County, Ohio**  
*Statement of Net Assets*  
*Primary Government as of December 31, 2004*  
*Component Units as of December 31, 2004*

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$17,265,380	\$2,090,046	\$19,355,426
Cash and Cash Equivalents in Segregated Accounts	378,481	708,577	1,087,058
Cash and Cash Equivalents with Fiscal Agent	14,158	0	14,158
Investments in Segregated Accounts	0	3,138,568	3,138,568
Due from Primary Government	0	0	0
Due from Component Unit	316	0	316
Accounts Receivable	144,118	311,603	455,721
Sales Taxes Receivable	1,378,786	0	1,378,786
Accrued Interest Receivable	63,317	38,864	102,181
Due from Other Governments	7,079,532	0	7,079,532
Internal Balances	956	(956)	0
Prepaid Items	399,968	31,143	431,111
Materials and Supplies Inventory	510,692	26,910	537,602
Payment in Lieu of Taxes Receivable	1,190,063	0	1,190,063
Property Taxes Receivable	6,889,892	0	6,889,892
Loans Receivable	244,979	0	244,979
Special Assessments Receivable	3,015,727	0	3,015,727
Unamortized Issuance Costs	74,578	82,215	156,793
Nondepreciable Capital Assets	27,522,085	608,326	28,130,411
Depreciable Capital Assets, Net	51,486,597	5,145,427	56,632,024
<i>Total Assets</i>	<u>117,659,625</u>	<u>12,180,723</u>	<u>129,840,348</u>
<b><u>Liabilities</u></b>			
Accrued Wages Payable	684,886	25,144	710,030
Matured Compensated Absences Payable	60,891	0	60,891
Accounts Payable	1,588,001	205,069	1,793,070
Contracts Payable	48,041	115,411	163,452
Due to Component Unit	2,419	0	2,419
Due to Primary Government	0	0	0
Due to Other Governments	1,093,267	36,567	1,129,834
Notes Payable	2,097,800	110,200	2,208,000
Accrued Interest Payable	61,292	17,550	78,842
Retainage Payable	18,957	0	18,957
Deferred Revenue	7,963,135	0	7,963,135
Long-Term Liabilities			
Due Within One Year	1,355,078	110,000	1,465,078
Due in More Than One Year	14,903,490	5,638,761	20,542,251
<i>Total Liabilities</i>	<u>29,877,257</u>	<u>6,258,702</u>	<u>36,135,959</u>
<b><u>Net Assets</u></b>			
Invested in Capital Assets, Net of Related Debt	69,579,488	1,785,768	71,365,256
Restricted for:			
Debt Service	2,293,671	0	2,293,671
Capital Projects	855,020	0	855,020
Other Purposes			
Expendable			
General Government	1,199,310	0	1,199,310
Public Safety	1,404,325	0	1,404,325
Public Works	3,214,330	0	3,214,330
Human Services	3,672,051	0	3,672,051
Other	2,005,181	0	2,005,181
Nonexpendable	247,000	0	247,000
Unrestricted (Deficit)	3,311,992	4,136,253	7,448,245
<i>Total Net Assets</i>	<u>\$87,782,368</u>	<u>\$5,922,021</u>	<u>\$93,704,389</u>

See accompanying notes to the basic financial statements

Regional Planning Commission	Component Units	
	Blanchard Valley Industries	Hancock Community Housing
\$78,509	\$0	\$0
0	40,889	22,076
0	0	0
0	368,487	0
0	2,419	0
0	0	0
0	15,871	0
0	0	0
0	0	0
0	0	0
0	0	0
1,109	634	0
0	3,471	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	111,854
11,808	157,561	535,841
<u>91,426</u>	<u>589,332</u>	<u>669,771</u>
0	18,001	0
0	0	0
291	1,164	3,309
0	0	0
0	0	0
0	316	0
3,637	83	0
0	0	0
0	0	0
0	0	0
0	0	308,173
0	0	19,124
24,770	0	357,594
<u>28,698</u>	<u>19,564</u>	<u>688,200</u>
11,808	157,561	270,977
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
50,920	412,207	(289,406)
<u>\$62,728</u>	<u>\$569,768</u>	<u>(\$18,429)</u>

**Hancock County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2004

Function/Program	Expenses	Program Revenues		
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest
<b><u>Governmental Activities</u></b>				
General Government				
Legislative and Executive	\$5,501,620	\$3,224,686	\$57,306	\$0
Judicial	3,197,536	971,302	197,038	0
Public Safety	7,511,417	1,014,278	995,275	0
Public Works	6,387,243	1,050,199	4,539,292	5,054,738
Health				
Alcohol, Drug, and Mental Health	4,801,161	76,189	3,851,675	0
Mental Retardation and				
Developmental Disabilities	9,300,985	179,557	5,076,385	0
Other Health	1,347,762	194,440	89,591	0
Human Services				
Job and Family Services	5,672,481	85,479	4,426,950	0
Other Human Services	3,055,101	376,045	2,724,302	0
Economic Development	173,278	5,000	216,168	0
Intergovernmental	445,995	0	0	0
Interest and Fiscal Charges	753,099	0	0	0
<i>Total Governmental Activities</i>	<u>48,147,678</u>	<u>7,177,175</u>	<u>22,173,982</u>	<u>5,054,738</u>
<b><u>Business-Type Activities</u></b>				
Sanitary Landfill	2,560,798	3,015,856	0	0
Agricultural Service Center	188,754	218,171	0	0
BMV One Stop	191,873	211,123	0	0
<i>Total Business-Type Activities</i>	<u>2,941,425</u>	<u>3,445,150</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$51,089,103</u>	<u>\$10,622,325</u>	<u>\$22,173,982</u>	<u>\$5,054,738</u>
<b><u>Component Units</u></b>				
Regional Planning Commission	\$239,253	\$264,061	\$0	\$0
Blanchard Valley Industries	438,523	422,286	0	0
Hancock Community Housing	61,549	19,935	27,208	6,725
<i>Total Component Units</i>	<u>\$739,325</u>	<u>\$706,282</u>	<u>\$27,208</u>	<u>\$6,725</u>

**General Revenues**

Property Taxes Levied for:  
  General Operating  
  Health-Alcohol, Drug, and Mental Health  
  Health-Mental Retardation and Developmental Disabilities  
  Human Services - Agency on Aging  
  Capital Outlay - County Capital Improvements  
Payment in Lieu of Taxes  
Sales Taxes Imposed for:  
  General Operating  
  Criminal Administrative Justice Services  
Intergovernmental not Restricted to a Particular Purpose  
Interest  
Increase (Decrease) in Fair Value of Investments  
Gain on Sale of Fixed Assets  
Other

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

Change in Net Assets

*Net Assets Beginning of Year*

*Net Assets End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Assets					
Primary Government			Component Units		
Governmental Activities	Business-Type Activities	Total	Regional Planning Commission	Blanchard Valley Industries	Hancock Community Housing
(\$2,219,628)	\$0	(\$2,219,628)	\$0	\$0	\$0
(2,029,196)	0	(2,029,196)	0	0	0
(5,501,864)	0	(5,501,864)	0	0	0
4,256,986	0	4,256,986	0	0	0
(873,297)	0	(873,297)	0	0	0
(4,045,043)	0	(4,045,043)	0	0	0
(1,063,731)	0	(1,063,731)	0	0	0
(1,160,052)	0	(1,160,052)	0	0	0
45,246	0	45,246	0	0	0
47,890	0	47,890	0	0	0
(445,995)	0	(445,995)	0	0	0
(753,099)	0	(753,099)	0	0	0
(13,741,783)	0	(13,741,783)	0	0	0
0	455,058	455,058	0	0	0
0	29,417	29,417	0	0	0
0	19,250	19,250	0	0	0
0	503,725	503,725	0	0	0
(13,741,783)	503,725	(13,238,058)	0	0	0
0	0	0	24,808	0	0
0	0	0	0	(16,237)	0
0	0	0	0	0	(7,681)
0	0	0	24,808	(16,237)	(7,681)
1,557,160	0	1,557,160	0	0	0
1,341,882	0	1,341,882	0	0	0
3,257,252	0	3,257,252	0	0	0
536,826	0	536,826	0	0	0
462,688	0	462,688	0	0	0
1,403,286	0	1,403,286	0	0	0
5,231,737	0	5,231,737	0	0	0
2,615,869	0	2,615,869	0	0	0
2,656,350	0	2,656,350	0	0	0
480,522	158,508	639,030	0	9,671	0
0	(53,939)	(53,939)	0	22,969	0
0	80,000	80,000	0	0	0
1,130,531	58,124	1,188,655	0	500	0
20,674,103	242,693	20,916,796	0	33,140	0
123,582	(123,582)	0	0	0	0
20,797,685	119,111	20,916,796	0	33,140	0
7,055,902	622,836	7,678,738	24,808	16,903	(7,681)
80,726,466	5,299,185	86,025,651	37,920	552,865	(10,748)
<u>\$87,782,368</u>	<u>\$5,922,021</u>	<u>\$93,704,389</u>	<u>\$62,728</u>	<u>\$569,768</u>	<u>(\$18,429)</u>

**Hancock County, Ohio**  
*Balance Sheet*  
*Governmental Funds as of December 31, 2004*  
*Component Unit as of December 31, 2004*

	Governmental Funds			
	General	Motor Vehicle and Gas Tax	Alcohol, Drug, and Mental Health	Job and Family Services
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$4,081,726	\$610,259	\$1,300,181	\$869,609
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	77,995	3,984	0	0
Sales Taxes Receivable	919,191	0	0	0
Accrued Interest Receivable	60,437	0	0	0
Due from Other Governments	1,588,272	2,481,333	1,463,047	30,244
Due from Component Unit	316	0	0	0
Interfund Receivable	56,505	6,414	0	147,491
Prepaid Items	187,148	1,719	51,530	8,725
Materials and Supplies Inventory	131,042	347,696	3,398	24,393
Payment in Lieu of Taxes Receivable	0	0	0	0
Restricted Assets				
Cash and Cash Equivalents with Fiscal Agent	0	13,457	0	0
Property Taxes Receivable	1,425,908	0	1,297,805	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$8,528,540</u>	<u>\$3,464,862</u>	<u>\$4,115,961</u>	<u>\$1,080,462</u>
<b><u>Liabilities and Fund Balances</u></b>				
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$217,536	\$68,179	\$10,385	\$75,616
Matured Compensated Absences Payable	42,633	0	0	0
Accounts Payable	98,250	166,346	939,390	156,374
Contracts Payable	0	26,326	0	0
Retainage Payable	0	0	0	0
Due to Component Unit	0	0	0	0
Due to Primary Government	0	0	0	0
Due to Other Governments	315,020	87,290	6,957	404,999
Interfund Payable	8,083	523	0	1,585
Notes Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Liabilities Payable from Restricted Assets				
Retainage Payable	0	13,457	0	0
Deferred Revenue	3,375,268	2,148,097	2,577,794	111,885
<i>Total Liabilities</i>	<u>4,056,790</u>	<u>2,510,218</u>	<u>3,534,526</u>	<u>750,459</u>
<b><u>Fund Balances</u></b>				
Reserved for Encumbrances	245,403	242,053	488,717	118,658
Reserved for Loans Receivable	0	0	0	0
Reserved for Endowments	0	0	0	0
Unreserved, Reported in				
General Fund	4,226,347	0	0	0
Special Revenue Funds	0	712,591	92,718	211,345
Debt Service Funds	0	0	0	0
Capital Projects Funds (Deficit)	0	0	0	0
Component Unit	0	0	0	0
Permanent Fund	0	0	0	0
<i>Total Fund Balances</i>	<u>4,471,750</u>	<u>954,644</u>	<u>581,435</u>	<u>330,003</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$8,528,540</u>	<u>\$3,464,862</u>	<u>\$4,115,961</u>	<u>\$1,080,462</u>

See accompanying notes to the basic financial statements

				Component Unit
Mental Retardation and Developmental Disabilities	Water and Sewer Bond Retirement	Other Governmental Funds	Total	Regional Planning Commission
\$1,388,867	\$240,243	\$8,774,495	\$17,265,380	\$78,509
23,942	0	354,539	378,481	0
0	0	62,139	144,118	0
0	0	459,595	1,378,786	0
0	0	2,880	63,317	0
964,249	0	552,387	7,079,532	0
0	0	0	316	0
0	0	2,890	213,300	0
130,455	0	20,391	399,968	1,109
3,176	0	987	510,692	0
0	0	1,190,063	1,190,063	0
0	0	701	14,158	0
3,145,193	0	1,020,986	6,889,892	0
0	0	244,979	244,979	0
0	2,480,887	534,840	3,015,727	0
<u>\$5,655,882</u>	<u>\$2,721,130</u>	<u>\$13,221,872</u>	<u>\$38,788,709</u>	<u>\$79,618</u>
205,724	\$0	\$107,446	\$684,886	\$0
16,593	0	1,665	60,891	0
72,317	0	155,324	1,588,001	291
0	0	21,715	48,041	0
0	0	4,799	4,799	0
2,419	0	0	2,419	0
0	0	0	0	0
169,984	0	109,017	1,093,267	3,637
0	1,660	200,493	212,344	0
0	0	2,097,800	2,097,800	0
0	0	8,024	8,024	0
0	0	701	14,158	0
<u>3,535,412</u>	<u>2,480,887</u>	<u>3,355,401</u>	<u>17,584,744</u>	<u>0</u>
<u>4,002,449</u>	<u>2,482,547</u>	<u>6,062,385</u>	<u>23,399,374</u>	<u>3,928</u>
118,503	0	900,730	2,114,064	0
0	0	213,638	213,638	0
0	0	247,000	247,000	0
0	0	0	4,226,347	0
1,534,930	0	3,851,791	6,403,375	0
0	238,583	2,061,479	2,300,062	0
0	0	(215,377)	(215,377)	0
0	0	0	0	75,690
0	0	100,226	100,226	0
<u>1,653,433</u>	<u>238,583</u>	<u>7,159,487</u>	<u>15,389,335</u>	<u>75,690</u>
<u>\$5,655,882</u>	<u>\$2,721,130</u>	<u>\$13,221,872</u>	<u>\$38,788,709</u>	<u>\$79,618</u>

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**Hancock County, Ohio**  
*Reconciliation of Total Governmental Fund Balances  
to Net Assets of Governmental Activities  
December 31, 2004*

*Total Governmental Funds Balances* \$15,389,335

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

Capital assets used in governmental activities are not  
financial resources and, therefore, are not reported in the funds. 79,008,682

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

Accounts Receivable	72,482	
Sales Taxes Receivable	742,288	
Accrued Interest Receivable	32,503	
Due from Component Unit	169	
Due from Other Governments	5,524,961	
Interfund Receivable	114,044	
Property Taxes Receivable	116,820	
Special Assessments Receivable	3,018,342	9,621,609

Unamortized issuance costs represent deferred charges which  
do not provide current financial resources and, therefore,  
not reported in the funds. 74,578

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

Accrued Interest Payable	(53,268)	
Compensated Absences Payable	(3,254,314)	
General Obligation Bonds Payable	(10,419,199)	
Special Assessment Bonds Payable	(2,113,953)	
OWDA Loans Payable	(471,102)	(16,311,836)

*Net Assets of Governmental Activities* \$87,782,368

See accompanying notes to the basic financial statements

**Hancock County, Ohio**

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

*Governmental Funds for the Year Ended December 31, 2004*

*Component Unit For the Year Ended December 31, 2004*

	Governmental Funds			
	General	Motor Vehicle and Gas Tax	Alcohol, Drug, and Mental Health	Job and Family Services
<b>Revenues</b>				
Property Taxes	\$1,556,024	\$0	\$1,340,923	\$0
Payment in Lieu of Taxes	0	0	0	0
Sales Taxes	5,197,311	0	0	0
Permissive Motor Vehicle License Taxes	0	153,996	0	0
Special Assessments	0	0	0	0
Charges for Services	3,770,957	536,472	76,189	85,479
Licenses and Permits	5,624	0	0	0
Fines and Forfeitures	96,618	69,321	0	0
Intergovernmental	2,663,334	4,155,577	3,775,546	5,582,683
Interest	353,593	8,192	0	0
Rent	60,542	0	0	0
Donations	0	0	0	0
Other	25,702	0	25,067	350,663
<i>Total Revenues</i>	<u>13,729,705</u>	<u>4,923,558</u>	<u>5,217,725</u>	<u>6,018,825</u>
<b>Expenditures</b>				
Current				
General Government				
Legislative and Executive	4,481,843	0	0	0
Judicial	2,852,362	0	0	0
Public Safety	3,542,468	0	0	0
Public Works	127,948	4,891,497	0	0
Health	774,499	0	4,799,236	0
Human Services	475,492	0	0	5,760,417
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	445,995	0	0	0
Debt Service				
Principal Retirement	38,210	0	0	0
Interest and Fiscal Charges	2,496	3,040	0	0
<i>Total Expenditures</i>	<u>12,741,313</u>	<u>4,894,537</u>	<u>4,799,236</u>	<u>5,760,417</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>988,392</u>	<u>29,021</u>	<u>418,489</u>	<u>258,408</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from Sale of Capital Assets	704	0	0	0
Proceeds of Bonds	0	0	0	0
Transfers - In	54,577	0	0	0
Transfers - Out	(150,843)	0	(40,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(95,562)</u>	<u>0</u>	<u>(40,000)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	892,830	29,021	378,489	258,408
<i>Fund Balances at Beginning of Year</i>	<u>3,578,920</u>	<u>925,623</u>	<u>202,946</u>	<u>71,595</u>
<i>Fund Balances at End of Year</i>	<u><u>\$4,471,750</u></u>	<u><u>\$954,644</u></u>	<u><u>\$581,435</u></u>	<u><u>\$330,003</u></u>

See accompanying notes to the basic financial statements

				Component Unit
Mental Retardation and Developmental Disabilities	Water and Sewer Bond Retirement	Other Governmental Funds	Total	Regional Planning Commission
\$3,252,300	\$0	\$999,130	\$7,148,377	\$0
0	0	1,482,190	1,482,190	0
0	0	2,598,656	7,795,967	0
0	0	0	153,996	0
0	90,245	388,511	478,756	0
179,557	0	1,787,925	6,436,579	264,061
0	0	165,439	171,063	0
0	0	23,968	189,907	0
5,169,952	0	8,265,046	29,612,138	0
0	94,763	24,972	481,520	0
0	0	100,600	161,142	0
9,455	0	40,780	50,235	0
239,796	0	510,472	1,151,700	0
<u>8,851,060</u>	<u>185,008</u>	<u>16,387,689</u>	<u>55,313,570</u>	<u>264,061</u>
0	0	798,979	5,280,822	0
0	0	317,512	3,169,874	0
0	0	3,657,272	7,199,740	0
0	0	107,022	5,126,467	0
9,303,883	0	284,085	15,161,703	0
0	0	3,364,596	9,600,505	0
0	0	173,278	173,278	237,234
0	0	5,782,771	5,782,771	0
0	0	0	445,995	0
0	106,872	1,090,000	1,235,082	0
0	93,959	634,252	733,747	0
<u>9,303,883</u>	<u>200,831</u>	<u>16,209,767</u>	<u>53,909,984</u>	<u>237,234</u>
<u>(452,823)</u>	<u>(15,823)</u>	<u>177,922</u>	<u>1,403,586</u>	<u>26,827</u>
0	0	0	704	0
0	0	1,098,110	1,098,110	0
0	14,943	388,959	458,479	0
<u>(41,271)</u>	<u>0</u>	<u>(102,783)</u>	<u>(334,897)</u>	<u>0</u>
<u>(41,271)</u>	<u>14,943</u>	<u>1,384,286</u>	<u>1,222,396</u>	<u>0</u>
(494,094)	(880)	1,562,208	2,625,982	26,827
<u>2,147,527</u>	<u>239,463</u>	<u>5,597,279</u>	<u>12,763,353</u>	<u>48,863</u>
<u>\$1,653,433</u>	<u>\$238,583</u>	<u>\$7,159,487</u>	<u>\$15,389,335</u>	<u>\$75,690</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, 2004*

*Net Change in Fund Balances - Total Governmental Funds* \$2,625,982

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

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

Capital Outlay - Nondepreciable Capital Assets	3,230,213	
Capital Outlay - Depreciable Capital Assets	3,052,036	
Depreciation	<u>(2,179,899)</u>	4,102,350

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (86,790)

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

Property Taxes	7,431	
Payment in Lieu of Taxes	(78,904)	
Sales Taxes	51,639	
Special Assessments	613,673	
Charges for Services	22,171	
Intergovernmental	(81,343)	
Interest	26,434	
Other	<u>98,266</u>	659,367

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

General Obligation Bonds	1,090,000	
Special Assessment Bonds	80,000	
OWDA Loans	26,872	
Loans Payable	<u>38,210</u>	1,235,082

Bond proceeds are other financing sources in the governmental funds, but the issuance increases long-term liabilities on the statement of net assets. (1,098,110)

Special Assessment Bonds

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding obligations on the statement of activities.

Premiums and accounting losses are reported as revenues and expenditures when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.

Accrued Interest Payable	3,500	
Amortization of Accounting Loss	(17,350)	
Amortization of Premium	<u>1,191</u>	(12,659)

Issuance costs are reported as an expenditure when paid in the governmental funds, but is deferred and amortized on the statement of activities: (7,875)

Unamortized Issuance Costs

Some expenses reported on the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Compensated Absences Payable	<u>(361,445)</u>	
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*Change in Net Assets of Governmental Activities* \$7,055,902

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Property Taxes	\$1,410,000	\$1,535,200	\$1,561,147	\$25,947
Sales Taxes	4,200,000	4,200,000	5,132,054	932,054
Charges for Services	3,037,109	3,016,275	3,796,896	780,621
Licenses and Permits	5,500	5,500	5,624	124
Fines and Forfeitures	100,000	100,000	90,771	(9,229)
Intergovernmental	2,631,301	2,673,301	2,661,047	(12,254)
Interest	340,000	340,000	428,987	88,987
Rent	56,000	56,000	60,542	4,542
Other	6,500	4,000	14,335	10,335
<i>Total Revenues</i>	<u>11,786,410</u>	<u>11,930,276</u>	<u>13,751,403</u>	<u>1,821,127</u>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	6,131,660	5,749,185	4,689,506	1,059,679
Judicial	3,352,315	3,435,932	2,990,951	444,981
Public Safety	3,614,403	3,748,854	3,652,934	95,920
Public Works	152,500	152,499	146,902	5,597
Health	416,515	866,515	778,882	87,633
Human Services	589,419	589,419	479,361	110,058
Intergovernmental	383,574	457,316	445,995	11,321
<i>Total Expenditures</i>	<u>14,640,386</u>	<u>14,999,720</u>	<u>13,184,531</u>	<u>1,815,189</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,853,976)</u>	<u>(3,069,444)</u>	<u>566,872</u>	<u>3,636,316</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Other Financing Sources	0	2,000	16,367	14,367
Proceeds from Sale of Capital Assets	0	500	704	204
Advances - In	164,139	164,139	305,416	141,277
Advances - Out	0	0	(195,623)	(195,623)
Transfers - In	100,000	70,925	54,577	(16,348)
Transfers - Out	(146,075)	(150,843)	(150,843)	0
<i>Total Other Financing Sources (Uses)</i>	<u>118,064</u>	<u>86,721</u>	<u>30,598</u>	<u>(56,123)</u>
<i>Net Change in Fund Balance</i>	<u>(2,735,912)</u>	<u>(2,982,723)</u>	<u>597,470</u>	<u>3,580,193</u>
<i>Fund Balance at Beginning of Year</i>	2,504,856	2,542,385	2,542,385	0
Prior Year Encumbrances Appropriated	445,984	445,985	445,985	0
<i>Fund Balance at End of Year</i>	<u>\$214,928</u>	<u>\$5,647</u>	<u>\$3,585,840</u>	<u>\$3,580,193</u>

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Motor Vehicle and Gas Tax Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Permissive Motor Vehicle License Taxes	\$140,000	\$140,000	\$152,593	\$12,593
Charges for Services	230,000	330,000	587,648	257,648
Fines and Forfeitures	80,000	80,000	70,348	(9,652)
Intergovernmental	4,153,000	4,153,000	4,077,696	(75,304)
Interest	10,000	10,000	7,754	(2,246)
<i>Total Revenues</i>	4,613,000	4,713,000	4,896,039	183,039
<b><u>Expenditures</u></b>				
Current				
Public Works	4,755,685	5,252,184	5,185,690	66,494
<i>Excess of Revenues Under Expenditures</i>	(142,685)	(539,184)	(289,651)	249,533
<b><u>Other Financing Sources (Uses)</u></b>				
Advances - In	0	0	292,000	292,000
Advances - Out	0	0	(292,000)	(292,000)
Transfers - Out	(180,000)	(173,500)	(173,437)	63
<i>Total Other Financing Sources (Uses)</i>	(180,000)	(173,500)	(173,437)	63
<i>Net Change in Fund Balance</i>	(322,685)	(712,684)	(463,088)	249,596
<i>Fund Balance at Beginning of Year</i>	250,000	400,373	400,373	0
Prior Year Encumbrances Appropriated	313,910	313,908	313,908	0
<i>Fund Balance at End of Year</i>	<u>\$241,225</u>	<u>\$1,597</u>	<u>\$251,193</u>	<u>\$249,596</u>

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Alcohol, Drug, and Mental Health Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$1,360,651	\$1,360,651	\$1,346,924	(\$13,727)
Charges for Services	60,000	60,000	76,189	16,189
Intergovernmental	4,181,752	4,181,752	3,682,148	(499,604)
Other	22,880	22,880	25,067	2,187
<i>Total Revenues</i>	5,625,283	5,625,283	5,130,328	(494,955)
<b><u>Expenditures</u></b>				
Current				
Health	6,237,045	6,239,045	5,920,103	318,942
<i>Excess of Revenues Under Expenditures</i>	(611,762)	(613,762)	(789,775)	(176,013)
<b><u>Other Financing Sources (Uses)</u></b>				
Other Financing Sources	0	154,744	0	(154,744)
Transfers - Out	(42,000)	(40,000)	(40,000)	0
<i>Total Other Financing Sources (Uses)</i>	(42,000)	114,744	(40,000)	(154,744)
<i>Net Change in Fund Balance</i>	(653,762)	(499,018)	(829,775)	(330,757)
<i>Fund Balance (Deficit) at Beginning of Year</i>	520,514	(335,523)	(335,523)	0
Prior Year Encumbrances Appropriated	1,051,545	1,051,545	1,051,545	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$918,297</u>	<u>\$217,004</u>	<u>(\$113,753)</u>	<u>(\$330,757)</u>

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Job and Family Services Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$0	\$233,148	\$233,148	\$0
Intergovernmental	4,599,794	5,280,400	5,527,608	247,208
Other	1,393,407	479,653	350,663	(128,990)
<i>Total Revenues</i>	5,993,201	5,993,201	6,111,419	118,218
<b><u>Expenditures</u></b>				
Current				
Human Services	5,945,730	5,958,730	5,543,924	414,806
<i>Excess of Revenues Over Expenditures</i>	47,471	34,471	567,495	533,024
<b><u>Other Financing Uses</u></b>				
Advances - Out	0	(100,000)	(100,000)	0
<i>Net Change in Fund Balance</i>	47,471	(65,529)	467,495	533,024
<i>Fund Balance (Deficit) at Beginning of Year</i>	89,000	(115,656)	(115,656)	0
Prior Year Encumbrances Appropriated	266,230	266,229	266,229	0
<i>Fund Balance at End of Year</i>	<u>\$402,701</u>	<u>\$85,044</u>	<u>\$618,068</u>	<u>\$533,024</u>

See accompanying notes to the basic financial statements



**Hancock County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Mental Retardation and Developmental Disabilities Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$3,279,553	\$3,279,553	\$3,262,294	(\$17,259)
Charges for Services	199,811	199,811	179,557	(20,254)
Intergovernmental	5,419,364	5,838,634	4,952,352	(886,282)
Donations	30,000	2,500	9,455	6,955
Other	35,000	24,175	57,684	33,509
<i>Total Revenues</i>	8,963,728	9,344,673	8,461,342	(883,331)
<b><u>Expenditures</u></b>				
Current				
Health	10,566,412	11,163,557	9,297,871	1,865,686
<i>Excess of Revenues Under Expenditures</i>	(1,602,684)	(1,818,884)	(836,529)	982,355
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	214,494	126,494	0	(126,494)
Transfers - Out	(264,494)	(65,530)	(41,271)	24,259
<i>Total Other Financing Sources (Uses)</i>	(50,000)	60,964	(41,271)	(102,235)
<i>Net Change in Fund Balance</i>	(1,652,684)	(1,757,920)	(877,800)	880,120
<i>Fund Balance at Beginning of Year</i>	1,759,506	1,925,375	1,925,375	0
Prior Year Encumbrances Appropriated	75,589	75,589	75,589	0
<i>Fund Balance at End of Year</i>	<u>\$182,411</u>	<u>\$243,044</u>	<u>\$1,123,164</u>	<u>\$880,120</u>

See accompanying notes to the basic financial statements

**Hancock County, Ohio***Statement of Fund Net Assets***Business-Type Activities***December 31, 2004*

	Sanitary Landfill	Agricultural Service Center	BMV One-Stop	Totals
<b><u>Assets</u></b>				
<b><u>Current Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,928,461	\$102,635	\$58,950	\$2,090,046
Accounts Receivable	311,603	0	0	311,603
Prepaid Items	31,143	0	0	31,143
Deferred Charges	0	0	82,215	82,215
Materials and Supplies Inventory	24,653	1,292	965	26,910
<i>Total Current Assets</i>	<u>2,295,860</u>	<u>103,927</u>	<u>142,130</u>	<u>2,541,917</u>
<b><u>Noncurrent Assets</u></b>				
Restricted Assets				
Cash and Cash Equivalents with Fiscal Agent	708,577	0	0	708,577
Investments with Fiscal Agent	3,138,568	0	0	3,138,568
Accrued Interest Receivable	38,864	0	0	38,864
Capital Assets				
Nondepreciable Capital Assets	532,279	75,000	1,047	608,326
Depreciable Capital Assets, Net	1,468,901	1,630,134	2,046,392	5,145,427
<i>Total Noncurrent Assets</i>	<u>5,887,189</u>	<u>1,705,134</u>	<u>2,047,439</u>	<u>9,639,762</u>
<i>Total Assets</i>	<u>8,183,049</u>	<u>1,809,061</u>	<u>2,189,569</u>	<u>12,181,679</u>
<b><u>Liabilities</u></b>				
<b><u>Current Liabilities</u></b>				
Accrued Wages Payable	23,679	1,465	0	25,144
Accounts Payable	203,818	1,251	0	205,069
Contracts Payable	40,411	75,000	0	115,411
Due to Other Governments	35,887	680	0	36,567
Interfund Payable	956	0	0	956
Accrued Interest Payable	883	7,117	9,550	17,550
Compensated Absences Payable	0	0	0	0
Notes Payable	0	0	110,200	110,200
General Obligation Bonds Payable	35,000	65,000	10,000	110,000
<i>Total Current Liabilities</i>	<u>340,634</u>	<u>150,513</u>	<u>129,750</u>	<u>620,897</u>
<b><u>Long-Term Liabilities</u></b>				
Liabilities Payable from Restricted Assets				
Closure/Postclosure Costs Payable	1,522,981	0	0	1,522,981
Compensated Absences Payable	116,718	4,194	0	120,912
General Obligation Bonds Payable	170,000	1,470,000	2,354,868	3,994,868
<i>Total Long-Term Liabilities</i>	<u>1,809,699</u>	<u>1,474,194</u>	<u>2,354,868</u>	<u>5,638,761</u>
<i>Total Liabilities</i>	<u>2,150,333</u>	<u>1,624,707</u>	<u>2,484,618</u>	<u>6,259,658</u>
<b><u>Net Assets</u></b>				
Invested in Capital Assets, Net of Related Debt	1,796,180	170,134	(180,546)	1,785,768
Unrestricted (Deficit)	4,236,536	14,220	(114,503)	4,136,253
<i>Total Net Assets (Deficit)</i>	<u>\$6,032,716</u>	<u>\$184,354</u>	<u>(\$295,049)</u>	<u>\$5,922,021</u>

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Revenues, Expenses, and Changes in Fund Net Assets*  
**Business-Type Activities**  
For the Year Ended December 31, 2004

	Sanitary Landfill	Agricultural Service Center	BMV One-Stop	Totals
<b><u>Operating Revenues</u></b>				
Charges for Services	\$3,015,856	\$218,171	\$211,123	\$3,445,150
Other	58,124	0	0	58,124
<i>Total Operating Revenues</i>	<u>3,073,980</u>	<u>218,171</u>	<u>211,123</u>	<u>3,503,274</u>
<b><u>Operating Expenses</u></b>				
Personal Services	628,323	28,000	0	656,323
Fringe Benefits	212,988	15,185	0	228,173
Contractual Services	1,015,677	30,261	31,335	1,077,273
Materials and Supplies	291,115	5,097	5,430	301,642
Closure and Postclosure Costs	224,000	0	0	224,000
Depreciation	176,498	21,828	46,902	245,228
Other	0	0	355	355
<i>Total Operating Expenses</i>	<u>2,548,601</u>	<u>100,371</u>	<u>84,022</u>	<u>2,732,994</u>
<i>Operating Income</i>	<u>525,379</u>	<u>117,800</u>	<u>127,101</u>	<u>770,280</u>
<b><u>Non-Operating Revenues (Expenses)</u></b>				
Gain on Sale of Fixed Assets	80,000	0	0	80,000
Interest Revenue	158,508	0	0	158,508
Interest Expense	(12,197)	(88,383)	(107,851)	(208,431)
Decrease in Fair Value of Investments	(53,939)	0	0	(53,939)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>172,372</u>	<u>(88,383)</u>	<u>(107,851)</u>	<u>(23,862)</u>
<i>Income Before Transfers</i>	697,751	29,417	19,250	746,418
Transfers - In	0	0	48,206	48,206
Transfers - Out	0	0	(171,788)	(171,788)
<i>Change in Net Assets</i>	697,751	29,417	(104,332)	622,836
<i>Net Assets (Deficit) Beginning of Year</i>	<u>5,334,965</u>	<u>154,937</u>	<u>(190,717)</u>	<u>5,299,185</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>\$6,032,716</u></u>	<u><u>\$184,354</u></u>	<u><u>(\$295,049)</u></u>	<u><u>\$5,922,021</u></u>

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Cash Flows*  
**Business-Type Activities**  
For the Year Ended December 31, 2004

	Sanitary Landfill	Agricultural Service Center	BMV One-Stop	Totals
<b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>				
<b><u>Cash Flows from Operating Activities</u></b>				
Cash Received from Customers	\$2,969,846	\$218,171	\$211,123	\$3,399,140
Cash Received from Other Revenues	244,426	0	0	244,426
Cash Payments for Personal Services	(657,124)	(28,047)	0	(685,171)
Cash Payments for Fringe Benefits	(201,669)	(14,598)	0	(216,267)
Cash Payments for Contractual Services	(1,011,079)	(30,141)	(33,767)	(1,074,987)
Cash Payments for Materials and Supplies	(302,528)	(5,455)	(6,274)	(314,257)
Cash Payments for Other	0	0	(355)	(355)
<i>Net Cash Provided by Operating Activities</i>	<u>1,041,872</u>	<u>139,930</u>	<u>170,727</u>	<u>1,352,529</u>
<b><u>Cash Flows from Noncapital Financing Activities</u></b>				
Cash Received from Transfer-In	0	0	48,206	48,206
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>				
Cash Payments for Acquisition of Capital Assets	(977,486)	0	0	(977,486)
Cash Received on Sale of Fixed Assets	463,333	0	0	463,333
Cash Payments for Principal on Notes	0	0	(170,000)	(170,000)
Cash Received from Proceeds of Notes	0	0	110,200	110,200
Cash Payments for Principal on Bonds	(35,000)	(65,000)	0	(100,000)
Cash Payments for Interest on Bonds	(12,343)	(88,653)	(112,974)	(213,970)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(561,496)</u>	<u>(153,653)</u>	<u>(172,774)</u>	<u>(887,923)</u>
<b><u>Cash Flows from Investing Activities</u></b>				
Cash Received from Interest	158,625	0	0	158,625
Cash Received from Sale of Investments	1,844,163	0	0	1,844,163
Cash Payments for Purchase of Investments	(1,882,773)	0	0	(1,882,773)
<i>Net Cash Flows Provided by Investing Activities</i>	<u>120,015</u>	<u>0</u>	<u>0</u>	<u>120,015</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	600,391	(13,723)	46,159	632,827
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>2,036,647</u>	<u>116,358</u>	<u>12,791</u>	<u>2,165,796</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$2,637,038</u></u>	<u><u>\$102,635</u></u>	<u><u>\$58,950</u></u>	<u><u>\$2,798,623</u></u>

continued

**Hancock County, Ohio**  
*Statement of Cash Flows*  
**Business-Type Activities (continued)**  
For the Year Ended December 31, 2004

	Sanitary Landfill	Agricultural Service Center	BMV One-Stop	Totals
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>				
Operating Income	\$525,379	\$117,800	\$127,101	\$770,280
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</b>				
Depreciation	176,498	21,828	46,902	245,228
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(46,010)	0	0	(46,010)
Increase in Prepaid Items	(1,243)	0	0	(1,243)
Increase in Materials and Supplies Inventory	(11,181)	(358)	(844)	(12,383)
Decrease in Accrued Wages Payable	(17,582)	(516)	0	(18,098)
Increase (Decrease) in Accounts Payable	186,536	120	(1,924)	184,732
Increase in Contracts Payable	3,808	0	0	3,808
Decrease in Interfund Payable	(581)	0	(508)	(1,089)
Increase in Due to Other Governments	13,467	587	0	14,054
Increase in Closure/Postclosure Costs	224,000	0	0	224,000
Increase (Decrease) in Compensated Absences Payable	(11,219)	469	0	(10,750)
Net Cash Provided by Operating Activities	<u>\$1,041,872</u>	<u>\$139,930</u>	<u>\$170,727</u>	<u>\$1,352,529</u>

Noncash Capital Activity:

In 2004, the Sanitary Landfill enterprise fund sold a fixed asset that resulted in an \$80,000 gain on sale

Noncash Investing Activity:

In 2004, there was an decrease in the fair value of investments in the Sanitary Landfill enterprise fund, in the amount of \$53,939

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2004*

	Investment Trust	Agency
<b><u>Assets</u></b>		
Equity in Pooled Cash and Cash Equivalents	\$272,685	\$3,923,899
Cash and Cash Equivalents in Segregated Accounts	0	741,538
Accounts Receivable	0	427,094
Other Local Taxes Receivable	0	73,904
Due from Other Governments	0	585,660
Property Taxes Receivable	0	61,310,715
Special Assessments Receivable	0	695,872
<i>Total Assets</i>	272,685	\$67,758,682
<b><u>Liabilities</u></b>		
Due to Other Governments	0	\$65,786,607
Payroll Withholdings	0	161,017
Deposits Held and Due to Others	0	6,074
Undistributed Assets	0	1,804,984
<i>Total Liabilities</i>	0	\$67,758,682
<b><u>Net Assets</u></b>		
Held in Trust for External Pool Participants	272,685	
Total Net Assets	\$272,685	

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, 2004*

<b><u>Additions</u></b>	
Interest	\$4,216
Individual Account Transactions	
Operating Revenues	1,484,358
Reinvested Distributions	3,854
Operating Expenses	<u>(1,391,728)</u>
Net Individual Account Transactions	<u>96,484</u>
<i>Total Additions</i>	100,700
<b><u>Deductions</u></b>	
Distribution to Participants	<u>3,854</u>
<i>Change in Net Assets</i>	96,846
<i>Net Assets Beginning of Year</i>	<u>175,839</u>
<i>Net Assets End of Year</i>	<u><u>\$272,685</u></u>

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2004*

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**Note 1 - Reporting Entity**

Hancock County, Ohio (the County), was incorporated in 1828. The County is governed by a board of three Commissioners elected by the voters of the County. Other officials elected by the voters of the County that manage various segments of the County's operations are the 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.

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 Mental Retardation and Developmental Disabilities, the Job and Family Services Department, the Board of Alcohol, Drug, and Mental Health Services, 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 combined financial statements include the financial data of the County's discretely presented component units. They are reported in separate columns to emphasize that they are legally separate from the County.

***Regional Planning Commission*** The Regional Planning Commission (the 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, and does not rely on the County to finance deficits. The County serves as fiscal agent for the Commission. The County prepares the financial statements for the Regional Planning Commission.

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



**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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Based on the significant services and resources provided by the County to the Industries, and the Industries' sole purpose of providing assistance to the 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 Community Housing, Inc.*** The Hancock Community Housing, Inc. was incorporated on October 18, 2001. It was created to develop dwellings and provide affordable housing in Hancock County for the occupancy by persons from the County with disabilities. The Hancock Community Housing, Inc., under a contractual agreement with the Hancock County Board of MRDD, provides housing for mentally retarded or handicapped adults in Hancock County. The Hancock County Board of MRDD provides Hancock Community Housing, Inc. with State grants to purchase property.

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

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

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

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

The County Treasurer, as custodian of public funds, invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards, and commissions, the County serves as fiscal agent but is not financially accountable for the organization. The activity of the Hancock County Park District is presented as an investment trust fund. All of the remaining organizations are 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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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**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 and enterprise funds. Following are the more significant of the County's accounting policies.

***A. Basis of Presentation***

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

**Government-Wide Financial Statements**

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

The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program, or department and, therefore, clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants 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 proprietary 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.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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**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. There are three categories of funds: governmental, proprietary, and fiduciary.

**Governmental Funds**

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

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

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

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

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

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

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

The other governmental funds of the County account for grants and other resources whose use is restricted for a particular purpose; the accumulation of resources for, and the payment of debt; and the acquisition or construction of major capital facilities.

**Proprietary Funds**

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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

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

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

### **Fiduciary Funds**

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

### ***C. Measurement Focus***

#### **Government-Wide Financial Statements**

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

#### **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 balance reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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***D. Basis of Accounting***

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

**Revenues - Exchange and Nonexchange Transactions**

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

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

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

**Deferred Revenues**

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

Property taxes for which there was an enforceable legal claim at December 31, 2004, but were levied to finance 2005 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

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

**Expenses/Expenditures**

On the accrual basis, expenses are recognized at the time they are incurred.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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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 County Commissioners at the fund, program, department, and object level.

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 when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the year-end fund balances were known. This resulted in differences being reported for beginning of year fund balances for the original and final budgeted amounts. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2004.

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 and invested. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

Cash and cash equivalents 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 "Cash and Cash Equivalents with Fiscal Agent".

Cash and cash equivalents of the Blanchard Valley Industries and Hancock Community Housing, Inc. component units are recorded as "Cash and Cash Equivalents in Segregated Accounts".

Investments are reported at fair value, except for non-negotiable certificates of deposit, which are reported at cost. Fair value is based on quoted market prices. Mutual funds are recorded at current share price.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the General Fund during 2004 was \$353,593, which includes approximately \$306,537 assigned from other County funds.

For purposes of the combined statement of cash flows and for presentation on the statement of net assets, investments of the cash management pool and investments with a maturity of three months or less at the time they are purchased by the County are considered to be cash and cash equivalents. Investments with a maturity of more than three months, and not purchased from the cash management pool, are reported as investments.

***G. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2004, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

***H. Inventory***

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

***I. Restricted Assets***

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

***J. Loans Receivable***

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

***K. Unamortized Issuance Costs/Bond Premium***

For the enterprise funds, issuance costs and bond premiums are deferred and amortized over the term of the bonds using the straight-line method. Issuance costs are recorded as deferred charges. Bond premiums are presented as an addition to the face amount of bonds payable.

***L. Capital Assets***

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2004

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

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

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

The County's infrastructure consists of roads, bridges, and culverts. The estimated historical costs for infrastructure were computed from the original time of construction and/or improvement.

***M. Interfund Receivables/Payables***

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

***N. Compensated Absences***

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

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employee wage rates at year-end taking into consideration any limits specified in the County's termination policy. The County records a liability for 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.



**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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

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

***O. Accrued Liabilities and Long-Term Obligations***

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

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

***P. Unamortized Loss on Advance Refunding***

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

The general obligation and special assessment bonds advance refunded outstanding general obligation and special assessment bonds in a prior year. These bonds are presented on the statement of net assets net of an unamortized loss. The loss is being amortized over the remaining fifteen-year life of the bonds.

***Q. Net Assets***

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balance of any borrowing used for the acquisition, construction, or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The County's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. Net assets restricted by enabling legislation, in the amount of \$1,524,763, are reported as part of restricted net assets on the statement of net assets.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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***R. Fund Balance Reserves***

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

***S. 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 for sanitary landfill and recycling services and rent. Operating expenses are the necessary costs incurred to provide the service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

***T. Interfund Transactions***

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

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 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.

***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 management and are either unusual in nature or infrequent in occurrence. Neither of these types of transactions occurred during 2004.

***V. Estimates***

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

**Note 3 - Change in Accounting Principle**

For 2004, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 39, "Determining Whether Certain Organizations are Component Units", GASB Statement No. 44, "Economic Condition Reporting: The Statistical Section", GASB Statement No. 46, "Net Assets Restricted by Enabling Legislation", and GASB Technical Bulletin 2004-2, "Recognition of Pension and Other Post employment Benefits Expenditures/Expenses and Liabilities by Cost-Sharing Employers".

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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GASB Statement No. 39 established additional guidance on the application of existing standards for determining whether certain organizations should be reported as component units based on the nature and significance of their relationship to the primary government. The implementation of this statement did not result in any change to the County's financial statements.

GASB Statement No. 44 improves the understandability and usefulness of statistical section information by addressing the comparability problems that have developed in practice and by adding information from the new financial reporting model for state and local governments required by GASB Statement No. 34.

GASB Statement No. 46 defines enabling legislation and specifies how net assets should be reported in the financial statements when there are changes in such legislation. The Statement also requires governments to disclose in the notes to the financial statements the amount of net assets restricted by enabling legislation.

GASB Technical Bulletin 2004-2 clarifies the application of accounting for employers' contractually required contributions to cost-sharing multiple employer pension and other post employment benefits plans. The implementation of this technical bulletin did not result in any change to the County's financial statements.

**Note 4 - Accountability**

The following funds had deficit fund balances as of December 31, 2004.

	<u>Deficit Fund Balances</u>
Capital Projects Funds:	
Special Improvements	\$13,430
Alcohol and Drug Abuse	93,592
Road Improvements	60,181
MRDD Capital Improvements	3,616
Enterprise Funds:	
BMV One Stop	295,049

The deficits in the Special Improvements, Alcohol and Drug Abuse, and Road Improvements capital projects funds were caused by the requirement to report the bond anticipation note liability in the fund receiving the proceeds. These deficits will be alleviated when the bonds are issued or when the notes are paid.

The deficit in the MRDD Capital Improvements is the result of applying generally accepted accounting principles. The MRDD special revenue fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit in the BMV One Stop fund was caused by the requirement to report the general obligation bond liability in the fund receiving the proceeds. This deficit will be alleviated when operating revenues are received to retire the debt.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2004

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**Note 5 - Budgetary Basis of Accounting**

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

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).
4. Although not part of the appropriated budget, the County has various activities that are included as part of the reporting entity when preparing financial statements that conform to GAAP.

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

	Change in Fund Balance		
	General	Motor Vehicle and Gas Tax	Alcohol, Drug, and Mental Health
GAAP Basis	\$892,830	\$29,021	\$378,489
Nonbudgeted Cash Activity	5,220	0	0
Net Adjustment for Revenue Accruals	33,065	(27,519)	(87,397)
Net Adjustment for Expenditure Accruals	(51,753)	91,590	279,996
Prepaid Items	3,084	(522)	(48,414)
Materials and Supplies Inventory	(44,493)	(28,451)	2,193
Principal Retirement	0	(170,000)	0
Advances-In	305,416	292,000	0
Advances-Out	(195,623)	(292,000)	0
Encumbrances	(350,276)	(357,207)	(1,354,642)
Budget Basis	<u>\$597,470</u>	<u>(\$463,088)</u>	<u>(\$829,775)</u>

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2004

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Change in Fund Balance

	Job and Family Services	Mental Retardation and Developmental Disabilities
GAAP Basis	\$258,408	(\$494,094)
Nonbudgeted Cash Activity	0	(1,593)
Net Adjustment for Revenue		
Accruals	92,594	(189,969)
Net Adjustment for Expenditure		
Accruals	445,138	39,008
Prepaid Items	(3,000)	(57,833)
Materials and Supplies		
Inventory	1,062	(1,587)
Advances-Out	(100,000)	0
Encumbrances	(226,707)	(171,732)
Budget Basis	\$467,495	(\$877,800)

**Note 6 - Deposits and Investments**

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

Moneys held by the County, which are not considered active, are classified as inactive. Beginning June 15, 2004, inactive moneys may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange similar securities, or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
  - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
  - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and
12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

At year-end, the County had \$289,131 in undeposited cash on hand which is included on the balance sheet/statement of net assets of the County as part of "Equity in Pooled Cash and Cash Equivalents".

The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements".

At year-end, the carrying amount of the County's deposits was \$24,138,763, which includes \$78,509 held by the County as fiscal agent for the Regional Planning Commission. At year-end, the bank balance was \$22,668,347. Of the bank balance \$686,974 was covered by federal depository insurance. The remaining amounts were uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

	Category 3	Fair Value
Federal Farm Credit Bank Bonds	\$913,937	\$913,937
Federal Home Loan Bank Bonds	668,565	668,565
Federal Home Loan Mortgage Corporation Bonds	432,972	432,972
Federal National Mortgage Association Bonds	571,970	571,970
Student Loan Mortgage Association Bonds	119,328	119,328
U. S. Treasury Bonds	431,796	431,796
Manuscript Debt	3,110	3,110
	\$3,141,678	3,141,678
Mutual Funds		1,042,269
Total Investments		\$4,183,947

The classification of cash and cash equivalents and investments on the balance sheet/statement of net assets is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting". A reconciliation between the classification of cash and cash equivalents and investments on the combined financial statements and the classification of deposits and investments according to GASB Statement No. 3 is as follows:

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$25,394,764	\$3,138,568
Cash on Hand	(289,131)	0
Regional Planning Commission	78,509	0
Manuscript Debt	(3,110)	3,110
Mutual Funds	(1,042,269)	1,042,269
GASB Statement No. 3	\$24,138,763	\$4,183,947

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2004

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**Note 7 - Investment Pool**

By statute, the County serves as fiscal agent for various legally separate entities. The County pools the monies of these entities with the County's monies for investment purposes. The County cannot allocate its investments between the internal and external investment pools. The investment pool is not registered with the Securities and Exchange Commission 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, 2004

<b><u>Assets</u></b>	
Equity in Pooled Cash and Cash Equivalents	\$23,630,519
Accrued Interest Receivable	63,317
<i>Total Assets</i>	\$23,693,836
 <b><u>Net Assets</u></b>	
Internal Portion	\$23,421,151
External Portion	272,685
<i>Total Net Assets</i>	\$23,693,836

Statement of Changes in Net Assets  
For the Year Ended December 31, 2004

<b><u>Additions</u></b>	
Interest	\$485,930
Individual Account Transactions	
Operating Revenues	204,245,635
Reinvested Distributions	440,630
Operating Expenses	(200,982,599)
Net Individual Account Transactions	3,703,666
Total Additions	4,189,596
 <b><u>Deductions</u></b>	
Distribution to Participants	440,630
 <i>Change in Net Assets</i>	3,748,966
 <i>Net Assets Beginning of Year</i>	19,944,870
 <i>Net Assets End of Year</i>	\$23,693,836

At year-end, the pool had \$289,131 in undeposited cash on hand which is included on the balance sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents".



**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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At year-end, the carrying amount of the pool's deposits was \$23,341,388 and the bank balance was \$27,440,186. Of the bank balance, \$400,000 was federally insured. The remaining amount was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The external investment pool only receives checking account interest on a monthly basis.

**Note 8 - Property Taxes**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2004 represent the collection of 2003 taxes. Real property taxes received in 2004 were levied after October 1, 2003, on the assessed values as of January 1, 2003, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2004 represent the collection of 2003 taxes. Public utility real and tangible personal property taxes received in 2004 became a lien on December 31, 2003, was levied after October 1, 2003, and is collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

Tangible personal property tax revenues received in 2004 (other than public utility property) represent the collection of 2004 taxes. Tangible personal property taxes received in 2004 were levied after October 1, 2003, on the true value as of December 31, 2003. Tangible personal property is currently assessed at 25 percent of true value for capital assets and 22 percent for inventory. 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.

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

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes, which were measurable as of December 31, 2004, and for which there was an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2004 operations.

Collectible delinquent real property taxes have been recorded as a receivable and revenue on the full accrual basis. On the modified accrual basis, the revenue is deferred.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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The full tax rate for all County operations for the year ended December 31, 2004, was \$5.00 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2004 property tax receipts were based are as follows:

	<u>Amount</u>
Real Property	
Agricultural	\$119,788,580
Residential	823,179,640
Industrial	72,709,060
Commercial	191,408,740
Public Utility Property	57,780,750
Tangible Personal Property	249,127,286
Total Assessed Value	<u><u>\$1,513,994,056</u></u>

**Note 9 - 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. As required by State statute, the County Commissioners established how the sales tax proceeds would be allocated prior to the election. Effective July 1, 2003, the voters approved an additional permissive sales and use tax of one-quarter of one percent (0.25%) percent sales tax to be used for expenditures related to criminal and administrative justice services. Proceeds of the tax are credited to the General Fund and the Criminal Administrative Justice Services special revenue fund.

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

A receivable is recognized at year-end for amounts that will be received from sales, which occurred during 2004. On the accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred revenue.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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**Note 10 - Payment in Lieu of Taxes**

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

**Note 11 - Receivables**

Receivables at December 31, 2004, consisted of accounts (billings for user charged services, including unbilled utility services), sales taxes, accrued interest, grants, entitlements, and shared revenues, interfund, property taxes, loans (community development block grant monies loaned to local businesses), and special assessments. All amounts due from other governments are considered collectible in full. Delinquent property taxes may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

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.

Special assessments relating to the payment of debt are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$2,816,604. On December 31, 2004, the amount of delinquent special assessments was \$21,640.

Loans receivable expected to be collected in more than one year are \$213,638 in the Community Development Block Grant special revenue fund.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2004

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

Fund Type/Fund	Description	Amount
General Fund	Estate Tax	\$5,401
	Fines and Forfeitures	7,281
	Local Government	1,134,475
	Local Government RA	168,727
	Prisoner Housing	97,425
	Meal Reimbursements	185
	Phone Services	7,500
	Homestead	113,848
	Grants	49,894
	Patrol Services	3,536
Total General Fund		<u>1,588,272</u>
Other Major Funds		
Motor Vehicle and Gas Tax	Fines and Forfeitures	4,935
Motor Vehicle and Gas Tax	Charges	8,129
Motor Vehicle and Gas Tax	Permissive Motor Vehicle License Tax	10,755
Motor Vehicle and Gas Tax	Gas Tax	1,985,673
Motor Vehicle and Gas Tax	Motor Vehicle License Registration Fees	471,841
Alcohol, Drug, and Mental Health	Grants	1,389,103
Alcohol, Drug, and Mental Health	Homestead and Rollback	73,944
Job and Family Services	Grants	30,244
Mental Retardation/Developmental Disabilities	Grants	664,888
Mental Retardation/Developmental Disabilities	Grants	96,856
Mental Retardation/Developmental Disabilities	Grants	17,240
Mental Retardation/Developmental Disabilities	Ho mestead and Rollback	185,265
Total Other Major Funds		<u>4,938,873</u>
Non-Major Funds		
Child Support Enforcement Agency	Poundage	14,580
Dog and Kennel	Fines and Forfeitures	350
Children Services	Grants	196,629
Community Development Block Grant	Grants	40,659
Community Corrections	Grants	91,854
Agency on Aging	Homestead and Rollback	29,577
Enforcement and Education	Fines and Forfeitures	199
Jail Diversion	Grants	46,464
Probation Services	Fines and Forfeitures	15
COPS	Grants	4,372
Juvenile Diversion	Grants	9,676
Ditch Maintenance Assessment	Charges for Services	8,431
Special Projects	Grants	11,144
Ohio Children's Trust	Grants	11,568
Substance Abuse	Grants	20,000
Tiffin Avenue Bond	Homestead and Rollback	11,588
I-75/Tall Timbers Connector Bond	Homestead and Rollback	55,281
Non-Major Funds		<u>552,387</u>
Total Governmental Funds		<u>7,079,532</u>

continued

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2004

Fund Type/Fund	Description	Amount
Agency Funds		
Subdivision	Motor Vehicle License - Corporation	\$39,314
Subdivision	Motor Vehicle License - Township	14,855
Library/Local Government Support	Library Local Government	223,770
Local Government	Local Government	149,001
Undivided Tax	Township Gas Tax	104,749
Law Library	Fines and Forfeitures	12,010
Municipal Permissive Motor Vehicle Tax	Permissive Motor Vehicle License Tax	19,887
Local Government Revenue Assistance	Local Government Revenue Assistance	22,074
Total Agency Funds		<u>585,660</u>
Total		<u><u>\$7,665,192</u></u>

**Note 12 - Capital Assets**

Capital asset activity for the year ended December 31, 2004, was as follows:

	Balance at January 1, 2004	Additions	Reductions	Balance at December 31, 2004
Primary Government				
Governmental Activities:				
Nondepreciable Capital Assets:				
Land and Improvements	\$24,325,910	\$1,188,213	(\$51,650)	\$25,462,473
Construction in Progress	17,612	2,042,000	0	2,059,612
Total Nondepreciable Capital Assets	<u>24,343,522</u>	<u>3,230,213</u>	<u>(51,650)</u>	<u>27,522,085</u>
Depreciable Capital Assets:				
Buildings and Building Improvements	26,973,216	31,306	0	27,004,522
Improvements Other Than Buildings	181,239	0	0	181,239
Machinery and Equipment	3,370,748	276,452	(57,849)	3,589,351
Vehicles	4,168,163	139,260	(139,179)	4,168,244
Infrastructure	39,393,064	2,605,018	(234,122)	41,763,960
Total Depreciable Capital Assets	<u>74,086,430</u>	<u>3,052,036</u>	<u>(431,150)</u>	<u>76,707,316</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(6,521,069)	(468,724)	0	(6,989,793)
Improvements Other Than Buildings	(101,351)	(6,584)	0	(107,935)
Machinery and Equipment	(2,019,982)	(305,941)	45,399	(2,280,524)
Vehicles	(2,790,737)	(362,142)	139,179	(3,013,700)
Infrastructure	(12,003,691)	(1,036,508)	211,432	(12,828,767)
Total Accumulated Depreciation	<u>(23,436,830)</u>	<u>(2,179,899)</u>	<u>396,010</u>	<u>(25,220,719)</u>
Total Depreciable Capital Assets, Net	<u>50,649,600</u>	<u>872,137</u>	<u>(35,140)</u>	<u>51,486,597</u>
Governmental Activities Capital Assets, Net	<u><u>\$74,993,122</u></u>	<u><u>\$4,102,350</u></u>	<u><u>(\$86,790)</u></u>	<u><u>\$79,008,682</u></u>
Business-Type Activities:				
Nondepreciable Capital Assets:				
Land and Improvements	\$608,326	\$0	\$0	\$608,326
Depreciable Capital Assets:				
Buildings and Building Improvements	3,487,392	0	0	3,487,392
Improvements Other Than Buildings	563,264	0	0	563,264
Machinery and Equipment	2,596,502	571,153	(228,711)	2,938,944
Vehicles	296,027	23,000	(22,785)	296,242
Total Depreciable Capital Assets	<u>6,943,185</u>	<u>594,153</u>	<u>(251,496)</u>	<u>7,285,842</u>

continue

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2004

	Balance at January 1, 2004	Additions	Reductions	Balance at December 31, 2004
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(\$107,286)	(\$35,258)	\$0	(\$142,544)
Improvements Other Than Buildings	(80,809)	(37,526)	0	(118,335)
Machinery and Equipment	(1,806,124)	(150,192)	228,711	(1,727,605)
Vehicles	(152,464)	(22,252)	22,785	(151,931)
Total Accumulated Depreciation	<u>(2,146,683)</u>	<u>(245,228)</u>	<u>251,496</u>	<u>(2,140,415)</u>
Total Depreciable Capital Assets, Net	<u>4,796,502</u>	<u>348,925</u>	<u>0</u>	<u>5,145,427</u>
Business-Type Activities Capital Assets, Net	<u>\$5,404,828</u>	<u>\$348,925</u>	<u>\$0</u>	<u>\$5,753,753</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities:	
General Government	
Legislative and Executive	\$207,827
Judicial	93,836
Public Safety	217,713
Public Works	1,344,450
Health	
Alcohol, Drug, and Mental Health	19,778
Mental Retardation and Developmental Disabilities	173,208
Other Health	79,595
Human Services	
Job and Family Services	34,287
Other Human Services	9,205
Total Depreciation Expense-Governmental Activities	<u>\$2,179,899</u>

**Note 13 - Interfund Balances**

Interfund balances at December 31, 2004, consisted of the following individual fund receivables and payables:

Due to General Fund from	
Motor Vehicle & Gas Tax	\$523
Job and Family Services	1,585
Water and Sewer Bond Retirement	1,660
Other Governmental	52,686
Landfill	51
Total Due to General Fund	<u>\$56,505</u>

The balance resulted from loans made to provide working capital for operations or projects.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2004

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Due to Other Major Funds from	
Motor Vehicle and Gas Tax	
General	\$5,193
Other Governmental Funds	316
Sanitary Landfill	905
Total Due to Motor Vehicle and Gas Tax	\$6,414
Job and Family Services	
Other Governmental Funds	\$147,491
Due to Total Other Major Funds	\$153,905
Due to Other Governmental from	
General Fund	\$2,890

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

**Note 14 - Risk Management**

***A. Property and Liability***

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Since 1992, the County has contracted with the Mid West 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, Auto and Law Liability	
Combined (Per Occurrence and Aggregate)	\$2,000,000
Public Official Errors and Omissions	
Aggregate	2,000,000
Property (Per Occurrence)	250,640,461
Flood and Earthquake (Annual Aggregate)	36,000,000
Boiler and Machinery (Per Occurrence)	30,000,000
Faithful Performance Crime Insurance	
(Per Occurrence)	250,000
Excess Liability (Per Occurrence and Aggregate)	5,000,000

The County pays all elected officials' bonds by statute.

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2004

**B. Health Care**

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

**C. Workers' Compensation**

The County participates in the County Commissioners Association of Ohio Workers' Compensation Group Rating Program (the 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 annually 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 Plan's selection criteria. The firm of Comp Management, Inc., provides administrative, cost control, and actuarial services to the Program. Each year, the County pays an enrollment fee to the Program to cover the costs of administering the Program.

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

**Note 15 - Contractual Obligations**

As of December 31, 2004, the County had the following contractual purchase commitments:

Company	Project	Contract Amount	Paid to Date	Balance
Underground Utilities	Engineer-County Rd 220 Sanitary Sewer	\$1,007,246	\$996,026	\$11,220
JBS Heating and Cooling	Common Pleas Court-Jury Room Renovations	26,272	0	26,272
VanTassel Construction	Common Pleas Court-Jury Room Renovations	54,500	0	54,500
Air Control Products	Common Pleas Court-Jury Room Renovations	24,900	0	24,900
Rooney Clinger Murray	ADAMHS-New Office Space	12,113	0	12,113
Eagle Bridge Company	Engineer-Sixth Street Bridge Replacement	655,757	448,336	207,421
Harper Structures	Engineer-Cory Street Bridge Replacement	1,428,679	1,139,433	290,246
Independent Concrete Pipe	Engineer-Bridge/Culvert Replacement	129,386	89,464	39,922
Peterman Associates	Engineer-Bridge 24-7.96	25,000	1,175	23,825

continued



**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2004

Company	Project	Contract Amount	Paid to Date	Balance
Smolen Engineering, Ltd.	Engineer-Bridge 241-0.09	\$40,000	\$0	\$40,000
Kohli and Kahliher Associates	Engineer-Bridge 37-3.05	25,000	4,277	20,723
Poggemeyer Design	Engineer-Bridge 11-1.80	37,400	17,000	20,400
Norfolk Southern	Engineer-CR 236 Project	74,200	25,318	48,882
Turf Concepts	Ditch Maintenance-Eagle Creek Project	67,910	0	67,910
Malcolm Pirnie, Inc.	Landfill-Ground Water Monitoring 1027-164	123,300	109,182	14,118
Malcolm Pirnie, Inc.	Landfill-Quality Assurance/Control 1027-163	125,600	108,544	17,056
Malcolm Pirnie, Inc.	Landfill-Wetlands Monitoring 1027-167	40,000	26,895	13,105
Malcolm Pirnie, Inc.	Landfill-Explosive Gas Monitoring 1027-168	39,200	33,461	5,739
Maximus, Inc.	Common Pleas Court- Software/Hardware	143,081	75,381	67,700
Maximus, Inc.	Common Pleas Court-Computerization	586,806	567,881	18,925
Southeastern Equipment	Landfill-Terex TA 2004 Dump Truck	180,750	0	180,750
Malcolm Pirnie, Inc.	Landfill-Engineering and Quality Assurance/ Control 1027-169	83,800	0	83,800
Malcolm Pirnie, Inc.	Landfill-Ground Water Monitoring 1027-170	113,600	0	113,600
Malcolm Pirnie, Inc.	Landfill-Solid Waste Management Survey 1027-171	17,700	0	17,700
Malcolm Pirnie, Inc.	Landfill-Air Permitting and Compliance 1027-172	16,400	0	16,400
Malcolm Pirnie, Inc.	Landfill-Explosive Gas Monitoring 1027-173	56,900	0	56,900
Malcolm Pirnie, Inc.	Landfill-Quality Assurance/Control for Final Cover Construction 1027-174	325,000	0	325,000

**Note 16 - Defined Benefit Retirement Plans**

**A. Public Employees Retirement System**

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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For the year ended December 31, 2004, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2004 was 9.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 10.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2004, 2003, and 2002 was \$1,751,781, \$1,531,003, and \$1,568,998, respectively; 92 percent has been contributed for 2004 and 100 percent has been contributed for 2003 and 2002. The unpaid contribution for 2004 is recorded as a liability. Contributions to the member-directed plan for 2004 were \$40,716 made by the County and \$25,542 made by plan members.

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

Certified teachers, employed by the school for Mental Retardation and Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. Benefits are established by Chapter 3307 of the Ohio Revised Code. STRS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771.

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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For the year ended December 31, 2004, plan members were required to contribute 10.0 percent of their annual covered salary and the County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers.

The County's required contribution for pension obligations for the DBP for the years ended December 31, 2004, 2003, and 2002 was \$69,691, \$71,953, and \$51,101, respectively; 100 percent has been contributed for fiscal years 2004, 2003, and 2002. Contributions for the DCP and CP for 2004, were \$0 made by the County and \$354 made by plan members.

**Note 17 - Postemployment Benefits**

***A. Public Employees Retirement System***

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Post employment Benefit (OPB) as described in GASB Statement No. 12, "Disclosure of Information on Post employment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2004 employer contribution rate was 13.55 percent of covered payroll (16.7 percent for law enforcement and public safety); 4.00 percent was the portion used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2003, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 1 to 6 percent for the next eight years. Health care costs were assumed to increase at 4 annually after eight years.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually.

The number of active contributing participants in the traditional and combined plans was 369,885. Actual employer contributions for 2004 that were used to fund post employment benefits was \$728,791. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for the payment of benefits at December 31, 2003 (the latest information available), was \$10.5 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$26.9 billion and \$16.4 billion, respectively.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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On September 9, 2004, the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. The HCPP restructures OPERS' health care coverage to improve the financial solvency of the fund in response to skyrocketing health care costs.

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

The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. Benefit provisions and the obligation to contribute are established by STRS based on authority granted by State statute. STRS is funded on a pay-as-you-go basis.

STRS retirees who participated in the Defined Benefit Plan or the Combined Plan and their dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year 2004, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount was \$5,361.

STRS pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund was \$3.1 billion at June 30, 2004 (the latest information available). For the fiscal year ended June 30, 2004, net health care costs paid by STRS were \$268,739,000, and STRS had 111,853 eligible benefit recipients.

**Note 18 - Compensated Absences**

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2004

**Note 19 - Notes Payable**

A summary of the note transactions for the year ended December 31, 2004, follows:

	Balance at December 31, 2003	Additions	Reductions	Balance at December 31, 2004
Special Revenue Fund				
General Obligation				
County Engineer 2.05%	\$170,000	\$0	\$170,000	\$0
Capital Projects Funds				
General Obligation				
ADAMH Building 2.70%	0	325,000	0	325,000
Total General Obligation	170,000	325,000	170,000	325,000
Special Assessment				
Road Improvements - Melrose 2.70%	61,200	60,000	61,200	60,000
CR 236 Sewer 3.56%	4,680	0	4,680	0
US 224/Trention Avenue Sewer 2.05%	293,700	0	293,700	0
McKinley Street Waterline 2.05%	64,900	0	64,900	0
Griffith Heights 2.05%	149,500	0	149,500	0
CR 220 Sanitary Sewer/Van Buren 2.05%	765,700	0	765,700	0
BMV Sewer Project 2.70%	170,000	110,200	170,000	110,200
Simon Herr Joint Ditch Project 2.70%	2,600	2,100	2,600	2,100
Kroust Ditch 2.70%	33,450	15,900	33,450	15,900
Schoonover Ditch 2.70%	41,000	6,800	41,000	6,800
Dalzell Ditch 2.70%	0	650,000	0	650,000
CR 96/CR 18 Sewer 2.70%	0	970,000	0	970,000
Eagle Creek Stream 2.70%	0	68,000	0	68,000
Total Special Assessment	1,586,730	1,883,000	1,586,730	1,883,000
Total Capital Projects Funds	1,586,730	2,208,000	1,586,730	2,208,000
Total	\$1,756,730	\$2,208,000	\$1,756,730	\$2,208,000

The County issued general obligation bond anticipation notes for Alcohol, Drug Addiction and Mental Health Services to purchase a new office building. The bond anticipation note liability is reflected in the fund which received the proceeds and all bond anticipation notes have a maturity of one year. The bond anticipation notes are backed by the full faith and credit of Hancock County.

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2004

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**Note 20 - Long-Term Debt**

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

	Original Issue Date	Interest Rate	Original Issue Amount
<b>General Obligation Bonds</b>			
County Road 140	1997	4.95%	\$1,285,000
County Road 140	1999	5.75	340,000
Tiffin Avenue	1997	4.90	825,000
Tiffin Avenue	1999	5.75	220,000
I-75/Tall Timbers Connector	1997	4.90	1,600,000
I-75/Tall Timbers Connector	1999	5.75	4,750,000
Courthouse Restoration	1997	5.75	1,700,000
Justice Center Refunding Bonds	1996	5.65	2,641,000
Trash Compactor	1999	4.90	360,000
Agricultural Service Center	1999	4.90	1,820,000
Library Improvement Refunding	2002	3.50 - 4.25	1,750,000
Job and Family Services Refunding	2002	3.50 - 4.75	950,000
BMV One Stop Building	2003	3.00 - 6.00	2,200,000
<b>Special Assessment Bonds</b>			
US 224 Water	1996	5.65	256,000
CR88/SR 12 Sewer	1996	5.65	580,400
SR 12 West Water	1996	5.65	117,600
Beechwood Water and Sewer Refunding	2002	3.50 - 4.25	445,000
Griffith Heights	2004	4.00 - 5.00	136,812
CR 220 Sanitary Sewer/Van Buren	2004	4.00 - 5.00	618,188
US 224W/Trenton Ave Sewer	2004	4.00 - 5.00	277,551
McKinley Street Waterline	2004	4.00 - 5.00	62,449
CR 236 Sanitary Sewer	2004	3.75	3,110
<b>Ohio Water Development Authority</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 (continued)*  
For the Year Ended December 31, 2004

Changes in the County's long-term obligations during 2004 were as follows:

	Balance at December 31, 2003	Additions	Reductions	Balance at December 31, 2004	Amount Due in One Year
<b>Governmental Activities</b>					
<b>General Obligation Bonds</b>					
County Road 140	\$450,000	\$0	\$245,000	\$205,000	\$100,000
Tiffin Avenue	770,000	0	55,000	715,000	55,000
I-75/Tall Timbers Connector	5,635,000	0	220,000	5,415,000	235,000
Courthouse Restoration	1,190,000	0	120,000	1,070,000	110,000
Justice Center Refunding	1,200,000	0	215,000	985,000	230,000
<b>Library Improvement Refunding</b>					
Serial and Term Bonds	1,535,000	0	170,000	1,365,000	170,000
Accounting Loss	(90,900)	0	(11,362)	(79,538)	0
Premium	6,929	0	866	6,063	0
<b>Job and Family Services Refunding</b>					
Serial and Term Bonds	850,000	0	65,000	785,000	70,000
Accounting Loss	(52,455)	0	(3,747)	(48,708)	0
Premium	1,488	0	106	1,382	0
<b>Total General Obligation Bonds</b>	<b>11,495,062</b>	<b>0</b>	<b>1,075,863</b>	<b>10,419,199</b>	<b>970,000</b>
<b>Special Assessment Bonds</b>					
US 224 Water	193,208	0	10,734	182,474	10,734
CR 88/SR 12 Sewer	438,037	0	24,335	413,702	24,335
SR 12 West Water	88,755	0	4,931	83,824	4,931
<b>Beechwood Water and Sewer Refunding</b>					
Serial and Term Bonds	390,000	0	40,000	350,000	45,000
Accounting Loss	(17,928)	0	(2,241)	(15,687)	0
Premium	1,749	0	219	1,530	0
Griffith Heights	0	136,812	0	136,812	3,624
CR 220 Sanitary Sewer/Van Buren	0	618,188	0	618,188	16,376
US 224 W/Trenton Ave Sewer	0	277,551	0	277,551	12,245
McKinley Street Waterline	0	62,449	0	62,449	2,755
CR 236 Sanitary Sewer	0	3,110	0	3,110	1,555
<b>Total Special Assessment Bonds</b>	<b>1,093,821</b>	<b>1,098,110</b>	<b>77,978</b>	<b>2,113,953</b>	<b>121,555</b>
<b>OWDA Loans</b>					
Eastgate Water/Sewer Project	97,298	0	9,301	87,997	10,002
SR 12 West (Fostoria)	400,676	0	17,571	383,105	18,578
<b>Total OWDA Loans</b>	<b>497,974</b>	<b>0</b>	<b>26,872</b>	<b>471,102</b>	<b>28,580</b>
Loans Payable	38,210	0	38,210	0	0
Compensated Absences Payable	2,892,869	615,671	254,226	3,254,314	234,943
<b>Total Governmental Activities</b>	<b>\$16,017,936</b>	<b>\$1,713,781</b>	<b>\$1,473,149</b>	<b>\$16,258,568</b>	<b>\$1,355,078</b>

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2004

	Balance at December 31, 2003	Additions	Reductions	Balance at December 31, 2004	Amount Due in One Year
Business-Type Activities					
General Obligation Bonds					
Trash Compactor	\$240,000	\$0	\$35,000	\$205,000	\$35,000
Agricultural Service Center	1,600,000	0	65,000	1,535,000	65,000
BMV One Stop	2,200,000	0	0	2,200,000	10,000
Premium	172,362	0	7,494	164,868	0
Total General Obligation Bonds	<u>4,212,362</u>	<u>0</u>	<u>107,494</u>	<u>4,104,868</u>	<u>110,000</u>
Compensated Absences Payable	131,662	13,257	24,007	120,912	0
Landfill Closure/Post closure Costs	<u>1,298,981</u>	<u>224,000</u>	<u>0</u>	<u>1,522,981</u>	<u>0</u>
Total Business-Type Activities	<u>\$5,643,005</u>	<u>\$237,257</u>	<u>\$131,501</u>	<u>\$5,748,761</u>	<u>\$110,000</u>

All general obligation bonds are supported by the full faith and credit of the County. General obligation bonds will be paid from a 0.1 mill unvoted property tax levy, rental charges to County departments and other tenants who occupy the facilities, and payments received from the Findlay/Hancock County Public Library.

The County Road 140, Tiffin Avenue, and I-75/Tall Timbers Connector bonds will be paid from payments in lieu of taxes the County receives related to the projects. Based on development, which has occurred, and the terms of the agreements already in place, the County expects to receive annual payments of approximately \$1,000,000 in lieu of taxes through at least 2005.

On April 1, 2002, the County issued \$3,145,000 in various purpose refunding bonds with a range of interest rates of 3.5 percent to 4.75 percent. The bonds were issued to advance refund the \$1,590,000 in the library improvement general obligation bonds, \$865,000 in the Job and Family Services general obligation bonds, and \$415,000 in the Beechwood Water and Sewer special assessment bonds with interest rate of 6.808 percent. The net proceeds of \$3,065,984 (after payment of \$88,950 in underwriting fees, insurance, and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded general obligation bonds. As a result, the library improvement and Job and Family Services general obligation bonds, and the Beechwood Water and Sewer special assessment bonds are considered to be defeased and the liability for those bonds was removed from the County's long-term obligations.

The library improvement and Job and Family Services refunding bonds pledge the full faith and credit of the County for the payment of debt service. The Beechwood Water and Sewer special assessment bonds will be paid from the proceeds of special assessments levied against benefited property owners. In the event the property owners do not pay their assessment, the County would be responsible for the debt payment.



**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2004

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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:

Year	Amount
2012	\$55,000
2013	60,000
2014	55,000
2015	60,000
2016	55,000

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

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

On May 1, 2003, the County issued general obligation bonds to retire a bond anticipation note, which was originally issued to pay the costs of constructing, furnishing and equipping a building to house motor vehicle offices and facilities. The County expects that rental payments made by the tenants of the offices will be used to make debt payments.

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

The County entered into a loan agreement to purchase voting equipment. This loan was paid from the General Fund and was retired in 2004.

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2004

The effect of the debt limitations described above is an overall debt margin of \$34,749,851 at December 31, 2004.

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

Governmental Activities						
Year Ending	General Obligation		Special Assessment		Ohio Water Development Authority	
	Principal	Interest	Principal	Interest	Principal	Interest
2005	\$970,000	\$546,931	\$121,555	\$105,347	\$28,580	\$28,587
2006	1,015,000	499,274	136,555	95,940	30,398	26,768
2007	955,000	450,584	130,000	90,283	32,335	24,832
2008	1,000,000	404,154	145,000	84,700	34,397	22,770
2009	780,000	354,679	145,000	78,350	36,593	20,573
2010 - 2014	3,305,000	1,194,841	675,000	288,295	167,481	68,442
2015 - 2019	2,515,000	439,859	465,000	133,175	141,318	20,802
2020 - 2024	0	0	310,000	39,813	0	0
<b>Total</b>	<b>\$10,540,000</b>	<b>\$3,890,322</b>	<b>\$2,128,110</b>	<b>\$915,903</b>	<b>\$471,102</b>	<b>\$212,774</b>

Business-Type Activities						
Year Ending	BMV One Stop		Sanitary Landfill		Agricultural Service Center	
	Principal	Interest	Principal	Interest	Principal	Interest
2005	\$10,000	\$109,538	\$35,000	\$10,592	\$65,000	\$85,403
2006	40,000	109,237	40,000	8,825	70,000	82,120
2007	70,000	108,038	40,000	6,785	75,000	78,550
2008	70,000	105,937	45,000	4,725	80,000	74,687
2009	75,000	103,838	45,000	2,363	85,000	70,488
2010 - 2014	420,000	471,587	0	0	500,000	279,887
2015 - 2019	515,000	376,776	0	0	660,000	121,318
2020 - 2024	670,000	224,100	0	0	0	0
2025 - 2026	330,000	30,000	0	0	0	0
<b>Total</b>	<b>\$2,200,000</b>	<b>\$1,639,051</b>	<b>\$205,000</b>	<b>\$33,290</b>	<b>\$1,535,000</b>	<b>\$792,453</b>

**Conduit Debt**

In 1998, the County issued \$8,115,000 in Multi-Family Housing Revenue Bonds and \$3,500,000 in Multi-Family Housing Mortgage Revenue Bonds. The proceeds were used to acquire, construct, improve, and equip real and personal property as a multi-family housing complex. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2004, \$11,363,000 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, 2004, \$1,160,000 of these bonds was outstanding.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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In 2000, the County issued \$5,000,000 in Hospital Facilities Revenue Bonds. The proceeds were used for the construction of 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, 2004, \$4,262,370 of these bonds was outstanding.

In 2004, the County issued \$110,875,000 in Hospital Facilities Revenue Bonds. The proceeds were used to provide financing 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, 2004, \$110,875,000 of these bonds was outstanding.

**Note 21 - Closure and Postclosure of Landfill**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$1,522,981 reported as landfill closure and postclosure costs payable at December 31, 2004, represents the cumulative amount reported to date based on the use of 13.2 percent of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and postclosure care of \$9,999,886 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2004. The County expects to close the active cell of the landfill in 2049. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care. The County is in compliance with these requirements, and, at December 31, 2004, cash, cash equivalents, and investments of \$3,847,145 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 (continued)*  
For the Year Ended December 31, 2004

**Note 22 - Interfund Transfers**

During 2004, the following transfers were made:

		Transfers In					Total
		General	Alcohol, Drug, and Mental Health	Mental Retardation and Developmental Disabilities	Other Governmental	BMV One Stop	
Transfers Out	Governmental						
	Major Funds						
	General	\$0	\$0	\$0	\$54,577	\$0	\$54,577
	Water and Sewer Bond						
	Retirement	14,943	0	0	0	0	14,943
	Total Major Funds	14,943	0	0	54,577	0	69,520
	All Other Governmental Funds	135,900	40,000	41,271	0	171,788	388,959
	Total Governmental Funds	150,843	40,000	41,271	54,577	171,788	458,479
	Business-Type						
	BMV One Stop	0	0	0	48,206	0	48,206
Total	\$150,843	\$40,000	\$41,271	\$102,783	\$171,788	\$506,685	

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

**Note 23 - Component Units**

**A. Hancock Regional Planning Commission**

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

Basis of Accounting The accrual basis of accounting is followed by the Commission. Revenues are recognized when an exchange takes place or when all eligibility requirements have been satisfied.

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

Capital Assets General capital assets are capital assets, which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2004

Property and equipment as of December 31, 2004, was as follows:

	Balance at January 1, 2004	Additions	Reductions	Balance at December 31, 2004
Depreciable Capital Assets:				
Equipment	\$7,651	\$9,295	\$0	\$16,946
Less: Accumulated Depreciation for:				
Equipment	(2,186)	(2,952)	0	(5,138)
Total Depreciable Capital Assets, Net	\$5,465	\$6,343	\$0	\$11,808

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 sick leave for employees with seven or more years of service at varying rates depending on County policy. Employees hired after March 10, 1994 must also be at least 55 years of age to be considered probable of receiving payment under the County's policy enacted in 1994. All of the liability was considered more than one year.

***B. Blanchard Valley Industries***

Basis of Presentation Financial statement presentation follows the recommendations of Governmental Accounting Standards Board (GASB) No. 34, "Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments." Under GASB No. 34, Blanchard Valley Industries prepares its financial statements in accordance with generally accepted accounting principles (GAAP) as applied to a governmental nonprofit organization.

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

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2004

Investments Investments are recorded at fair value as determined by quoted market prices of the securities held. The market value of the investments as of December 31, 2004, were as follows:

	Fair Value
Money Market	\$5,614
Mutual Funds	362,873
Totals	\$368,487

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

Property and equipment as of December 31, 2004, was as follows:

	Balance at January 1, 2004	Additions	Reductions	Balance at December 31, 2004
Depreciable Capital Assets:				
Building	\$190,830	\$0	\$1,450	\$189,380
Equipment	47,501	3,172	4,923	45,750
Furniture and Fixtures	71,285	34,510	28,362	77,433
Vehicles	74,232	0	6,978	67,254
Total Depreciable Capital Assets	383,848	37,682	41,713	379,817
Less: Accumulated Depreciation for:				
Building	(60,601)	(14,045)	(1,450)	(73,196)
Equipment	(38,634)	(3,642)	(4,674)	(37,602)
Furniture and Fixtures	(64,870)	(7,675)	(28,341)	(44,204)
Vehicles	(74,232)	0	(6,978)	(67,254)
Total Accumulated Depreciation	(238,337)	(25,362)	(41,443)	(222,256)
Total Depreciable Capital Assets, Net	\$145,511	\$12,320	\$270	\$157,561

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

Related Party Transactions The Industries had \$2,419 due from the primary government at December 31, 2004, from the Mental Retardation and Developmental Disabilities special revenue fund.

**C. Hancock Community Housing, Inc.**

Basis of Presentation Financial statement presentation follows the recommendations of Governmental Accounting Standards Board (GASB) No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments." Under GASB No. 34, Hancock Community Housing, Inc. prepares its financial statements in accordance with generally accepted accounting principles (GAAP) as applied to a governmental nonprofit organization.

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2004

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, 2004, the carrying amount of deposits was \$22,076 and the bank balance was \$19,934, which was all covered by federal depository insurance.

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

Property and equipment as of December 31, 2004, was as follows:

	Balance at January 1, 2004	Additions	Reductions	Balance at December 31, 2004
Land	\$111,854	\$0	\$0	\$111,854
Buildings	546,029	25,287	0	571,316
Total Capital Assets	657,883	25,287	0	683,170
Less: Accumulated Depreciation for:				
Buildings	(20,507)	(14,968)	0	(35,475)
Total Capital Assets, Net	\$637,376	\$10,319	\$0	\$647,695

Long-term Debt Hancock Community Housing obtained open-ended mortgages for the purchase of real estate and it was collateralized by the real estate. The open-ended mortgages are available for eleven years (2014) and have fixed rates of 5.99 to 6.5 percent. In 2004, Hancock Community Housing issued \$200,792 in open-ended mortgages and paid off \$327,602. The amount of open-ended mortgages due within one year was \$19,124.

Annual requirements to amortize the mortgage bonds outstanding as of December 31, 2004, follows:

Year	Principal	Interest	Total
2005	\$19,124	\$22,215	\$41,339
2006	35,253	20,750	56,003
2007	45,140	18,195	63,335
2008	47,952	15,384	63,336
2009	50,938	12,397	63,335
2010-2014	178,311	19,685	197,996
Totals	\$376,718	\$108,626	\$485,344

**Note 24 - Jointly Governed Organizations**

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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

The West Central Partnership, Inc. (the Partnership) is a jointly governed organization among Allen, Auglaize, Hancock, Hardin, Mercer, Paulding, Putnam, and Van Wert counties. The Partnership was formed to administer local loan programs in these counties for the State of Ohio Department of Development using State funds and 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.

***C. Metropolitan Housing Authority***

The Metropolitan Housing Authority (the 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 City of Findlay's mayor, and one member is appointed by the County Commissioners.

**Note 25 - Insurance Pools**

***A. Mid West Pool Risk Management Agency, Inc.***

The Mid West Pool Risk Management Agency, Inc., (the 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 (the MEBC), a public entity shared risk pool consisting of five counties. The MEBC is responsible for the administration of the program and processing of all claims for each member. The County pays premiums to the MEBC for employee medical and life insurance benefits.

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



**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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

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

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

**Note 26 - Related Organizations**

***A. County Park District***

The Hancock County Park District (the 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 Hancock County, Charity A. Rauschenberg, 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, Ron Struble, Clerk/Treasurer, 206 Broadway Street, Findlay, Ohio 45840.

**Note 27 - Related Party Transactions**

Blanchard Valley Industries, a discretely presented component unit of Hancock County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its programs. In 2004, these contributions were \$153,590.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2004*

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**Note 28 - Contingent Liabilities**

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

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

**Note 29 - Subsequent Events**

The County issued bond anticipation notes, in the amount of \$1,100,000, to improve the sanitary landfill by installing a final cover. The notes were issued on May 20, 2005 with an interest rate of 3.005 percent, and are due on November 20, 2005.

A contract was issued on June 16, 2005, to Earth Tech, Inc., in the amount of \$882,453, to construct the final cover.

On May 3, 2005, the Board of Mental Retardation and Developmental Disabilities passed a county-wide, five-year, 1.9 mill property tax levy to be collected beginning January 1, 2006. It is expected to generate \$3 million annually for operations. The passage of this levy eliminated further budget cuts to the program.

**Combining Statements and  
Individual Fund Schedules**

## Hancock County, Ohio

### Nonmajor Special Revenue Funds

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

#### **Child Support Enforcement Agency**

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

#### **Dog and Kennel**

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

#### **Children Services**

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

#### **Real Estate Assessment**

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

#### **Community Development Block Grant**

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

#### **Community Corrections**

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

#### **Certificate of Title**

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

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

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

#### **Agency On Aging Levy**

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

#### **Criminal Administrative Justice Services**

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

continued

## Hancock County, Ohio

### Nonmajor Special Revenue Funds (continued)

#### Other Public Safety

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

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

#### Other

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

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

### Nonmajor Debt Service Funds

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

#### Justice Center Bond Retirement

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

#### Hospital Improvement Bond #4 Bond Retirement

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

#### Library Improvement Bond Retirement

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

continued

## Hancock County, Ohio

### Nonmajor Debt Service Funds (continued)

#### **Special Improvement Bond Retirement**

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

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

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

#### **County Road 140 Bond Retirement**

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

#### **Tiffin Avenue Bond Retirement**

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

#### **I-75/Tall Timbers Connector Bond Retirement**

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

#### **Road Improvement Bond Retirement**

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

#### **Courthouse Restoration Bond Retirement**

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

### Nonmajor Capital Projects Funds

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

#### **Water Projects**

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

#### **Special Improvements**

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

#### **Alcohol and Drug Abuse**

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

#### **Issue II**

The fund accounts for state grants to construct bridges, roads and culverts.

#### **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.

continued

## **Hancock County, Ohio**

### **Nonmajor Capital Projects Funds (continued)**

#### **I-75/Tall Timbers Connector**

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

#### **Road Improvement**

The fund accounts for road construction projects funded by special assessments and transfers from the General Fund.

#### **Courthouse Restoration**

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

#### **MRDD Capital**

The fund accounts for bequests and donations used for capital improvements at the Blanchard Valley School.

#### **County Capital Improvements**

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

#### **Roadwork and Business Development Grant**

The fund accounts for moneys received from Federal and State grants to further economic development projects approved by the Ohio Department of Development.

#### **C-International Sanitary Sewer**

The fund accounts for moneys from a Community Development Block Grant for the purpose of paying for the expenditures for engineering and construction costs associated with the C-International Sanitary Sewer Project.

### **Nonmajor Permanent Fund**

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

#### **Children's Trust**

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

**Hancock County, Ohio**  
*Combining Balance Sheet*  
**Nonmajor Governmental Funds**  
*December 31, 2004*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$3,915,243	\$2,061,479	\$2,450,547
Cash and Cash Equivalents in Segregated Accounts	354,539	0	0
Accounts Receivable	2,139	0	60,000
Accrued Interest Receivable	0	0	0
Due from Other Governments	485,518	66,869	0
Prepaid Items	20,391	0	0
Materials and Supplies Inventory	987	0	0
Payment in Lieu of Taxes Receivable	0	1,190,063	0
Restricted Assets			
Cash and Cash Equivalents with Fiscal Agent	701	0	0
Interfund Receivable	2,890	0	0
Property Taxes Receivable	570,966	450,020	0
Loans Receivable	244,979	0	0
Sales Tax Receivable	459,595	0	0
Special Assessments Receivable	448,503	75,242	11,095
	<u>\$6,506,451</u>	<u>\$3,843,673</u>	<u>\$2,521,642</u>
<i>Total Assets</i>			
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$107,446	\$0	\$0
Matured Compensated Absences Payable	1,665	0	0
Accounts Payable	142,308	0	13,016
Contracts Payable	0	0	21,715
Retainage Payable	0	0	4,799
Due to Other Governments	103,025	0	5,992
Interfund Payable	200,493	0	0
Notes Payable	0	0	2,097,800
Accrued Interest Payable	0	0	8,024
Liabilities Payable from Restricted Assets			
Retainage Payable	701	0	0
Deferred Revenue	1,559,232	1,782,194	11,095
	<u>2,114,870</u>	<u>1,782,194</u>	<u>2,162,441</u>
<i>Total Liabilities</i>			
<b><u>Fund Balance</u></b>			
Reserved for Encumbrances	326,152	0	574,578
Reserved for Loans Receivable	213,638	0	0
Reserved for Endowments	0	0	0
Unreserved, Reported in:			
Special Revenue Funds	3,851,791	0	0
Debt Service Funds	0	2,061,479	0
Capital Projects Funds (Deficit)	0	0	(215,377)
Permanent Fund	0	0	0
	<u>4,391,581</u>	<u>2,061,479</u>	<u>359,201</u>
<i>Total Fund Balances</i>			
<i>Total Liabilities and Fund Balances</i>	<u>\$6,506,451</u>	<u>\$3,843,673</u>	<u>\$2,521,642</u>



Nonmajor Permanent Fund	Totals
\$347,226	\$8,774,495
0	354,539
0	62,139
2,880	2,880
0	552,387
0	20,391
0	987
0	1,190,063
0	701
0	2,890
0	1,020,986
0	244,979
0	459,595
0	534,840
<u>\$350,106</u>	<u>\$13,221,872</u>
\$0	\$107,446
0	1,665
0	155,324
0	21,715
0	4,799
0	109,017
0	200,493
0	2,097,800
0	8,024
0	701
2,880	3,355,401
<u>2,880</u>	<u>6,062,385</u>
0	900,730
0	213,638
247,000	247,000
0	3,851,791
0	2,061,479
0	(215,377)
100,226	100,226
<u>347,226</u>	<u>7,159,487</u>
<u>\$350,106</u>	<u>\$13,221,872</u>

**Hancock County, Ohio**  
*Combining Balance Sheet*  
**Nonmajor Special Revenue Governmental Funds**  
*December 31, 2004*

	Child Support Enforcement Agency	Dog and Kennel	Children Services
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$261,841	\$83,427	\$413,621
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Due from Other Governments	14,580	350	196,629
Interfund Receivable	0	0	0
Prepaid Items	1,901	0	0
Materials and Supplies Inventory	0	0	0
Restricted Assets			
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Property Taxes Receivable	0	0	0
Loans Receivable	0	0	0
Sales Tax Receivable	0	0	0
Special Assessments Receivable	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Assets</i>	<u>\$278,322</u>	<u>\$83,777</u>	<u>\$610,250</u>
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$19,434	\$821	\$0
Matured Compensated Absences Payable	0	0	0
Accounts Payable	0	0	56,936
Due to Other Governments	25,663	231	0
Interfund Payable	35,607	0	111,884
Liabilities Payable from Restricted Assets			
Retainage Payable	0	0	0
Deferred Revenue	0	0	117,226
	<hr/>	<hr/>	<hr/>
<i>Total Liabilities</i>	<u>80,704</u>	<u>1,052</u>	<u>286,046</u>
<b><u>Fund Balance</u></b>			
Reserved for Encumbrances	0	975	47,621
Reserved for Loans Receivable	0	0	0
Unreserved	197,618	81,750	276,583
	<hr/>	<hr/>	<hr/>
<i>Total Fund Balances</i>	<u>197,618</u>	<u>82,725</u>	<u>324,204</u>
	<hr/>	<hr/>	<hr/>
<i>Total Liabilities and Fund Balances</i>	<u>\$278,322</u>	<u>\$83,777</u>	<u>\$610,250</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>
\$142,043	\$31,658	\$12,789	\$552,329	\$571,729	\$15,003
0	339,694	0	0	0	0
0	0	0	0	0	0
0	40,659	91,854	0	0	29,577
0	0	0	0	0	0
1,000	0	0	43	12,431	0
0	0	0	0	0	0
0	701	0	0	0	0
0	0	0	0	0	570,966
0	244,979	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>\$143,043</u>	<u>\$657,691</u>	<u>\$104,643</u>	<u>\$552,372</u>	<u>\$584,160</u>	<u>\$615,546</u>
\$7,826	\$0	\$4,262	\$5,025	\$2,960	\$0
0	0	0	0	0	0
0	15,827	0	0	12,393	0
4,315	0	2,515	2,751	2,067	0
0	57	0	0	0	0
0	701	0	0	0	0
0	31,859	45,927	0	0	600,543
<u>12,141</u>	<u>48,444</u>	<u>52,704</u>	<u>7,776</u>	<u>17,420</u>	<u>600,543</u>
46,105	8,063	0	3,095	31,014	0
0	213,638	0	0	0	0
<u>84,797</u>	<u>387,546</u>	<u>51,939</u>	<u>541,501</u>	<u>535,726</u>	<u>15,003</u>
<u>130,902</u>	<u>609,247</u>	<u>51,939</u>	<u>544,596</u>	<u>566,740</u>	<u>15,003</u>
<u>\$143,043</u>	<u>\$657,691</u>	<u>\$104,643</u>	<u>\$552,372</u>	<u>\$584,160</u>	<u>\$615,546</u>

**Hancock County, Ohio**  
*Combining Balance Sheet*  
**Nonmajor Special Revenue Governmental Funds (continued)**  
 December 31, 2004

	Criminal Justice Administrative Services	Other Public Safety	Other	Totals
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$292,174	\$348,410	\$1,190,219	\$3,915,243
Cash and Cash Equivalents in Segregated Accounts	0	14,845	0	354,539
Accounts Receivable	0	0	2,139	2,139
Due from Other Governments	0	60,726	51,143	485,518
Interfund Receivable	0	0	2,890	2,890
Prepaid Items	0	1,479	3,537	20,391
Materials and Supplies Inventory	0	179	808	987
Restricted Assets				
Cash and Cash Equivalents with Fiscal Agent	0	0	0	701
Property Taxes Receivable	0	0	0	570,966
Loans Receivable	0	0	0	244,979
Sales Tax Receivable	459,595	0	0	459,595
Special Assessments Receivable	0	0	448,503	448,503
<i>Total Assets</i>	<u>\$751,769</u>	<u>\$425,639</u>	<u>\$1,699,239</u>	<u>\$6,506,451</u>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$60,465	\$4,121	\$2,532	\$107,446
Matured Compensated Absences Payable	760	905	0	1,665
Accounts Payable	38,790	7,678	10,684	142,308
Due to Other Governments	60,373	2,658	2,452	103,025
Interfund Payable	0	29,548	23,397	200,493
Liabilities Payable from Restricted Assets				
Retainage Payable	0	0	0	701
Deferred Revenue	247,429	33,562	482,686	1,559,232
<i>Total Liabilities</i>	<u>407,817</u>	<u>78,472</u>	<u>521,751</u>	<u>2,114,870</u>
<b><u>Fund Balance</u></b>				
Reserved for Encumbrances	14,318	119,922	55,039	326,152
Reserved for Loans Receivable	0	0	0	213,638
Unreserved	329,634	227,245	1,122,449	3,851,791
<i>Total Fund Balances</i>	<u>343,952</u>	<u>347,167</u>	<u>1,177,488</u>	<u>4,391,581</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$751,769</u>	<u>\$425,639</u>	<u>\$1,699,239</u>	<u>\$6,506,451</u>

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**Hancock County, Ohio**  
*Combining Balance Sheet*  
**Nonmajor Debt Service Governmental Funds**  
*December 31, 2004*

	Justice Center Bond Retirement	Hospital Improvement Bond #4 Bond Retirement	Special Improvement Bond Retirement
	<u>          </u>	<u>          </u>	<u>          </u>
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$9,153	\$1,276
Due from Other Governments	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Property Taxes Receivable	281,530	0	0
Special Assessments Receivable	0	0	0
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total Assets</i>	<u>\$281,530</u>	<u>\$9,153</u>	<u>\$1,276</u>
<b><u>Liabilities</u></b>			
Deferred Revenue	\$281,530	\$0	\$0
	<u>          </u>	<u>          </u>	<u>          </u>
<b><u>Fund Balance</u></b>			
Unreserved	0	9,153	1,276
	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total Liabilities and Fund Balances</i>	<u>\$281,530</u>	<u>\$9,153</u>	<u>\$1,276</u>

County Road 140 Bond Retirement	Tiffin Avenue Bond Retirement	I-75/Tall Timbers Connector Bond Retirement	Road Improvement Bond Retirement	Courthouse Restoration Bond Retirement	Totals
\$220,757	\$547,185	\$1,283,108	\$0	\$0	\$2,061,479
0	11,588	55,281	0	0	66,869
0	195,000	995,063	0	0	1,190,063
0	0	0	0	168,490	450,020
0	0	0	75,242	0	75,242
<u>\$220,757</u>	<u>\$753,773</u>	<u>\$2,333,452</u>	<u>\$75,242</u>	<u>\$168,490</u>	<u>\$3,843,673</u>
<u>\$0</u>	<u>\$206,588</u>	<u>\$1,050,344</u>	<u>\$75,242</u>	<u>\$168,490</u>	<u>\$1,782,194</u>
<u>220,757</u>	<u>547,185</u>	<u>1,283,108</u>	<u>0</u>	<u>0</u>	<u>2,061,479</u>
<u>\$220,757</u>	<u>\$753,773</u>	<u>\$2,333,452</u>	<u>\$75,242</u>	<u>\$168,490</u>	<u>\$3,843,673</u>

**Hancock County, Ohio**  
*Combining Balance Sheet*  
**Nonmajor Capital Projects Governmental Funds**  
 December 31, 2004

	Water Projects	Special Improvements	Alcohol and Drug Abuse	I-75/Tall Timbers Connector
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$995,032	\$732,211	\$187,222	\$400,000
Accounts Receivable	0	0	60,000	0
Special Assessments Receivable	0	11,095	0	0
<i>Total Assets</i>	<u>\$995,032</u>	<u>\$743,306</u>	<u>\$247,222</u>	<u>\$400,000</u>
<b>Liabilities</b>				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	14,571	0
Retainage Payable	0	0	0	0
Due to Other Governments	5,992	0	0	0
Notes Payable	970,000	742,800	325,000	0
Accrued Interest Payable	3,710	2,841	1,243	0
Deferred Revenue	0	11,095	0	0
<i>Total Liabilities</i>	<u>979,702</u>	<u>756,736</u>	<u>340,814</u>	<u>0</u>
<b>Fund Balance</b>				
Reserved for Encumbrances	0	67,910	11,936	0
Unreserved (Deficit)	15,330	(81,340)	(105,528)	400,000
<i>Total Fund Balances (Deficit)</i>	<u>15,330</u>	<u>(13,430)</u>	<u>(93,592)</u>	<u>400,000</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$995,032</u>	<u>\$743,306</u>	<u>\$247,222</u>	<u>\$400,000</u>



<u>Road Improvement</u>	<u>Courthouse Restoration</u>	<u>Federal Highway</u>	<u>MRDD Capital</u>	<u>County Capital Improvements</u>	<u>Totals</u>
\$49	\$6,342	\$0	\$0	\$129,691	\$2,450,547
0	0	0	0	0	60,000
0	0	0	0	0	11,095
<u>\$49</u>	<u>\$6,342</u>	<u>\$0</u>	<u>\$0</u>	<u>\$129,691</u>	<u>\$2,521,642</u>
\$0	\$0	\$0	\$3,616	\$9,400	\$13,016
0	0	0	0	7,144	21,715
0	0	0	0	4,799	4,799
0	0	0	0	0	5,992
60,000	0	0	0	0	2,097,800
230	0	0	0	0	8,024
0	0	0	0	0	11,095
<u>60,230</u>	<u>0</u>	<u>0</u>	<u>3,616</u>	<u>21,343</u>	<u>2,162,441</u>
0	0	376,185	7,325	111,222	574,578
<u>(60,181)</u>	<u>6,342</u>	<u>(376,185)</u>	<u>(10,941)</u>	<u>(2,874)</u>	<u>(215,377)</u>
<u>(60,181)</u>	<u>6,342</u>	<u>0</u>	<u>(3,616)</u>	<u>108,348</u>	<u>359,201</u>
<u>\$49</u>	<u>\$6,342</u>	<u>\$0</u>	<u>\$0</u>	<u>\$129,691</u>	<u>\$2,521,642</u>

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
**Nonmajor Governmental Funds**  
*For the Year Ended December 31, 2004*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
<b><u>Revenues</u></b>			
Property Taxes	\$536,442	\$462,688	\$0
Sales Tax	2,598,656	0	0
Payment in Lieu of Taxes	0	1,482,190	0
Special Assessments	185,716	633	202,162
Charges for Services	1,787,925	0	0
Licenses and Permits	165,439	0	0
Fines and Forfeitures	23,968	0	0
Intergovernmental	3,898,915	0	4,366,131
Interest	20,742	0	0
Rent	0	100,600	0
Donations	20,566	0	0
Other	207,516	229,143	73,813
<i>Total Revenues</i>	<u>9,445,885</u>	<u>2,275,254</u>	<u>4,642,106</u>
<b><u>Expenditures</u></b>			
Current			
General Government			
Legislative and Executive	798,979	0	0
Judicial	317,512	0	0
Public Safety	3,657,272	0	0
Public Works	107,022	0	0
Health	284,085	0	0
Human Services	3,342,079	0	0
Economic Development and Assistance	173,278	0	0
Capital Outlay	113,409	0	5,669,362
Debt Service			
Principal Retirement	0	1,090,000	0
Interest and Fiscal Charges	0	597,505	35,565
<i>Total Expenditures</i>	<u>8,793,636</u>	<u>1,687,505</u>	<u>5,704,927</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>652,249</u>	<u>587,749</u>	<u>(1,062,821)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Proceeds of Bonds	0	0	1,098,110
Transfers - In	59,025	0	329,934
Transfers - Out	(54,577)	0	(48,206)
<i>Total Other Financing Sources (Uses)</i>	<u>4,448</u>	<u>0</u>	<u>1,379,838</u>
<i>Net Change in Fund Balances</i>	656,697	587,749	317,017
<i>Fund Balances at Beginning of Year</i>	<u>3,734,884</u>	<u>1,473,730</u>	<u>42,184</u>
<i>Fund Balances at End of Year</i>	<u><u>\$4,391,581</u></u>	<u><u>\$2,061,479</u></u>	<u><u>\$359,201</u></u>

Nonmajor Permanent Fund	Totals
\$0	\$999,130
0	2,598,656
0	1,482,190
0	388,511
0	1,787,925
0	165,439
0	23,968
0	8,265,046
4,230	24,972
0	100,600
20,214	40,780
0	510,472
24,444	16,387,689
0	798,979
0	317,512
0	3,657,272
0	107,022
0	284,085
22,517	3,364,596
0	173,278
0	5,782,771
0	1,090,000
1,182	634,252
23,699	16,209,767
745	177,922
0	1,098,110
0	388,959
0	(102,783)
0	1,384,286
745	1,562,208
346,481	5,597,279
\$347,226	\$7,159,487

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
**Nonmajor Special Revenue Governmental Funds**  
*For the Year Ended December 31, 2004*

	Child Support Enforcement Agency	Dog and Kennel	Children Services	Real Estate Assessment
<b><u>Revenues</u></b>				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Special Assessments	0	0	0	0
Charges for Services	260,147	18,944	15,298	595,140
Licenses and Permits	0	165,188	0	251
Fines and Forfeitures	0	10,308	0	0
Intergovernmental	810,191	0	1,631,649	0
Interest	0	0	0	0
Donations	0	0	0	0
Other	0	0	154,319	0
<i>Total Revenues</i>	<u>1,070,338</u>	<u>194,440</u>	<u>1,801,266</u>	<u>595,391</u>
<b><u>Expenditures</u></b>				
<b>Current</b>				
<b>General Government</b>				
Legislative and Executive	0	0	0	603,031
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	187,901	0	0
Human Services	1,107,048	0	1,585,532	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	0
<i>Total Expenditures</i>	<u>1,107,048</u>	<u>187,901</u>	<u>1,585,532</u>	<u>603,031</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(36,710)</u>	<u>6,539</u>	<u>215,734</u>	<u>(7,640)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	0	0	0	0
Transfers - Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(36,710)	6,539	215,734	(7,640)
<i>Fund Balances at Beginning of Year</i>	<u>234,328</u>	<u>76,186</u>	<u>108,470</u>	<u>138,542</u>
<i>Fund Balances at End of Year</i>	<u>\$197,618</u>	<u>\$82,725</u>	<u>\$324,204</u>	<u>\$130,902</u>

Community Development Block Grant	Community Corrections	Certificate of Title	Felony Delinquent Juvenile Care and Custody	Agency On Aging	Criminal Administrative Justice Services
\$0	\$0	\$0	\$0	\$536,442	\$0
0	0	0	0	0	2,598,656
0	0	0	0	0	0
0	0	320,873	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
114,611	183,135	0	230,160	59,806	0
12,198	0	0	0	0	0
0	0	0	0	0	0
3,495	0	28	17,724	0	64
<u>130,304</u>	<u>183,135</u>	<u>320,901</u>	<u>247,884</u>	<u>596,248</u>	<u>2,598,720</u>
0	0	0	0	0	0
0	0	245,709	0	0	0
0	175,209	0	277,733	0	2,410,393
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	598,648	0
115,278	0	0	0	0	0
0	0	0	0	0	0
<u>115,278</u>	<u>175,209</u>	<u>245,709</u>	<u>277,733</u>	<u>598,648</u>	<u>2,410,393</u>
<u>15,026</u>	<u>7,926</u>	<u>75,192</u>	<u>(29,849)</u>	<u>(2,400)</u>	<u>188,327</u>
0	0	0	0	0	0
0	0	(52,187)	0	0	0
0	0	(52,187)	0	0	0
15,026	7,926	23,005	(29,849)	(2,400)	188,327
<u>594,221</u>	<u>44,013</u>	<u>521,591</u>	<u>596,589</u>	<u>17,403</u>	<u>155,625</u>
<u>\$609,247</u>	<u>\$51,939</u>	<u>\$544,596</u>	<u>\$566,740</u>	<u>\$15,003</u>	<u>\$343,952</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
**Nonmajor Special Revenue Governmental Funds (continued)**  
*For the Year Ended December 31, 2004*

	Other Public Safety	Other	Totals
<b><u>Revenues</u></b>			
Property Taxes	\$0	\$0	\$536,442
Sales Tax	0	0	2,598,656
Special Assessments	0	185,716	185,716
Charges for Services	243,064	334,459	1,787,925
Licenses and Permits	0	0	165,439
Fines and Forfeitures	13,660	0	23,968
Intergovernmental	610,364	258,999	3,898,915
Interest	39	8,505	20,742
Donations	0	20,566	20,566
Other	21,843	10,043	207,516
<i>Total Revenues</i>	<u>888,970</u>	<u>818,288</u>	<u>9,445,885</u>
<b><u>Expenditures</u></b>			
Current			
General Government			
Legislative and Executive	0	195,948	798,979
Judicial	0	71,803	317,512
Public Safety	793,937	0	3,657,272
Public Works	0	107,022	107,022
Health	0	96,184	284,085
Human Services	0	50,851	3,342,079
Economic Development and Assistance	0	58,000	173,278
Capital Outlay	0	113,409	113,409
<i>Total Expenditures</i>	<u>793,937</u>	<u>693,217</u>	<u>8,793,636</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>95,033</u>	<u>125,071</u>	<u>652,249</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Transfers - In	19,025	40,000	59,025
Transfers - Out	(2,390)	0	(54,577)
<i>Total Other Financing Sources (Uses)</i>	<u>16,635</u>	<u>40,000</u>	<u>4,448</u>
<i>Net Change in Fund Balances</i>	111,668	165,071	656,697
<i>Fund Balances at Beginning of Year</i>	<u>235,499</u>	<u>1,012,417</u>	<u>3,734,884</u>
<i>Fund Balances at End of Year</i>	<u>\$347,167</u>	<u>\$1,177,488</u>	<u>\$4,391,581</u>

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**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
**Nonmajor Debt Service Governmental Funds**  
*For the Year Ended December 31, 2004*

	Justice Center Bond Retirement	Hospital Improvement Bond #4 Bond Retirement	Library Improvement Bond Retirement	Special Improvement Bond Retirement
<b>Revenues</b>				
Property Taxes	\$278,678	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Special Assessments	0	0	0	633
Rent	0	0	0	0
Other	0	0	229,143	0
<i>Total Revenues</i>	<u>278,678</u>	<u>0</u>	<u>229,143</u>	<u>633</u>
<b>Expenditures</b>				
Debt Service				
Principal Retirement	215,000	0	170,000	0
Interest and Fiscal Charges	63,678	0	59,143	0
<i>Total Expenditures</i>	<u>278,678</u>	<u>0</u>	<u>229,143</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	0	0	0	633
<i>Fund Balances at Beginning of Year</i>	<u>0</u>	<u>9,153</u>	<u>0</u>	<u>643</u>
<i>Fund Balances at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$9,153</u></u>	<u><u>\$0</u></u>	<u><u>\$1,276</u></u>



Job and Family Services Bond Retirement	County Road 140 Bond Retirement	Tiffin Avenue Bond Retirement	I-75/Tall Timbers Connector Bond Retirement	Courthouse Restoration Bond Retirement	Totals
\$0	\$0	\$0	\$0	\$184,010	\$462,688
0	251,103	258,339	972,748	0	1,482,190
0	0	0	0	0	633
100,600	0	0	0	0	100,600
0	0	0	0	0	229,143
<u>100,600</u>	<u>251,103</u>	<u>258,339</u>	<u>972,748</u>	<u>184,010</u>	<u>2,275,254</u>
65,000	245,000	55,000	220,000	120,000	1,090,000
35,600	21,795	41,513	311,766	64,010	597,505
<u>100,600</u>	<u>266,795</u>	<u>96,513</u>	<u>531,766</u>	<u>184,010</u>	<u>1,687,505</u>
0	(15,692)	161,826	440,982	0	587,749
0	236,449	385,359	842,126	0	1,473,730
<u>\$0</u>	<u>\$220,757</u>	<u>\$547,185</u>	<u>\$1,283,108</u>	<u>\$0</u>	<u>\$2,061,479</u>

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
**Nonmajor Capital Projects Governmental Funds**  
*For the Year Ended December 31, 2004*

	Water Projects	Special Improvements	Alcohol and Drug Abuse	I-75/Tall Timbers Connector	Issue II
<b><u>Revenues</u></b>					
Special Assessments	\$81,333	\$118,657	\$0	\$0	\$0
Intergovernmental	375,000	0	36,220	0	870,000
Other	1,818	1,344	63,151	0	0
<i>Total Revenues</i>	<u>458,151</u>	<u>120,001</u>	<u>99,371</u>	<u>0</u>	<u>870,000</u>
<b><u>Expenditures</u></b>					
Capital Outlay	1,238,220	118,053	218,761	0	870,000
Debt Service					
Interest and Fiscal Charges	28,414	4,584	1,243	0	0
<i>Total Expenditures</i>	<u>1,266,634</u>	<u>122,637</u>	<u>220,004</u>	<u>0</u>	<u>870,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(808,483)</u>	<u>(2,636)</u>	<u>(120,633)</u>	<u>0</u>	<u>0</u>
<b><u>Other Financing Sources (Uses)</u></b>					
Proceeds of Bonds	1,098,110	0	0	0	0
Transfers - In	0	0	0	0	0
Transfers - Out	0	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,098,110</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	289,627	(2,636)	(120,633)	0	0
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>(274,297)</u>	<u>(10,794)</u>	<u>27,041</u>	<u>400,000</u>	<u>0</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$15,330</u>	<u>(\$13,430)</u>	<u>(\$93,592)</u>	<u>\$400,000</u>	<u>\$0</u>

Federal Highway	Road Improvement	Courthouse Restoration	MRDD Capital	County Capital Improvements	Roadwork Development	C-International	Totals
\$0	\$2,172	\$0	\$0	\$0	\$0	\$0	\$202,162
2,679,911	0	0	0	0	213,000	192,000	4,366,131
0	0	0	0	7,500	0	0	73,813
2,679,911	2,172	0	0	7,500	213,000	192,000	4,642,106
2,679,911	0	0	33,425	104,367	213,000	193,625	5,669,362
0	1,324	0	0	0	0	0	35,565
2,679,911	1,324	0	33,425	104,367	213,000	193,625	5,704,927
0	848	0	(33,425)	(96,867)	0	(1,625)	(1,062,821)
0	0	0	0	0	0	0	1,098,110
0	0	0	41,271	287,038	0	1,625	329,934
0	0	0	0	(48,206)	0	0	(48,206)
0	0	0	41,271	238,832	0	1,625	1,379,838
0	848	0	7,846	141,965	0	0	317,017
0	(61,029)	6,342	(11,462)	(33,617)	0	0	42,184
\$0	(\$60,181)	\$6,342	(\$3,616)	\$108,348	\$0	\$0	\$359,201

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## **Hancock County, Ohio**

### **Fiduciary Funds**

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

#### **Investment Trust Fund**

##### **External Investment Pool**

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

#### **Agency Funds**

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

##### **Subdivision Agency**

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

##### **Payroll**

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

##### **Real Estate Taxes**

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

##### **Personal Taxes**

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

##### **Library/Local Government Support**

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

##### **Local Government**

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

continued

## Hancock County, Ohio

### Fiduciary Funds (continued)

#### County Court

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

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

#### Other Agency Funds

Board of Health  
Manufactured Home Tax  
Law Library  
Soil and Water  
Local Government Revenue Assistance  
Undivided Property Tax Replacement  
Hancock County Election Commission  
Inmate

Undivided Tax  
Estate Tax  
Municipal Permissive Motor Vehicle Tax  
Hotel/Motel Tax  
Local Emergency Planning Commission  
Blanchard River Construction  
Sheriff Agency  
Housing Trust

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds**  
*For the Year Ended December 31, 2004*

	Balance at January 1, 2004	Additions	Reductions	Balance at December 31, 2004
<b>Subdivision Agency</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$3	\$58,104,318	\$58,104,318	\$3
Due from Other Governments	34,004	54,169	34,004	54,169
<i>Total Assets</i>	<u>\$34,007</u>	<u>\$58,158,487</u>	<u>\$58,138,322</u>	<u>\$54,172</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$34,007</u>	<u>\$58,158,487</u>	<u>\$58,138,322</u>	<u>\$54,172</u>
<b>Payroll</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$19,932,302	\$19,771,285	\$161,017
<b><u>Liabilities</u></b>				
Payroll Withholdings	\$0	\$19,932,302	\$19,771,285	\$161,017
<b>Real Estate Taxes</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,560,165	\$40,203,515	\$40,536,643	\$1,227,037
Property Taxes Receivable	40,209,951	46,090,409	40,209,951	46,090,409
Special Assessments Receivable	684,741	695,872	684,741	695,872
<i>Total Assets</i>	<u>\$42,454,857</u>	<u>\$86,989,796</u>	<u>\$81,431,335</u>	<u>\$48,013,318</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$42,454,857</u>	<u>\$86,989,796</u>	<u>\$81,431,335</u>	<u>\$48,013,318</u>
<b>Personal Taxes</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$97,697	\$12,774,652	\$12,542,282	\$330,067
Property Taxes Receivable	13,556,959	15,220,306	13,556,959	15,220,306
<i>Total Assets</i>	<u>\$13,654,656</u>	<u>\$27,994,958</u>	<u>\$26,099,241</u>	<u>\$15,550,373</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$13,654,656</u>	<u>\$27,994,958</u>	<u>\$26,099,241</u>	<u>\$15,550,373</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
For the Year Ended December 31, 2004

	Balance at January 1, 2004	Additions	Reductions	Balance at December 31, 2004
<b>Library/Local Government Support</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,976,419	\$2,976,419	\$0
Due from Other Governments	221,068	223,770	221,068	223,770
<i>Total Assets</i>	<u>\$221,068</u>	<u>\$3,200,189</u>	<u>\$3,197,487</u>	<u>\$223,770</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$221,068</u>	<u>\$3,200,189</u>	<u>\$3,197,487</u>	<u>\$223,770</u>
<b>Local Government</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,039,328	\$2,039,328	\$0
Due from Other Governments	149,001	149,001	149,001	149,001
<i>Total Assets</i>	<u>\$149,001</u>	<u>\$2,188,329</u>	<u>\$2,188,329</u>	<u>\$149,001</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$149,001</u>	<u>\$2,188,329</u>	<u>\$2,188,329</u>	<u>\$149,001</u>
<b>County Court</b>				
<b><u>Assets</u></b>				
Cash and Cash Equivalents in Segregated Accounts	\$617,331	\$13,616,500	\$13,513,119	\$720,712
Accounts Receivable	379,160	427,094	379,160	427,094
<i>Total Assets</i>	<u>\$996,491</u>	<u>\$14,043,594</u>	<u>\$13,892,279</u>	<u>\$1,147,806</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$996,491</u>	<u>\$14,043,594</u>	<u>\$13,892,279</u>	<u>\$1,147,806</u>
<b>Board of Health</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$300,775</u>	<u>\$580,567</u>	<u>\$514,619</u>	<u>\$366,723</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$300,775</u>	<u>\$580,567</u>	<u>\$514,619</u>	<u>\$366,723</u>

continued



**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
For the Year Ended December 31, 2004

	Balance at January 1, 2004	Additions	Reductions	Balance at December 31, 2004
<b>Undivided Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$2	\$1,236,195	\$1,236,192	\$5
Due from Other Governments	88,254	104,749	88,254	104,749
<i>Total Assets</i>	<u>\$88,256</u>	<u>\$1,340,944</u>	<u>\$1,324,446</u>	<u>\$104,754</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$88,256</u>	<u>\$1,340,944</u>	<u>\$1,324,446</u>	<u>\$104,754</u>
<b>Manufactured Home Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$40,937	\$329,939	\$330,828	\$40,048
<i>Total Assets</i>	<u>\$40,937</u>	<u>\$329,939</u>	<u>\$330,828</u>	<u>\$40,048</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$40,937</u>	<u>\$329,939</u>	<u>\$330,828</u>	<u>\$40,048</u>
<b>Estate Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$665,905	\$1,684,469	\$1,600,228	\$750,146
<i>Total Assets</i>	<u>\$665,905</u>	<u>\$1,684,469</u>	<u>\$1,600,228</u>	<u>\$750,146</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$665,905</u>	<u>\$1,684,469</u>	<u>\$1,600,228</u>	<u>\$750,146</u>
<b>Law Library</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$26,718	\$150,095	\$153,503	\$23,310
Due from Other Governments	12,809	12,010	12,809	12,010
<i>Total Assets</i>	<u>\$39,527</u>	<u>\$162,105</u>	<u>\$166,312</u>	<u>\$35,320</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$39,527</u>	<u>\$162,105</u>	<u>\$166,312</u>	<u>\$35,320</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
For the Year Ended December 31, 2004

	Balance at January 1, 2004	Additions	Reductions	Balance at December 31, 2004
<b>Municipal Permissive Motor Vehicle Tax</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$458,977	\$269,308	\$31,840	\$696,445
Due from Other Governments	17,913	19,887	17,913	19,887
<i>Total Assets</i>	<u>\$476,890</u>	<u>\$289,195</u>	<u>\$49,753</u>	<u>\$716,332</u>
<u><b>Liabilities</b></u>				
Due to Other Governments	<u>\$476,890</u>	<u>\$289,195</u>	<u>\$49,753</u>	<u>\$716,332</u>
<b>Soil and Water</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$29,673	\$224,710	\$226,107	\$28,276
<u><b>Liabilities</b></u>				
Undistributed Assets	<u>\$29,673</u>	<u>\$224,710</u>	<u>\$226,107</u>	<u>\$28,276</u>
<b>Hotel/Motel Tax</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$8,975	\$324,775	\$332,947	\$803
Other Local Taxes Receivable	60,331	73,904	60,331	73,904
<i>Total Assets</i>	<u>\$69,306</u>	<u>\$398,679</u>	<u>\$393,278</u>	<u>\$74,707</u>
<u><b>Liabilities</b></u>				
Undistributed Assets	<u>\$69,306</u>	<u>\$398,679</u>	<u>\$393,278</u>	<u>\$74,707</u>
<b>Local Government Revenue Assistance</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$297,113	\$297,113	\$0
Due from Other Governments	22,074	22,074	22,074	22,074
<i>Total Assets</i>	<u>\$22,074</u>	<u>\$319,187</u>	<u>\$319,187</u>	<u>\$22,074</u>
<u><b>Liabilities</b></u>				
Due to Other Governments	<u>\$22,074</u>	<u>\$319,187</u>	<u>\$319,187</u>	<u>\$22,074</u>
<b>Local Emergency Planning Commission</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$62,522	\$19,448	\$12,162	\$69,808
<u><b>Liabilities</b></u>				
Undistributed Assets	<u>\$62,522</u>	<u>\$19,448</u>	<u>\$12,162</u>	<u>\$69,808</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
For the Year Ended December 31, 2004

	Balance at January 1, 2004	Additions	Reductions	Balance at December 31, 2004
<b>Undivided Property Tax Replacement</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$145,142	\$145,142	\$0
<u><b>Liabilities</b></u>				
Due to Other Governments	\$0	\$145,142	\$145,142	\$0
 <b>Blanchard River Construction</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$107,914	\$3,298	\$8,350	\$102,862
<u><b>Liabilities</b></u>				
Undistributed Assets	\$107,914	\$3,298	\$8,350	\$102,862
 <b>Hancock County Election Commission</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$455	\$335	\$740	\$50
<u><b>Liabilities</b></u>				
Undistributed Assets	\$455	\$335	\$740	\$50
 <b>Sheriff Agency</b>				
<u><b>Assets</b></u>				
Cash and Cash Equivalents in Segregated Accounts	\$55,217	\$1,769,328	\$1,809,793	\$14,752
<u><b>Liabilities</b></u>				
Undistributed Assets	\$55,217	\$1,769,328	\$1,809,793	\$14,752
 <b>Inmate</b>				
<u><b>Assets</b></u>				
Cash and Cash Equivalents in Segregated Accounts	\$10,234	\$117,450	\$121,610	\$6,074
<u><b>Liabilities</b></u>				
Deposits Held and Due to Others	\$10,234	\$117,450	\$121,610	\$6,074

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
For the Year Ended December 31, 2004

	Balance at January 1, 2004	Additions	Reductions	Balance at December 31, 2004
<b>Housing Trust</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$154,929	\$536,584	\$564,214	\$127,299
<b><u>Liabilities</u></b>				
Due to Other Governments	\$154,929	\$536,584	\$564,214	\$127,299
<b>Total - All Funds</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$3,515,647	\$141,832,512	\$141,424,260	\$3,923,899
Cash and Cash Equivalents in Segregated Accounts	682,782	15,503,278	15,444,522	741,538
Accounts Receivable	379,160	427,094	379,160	427,094
Other Local Taxes Receivable	60,331	73,904	60,331	73,904
Due from Other Governments	545,123	585,660	545,123	585,660
Property Taxes Receivable	53,766,910	61,310,715	53,766,910	61,310,715
Special Assessments Receivable	684,741	695,872	684,741	695,872
<i>Total Assets</i>	<u>\$59,634,694</u>	<u>\$220,429,035</u>	<u>\$212,305,047</u>	<u>\$67,758,682</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	\$58,002,107	\$183,339,324	\$175,554,824	\$65,786,607
Payroll Withholdings	0	19,932,302	19,771,285	161,017
Deposits Held and Due to Others	10,234	117,450	121,610	6,074
Undistributed Assets	1,622,353	17,039,959	16,857,328	1,804,984
<i>Total Liabilities</i>	<u>\$59,634,694</u>	<u>\$220,429,035</u>	<u>\$212,305,047</u>	<u>\$67,758,682</u>

**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 (Non-GAAP Basis) and Actual*  
**General Fund**  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$1,410,000	\$1,535,200	\$1,561,147	\$25,947
Sales Taxes	4,200,000	4,200,000	5,132,054	932,054
Charges for Services	3,037,109	3,016,275	3,796,896	780,621
Licenses and Permits	5,500	5,500	5,624	124
Fines and Forfeitures	100,000	100,000	90,771	(9,229)
Intergovernmental	2,631,301	2,673,301	2,661,047	(12,254)
Interest	340,000	340,000	428,987	88,987
Rent	56,000	56,000	60,542	4,542
Other	6,500	4,000	14,335	10,335
<i>Total Revenues</i>	11,786,410	11,930,276	13,751,403	1,821,127
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	187,062	187,062	172,137	14,925
Fringe Benefits	74,112	76,312	62,877	13,435
Contractual Services	3,100	3,100	1,524	1,576
Materials and Supplies	4,000	4,000	3,559	441
Capital Outlay	2,100	2,100	0	2,100
Other	13,645	14,685	7,586	7,099
<i>Total County Commissioners</i>	284,019	287,259	247,683	39,576
Microfilm				
Personal Services	19,253	18,253	12,449	5,804
Fringe Benefits	3,056	3,056	1,997	1,059
Contractual Services	14,438	14,244	6,225	8,019
Materials and Supplies	5,250	6,444	4,795	1,649
Other	53	53	0	53
<i>Total Microfilm</i>	42,050	42,050	25,466	16,584
Auditor				
Personal Services	288,233	291,611	276,806	14,805
Fringe Benefits	137,593	130,183	117,501	12,682
Contractual Services	25,801	29,101	18,826	10,275
Materials and Supplies	7,395	9,495	7,679	1,816
Capital Outlay	2,000	2,000	1,816	184
<i>Total Auditor</i>	461,022	462,390	422,628	39,762

continued

**Hancock County, Ohio***Schedule of Revenues, Expenditures, and Changes in Fund Balance**Budget (Non-GAAP Basis) and Actual***General Fund (continued)***For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Auditor - Assess Personal Property				
Personal Services	\$47,900	\$47,900	\$47,900	\$0
Fringe Benefits	7,317	7,566	7,543	23
Contractual Services	1,000	1,000	581	419
Materials and Supplies	2,550	2,301	1,566	735
Total Auditor - Assess Personal Property	58,767	58,767	57,590	1,177
Auditor - Assess Real Property				
Personal Services	17,739	17,739	17,739	0
Fringe Benefits	2,560	2,570	2,570	0
Contractual Services	4,105	5,605	4,928	677
Materials and Supplies	120	620	525	95
Total Auditor - Assess Real Property	24,524	26,534	25,762	772
Treasurer				
Personal Services	130,259	132,151	132,126	25
Fringe Benefits	60,647	60,347	57,128	3,219
Contractual Services	4,500	4,500	4,419	81
Materials and Supplies	4,250	4,250	3,765	485
Other	2,500	2,500	2,405	95
Total Treasurer	202,156	203,748	199,843	3,905
Prosecuting Attorney				
Personal Services	509,597	521,097	520,853	244
Fringe Benefits	176,396	183,670	181,771	1,899
Contractual Services	65,015	62,618	62,618	0
Materials and Supplies	22,474	10,241	10,241	0
Capital Outlay	3,503	1,197	1,197	0
Total Prosecuting Attorney	776,985	778,823	776,680	2,143
Budget Commission				
Personal Services	15,768	15,768	15,768	0
Fringe Benefits	2,306	2,306	2,292	14
Contractual Services	500	500	374	126
Materials and Supplies	500	500	219	281
Total Budget Commission	19,074	19,074	18,653	421

continued

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund (continued)**  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Board of Revision				
Personal Services	\$13,797	\$13,797	\$13,797	\$0
Fringe Benefits	2,014	2,014	1,991	23
Contractual Services	200	200	0	200
Materials and Supplies	100	100	0	100
Total Board of Revision	16,111	16,111	15,788	323
Bureau of Inspection				
Contractual Services	60,424	60,424	59,391	1,033
Data Processing Board				
Personal Services	202,301	206,626	206,611	15
Fringe Benefits	71,537	65,979	65,741	238
Contractual Services	64,313	46,606	46,476	130
Materials and Supplies	5,904	5,904	5,899	5
Capital Outlay	9,000	27,940	7,129	20,811
Total Data Processing Board	353,055	353,055	331,856	21,199
Board of Elections				
Personal Services	207,221	236,671	221,398	15,273
Fringe Benefits	75,040	75,258	70,125	5,133
Contractual Services	22,083	27,065	21,416	5,649
Materials and Supplies	70,435	70,435	69,124	1,311
Capital Outlay	51,012	57,012	51,931	5,081
Total Board of Elections	425,791	466,441	433,994	32,447
Buildings and Grounds Maintenance				
Personal Services	278,100	278,100	235,688	42,412
Fringe Benefits	102,859	106,542	99,021	7,521
Contractual Services	1,756,339	1,569,812	896,479	673,333
Materials and Supplies	106,959	216,959	193,451	23,508
Capital Outlay	35,881	35,881	23,226	12,655
Total Buildings and Grounds Maintenance	2,280,138	2,207,294	1,447,865	759,429
Recorder				
Personal Services	136,528	139,748	139,748	0
Fringe Benefits	51,676	52,306	51,331	975
Other	1,830	1,830	1,821	9
Total Recorder	190,034	193,884	192,900	984

continued



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund (continued)**  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Personnel Safety				
Personal Services	\$2,629	\$2,629	\$0	\$2,629
Fringe Benefits	1,803	1,803	35	1,768
Contractual Services	14,194	14,194	10,325	3,869
Total Personnel Safety	18,626	18,626	10,360	8,266
Insurance				
Fringe Benefits	4,500	5,148	5,148	0
Contractual Services	304,000	304,000	278,822	25,178
Total Insurance	308,500	309,148	283,970	25,178
Other				
Personal Services	200,000	81,460	0	81,460
Contractual Services	410,384	164,097	139,077	25,020
Total Other	610,384	245,557	139,077	106,480
Total General Government - Legislative and Executive	6,131,660	5,749,185	4,689,506	1,059,679
General Government - Judicial				
Court of Appeals				
Contractual Services	26,500	26,508	20,402	6,106
Common Pleas Court				
Personal Services	350,132	348,220	346,238	1,982
Fringe Benefits	111,989	106,288	105,395	893
Contractual Services	79,571	70,568	68,094	2,474
Materials and Supplies	14,410	15,010	14,638	372
Capital Outlay	80,494	131,511	97,645	33,866
Total Common Pleas Court	636,596	671,597	632,010	39,587
Jury Commission				
Personal Services	400	300	300	0
Contractual Services	60	72	71	1
Materials and Supplies	712	800	800	0
Other	900	900	900	0
Total Jury Commission	2,072	2,072	2,071	1

continued

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund (continued)**  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Law Library				
Personal Services	\$20,613	\$22,573	\$22,430	\$143
Fringe Benefits	7,150	7,048	6,981	67
Total Law Library	27,763	29,621	29,411	210
Adult Probation				
Personal Services	206,135	180,035	179,604	431
Fringe Benefits	71,008	60,408	46,087	14,321
Contractual Services	10,003	20,503	20,243	260
Materials and Supplies	9,926	28,326	28,140	186
Capital Outlay	4,695	22,495	19,678	2,817
Total Adult Probation	301,767	311,767	293,752	18,015
Juvenile Court				
Personal Services	203,133	203,133	201,977	1,156
Fringe Benefits	77,583	76,521	72,961	3,560
Contractual Services	264,734	264,448	242,671	21,777
Materials and Supplies	6,850	6,850	6,730	120
Capital Outlay	1,980	1,980	1,629	351
Total Juvenile Court	554,280	552,932	525,968	26,964
Juvenile Probation				
Personal Services	99,781	99,781	99,504	277
Fringe Benefits	35,684	35,807	33,654	2,153
Material and Supplies	4,500	5,725	5,725	0
Other	300	300	25	275
Total Juvenile Probation	140,265	141,613	138,908	2,705
Probate Court				
Personal Services	131,562	150,562	141,719	8,843
Fringe Benefits	46,393	46,393	43,060	3,333
Contractual Services	4,620	4,120	3,423	697
Materials and Supplies	4,000	4,500	3,830	670
Capital Outlay	3,150	3,150	1,350	1,800
Total Probate Court	189,725	208,725	193,382	15,343

continued

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund (continued)**  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Clerk of Courts				
Personal Services	\$212,187	\$212,750	\$197,200	\$15,550
Fringe Benefits	84,593	84,779	79,374	5,405
Contractual Services	39,394	42,044	37,748	4,296
Materials and Supplies	7,392	10,692	10,614	78
Capital Outlay	3,000	13,550	13,495	55
Other	3,500	4,000	2,970	1,030
<b>Total Clerk of Courts</b>	<b>350,066</b>	<b>367,815</b>	<b>341,401</b>	<b>26,414</b>
Municipal Court				
Personal Services	215,313	214,282	202,108	12,174
Fringe Benefits	1,797	1,328	0	1,328
Contractual Services	105,128	106,628	103,961	2,667
<b>Total Municipal Court</b>	<b>322,238</b>	<b>322,238</b>	<b>306,069</b>	<b>16,169</b>
Public Defenders				
Personal Services	238,008	243,462	242,567	895
Fringe Benefits	95,499	93,974	88,857	5,117
Contractual Services	19,006	15,588	12,185	3,403
Materials and Supplies	3,750	3,750	2,931	819
Capital Outlay	1,500	990	34	956
<b>Total Public Defenders</b>	<b>357,763</b>	<b>357,764</b>	<b>346,574</b>	<b>11,190</b>
Court Appointed Special Advocate				
Personal Services	40,991	31,241	31,162	79
Fringe Benefits	7,846	7,846	4,856	2,990
Contractual Services	9,050	7,225	2,638	4,587
Materials and Supplies	4,200	6,025	907	5,118
Capital Outlay	6,000	14,000	12,178	1,822
Other	3,800	5,550	1,284	4,266
<b>Total Court Appointed Special Advocate</b>	<b>71,887</b>	<b>71,887</b>	<b>53,025</b>	<b>18,862</b>
Other				
Contractual Services	127,582	127,582	107,978	19,604
Other	243,811	243,811	0	243,811
<b>Total Other</b>	<b>371,393</b>	<b>371,393</b>	<b>107,978</b>	<b>263,415</b>
<b>Total General Government - Judicial</b>	<b>3,352,315</b>	<b>3,435,932</b>	<b>2,990,951</b>	<b>444,981</b>
<b>Total General Government</b>	<b>9,483,975</b>	<b>9,185,117</b>	<b>7,680,457</b>	<b>1,504,660</b>

continued

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund (continued)**  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Public Safety				
Coroner				
Personal Services	\$44,151	\$44,151	\$44,151	\$0
Fringe Benefits	16,965	17,481	17,116	365
Contractual Services	61,620	83,643	83,621	22
Materials and Supplies	200	161	84	77
Other	1,700	1,700	1,691	9
Total Coroner	124,636	147,136	146,663	473
Sheriff				
Personal Services	1,925,983	2,019,990	2,006,449	13,541
Fringe Benefits	782,749	782,749	719,767	62,982
Contractual Services	92,506	94,450	92,898	1,552
Materials and Supplies	177,327	184,827	182,725	2,102
Capital Outlay	140,000	133,500	133,409	91
Total Sheriff	3,118,565	3,215,516	3,135,248	80,268
Sheriff - Rehabilitation				
Personal Services	97,891	92,291	90,106	2,185
Fringe Benefits	36,324	36,424	32,149	4,275
Contractual Services	206,001	225,501	217,356	8,145
Materials and Supplies	14,486	13,186	13,127	59
Capital Outlay	15,000	15,000	14,995	5
Other	1,500	3,800	3,290	510
Total Sheriff - Rehabilitation	371,202	386,202	371,023	15,179
Total Public Safety	3,614,403	3,748,854	3,652,934	95,920
Public Works				
Sanitation and Drainage				
Contractual Services	8,900	8,900	4,872	4,028

continued

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund (continued)**  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Engineer - Mapping				
Personal Services	\$64,500	\$64,500	\$63,975	\$525
Fringe Benefits	31,900	32,258	31,862	396
Contractual Services	12,000	7,985	7,344	641
Materials and Supplies	2,200	2,200	2,193	7
Capital Outlay	0	3,656	3,656	0
<b>Total Engineer - Mapping</b>	<b>110,600</b>	<b>110,599</b>	<b>109,030</b>	<b>1,569</b>
Other Public Works				
Contractual Services	33,000	33,000	33,000	0
<b>Total Public Works</b>	<b>152,500</b>	<b>152,499</b>	<b>146,902</b>	<b>5,597</b>
Health				
Vital Statistics				
Contractual Services	2,500	2,500	1,714	786
Other Health				
Contractual Services	414,015	864,015	777,168	86,847
<b>Total Health</b>	<b>416,515</b>	<b>866,515</b>	<b>778,882</b>	<b>87,633</b>
Human Services				
Soldiers Relief				
Personal Services	42,000	42,000	39,237	2,763
Fringe Benefits	9,200	10,200	7,075	3,125
Contractual Services	111,425	110,425	61,711	48,714
Materials and Supplies	1,000	1,000	985	15
Capital Outlay	1,000	1,000	0	1,000
<b>Total Soldiers Relief</b>	<b>164,625</b>	<b>164,625</b>	<b>109,008</b>	<b>55,617</b>
Veteran Services				
Personal Services	109,768	109,768	100,325	9,443
Fringe Benefits	30,500	30,500	25,045	5,455
Contractual Services	40,500	40,500	26,853	13,647
Other	48,607	48,607	22,711	25,896
<b>Total Veteran Services</b>	<b>229,375</b>	<b>229,375</b>	<b>174,934</b>	<b>54,441</b>
Job and Family Services				
Contractual Services	195,419	195,419	195,419	0
<b>Total Human Services</b>	<b>589,419</b>	<b>589,419</b>	<b>479,361</b>	<b>110,058</b>

continued

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund (continued)**  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Intergovernmental				
Agriculture				
Contractual Services	383,574	413,574	413,574	0
Other				
Other	0	43,742	32,421	11,321
<b>Total Intergovernmental</b>	<b>383,574</b>	<b>457,316</b>	<b>445,995</b>	<b>11,321</b>
<i>Total Expenditures</i>	14,640,386	14,999,720	13,184,531	1,815,189
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,853,976)	(3,069,444)	566,872	3,636,316
<b><u>Other Financing Sources (Uses)</u></b>				
Other Financing Sources	0	2,000	16,367	14,367
Proceeds from Sale of Fixed Assets	0	500	704	204
Advances - In	164,139	164,139	305,416	141,277
Advances - Out	0	0	(195,623)	(195,623)
Transfers - In	100,000	70,925	54,577	(16,348)
Transfers - Out	(146,075)	(150,843)	(150,843)	0
<i>Total Other Financing Sources (Uses)</i>	118,064	86,721	30,598	(56,123)
<i>Net Change in Fund Balance</i>	(2,735,912)	(2,982,723)	597,470	3,580,193
<i>Fund Balance at Beginning of Year</i>	2,504,856	2,542,385	2,542,385	0
Prior Year Encumbrances Appropriated	445,984	445,985	445,985	0
<i>Fund Balance at End of Year</i>	\$214,928	\$5,647	\$3,585,840	\$3,580,193

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Motor Vehicle and Gas Tax Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b>Revenues</b>				
Permissive Motor Vehicle License Taxes	\$140,000	\$140,000	\$152,593	\$12,593
Charges for Services	230,000	330,000	587,648	257,648
Fines and Forfeitures	80,000	80,000	70,348	(9,652)
Intergovernmental	4,153,000	4,153,000	4,077,696	(75,304)
Interest	10,000	10,000	7,754	(2,246)
<i>Total Revenues</i>	<u>4,613,000</u>	<u>4,713,000</u>	<u>4,896,039</u>	<u>183,039</u>
<b>Expenditures</b>				
Current				
Public Works				
Personal Services	1,466,777	1,495,776	1,493,216	2,560
Fringe Benefits	545,000	513,000	510,920	2,080
Contractual Services	1,314,073	1,555,073	1,532,964	22,109
Materials and Supplies	1,194,835	1,405,335	1,367,253	38,082
Capital Outlay	235,000	283,000	281,337	1,663
<i>Total Expenditures</i>	<u>4,755,685</u>	<u>5,252,184</u>	<u>5,185,690</u>	<u>66,494</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(142,685)</u>	<u>(539,184)</u>	<u>(289,651)</u>	<u>249,533</u>
<b>Other Financing Sources (Uses)</b>				
Advances - In	0	0	292,000	292,000
Advances - Out	0	0	(292,000)	(292,000)
Transfers - Out	(180,000)	(173,500)	(173,437)	63
<i>Total Other Financing Sources (Uses)</i>	<u>(180,000)</u>	<u>(173,500)</u>	<u>(173,437)</u>	<u>63</u>
<i>Net Change in Fund Balance</i>	(322,685)	(712,684)	(463,088)	249,596
<i>Fund Balance at Beginning of Year</i>	250,000	400,373	400,373	0
Prior Year Encumbrances Appropriated	313,910	313,908	313,908	0
<i>Fund Balance at End of Year</i>	<u>\$241,225</u>	<u>\$1,597</u>	<u>\$251,193</u>	<u>\$249,596</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Alcohol, Drug, and Mental Health Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$1,360,651	\$1,360,651	\$1,346,924	(\$13,727)
Charges for Services	60,000	60,000	76,189	16,189
Intergovernmental	4,181,752	4,181,752	3,682,148	(499,604)
Other	22,880	22,880	25,067	2,187
<i>Total Revenues</i>	<u>5,625,283</u>	<u>5,625,283</u>	<u>5,130,328</u>	<u>(494,955)</u>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	276,800	277,800	277,329	471
Fringe Benefits	107,640	113,040	107,129	5,911
Contractual Services	5,831,465	5,839,065	5,530,131	308,934
Materials and Supplies	9,140	5,140	4,388	752
Capital Outlay	12,000	4,000	1,126	2,874
<i>Total Expenditures</i>	<u>6,237,045</u>	<u>6,239,045</u>	<u>5,920,103</u>	<u>318,942</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(611,762)</u>	<u>(613,762)</u>	<u>(789,775)</u>	<u>(176,013)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Other Financing Sources	0	154,744	0	(154,744)
Transfers - Out	(42,000)	(40,000)	(40,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(42,000)</u>	<u>114,744</u>	<u>(40,000)</u>	<u>(154,744)</u>
<i>Net Change in Fund Balance</i>	<u>(653,762)</u>	<u>(499,018)</u>	<u>(829,775)</u>	<u>(330,757)</u>
<i>Fund Balance (Deficit) at Beginning of Year</i>	520,514	(335,523)	(335,523)	0
Prior Year Encumbrances Appropriated	1,051,545	1,051,545	1,051,545	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$918,297</u>	<u>\$217,004</u>	<u>(\$113,753)</u>	<u>(\$330,757)</u>



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Job and Family Services Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$0	\$233,148	\$233,148	\$0
Intergovernmental	4,599,794	5,280,400	5,527,608	247,208
Other	1,393,407	479,653	350,663	(128,990)
<i>Total Revenues</i>	<u>5,993,201</u>	<u>5,993,201</u>	<u>6,111,419</u>	<u>118,218</u>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Administrative				
Personal Services	1,250,000	1,275,000	1,266,474	8,526
Fringe Benefits	683,500	665,500	648,937	16,563
Contractual Services	1,110,258	1,210,258	1,060,530	149,728
Materials and Supplies	30,000	42,000	40,524	1,476
Capital Outlay	25,000	6,000	3,868	2,132
Total Administrative	<u>3,098,758</u>	<u>3,198,758</u>	<u>3,020,333</u>	<u>178,425</u>
Public Assistance				
Personal Services	804,000	804,000	786,154	17,846
Fringe Benefits	145,000	145,000	132,468	12,532
Contractual Services	1,840,972	1,729,418	1,553,283	176,135
Materials and Supplies	2,000	2,000	1,572	428
Other	55,000	79,554	50,114	29,440
Total Public Assistance	<u>2,846,972</u>	<u>2,759,972</u>	<u>2,523,591</u>	<u>236,381</u>
<i>Total Expenditures</i>	<u>5,945,730</u>	<u>5,958,730</u>	<u>5,543,924</u>	<u>414,806</u>
<i>Excess of Revenues Over Expenditures</i>	47,471	34,471	567,495	533,024
<b><u>Other Financing Uses</u></b>				
Advances - Out	0	(100,000)	(100,000)	0
<i>Net Change in Fund Balance</i>	47,471	(65,529)	467,495	533,024
<i>Fund Balance (Deficit) at Beginning of Year</i>	89,000	(115,656)	(115,656)	0
Prior Year Encumbrances Appropriated	266,230	266,229	266,229	0
<i>Fund Balance at End of Year</i>	<u>\$402,701</u>	<u>\$85,044</u>	<u>\$618,068</u>	<u>\$533,024</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Mental Retardation and Developmental Disabilities Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$3,279,553	\$3,279,553	\$3,262,294	(\$17,259)
Charges for Services	199,811	199,811	179,557	(20,254)
Intergovernmental	5,419,364	5,838,634	4,952,352	(886,282)
Donations	30,000	2,500	9,455	6,955
Other	35,000	24,175	57,684	33,509
<i>Total Revenues</i>	<u>8,963,728</u>	<u>9,344,673</u>	<u>8,461,342</u>	<u>(883,331)</u>
<b>Expenditures</b>				
Current				
Health				
Personal Services	5,560,133	5,458,413	5,397,438	60,975
Fringe Benefits	1,023,254	1,066,883	920,277	146,606
Contractual Services	3,627,508	4,276,736	2,637,074	1,639,662
Materials and Supplies	270,267	300,267	289,640	10,627
Capital Outlay	85,250	61,258	53,442	7,816
<i>Total Expenditures</i>	<u>10,566,412</u>	<u>11,163,557</u>	<u>9,297,871</u>	<u>1,865,686</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,602,684)</u>	<u>(1,818,884)</u>	<u>(836,529)</u>	<u>982,355</u>
<b>Other Financing Sources (Uses)</b>				
Transfers - In	214,494	126,494	0	(126,494)
Transfers - Out	(264,494)	(65,530)	(41,271)	24,259
<i>Total Other Financing Sources (Uses)</i>	<u>(50,000)</u>	<u>60,964</u>	<u>(41,271)</u>	<u>(102,235)</u>
<i>Net Change in Fund Balance</i>	(1,652,684)	(1,757,920)	(877,800)	880,120
<i>Fund Balance at Beginning of Year</i>	1,759,506	1,925,375	1,925,375	0
Prior Year Encumbrances Appropriated	75,589	75,589	75,589	0
<i>Fund Balance at End of Year</i>	<u>\$182,411</u>	<u>\$243,044</u>	<u>\$1,123,164</u>	<u>\$880,120</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Water and Sewer Bond Retirement Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Special Assessments	\$201,060	\$201,060	\$214,148	\$13,088
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	1,235,854	1,385,354	1,385,352	2
Interest and Fiscal Charges	112,162	120,928	119,876	1,052
<i>Total Expenditures</i>	<u>1,348,016</u>	<u>1,506,282</u>	<u>1,505,228</u>	<u>1,054</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,146,956)</u>	<u>(1,305,222)</u>	<u>(1,291,080)</u>	<u>14,142</u>
<b><u>Other Financing Sources</u></b>				
Proceeds of Bonds	1,309,512	1,309,512	1,098,110	(211,402)
Advances - In	0	0	1,660	1,660
Transfers - In	0	0	243,549	243,549
<i>Total Other Financing Sources</i>	<u>1,309,512</u>	<u>1,309,512</u>	<u>1,343,319</u>	<u>33,807</u>
<i>Net Change in Fund Balance</i>	162,556	4,290	52,239	47,949
<i>Fund Balance at Beginning of Year</i>	<u>211,213</u>	<u>211,216</u>	<u>211,216</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$373,769</u>	<u>\$215,506</u>	<u>\$263,455</u>	<u>\$47,949</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in  
Fund Equity - Budget (Non-GAAP Basis) and Actual*  
**Sanitary Landfill Enterprise Fund**  
For the Year Ended December 31, 2004

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$2,539,920	\$2,554,920	\$2,893,292	\$338,372
Other Operating Revenues	44,500	49,500	244,426	194,926
Interest	100,000	100,000	156,831	56,831
Sale of Fixed Assets	5,000	5,000	463,333	458,333
<i>Total Revenues</i>	<u>2,689,420</u>	<u>2,709,420</u>	<u>3,757,882</u>	<u>1,048,462</u>
<b>Expenses</b>				
Landfill				
Personal Services	517,000	542,000	509,626	32,374
Fringe Benefits	193,200	220,230	168,822	51,408
Contractual Services	1,204,263	1,266,135	1,090,273	175,862
Materials and Supplies	314,744	391,714	293,196	98,518
Capital Outlay	458,439	1,191,981	1,149,936	42,045
Debt Service				
Principal Retirement	35,000	35,000	35,000	0
Interest and Fiscal Charges	12,500	12,500	12,343	157
<i>Total Landfill</i>	<u>2,735,146</u>	<u>3,659,560</u>	<u>3,259,196</u>	<u>400,364</u>
Recycling				
Personal Services	144,759	154,759	147,498	7,261
Fringe Benefits	49,782	34,804	32,847	1,957
Contractual Services	30,390	31,250	28,227	3,023
Materials and Supplies	26,650	32,468	26,973	5,495
Capital Outlay	0	13,300	13,300	0
Other	500	500	0	500
<i>Total Recycling</i>	<u>252,081</u>	<u>267,081</u>	<u>248,845</u>	<u>18,236</u>
<i>Total Expenses</i>	<u>2,987,227</u>	<u>3,926,641</u>	<u>3,508,041</u>	<u>418,600</u>
<i>Net Change in Fund Balance</i>	(297,807)	(1,217,221)	249,841	1,467,062
<i>Fund Equity at Beginning of Year</i>	4,260,000	4,702,509	4,702,509	0
Prior Year Encumbrances Appropriated	231,310	231,310	231,310	0
<i>Fund Equity at End of Year</i>	<u>\$4,193,503</u>	<u>\$3,716,598</u>	<u>\$5,183,660</u>	<u>\$1,467,062</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
Agricultural Service Center Enterprise Fund  
For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$220,140	\$220,140	\$218,171	(\$1,969)
<b><u>Expenses</u></b>				
Personal Services	42,000	42,000	28,047	13,953
Fringe Benefits	23,500	23,668	14,598	9,070
Contractual Services	45,574	66,074	58,983	7,091
Materials and Supplies	12,150	11,482	5,455	6,027
Capital Outlay	8,000	8,000	0	8,000
Debt Service				
Principal Retirement	65,000	65,000	65,000	0
Interest and Fiscal Charges	88,700	88,700	88,653	47
<i>Total Expenses</i>	284,924	304,924	260,736	44,188
<i>Net Change in Fund Balance</i>	(64,784)	(84,784)	(42,565)	42,219
<i>Fund Equity at Beginning of Year</i>	70,000	109,386	109,386	0
Prior Year Encumbrances Appropriated	6,974	6,974	6,974	0
<i>Fund Equity at End of Year</i>	\$12,190	\$31,576	\$73,795	\$42,219

**Hancock County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
Bureau of Motor Vehicle One Stop Enterprise Fund  
For the Year Ended December 31, 2004*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$230,468	\$230,468	\$211,123	(\$19,345)
Proceeds of Notes	110,200	110,200	110,200	0
<i>Total Revenues</i>	340,668	340,668	321,323	(19,345)
<b>Expenses</b>				
Contractual Services	52,644	42,144	39,577	2,567
Materials and Supplies	2,000	12,000	6,469	5,531
Other	0	500	355	145
Debt Service				
Principal Retirement	69,550	170,000	170,000	0
Interest and Fiscal Charges	110,999	112,974	112,974	0
<i>Total Expenses</i>	235,193	337,618	329,375	8,243
<i>Excess of Revenues Over (Under) Expenses Before Operating Transfers</i>	(4,725)	3,050	(8,052)	(11,102)
Transfers - In	0	48,206	48,206	0
<i>Net Change in Fund Balance</i>	(4,725)	51,256	40,154	(11,102)
<i>Fund Equity at Beginning of Year</i>	19,527	11,147	11,147	0
Prior Year Encumbrances Appropriated	6,005	1,644	1,644	0
<i>Fund Equity at End of Year</i>	\$20,807	\$64,047	\$52,945	(\$11,102)

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Ditch Maintenance Assessment Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Special Assessments	\$144,696	\$144,698	\$166,447	\$21,749
<b><u>Expenditures</u></b>				
Capital Outlay	419,164	563,855	151,771	412,084
<i>Net Change in Fund Balance</i>	(274,468)	(419,157)	14,676	433,833
<i>Fund Balance at Beginning of Year</i>	416,663	417,163	417,163	0
Prior Year Encumbrances Appropriated	2,500	2,500	2,500	0
<i>Fund Balance at End of Year</i>	<u>\$144,695</u>	<u>\$506</u>	<u>\$434,339</u>	<u>\$433,833</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Child Support Enforcement Agency Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$256,209	\$256,209	\$267,116	\$10,907
Intergovernmental	797,719	797,719	878,666	80,947
<i>Total Revenues</i>	<u>1,053,928</u>	<u>1,053,928</u>	<u>1,145,782</u>	<u>91,854</u>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	536,000	543,000	535,394	7,606
Fringe Benefits	201,600	202,100	190,028	12,072
Contractual Services	385,603	428,103	365,087	63,016
<i>Total Expenditures</i>	<u>1,123,203</u>	<u>1,173,203</u>	<u>1,090,509</u>	<u>82,694</u>
<i>Net Change in Fund Balance</i>	(69,275)	(119,275)	55,273	174,548
<i>Fund Balance at Beginning of Year</i>	179,044	190,965	190,965	0
Prior Year Encumbrances Appropriated	<u>15,603</u>	<u>15,603</u>	<u>15,603</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$125,372</u></u>	<u><u>\$87,293</u></u>	<u><u>\$261,841</u></u>	<u><u>\$174,548</u></u>



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Dog and Kennel Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$20,000	\$20,000	\$20,024	\$24
Licenses and Permits	103,000	103,000	165,188	62,188
Fines and Forfeitures	5,000	5,000	9,958	4,958
<i>Total Revenues</i>	<u>128,000</u>	<u>128,000</u>	<u>195,170</u>	<u>67,170</u>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	21,000	21,000	21,000	0
Fringe Benefits	3,046	3,066	3,066	0
Contractual Services	161,200	161,200	161,147	53
Materials and Supplies	3,500	3,272	3,181	91
Other	954	1,163	1,163	0
<i>Total Expenditures</i>	<u>189,700</u>	<u>189,701</u>	<u>189,557</u>	<u>144</u>
<i>Net Change in Fund Balance</i>	(61,700)	(61,701)	5,613	67,314
<i>Fund Balance at Beginning of Year</i>	<u>62,000</u>	<u>73,961</u>	<u>73,961</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$300</u>	<u>\$12,260</u>	<u>\$79,574</u>	<u>\$67,314</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Children Services Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$23,851	\$23,851	\$15,586	(\$8,265)
Intergovernmental	1,650,772	1,490,772	1,647,830	157,058
Other	80,660	140,660	54,319	(86,341)
<i>Total Revenues</i>	1,755,283	1,655,283	1,717,735	62,452
<b><u>Expenditures</u></b>				
Current				
Human Services				
Contractual Services	1,368,546	1,858,546	1,756,519	102,027
<i>Excess of Revenues Over (Under) Expenditures</i>	386,737	(203,263)	(38,784)	164,479
<b><u>Other Financing Sources</u></b>				
Advances - In	0	100,000	100,000	0
<i>Net Change in Fund Balance</i>	386,737	(103,263)	61,216	164,479
<i>Fund Balance at Beginning of Year</i>	201,564	136,152	136,152	0
Prior Year Encumbrances Appropriated	113,546	113,546	113,546	0
<i>Fund Balance at End of Year</i>	<u>\$701,847</u>	<u>\$146,435</u>	<u>\$310,914</u>	<u>\$164,479</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Court Computerization Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$51,155	\$51,155	\$48,377	(\$2,778)
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Contractual Services	40,000	30,000	7,975	22,025
Materials and Supplies	2,758	2,758	1,226	1,532
Capital Outlay	110,100	110,100	25,177	84,923
<i>Total Expenditures</i>	<u>152,858</u>	<u>142,858</u>	<u>34,378</u>	<u>108,480</u>
<i>Net Change in Fund Balance</i>	(101,703)	(91,703)	13,999	105,702
<i>Fund Balance at Beginning of Year</i>	173,545	195,407	195,407	0
Prior Year Encumbrances Appropriated	<u>158</u>	<u>158</u>	<u>158</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$72,000</u></u>	<u><u>\$103,862</u></u>	<u><u>\$209,564</u></u>	<u><u>\$105,702</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Real Estate Assessment Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$649,800	\$590,800	\$595,105	\$4,305
Licenses and Permits	200	200	251	51
<i>Total Revenues</i>	<u>650,000</u>	<u>591,000</u>	<u>595,356</u>	<u>4,356</u>
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
Personal Services	204,000	208,200	207,868	332
Fringe Benefits	90,550	90,550	80,298	10,252
Contractual Services	477,703	433,854	357,810	76,044
Materials and Supplies	5,000	5,000	3,820	1,180
Capital Outlay	30,000	5,000	1,638	3,362
<i>Total Expenditures</i>	<u>807,253</u>	<u>742,604</u>	<u>651,434</u>	<u>91,170</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(157,253)</u>	<u>(151,604)</u>	<u>(56,078)</u>	<u>95,526</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances - In	0	0	75,000	75,000
Advances - Out	0	0	(75,000)	(75,000)
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(157,253)	(151,604)	(56,078)	95,526
<i>Fund Balance at Beginning of Year</i>	200,000	14,580	14,580	0
Prior Year Encumbrances Appropriated	137,404	137,404	137,404	0
<i>Fund Balance at End of Year</i>	<u>\$180,151</u>	<u>\$380</u>	<u>\$95,906</u>	<u>\$95,526</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Indigent Guardianship Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$10,000	\$10,000	\$10,515	\$515
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Contractual Services	<u>31,000</u>	<u>31,000</u>	<u>3,058</u>	<u>27,942</u>
<i>Net Change in Fund Balance</i>	(21,000)	(21,000)	7,457	28,457
<i>Fund Balance at Beginning of Year</i>	<u>60,420</u>	<u>67,232</u>	<u>67,232</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$39,420</u></u>	<u><u>\$46,232</u></u>	<u><u>\$74,689</u></u>	<u><u>\$28,457</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Drug Law Enforcement Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$2,500	\$2,500	\$3,784	\$1,284
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	10,500	10,500	3,402	7,098
<i>Net Change in Fund Balance</i>	(8,000)	(8,000)	382	8,382
<i>Fund Balance at Beginning of Year</i>	8,000	9,255	9,255	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$1,255</u>	<u>\$9,637</u>	<u>\$8,382</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Domestic Violence Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$22,000	\$22,000	\$19,256	(\$2,744)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	22,000	22,000	19,256	2,744
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Delinquent Real Estate Tax Assessment Collection Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$120,733	\$120,734	\$120,580	(\$154)
Other	0	0	153	153
<i>Total Revenues</i>	<u>120,733</u>	<u>120,734</u>	<u>120,733</u>	<u>(1)</u>
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
Personal Services	75,000	101,281	61,354	39,927
Fringe Benefits	16,467	17,152	10,330	6,822
Contractual Services	32,533	30,873	3,194	27,679
Capital Outlay	5,000	5,000	2,199	2,801
<i>Total Expenditures</i>	<u>129,000</u>	<u>154,306</u>	<u>77,077</u>	<u>77,229</u>
<i>Net Change in Fund Balance</i>	(8,267)	(33,572)	43,656	77,228
<i>Fund Balance at Beginning of Year</i>	<u>43,000</u>	<u>45,816</u>	<u>45,816</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$34,733</u></u>	<u><u>\$12,244</u></u>	<u><u>\$89,472</u></u>	<u><u>\$77,228</u></u>



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Community Development Block Grant Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$149,900	\$150,400	\$93,329	(\$57,071)
Other	1,000	1,000	0	(1,000)
<i>Total Revenues</i>	150,900	151,400	93,329	(58,071)
<b><u>Expenditures</u></b>				
Current				
Economic Development and Assistance				
Contractual Services	151,300	160,634	111,481	49,153
<i>Excess of Revenues Under Expenditures</i>	(400)	(9,234)	(18,152)	(8,918)
<b><u>Other Financing Sources</u></b>				
Advances - In	0	0	57	57
<i>Net Change in Fund Balance</i>	(400)	(9,234)	(18,095)	(8,861)
<i>Fund Balance at Beginning of Year</i>	8,000	4,386	4,386	0
Prior Year Encumbrances Appropriated	5,649	5,649	5,649	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$13,249</u>	<u>\$801</u>	<u>(\$8,060)</u>	<u>(8,861)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Multi-Mat Recycling Facility Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$2,000	\$2,000	\$721	(\$1,279)
Donations	5,000	5,000	5,546	546
<i>Total Revenues</i>	7,000	7,000	6,267	(733)
<b><u>Expenditures</u></b>				
Current				
Public Works				
Contractual Services	8,800	8,800	5,295	3,505
<i>Net Change in Fund Balance</i>	(1,800)	(1,800)	972	2,772
<i>Fund Balance at Beginning of Year</i>	4,669	4,333	4,333	0
<i>Fund Balance at End of Year</i>	<u>\$2,869</u>	<u>\$2,533</u>	<u>\$5,305</u>	<u>\$2,772</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Special Projects Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$78,920	\$78,920	\$65,952	(\$12,968)
Other	0	70	70	0
<i>Total Revenues</i>	<u>78,920</u>	<u>78,990</u>	<u>66,022</u>	<u>(12,968)</u>
<b><u>Expenditures</u></b>				
Current				
Public Works				
Personal Services	33,690	34,390	33,110	1,280
Fringe Benefits	18,523	12,167	11,311	856
Contractual Services	14,906	21,712	21,684	28
Capital Outlay	650	590	590	0
Other	8,137	8,137	8,000	137
<i>Total Expenditures</i>	<u>75,906</u>	<u>76,996</u>	<u>74,695</u>	<u>2,301</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,014</u>	<u>1,994</u>	<u>(8,673)</u>	<u>(10,667)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances - In	0	0	11,320	11,320
Advances - Out	0	0	(11,320)	(11,320)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	3,014	1,994	(8,673)	(10,667)
<i>Fund Balance at Beginning of Year</i>	4,000	4,373	4,373	0
Prior Year Encumbrances Appropriated	5,445	5,445	5,445	0
<i>Fund Balance at End of Year</i>	<u>\$12,459</u>	<u>\$11,812</u>	<u>\$1,145</u>	<u>(\$10,667)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Sheriff's Commissary Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$51,000	\$51,000	\$49,483	(\$1,517)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Materials and Supplies	49,600	49,600	47,762	1,838
Capital Outlay	11,550	11,550	7,016	4,534
<i>Total Expenditures</i>	<u>61,150</u>	<u>61,150</u>	<u>54,778</u>	<u>6,372</u>
<i>Net Change in Fund Balance</i>	(10,150)	(10,150)	(5,295)	4,855
<i>Fund Balance at Beginning of Year</i>	12,000	13,081	13,081	0
Prior Year Encumbrances Appropriated	<u>4,150</u>	<u>4,150</u>	<u>4,150</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$6,000</u></u>	<u><u>\$7,081</u></u>	<u><u>\$11,936</u></u>	<u><u>\$4,855</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Enforcement and Education Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$3,000	\$3,000	\$3,274	\$274
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	4,000	4,000	3,977	23
Capital Outlay	1,000	1,500	1,431	69
<i>Total Expenditures</i>	<u>5,000</u>	<u>5,500</u>	<u>5,408</u>	<u>92</u>
<i>Net Change in Fund Balance</i>	(2,000)	(2,500)	(2,134)	366
<i>Fund Balance at Beginning of Year</i>	<u>2,000</u>	<u>3,611</u>	<u>3,611</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$1,111</u>	<u>\$1,477</u>	<u>\$366</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Victims Assistance Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$24,541	\$24,541	\$24,541	\$0
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	18,192	24,833	23,559	1,274
Contractual Services	241	301	241	60
Materials and Supplies	758	947	759	188
Other	150	188	150	38
<i>Total Expenditures</i>	<u>19,341</u>	<u>26,269</u>	<u>24,709</u>	<u>1,560</u>
<i>Net Change in Fund Balance</i>	5,200	(1,728)	(168)	1,560
<i>Fund Balance at Beginning of Year</i>	<u>940</u>	<u>1,728</u>	<u>1,728</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$6,140</u></u>	<u><u>\$0</u></u>	<u><u>\$1,560</u></u>	<u><u>\$1,560</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Jail Diversion Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$92,355	\$92,355	\$92,355	\$0
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	29,703	61,130	58,529	2,601
Fringe Benefits	16,582	30,554	29,559	995
Contractual Services	3,774	4,125	3,567	558
Materials and Supplies	0	833	833	0
Other	1,330	1,330	1,330	0
<i>Total Expenditures</i>	<u>51,389</u>	<u>97,972</u>	<u>93,818</u>	<u>4,154</u>
<i>Net Change in Fund Balance</i>	40,966	(5,617)	(1,463)	4,154
<i>Fund Balance at Beginning of Year</i>	<u>5,617</u>	<u>5,619</u>	<u>5,619</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$46,583</u></u>	<u><u>\$2</u></u>	<u><u>\$4,156</u></u>	<u><u>\$4,154</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Water and Sewer Project Maintenance Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Special Assessments	\$7,891	\$7,891	\$630	(\$7,261)
<b><u>Expenditures</u></b>				
Current				
Public Works				
Capital Outlay	<u>0</u>	<u>5,000</u>	<u>624</u>	<u>4,376</u>
<i>Net Change in Fund Balance</i>	7,891	2,891	6	(2,885)
<i>Fund Balance at Beginning of Year</i>	<u>3,000</u>	<u>3,097</u>	<u>3,097</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$10,891</u></u>	<u><u>\$5,988</u></u>	<u><u>\$3,103</u></u>	<u><u>(\$2,885)</u></u>



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Community Corrections Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$182,562	\$182,562	\$182,562	\$0
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	67,767	119,924	112,292	7,632
Fringe Benefits	28,653	54,203	52,633	1,570
Contractual Services	0	14,145	10,557	3,588
Other	626	626	626	0
<i>Total Expenditures</i>	<u>97,046</u>	<u>188,898</u>	<u>176,108</u>	<u>12,790</u>
<i>Net Change in Fund Balance</i>	85,516	(6,336)	6,454	12,790
<i>Fund Balance at Beginning of Year</i>	<u>6,336</u>	<u>6,336</u>	<u>6,336</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$91,852</u></u>	<u><u>\$0</u></u>	<u><u>\$12,790</u></u>	<u><u>\$12,790</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Ohio Children's Trust Special Revenue Fund**  
*For the Year Ended December 31, 2004*

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

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Certificate of Title Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$275,000	\$275,000	\$316,339	\$41,339
Other	0	0	28	28
<i>Total Revenues</i>	<u>275,000</u>	<u>275,000</u>	<u>316,367</u>	<u>41,367</u>
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Personal Services	130,000	130,000	121,090	8,910
Fringe Benefits	66,500	67,500	58,873	8,627
Contractual Services	61,150	112,565	52,360	60,205
Materials and Supplies	21,521	23,521	15,463	8,058
Capital Outlay	17,515	10,865	9,055	1,810
<i>Total Expenditures</i>	<u>296,686</u>	<u>344,451</u>	<u>256,841</u>	<u>87,610</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(21,686)	(69,451)	59,526	128,977
<b><u>Other Financing Uses</u></b>				
Transfers - Out	(100,000)	(52,235)	(52,187)	48
<i>Net Change in Fund Balance</i>	(121,686)	(121,686)	7,339	129,025
<i>Fund Balance at Beginning of Year</i>	560,000	445,141	445,141	0
Prior Year Encumbrances Appropriated	72,686	72,686	72,686	0
<i>Fund Balance at End of Year</i>	<u>\$511,000</u>	<u>\$396,141</u>	<u>\$525,166</u>	<u>\$129,025</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Van Buren Water Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Special Assessments	\$22,000	\$22,000	\$24,018	\$2,018
Other	4,000	4,000	7,375	3,375
<i>Total Revenues</i>	26,000	26,000	31,393	5,393
<b><u>Expenditures</u></b>				
Current				
Public Works				
Contractual Services	27,942	27,942	27,942	0
<i>Net Change in Fund Balance</i>	(1,942)	(1,942)	3,451	5,393
<i>Fund Balance at Beginning of Year</i>	10,000	16,854	16,854	0
<i>Fund Balance at End of Year</i>	<u>\$8,058</u>	<u>\$14,912</u>	<u>\$20,305</u>	<u>\$5,393</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Recorder's Indexing Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$104,500	\$104,500	\$81,065	(\$23,435)
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
Contractual Services	107,901	109,901	94,433	15,468
Materials and Supplies	4,500	4,500	3,452	1,048
Capital Outlay	5,000	4,000	530	3,470
<i>Total Expenditures</i>	<u>117,401</u>	<u>118,401</u>	<u>98,415</u>	<u>19,986</u>
<i>Net Change in Fund Balance</i>	(12,901)	(13,901)	(17,350)	(3,449)
<i>Fund Balance at Beginning of Year</i>	98,500	78,304	78,304	0
Prior Year Encumbrances Appropriated	<u>14,401</u>	<u>14,401</u>	<u>14,401</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$100,000</u></u>	<u><u>\$78,804</u></u>	<u><u>\$75,355</u></u>	<u><u>(\$3,449)</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Indigent Drivers Alcohol Treatment Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$238	\$275	\$75	(\$200)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	1,513	1,513	0	1,513
<i>Net Change in Fund Balance</i>	(1,275)	(1,238)	75	1,313
<i>Fund Balance at Beginning of Year</i>	1,275	1,238	1,238	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$1,313</u>	<u>\$1,313</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Metrich Law Enforcement Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$0	\$0	\$21,561	\$21,561
Interest	0	25	36	11
<i>Total Revenues</i>	<u>0</u>	<u>25</u>	<u>21,597</u>	<u>21,572</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Capital Outlay	10,135	10,135	0	10,135
Contractual Services	4,000	4,000	0	4,000
<i>Total Expenditures</i>	<u>14,135</u>	<u>14,135</u>	<u>0</u>	<u>14,135</u>
<i>Net Change in Fund Balance</i>	(14,135)	(14,110)	21,597	35,707
<i>Fund Balance at Beginning of Year</i>	<u>17,110</u>	<u>17,091</u>	<u>17,091</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,975</u></u>	<u><u>\$2,981</u></u>	<u><u>\$38,688</u></u>	<u><u>\$35,707</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**E-911 Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$73,780	\$73,780	\$73,770	(\$10)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	8,310	8,310	8,308	2
Fringe Benefits	2,050	2,050	1,391	659
Contractual Services	82,220	82,220	81,764	456
Materials and Supplies	500	500	0	500
Capital Outlay	11,000	11,000	6,000	5,000
Other	400	400	0	400
<i>Total Expenditures</i>	<u>104,480</u>	<u>104,480</u>	<u>97,463</u>	<u>7,017</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(30,700)	(30,700)	(23,693)	(7,007)
<b><u>Other Financing Sources</u></b>				
Transfers - In	19,025	19,025	19,025	0
<i>Net Change in Fund Balance</i>	(11,675)	(11,675)	(4,668)	7,007
<i>Fund Balance at Beginning of Year</i>	5,675	7,663	7,663	0
Prior Year Encumbrances Appropriated	6,000	6,000	6,000	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$1,988</u>	<u>\$8,995</u>	<u>\$7,007</u>



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Felony Delinquent Juvenile Care and Custody Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$318,224	\$318,224	\$230,160	(\$88,064)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Felony Delinquent Care and Custody				
Personal Services	45,008	45,008	42,369	2,639
Fringe Benefits	16,304	16,304	12,690	3,614
Contractual Services	392,742	392,742	170,495	222,247
Total Felony Delinquent Care and Custody	454,054	454,054	225,554	228,500
Ohio Youth Commission				
Personal Services	43,285	44,227	44,227	0
Fringe Benefits	16,010	16,016	13,172	2,844
Contractual Services	108,021	107,072	27,670	79,402
Total Ohio Youth Commission	167,316	167,315	85,069	82,246
<i>Total Expenditures</i>	621,370	621,369	310,623	310,746
<i>Excess of Revenues Under Expenditures</i>	(303,146)	(303,145)	(80,463)	222,682
<b><u>Other Financing Sources</u></b>				
Other Financing Sources	2,500	2,500	17,724	15,224
<i>Net Change in Fund Balance</i>	(300,646)	(300,645)	(62,739)	237,906
<i>Fund Balance at Beginning of Year</i>	272,006	562,421	562,421	0
Prior Year Encumbrances Appropriated	28,640	28,640	28,640	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$290,416</u>	<u>\$528,322</u>	<u>\$237,906</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Emergency Management Agency Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$54,868	\$54,868	\$56,253	\$1,385
Intergovernmental	672,032	672,032	400,103	(271,929)
Other	20,000	20,000	21,813	1,813
<i>Total Revenues</i>	<u>746,900</u>	<u>746,900</u>	<u>478,169</u>	<u>(268,731)</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	48,860	48,860	48,700	160
Fringe Benefits	4,388	21,981	18,220	3,761
Contractual Services	4,000	9,000	3,096	5,904
Materials and Supplies	8,823	8,823	2,102	6,721
Capital Outlay	287,895	651,537	421,053	230,484
Other	21,000	21,000	12,896	8,104
<i>Total Expenditures</i>	<u>374,966</u>	<u>761,201</u>	<u>506,067</u>	<u>255,134</u>
<i>Net Change in Fund Balance</i>	371,934	(14,301)	(27,898)	(13,597)
<i>Fund Balance at Beginning of Year</i>	20,000	57,360	57,360	0
Prior Year Encumbrances Appropriated	<u>3,918</u>	<u>3,918</u>	<u>3,918</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$395,852</u>	<u>\$46,977</u>	<u>\$33,380</u>	<u>(\$13,597)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Probation Services Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$34,000	\$34,000	\$30,191	(\$3,809)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	2,000	1,938	416	1,522
Fringe Benefits	8,000	8,062	40	8,022
Materials and Supplies	10,000	10,000	390	9,610
Contractual Services	13,000	13,000	13,000	0
Capital Outlay	12,000	7,000	258	6,742
Other	12,000	17,000	6,588	10,412
<i>Total Expenditures</i>	<u>57,000</u>	<u>57,000</u>	<u>20,692</u>	<u>36,308</u>
<i>Net Change in Fund Balance</i>	(23,000)	(23,000)	9,499	32,499
<i>Fund Balance at Beginning of Year</i>	<u>85,000</u>	<u>88,717</u>	<u>88,717</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$62,000</u>	<u>\$65,717</u>	<u>\$98,216</u>	<u>\$32,499</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Criminal Administrative Justice Services Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Sales Tax	\$2,400,000	\$2,400,000	\$2,566,027	\$166,027
Other	0	0	64	64
<i>Total Revenues</i>	<u>2,400,000</u>	<u>2,400,000</u>	<u>2,566,091</u>	<u>166,091</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	1,497,970	1,474,629	1,463,602	11,027
Fringe Benefits	516,159	524,500	493,917	30,583
Contractual Services	324,863	445,008	430,888	14,120
Materials and Supplies	60,614	60,614	60,206	408
Capital Outlay	23,719	23,719	23,663	56
<i>Total Expenditures</i>	<u>2,423,325</u>	<u>2,528,470</u>	<u>2,472,276</u>	<u>56,194</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(23,325)	(128,470)	93,815	222,285
<b><u>Other Financing Sources</u></b>				
Other Financing Sources	0	13,985	0	(13,985)
<i>Net Change in Fund Balance</i>	(23,325)	(114,485)	93,815	208,300
<i>Fund Balance at Beginning of Year</i>	0	66,206	66,206	0
Prior Year Encumbrances Appropriated	60,405	60,405	60,405	0
<i>Fund Balance at End of Year</i>	<u>\$37,080</u>	<u>\$12,126</u>	<u>\$220,426</u>	<u>\$208,300</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Substance Abuse Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$40,000	\$40,000	\$20,000	(\$20,000)
Donations	6,000	6,000	10,926	4,926
<i>Total Revenues</i>	46,000	46,000	30,926	(15,074)
<b><u>Expenditures</u></b>				
Current				
Health				
Contractual Services	91,449	132,349	100,316	32,033
<i>Excess of Revenues Under Expenditures</i>	(45,449)	(86,349)	(69,390)	16,959
<b><u>Other Financing Sources</u></b>				
Other Financing Sources	0	0	2,445	2,445
Transfers - In	42,000	42,000	40,000	(2,000)
<i>Total Other Financing Sources</i>	42,000	42,000	42,445	445
<i>Net Change in Fund Balance</i>	(3,449)	(44,349)	(26,945)	17,404
<i>Fund Balance at Beginning of Year</i>	39,164	61,428	61,428	0
Prior Year Encumbrances Appropriated	3,449	3,449	3,449	0
<i>Fund Balance at End of Year</i>	<u>\$39,164</u>	<u>\$20,528</u>	<u>\$37,932</u>	<u>\$17,404</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Agency on Aging Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$544,261	\$544,261	\$538,843	(\$5,418)
Intergovernmental	60,701	60,701	59,806	(895)
<i>Total Revenues</i>	604,962	604,962	598,649	(6,313)
<b><u>Expenditures</u></b>				
Current				
Human Services				
Contractual Services	604,961	604,961	598,648	6,313
<i>Net Change in Fund Balance</i>	1	1	1	0
<i>Fund Balance (Deficit) at Beginning of Year</i>	0	(1)	(1)	0
<i>Fund Balance at End of Year</i>	<u>\$1</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Enterprise Zone Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$5,000	\$5,000	\$5,000	\$0
<b><u>Expenditures</u></b>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	5,000	5,000	5,000	0
Fund Balance at Beginning of Year	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$12,500</u></u>	<u><u>\$12,500</u></u>	<u><u>\$12,500</u></u>	<u><u>\$0</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Veterans Service Trust Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Donations	\$0	\$0	\$4,094	\$4,094
<b><u>Expenditures</u></b>				
Current				
Human Services				
Contractual Services	8,005	8,005	3,665	4,340
<i>Net Change in Fund Balance</i>	(8,005)	(8,005)	429	8,434
<i>Fund Balance at Beginning of Year</i>	8,005	8,005	8,005	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$8,434</u>	<u>\$8,434</u>



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**COPS Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$112,374	\$112,374	\$97,471	(\$14,903)
Interest	25	0	0	0
<i>Total Revenues</i>	<u>112,399</u>	<u>112,374</u>	<u>97,471</u>	<u>(14,903)</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	1,434	1,434	1,433	1
Capital Outlay	70,131	100,504	100,504	0
Other	0	9,471	9,471	0
<i>Total Expenditures</i>	<u>71,565</u>	<u>111,409</u>	<u>111,408</u>	<u>1</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>40,834</u>	<u>965</u>	<u>(13,937)</u>	<u>(14,902)</u>
<b><u>Other Financing Uses</u></b>				
Advances - Out	0	0	(40,000)	(40,000)
Transfers - Out	0	(2,390)	(2,390)	0
<i>Total Other Financing Uses</i>	<u>0</u>	<u>(2,390)</u>	<u>(42,390)</u>	<u>(40,000)</u>
<i>Net Change in Fund Balance</i>	40,834	(1,425)	(56,327)	(54,902)
<i>Fund Balance (Deficit) at Beginning of Year</i>	0	(15,238)	(15,238)	0
Prior Year Encumbrances Appropriated	<u>71,564</u>	<u>71,565</u>	<u>71,565</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$112,398</u>	<u>\$54,902</u>	<u>\$0</u>	<u>(\$54,902)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Juvenile Diversion Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$80,000	\$80,030	\$65,036	(\$14,994)
Other	0	0	30	30
<i>Total Revenues</i>	<u>80,000</u>	<u>80,030</u>	<u>65,066</u>	<u>(14,964)</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	34,000	30,556	29,902	654
Fringe Benefits	16,200	10,242	9,670	572
Contractual Services	7,200	9,532	9,531	1
Materials and Supplies	10,000	17,610	13,549	4,061
Capital Outlay	12,600	12,090	12,090	0
<i>Total Expenditures</i>	<u>80,000</u>	<u>80,030</u>	<u>74,742</u>	<u>5,288</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	0	(9,676)	(9,676)
<b><u>Other Financing Sources</u></b>				
Advances - In	0	0	15,000	15,000
<i>Net Change in Fund Balance</i>	0	0	5,324	5,324
<i>Fund Balance at Beginning of Year</i>	0	6	6	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$6</u>	<u>\$5,330</u>	<u>\$5,324</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**County Tuberculosis Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Current				
Health				
Contractual Services	<u>1,000</u>	<u>1,000</u>	<u>533</u>	<u>467</u>
<i>Net Change in Fund Balance</i>	(1,000)	(1,000)	(533)	467
<i>Fund Balance at Beginning of Year</i>	<u>1,000</u>	<u>2,513</u>	<u>2,513</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$1,513</u></u>	<u><u>\$1,980</u></u>	<u><u>\$467</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Common Pleas Court General Special Projects Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$31,000	\$31,000	\$66,118	\$35,118
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Contractual Services	5,000	35,000	24,244	10,756
Capital Outlay	35,000	35,000	347	34,653
Other	5,000	5,000	0	5,000
<i>Total Expenditures</i>	<u>45,000</u>	<u>75,000</u>	<u>24,591</u>	<u>50,409</u>
<i>Net Change in Fund Balance</i>	(14,000)	(44,000)	41,527	85,527
<i>Fund Balance at Beginning of Year</i>	<u>65,300</u>	<u>68,847</u>	<u>68,847</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$51,300</u></u>	<u><u>\$24,847</u></u>	<u><u>\$110,374</u></u>	<u><u>\$85,527</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Project P.E.A.C.E. Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$12,533	\$12,533	\$12,533	\$0
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Personal Services	10,213	10,213	10,108	105
Fringe Benefits	2,026	2,026	1,643	383
Other	965	965	965	0
<i>Total Expenditures</i>	<u>13,204</u>	<u>13,204</u>	<u>12,716</u>	<u>488</u>
<i>Net Change in Fund Balance</i>	(671)	(671)	(183)	488
<i>Fund Balance at Beginning of Year</i>	<u>671</u>	<u>6,802</u>	<u>6,802</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$6,131</u>	<u>\$6,619</u>	<u>\$488</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Market Development Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$58,000	\$58,000	\$58,000	\$0
<b><u>Expenditures</u></b>				
Current				
Economic Development and Assistance				
Contractual Services	40,000	58,000	58,000	0
<i>Net Change in Fund Balance</i>	18,000	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$18,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Sheriff Concealed Handgun License Issuance Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$22,500	\$22,500	\$14,611	(\$7,889)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	2,500	2,500	880	1,620
Materials and Supplies	1,000	1,000	0	1,000
Capital Outlay	11,200	11,200	10,528	672
Other Operating Expenses	7,500	7,500	6,560	940
<i>Total Expenditures</i>	<u>22,200</u>	<u>22,200</u>	<u>17,968</u>	<u>4,232</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	300	300	(3,357)	(3,657)
<b><u>Other Financing Sources</u></b>				
Advances - In	0	0	10,000	10,000
<i>Net Change in Fund Balance</i>	300	300	6,643	6,343
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$300</u>	<u>\$300</u>	<u>\$6,643</u>	<u>\$6,343</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Help Americans Vote Act Special Revenue Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$57,306	\$57,306	\$57,306	\$0
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
Contractual Services	<u>0</u>	<u>57,306</u>	<u>35,999</u>	<u>21,307</u>
<i>Net Change in Fund Balance</i>	57,306	0	21,307	21,307
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$57,306</u></u>	<u><u>\$0</u></u>	<u><u>\$21,307</u></u>	<u><u>\$21,307</u></u>



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Justice Center Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$278,678	\$278,678	\$278,678	\$0
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	215,000	215,000	215,000	0
Interest and Fiscal Charges	63,678	63,678	63,678	0
<i>Total Expenditures</i>	<u>278,678</u>	<u>278,678</u>	<u>278,678</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Hospital Improvement Bond #4 Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
<i>Total Expenditures</i>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	8,247	9,153	9,153	0
<i>Fund Balance at End of Year</i>	<u>\$8,247</u>	<u>\$9,153</u>	<u>\$9,153</u>	<u>\$0</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Library Improvement Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Other	\$229,200	\$229,200	\$229,143	(\$57)
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	170,000	170,000	170,000	0
Interest and Fiscal Charges	59,200	59,200	59,143	57
<i>Total Expenditures</i>	<u>229,200</u>	<u>229,200</u>	<u>229,143</u>	<u>57</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Special Improvements Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Special Assessments	\$79,788	\$54,988	\$1,244	(\$53,744)
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	76,850	77,050	77,050	0
Interest and Fiscal Charges	2,356	2,157	2,157	0
<i>Total Expenditures</i>	<u>79,206</u>	<u>79,207</u>	<u>79,207</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>582</u>	<u>(24,219)</u>	<u>(77,963)</u>	<u>(53,744)</u>
<b><u>Other Financing Sources</u></b>				
Proceeds of Notes	0	24,800	24,800	0
Transfers - In	0	0	53,746	53,746
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>53,746</u>	<u>53,746</u>
<i>Net Change in Fund Balance</i>	582	(24,219)	(24,217)	2
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>643</u>	<u>643</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$582</u></u>	<u><u>(\$23,576)</u></u>	<u><u>(\$23,574)</u></u>	<u><u>\$2</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Job and Family Services Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Rent	\$100,600	\$100,599	\$100,599	\$0
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	65,000	65,000	65,000	0
Interest and Fiscal Charges	35,600	35,600	35,600	0
<i>Total Expenditures</i>	<u>100,600</u>	<u>100,600</u>	<u>100,600</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	(1)	(1)	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**County Road 140 Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$266,795	\$266,795	\$251,103	(\$15,692)
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	245,000	245,000	245,000	0
Interest and Fiscal Charges	21,795	21,795	21,795	0
<i>Total Expenditures</i>	<u>266,795</u>	<u>266,795</u>	<u>266,795</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	(15,692)	(15,692)
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>236,452</u>	<u>236,452</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$236,452</u></u>	<u><u>\$220,760</u></u>	<u><u>(\$15,692)</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Tiffin Avenue Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$96,513	\$96,513	\$258,339	\$161,826
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	55,000	55,000	55,000	0
Interest and Fiscal Charges	41,513	41,513	41,513	0
<i>Total Expenditures</i>	<u>96,513</u>	<u>96,513</u>	<u>96,513</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	161,826	161,826
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>385,359</u>	<u>385,359</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$385,359</u></u>	<u><u>\$547,185</u></u>	<u><u>\$161,826</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**I-75/Tall Timbers Connector Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$531,767	\$531,767	\$972,748	\$440,981
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	220,000	220,000	220,000	0
Interest and Fiscal Charges	311,767	311,767	311,766	1
<i>Total Expenditures</i>	<u>531,767</u>	<u>531,767</u>	<u>531,766</u>	<u>1</u>
<i>Net Change in Fund Balance</i>	0	0	440,982	440,982
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>842,125</u>	<u>842,125</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$842,125</u></u>	<u><u>\$1,283,107</u></u>	<u><u>\$440,982</u></u>



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Road Improvement Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Special Assessments	\$4,000	\$4,000	\$2,172	(\$1,828)
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	61,200	61,200	61,200	0
Interest and Fiscal Charges	1,286	1,286	1,237	49
<i>Total Expenditures</i>	<u>62,486</u>	<u>62,486</u>	<u>62,437</u>	<u>49</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(58,486)	(58,486)	(60,265)	(1,779)
<b><u>Other Financing Sources</u></b>				
Proceeds of Notes	61,200	61,200	60,000	(1,200)
<i>Net Change in Fund Balance</i>	2,714	2,714	(265)	(2,979)
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>314</u>	<u>314</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$2,714</u>	<u>\$3,028</u>	<u>\$49</u>	<u>(\$2,979)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Courthouse Restoration Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$184,010	\$184,010	\$184,010	\$0
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	120,000	120,000	120,000	0
Interest and Fiscal Charges	64,010	64,010	64,010	0
<i>Total Expenditures</i>	<u>184,010</u>	<u>184,010</u>	<u>184,010</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Motor Vehicle and Gas Tax Note Retirement Debt Service Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Other	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	170,000	170,000	170,000	0
Interest and Fiscal Charges	3,570	3,570	3,437	133
<i>Total Expenditures</i>	<u>173,570</u>	<u>173,570</u>	<u>173,437</u>	<u>133</u>
<i>Excess of Revenues Under Expenditures</i>	(173,570)	(173,570)	(173,437)	133
<b><u>Other Financing Sources</u></b>				
Transfers - In	173,570	173,570	173,437	(133)
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Water Projects Capital Projects Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$375,000	\$375,000	\$375,000	\$0
Special Assessments	52,193	52,193	52,193	0
Other	0	0	1,818	1,818
<i>Total Revenues</i>	427,193	427,193	429,011	1,818
<b><u>Expenditures</u></b>				
Capital Outlay	1,720,273	1,232,228	1,232,228	0
<i>Excess of Revenues Under Expenditures</i>	(1,293,080)	(805,035)	(803,217)	1,818
<b><u>Other Financing Sources (Uses)</u></b>				
Proceeds of Notes	0	0	970,000	970,000
Advances - Out	0	0	(14,650)	(14,650)
Transfers - Out	0	(228,606)	(228,606)	0
<i>Total Other Financing Sources (Uses)</i>	0	(228,606)	726,744	955,350
Net Change in Fund Balance	(1,293,080)	(1,033,641)	(76,473)	957,168
<i>Fund Balance at Beginning of Year</i>	799,270	127,285	127,285	0
Prior Year Encumbrances Appropriated	921,007	921,007	921,007	0
<i>Fund Balance at End of Year</i>	<u>\$427,197</u>	<u>\$14,651</u>	<u>\$971,819</u>	<u>\$957,168</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Special Improvements Capital Projects Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Special Assessments	\$75,378	\$118,621	\$118,046	(\$575)
Other	0	0	1,344	1,344
<i>Total Revenues</i>	75,378	118,621	119,390	769
<b><u>Expenditures</u></b>				
Capital Outlay	97,882	195,707	191,308	4,399
<i>Excess of Revenues Under Expenditures</i>	(22,504)	(77,086)	(71,918)	5,168
<b><u>Other Financing Sources (Uses)</u></b>				
Proceeds of Notes	93,960	67,910	718,000	650,090
Advances - In	0	0	72,586	72,586
Advances - Out	0	0	(99,446)	(99,446)
Transfers - Out	0	(53,746)	(53,746)	0
<i>Total Other Financing Sources (Uses)</i>	93,960	14,164	637,394	623,230
<i>Net Change in Fund Balance</i>	71,456	(62,922)	565,476	628,398
<i>Fund Balance at Beginning of Year</i>	29,966	992	992	0
Prior Year Encumbrances Appropriated	97,882	97,882	97,882	0
<i>Fund Balance at End of Year</i>	<u>\$199,304</u>	<u>\$35,952</u>	<u>\$664,350</u>	<u>\$628,398</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Alcohol and Drug Abuse Capital Projects Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$385,000	\$60,000	\$36,220	(\$23,780)
Other	0	0	3,151	3,151
<i>Total Revenues</i>	385,000	60,000	39,371	(20,629)
<b><u>Expenditures</u></b>				
Capital Outlay	60,000	385,000	221,697	163,303
<i>Excess of Revenues Over (Under) Expenditures</i>	325,000	(325,000)	(182,326)	142,674
<b><u>Other Financing Sources</u></b>				
Proceeds of Notes	0	325,000	325,000	0
<i>Net Change in Fund Balance</i>	325,000	0	142,674	142,674
<i>Fund Balance at Beginning of Year</i>	27,041	27,041	27,041	0
<i>Fund Balance at End of Year</i>	<u>\$352,041</u>	<u>\$27,041</u>	<u>\$169,715</u>	<u>\$142,674</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Issue II Capital Projects Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$870,000	\$870,000	\$870,000	\$0
<b><u>Expenditures</u></b>				
Capital Outlay	870,000	870,000	870,000	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Federal Highway Capital Projects Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$3,034,002	\$3,056,101	\$2,679,911	(\$376,190)
<b><u>Expenditures</u></b>				
Capital Outlay	3,034,002	3,056,101	3,056,096	5
<i>Net Change in Fund Balance</i>	0	0	(376,185)	(376,185)
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>(\$376,185)</u>	<u>(\$376,185)</u>



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**I-75/Tall Timbers Capital Projects Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$400,000	\$400,000	\$0	(\$400,000)
<b><u>Expenditures</u></b>				
Capital Outlay	400,000	400,000	0	400,000
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<b><u>Other Financing Uses</u></b>				
Transfers - Out	(400,000)	(400,000)	0	400,000
<i>Net Change in Fund Balance</i>	(400,000)	(400,000)	0	400,000
<i>Fund Balance at Beginning of Year</i>	400,000	400,000	400,000	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$400,000</u>	<u>\$400,000</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Courthouse Restoration Capital Projects Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
<i>Total Expenditures</i>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	6,342	6,342	6,342	0
<i>Fund Balance at End of Year</i>	<u>\$6,342</u>	<u>\$6,342</u>	<u>\$6,342</u>	<u>\$0</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**MRDD Capital Projects Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
<i>Capital Outlay</i>	69,736	69,736	52,212	17,524
<i>Excess of Revenues Under Expenditures</i>	(69,736)	(69,736)	(52,212)	17,524
<b><u>Other Financing Sources</u></b>				
<i>Transfers - In</i>	69,736	69,736	41,271	(28,465)
<i>Net Change in Fund Balance</i>	0	0	(10,941)	(10,941)
<i>Fund Balance (Deficit) at Beginning of Year</i>	0	(19,734)	(19,734)	0
<i>Prior Year Encumbrances Appropriated</i>	19,736	19,737	19,737	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$19,736</u>	<u>\$3</u>	<u>(\$10,938)</u>	<u>(\$10,941)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**County Capital Improvements Capital Projects Funds**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Other	0	4,690	7,500	2,810
<b><u>Expenditures</u></b>				
Capital Outlay				
Financial Package	0	65,900	65,900	0
Bureau of Motor Vehicle One-Stop	239,572	239,572	196,135	43,437
Jury Room Court Renovations	0	132,357	131,282	1,075
Administrative Building	125	125	0	125
Domestic Court Renovations	800	800	0	800
<i>Total Expenditures</i>	<u>240,497</u>	<u>438,754</u>	<u>393,317</u>	<u>45,437</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(240,497)	(434,064)	(385,817)	48,247
<b><u>Other Financing Sources (Uses)</u></b>				
Other Financing Sources	0	47,171	0	(47,171)
Transfers - In	115,250	115,250	115,250	0
Transfers - Out	0	(48,206)	(48,206)	0
<i>Total Other Financing Sources (Uses)</i>	<u>115,250</u>	<u>114,215</u>	<u>67,044</u>	<u>(47,171)</u>
<i>Net Change in Fund Balance</i>	(125,247)	(319,849)	(318,773)	1,076
<i>Fund Balance at Beginning of Year</i>	70,000	80,201	80,201	0
Prior Year Encumbrances Appropriated	240,497	240,497	240,497	0
<i>Fund Balance at End of Year</i>	<u>\$185,250</u>	<u>\$849</u>	<u>\$1,925</u>	<u>\$1,076</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Roadwork and Business Development Capital Projects Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$213,000	\$213,000	\$213,000	\$0
<b><u>Expenditures</u></b>				
Capital Outlay	213,000	213,000	213,000	0
<i>Excess of Revenue Over Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances - In	0	0	175,000	175,000
Advances - Out	0	0	(175,000)	(175,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**C-International Sanitary Sewer Capital Projects Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$193,625	\$193,625	\$192,000	(\$1,625)
<b><u>Expenditures</u></b>				
Capital Outlay	193,625	193,625	193,625	0
<i>Excess of Revenues Under Expenditures</i>	<u>0</u>	<u>0</u>	<u>(1,625)</u>	<u>(1,625)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances - In	0	0	127,000	127,000
Advances - Out	0	0	(182,000)	(182,000)
Transfers - In	0	0	1,625	1,625
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(53,375)</u>	<u>(53,375)</u>
<i>Net Change in Fund Balance</i>	0	0	(55,000)	(55,000)
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>55,000</u>	<u>55,000</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$55,000</u>	<u>\$0</u>	<u>(\$55,000)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Children's Trust Permanent Fund**  
*For the Year Ended December 31, 2004*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Interest	\$7,500	\$7,500	\$4,144	(\$3,356)
Donations	18,000	18,000	20,214	2,214
<i>Total Revenues</i>	25,500	25,500	24,358	(1,142)
<b><u>Expenditures</u></b>				
Current				
Human Services				
Contractual Services	25,000	25,000	22,517	2,483
<i>Net Change in Fund Balance</i>	500	500	1,841	1,341
<i>Fund Balance at Beginning of Year</i>	347,000	345,299	345,299	0
<i>Fund Balance at End of Year</i>	<u>\$347,500</u>	<u>\$345,799</u>	<u>\$347,140</u>	<u>\$1,341</u>

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**Schedules of Capital Assets  
Governmental Activities**

**Hancock County, Ohio**  
*Capital Assets Used in the Operation of Governmental Funds*  
*Schedule by Source*  
*December 31, 2004*

**Governmental funds capital assets:**

Land and Improvements	\$25,462,473
Construction in Progress	2,059,612
Buildings and Building Improvements	27,004,522
Improvements Other Than Buildings	181,239
Machinery and Equipment	3,589,351
Vehicles	4,168,244
Infrastructure	41,763,960
	<hr/>
	<u>\$104,229,401</u>

**Investments in governmental funds capital assets by source:**

General Fund Revenues	\$47,608,974
Special Revenue Fund Revenues	47,620,260
Capital Contributions	8,986,672
Donations	13,495
	<hr/>
	<u>\$104,229,401</u>

**Hancock County, Ohio**  
*Capital Assets Used in the Operation of Governmental Funds*  
*Schedule of Changes by Function*  
*December 31, 2004*

	Balance at January 1, 2003	Additions	Transfers between Functions	Reductions	Balance at December 31, 2004
<i>General Government</i>					
Legislative and Executive	\$5,352,107	\$82,906	\$30,000	\$15,045	\$5,449,968
Judicial	3,468,939	46,271	0	6,080	3,509,130
Public Safety	8,515,145	288,777	(6,070)	109,754	8,688,098
Public Works	66,314,503	5,599,884	0	330,112	71,584,275
Health	12,194,171	237,135	0	21,809	12,409,497
Human Services	2,055,214	27,276	(23,930)	0	2,058,560
Conservation and Recreation	508,276	0	0	0	508,276
Economic Development	21,597	0	0	0	21,597
<i>Total Governmental Funds</i>					
<i>Capital Assets</i>	<u>\$98,429,952</u>	<u>\$6,282,249</u>	<u>\$0</u>	<u>\$482,800</u>	<u>\$104,229,401</u>

**Hancock County, Ohio**  
*Capital Assets Used in the Operation of Governmental Funds*  
*Schedule by Function*  
*December 31, 2004*

	<u>Total</u>	<u>Land and Improvements</u>	<u>Construction in Progress</u>
General Government			
Legislative and Executive	\$5,449,968	\$932,815	\$61,800
Judicial	3,509,130	38,556	10,163
Public Safety	8,688,098	400,695	0
Public Works	71,584,275	23,691,463	1,792,699
Health	12,409,497	339,718	194,950
Human Services	2,058,560	8,523	0
Conservation and Recreation	508,276	29,106	0
Economic Development	21,597	21,597	0
<i>Total Governmental Funds</i>			
<i>Capital Assets</i>	<u>\$104,229,401</u>	<u>\$25,462,473</u>	<u>\$2,059,612</u>

<u>Buildings and Building Improvements</u>	<u>Improvements Other Than Buildings</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>Infrastructure</u>
\$3,224,264	\$36,851	\$1,009,719	\$184,519	\$0
3,159,336	0	262,963	38,112	0
7,085,549	5,289	359,777	836,788	0
365,686	12,767	1,609,374	2,348,326	41,763,960
11,077,630	85,010	126,444	585,745	0
1,612,887	41,322	221,074	174,754	0
479,170	0	0	0	0
0	0	0	0	0
<u>\$27,004,522</u>	<u>\$181,239</u>	<u>\$3,589,351</u>	<u>\$4,168,244</u>	<u>41,763,960</u>

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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

**Financial Trends** ..... S3

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

**Revenue Capacity**..... S10

These schedules contain information to help the reader assess the County’s most significant local revenue source, the property tax.

**Debt Capacity**..... S18

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

**Demographic and Economic Information**..... S23

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

**Operating Information** ..... S25

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.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB 34 in 2001; schedules presenting government-wide information include information beginning in that year.

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**Hancock County, Ohio**  
*Net Assets by Component*  
*Last Four Years*

	<u>2004</u>	<u>2003 (1)</u>	<u>2002 (1)</u>	<u>2001 (1)</u>
<b>Governmental Activities</b>				
Invested in Capital Assets, Net of Related Debt	\$69,579,488	\$64,766,164	\$62,821,953	\$61,019,241
Restricted	14,890,888	13,881,838	11,943,830	11,469,481
Unrestricted	3,311,992	2,078,464	278,560	1,074,602
<b>Total Governmental Activities Net Assets</b>	<u>\$87,782,368</u>	<u>\$80,726,466</u>	<u>\$75,044,343</u>	<u>\$73,563,324</u>
<b>Business-Type Activities</b>				
Invested in Capital Assets, Net of Related Debt	\$1,785,768	\$1,278,418	\$1,138,406	\$753,345
Unrestricted	4,136,253	4,020,767	3,818,157	3,614,771
<b>Total Business-Type Activities Net Assets</b>	<u>\$5,922,021</u>	<u>\$5,299,185</u>	<u>\$4,956,563</u>	<u>\$4,368,116</u>
<b>Primary Government</b>				
Invested in Capital Assets, Net of Related Debt	\$71,365,256	\$66,044,582	\$63,960,359	\$61,772,586
Restricted	14,890,888	13,881,838	11,943,830	11,469,481
Unrestricted	7,448,245	6,099,231	4,096,717	4,689,373
<b>Total Primary Government Net Assets</b>	<u>\$93,704,389</u>	<u>\$86,025,651</u>	<u>\$80,000,906</u>	<u>\$77,931,440</u>

(1) This information has been restated to report net assets as required in GASB Statement No. 46.

Source: Hancock County Auditor

**Hancock County, Ohio**  
*Changes in Net Assets*  
*Last Four Years*

	2004	2003	2002	2001
<b>Expenses</b>				
Governmental Activities				
General Government:				
Legislative and Executive	\$5,501,620	\$5,490,477	\$5,597,423	\$5,088,250
Judicial	3,197,536	2,892,307	2,855,053	3,210,503
Public Safety	7,511,417	6,312,041	6,524,065	6,206,169
Public Works	6,387,243	4,083,327	4,793,566	5,218,275
Health				
Alcohol, Drug, and Mental Health	4,801,161	4,985,761	4,540,449	4,233,344
Mental Retardation and Developmental Disabilities	9,300,985	8,636,653	8,009,762	7,381,070
Other Health	1,347,762	640,625	768,853	448,328
Human Services				
Job and Family Services	5,672,481	5,723,687	5,708,054	5,876,385
Other Human Services	3,055,101	3,494,991	2,423,054	2,702,294
Conservation and Recreation	0	352,476	0	0
Economic Development	173,278	373,065	1,113,052	248,298
Intergovernmental	445,995	374,166	635,895	434,520
Interest and Fiscal Charges	753,099	850,945	827,189	1,025,188
Total Governmental Activities Expenses	<u>48,147,678</u>	<u>\$44,210,521</u>	<u>\$43,796,415</u>	<u>\$42,072,624</u>
Business-Type Activities:				
Sanitary Landfill	2,560,798	2,280,326	2,342,043	2,564,688
Agricultural Service Center	188,754	204,805	149,642	154,107
BMV One Stop	191,873	121,238	0	0
Total Business-Type Activities Expenses	<u>2,941,425</u>	<u>2,606,369</u>	<u>2,491,685</u>	<u>2,718,795</u>
Total Primary Government Expenses	<u>\$51,089,103</u>	<u>\$46,816,890</u>	<u>\$46,288,100</u>	<u>\$44,791,419</u>
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services				
General Government:				
Legislative and Executive	\$3,224,686	\$3,437,256	\$2,878,008	\$2,671,219
Judicial	971,302	970,436	876,558	816,502
Public Safety	1,014,278	795,229	1,053,454	897,960
Public Works	1,050,199	1,137,134	889,680	1,269,390
Health				
Alcohol, Drug, and Mental Health	76,189	82,511	101,754	77,302
Mental Retardation and Developmental Disabilities	179,557	201,696	181,930	154,012
Other Health	194,440	168,115	156,132	146,869
Human Services				
Job and Family Services	85,479	407,192	0	0
Other Human Services	376,045	328,491	329,554	328,732
Economic Development	5,000	7,500	0	0
Intergovernmental	0	0	4,276	0
Operating Grants and Contributions	22,173,982	21,883,116	20,425,122	18,700,985
Capital Grants and Contributions	5,054,738	1,328,756	1,320,833	1,241,159
Total Governmental Activities Program Revenues	<u>34,405,895</u>	<u>30,747,432</u>	<u>28,217,301</u>	<u>26,304,130</u>
Business-Type Activities:				
Charges for Services	3,445,150	2,889,490	2,675,022	2,340,261
Capital Grants and Contributions	0	0	0	0
Total Business-Type Activities Program Revenues	<u>3,445,150</u>	<u>2,889,490</u>	<u>2,675,022</u>	<u>2,340,261</u>
Total Primary Government Program Revenues	<u>\$37,851,045</u>	<u>\$33,636,922</u>	<u>\$30,892,323</u>	<u>\$28,644,391</u>
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(\$13,741,783)	(\$13,463,089)	(\$15,579,114)	(\$15,768,494)
Business-Type Activities	503,725	283,121	183,337	(378,534)
Total Primary Government Net Expense	<u>(\$13,238,058)</u>	<u>(\$13,179,968)</u>	<u>(\$15,395,777)</u>	<u>(\$16,147,028)</u>

(continued)

**Hancock County, Ohio**  
*Changes in Net Assets (continued)*  
*Last Four Years*

	2004	2003	2002	2001
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Operating	\$1,557,160	\$1,487,479	\$1,926,923	\$1,909,591
Health-Alcohol, Drug, and Mental Health	1,341,882	1,314,416	1,129,278	1,167,047
Health-Mental Retardation and Developmental Disabilities	3,257,252	3,192,362	3,113,837	3,208,787
Human Services - Agency on Aging	536,826	543,998	0	0
Debt Service - Hospital Bond 4	0	137,505	153,578	178,966
Capital Outlay - County Capital Improvements	462,688	460,699	0	0
Payment in Lieu of Taxes	1,403,286	1,515,381	1,311,940	1,194,362
Sales Tax Imposed for:				
General Operating	5,231,737	5,068,096	4,865,680	4,923,237
Criminal Administrative Justice Services	2,615,869	1,006,463	0	0
Intergovernmental not Restricted to a Particular Purpose	2,656,350	2,627,985	2,699,694	3,154,214
Interest	480,522	510,770	788,988	1,232,292
Other	1,130,531	1,207,315	1,070,215	1,008,453
Transfers	123,582	72,743	0	(80,000)
Total Governmental Activities	<u>20,797,685</u>	<u>19,145,212</u>	<u>17,060,133</u>	<u>17,896,949</u>
Business-Type Activities:				
Interest	158,508	164,018	162,946	176,198
Increase (Decrease) in Fair Value of Investments	(53,939)	(82,653)	180,444	34,378
Gain on Sale of Fixed Assets	80,000	0	0	0
Other	58,124	50,879	61,720	30,111
Transfers	(123,582)	(72,743)	0	80,000
Total Business-Type Activities	<u>119,111</u>	<u>59,501</u>	<u>405,110</u>	<u>320,687</u>
Total Primary Government	<u>\$20,916,796</u>	<u>\$19,204,713</u>	<u>\$17,465,243</u>	<u>\$18,217,636</u>
<b>Change in Net Assets</b>				
Governmental Activities	\$7,055,902	\$5,682,123	\$1,481,019	\$2,128,455
Business-Type Activities	622,836	342,622	588,447	(57,847)
Total Primary Government	<u>\$7,678,738</u>	<u>\$6,024,745</u>	<u>\$2,069,466</u>	<u>\$2,070,608</u>

Source: Hancock County Auditor

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

	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
General Fund				
Reserved	\$245,403	\$293,890	\$262,092	\$334,496
Unreserved	4,226,347	3,285,030	2,530,812	2,884,972
Total General Fund	<u>\$4,471,750</u>	<u>\$3,578,920</u>	<u>\$2,792,904</u>	<u>\$3,219,468</u>
All Other Governmental Funds				
Reserved	\$2,329,299	\$2,976,180	\$2,314,705	\$1,661,317
Unreserved, reported in:				
Special Revenue Funds	6,403,375	5,433,771	5,877,222	6,084,368
Debt Service Funds	2,300,062	1,713,193	1,111,177	1,028,188
Capital Projects Funds (Deficit)	(215,377)	(1,038,191)	(1,772,763)	(601,665)
Permanent Fund	100,226	99,481	97,555	78,324
Total All Other Governmental Funds	<u>\$10,917,585</u>	<u>\$9,184,434</u>	<u>\$7,627,896</u>	<u>\$8,250,532</u>

Source: Hancock County Auditor

<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>	<u>1995</u>
\$641,551	\$182,494	\$261,366	\$114,834	\$124,872	\$217,381
3,764,815	3,158,323	2,759,831	2,946,270	2,835,498	3,220,482
<u>\$4,406,366</u>	<u>\$3,340,817</u>	<u>\$3,021,197</u>	<u>\$3,061,104</u>	<u>\$2,960,370</u>	<u>\$3,437,863</u>
\$1,854,404	\$1,507,613	\$1,433,532	\$774,182	\$537,104	\$677,715
5,579,277	6,864,241	5,969,306	5,323,036	5,938,149	5,837,062
627,740	332,402	165,510	453,550	79,872	44,700
467,800	533,354	(3,881,107)	(5,074,259)	(10,046,048)	(3,927,963)
N/A	N/A	N/A	N/A	N/A	N/A
<u>\$8,529,221</u>	<u>\$9,237,610</u>	<u>\$3,687,241</u>	<u>\$1,476,509</u>	<u>(\$3,490,923)</u>	<u>\$2,631,514</u>

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

	2004	2003	2002	2001
<b>Revenues</b>				
Taxes	\$15,098,340	\$13,038,834	\$11,351,911	\$11,610,906
Payment in Lieu of Taxes	1,482,190	1,508,852	1,305,251	1,187,153
Special Assessments	478,756	442,051	442,695	468,006
Charges for Services	6,436,579	6,552,078	5,731,604	5,253,754
Licenses and Permits	171,063	156,271	133,408	127,280
Fines and Forfeitures	189,907	198,025	207,235	250,721
Intergovernmental	29,612,138	24,381,810	24,002,922	23,426,133
Interest	481,520	555,375	795,893	1,323,402
Rent	161,142	174,966	180,960	175,885
Donations	50,235	57,278	88,367	132,603
Other	1,151,700	1,206,315	1,049,636	1,031,564
Total Revenues	<u>55,313,570</u>	<u>48,271,855</u>	<u>45,289,882</u>	<u>44,987,407</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	5,280,822	5,202,985	5,516,962	5,278,511
Judicial	3,169,874	2,783,272	2,826,448	3,248,023
Public Safety	7,199,740	6,188,494	6,255,302	6,192,975
Public Works	5,126,467	3,978,102	4,356,176	4,305,158
Health	15,161,703	14,001,281	12,955,812	12,282,180
Human Services	9,600,505	9,177,482	8,067,845	8,651,142
Economic Development	173,278	373,065	1,113,052	248,298
Transportation	0	0	0	0
Other	0	0	0	0
Capital Outlay	5,782,771	3,937,488	2,425,987	4,381,697
Intergovernmental	445,995	374,166	635,895	434,520
Debt Service	1,968,829	2,126,952	5,343,241	2,181,893
Total Expenditures	<u>53,909,984</u>	<u>48,143,287</u>	<u>49,496,720</u>	<u>47,204,397</u>
Excess of Revenues Over (Under) Expenditures	1,403,586	128,568	(4,206,838)	(2,216,990)
<b>Other Financing Sources (Uses)</b>				
Proceeds of loan	0	0	0	0
Proceeds of bonds	1,098,110	0	0	0
Proceeds of refunding bonds	0	0	3,157,548	0
Payment to bond escrow agent	0	0	0	0
Proceeds from sale of capital assets	704	0	0	0
Inception of capital lease	0	0	0	0
Transfers in	458,479	2,389,450	966,802	1,648,644
Transfers out	(334,897)	(17,464)	(966,802)	(1,728,644)
Total Other Financing Sources (Uses)	<u>1,222,396</u>	<u>2,371,986</u>	<u>3,157,548</u>	<u>(80,000)</u>
Net Change in Fund Balances	<u>\$2,625,982</u>	<u>\$2,500,554</u>	<u>(\$1,049,290)</u>	<u>(\$2,296,990)</u>
Debt service as a percentage of noncapital expenditures	4.1%	4.8%	11.4%	5.1%

Source: Hancock County Auditor

2000	1999	1998	1997	1996	1995
\$11,174,778	\$10,522,817	\$10,124,573	\$9,323,035	\$8,562,337	\$8,239,073
1,029,540	851,941	871,649	871,649	N/A	N/A
387,781	337,724	321,380	232,994	374,162	726,073
4,938,504	4,654,783	4,459,948	3,895,451	3,666,281	4,820,232
132,632	126,354	119,261	121,586	129,515	119,057
347,102	269,215	240,829	200,600	267,572	220,988
21,386,479	19,771,548	19,484,640	18,429,649	18,835,072	16,102,055
1,357,587	1,197,617	1,062,393	1,057,210	1,138,461	883,401
249,918	364,464	0	0	6,000	56,360
17,233	21,776	38,797	6,075	252,058	16,379
591,757	960,661	1,411,775	1,317,231	1,170,557	1,096,412
<u>41,613,311</u>	<u>39,078,900</u>	<u>38,135,245</u>	<u>35,455,480</u>	<u>34,402,015</u>	<u>32,280,030</u>
5,475,685	4,927,175	4,617,090	4,768,124	4,661,731	4,022,230
2,279,079	2,235,303	2,111,030	2,326,051	2,500,879	2,121,281
5,227,653	5,034,004	4,523,806	4,115,728	3,692,418	3,290,148
4,774,335	4,798,814	4,006,518	3,676,717	3,632,507	4,211,765
12,038,969	11,039,271	10,387,485	10,290,527	10,124,831	9,344,933
7,600,976	6,542,827	6,140,794	553,597	4,787,994	5,393,459
105,851	236,203	607,764	331,556	967,992	483,747
0	0	42,531	N/A	N/A	N/A
1,719	18,197	41,839	N/A	35,442	35,318
1,116,542	1,699,809	1,662,115	3,167,965	9,282,772	2,835,313
391,177	299,230	289,230	280,230	271,230	263,230
2,142,268	1,966,480	2,013,867	1,791,074	1,504,274	1,188,828
<u>41,154,254</u>	<u>38,797,313</u>	<u>36,444,069</u>	<u>31,301,569</u>	<u>41,462,070</u>	<u>33,190,252</u>
459,057	281,587	1,691,176	4,153,911	(7,060,055)	(910,222)
0	0	483,210	221,500	0	24,889
0	5,310,000	0	5,410,000	3,594,000	0
0	0	0	0	0	0
0	0	0	0	(2,633,347)	0
4,245	10,800	38,254	75,021	0	3,958
17,982	0	0	144,799	0	6,140
1,247,853	591,162	1,572,852	1,734,139	1,568,051	425,959
(1,258,770)	(618,267)	(1,572,852)	(2,103,560)	(1,945,965)	(463,654)
<u>11,310</u>	<u>5,293,695</u>	<u>521,464</u>	<u>5,481,899</u>	<u>582,739</u>	<u>(2,708)</u>
<u>\$470,367</u>	<u>\$5,575,282</u>	<u>\$2,212,640</u>	<u>\$9,635,810</u>	<u>(\$6,477,316)</u>	<u>(\$912,930)</u>
5.4%	5.3%	5.8%	6.4%	4.7%	3.9%

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

Year	Assessed Values			
	Real Property	Personal Property	Public Utility Property	Less: Tax Exempt Real Property
2004	\$1,384,042,630	\$249,127,286	\$57,780,750	\$176,956,610
2003	1,335,083,260	272,015,303	58,586,520	167,491,150
2002	1,292,794,690	293,676,888	58,181,990	155,231,100
2001	1,215,085,710	246,254,287	73,838,400	147,297,500
2000	1,182,908,900	267,326,643	70,451,330	141,185,500
1999	1,147,212,760	268,624,169	76,574,170	132,406,870
1998	993,304,070	254,393,757	74,818,430	125,556,370
1997	972,005,490	228,376,930	73,318,520	120,712,340
1996	928,451,140	202,265,929	73,880,690	102,289,200
1995	843,914,410	192,302,869	83,231,900	100,992,510

Source: Hancock County Auditor

(1) Excludes tax-exempt property

Note: Property is reassessed once every six years. According to Ohio law, tax exempt property is classified separately and is not included in residential, commercial or industrial properties until it is no longer exempt and its use is determined at a later date.



<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value (1) as a Percentage of Actual Value</u>
\$1,513,994,056	\$5.40	\$566,920,005	37.45%
1,498,193,933	5.40	555,788,249	37.10
1,489,422,468	5.00	546,261,060	36.68
1,387,880,897	5.00	512,687,010	36.94
1,379,501,373	5.00	505,507,741	36.64
1,360,004,229	5.00	495,481,468	36.43
1,196,959,887	5.00	437,441,314	36.55
1,152,988,600	5.00	422,957,636	36.68
1,102,308,559	4.70	401,382,623	36.41
1,018,456,669	4.70	372,576,926	36.58

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

	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
<b>County Units:</b>										
General Fund	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Mental Retardation and Developmental Disabilities	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.20	2.20
ADAMHS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Agency On Aging	0.40	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Rate</b>	<b>5.40</b>	<b>5.40</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>4.70</b>	<b>4.70</b>
<b>In County School Districts</b>										
Arcadia LSD	39.01	38.97	36.97	37.13	37.45	37.45	38.00	38.74	38.90	39.23
Arlington LSD	34.05	34.10	34.30	38.89	39.65	40.14	41.73	42.40	42.90	38.00
Cory-Rawson LSD	34.50	34.50	34.50	34.50	35.80	36.10	36.71	37.00	37.10	37.40
Findlay CSD	53.35	53.35	53.35	53.35	53.35	53.35	53.35	53.35	53.35	53.35
Liberty-Benton LSD	41.11	41.57	41.87	42.61	42.95	43.63	45.67	46.00	46.50	47.34
McComb LSD	35.26	35.16	35.26	35.46	35.36	35.56	35.86	35.91	31.86	32.26
Van Buren LSD	37.50	37.50	36.01	37.40	32.80	32.80	32.80	32.93	33.04	33.05
Vanlue LSD	44.66	44.86	44.94	45.00	45.39	45.55	46.85	47.00	47.20	48.25
<b>Out of County School Districts</b>										
Ada EVSD	47.20	47.20	39.70	39.70	39.70	39.70	39.70	39.70	39.70	39.70
Bluffton EVSD	45.67	46.65	45.63	45.61	45.81	40.91	41.31	42.37	37.51	38.01
Elmwood LSD	39.50	39.50	39.90	39.70	36.50	37.00	36.90	36.80	38.50	36.80
Fostoria CSD	55.68	55.68	51.38	52.88	52.88	52.88	53.28	53.28	53.28	48.53
Hardin Northern LSD	37.35	37.35	37.35	37.35	37.35	37.35	37.35	37.35	37.35	37.35
North Baltimore LSD	51.46	53.30	53.66	53.66	50.50	52.40	52.40	51.70	52.50	52.00
Riverdale LSD	37.90	40.10	40.20	40.20	34.00	34.00	34.00	34.00	34.00	38.78
<b>Joint Vocational School Districts</b>										
Apollo JVS	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	1.70	1.70
Penta County JVS	3.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Vanguard JVS	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
<b>Cities</b>										
City of Findlay	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
City of Fostoria	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
<b>Villages</b>										
Arcadia	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Arlington	4.70	4.70	4.70	4.70	6.00	6.00	6.00	6.00	6.00	4.60
Benton-Ridge	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	1.90	2.90
Bluffton	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Jenera	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
McComb	4.03	3.58	3.83	4.07	4.07	4.07	4.21	5.90	5.90	5.90
Mount Blanchard	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Mount Cory	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Rawson	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Van Buren	5.30	5.30	5.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Vanlue	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	2.80	2.80

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

	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995
<b>Townships</b>										
Allen	\$4.10	\$4.10	\$3.30	\$3.70	\$2.80	\$2.80	\$2.80	\$3.20	\$3.20	\$4.10
Amanda	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	2.50	2.50
Biglick	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Blanchard	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Cass	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Delaware	2.80	2.80	2.80	2.80	2.80	2.80	2.80	5.80	5.80	5.80
Eagle	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Jackson	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Liberty	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Madison	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Marion	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Orange	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Pleasant	2.90	4.30	4.30	2.90	2.90	2.90	2.90	2.90	4.40	4.40
Portage	3.20	4.60	4.60	3.20	3.20	3.20	3.20	3.20	4.70	4.70
Union	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	5.85	5.85
Van Buren	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Washington	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
<b>Other Units</b>										
Appleseed Joint Ambulance District	1.20	1.20	1.20	1.20	1.20	1.10	0.50	0.50	0.50	0.90
Bluffton Library	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Hancock County Park District	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
PMP Joint Ambulance District	4.00	4.00	4.00	3.80	3.80	3.80	3.44	3.44	3.44	N/A
Seneca County Health District	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Hospital Bond	N/A	0.11	0.12	0.12	0.15	0.14	0.18	0.18	0.20	0.21

Source: Hancock County Auditor

**Hancock County, Ohio**  
*Principal Property Taxpayers*  
*Current Year and Six Years Ago*

	Collection Year 2004			Collection Year 1998		
	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total County Assessed Valuation
Cooper Tire & Rubber Company	31,802,426	1	2.101%	30,754,400	3	2.569%
Whirlpool Corporation	30,863,800	2	2.040%	38,301,630	1	3.200%
Ohio Power	29,761,140	3	1.967%	35,774,070	2	2.989%
Best Buy Findlay Limited	19,917,480	4	1.317%			
Marathon Oil Company	18,708,690	5	1.237%	11,176,560	6	0.934%
Ball Metal Beverage	16,754,570	6	1.108%	24,339,140	4	2.033%
Kohl's Department Stores	14,199,440	7	0.925%			
Findlex	13,995,510	8	0.903%			
Owens-Brockway Plastic	13,662,760	9	0.774%	7,745,400	8	0.647%
Lowe's Home Centers	11,701,060	10	0.702%			
Harris Corporation	-		-	14,319,560	5	1.196%
Ohio Bell	-		-	11,139,760	7	0.931%
Columbia Gas	-		-	7,583,310	9	0.634%
Dow Chemical	-		-	6,307,800	10	0.527%
Total Principal Taxpayers	201,366,876		13.074%	187,441,630		15.660%
All Other Taxpayers	1,312,627,180		86.93%	1,009,518,257		84.34%
Total County Assessed Value	<u>1,513,994,056</u>		<u>100.00%</u>	<u>1,196,959,887</u>		<u>100.00%</u>

Source: Hancock County Auditor

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

Collection Year	Current Tax Levy	Total Tax Collections (1)	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies (2)	Percent of Delinquencies to Total Tax Collections
2004	\$8,087,338	\$7,604,016	94.02%	\$238,999	\$90,276	\$329,275	4.33%
2003	7,931,506	7,424,805	93.61	287,998	75,608	363,606	4.90
2002	6,999,793	6,725,710	96.08	214,724	59,825	274,549	4.08
2001	6,874,449	6,678,288	97.15	171,635	59,927	231,562	3.47
2000	6,408,941	6,367,814	99.36	176,884	37,256	214,140	3.36
1999	5,931,688	5,902,772	99.51	132,887	36,422	169,309	2.87
1998	5,640,180	5,624,179	99.72	108,173	29,168	137,341	2.44
1997	5,372,469	5,361,091	99.79	88,366	24,426	112,792	2.10
1996	4,693,269	4,684,875	99.82	88,338	31,445	119,783	2.56
1995	4,549,696	4,530,443	99.58	92,490	25,275	117,765	2.60

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

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

Source: Hancock County Auditor

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**Hancock County, Ohio**  
*Property Tax Levies and Collections*  
*Tangible Personal Property Taxes*  
*Last Ten Years*

Collection Year	Current Tax Levy	Total Tax Collections (1)	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies (2)	Percent of Delinquencies to Total Tax Collections
2004	\$1,581,663	\$1,561,728	98.74%	\$52,549	\$344,881	\$397,430	25.45%
2003	1,565,999	1,535,411	98.05	19,726	189,050	208,776	13.60
2002	1,612,528	1,486,853	92.21	63,903	73,075	136,978	9.21
2001	1,746,904	1,781,074	101.96	25,626	47,449	73,075	4.10
2000	1,467,661	1,437,317	97.93	63,248	38,000	101,248	7.04
1999	1,590,157	1,597,745	100.48	46,973	26,708	73,681	4.61
1998	1,607,487	1,634,098	101.66	16,810	57,826	74,636	4.57
1997	1,523,122	1,502,688	98.66	17,132	24,863	41,995	2.79
1996	1,303,719	1,302,765	99.93	11,302	22,023	33,325	2.56
1995	1,156,832	1,282,267	110.84	11,705	88,783	100,488	7.84

(1) The amounts shown as collected include the collection of delinquencies and the state \$10,000 personal property reimbursement amounts.

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

Source: Hancock County Auditor

**Hancock County, Ohio**  
*Ratios of Outstanding Debt, by Type*  
*Last Ten Years*

Year	Governmental Activities						
	General Obligation Bonds	Special Assessment Bonds	General Obligation Notes	Special Assessment Notes	OWDA Loans	Other Loans	Capital Leases
2004	\$10,419,199	\$2,113,953	\$325,000	\$1,883,000	\$471,102	\$0	\$0
2003	11,495,062	1,093,821	170,000	1,586,730	497,974	38,210	0
2002	12,655,925	1,171,799	765,000	1,362,252	523,242	74,626	0
2001	13,730,000	1,245,000	1,402,000	1,321,825	547,002	115,831	2,760
2000	14,745,000	1,310,000	1,172,000	171,405	569,347	140,992	28,292
1999	15,645,000	1,375,000	800,000	811,005	590,362	171,671	57,000
1998	11,165,000	1,435,000	6,529,200	5,050	610,127	200,716	99,804
1997	1,197,500	1,490,000	5,929,200	12,950	140,901	228,353	140,327
1996	7,031,000	1,561,500	10,983,049	21,900	146,492	13,267	4,237
1995	7,235,000	650,000	4,210,214	1,013,436	151,692	19,270	7,351

Source: Hancock County Auditor



Business-Type Activities		Total Primary Government	Percentage of Personal Income	Per Capita
General Obligation Bonds	Other Notes			
\$4,104,868	\$0	\$19,317,122	8.78%	\$262
4,212,362	0	19,094,159	8.68	261
1,935,000	0	18,487,844	8.75	254
2,020,000	0	20,384,418	9.89	283
2,105,000	0	20,242,036	9.99	284
2,180,000	0	21,630,038	11.19	305
0	86,108	20,131,005	10.85	286
0	0	9,139,231	5.25	131
0	0	19,761,445	12.05	284
50,000	0	13,336,963	8.47	193

**Hancock County, Ohio**  
*Legal Debt Margin Information,*  
*Last Seven Years*

**Legal Debt Margin Calculation for Year 2004**

Assessed Value	\$1,513,994,056
Debt Limit (1)	36,349,851
Debt Applicable to Limit:	
Total Outstanding Debt	19,287,212
Less: Exemptions	<u>(17,687,212)</u>
Total Net Debt Applicable to Limit	<u>1,600,000</u>
Legal Debt Margin	<u><u>\$34,749,851</u></u>

	<u>2004</u>	<u>2003</u>	<u>2002</u>
Debt Limit	\$36,349,851	\$35,954,848	\$35,735,562
Total Net Debt Applicable to Limit	<u>1,600,000</u>	<u>126,270</u>	<u>(415,348)</u>
Legal Debt Margin	<u><u>\$34,749,851</u></u>	<u><u>\$35,828,578</u></u>	<u><u>\$36,150,910</u></u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	4.40%	0.35%	-1.16%

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	<u>30,349,851</u>
	<u><u>\$36,349,851</u></u>

Source: Hancock County Auditor

<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
\$33,197,022	\$32,987,534	\$30,000,106	\$28,423,997
<u>2,532,193</u>	<u>1,779,171</u>	<u>1,658,150</u>	<u>10,821,224</u>
<u><u>\$30,664,829</u></u>	<u><u>\$31,208,363</u></u>	<u><u>\$28,341,956</u></u>	<u><u>\$17,602,773</u></u>
7.63%	5.39%	5.53%	38.07%

**Hancock County, Ohio**  
*Ratios of General Bonded Debt Outstanding*  
*Last Ten Years*

<u>Year</u>	<u>General Bonded Debt Outstanding</u>	<u>Percentage of Actual Taxable Value of Property</u>	<u>Per Capita</u>
2004	\$14,524,067	0.96%	\$197.33
2003	15,707,424	1.05	214.52
2002	14,590,925	0.98	200.76
2001	15,750,000	1.13	218.69
2000	16,850,000	1.22	236.27
1999	17,825,000	1.31	250.99
1998	11,165,000	0.93	158.41
1997	1,197,500	0.10	17.13
1996	7,031,000	0.64	101.02
1995	7,285,000	0.72	105.34

Source: Hancock County Auditor

**Hancock County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

<u>Year</u>	<u>Population (Estimated)</u>	<u>Personal Income (in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2004	73,602	\$2,199,768 (1)	\$29,887	5.1%
2003	73,221	2,199,768	30,043	4.5
2002	72,678	2,113,894	29,086	3.8
2001	72,019	2,060,299	28,608	3.3
2000	71,316	2,026,761	28,419	2.9
1999	71,019	1,932,888	27,216	2.8
1998	70,482	1,855,375	26,324	3.2
1997	69,902	1,739,504	24,885	3.5
1996	69,599	1,639,678	23,559	3.6
1995	69,158	1,574,940	22,773	3.6

(1) 2004 information not yet available

Source: Labor Market Information  
 Bureau of Economic Analysis

**Hancock County, Ohio**  
*Principal Employers*  
*Current Year and Seven Years Ago*

Employer	2004			1997		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Cooper Tire & Rubber Company	2,250	1	5.98%	2,100	1	5.36%
Whirlpool Corporation	2,075	2	5.52	1,750	2	4.46
Blanchard Valley Health Association	1,562	3	4.15	-	-	-
Marathon Ashland Petroleum	1,337	4	3.56	1,384	3	3.53
Consolidated Biscuit Co.	983	5	2.61	1,200	4	3.06
DTR Industries	810	6	2.15	-	-	-
Findlay City School District	800	7	2.13	-	-	-
Nissan Brake (fka Findlex Corporation)	759	8	2.02	-	-	-
Lowe's Distribution	653	9	1.74	-	-	-
Hancock County	615	10	1.64	-	-	-
Hisan	615	10	1.64	-	-	-
Harris Semiconductor	-	-	-	780	5	1.99
Kohl's Distribution Center	-	-	-	700	6	1.79
Findlay Industries	-	-	-	665	7	1.70
OHM Corporation	-	-	-	590	8	1.51
Ball Metal Container Group	-	-	-	460	9	1.17
Hancor, Inc.	-	-	-	454	10	1.16
<b>Total Principal Employers</b>	<b>12,459</b>		<b>16.27%</b>	<b>10,083</b>		<b>22.02%</b>
<b>Total County Employed</b>	<b>37,600</b>			<b>39,200</b>		

Sources: Findlay City and Hancock County Auditors  
Findlay-Hancock Community Development Foundation  
and Labor Market Information website

**Hancock County, Ohio**  
*Full-Time Equivalent County Government Employees by Function/Program*  
*Last Five Years*

Function/Program	2004	2003	2002	2001	2000
General Government:					
Legislative and Executive	68	68	74	73	72
Judicial	48	45	46	45	45
Public Safety					
Enforcement	58	63	62	63	58
Jail Operation	43	32	42	43	43
Other Public Safety	4	4	4	3	3
Public Works	49	50	51	53	53
Health					
Mental Retardation and Developmental Disabilities	184	191	171	168	159
Other Health	16	16	14	14	14
Human Services					
Child Support Enforcement Agency	15	15	16	16	17
Job and Family Services	62	64	65	65	64
Other Human Services	6	6	5	7	6
Conservation and Recreation	22	24	29	28	26
Economic Development and Assistance	4	3	5	6	4
Other	19	17	16	16	15
Total	598	598	600	600	579

Source: Hancock County Auditor (as of December 31 of each year)

**Hancock County, Ohio**  
*Operating Indicators by Function/Program*  
*Last Five Years*

Function/Program	2004	2003	2002	2001	2000
<b>Legislative/Executive</b>					
<b>Auditor</b>					
Number of Non-Exempt Conveyances	2,201	2,134	2,036	1,953	1,955
Number of Exempt Conveyances	1,081	1,263	1,547	1,362	1,423
Number of Real Estate Transfers	3,282	3,397	3,585	3,315	3,378
<b>Board of Elections</b>					
Number of Registered Voters	49,617	45,615	45,241	44,382	46,207
Number of Voters Last General Election	35,889	16,816	21,137	12,746	30,958
Percent of Registered Voters Voting	72.33%	36.87%	47.38%	28.99%	67.00%
<b>Recorder</b>					
Number of Deeds Filed	3,314	3,238	2,717	2,197 (1)	N/A
Number of Mortgages Filed	6,235	9,091	8,294	5,413	N/A
<b>Judicial</b>					
<b>Common Pleas Court</b>					
Number of Civil Cases Filed	328 (2)	418	382	309	330
Number of Criminal Cases Filed	245 (2)	279	236	264	284
Number of Domestic Cases Filed	862	854	880	854	858
<b>Juvenile Court</b>					
Number of Civil Cases Filed	798	668	711	647	640
Number of Criminal Cases Filed	1,646	1,915	2,068	2,261	2,318
Number of Adjudged Delinquent Cases Filed	708	695	970	857	1,025
Number of Days in Wood County Detention Facility	1,925	1,492	2,099 (3)	1,678	1,878
<b>Public Safety</b>					
<b>Jail Operation</b>					
<b>Justice Center</b>					
Average Daily Count	105	103	105	100	92
Prisoners Booked	2,606	2,669	2,931	3,018	2,618
Prisoners Released	2,601	2,652	2,951	3,017	2,632
Out-of-County Bed Days Used	2,133 (4)	N/A	229 (5)	N/A	N/A
<b>Rehabilitation Opportunity Center</b>					
Average Daily Count	44	35	26	24	20
<b>Enforcement</b>					
Incidents Reported	4,542	5,173	5,232	4,914	5,375
Citations Issued	2,261	2,576	3,320	3,852	3,886
Papers Served	N/A	3,613	3,713	4,520	6,584
Telephone Calls	113,358	79,297	52,504	53,344	49,464
Transport Hours	8,049	N/A	8,029	8,128	7,773
Court Security Hours	3,715	3,413	3,542	3,847	3,309
<b>Public Works</b>					
<b>Engineer</b>					
Roads Resurfaced	5	0	1	2	9
Bridges Replaced	16	19	15	13	12
Culverts Built	50	45	40	40	37

(1) Only from 4/30/01 - 12/31/01

(2) Only from 1/1/04 - 10/4/04

(3) Commencing in February 2002, the process of filing criminal cases was changed. Offenses that occurred from the same incident were placed in one complaint instead of each offense receiving one individual case file as in prior years. The number of cases filed will appear to decrease until completely out of the one offense/one case system.

(4) Over a 27 day period

(5) Over a 274 day period



**Hancock County, Ohio**  
*Operating Indicators by Function/Program*  
*Last Five Years*

Function/Program	2004	2003	2002	2001	2000
Health					
Dog and Kennel					
Number of Dog Licenses Sold	11,417	11,470	10,032	9,972	10,989
Number of Kennel Licenses Sold	25	30	28	42	44
Mental Retardation and Developmental Disabilities					
Students Enrolled at Blanchard Valley School					
Early Intervention Program	75	63	110	92	94
Preschool	45	34	37	33	24
School Age	30	28	31	30	31
Consumers Employed at Blanchard Valley Industries	184	191	166	170	175
Business-Type Activity					
Landfill					
Tonage Per Year:					
In County	33,075	30,247	25,405	20,520	18,579
Out of County	86,052	75,594	72,031	65,523	70,177

Sources: Various county departments

**Hancock County, Ohio**  
 Capital Asset Statistics by Function/Program  
 Last Four Years

Function/Program	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
Public Works				
Engineer				
Roads (miles)	432	432	434	434
Bridges	376	381	386	393
Culverts	980	977	972	965

Source: Hancock County Engineer's Annual Report



**Auditor of State  
Betty Montgomery**

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Columbus, Ohio 43216-1140  
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## **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 04, 2005**