

HANCOCK COUNTY, OHIO

SUPPLEMENTAL REPORTS

DECEMBER 31, 2010

CHARITY RAUSCHENBERG, AUDITOR



Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Hancock County, prepared by Julian & Grube, Inc., for the audit period January 1, 2010 through December 31, 2010. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Hancock County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

September 8, 2011

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HANCOCK COUNTY
BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

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Julian & Grube, Inc.
Serving Ohio Local Governments

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

**Independent Auditor's Report on Supplementary
Schedule of Expenditures of Federal Awards**

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

Our audit was performed to form opinions on the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of and for the year ended December 31, 2010, which collectively comprise Hancock County's basic financial statements. The accompanying schedule of expenditures of federal awards (the "schedule") provides additional information required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations* and is not a required part of the basic financial statements. The schedule is management's responsibility and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This schedule was subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Julian & Grube, Inc.
June 29, 2011

**HANCOCK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2010**

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(A) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Job and Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-89-20-G-1011115047	\$ 271,921
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-89-20-G-1011115047	17,937
Total State Administrative Matching Grants for the Supplemental Nutrition Assistance Program			<u>289,858</u>
Total U.S. Department of Agriculture			<u>289,858</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grants/State's Program	14.228	B-F-08-029-1	750
Community Development Block Grants/State's Program	14.228	B-F-09-1BC-1	61,829
Community Development Block Grants/State's Program	14.228	B-E-09-1BC-1	4,379
Community Development Block Grants/State's Program	14.228	B-Z-08-1BC-1	436,260
(B) Community Development Block Grants/State's Program	14.228	N/A	9,770
Total Community Development Block Grants/State's Program			<u>512,988</u>
Total U.S. Department of Housing and Urban Development			<u>512,988</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Passed Through the Office of Criminal Justice Services:</i>			
Edward Byrne Memorial Justice Assistance Grant Cluster			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2008-JG-E0V-V6802	16,185
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	2009-RA-B01-2035	62,413
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	2009-JG-LLE-5143	11,043
Total ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories			<u>73,456</u>
Total Edward Byrne Memorial Justice Assistance Grant Cluster			<u>89,641</u>
Crime Victim Assistance	16.575	2010-VA/SAGENE-388	21,297
Crime Victim Assistance	16.575	2011-VA/SAGENE-388	4,981
Total Crime Victim Assistance			<u>26,278</u>
Total U.S. Department of Justice			<u>115,919</u>
U.S. DEPARTMENT OF LABOR			
<i>Passed Through Ohio Department of Job and Family Services and Area 7 Workforce Investment Board</i>			
Employment Service/Wagner-Peyser Funded Activities	17.207	2009-7132-1-2 / 2010-7132-1	23,823
Workforce Investment Act Cluster			
(C) WIA Adult Program	17.258	2009-7132-1-2 / 2010-7132-1	239,305
(C) ARRA - WIA Adult Program	17.258	2009-7132-1-2 / 2010-7132-1	248,943
(C) WIA Adult Program - Administration	17.258	2009-7132-1-2 / 2010-7132-1	9,481
(C) ARRA - WIA Adult Program - Administration	17.258	2009-7132-1-2 / 2010-7132-1	945
Total WIA Adult Program			<u>498,674</u>
(C) WIA Youth Activities	17.259	2009-7132-1-2 / 2010-7132-1	135,599
(C) ARRA - WIA Youth Activities	17.259	2009-7132-1-2 / 2010-7132-1	114,296
(C) WIA Youth Activities - Administration	17.259	2009-7132-1-2 / 2010-7132-1	21,427
Total WIA Youth Activities			<u>271,322</u>
(C) WIA Dislocated Workers	17.260	2009-7132-1-2 / 2010-7132-1	785,918
(C) ARRA - WIA Dislocated Workers (Recovery Act Funded)	17.260	2009-7132-1-2 / 2010-7132-1	432,341
(C) WIA Dislocated Workers - Administration	17.260	2009-7132-1-2 / 2010-7132-1	8,986
(C) ARRA - WIA Dislocated Workers (Recovery Act Funded) - Administration	17.260	2009-7132-1-2 / 2010-7132-1	2,647
Total WIA Dislocated Workers			<u>1,229,892</u>
Total Workforce Investment Act Cluster			<u>1,999,888</u>
WIA Dislocated Worker Formula Grants	17.278	2009-7132-1-2 / 2010-7132-1	55,406
WIA Dislocated Worker Formula Grants - Administration	17.278	2009-7132-1-2 / 2010-7132-1	5,089
Total WIA Dislocated Worker Formula Grants			<u>60,495</u>
Disabled Veterans' Outreach Program (DVOP)	17.801	2009-7132-1-2 / 2010-7132-1	6,182
Local Veterans' Employment Representative Program	17.804	2009-7132-1-2 / 2010-7132-1	460
Total U.S. Department of Labor			<u>2,090,848</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	23870	288,285
Highway Planning and Construction	20.205	75797	533,854
Highway Planning and Construction	20.205	81299	128,967
Highway Planning and Construction	20.205	82330	643,438
Highway Planning and Construction	20.205	82331	537,991
Highway Planning and Construction	20.205	87431	12,429
Total Highway Planning and Construction			<u>2,144,964</u>
(D) State and Community Highway Safety/ Alcohol Impaired Driving Countermeasures Incentive Grants	20.600	HEVO-2010-32-00-00-00271-00	22,517
(D) State and Community Highway Safety/ Alcohol Impaired Driving Countermeasures Incentive Grants	20.600	HEVO-2011-32-00-00-00467-00	5,916
Total Highway Planning and Construction			<u>28,433</u>
Total U.S. Department of Transportation			<u>2,173,397</u>

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**HANCOCK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2010**

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(A) CASH FEDERAL DISBURSEMENTS
U.S. ENVIRONMENTAL PROTECTION AGENCY			
<i>Passed Through N/A</i>			
Brownfields Assessment and Cleanup Cooperative Agreement	66.818	N/A	35,348
Total U.S. Environmental Protection Agency			35,348
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster			
(E) Special Education-Grants for Infants and Families	84.027	066019-6BSF-2010-P	13,684
(E) Special Education-Grants for Infants and Families	84.027	066019-6BSF-2011-P	15,999
Total Special Education-Grants for Infants and Families			29,683
(E) Special Education - Preschool Grants	84.173	066019-PGS1-2010-P	2,049
(E) Special Education - Preschool Grants	84.173	066019-PGS1-2010-P	9,482
Total Special Education - Preschool Grants			11,531
(E), (L) ARRA - Special Education Grants to States, Recovery Act	84.391	2010	37,745
(E), (L) ARRA - Special Education - Preschool Grants, Recovery Act	84.392	2010	309
Total Special Education Cluster			79,268
(F), (G) Federal Loan Guarantees for Innovative Energy Technologies	84.126	N/A	53,608
Total U.S. Department of Education			132,876
U.S. ELECTION ASSISTANCE COMMISSION			
<i>Passed Through Ohio Secretary of State:</i>			
(G) Help America Vote Act Requirements Payment	90.401	N/A	1,133
Total U.S. Election Assistance Commission			1,133
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-89-20-G-1011115047	41,735
Temporary Assistance for Needy Families	93.558	G-89-20-G-1011115047	856,064
Child Support Enforcement	93.563	G-89-20-G-1011115047	487,268
ARRA - Child Support Enforcement	93.563	G-89-20-G-1011115047	35,524
Total Child Support Enforcement			522,792
Child Care and Development Cluster			
(H) Child Care and Development Block Grant	93.575	G-89-20-G-1011115047	500
(H) Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-89-20-G-1011115047	95,259
Total Child Care and Development Cluster			95,759
(G), (M) Voting Access for Individuals with Disabilities_ Grants to States	93.617	N/A	130
Child Welfare Services_State Grants	93.645	G-89-20-G-1011115047	47,743
Foster Care_ Title IV-E	93.658	G-89-20-G-1011115047	48,425
Adoption Assistance	93.659	G-89-20-G-1011115047	104,147
Social Services Block Grant	93.667	G-89-20-G-1011115047	628,257
(G), (I) Social Services Block Grant	93.667	N/A	41,326
(G), (J) Social Services Block Grant	93.667	N/A	46,270
Total Social Services Block Grant			715,853
Child Abuse and Prevention State Grants	93.669	G-89-20-G-1011115047	1,638
(G), (J) Children's Health Insurance Program	93.767	N/A	417
(G), (I) Children's Health Insurance Program	93.767	N/A	94,897
(G), (K) Children's Health Insurance Program	93.767	N/A	5,446
Total Children's Health Insurance Program			100,760
Medical Assistance Program Cluster			
Medical Assistance Program	93.778	G-89-20-G-1011115047	243,180
Medical Assistance Program	93.778	G-89-20-G-1011115047	1,126
(G), (I) Medical Assistance Program	93.778	N/A	1,143,643
(G), (K) Medical Assistance Program	93.778	N/A	93,183
(G), (J) Medical Assistance Program	93.778	N/A	83,823
Total Medical Assistance Program			1,564,955
(G), (I) ARRA - Medical Assistance Program	93.778	N/A	180,997
(G), (J) ARRA - Medical Assistance Program	93.778	N/A	36,442
(G), (K) ARRA - Medical Assistance Program	93.778	N/A	14,746
Total ARRA - Medical Assistance Program			232,185
Total Medical Assistance Program Cluster			1,797,140
(G), (I) Block Grants for Community Mental Health Service	93.958	N/A	85,452
(K) Block Grants for Prevention and Treatment of Substance Abuse	93.959	32-2947-CMMCO-P-10-9946	15,973
(K) Block Grants for Prevention and Treatment of Substance Abuse	93.959	32-2947-CMMCO-P-11-9946	12,959
(G), (K) Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	205,471
Total Block Grants for Prevention and Treatment of Substance Abuse			234,403
Total U.S. Department of Health and Human Services			4,652,041

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**HANCOCK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2010**

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(A) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through Ohio Emergency Management Agency</i>			
Emergency Management Performance Grant	97.042	2009-EP-E9-0061	29,431
Emergency Management Performance Grant	97.042	2010-EP-00-0003	10,173
Total Emergency Management Performance Grant			<u>39,604</u>
Homeland Security Grant Program	97.067	2009-SS-T9-0089	55,231
Total U.S. Department of Homeland Security			<u>94,835</u>
Total Federal Financial Assistance			<u>\$ 10,099,243</u>

(A) This schedule was prepared on the cash basis of accounting

(B) The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to that County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on this schedule. 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 this schedule. These loans are collateralized by mortgages on the property. The County did not incur any administrative costs during 2010.

Activity in the Community Development Block Grant revolving loan fund during 2010 is as follows:

Beginning loans receivable balance as of January 1, 2010	\$ 547,096
Loans Disbursed	73,000
Loans Repaid	<u>(47,314)</u>
Ending loans receivable balance as of December 31, 2010	<u>\$ 572,782</u>
Cash balance on hand as of December 31, 2010	\$ 13,082
Delinquent amounts due as of December 31, 2010	\$ -

(C) Included as part of the "Workforce Investment Act Cluster" in determining major program

(D) This portion of the grant was passed through Ohio Department of Public Safety

(E) Included as part of the "Special Education Cluster" in determining major programs

(F) This portion of the grant was passed through Ohio Rehabilitation Services Commission

(G) Pass-through grant numbers were unable to be obtained for these grants

(H) Included as part of the "Child Care and Development Cluster" in determining major program

(I) This portion of the grant was passed through Ohio Department of Mental Health

(J) This portion of the grant was passed through Ohio Department of Developmental Disabilities

(K) This portion of the grant was passed through Ohio Department of Alcohol and Drug Addiction Services

(L) OAKS did not assign pass through numbers for 2010

(M) This portion of the grant was passed through Ohio Secretary of State



Julian & Grube, Inc.
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**Independent Accountants' Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Required by *Government Auditing Standards***

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of and for the year ended December 31, 2010, which collectively comprise Hancock County's basic financial statements and have issued our report thereon dated June 29, 2011. We did not audit the financial statements of the Blanchard Valley Industries and Hancock Community Housing, Inc., Hancock County's discretely presented component units. The financial statements of Blanchard Valley Industries and Hancock Community Housing, Inc. were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Hancock County, is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A material weakness is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of Hancock County's financial statements will not be prevented, or detected and timely corrected.

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

Board of Commissioners
Hancock County

Compliance and Other Matters

As part of reasonably assuring whether Hancock County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note a certain matter not requiring inclusion in this report that we reported to the management of Hancock County in a separate letter dated June 29, 2011.

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

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

Julian & Grube, Inc.
June 29, 2011



Julian & Grube, Inc.
Serving Ohio Local Governments

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

**Independent Accountants' Report on Compliance With Requirements Applicable to Each
Major Federal Program and on Internal Control Over
Compliance Required by OMB Circular A-133**

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

Compliance

We have audited the compliance of Hancock County, Ohio, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that could directly and materially affect each of Hancock County's major federal programs for the year ended December 31, 2010. The summary of auditor's results section of the accompanying schedule of findings identifies Hancock County's major federal programs. Hancock 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 Hancock 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 included in the Comptroller General of the United States' *Government Auditing Standards*; and OMB Circular A-133, *Audit 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 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 Hancock 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 Hancock County's compliance with those requirements.

In our opinion, Hancock County complied, in all material respects, with the requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

Hancock County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Hancock County's internal control over compliance with the requirements that could directly and materially affect a major federal program, to determine our auditing procedures for the purpose of opining on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of opining on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of Hancock County's internal control over compliance.

Board of Commissioners
Hancock County

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program compliance requirement. A material weakness in internal control over compliance is a deficiency, or combinations of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected.

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

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

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

Julian & Grube, Inc.
June 29, 2011

HANCOCK COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2010

1. SUMMARY OF AUDITOR'S RESULTS		
(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under §.510(a)?	No
(d)(1)(vii)	Major Programs (listed):	Community Development Block Grants/State's Programs, CFDA #14.228; Workforce Investment Act (WIA) Cluster: WIA Adult Program, CFDA #17.258; WIA Youth Activities, CFDA #17.259; and WIA Dislocated Workers, CFDA #17.260; Highway Planning and Construction, CFDA #20.205; and Medical Assistance Program, CFDA #93.778
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: >\$302,977 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	No

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

None

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None

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HANCOCK COUNTY, OHIO



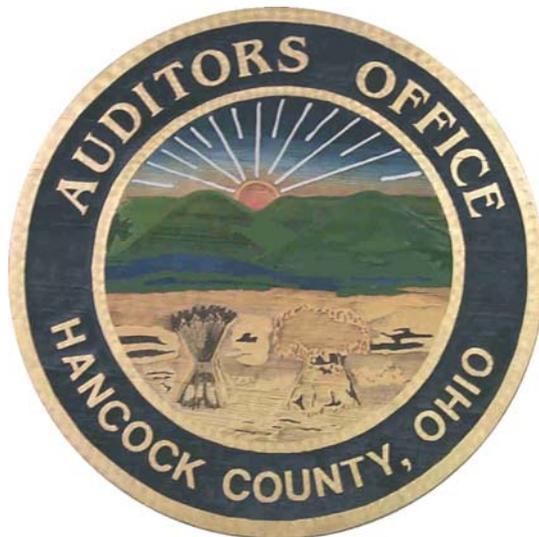
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2010

HANCOCK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended
December 31, 2010



Charity A. Rauschenberg, CPA
Hancock County Auditor

Prepared by the Hancock County Auditor's Office

INTRODUCTORY SECTION

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HANCOCK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2010

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HANCOCK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2010

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HANCOCK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2010

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Hancock County AUDITOR



CHARITY A. RAUSCHENBERG

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

June 29, 2011

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

As Auditor of Hancock County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2010. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

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

Included in this report, at the front of the financial section, is an unqualified opinion on Hancock County's financial statements for the year ended December 31, 2010, rendered by Julian & Grube, Inc. This Independent Auditor's Report, found on page one of the Financial Section, provides assurance that the financial statements are free of material misstatements.

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

Profile of Hancock County

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

The County's estimated 2010 population of 74,782 placed it as the 35th most populous of the State's eighty-eight counties. The City of Findlay (the "City"), which is the County seat, has an estimated 2010 population of 37,601 and is the largest municipality in the County. In addition to the City, there is a portion of one other city, eleven villages or portions of villages, and seventeen townships located within the County.

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

	Percent of Assessed Valuation for Real Property
Residential	58.93%
Commercial/Industrial	18.58
Public Utility	0.05
Governmental (including parks) and Other Tax Exempt	11.62(a)
Agricultural	10.82

(a) Exempt from property taxation.

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

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

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

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

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

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

The County's area has a number of institutions of higher education. The University of Findlay has an approximate enrollment of more than 3,900 students. Owens Community College, Brown Mackie College, and Winebrenner Theological Seminary all have campuses located in the County and account for enrollment of over 6,166 students. Within commuting distance to the County are numerous public and private two-year and four-year colleges and universities including Bowling Green State University, University of Toledo, James A. Rhodes State College, The Ohio State University-Lima Branch, Tiffin

University, Ohio Northern University, Bluffton University, Heidelberg College, and University of Northwestern Ohio.

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

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

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

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

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

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

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

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

For financial reporting purposes, the County includes all funds, agencies, boards, and commissions making up Hancock County (the Primary Government) and its component units in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity" and GASB Statement No. 39 "Determining Whether Certain Organizations Are Component Units - an amendment to GASB Statement No. 14". The County's primary government includes the financial

activities of the Hancock County Board of Alcohol, Drug, and Mental Health Services, the Board of Developmental Disabilities, the Job and Family Services Department, and all departments and activities that are directly operated by the elected County officials.

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

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

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

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

Local Economy

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

The NWOFP coordinated a vast number of residents, businesses, offices, departments, elected officials and governmental entities to advance flood mitigation in Hancock County and surrounding areas. In 2010, the NWOFP worked with the U.S. Army Corps of Engineers on necessary flood mitigation studies and refine a flood mitigation design plan. The NWOFP dissolved at the end of 2010; final design and implementation of the flood mitigation plan will ultimately be the responsibility of a public entity who will serve as the "local" non-federal sponsor. In the interim, Hancock County is serving as the public entity to ensure the project continues to move forward.

As recently as May 2011, the U.S. Army Corps of Engineers announced an allocation of \$1.4 million to Blanchard River watershed flood control studies. This funding was previously discussed, but became uncertain as Congress began debating its own fiscal year 2011 federal budget. The project was in jeopardy of reaching a standstill because the Corps must provide at least half of the estimated \$2.5 million needed to complete the flood mitigation studies. The now certain allocation provides the necessary funding from the Corps; the local entities are each indicating their intent to contribute funds to match the Corps' \$1.4 million.

2010 was a revaluation year, which entailed a physical inspection of all real estate parcels in the County. Values have continued to rise over \$309 million, or 7.49 percent over the last ten years, despite the loss of tangible personal property values. Most of this growth is related to an increase in real property values within the County. The average sales price for residential property rose to \$131,316 in 2010, an increase of 1.54 percent from 2009. The number of homes offered for sale in the County continued to saturate the real estate market in 2010, thus creating competition among sellers. The effect of this "buyer's market" has been felt across the State.

Personal incomes in Hancock County have raised \$595 million, or 28.8 percent, since 2000. During that time, Hancock County was consistently ranked in the top five counties in the State for the lowest unemployment rate but has dropped to 12th out of 88 counties for 2010. As of April 30, 2011, the unemployment rate has decreased 1.9 percent, compared to one year earlier. Hancock County, at 7.4 percent unemployment, still remains under the State average of 8.6 percent.

A major concern of any growing community is the announcement that a company is going out of business or has decided to relocate to a different community. Government and local community leaders have taken a proactive approach when one of these unfortunate events occurs that the buildings do not remain vacant for long. In 2010, the Hancock County Commissioners purchased a partially vacant downtown building. One half of the South Main Street building provides store frontage to a breakfast hotspot, Scrambler Marie's. The other half of the building provides office space for various County offices. The building also has a vacant second floor which is in the design phase for additional County offices, many of which were displaced from county-owned buildings during the 2007 flood. The downtown area also welcomed the grand opening of Logan's Irish Pub, Ali's Bowling Alley and the remodel/reopening of The Gathering. On the east side of Findlay, space located adjacent to the Findlay Village Mall, previously occupied by Movie Gallery, is now being renovated to accommodate Donato's Pizza. Approximately a half-mile further east, the former home to Ryan's Steak House was converted to accommodate The Royal Buffet.

In 2010, Home Depot opened its new "rapid deployment center" alongside I-75, in northern Hancock County. The center, near the village of Van Buren, receives goods by semi truck from 250+ vendors, sorts the goods and then reloads them to be trucked again to 127 Home Depot stores in eastern Michigan and northern Ohio as well as the Pittsburgh and Buffalo areas. The center routes trucks in and out of its 244 docks, 24-hours a day, 7 days a week. Currently, 210 employees work at the deployment center, which Home Depot says it plans to increase to 325 employees by the end of 2011.

Many long-time companies in Hancock County continue to grow, despite a slowly recovering economy. Cooper Tire & Rubber Company added automation features and equipment to its Findlay plant in 2010. Those improvements will boost the capacity, safety and efficiency of the plant, enabling the replacement tire manufacturer to keep up with increased consumer demand. Marathon Oil Corporation, headquartered in Findlay, maintained stable employment numbers in 2010. However, in 2011, the corporation expects to hire additional employees for the Findlay operations. The employment gains are expected in 2011 when Findlay becomes headquarters for a new refining, marketing and transportation company, Marathon Petroleum. It will be the fifth largest refiner in the United States. In 2010, Whirlpool Corporation relocated one of its production lines to its Findlay plant. As a result, 240 employees were added to their local workforce. With employment numbers on the rise, The RightThing, a local hiring company, saw 2010 as one of its best revenue years ever. So much so, that they added 160 employees to their own staff to keep up with the increasing employment demands from clients.

Long-Term Financial Planning

Hancock County management has been committed to maintaining, at a minimum, a year end cash balance of \$2.5 million in the General Fund. This level of cash balance was achieved for the 2010 year-end. A voter-approved increase in local sales tax went into effect on January 1, 2010. The increase generates an additional one-quarter percent (1/4%) of sales tax revenue for General Fund operations.

One of the County's revenue sources is the Local Government Fund (LGF), which is money distributed to subdivisions of the State of Ohio. LGF monies help pay for a broad array of services such as public safety, the courts, homeland security, first responder initiatives, and health and human service programs that protect children and the elderly. LGF also supports basic day-to-day governmental services that residents not only need but expect, and many of which are mandated by state law. For Fiscal Year 2011, the State of Ohio is facing a budget deficit. To alleviate the deficit situation, the State Legislature is determined to reduce its expenses to "fit" within its projected revenue. Many programs are being scrutinized for funding reductions (i.e. cutting and/or eliminating programs) to reduce the State's

expenses. LGF is anticipated to suffer significant reductions in funding in the second half of 2011, and major reductions each year thereafter. All governmental entities are examining their budgets in anticipation of State local funding decreases and Hancock County is not an exception. Elected officials reduced revenues in anticipation of cuts in the 2011 budget.

The County has been one of three of the lowest sales tax rates in the State of Ohio for several years. In November 2009, the Board of County Commissioners placed an additional ten-year, one-half percent (1/2%) sales tax levy on the ballot. The County Commissioners stated one-quarter percent (1/4%) would be allocated for General Fund operations. The second one-quarter percent (1/4%) would be allocated for flood mitigation efforts, in cooperation with the Army Corp of Engineers. The additional sales tax was approved by the voters and increased Hancock County's sales tax from one-half percent to one percent (.50% to 1.00%) in January 2010. When combined with the State's 5.5% sales tax, consumers pay sales tax of 6.5% on taxable purchases in Hancock County.

In 2010, the Commissioners established a Budget Stabilization Fund, permitted by the Ohio Revised Code (the "Code"). The fund is designed to accumulate currently available resources to stabilize budgets against cyclical changes in revenues and expenditures. The amount of money reserved in the fund in any fiscal year cannot exceed five percent of the revenue credited to the fund in the preceding fiscal year. In essence, the maximum amount of money allowed in a budget stabilization fund is capped at five percent of the revenue collected in the prior year. The Budget Stabilization Fund is only an insulator against short-term economic changes and, because of the limitations imposed by the Code, could not reasonably protect an entity from long-term economic factors. As a result, entities must also be cognizant of their long-term financial needs.

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

Relevant Financial Policies

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

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

The County Auditor's capital assets policy is designed to provide accountability and internal controls for the County's capital asset reporting. The Auditor's Office assists departments in gathering and maintaining information for the preparation of financial statements.

Major Initiatives

Hancock County Commissioners initially planned a new court administration building to replace lost office space from the 2007 flood. An additional one-quarter percent (1/4%) sales tax, designated for capital projects, was expected to generate \$2.5 million to be used for construction and debt service. As a part of the cooperative agreement between the County, City and Board of Education, this portion of the additional sales tax was not included on the November 2009 ballot; its collection lapsed on December 31, 2009. The additional sales tax generated sufficient revenue during its 12 months of collection to purchase a partially vacant downtown building in 2010. Purchasing the building kept County government in

downtown Findlay and reduced the expenses associated with leasing office space. In 2011, plans are being designed to convert the building's empty second floor into more useable space for County offices.

Flooding isn't an isolated problem; it can affect farmers, homeowners, and business owners alike. Hancock County residents recognized the long-term effects flooding can have on a community and were determined to make sure local funding wouldn't be the obstacle to finding a solution. An additional one-half percent (1/2%) sales tax was approved by Hancock County voters in November 2009, with collections beginning in January 2010. Of that additional sales tax, the County Commissioners committed to transfer one-quarter percent (1/4%) to a special Flood Mitigation Fund. Initially, in 2009, the Commissioners imposed an additional sales tax which became the "seed money" for the Flood Mitigation Fund. Now, with the voter-approved additional sales tax for ten years, flood control efforts have a specific, long-range funding source. That affirmation by the voters not only provides local funding, but also demonstrated to elected officials and local leaders that residents want something done to control flooding. The Army Corps of Engineers recently announced an allocation within their own budget of \$1.4 million to the Blanchard River watershed for flood control studies. The allocation provides the necessary federal funding; without those funds, the Corps could not complete the flood mitigation studies.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hancock County for its comprehensive annual financial report for the year ended December 31, 2009. The Certificate of Achievement is a prestigious national award received for conformance with the highest standards for preparation of state and local government financial reports.

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

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

The preparation of this report could not have been accomplished without the assistance and cooperation of every County elected office, department head, and their staff. The staff of the Auditor's Office works diligently each year to ensure accuracy and accountability in the financial report for Hancock County. I would like to thank my fiscal staff, Heather Pendleton, Vicky Stozich, Elaine Sweet and Joyce Stall for their dedication and service. I am grateful to the County Commissioners for their continued support through adequate funding of the CAFR.

Sincerely,

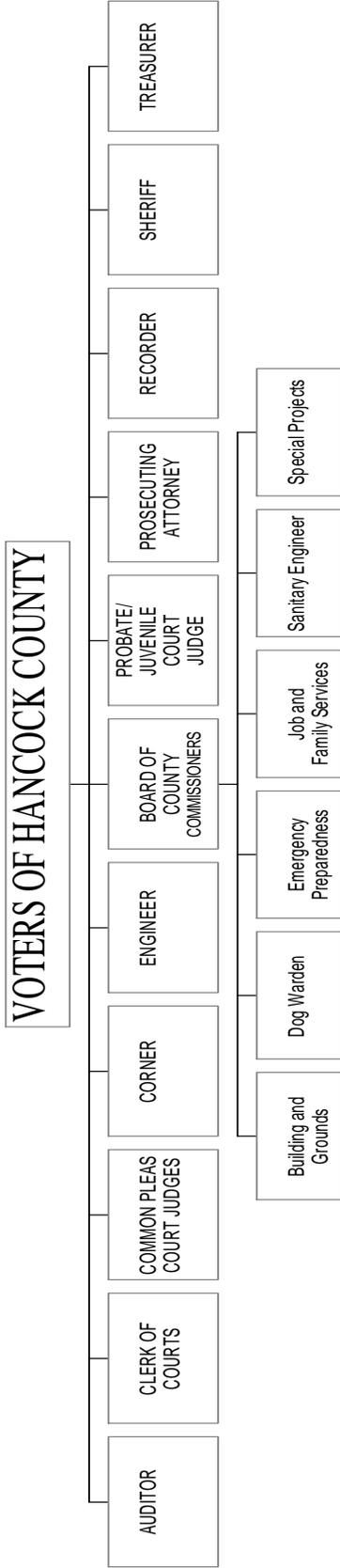


Charity A. Rauschenberg, CPA
Hancock County Auditor

HANCOCK COUNTY, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2010

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

HANCOCK COUNTY GOVERNMENT ORGANIZATIONAL CHART



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

AGRICULTURAL SOCIETY	ALCOHOL, DRUG & MENTAL HEALTH BOARD	BLANCHARD VALLEY INDUSTRIES	BOARD OF ELECTIONS	BOARD OF DEVELOPMENTAL DISABILITIES	BOARD OF TAX REVISION
BUDGET COMMISSION	CHILDREN'S SERVICES BOARD	COMMUNITY IMPROVEMENT COMMISSION	COMMUNITY JUSTICE CENTER	DATA PROCESSING BOARD	DISASTER SERVICES HAZMAT
EDUCATIONAL 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 COOPERATIVE 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, 2009

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



President

Executive Director

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FINANCIAL SECTION

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Julian & Grube, Inc.

Serving Ohio Local Governments

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

Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of and for the year ended December 31, 2010, which collectively comprise Hancock County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Hancock County's management. Our responsibility is to express 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. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Blanchard Valley Industries and Hancock Community Housing, Inc., is based on the report of the other auditors.

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

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of December 31, 2010 and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund and Major Special Revenue Funds: Motor Vehicle License and Gas Tax Fund, Alcohol, Drug and Mental Health Fund, Job and Family Services Fund and Board of Developmental Disabilities Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 29, 2011, on our consideration of Hancock County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Board of Commissioners
Hancock County

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the Hancock County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in a material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and accordingly, we express no opinion or any other assurances on them.



Julian & Grube, Inc.
June 29, 2011

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2010 UNAUDITED

The management's discussion and analysis of Hancock County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2010. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Using This Annual Report

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

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

County-Wide Financial Statements

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

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets changed during 2010. These statements are prepared using the accrual basis of accounting similar to the accounting method used by most private sector companies. This basis of accounting considers all of the current year's revenues and expenses, regardless of when the cash is received or paid.

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

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

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

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

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

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2010 UNAUDITED

Fund Financial Statements

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

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

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

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

Proprietary Funds - The County's proprietary funds use the accrual basis of accounting, the same as used for the business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Sanitary Landfill operations, the Agricultural Service Center, and the BMV One-Stop building. The County also maintains an internal service fund for the self insurance of workers' compensation.

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

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

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

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2010
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Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2010 and 2009:

Table 1
Net Assets

	Governmental Activities 2010	Governmental Activities 2009	Business-type Activities 2010	Business-type Activities 2009	2010 Total	2009 Total
<u>Assets</u>						
Current and other assets	\$ 58,322,691	\$ 54,323,112	\$ 9,457,828	\$ 8,248,734	\$ 67,780,519	\$ 62,571,846
Capital assets, net	99,837,387	97,722,794	10,621,128	9,833,360	110,458,515	107,556,154
Total assets	<u>158,160,078</u>	<u>152,045,906</u>	<u>20,078,956</u>	<u>18,082,094</u>	<u>178,239,034</u>	<u>170,128,000</u>
<u>Liabilities</u>						
Long-term liabilities outstanding	15,699,632	17,214,471	9,217,012	9,292,095	24,916,644	26,506,566
Other liabilities	14,536,581	14,099,966	296,862	192,583	14,833,443	14,292,549
Total liabilities	<u>30,236,213</u>	<u>31,314,437</u>	<u>9,513,874</u>	<u>9,484,678</u>	<u>39,750,087</u>	<u>40,799,115</u>
<u>Net Assets</u>						
Invested in capital assets, net of related debt	89,079,826	85,606,598	5,250,924	4,056,179	94,330,750	89,662,777
Restricted	35,002,666	32,145,475	2,981,621	2,850,305	37,984,287	34,995,780
Unrestricted	3,841,373	2,979,396	2,332,537	1,690,932	6,173,910	4,670,328
Total net assets	<u>\$ 127,923,865</u>	<u>\$ 120,731,469</u>	<u>\$ 10,565,082</u>	<u>\$ 8,597,416</u>	<u>\$ 138,488,947</u>	<u>\$ 129,328,885</u>

Current and other assets for governmental activities increased due an increase in equity in pooled and cash equivalents. The Board of Developmental Disabilities continued to have a significant cash balance from revenues collected in 2009 from a new 1.9 mill levy passed by the voters in 2005 and carryover cash balances being greater than expenses. The tax increment financing agreement continued to accumulate revenues greater than the current debt service payments for the I-75/Tall Timbers Connector project. These increases are also reflected in restricted net assets. Other liabilities in the governmental activities increased slightly due to an increase in accounts payable at December 31, 2010. Long-term liabilities decreased due to the current year bond payments on general obligation bonds and special assessment bonds while no new long-term debt was issued by the County during 2010.

Hancock County Commissioners contracted services to implement an energy savings program in 2008. This contract included replacing antiquated heating and cooling systems throughout the Courthouse, the jail facility, and a few other minor updates to ancillary County buildings. This project cost approximately \$2,000,000 and the liability will be paid over the next ten years. During 2009 the Alcohol, Drug and Mental Health Service Board opened a newly constructed apartment complex. This facility provides affordable, supervised housing for "at risk" individuals looking for a second chance. In 2010, the Commissioners purchased a vacant downtown building to house County offices displaced by the 2007 flood.

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

HANCOCK COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
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Table 2 shows the changes in net assets for 2010 and 2009.

**Table 2
Changes in Net Assets**

	Governmental Activities <u>2010</u>	Governmental Activities <u>2009</u>	Business-type Activities <u>2010</u>	Business-type Activities <u>2009</u>	2010 <u>Total</u>	2009 <u>Total</u>
Revenues						
Program revenues:						
Charges for services and sales	\$ 7,619,678	\$ 7,900,423	\$ 5,159,806	\$ 4,534,526	\$ 12,779,484	\$ 12,434,949
Operating grants and contributions	25,176,187	28,464,714	-	-	25,176,187	28,464,714
Capital grants and contributions	<u>3,083,158</u>	<u>2,251,590</u>	<u>-</u>	<u>-</u>	<u>3,083,158</u>	<u>2,251,590</u>
Total program revenues	<u>35,879,023</u>	<u>38,616,727</u>	<u>5,159,806</u>	<u>4,534,526</u>	<u>41,038,829</u>	<u>43,151,253</u>
General revenues:						
Property taxes	10,064,930	9,860,345	-	-	10,064,930	9,860,345
Payment in lieu of taxes	1,814,383	1,555,719	-	-	1,814,383	1,555,719
Sales tax	11,033,040	11,218,864	-	-	11,033,040	11,218,864
Unrestricted grants	2,882,342	2,828,422	-	-	2,882,342	2,828,422
Investment earnings	492,360	744,484	150,173	210,582	642,533	955,066
Other	288,224	328,481	335,502	195,897	623,726	524,378
Total general revenues	<u>26,575,279</u>	<u>26,536,315</u>	<u>485,675</u>	<u>406,479</u>	<u>27,060,954</u>	<u>26,942,794</u>
Total revenues	<u>62,454,302</u>	<u>65,153,042</u>	<u>5,645,481</u>	<u>4,941,005</u>	<u>68,099,783</u>	<u>70,094,047</u>
Expenses						
Program Expenses:						
General government						
Legislative and executive	6,640,009	6,063,596	-	-	6,640,009	6,063,596
Judicial	3,645,316	3,334,419	-	-	3,645,316	3,334,419
Public safety	7,467,419	9,021,486	-	-	7,467,419	9,021,486
Public works	7,865,066	5,854,928	-	-	7,865,066	5,854,928
Health	17,320,605	17,057,091	-	-	17,320,605	17,057,091
Human services	10,474,145	11,516,761	-	-	10,474,145	11,516,761
Economic development	171,049	212,671	-	-	171,049	212,671
Conservation and recreation	1,007,216	1,045,778	-	-	1,007,216	1,045,778
Interest and fiscal charges	671,081	790,331	-	-	671,081	790,331
Sanitary landfill	-	-	3,363,849	2,984,277	3,363,849	2,984,277
Agricultural service center	-	-	140,007	152,376	140,007	152,376
BMV one-stop	<u>-</u>	<u>-</u>	<u>173,959</u>	<u>155,338</u>	<u>173,959</u>	<u>155,338</u>
Total expenses	<u>55,261,906</u>	<u>54,897,061</u>	<u>3,677,815</u>	<u>3,291,991</u>	<u>58,939,721</u>	<u>58,189,052</u>
Change in net assets	7,192,396	10,255,981	1,967,666	1,649,014	9,160,062	11,904,995
Net assets at beginning of year	<u>120,731,469</u>	<u>110,475,488</u>	<u>8,597,416</u>	<u>6,948,402</u>	<u>129,328,885</u>	<u>117,423,890</u>
Net assets at end of year	<u>\$ 127,923,865</u>	<u>\$ 120,731,469</u>	<u>\$ 10,565,082</u>	<u>\$ 8,597,416</u>	<u>\$ 138,488,947</u>	<u>\$ 129,328,885</u>

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
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Charges for services includes fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. Operating grants and contributions decreased 11.55% due mainly to a decrease in intergovernmental grants received by Job and Family Services.

General revenues increased only slightly by \$38,964 or 0.15 percent in 2010 as a result of an increase in property tax collections. Interest decreased \$252,124 as the result of a decrease in interest rates earned on investments.

The most significant changes in 2010 expenses occurred in the public safety, public works and human services. Public safety expenses decreased in 2010, primarily due to less grant money received by nonmajor governmental law enforcement programs. Public works increased due current year depreciation on infrastructure of the County. Human services decreased due to less money being spent by Job and Family Services.

Net assets of the business-type activities increased due to net capital asset additions of \$1,233,833.

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

Table 3
Governmental Activities

	Total Cost of Services <u>2010</u>	Net Cost of Services <u>2010</u>	Total Cost of Services <u>2009</u>	Net Cost of Services <u>2009</u>
Program Expenses:				
General government				
Legislative and executive	\$ 6,640,009	\$ 3,385,106	\$ 6,063,596	\$ 2,896,541
Judicial	3,645,316	1,983,596	3,334,419	2,107,041
Public safety	7,467,419	5,336,755	9,021,486	6,945,755
Public works	7,865,066	(693,112)	5,854,928	(2,488,109)
Health	17,320,605	5,877,661	17,057,091	5,247,269
Human services	10,474,145	2,227,940	11,516,761	632,147
Economic development	171,049	6,893	212,671	(88,570)
Conservation and recreation	1,007,216	586,963	1,045,778	237,929
Interest and fiscal charges	<u>671,081</u>	<u>671,081</u>	<u>790,331</u>	<u>790,331</u>
Total	<u>\$ 55,261,906</u>	<u>\$ 19,382,883</u>	<u>\$ 54,897,061</u>	<u>\$ 16,280,334</u>

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2010 UNAUDITED

Charges for services provided for 41.65 percent of the costs of the legislative and executive program which represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecuting Attorney. Charges for services (primarily fines and forfeitures) provided for 40.10 percent of the costs of the judicial program. This program represents costs associated with the administration of the County's court system including the Common Pleas, Probate, and Juvenile courts.

Program revenues exceeded costs for the public works program due to the capital contributions from the state and federal governments for capitalized assets.

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

Governmental Funds Financial Analysis

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

The General Fund is the primary operating fund of the County. At the end of 2010, unreserved fund balance was \$4,217,504, while total fund balance was \$4,710,434. During 2010, the County's General Fund increased primarily due to a decrease in overall expenditures, while transfers to other funds increased \$628,870 to fund future capital expenditures.

The Motor Vehicle and Gas Tax Fund decreased \$527,670 due primarily to an increase in expenditures and an increase in transfers out.

The Alcohol, Drug, and Mental Health Fund's fund balance decreased slightly by \$4,130. This fund experienced a decrease in revenue due to intergovernmental revenues received in 2010 as a result of the phase-out of the tangible personal property tax.

The decrease in fund balance in the Job and Family Services Fund can be attributed to the decreased revenues in 2010 from state grants.

The Board of Developmental Disabilities Fund had an increase in fund balance in 2010. Revenues increased from prior due to more grant revenue received than in 2009.

Business-Type Activities Financial Analysis

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

The change in net assets for the Sanitary Landfill Fund was significant; charges for services increased due to an increase in fees.

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

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2010 UNAUDITED

Budgetary Highlights

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

For the General Fund, the revenue and other financing sources were increased by Budget Commission from the original budget and the final budget by \$1,119,372, due to an increase in actual receipts, mainly in the area of sales taxes. Actual receipts and other financing sources increased \$2,946,610 from the final budget. This increase was primarily the result of increases in sales taxes, charges for services and advances in which are budgeted by the County.

Appropriation changes from the original budget to the final budget were \$2,054,231 due to a large increase in transfers out. Actual expenditures and other financing uses were \$674,876 more than the final budget. While all expenditure line items showed positive variances, advances out increased \$1,462,573 since the County does not budget these amounts. The most significant changes in the expenditures were in the areas of legislative and executive, judicial and public safety. In legislative and executive, the most significant decrease from final budget to actual was in the building and ground maintenance. Contractual services and fringe benefits decreased due to conservative budgeting. In judicial, juvenile court showed the most significant decrease. In public safety, the jail division of the sheriff's department showed decreases in personal services and fringe benefits.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2010, was \$99,837,387 and \$10,621,128, respectively, (net of accumulated depreciation). This investment in capital assets includes land and improvements, buildings and improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure.

For governmental activities, major capital asset additions in 2010 included replacing and adding bridges and resurfacing roads. In business-type activities, the Landfill purchased adjoining land and constructed a new building. Note 11 to the basic financial statements provides additional information regarding capital assets.

Debt - At December 31, 2010, the County had total general obligation bonded debt outstanding of \$14,046,960. Of this amount, \$5,370,204 will be repaid from business-type activities. Other outstanding debt included special assessment bonds of \$2,023,186, OWDA loans of \$269,867, and \$1,810,938 in other loans.

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

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

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2010 UNAUDITED

Current Issues

The Board of County Commissioners imposed a .75 percent sales tax increase on all taxable sales beginning January 1, 2009. The additional .75 percent sales tax was designated as .25 percent for general operations, .25 percent for flood mitigation and .25 percent for capital improvements. In the fall of 2009, the Commissioners decided to put a .50 percent sales tax issue on the ballot. Their intent was to continue the .25 percent for general operations and .25 percent for flood mitigation and allow the .25 percent designated for capital improvements to lapse at the end of 2009.

On November 3, 2009, Hancock County voters approved the .5 percent sales tax increase lasting ten years for general operations. The Board of County Commissioners, fulfilling their pledge to Hancock County residents, passed legislation stating .25 percent of the additional sales tax should be transferred to the Flood Mitigation Fund (a nonmajor governmental fund). The voter-approved .5 sales tax increase went into effect on January 1, 2010.

The .25 percent sales tax designated for capital improvements provided enough revenue, during its one year of collection, to fund the purchase of a partially vacant downtown building in 2010. The vacant space will be used to house several county departments who were displaced by major flooding in 2007.

The .25 percent sales tax designated for flood mitigation provides funding for flood control studies and development of flood control options for the Blanchard River watershed. On May 19, 2011, the Army Corps of Engineers announced a budget allocation of \$1.4 million to Blanchard River watershed flood control studies. The allocation offers a much-needed cash infusion to efforts that had been in jeopardy of coming to a standstill because of an unresolved federal budget.

Requests for Information

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

**BASIC
FINANCIAL STATEMENTS**

HANCOCK COUNTY, OHIO

STATEMENT OF NET ASSETS
DECEMBER 31, 2010

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ 34,546,949	\$ 2,098,332	\$ 36,645,281
Cash and cash equivalents in segregated accounts	42,066	3,953,697	3,995,763
Cash and cash equivalents with fiscal and escrow agents.	12,500	-	12,500
Investments in segregated accounts.	-	2,670,649	2,670,649
Receivables:			
Sales taxes.	1,780,393	-	1,780,393
Real estate and other taxes	11,280,628	-	11,280,628
Accounts	348,305	514,218	862,523
Special assessments.	2,738,146	-	2,738,146
Accrued interest.	68,796	18,197	86,993
Payment in lieu of taxes.	529,768	-	529,768
Loans	572,782	-	572,782
Due from primary government.	-	-	-
Internal balance	10,749	(10,749)	-
Due from other governments.	5,480,446	-	5,480,446
Due from external parties	13,939	-	13,939
Prepaid items.	190,502	61,331	251,833
Materials and supplies inventory.	517,755	26,337	544,092
Unamortized bond issue costs	188,967	125,816	314,783
Deposits	-	-	-
Capital assets:			
Nondepreciable capital assets	32,697,144	1,390,694	34,087,838
Depreciable capital assets, net.	67,140,243	9,230,434	76,370,677
Total capital assets, net of accumulated depreciation .	99,837,387	10,621,128	110,458,515
Total assets	158,160,078	20,078,956	178,239,034
Liabilities:			
Accounts payable.	1,450,094	40,776	1,490,870
Contracts payable.	9,700	116,570	126,270
Retainage payable	12,500	-	12,500
Accrued wages and benefits	989,525	45,083	1,034,608
Due to other governments.	593,860	75,476	669,336
Due to external parties	7,127	1,393	8,520
Due to component units	17,097	-	17,097
Accrued interest payable	43,945	17,564	61,509
Claims payable	90,503	-	90,503
Unearned revenue	11,322,230	-	11,322,230
Long-term liabilities:			
Due within one year	2,434,956	457,071	2,892,027
Due in more than one year.	13,264,676	8,759,941	22,024,617
Total liabilities	30,236,213	9,513,874	39,750,087
Net assets:			
Invested in capital assets, net of related debt	89,079,826	5,250,924	94,330,750
Restricted for:			
Debt service	8,011,435	-	8,011,435
Capital projects	6,285,047	-	6,285,047
General government	2,773,353	-	2,773,353
Public safety	1,425,374	-	1,425,374
Public works	3,530,990	-	3,530,990
Health	11,478,911	-	11,478,911
Human services	477,154	-	477,154
Economic development	610,839	-	610,839
Conservation and recreation	13,321	-	13,321
Other purposes	5,034	-	5,034
Closure/post closure costs	-	2,981,621	2,981,621
Children in custody:			
Expendable	144,208	-	144,208
Nonexpendable	247,000	-	247,000
Unrestricted (deficit).	3,841,373	2,332,537	6,173,910
Total net assets	\$ 127,923,865	\$ 10,565,082	\$ 138,488,947

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
General government:				
Legislative and executive	\$ 6,640,009	\$ 2,765,574	\$ 489,329	\$ -
Judicial	3,645,316	1,461,683	200,037	-
Public safety	7,467,419	1,358,975	771,689	-
Public works	7,865,066	1,029,244	4,445,776	3,083,158
Health	17,320,605	649,703	10,793,241	-
Human services	10,474,145	335,571	7,910,634	-
Economic development	171,049	18,928	145,228	-
Conservation and recreation	1,007,216	-	420,253	-
Interest and fiscal charges.	671,081	-	-	-
Total governmental activities	<u>55,261,906</u>	<u>7,619,678</u>	<u>25,176,187</u>	<u>3,083,158</u>
Business-type activities:				
Sanitary landfill	3,363,849	4,763,358	-	-
Agricultural service center	140,007	182,823	-	-
BMV one-stop	173,959	213,625	-	-
Total business-type activities	<u>3,677,815</u>	<u>5,159,806</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 58,939,721</u>	<u>\$ 12,779,484</u>	<u>\$ 25,176,187</u>	<u>\$ 3,083,158</u>
Component units:				
Blanchard Valley Industries	\$ 1,183,690	\$ 311,714	\$ 857,872	\$ -
Hancock Community Housing, Inc.	47,747	41,739	14,145	21,514
Total component units	<u>\$ 1,231,437</u>	<u>\$ 353,453</u>	<u>\$ 872,017</u>	<u>\$ 21,514</u>
General revenues:				
Property taxes levied for:				
General fund.				
Health - Alcohol, Drug, and Mental Health.				
Health - Board of Developmental Disabilities.				
Human services - Agency on Aging.				
County capital improvements.				
Payment in lieu of taxes.				
Sales taxes.				
Intergovernmental not restricted to a particular purpose.				
Interest.				
Other.				
Increase in fair value of investments				
Total general revenues				
Change in net assets				
Net assets at beginning of year.				
Net assets at end of year				

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Assets			Component Units	
Primary Government			Blanchard Valley Industries	Hancock Community Housing, Inc.
Governmental Activities	Business-type Activities	Total		
\$ (3,385,106)	\$ -	\$ (3,385,106)	\$ -	\$ -
(1,983,596)	-	(1,983,596)	-	-
(5,336,755)	-	(5,336,755)	-	-
693,112	-	693,112	-	-
(5,877,661)	-	(5,877,661)	-	-
(2,227,940)	-	(2,227,940)	-	-
(6,893)	-	(6,893)	-	-
(586,963)	-	(586,963)	-	-
(671,081)	-	(671,081)	-	-
<u>(19,382,883)</u>	<u>-</u>	<u>(19,382,883)</u>	<u>-</u>	<u>-</u>
-	1,399,509	1,399,509	-	-
-	42,816	42,816	-	-
-	39,666	39,666	-	-
-	1,481,991	1,481,991	-	-
<u>(19,382,883)</u>	<u>1,481,991</u>	<u>(17,900,892)</u>	<u>-</u>	<u>-</u>
-	-	-	(14,104)	-
-	-	-	-	29,651
-	-	-	(14,104)	29,651
1,778,667	-	1,778,667	-	-
1,693,002	-	1,693,002	-	-
5,529,055	-	5,529,055	-	-
781,384	-	781,384	-	-
282,822	-	282,822	-	-
1,814,383	-	1,814,383	-	-
11,033,040	-	11,033,040	-	-
2,882,342	-	2,882,342	-	-
492,360	150,173	642,533	10,419	-
288,224	335,502	623,726	-	-
-	-	-	40,923	-
<u>26,575,279</u>	<u>485,675</u>	<u>27,060,954</u>	<u>51,342</u>	<u>-</u>
7,192,396	1,967,666	9,160,062	37,238	29,651
120,731,469	8,597,416	129,328,885	522,799	74,306
<u>\$ 127,923,865</u>	<u>\$ 10,565,082</u>	<u>\$ 138,488,947</u>	<u>\$ 560,037</u>	<u>\$ 103,957</u>

HANCOCK COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2010

	General	Motor Vehicle and Gas Tax	Alcohol, Drug and Mental Health	Job and Family Services
Assets:				
Equity in pooled cash and cash equivalents . . .	\$ 4,194,325	\$ 585,493	\$ 1,229,899	\$ 272,203
Cash and cash equivalents in segregated accounts .	-	-	-	-
Cash and cash equivalents with fiscal and escrow agents	-	12,500	-	-
Receivables:				
Sales taxes	1,780,393	-	-	-
Real estate and other taxes	1,838,901	-	1,703,644	-
Accounts	323,483	7,680	16,286	-
Special assessments	-	-	-	-
Accrued interest	55,980	-	-	-
Loans	25,307	-	-	-
Payment in lieu of taxes	-	-	-	-
Interfund loans	229,890	-	-	-
Due from other funds	3,531	14,923	763	47,337
Due from other governments	1,303,174	2,060,749	629,186	80,617
Due from external parties	13,885	54	-	-
Prepaid items	76,744	1,703	2,093	28,436
Materials and supplies inventory	93,243	390,861	2,644	29,857
Total assets	<u>\$ 9,938,856</u>	<u>\$ 3,073,963</u>	<u>\$ 3,584,515</u>	<u>\$ 458,450</u>
Liabilities:				
Accounts payable	\$ 168,333	\$ 221,899	\$ 673,262	\$ 89,374
Contracts payable	-	1,700	-	-
Retainage payable	-	12,500	-	-
Accrued wages and benefits	453,581	87,762	19,288	113,578
Compensated absences payable	4,959	101,202	-	-
Due to other funds	94,006	14,403	18,609	47,951
Due to other governments	260,246	13,372	4,808	18,715
Due to external parties	7,127	-	-	-
Due to component units	-	-	-	-
Interfund loans payable	-	260,000	-	-
Loans payable	-	-	-	-
Deferred revenue	2,499,170	1,857,071	471,762	104,238
Unearned revenue	1,741,000	-	1,621,340	-
Total liabilities	<u>5,228,422</u>	<u>2,569,909</u>	<u>2,809,069</u>	<u>373,856</u>
Fund balances:				
Reserved for encumbrances	390,879	119,279	319,508	569,656
Reserved for prepayments	76,744	1,703	2,093	28,436
Reserved for restricted principal	-	-	-	-
Reserved for loans receivable	25,307	-	-	-
Unreserved:				
Designated for:				
Budget stabilization	800,000	-	-	-
Termination benefits held in special revenue fund	-	-	-	-
Undesignated (deficit), reported in:				
General fund	3,417,504	-	-	-
Special revenue funds	-	383,072	453,845	(513,498)
Debt service funds	-	-	-	-
Capital projects funds	-	-	-	-
Permanent fund	-	-	-	-
Total fund balances	<u>4,710,434</u>	<u>504,054</u>	<u>775,446</u>	<u>84,594</u>
Total liabilities and fund balances	<u>\$ 9,938,856</u>	<u>\$ 3,073,963</u>	<u>\$ 3,584,515</u>	<u>\$ 458,450</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Board of Developmental Disabilities	Other Governmental Funds	Total Governmental Funds
\$ 9,699,908	\$ 18,545,121	\$ 34,526,949
11,260	30,806	42,066
-	-	12,500
-	-	1,780,393
5,678,541	2,059,542	11,280,628
-	856	348,305
-	2,738,146	2,738,146
-	12,816	68,796
-	572,782	598,089
-	529,768	529,768
-	432,434	662,324
-	30,176	96,730
937,834	468,886	5,480,446
-	-	13,939
29,338	52,188	190,502
1,150	-	517,755
<u>\$ 16,358,031</u>	<u>\$ 25,473,521</u>	<u>\$ 58,887,336</u>
\$ 69,056	\$ 228,170	\$ 1,450,094
-	8,000	9,700
-	-	12,500
223,264	92,052	989,525
703	601	107,465
137,271	49,722	361,962
43,678	67,563	408,382
-	-	7,127
17,097	-	17,097
-	402,324	662,324
-	25,307	25,307
784,478	3,078,042	8,794,761
5,408,566	2,551,324	11,322,230
<u>6,684,113</u>	<u>6,503,105</u>	<u>24,168,474</u>
284,564	1,016,298	2,700,184
29,338	52,188	190,502
-	247,000	247,000
-	525,468	550,775
-	-	800,000
-	177,101	177,101
-	-	3,417,504
9,360,016	5,430,426	15,113,861
-	5,744,997	5,744,997
-	5,632,730	5,632,730
-	144,208	144,208
<u>9,673,918</u>	<u>18,970,416</u>	<u>34,718,862</u>
<u>\$ 16,358,031</u>	<u>\$ 25,473,521</u>	<u>\$ 58,887,336</u>

HANCOCK COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2010

Total governmental fund balances		\$ 34,718,862
<i>Amounts reported for governmental activities on the statement of net assets are different because:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		99,837,387
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.		
Sales taxes receivable	\$ 916,259	
Real estate and other taxes receivable	488,166	
Accounts receivable	473,513	
Special assessments receivable	2,738,146	
Accrued interest receivable	68,796	
Due from other governments	4,109,881	
Total	8,794,761	8,794,761
An internal service fund is used by management to charge the costs of workers compensation to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net assets.		20,000
Unamortized premiums on bond issuance are not recognized in governmental funds.		(171,900)
Unamortized discounts on bond issuance are not recognized in governmental funds.		2,909
Unamortized bond issuance costs are not recognized in the funds.		188,967
Unamortized accounting losses are not recognized in the funds.		304,048
On the statement of net assets interest is accrued on outstanding bonds, notes and loans payable, whereas in governmental funds, interest is accrued when due.		(43,945)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.		
General obligation bonds	(8,820,000)	
Special assessment bonds	(2,014,999)	
OWDA loans	(269,867)	
Voice recorder system loan	(8,437)	
Guaranteed energy savings performance contract	(1,705,993)	
ADAMH note	(96,508)	
Compensated absences	(2,811,420)	
Total	(15,727,224)	(15,727,224)
Net assets of governmental activities		\$ 127,923,865

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Alcohol, Drug and Mental Health</u>	<u>Job and Family Services</u>
Revenues:				
Property taxes	\$ 1,763,481	\$ -	\$ 1,703,644	\$ -
Payment in lieu of taxes	-	-	-	-
Permissive motor vehicle license tax	-	171,664	-	-
Sales taxes	11,211,027	-	-	-
Special assessments	-	-	-	-
Charges for services.	3,593,369	552,300	763	1,676
Licenses and permits	4,308	-	-	-
Fines and forfeitures	169,505	69,682	-	-
Intergovernmental.	2,905,934	4,304,771	3,552,544	5,113,567
Investment income.	516,283	1,314	-	-
Rental income	170,837	-	110,912	-
Contributions and donations.	-	-	-	-
Other	54,951	-	128,606	526,996
Total revenues	<u>20,389,695</u>	<u>5,099,731</u>	<u>5,496,469</u>	<u>5,642,239</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	5,102,502	-	-	-
Judicial.	2,970,853	-	-	-
Public safety	5,638,275	-	-	-
Public works	110,960	5,437,467	-	-
Health	434,545	-	5,468,353	-
Human services.	531,621	-	-	6,268,391
Conservation and recreation	361,976	-	-	-
Economic development	44,896	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement.	7,985	-	-	-
Interest and fiscal charges	928	2,992	-	-
Total expenditures	<u>15,204,541</u>	<u>5,440,459</u>	<u>5,468,353</u>	<u>6,268,391</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>5,185,154</u>	<u>(340,728)</u>	<u>28,116</u>	<u>(626,152)</u>
Other financing sources (uses):				
Transfers in	-	102,992	-	-
Transfers out.	(4,189,011)	(289,934)	(32,246)	-
Total other financing sources (uses)	<u>(4,189,011)</u>	<u>(186,942)</u>	<u>(32,246)</u>	<u>-</u>
Net change in fund balances	996,143	(527,670)	(4,130)	(626,152)
Fund balances at beginning of year	<u>3,714,291</u>	<u>1,031,724</u>	<u>779,576</u>	<u>710,746</u>
Fund balances at end of year	<u>\$ 4,710,434</u>	<u>\$ 504,054</u>	<u>\$ 775,446</u>	<u>\$ 84,594</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<u>Board of Developmental Disabilities</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 5,563,508	\$ 1,097,823	\$ 10,128,456
-	1,814,383	1,814,383
-	-	171,664
-	-	11,211,027
-	659,198	659,198
276,194	1,891,291	6,315,593
-	223,316	227,624
-	336,767	575,954
7,322,893	7,609,177	30,808,886
-	23,855	541,452
-	81,078	362,827
-	29,121	29,121
330,857	637,737	1,679,147
<u>13,493,452</u>	<u>14,403,746</u>	<u>64,525,332</u>
-	1,419,566	6,522,068
-	596,202	3,567,055
-	1,418,528	7,056,803
-	30,246	5,578,673
10,786,469	304,723	16,994,090
-	3,519,348	10,319,360
-	645,240	1,007,216
-	126,153	171,049
-	5,545,429	5,545,429
-	1,586,858	1,594,843
-	611,864	615,784
<u>10,786,469</u>	<u>15,804,157</u>	<u>58,972,370</u>
<u>2,706,983</u>	<u>(1,400,411)</u>	<u>5,552,962</u>
-	4,504,275	4,607,267
-	(116,076)	(4,627,267)
-	4,388,199	(20,000)
2,706,983	2,987,788	5,532,962
<u>6,966,935</u>	<u>15,982,628</u>	<u>29,185,900</u>
<u>\$ 9,673,918</u>	<u>\$ 18,970,416</u>	<u>\$ 34,718,862</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, 2010

Net change in fund balances - total governmental funds	\$	5,532,962
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation expense in the current period.		
Capital asset additions	\$ 5,334,957	
Current year depreciation	<u>(3,213,243)</u>	
Total		2,121,714
The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets in the statement of activities.		
		(7,121)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		
Property taxes	(63,526)	
Sales taxes	(177,987)	
Special assessments	(375,521)	
Charges for services	(84,211)	
Fines and forfeitures	(25,809)	
Intergovernmental	(1,249,238)	
Interest income	(160,772)	
Rental income	39,007	
Other	<u>27,027</u>	
Total		(2,071,030)
Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities on the statement of net assets.		
General obligation bonds	1,160,000	
Special assessment bonds	205,000	
OWDA loans	38,932	
Voice recorder system loan	7,985	
Guaranteed energy savings performance contract	179,434	
ADAMHS loan	<u>3,492</u>	
Total		1,594,843
Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding debt in the statement of activities. Premiums, discounts, bond issuance costs, and accounting losses are reported as revenues/other financing sources and expenditures/other financing uses when the debt is first issued and is amortized over the life of the new debt in the statement of activities.		
Accrued interest payable	5,693	
Amortization of bond issue costs	(27,594)	
Amortization of premium	18,146	
Amortization of discount	(236)	
Amortization of accounting loss	<u>(51,306)</u>	
Total		(55,297)

- - Continued

HANCOCK COUNTY, OHIO

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2010**

Compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	\$ 56,325
The internal service fund used by management to charge the costs of workers' compensation to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.	<u>20,000</u>
Change in net assets of governmental activities	<u><u>\$ 7,192,396</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 1,632,380	\$ 1,809,844	\$ 1,763,481	\$ (46,363)
Sales taxes	9,481,905	10,450,000	11,332,343	882,343
Charges for services.	2,811,883	2,914,130	3,674,102	759,972
Licenses and permits	3,500	3,500	4,308	808
Fines and forfeitures	90,300	90,300	67,183	(23,117)
Intergovernmental.	2,799,733	2,818,524	2,783,974	(34,550)
Investment income.	500,000	500,000	494,306	(5,694)
Rental income	125,000	125,000	170,837	45,837
Other	10,000	10,000	82,779	72,779
Total revenues	<u>17,454,701</u>	<u>18,721,298</u>	<u>20,373,313</u>	<u>1,652,015</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	5,329,974	5,544,382	5,295,205	249,177
Judicial	3,062,042	3,047,601	2,875,284	172,317
Public safety	5,695,030	5,843,001	5,668,545	174,456
Public works	125,099	125,259	106,887	18,372
Health	657,830	461,164	457,692	3,472
Human services	613,680	613,680	532,286	81,394
Conservation and recreation	357,235	366,264	361,976	4,288
Economic development	-	60,770	46,836	13,934
Total expenditures	<u>15,840,890</u>	<u>16,062,121</u>	<u>15,344,711</u>	<u>717,410</u>
Excess of revenues over expenditures.	<u>1,613,811</u>	<u>2,659,177</u>	<u>5,028,602</u>	<u>2,369,425</u>
Other financing sources (uses):				
Advances in	-	-	1,307,370	1,307,370
Advances out	-	-	(1,436,775)	(1,436,775)
Transfers in	160,000	12,775	-	(12,775)
Transfers out.	(2,400,500)	(4,233,500)	(4,189,011)	44,489
Total other financing sources (uses)	<u>(2,240,500)</u>	<u>(4,220,725)</u>	<u>(4,318,416)</u>	<u>(97,691)</u>
Net change in fund balances	(626,689)	(1,561,548)	710,186	2,271,734
Fund balance at beginning of year	2,190,891	2,190,891	2,190,891	-
Prior year encumbrances appropriated	591,066	591,066	591,066	-
Fund balance at end of year	<u>\$ 2,155,268</u>	<u>\$ 1,220,409</u>	<u>\$ 3,492,143</u>	<u>\$ 2,271,734</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE LICENSE AND GAS TAX SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Permissive motor vehicle license tax	\$ 160,000	\$ 160,000	\$ 171,491	\$ 11,491
Charges for services	351,550	423,550	542,398	118,848
Fines and forfeitures	75,000	75,000	76,038	1,038
Intergovernmental	4,378,000	4,378,000	4,444,905	66,905
Investment income.	2,500	2,500	1,314	(1,186)
Other	-	-	1,350	1,350
Total revenues	<u>4,967,050</u>	<u>5,039,050</u>	<u>5,237,496</u>	<u>198,446</u>
Expenditures:				
Current:				
Public works	5,072,743	5,546,014	5,504,483	41,531
Total expenditures	<u>5,072,743</u>	<u>5,546,014</u>	<u>5,504,483</u>	<u>41,531</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>(105,693)</u>	<u>(506,964)</u>	<u>(266,987)</u>	<u>239,977</u>
Other financing sources (uses):				
Issuance of notes	-	360,000	360,000	-
Transfers out.	(187,000)	(290,000)	(289,934)	66
Total other financing sources (uses)	<u>(187,000)</u>	<u>70,000</u>	<u>70,066</u>	<u>66</u>
Net change in fund balances	(292,693)	(436,964)	(196,921)	240,043
Fund balances at beginning of year	172,586	172,586	172,586	-
Prior year encumbrances appropriated . . .	275,569	275,569	275,569	-
Fund balance at end of year	<u>\$ 155,462</u>	<u>\$ 11,191</u>	<u>\$ 251,234</u>	<u>\$ 240,043</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ALCOHOL, DRUG AND MENTAL HEALTH SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 1,629,900	\$ 1,651,687	\$ 1,703,644	\$ 51,957
Intergovernmental.	3,615,257	3,749,087	3,800,592	51,505
Rental income	-	110,912	110,912	-
Other	30,000	133,019	119,023	(13,996)
Total revenues	<u>5,275,157</u>	<u>5,644,705</u>	<u>5,734,171</u>	<u>89,466</u>
Expenditures:				
Current:				
Health	6,137,355	6,165,549	6,127,384	38,165
Total expenditures	<u>6,137,355</u>	<u>6,165,549</u>	<u>6,127,384</u>	<u>38,165</u>
Excess of expenditures over revenues	<u>(862,198)</u>	<u>(520,844)</u>	<u>(393,213)</u>	<u>127,631</u>
Other financing uses:				
Transfers out.	(47,070)	(32,270)	(32,246)	24
Total other financing uses.	<u>(47,070)</u>	<u>(32,270)</u>	<u>(32,246)</u>	<u>24</u>
Net change in fund balances	(909,268)	(553,114)	(425,459)	127,655
Fund balance (deficit) at beginning of year .	(531,944)	(531,944)	(531,944)	-
Prior year encumbrances appropriated . . .	1,242,155	1,242,155	1,242,155	-
Fund balance (deficit) at end of year	<u>\$ (199,057)</u>	<u>\$ 157,097</u>	<u>\$ 284,752</u>	<u>\$ 127,655</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JOB AND FAMILY SERVICES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services.	\$ 15,000	\$ 1,676	\$ 1,676	\$ -
Intergovernmental.	6,661,694	6,825,854	5,113,567	(1,712,287)
Other	512,000	120,158	503,280	383,122
Total revenues	<u>7,188,694</u>	<u>6,947,688</u>	<u>5,618,523</u>	<u>(1,329,165)</u>
Expenditures:				
Current:				
Human services	7,222,395	6,782,919	6,670,023	112,896
Total expenditures	<u>7,222,395</u>	<u>6,782,919</u>	<u>6,670,023</u>	<u>112,896</u>
Net change in fund balances	(33,701)	164,769	(1,051,500)	(1,216,269)
Fund balance at beginning of year	506,652	506,652	506,652	-
Prior year encumbrances appropriated . . .	247,395	247,395	247,395	-
Fund balance (deficit) at end of year	<u>\$ 720,346</u>	<u>\$ 918,816</u>	<u>\$ (297,453)</u>	<u>\$ (1,216,269)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BOARD OF DEVELOPMENTAL DISABILITIES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 5,318,316	\$ 5,382,676	\$ 5,563,508	\$ 180,832
Charges for services.	208,108	208,108	276,194	68,086
Intergovernmental.	6,370,613	6,381,278	7,351,848	970,570
Other	75,940	75,940	111,641	35,701
Total revenues	<u>11,972,977</u>	<u>12,048,002</u>	<u>13,303,191</u>	<u>1,255,189</u>
Expenditures:				
Current:				
Health	11,407,591	11,900,406	10,883,302	1,017,104
Total expenditures	<u>11,407,591</u>	<u>11,900,406</u>	<u>10,883,302</u>	<u>1,017,104</u>
Excess of revenues over expenditures	<u>565,386</u>	<u>147,596</u>	<u>2,419,889</u>	<u>2,272,293</u>
Other financing sources:				
Transfers in	1,000,000	-	-	-
Total other financing sources	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,565,386	147,596	2,419,889	2,272,293
Fund balances at beginning of year	6,394,834	6,394,834	6,394,834	-
Prior year encumbrances appropriated	559,495	559,495	559,495	-
Fund balance at end of year	<u>\$ 8,519,715</u>	<u>\$ 7,101,925</u>	<u>\$ 9,374,218</u>	<u>\$ 2,272,293</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF NET ASSETS
 PROPRIETARY FUNDS
 DECEMBER 31, 2010

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Sanitary Landfill	Agricultural Service Center	BMV One Stop	Total	
Assets:					
Current assets:					
Equity in pooled cash and cash equivalents . . .	\$ 2,014,828	\$ 59,615	\$ 23,889	\$ 2,098,332	\$ 20,000
Receivables:					
Accounts	503,007	11,211	-	514,218	-
Accrued interest	18,197	-	-	18,197	-
Due from other funds	-	-	-	-	275,981
Materials and supplies inventory	24,338	906	1,093	26,337	-
Prepayments	60,278	483	570	61,331	-
Total current assets	2,620,648	72,215	25,552	2,718,415	295,981
Noncurrent assets:					
Restricted assets:					
Cash and cash equivalents in segregated accounts	3,953,697	-	-	3,953,697	-
Investments in segregated accounts	2,670,649	-	-	2,670,649	-
Unamortized bond issue costs	49,667	13,808	62,341	125,816	-
Capital assets:					
Land and construction in progress.	1,314,647	75,000	1,047	1,390,694	-
Depreciable capital assets, net.	5,933,737	1,504,097	1,792,600	9,230,434	-
Total capital assets, net	7,248,384	1,579,097	1,793,647	10,621,128	-
Total noncurrent assets	13,922,397	1,592,905	1,855,988	17,371,290	-
Total assets	16,543,045	1,665,120	1,881,540	20,089,705	295,981
Liabilities:					
Current liabilities:					
Accounts payable.	36,248	2,654	1,874	40,776	-
Contracts payable.	116,570	-	-	116,570	-
Accrued wages and benefits	44,180	903	-	45,083	-
Compensated absences payable	41,058	1,013	-	42,071	-
Due to other governments	75,337	139	-	75,476	185,478
Due to other funds	10,632	117	-	10,749	-
Due to external parties	1,393	-	-	1,393	-
Accrued interest payable	5,533	3,984	8,047	17,564	-
Claims payable	-	-	-	-	90,503
Current portion of general obligation bonds	230,000	105,000	80,000	415,000	-
Total current liabilities	560,951	113,810	89,921	764,682	275,981
Long-term liabilities:					
Compensated absences payable	138,724	5,091	-	143,815	-
General obligation bonds payable	2,107,493	952,807	1,894,904	4,955,204	-
Landfill closure and postclosure costs payable	3,660,922	-	-	3,660,922	-
Total long-term liabilities	5,907,139	957,898	1,894,904	8,759,941	-
Total liabilities	6,468,090	1,071,708	1,984,825	9,524,623	275,981
Net assets:					
Invested in capital assets, net of related debt.	4,910,891	521,290	(181,257)	5,250,924	-
Restricted for closure and postclosure costs	2,981,621	-	-	2,981,621	-
Unrestricted	2,182,443	72,122	77,972	2,332,537	20,000
Total net assets (deficit)	\$ 10,074,955	\$ 593,412	\$ (103,285)	\$ 10,565,082	\$ 20,000

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Sanitary Landfill	Agricultural Service Center	BMV One Stop	Total	
Operating revenues:					
Charges for services	\$ 4,743,558	\$ 182,823	\$ 213,625	\$ 5,140,006	\$ 275,981
Other	335,502	-	-	335,502	-
Total operating revenues.	<u>5,079,060</u>	<u>182,823</u>	<u>213,625</u>	<u>5,475,508</u>	<u>275,981</u>
Operating expenses:					
Personal services	1,034,145	21,034	-	1,055,179	-
Contract services.	1,076,285	31,994	23,906	1,132,185	185,478
Materials and supplies.	443,874	8,466	6,148	458,488	-
Landfill closure and post-closure costs . . .	321,561	-	-	321,561	-
Claims expense	-	-	-	-	90,503
Depreciation.	379,529	16,900	49,636	446,065	-
Other	28,971	1,285	-	30,256	-
Total operating expenses.	<u>3,284,365</u>	<u>79,679</u>	<u>79,690</u>	<u>3,443,734</u>	<u>275,981</u>
Operating income.	<u>1,794,695</u>	<u>103,144</u>	<u>133,935</u>	<u>2,031,774</u>	<u>-</u>
Nonoperating revenues (expenses):					
Interest and fiscal charges	(79,484)	(60,328)	(94,269)	(234,081)	-
Interest income.	150,173	-	-	150,173	-
Rental income	19,800	-	-	19,800	-
Total nonoperating revenues (expenses). . . .	<u>90,489</u>	<u>(60,328)</u>	<u>(94,269)</u>	<u>(64,108)</u>	<u>-</u>
Income before transfers	1,885,184	42,816	39,666	1,967,666	-
Transfer in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Change in net assets	1,885,184	42,816	39,666	1,967,666	20,000
Net assets (deficit) at beginning of year	<u>8,189,771</u>	<u>550,596</u>	<u>(142,951)</u>	<u>8,597,416</u>	<u>-</u>
Net assets (deficit) at end of year	<u>\$ 10,074,955</u>	<u>\$ 593,412</u>	<u>\$ (103,285)</u>	<u>\$ 10,565,082</u>	<u>\$ 20,000</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Sanitary Landfill	Agricultural Service Center	BMV One Stop	Total	
Cash flows from operating activities:					
Cash received from sales/charges for services	\$ 4,779,830	\$ 219,760	\$ 213,625	\$ 5,213,215	\$ -
Cash received from other operations	335,502	-	-	335,502	-
Cash payments for personal services	(1,019,489)	(20,008)	-	(1,039,497)	-
Cash payments for contractual services	(1,010,944)	(29,960)	(23,204)	(1,064,108)	-
Cash payments for materials and supplies	(416,870)	(8,485)	(6,468)	(431,823)	-
Cash payments for other expenses	(28,927)	(665)	-	(29,592)	-
Net cash provided by operating activities	2,639,102	160,642	183,953	2,983,697	-
Cash flows from noncapital financing activities:					
Cash received from rentals	19,800	-	-	19,800	-
Cash received from transfers in	-	-	-	-	20,000
Net cash provided by noncapital financing activities	19,800	-	-	19,800	20,000
Cash flows from capital and related financing activities:					
Acquisition of capital assets	(1,241,305)	-	-	(1,241,305)	-
Principal payments on bonds	(225,000)	(100,000)	(80,000)	(405,000)	-
Interest payments on bonds	(77,008)	(53,413)	(100,838)	(231,259)	-
Net cash used in capital and related financing activities	(1,543,313)	(153,413)	(180,838)	(1,877,564)	-
Cash flows from investing activities:					
Cash received from interest	150,314	-	-	150,314	-
Cash used to pay fiscal and escrow agents	(33,493)	-	-	(33,493)	-
Cash used to purchase investments	(1,562,556)	-	-	(1,562,556)	-
Net cash used in investing activities	(1,445,735)	-	-	(1,445,735)	-
Net increase (decrease) in cash and cash equivalents	(330,146)	7,229	3,115	(319,802)	20,000
Cash and cash equivalents at beginning of year	6,298,671	52,386	20,774	6,371,831	-
Cash and cash equivalents at end of year	<u>\$ 5,968,525</u>	<u>\$ 59,615</u>	<u>\$ 23,889</u>	<u>\$ 6,052,029</u>	<u>\$ 20,000</u>

- - Continued

HANCOCK COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sanitary Landfill	Agricultural Service Center	BMV One Stop	Total	
Reconciliation of operating income to net cash provided by operating activities:					
Operating income.	\$ 1,794,695	\$ 103,144	\$ 133,935	\$ 2,031,774	\$ -
Adjustments:					
Depreciation.	379,529	16,900	49,636	446,065	-
Changes in assets and liabilities:					
(Increase) decrease in materials and supplies inventory.	373	(19)	(320)	34	-
Decrease in accounts receivable.	36,272	36,937	-	73,209	-
(Increase) in due from other funds	-	-	-	-	(275,981)
(Increase) in prepayments	(60,068)	-	-	(60,068)	-
Increase in accounts payable	19,950	2,654	702	23,306	-
Increase in contracts payable	61,067	-	-	61,067	-
Increase in accrued wages and benefits	4,935	136	-	5,071	-
Increase (decrease) in due to other governments	61,968	(105)	-	61,863	185,478
Increase in compensated absences payable.	9,455	878	-	10,333	-
Increase in landfill closure and postclosure care liability	321,561	-	-	321,561	-
Increase in due to other funds	9,045	117	-	9,162	-
Increase in due to external parties	320	-	-	320	-
Increase in claims payable	-	-	-	-	90,503
Net cash provided by operating activities.	<u>\$ 2,639,102</u>	<u>\$ 160,642</u>	<u>\$ 183,953</u>	<u>\$ 2,983,697</u>	<u>\$ -</u>

Noncash transactions:

At December 31, 2010, the Sanitary Landfill fund purchased \$602 in capital assets on account.
 At December 31, 2009, the Sanitary Landfill fund purchased \$8,074 in capital assets on account.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 DECEMBER 31, 2010

	Investment Trust	Agency
Assets:		
Equity in pooled cash and cash equivalents	\$ 819,393	\$ 3,722,449
Cash and cash equivalents in segregated accounts	-	811,372
Receivables:		
Real estate and other taxes	-	61,192,162
Accounts	-	343,968
Special assessments receivable	-	983,596
Due from other governments	-	3,644,273
Due from external parties	7,127	1,393
Prepaid items	446	5,188
Total assets	826,966	\$ 70,704,401
Liabilities:		
Accounts payable	12,281	\$ 2,331
Contracts payable	7,127	-
Payroll withholdings	-	330,390
Due to other governments	12,338	68,937,788
Due to external parties	-	13,939
Deposits held and due to others	-	343,941
Undistributed assets	-	1,076,012
Total liabilities.	31,746	\$ 70,704,401
Net assets:		
Held in trust for external pool participants	795,220	
Total net assets.	\$ 795,220	

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, 2010

	<u>Investment Trust</u>
Additions:	
Interest	\$ 1,474
Individual account transactions:	
Operating revenues	1,694,136
Reinvested distributions	1,474
Operating expenses	<u>(1,444,340)</u>
Net individual account transactions	<u>251,270</u>
Total additions.	<u>252,744</u>
Deductions:	
Distributions to participants	<u>1,474</u>
Total deductions.	<u>1,474</u>
Change in net assets	251,270
Net assets at beginning of year.	<u>543,950</u>
Net assets at end of year	<u>\$ 795,220</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 1 - DESCRIPTION OF THE COUNTY

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

The reporting entity has been defined in accordance with GASB Statement No. 14, "The Financial Reporting Entity" as amended by GASB Statement No. 39, "Determining Whether Certain Organizations Are Component Units". The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the County are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Hancock County, this includes the Board of Alcohol, Drug, and Mental Health Services, the Board of Developmental Disabilities, the Job and Family Services Department, Hancock Emergency Management Agency, and all departments and activities that are operated directly by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes. Certain organizations are also included as component units if the nature and significance of the relationship between the primary government and the organization is such that exclusion by the primary government would render the primary governments financial statements incomplete or misleading.

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 1 - DESCRIPTION OF THE COUNTY - (Continued)

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

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

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

Insurance Pools - The County participates in two insurance pools: the Midwest Pool Risk Management Agency, Inc. and the Midwest Employee Benefit Consortium (See Note 24).

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

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

B. Fund Accounting

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

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

The following are the County's major governmental funds:

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

Motor vehicle license and gas tax fund - This fund accounts for revenues derived from motor vehicle license and gasoline taxes.

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

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

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

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

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

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

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

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

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

Internal Service Fund - The internal service fund is used to account for the financing of goods or services provided by one department or agency or other departments or agencies of the County, or to other governments, on a cost-reimbursement basis. The only internal service fund of the County accounts for a self-insurance program for workers' compensation.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

C. Measurement Focus

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

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

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

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

D. Basis of Accounting

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2010, but which were levied to finance 2011 operations and other revenues received in advance of the year for which they were intended to finance, have been recorded as unearned revenue. Sales taxes and special assessments not received within the available period, grants and entitlements received before the eligibility requirements are met and delinquent property taxes due at December 31, 2010, are recorded as deferred revenue in the governmental fund financial statements.

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

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

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department and object level.

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

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

F. Cash and Investments

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

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

During 2010, the County's investments included nonnegotiable certificates of deposit, mutual funds, federal agency securities and U.S. Treasury bonds. Investments are reported at fair value, except for nonnegotiable certificates of deposit, which are reported at cost. Fair value is based on quoted market price or current shares price.

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the general fund during 2010 was \$516,283 which includes \$483,437 assigned from other County funds.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

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

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

G. Inventory

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

H. Capital Assets

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

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

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

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

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2010, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

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

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

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

K. Compensated Absences

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

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

L. Loans Receivable

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

M. Fund Balance Reserves and Designations

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

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

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

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

N. Accrued Liabilities and Long-term Obligations

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

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

O. Internal Activity

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

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

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

P. Operating Revenues and Expenses

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

Q. Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets (primarily from developers), or from grants or outside contributions of resources restricted to capital acquisition and construction. The County did not receive any capital contributions during 2010.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

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

R. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by the creditors, grantors or laws or regulations of other governments. As of December 31, 2010, there were no net assets restricted by enabling legislation. Net assets restricted for other purposes consist entirely of the COP CAR grant fund.

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

S. Restricted Assets

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

T. Estimates

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

U. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County administration and that are either unusual in nature or infrequent in occurrence. The County had no extraordinary or special items during 2010.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For fiscal year 2010, the County has implemented GASB Statement No. 51, "Accounting and Financial Reporting for Intangible Assets", GASB Statement No. 53, "Accounting and Financial Reporting for Derivative Instruments", and GASB Statement No. 58, "Accounting and Financial Reporting for Chapter 9 Bankruptcies".

GASB Statement No. 51 addresses accounting and financial reporting standards for intangible assets, which are assets that lack physical substance, are nonfinancial in nature, and have an initial useful life extending beyond a single reporting period. Examples of intangible assets include easements, water rights, computer software, patents, and trademarks. GASB Statement No. 51 improves the quality of financial reporting by creating consistency in the recognition, initial measurement, and amortization of intangible assets. The implementation of GASB Statement No. 51 did not have an effect on the financial statements of the County.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. Derivative instruments are financial arrangements used by governments to manage specific risks or to make investments. Common types of derivative instruments include interest rate and commodity swaps, interest rate locks, options, swaptions, forward contracts, and futures contracts. The implementation of GASB Statement No. 53 did not have an effect on the financial statements of the County.

GASB Statement No. 58 establishes accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. GASB Statement No. 58 requires governments to remeasure liabilities that are adjusted in bankruptcy when the bankruptcy court confirms a new payment plan. The implementation of GASB Statement No. 58 did not have an effect on the financial statements of the County.

B. Deficit Fund Balances/Net Assets

The following funds had deficit fund balances/net assets as of December 31, 2010:

	<u>Deficit</u>
<u>Major enterprise fund</u>	
BMV one-stop	\$ 103,285
<u>Nonmajor governmental fund:</u>	
Special improvements	138,599

The deficit in the BMV one-stop enterprise fund is due to the reporting of general obligation bonds as a liability. The deficit will be alleviated over time through the collection of revenues needed for the repayment of the general obligation bonds.

The deficit in the special improvements nonmajor capital projects fund is from the reporting of an outstanding interfund liability due to manuscript debt. The deficit will be alleviated when the debt is repaid.

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

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

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

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

	Change in Fund Balance				
	General	Motor Vehicle and Gas Tax	Alcohol, Drug and Mental Health	Job and Family Services	Board of Developmental Disabilities
Budget basis	\$ 710,186	\$ (196,921)	\$ (425,459)	\$ (1,051,500)	\$ 2,419,889
Net adjustment for revenue accruals	16,382	(137,765)	(237,702)	23,716	190,261
Net adjustment for expenditure accruals	(395,181)	(270,235)	(286,116)	(168,024)	(228,857)
Net adjustment for other sources/(uses)	129,405	(257,008)	-	-	-
Adjustment for encumbrances	535,351	334,259	945,147	569,656	325,690
GAAP basis	\$ 996,143	\$ (527,670)	\$ (4,130)	\$ (626,152)	\$ 2,706,983

NOTE 5 - DEPOSITS AND INVESTMENTS

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

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

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

A. Cash and Cash Equivalents in Segregated Accounts

At year end, the County had \$4,807,135 in cash and cash equivalents deposited separate from the County's internal investment pool, which includes \$3,953,697 in restricted assets associated with the County sanitary landfill. This amount is included in the amount of deposits with financial institutions on the next page.

B. Cash and Cash Equivalents with Fiscal and Escrow Agents

At year end, the County had \$12,500 in cash and cash equivalents held with fiscal and escrow agents. This amount is not included in the amount of deposits with financial institutions below.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

C. Deposits with Financial Institutions

At December 31, 2010, the carrying amount of all County deposits, including cash in segregated accounts, was \$35,452,496. Based on the criteria described in GASB Statement No. 40, “Deposits and Investment Risk Disclosures”, as of December 31, 2010, \$17,603,009 of the County’s bank balance of \$35,696,882 was exposed to custodial risk as discussed below, while \$18,093,873 was covered by the Federal Deposit Insurance Corporation (FDIC).

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

D. Investments

As of December 31, 2010, the County had the following investments and maturities:

<u>Investment type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>			
		<u>6 months or less</u>	<u>7 to 12 months</u>	<u>1 year to 5 years</u>	<u>Greater than 5 years</u>
FHLB	\$ 4,346,028	\$ -	\$ 356,658	\$ 3,989,370	\$ -
FFCB	2,358,718	-	-	2,239,525	119,193
U.S. Treasury bonds	2,443,010	-	-	1,993,125	449,885
Student loan marketing association loans	110,958	-	-	110,958	-
Mutual funds	3,953,697	3,953,697	-	-	-
Total	<u>\$ 13,212,411</u>	<u>\$ 3,953,697</u>	<u>\$ 356,658</u>	<u>\$ 8,332,978</u>	<u>\$ 569,078</u>

The weighted average maturity of investments is 1.67 years.

The following investments, not including \$1,400,000 in nonnegotiable certificates of deposits included in deposits with financial institutions above, are held by the landfill enterprise fund and are restricted for the closure and post closure of the solid waste facility.

<u>Investment type</u>	<u>Landfill</u>
Mutual funds	\$ 3,953,697
Federal Farm Credit Bank	353,148
Federal Home Loan Bank	356,658
Student Loan Marketing association bonds	110,958
U.S. Treasury bonds	449,885
Total	<u>\$ 5,224,346</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

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

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

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

Concentration of Credit Risk: The County places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the County at December 31, 2010:

<u>Investment type</u>	<u>Fair Value</u>	<u>% of Total</u>
FHLB	\$ 4,346,028	32.90
FFCB	2,358,718	17.85
U.S. Treasury bonds	2,443,010	18.49
Student loan marketing association bonds	110,958	0.84
Mutual funds	<u>3,953,697</u>	<u>29.92</u>
Total	<u>\$ 13,212,411</u>	<u>100.00</u>

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

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the statement of net assets as of December 31, 2010.

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 35,452,496
Investments	13,212,411
Cash and cash equivalents with fiscal and escrow agents	<u>12,500</u>
Total	<u>\$ 48,677,407</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

<u>Cash and investments per statement of net assets</u>	
Governmental activities	\$ 34,601,515
Business-type activities	8,722,678
Investment trust	819,393
Agency funds	4,533,821
Total	<u>\$ 48,677,407</u>

NOTE 6 - INVESTMENT POOL

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

**Statement of Net Assets
December 31, 2010**

<u>Assets</u>	
Equity in pooled cash and cash equivalents	\$ 48,677,407
Accrued interest receivable	<u>68,796</u>
Total	<u>\$ 48,746,203</u>
<u>Net assets held in trust for pool participants</u>	
Internal portion	\$ 47,950,983
External portion	<u>795,220</u>
Total net assets	<u>\$ 48,746,203</u>

**Statement of Changes in Net Assets
For The Year Ended December 31, 2010**

<u>Additions</u>	
Interest	<u>\$ 273,737</u>
<u>Deductions</u>	
Operating expenses	<u>-</u>
Net increase in assets resulting from operations	273,737
Distribution to participants	(495,655)
Capital transactions	<u>13,595,566</u>
Change in net assets	13,373,648
Net assets, beginning of year	<u>35,372,555</u>
Net assets, end of year	<u>\$ 48,746,203</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 7 - RECEIVABLES

Receivables at December 31, 2010, consisted of accounts (billings for user charged services, including unbilled utility services); sales taxes; accrued interest; amounts due from other governments including grants, entitlements, and shared revenues; amounts due from external parties; interfund, payment in lieu of taxes; property taxes, loans (community development block grant moneys loaned to local businesses), and special assessments. All receivables are considered collectible in full and within one year, except for payment in lieu of taxes, property taxes, loans, and special assessments. Payment in lieu of taxes and property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal CDBG program. The loans have an annual interest rate of 2 to 5.25 percent and are to be repaid over periods ranging from six to fifteen years. Loans outstanding at December 31, 2010, were \$572,782. Loans receivable, in the amount of \$525,468, will not be received within one year.

Special assessments relating to the payment of debt are not expected to be collected within one year. Special assessments, in the amount of \$2,300,866, will not be received within one year. Delinquent special assessments were \$197,983.

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

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

Fund	Description	Amount
General Fund	Local Government	\$ 1,007,949
	Prisoner Housing	42,892
	Phone Services	9,848
	Paper Services	14,170
	Homestead and Rollback	136,332
	Grants	35,547
	Security Services	8,159
	Court Fines	3,334
	Defense of Indigents	16,271
	Inmate communication	2,013
	Copy billing	523
	Leasing	18,807
	Conveyance fee	6,994
	Immobilization Fees	335
Total General Fund		<u>1,303,174</u>

-continued

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 7 - RECEIVABLES - (Continued)

Fund	Description	Amount
Other Major Funds		
Motor Vehicle and Gas Tax	Charges/Fines and Forfeitures	\$ 5,025
Motor Vehicle and Gas Tax	Permissive Motor Vehicle License Tax	12,101
Motor Vehicle and Gas Tax	Gas Tax	1,027,173
Motor Vehicle and Gas Tax	Motor Vehicle License Registration Fees	938,263
Motor Vehicle and Gas Tax	Excess IRP	78,187
Alcohol, Drug and Mental Health	Homestead and Rollback	113,159
Alcohol, Drug and Mental Health	Grants	516,027
Job and Family Services	Grants	80,617
Board of Development Disabilities	Homestead and Rollback	366,135
Board of Development Disabilities	Grants	<u>571,699</u>
Total Other Major Funds		<u>3,708,386</u>
Non-Major Funds		
Child support enforcement agency	Grants	76,000
Children Services	Grants	28,190
Community Development Block Grant	Grants	8,104
Victims Assistance	Grants	7,234
Community corrections	Grants	110,994
Agency on Aging Levy	Homestead and Rollback	52,227
Law Library	Court Fines	17,939
COP CAR grant	Grants	11,491
Jail Diversion	Grants	29,399
Ditch Maintenance Assessment	Charges for Services	5,717
Emergency Management Agency	Grants	27,979
Juvenile Diversion	Grants	17,024
National Emergency Grant	Grants	15,000
Law Enforcement Assistance	Grants	1,380
Neighborhood Stabilization	Grants	8,471
Juvenile court	Interlock fees	188
Indigent guardianship	Indigent fees	590
E-911	Grants	<u>50,959</u>
Total Non-Major Funds		<u>468,886</u>
Total Governmental Activities		<u>\$ 5,480,446</u>

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 7 - RECEIVABLES - (Continued)

Fund	Description	Amount
Agency Funds		
Subdivision	Motor Vehicle License - Corporation	\$ 225,946
Subdivision	Motor Vehicle License - Township	123,142
Library/Local Government Support	Library Local Government	1,194,379
Local Government	Local Government	1,427,302
Undivided Tax	Township Gas Tax	655,047
Municipal Permissive Motor Vehicle Tax	Permissive Motor Vehicle License Tax	18,457
Total Agency Funds		<u>\$ 3,644,273</u>

NOTE 8 - PERMISSIVE SALES AND USE TAX

In 1983, the County Commissioners, by resolution, imposed a one-half of one percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. On November 3, 2009, County voters approved a .5 percent sales tax for ten years for general operations. The Commissioners' resolution further discerned that the .5 percent sales tax would be allocated as .25 percent for general operations provided by the County general fund and .25 percent for flood mitigation. The additional sales taxes were effective January 1, 2010. Proceeds of the tax are credited to the general fund and transferred accordingly.

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2010. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred revenue. On the accrual basis, the full amount of the receivable is recognized as revenue.

NOTE 9 - PAYMENT IN LIEU OF TAXES

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 10 - PROPERTY TAXES

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

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2010 public utility property taxes became a lien December 31, 2009, are levied after October 1, 2010, and are collected in 2011 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenues received in calendar year 2010 (other than public utility property) represent the collection of calendar year 2010 taxes levied against local and inter-exchange telephone companies. Tangible personal property taxes received from telephone companies in calendar year 2010 were levied after October 1, 2009, on the value as of December 31, 2009. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Property taxes receivable represents real property taxes, public utility taxes, tangible personal property taxes and outstanding delinquencies which are measurable as of December 31, 2010 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by unearned revenue since the current taxes were not levied to finance 2010 operations and the collection of delinquent taxes has been offset by deferred revenue since the collection of the taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is deferred.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

NOTE 10 - PROPERTY TAXES - (Continued)

The full tax rate for all County operations for the year ended December 31, 2010 was \$7.80 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

Real Property

Residential/Agricultural	\$ 1,200,918,810
Commercial/Industrial/Mineral	319,793,280
Tangible Personal Property	1,528,895

Public Utility

Real	833,930
Personal	<u>58,865,590</u>
Total Assessed Value	<u>\$ 1,581,940,505</u>

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2010 was as follows:

<u>Governmental activities:</u>	<u>Balance</u> <u>12/31/09</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/10</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 32,627,794	\$ 69,350	\$ -	\$ 32,697,144
Total capital assets, not being depreciated	<u>32,627,794</u>	<u>69,350</u>	<u>-</u>	<u>32,697,144</u>
<i>Capital assets, being depreciated:</i>				
Buildings	30,548,016	259,993	-	30,808,009
Improvements other than buildings	227,654	-	-	227,654
Equipment	5,882,956	70,064	(147,323)	5,805,697
Vehicles	4,818,894	399,250	(563,375)	4,654,769
Infrastructure	<u>58,320,291</u>	<u>4,536,300</u>	<u>(191,695)</u>	<u>62,664,896</u>
Total capital assets, being depreciated	<u>99,797,811</u>	<u>5,265,607</u>	<u>(902,393)</u>	<u>104,161,025</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(8,961,502)	(570,004)	-	(9,531,506)
Improvements other than buildings	(159,202)	(11,117)	-	(170,319)
Equipment	(3,887,870)	(464,900)	146,563	(4,206,207)
Vehicles	(4,109,200)	(247,465)	560,454	(3,796,211)
Infrastructure	<u>(17,585,037)</u>	<u>(1,919,757)</u>	<u>188,255</u>	<u>(19,316,539)</u>
Total accumulated depreciation	<u>(34,702,811)</u>	<u>(3,213,243)</u>	<u>895,272</u>	<u>(37,020,782)</u>
Total capital assets, being depreciated net	<u>65,095,000</u>	<u>2,052,364</u>	<u>(7,121)</u>	<u>67,140,243</u>
Governmental activities capital assets, net	<u>\$ 97,722,794</u>	<u>\$ 2,121,714</u>	<u>\$ (7,121)</u>	<u>\$ 99,837,387</u>

Depreciation expense was charged to governmental functions as follows:

<u>Governmental activities:</u>	
Legislative and executive	\$ 174,359
Judicial	72,128
Public safety	358,727
Health	329,161
Public works	2,138,995
Human services	<u>139,873</u>
Total depreciation expense	<u>\$ 3,213,243</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 11 - CAPITAL ASSETS - (Continued)

<u>Business-type activities</u>	<u>Balance</u> <u>12/31/09</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/10</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 1,018,124	\$ 344,070	\$ -	\$ 1,362,194
Construction in progress	28,500	-	-	28,500
Total capital assets, not being depreciated	<u>1,046,624</u>	<u>344,070</u>	<u>-</u>	<u>1,390,694</u>
<i>Capital assets, being depreciated:</i>				
Buildings	5,167,460	859,013	-	6,026,473
Improvements other than buildings	1,572,787	-	-	1,572,787
Equipment	3,433,994	7,750	-	3,441,744
Vehicles	1,103,074	23,000	-	1,126,074
Total capital assets, being depreciated	<u>11,277,315</u>	<u>889,763</u>	<u>-</u>	<u>12,167,078</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(369,460)	(84,984)	-	(454,444)
Improvements other than buildings	(324,151)	(49,065)	-	(373,216)
Equipment	(1,423,787)	(239,604)	-	(1,663,391)
Vehicles	(373,181)	(72,412)	-	(445,593)
Total accumulated depreciation	<u>(2,490,579)</u>	<u>(446,065)</u>	<u>-</u>	<u>(2,936,644)</u>
Total capital assets, being depreciated net	<u>8,786,736</u>	<u>443,698</u>	<u>-</u>	<u>9,230,434</u>
Business-type activities capital assets, net	<u>\$ 9,833,360</u>	<u>\$ 787,768</u>	<u>\$ -</u>	<u>\$ 10,621,128</u>

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

Business-type activities:

Sanitary landfill	\$ 379,529
Agricultural service center	16,900
BMV one-stop	<u>49,636</u>
Total depreciation expense	<u>\$ 446,065</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

- A.** Interfund loans receivable/payable consisted of the following at December 31, 2010, as reported on the fund statement:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	\$ 229,890
I-75 Tall Timbers connector bond retirement fund	Motor Vehicle and Gas Tax	260,000
I-75 Tall Timbers connector bond retirement fund	Nonmajor governmental funds	<u>172,434</u>
Total		<u>\$ 662,324</u>

The interfund loans were necessitated to cover costs in specific funds where revenues were not received by December 31. The interfund loans from the I-75 Tall Timber connector bond retirement fund (a nonmajor governmental fund) was for manuscript debt/internal borrowings issued by the County. These interfund loans will be repaid once the anticipated revenues are received. Interfund balances between governmental funds are eliminated on the government-wide financial statements.

- B.** Long-term loans receivable/payable consisted of the following at December 31, 2010, as reported on the fund statement:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	<u>\$ 25,307</u>

The loan was necessitated to cover costs in the national emergency nonmajor special revenue fund (a nonmajor governmental fund). The loan will be repaid once the anticipated revenues are received. Interfund balances between governmental funds are eliminated on the government-wide financial statements.

- C.** Due to/from other funds at December 31, 2010, consisted of the following as reported on the fund statements:

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Alcohol, Drug and Mental Health</u>	<u>Job and Family Services</u>	<u>Board of Developmental Disabilities</u>
General	\$ -	\$ 684	\$ -	\$ -	\$ 2,803
Motor Vehicle and Gas Tax	10,168	-	-	-	-
Alcohol, Drug and Mental Health	763	-	-	-	-
Job and Family Services	-	-	15,429	-	-
Other Governmental	1,680	-	-	28,496	-
Internal Service	<u>81,395</u>	<u>13,719</u>	<u>3,180</u>	<u>19,455</u>	<u>134,468</u>
Total due to other funds	<u>\$ 94,006</u>	<u>\$ 14,403</u>	<u>\$ 18,609</u>	<u>\$ 47,951</u>	<u>\$ 137,271</u>

-continued

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES - (Continued)

	Other Governmental	Sanitary Landfill	Agricultural Service Center	Total Due from Other Funds
General	\$ -	\$ 44	\$ -	\$ 3,531
Motor Vehicle and Gas Tax	1,044	3,711	-	14,923
Alcohol, Drug and Mental Health	-	-	-	763
Job and Family Services	31,908	-	-	47,337
Other Governmental	-	-	-	30,176
Internal Service	<u>16,770</u>	<u>6,877</u>	<u>117</u>	<u>275,981</u>
Total due to other funds	<u>\$ 49,722</u>	<u>\$ 10,632</u>	<u>\$ 117</u>	<u>\$ 372,711</u>

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

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

- D.** Due to/from external parties at December 31, 2010, consisted of the following as reported on the fund statements:

	General	Agency	Sanitary Landfill	Total Due from External Parties
General	\$ -	\$ 13,885	\$ -	\$ 13,885
Motor Vehicle and Gas Tax	-	54	-	54
Investment trust	7,127	-	-	7,127
Agency	<u>-</u>	<u>-</u>	<u>1,393</u>	<u>1,393</u>
Total due to external parties	<u>\$ 7,127</u>	<u>\$ 13,939</u>	<u>\$ 1,393</u>	<u>\$ 22,459</u>

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

NOTE 13 - RISK MANAGEMENT

A. Property and Liability

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

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

NOTE 13 - RISK MANAGEMENT - (Continued)

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

Liability

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

The County pays all elected officials' bonds by statute.

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

B. Health Care

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 13 - RISK MANAGEMENT - (Continued)

C. Workers' Compensation

The County participates in the Ohio Bureau of Workers' Compensation (BWC) Individual Retrospective Rating Program (Retrospective Program). The Retrospective Program is an alternative rating plan that allows the employer to initially pay BWC less in premiums than it would without the plan. An employer participating in the Retrospective Program may earn a possible premium reduction by assuming a portion of the risk of workers' compensation claims. Actual claims costs incurred during the policy year are billed to the employer at the end of that policy year. If the employer's total cost is below what they would have paid had they not enrolled in the Retrospective Program, they realize the difference in savings. A separate internal service fund was established to account for the operation of the Retrospective Program, including a reserve balance based on sound actuarial principles to cover actual claims costs. The Retrospective Program is intended to achieve lower workers' compensation premiums and claims costs by promoting safe working conditions and environments for the employees.

The County has agreed to pay all claims up to a maximum of \$200,000 of what the County would have paid had the County remained an experience-rated risk. Claims exceeding these limits will be paid by the State. Each year, the County pays the State a "minimum premium" for retaining the risk of having which exceeded the County's maximum claims limit.

The claims liability of \$90,503 reported on the basic financial statements at December 31, 2010, is based on an estimate provided by the third party administrator and the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", as amended by GASB Statement No. 30, "Risk Financing Omnibus", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be accrued at the estimated ultimate cost of settling the claim.

Changes in the funds' claims liability in 2010 were as follows. 2010 was the first year the County was self-insured for workers' compensation, therefore, the prior year's reconciliation of the claims liability was unavailable. In the future, the County will disclose two years of information.

<u>Year</u>	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claims Payments</u>	<u>Balance at End of End of Year</u>
2010	\$ -	\$ 90,503	\$ -	\$ 90,503

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 14 - CONTRACTUAL OBLIGATIONS

As of December 31, 2010, the County had the following contractual purchase commitments:

Company	Project	Contract Amount	Payments as of 12/31/10	Contract Balance at 12/31/10
S.A. Sidle Construction	Hauling Leachate	\$ 57,900	\$ 44,558	\$ 13,342
Malcolm Pirnie	Ground Water Monitoring	140,000	77,165	62,835
Malcolm Pirnie	BAT call-in response	40,000	39,362	638
Malcolm Pirnie	Air Permitting & Compliance	35,000	15,309	19,691
Koehler Bros.	Lease of office space	74,000	50,000	24,000
Malcolm Pirnie	QA/QC	66,190	32,780	33,410
Appraisal Research	New Const. Valuation Services	62,500	61,250	1,250
Appraisal Research	Reval Services	121,187	84,023	37,164
Appraisal Research	Manufacturing Home Services	63,060	1,755	61,305
Wood County	Juvenile Detention	120,000	78,280	41,720
Health Professionals	Correctional Healthcare	185,550	170,823	14,727
Aramark	Correctional Food Service	177,598	141,434	36,164
ACS Enterprise Solutions	Recorders Indexing	43,000	40,426	2,574
Focus on Friends	Contract Services	45,000	22,500	22,500
Century Health	Medicaid Contract	462,094	295,830	166,264
Century Health	Contract Services	826,941	545,969	280,972
Family Resource Centers	Contract Services	336,294	112,074	224,220
Stey Huber & Associates	Contract Services	29,200	22,645	6,555
Family Resource Centers	Medicaid Contract	408,373	204,420	203,953
Hancock Hardin Putnam CAC	JFS transportation services	40,000	2,558	37,442
WSOS	JFS youth services	137,462	-	137,462
Rader Environ. Services	Contract Services	30,000	22,434	7,566
Monaco, MWE of OH	Roll-off Recycling Units	30,310	9,093	21,217
Underground Utilities Inc.	Landfill Sewer Project	305,471	-	305,471
Total		<u>\$ 3,837,130</u>	<u>\$ 2,074,688</u>	<u>\$ 1,762,442</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 15 - PENSION PLANS

A. Ohio Public Employees Retirement System

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

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2010, member and contribution rates were consistent across all three plans. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Plan. The 2010 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 10.5% and 11.1%, respectively. The County's contribution rate for 2010 was 14.00%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.87% of covered payroll.

The County's contribution rate for pension benefits for members in the Traditional Plan for 2010 was 8.50% from January 1 through February 28, 2010 and 9.00% from March 1 through December 31, 2010. The County's contribution rate for pension benefits for members in the Combined Plan for 2010 was 9.27% from January 1 through February 28, 2010 and 9.77% from March 1 through December 31, 2010. For those plan members in law enforcement and public safety pension contributions were 12.37% from January 1 through February 28, 2010 and 12.87% from March 1 through December 31, 2010. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2010, 2009, and 2008 were \$1,757,154, \$1,650,762, and \$1,473,005, respectively; 93.91% has been contributed for 2010 and 100% has been contributed for 2009 and 2008. Contributions to the member-directed plan for 2010 were \$46,934 made by the County and \$33,525 made by the plan members.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 15 - PENSION PLANS - (Continued)

B. State Teachers Retirement System

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

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 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 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan.

The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code. A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy - For 2010, plan members were required to contribute 10.00% of their annual covered salaries. The County was required to contribute 14.00%; 13.00% was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2010, 2009, and 2008 were \$70,406, \$94,530, and \$101,932, respectively; 94.98% has been contributed for fiscal year 2010 and 100 percent for years 2009 and 2008.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

NOTE 16 - POSTRETIREMENT BENEFIT PLANS

A. Ohio Public Employees Retirement

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2010, local government employers contributed 14.00% of covered payroll (17.87% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan for 2010 was 5.50% from January 1 through February 28, 2010 and 5.00% from March 1 through December 31, 2010. The portion of employer contributions allocated to fund post-employment healthcare for members in the Combined Plan for 2010 was 4.73% from January 1 through February 28, 2010 and 4.23% from March 1 through December 31, 2010.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2010, 2009, and 2008 were \$964,687, \$1,153,548, and \$1,416,700, respectively; 93.91% has been contributed for 2010 and 100% has been contributed for 2009 and 2008.

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

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

NOTE 16 - POSTRETIREMENT BENEFIT PLANS - (Continued)

B. State Teachers Retirement System

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

Funding Policy - Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. All benefit recipients, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2010, STRS Ohio allocated employer contributions equal to 1.00% of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the fiscal years ended December 31, 2010, 2009, and 2008 were \$5,416, \$7,272, and \$7,841 respectively; 94.98% has been contributed for fiscal year 2010 and 100 percent for fiscal years 2009 and 2008.

NOTE 17 - COMPENSATED ABSENCES

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

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 18 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2010, follows:

	Balance 12/31/2009	Issued	Retired	Balance 12/31/2010
Governmental activities:				
<u>Special assessment notes</u>				
HG Greer ditch - 3.00%	\$ 16,300	\$ -	\$ (16,300)	\$ -
CR Swisher ditch - 3.00%	39,600	-	(39,600)	-
Pifer ditch - 3.00%	11,000	-	(11,000)	-
Wilch ditch - 3.00%	12,000	-	(12,000)	-
Total special assessment notes	<u>78,900</u>	<u>-</u>	<u>(78,900)</u>	<u>-</u>
<u>Bond anticipation notes</u>				
Vactor equipment - 1.537%	-	360,000	(360,000)	-
Total bond anticipation notes	<u>-</u>	<u>360,000</u>	<u>(360,000)</u>	<u>-</u>
Total notes payable - governmental activities	<u>\$ 78,900</u>	<u>\$ 360,000</u>	<u>\$ (438,900)</u>	<u>\$ -</u>

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

The bond anticipation notes which were issued on April 30, 2010 and matured on December 15, 2010 were for the purchase of vactor equipment for the engineer's department.

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 19 - LONG-TERM DEBT

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

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

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

NOTE 19 - LONG-TERM DEBT - (Continued)

Changes in the County's long-term obligations during 2010 were as follows:

Governmental Activities:	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010	Amount Due Within One Year
<u>General Obligation Bonds</u>					
Tiffin Avenue	\$ 15,000	\$ -	\$ (15,000)	\$ -	\$ -
I-75/Tall Timbers connector	230,000	-	(230,000)	-	-
I-75/Tall Timbers connector refunding					
Serial and term bonds	4,035,000	-	(115,000)	3,920,000	360,000
Accounting loss	(269,875)	-	26,987	(242,888)	-
Premium	82,303	-	(8,230)	74,073	-
Courthouse restoration refunding					
Serial bonds	460,000	-	(150,000)	310,000	150,000
Accounting loss	(15,362)	-	5,121	(10,241)	-
Premium	3,256	-	(1,086)	2,170	-
Library improvement refunding					
Serial and term bonds	435,000	-	(215,000)	220,000	220,000
Accounting loss	(22,725)	-	11,362	(11,363)	-
Premium	1,732	-	(866)	866	-
Job and family services refunding					
Serial and term bonds	460,000	-	(60,000)	400,000	60,000
Accounting loss	(29,974)	-	3,747	(26,227)	-
Premium	850	-	(106)	744	-
ADMHS building	165,000	-	(10,000)	155,000	10,000
US 224/CR 300 construction	2,805,000	-	(105,000)	2,700,000	110,000
Premium	76,798	-	(4,267)	72,531	-
Engineers Garage					
Serial bond	185,000	-	(185,000)	-	-
Premium	1,690	-	(1,690)	-	-
Jail Security System					
Serial and term bonds	755,000	-	(50,000)	705,000	50,000
Discount	(1,576)	-	123	(1,453)	-
Sheriff Department Radio					
Serial and term bonds	435,000	-	(25,000)	410,000	25,000
Discount	(1,569)	-	113	(1,456)	-
Total general obligation bonds	<u>9,805,548</u>	<u>-</u>	<u>(1,128,792)</u>	<u>8,676,756</u>	<u>985,000</u>
<u>Special Assessment Bonds</u>					
US 224 water refunding					
serial and term bonds	120,734	-	(16,098)	104,636	14,757
Accounting loss	(3,471)	-	496	(2,975)	-
Premium	821	-	(117)	704	-
CR 88/SR 12 sewer refunding					
Serial bonds	273,780	-	(36,504)	237,276	33,462
Accounting loss	(7,870)	-	1,124	(6,746)	-
Premium	1,861	-	(266)	1,595	-
SR 12 West water refunding					
Serial bonds	55,485	-	(7,398)	48,087	6,782
Accounting loss	(1,595)	-	228	(1,367)	-
Premium	377	-	(54)	323	-

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 19 - LONG-TERM DEBT - (Continued)

Governmental activities (continued)	Balance 12/31/09	Additions	Reductions	Balance 12/31/10	Amount Due Within One Year
Beechwood water and sewer refunding					
Serial and term bonds	\$ 110,000	\$ -	\$ (55,000)	\$ 55,000	\$ 55,000
Accounting loss	(4,482)	-	2,241	(2,241)	-
Premium	437	-	(219)	218	-
Griffith Heights water/sewer project	113,256	-	(5,436)	107,820	5,436
CR 220 sanitary sewer/Van Buren	511,744	-	(24,564)	487,180	24,564
US 224 W/Trenton Avenue sewer	216,326	-	(12,245)	204,081	16,327
McKinley Street waterline	48,674	-	(2,755)	45,919	3,673
Road improvement - East Melrose	20,000	-	(10,000)	10,000	10,000
CR 95/CR 18 sewer	750,000	-	(35,000)	715,000	35,000
Premium	19,921	-	(1,245)	18,676	-
Total special assessment bonds	<u>2,225,998</u>	<u>-</u>	<u>(202,812)</u>	<u>2,023,186</u>	<u>205,001</u>
 <u>OWDA Loans</u>					
Eastgate water/sewer project	29,856	-	(14,386)	15,470	15,470
SR 12 west water/sewer project	278,943	-	(24,546)	254,397	25,953
Total OWDA loans	<u>308,799</u>	<u>-</u>	<u>(38,932)</u>	<u>269,867</u>	<u>41,423</u>
 <u>Other Long-Term Obligations</u>					
Voice recorder system loan	16,422	-	(7,985)	8,437	8,437
Guaranteed energy savings performance contract	1,885,427	-	(179,434)	1,705,993	186,299
ADAMH Taxable Affordable Housing Revenue Note	100,000	-	(3,492)	96,508	3,795
Compensated absences	2,872,277	1,073,364	(1,026,756)	2,918,885	1,005,001
Total other long-term obligations	<u>4,874,126</u>	<u>1,073,364</u>	<u>(1,217,667)</u>	<u>4,729,823</u>	<u>1,203,532</u>
Total governmental activities long-term obligations	<u>\$ 17,214,471</u>	<u>\$ 1,073,364</u>	<u>\$ (2,588,203)</u>	<u>\$ 15,699,632</u>	<u>\$ 2,434,956</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 19 - LONG-TERM DEBT - (Continued)

Business-type activities:	Balance 12/31/09	Additions	Reductions	Balance 12/31/10	Amount Due Within One Year
<u>General Obligation Bonds</u>					
Landfill improvements					
Serial bonds	\$ 2,045,000	\$ -	\$ (180,000)	\$ 1,865,000	\$ 185,000
Premium	2,212	-	(225)	1,987	-
Landfill equipment					
Serial bonds	515,000	-	(45,000)	470,000	45,000
Premium	563	-	(57)	506	-
Agricultural service center	90,000	-	(90,000)	-	-
Agricultural service center refunding					
Serial and term bonds	1,120,000	-	(10,000)	1,110,000	105,000
Accounting loss	(81,018)	-	8,102	(72,916)	-
Premium	23,026	-	(2,303)	20,723	-
BMV one-stop	1,935,000	-	(80,000)	1,855,000	80,000
Premium	127,398	-	(7,494)	119,904	-
Total general obligation bonds	<u>5,777,181</u>	<u>-</u>	<u>(406,977)</u>	<u>5,370,204</u>	<u>415,000</u>
<u>Other Long-Term Obligations</u>					
Compensated absences	175,553	50,099	(39,766)	185,886	42,071
Landfill closure/postclosure costs	3,339,361	321,561	-	3,660,922	-
Total other long-term obligations	<u>3,514,914</u>	<u>371,660</u>	<u>(39,766)</u>	<u>3,846,808</u>	<u>42,071</u>
Total business-type activities	<u>\$ 9,292,095</u>	<u>\$ 371,660</u>	<u>\$ (446,743)</u>	<u>\$ 9,217,012</u>	<u>\$ 457,071</u>

General Obligation Bonds

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 19 - LONG-TERM DEBT - (Continued)

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

The reacquisition price exceeded the net carrying amount of the old debt by \$195,983. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which equals the life of the new debt. This refunding was undertaken to reduce the combined total debt service payments by \$231,471 resulting in an economic gain of \$178,235.

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 19 - LONG-TERM DEBT - (Continued)

On November 10, 2005, the County issued \$8,085,000 in various purpose improvement and refunding bonds with interest rates ranging from 3.5 percent to 5 percent. The various purpose improvement bonds were issued to retire notes originally issued for Alcohol, Drug Addiction, and Mental Health Services to purchase a new office building and to construct East Melrose Road. The refunding portion of the issue refunded the I-75/Tall Timbers Connector, Courthouse Restoration, Justice Center, and Agricultural Service Center general obligation bonds and the US 224 Water, CR 88/SR 12 Sewer, and SR 12 West water special assessment bonds. At December 31, 2010, \$5,575,000 of the refunded bonds being held by the escrow agent is still outstanding.

The reacquisition price exceeded the net carrying amount of the old debt by \$613,925. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which equals the life of the new debt. This refunding was undertaken to reduce the combined total debt service payments by \$317,722 resulting in an economic gain of \$255,166.

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 19 - LONG-TERM DEBT - (Continued)

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

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

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

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

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

Year	Amount
2026	\$ 210,000

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

Special Assessment Bonds and OWDA Loans

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

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

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

NOTE 19 - LONG-TERM DEBT - (Continued)

The special assessment bonds and OWDA loans will be paid from special assessment collections. In the event special assessments are not sufficient to cover the principal and interest payments, the general fund will be responsible for making principal and interest payments. The total principal remaining to be paid on the special assessment bonds and OWDA loans are \$2,014,999 and \$269,867, respectively. Principal and interest for the current year and total assessments received were \$347,578 and \$318,922, respectively.

Voice Recorder System Loan

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

ADAMH Taxable Affordable Housing Revenue Note

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

Guaranteed Energy Savings Contract

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

Compensated Absences

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

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

The effect of the debt limitations described above is an overall debt margin of \$36,615,076 at December 31, 2010.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 19 - LONG-TERM DEBT - (Continued)

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

Year Ending December 31,	General Obligation Bonds			Year Ending December 31,	Special Assessment Bonds		
	Principal	Interest	Total		Principal	Interest	Total
2011	\$ 985,000	\$ 342,484	\$ 1,327,484	2011	\$ 205,001	\$ 88,163	\$ 293,164
2012	800,000	308,866	1,108,866	2012	150,000	79,776	229,776
2013	670,000	282,069	952,069	2013	154,999	73,550	228,549
2014	685,000	260,318	945,318	2014	165,000	67,127	232,127
2015	715,000	238,354	953,354	2015	165,000	60,288	225,288
2016 - 2020	3,280,000	763,819	4,043,819	2016 - 2020	639,999	202,061	842,060
2021 - 2025	1,255,000	244,427	1,499,427	2021 - 2025	535,000	63,677	598,677
2026 - 2027	430,000	29,250	459,250				
Total	<u>\$ 8,820,000</u>	<u>\$ 2,469,587</u>	<u>\$ 11,289,587</u>	Total	<u>\$ 2,014,999</u>	<u>\$ 634,642</u>	<u>\$ 2,649,641</u>

Year Ending December 31,	OWDA Loans			Year Ending December 31,	GES Performance Contract		
	Principal	Interest	Total		Principal	Interest	Total
2011	\$ 41,423	\$ 15,660	\$ 57,083	2011	\$ 186,299	\$ 62,909	\$ 249,208
2012	27,440	13,090	40,530	2012	193,427	55,781	249,208
2013	29,012	11,518	40,530	2013	200,827	48,380	249,207
2014	30,675	9,856	40,531	2014	208,510	40,697	249,207
2015	32,432	8,098	40,530	2015	216,488	32,719	249,207
2016 - 2018	108,885	12,704	121,589	2016 - 2018	700,442	47,183	747,625
Total	<u>\$ 269,867</u>	<u>\$ 70,926</u>	<u>\$ 340,793</u>	Total	<u>\$ 1,705,993</u>	<u>\$ 287,669</u>	<u>\$ 1,993,662</u>

Year Ending December 31,	Voice Recorder System Loan			Year Ending December 31,	ADAMH Note		
	Principal	Interest	Total		Principal	Interest	Total
2011	\$ 8,437	\$ 477	\$ 8,914	2011	\$ 3,795	\$ 8,124	\$ 11,919
2012	-	-	-	2012	4,125	7,794	11,919
2013	-	-	-	2013	4,483	7,436	11,919
2014	-	-	-	2014	4,872	7,047	11,919
2015	-	-	-	2015	5,295	6,624	11,919
2016 - 2020	-	-	-	2016 - 2020	34,221	25,374	59,595
2021 - 2024	-	-	-	2021 - 2024	39,717	7,959	47,676
Total	<u>\$ 8,437</u>	<u>\$ 477</u>	<u>\$ 8,914</u>	Total	<u>\$ 96,508</u>	<u>\$ 70,358</u>	<u>\$ 166,866</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 19 - LONG-TERM DEBT - (Continued)

Year Ending December 31,	Business-Type Activities - General Obligation Bonds		
	Principal	Interest	Total
2011	\$ 415,000	\$ 213,110	\$ 628,110
2012	435,000	201,372	636,372
2013	440,000	188,772	628,772
2014	455,000	174,848	629,848
2015	470,000	160,048	630,048
2016 - 2020	2,205,000	520,493	2,725,493
2021 - 2025	710,000	183,900	893,900
2026	170,000	10,200	180,200
Total	<u>\$ 5,300,000</u>	<u>\$ 1,652,743</u>	<u>\$ 6,952,743</u>

Conduit Debt

In 1998, the County issued \$8,115,000 in multi-family housing revenue bonds and \$3,500,000 in multi-family housing mortgage revenue bonds. The proceeds were used to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. During 2007, \$5,855,000 of the multi-family housing revenue bonds and \$2,524,000 of the multi-family housing mortgage revenue bonds were refunded. As of December 31, 2010, \$1,468,000 of these bonds was outstanding.

In 1999, the County issued \$1,500,000 in economic development revenue bonds. The proceeds were used to acquire, construct, and equip a manufacturing facility for Koehler Brothers, Inc. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2010, \$535,000 of these bonds was outstanding.

In 2000, the County issued \$5,000,000 in hospital facilities revenue bonds. The proceeds were used to construct an underground parking garage and an acute health care facility for Blanchard Valley Regional Health Center. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2010, \$2,062,945 of these bonds was outstanding.

In 2004, the County issued \$110,875,000 in hospital facilities revenue bonds. The proceeds were used to acquire, construct, equip, and improve hospital facilities at an acute health care facility for Blanchard Valley Regional Health Center. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2010, \$108,675,000 of these bonds was outstanding.

In 2007, the County issued \$5,855,000 in multi-family housing refunding revenue bonds and \$215,000 in multi-family housing revenue bonds to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2010, \$5,955,992 of these bonds was outstanding.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 19 - LONG-TERM DEBT - (Continued)

In 2007, the County issued \$2,520,000 in multi-family housing refunding revenue bonds and \$100,000 in multi-family housing revenue bonds to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2010, \$2,570,787 of these bonds was outstanding.

In 2007, the County entered into a \$6,756,000 capital lease agreement of Independence House, which is comprised of a skilled nursing facility, rehabilitation facility and independent living apartments located in Fostoria, Ohio. The leasing arrangement will provide hospital facilities to service the residents of the County. The County is not obligated in any way to pay the lease charges on the lease from any of its funds, and therefore, the lease has been excluded entirely from the County's debt presentation. As of December 31, 2010, \$6,221,224 of the lease was outstanding.

NOTE 20 - CLOSURE AND POSTCLOSURE OF LANDFILL

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$3,660,922 reported as landfill closure and postclosure costs payable at December 31, 2010, represents the cumulative amount reported to date based on the use of 26.02% of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and postclosure care of \$10,407,956 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2010. The County expects to close the active cell of the landfill in 2032. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care. The County is in compliance with these requirements, and, at December 31, 2010, cash and cash equivalents and investments of \$6,624,346 are held for these purposes. These are reported as restricted assets on the statement of fund net assets.

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 21 - INTERFUND TRANSFERS

During 2010, the following transfers were made:

<u>Transfers In</u>	<u>Transfers Out</u>				<u>Total</u>
	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Alcohol, Drug and Mental Health</u>	<u>Other Governmental</u>	
Motor Vehicle and Gas Tax	\$ -	\$ -	\$ -	\$ 102,992	\$ 102,992
Other governmental	4,169,011	289,934	32,246	13,084	4,504,275
Internal service fund	20,000	-	-	-	20,000
 Total	 <u>\$ 4,189,011</u>	 <u>\$ 289,934</u>	 <u>\$ 32,246</u>	 <u>\$ 116,076</u>	 <u>\$ 4,627,267</u>

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

The transfer in the amount of \$102,992 from the motor vehicle and gas tax bond retirement fund (a nonmajor governmental fund) to the motor vehicle and gas tax fund was required for debt payments on the bond anticipation note. The transfers in the amount of \$13,084 from the special improvements bond retirement fund (a nonmajor governmental fund) to the special improvements fund (a nonmajor governmental fund) was required for debt payments to the fund which reported the liability for special assessment notes. The \$289,934 transfer out of the motor vehicle and gas tax fund and the \$32,246 transfer out of the alcohol, drug and mental health fund were to move receipts restricted to debt service to nonmajor debt service funds as debt service payments became due.

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

NOTE 22 - COMPONENT UNITS

A. Blanchard Valley Industries

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 22 - COMPONENT UNITS - (Continued)

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

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

Investments - Investments are recorded at fair value based on quoted market price of the securities held. The market value of investments as of December 31, 2010, was as follows:

	Fair Value
Money Market	\$ 14,171
Fixed Income Mutual Funds	161,250
Corporate Stock Mutual Funds	313,565
Totals	\$488,986

For the year ended December 31, 2010, the Industries had the following investments:

Investment	Total	Morningstar Rating	5% or More of Total
Money Market Bank Deposits	\$ 14,171	N/A	N/A
Blackrock U.S. Opportunities	16,502	4 Star	N/A
Eaton Vance Large Cap Value	7,657	4 Star	N/A
Fidelity Advisor New Insights	62,974	5 Star	12.90%
Huntington Situs Fund	34,209	3 Star	N/A
Huntington Global Select Markets	7,376	N/A	N/A
Huntington Mid Corp America	15,675	3 Star	N/A
Huntington International Equity	60,003	4 Star	12.30%
Huntington Real Strategies	16,716	2 Star	N/A
Vanguard 500 Index Fund	92,453	3 Star	18.90%
Franklin Templeton Global Bond Fund	33,610	5 Star	6.90%
Huntington Short and Intermediate Fixed	81,302	3 Star	16.60%
Pimco Total Return	46,338	5 Star	9.50%
Total	\$ 488,986		

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 22 - COMPONENT UNITS - (Continued)

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

	<u>Minimum</u>	<u>Maximum</u>	<u>Actual</u>
Equities	40%	60%	61.4%
Fixed Income	38%	60%	36.1%
Cash	0%	15%	2.5%

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

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

A summary of changes in capital assets by class during the year ended December 31, 2010 is as follows:

	<u>Balance</u> <u>12/31/09</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/10</u>
Buildings and Improvements	\$ 86,966	\$ -	\$ -	\$ 86,966
Machinery and Equipment	70,796	19,943	(22,976)	67,763
Furniture and Fixtures	68,215	-	-	68,215
Vehicles	<u>72,054</u>	<u>-</u>	<u>-</u>	<u>72,054</u>
Total Capital Assets	298,031	19,943	(22,976)	294,998
Accumulated Depreciation	<u>(254,600)</u>	<u>(8,559)</u>	<u>7,242</u>	<u>(255,917)</u>
Net Capital Assets	<u>\$ 43,431</u>	<u>\$ 11,384</u>	<u>\$(15,734)</u>	<u>\$ 39,081</u>

Related Party Transactions - The Industries had \$17,097 due from the primary government at December 31, 2010, from the Board of Developmental Disabilities Special Revenue Fund.

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 22 - COMPONENT UNITS - (Continued)

B. Hancock Community Housing, Inc.

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

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

Cash and Cash Equivalents - Hancock Community Housing, Inc. considers all highly liquid instruments purchased with a maturity of less than three months to be cash equivalents. Cash and cash equivalents of Hancock Community Housing, Inc. are presented as "cash and cash equivalents in segregated accounts". At December 31, 2010, the carrying amount of deposits was \$6,733 and the bank balance was \$6,733, which was all covered by federal depository insurance.

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

Capital asset activity as of December 31, 2010, was as follows:

	Balance				Balance
	<u>12/31/09</u>	<u>Additions</u>	<u>Reductions</u>		<u>12/31/10</u>
Land	\$ 111,854	\$ -	\$ -		\$ 111,854
Land Improvements	6,852	-	-		6,852
Buildings	<u>581,382</u>	<u>-</u>	<u>-</u>		<u>581,382</u>
Total Capital Assets	<u>700,088</u>	<u>-</u>	<u>-</u>		<u>700,088</u>
Accumulated Depreciation For:					
Land Improvements	(2,047)	(457)	-		(2,504)
Buildings	<u>(143,213)</u>	<u>(21,276)</u>	<u>-</u>		<u>(164,489)</u>
Total Accumulated Depreciation	<u>(145,260)</u>	<u>(21,733)</u>	<u>-</u>		<u>(166,993)</u>
Total Capital Assets, Net	<u>\$ 554,828</u>	<u>\$ (21,733)</u>	<u>\$ -</u>		<u>\$ 533,095</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 22 - COMPONENT UNITS - (Continued)

Long-Term Debt

	Beginning Balance 01/01/10	Issued	Redeemed	Ending Balance 12/31/10	Due Within One Year
Mortgage - Huntington Bank	\$ 210,907	\$ -	\$ (20,990)	\$ 189,917	\$ 18,976
Mortgage - First Federal	<u>73,184</u>	<u>-</u>	<u>(6,072)</u>	<u>67,112</u>	<u>6,287</u>
Totals	<u>\$ 284,091</u>	<u>\$ -</u>	<u>\$ (27,062)</u>	<u>\$ 257,029</u>	<u>\$ 25,263</u>

Huntington Bank

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

Interest is presently 5.04%

Original amount: \$520,000

First Federal Bank

Property located at 1615 Payne Avenue

Interest is presently 5.05%

Original amount: \$100,000

The annual requirements to amortize all mortgages outstanding as of December 31, 2010, including interest payments of \$29,173 are as follows:

Year Ending December 31,	Principal	Interest	Total
2011	\$ 25,263	\$ 18,457	\$ 43,720
2012	177,641	7,135	184,776
2013	7,168	3,348	10,516
2014	<u>46,957</u>	<u>233</u>	<u>47,190</u>
Total	<u>\$ 257,029</u>	<u>\$ 29,173</u>	<u>\$ 286,202</u>

Risk Management

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

The Hancock Community Housing, Inc. does not have a “self-insurance” fund with formalized risk management programs.

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS

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

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

B. West Central Partnership, Inc.

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

C. Metropolitan Housing Authority

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

D. Blanchard Valley Port Authority

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010

NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS - (Continued)

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

During 2010, the County did not make any contributions to the Authority. Financial information can be obtained from the Hancock County Auditor, 300 South Main Street, Findlay, Ohio 45840-3345.

NOTE 24 - INSURANCE POOLS

A. Midwest Pool Risk Management Agency, Inc.

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

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

B. Midwest Employee Benefit Consortium

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

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

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

NOTE 25 - RELATED ORGANIZATIONS

A. County Park District

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

B. Findlay-Hancock County Public Library

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

C. Regional Planning Commission

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

NOTE 26 - RELATED PARTY TRANSACTIONS

Blanchard Valley Industries, a discretely presented component unit of Hancock County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its programs. In 2010, these contributions were \$853,229.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

NOTE 27 - CONTINGENT LIABILITIES

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

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

NOTE 28 - SIGNIFICANT SUBSEQUENT EVENT

On April 28, 2011, the County issued \$2,231,570 in bond anticipation notes for the following purposes: (i) Landfill real estate, equipment and improvements, (ii) Development Disabilities real estate and (iii) the Beach Ditch Project. The notes carry an interest rate of 2.00% and have a final maturity date of November 8, 2011.

**COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES**

HANCOCK COUNTY, OHIO

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

Major Special Revenue Funds

Motor Vehicle License and Gas Tax

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

Alcohol, Drug, and Mental Health

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

Job and Family Services

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

Board of Developmental Disabilities (DD)

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

Nonmajor Special Revenue Funds

Child Support Enforcement Agency (CSEA)

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

Dog and Kennel

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

Children Services

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

Real Estate Assessment

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

Community Development Block Grant

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

Community Corrections

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

HANCOCK COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

Certificate of Title

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

Felony Delinquent Juvenile Care and Custody

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

Agency on Aging Levy

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

National Emergency Grant

This fund accounts for grant monies used for national emergencies.

Other Public Safety

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

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

Other

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

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

HANCOCK COUNTY, OHIO

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

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

Nonmajor Debt Service Funds

Library Improvement Bond Retirement

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

Special Improvements Bond Retirement

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

Water and Sewer Bond Retirement

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

Job and Family Services Bond Retirement

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

Tiffin Avenue Bond Retirement

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

Road Improvement Bond Retirement

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

Courthouse Restoration Bond Retirement

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

Motor Vehicle and Gas Tax (MVGT) Bond Retirement

The fund accounts for the retirement of bond anticipation notes issued for the construction of a salt shed and a maintenance garage.

ADAMHS Bond Retirement

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

Financial Management Bond Retirement

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

I-75/Tall Timbers Connector Bond Retirement

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

US224/CR 300 Bond Retirement

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

HANCOCK COUNTY, OHIO

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

Nonmajor Debt Service Funds (Continued)

Capital Project Sheriff Bond Retirement

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

Energy Savings Gateway Bond Retirement

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

CAPITAL PROJECTS FUNDS

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

Nonmajor Capital Projects Funds

Special Improvements

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

Motor Vehicle and Gas Tax

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

Job and Family Services

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

Ohio Public Works Commission

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

Federal Highway

The fund accounts for grants from the Federal Highway Administration to replace/reconstruct various County bridges.

Courthouse Restoration

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

Developmental Disabilities

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

County Capital Improvements

The fund accounts for the purchase and/or renovation of various improvements for the County.

Roadwork and Business Development

This fund accounts for grants used to improve roadways to promote business development.

Sheriff's Office

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

Flood Mitigation

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

HANCOCK COUNTY, OHIO

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

PERMANENT FUND

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

Nonmajor Permanent Fund

Children's Trust

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

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
Assets:			
Equity in pooled cash and cash equivalents	\$ 6,276,300	\$ 5,312,563	\$ 6,565,050
Cash and cash equivalents in segregated accounts	30,806	-	-
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	786,297	1,273,245	-
Accounts	856	-	-
Special assessments	415,619	2,300,866	21,661
Accrued interest	3,132	9,517	167
Loans	572,782	-	-
Payment in lieu of taxes	-	529,768	-
Interfund loans	-	432,434	-
Due from other funds	30,176	-	-
Due from other governments.	468,886	-	-
Prepayments	52,188	-	-
Total assets	<u>\$ 8,637,042</u>	<u>\$ 9,858,393</u>	<u>\$ 6,586,878</u>
Liabilities:			
Accounts payable	\$ 211,092	\$ -	\$ 17,078
Contracts payable.	8,000	-	-
Accrued wages and benefits.	92,052	-	-
Compensated absences payable.	601	-	-
Due to other funds.	49,722	-	-
Due to other governments.	18,432	-	49,131
Interfund loans payable	58,100	-	344,224
Loans payable	17,138	-	8,169
Deferred revenue.	745,831	2,310,383	21,828
Unearned revenue	748,311	1,803,013	-
Total liabilities	<u>1,949,279</u>	<u>4,113,396</u>	<u>440,430</u>
Fund Balances:			
Reserved for encumbrances	502,580	-	513,718
Reserved for prepayments	52,188	-	-
Reserved for restricted principal.	-	-	-
Reserved for loans receivable	525,468	-	-
Unreserved:			
Designated for termination benefits	177,101	-	-
Undesignated, reported in:			
Special revenue funds	5,430,426	-	-
Debt service funds.	-	5,744,997	-
Capital projects funds.	-	-	5,632,730
Permanent funds.	-	-	-
Total fund balances.	<u>6,687,763</u>	<u>5,744,997</u>	<u>6,146,448</u>
Total liabilities and fund balances	<u>\$ 8,637,042</u>	<u>\$ 9,858,393</u>	<u>\$ 6,586,878</u>

Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
\$ 391,208	\$ 18,545,121
-	30,806
-	2,059,542
-	856
-	2,738,146
-	12,816
-	572,782
-	529,768
-	432,434
-	30,176
-	468,886
-	52,188
<u>\$ 391,208</u>	<u>\$ 25,473,521</u>
\$ -	\$ 228,170
-	8,000
-	92,052
-	601
-	49,722
-	67,563
-	402,324
-	25,307
-	3,078,042
-	2,551,324
<u>-</u>	<u>6,503,105</u>
-	1,016,298
-	52,188
247,000	247,000
-	525,468
-	177,101
-	5,430,426
-	5,744,997
-	5,632,730
<u>144,208</u>	<u>144,208</u>
<u>391,208</u>	<u>18,970,416</u>
<u>\$ 391,208</u>	<u>\$ 25,473,521</u>

HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2010

	Child Support Enforcement Agency	Dog and Kennel	Children Services	Real Estate Assessment
Assets:				
Equity in pooled cash and cash equivalents	\$ 302,713	\$ 100,956	\$ 256,712	\$ 946,077
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Accrued interest.	-	-	-	-
Loans.	-	-	-	-
Due from other funds.	-	-	28,496	-
Due from other governments.	76,000	-	28,190	-
Prepayments	14,809	-	-	1,798
Total assets.	<u>\$ 393,522</u>	<u>\$ 100,956</u>	<u>\$ 313,398</u>	<u>\$ 947,875</u>
Liabilities:				
Accounts payable	\$ -	\$ 8,379	\$ 95,625	\$ 21,916
Contracts payable.	-	-	-	-
Accrued wages and benefits.	25,357	1,132	-	11,528
Compensated absences payable.	-	-	-	-
Due to other funds.	27,547	132	-	1,639
Due to other governments.	3,869	159	-	1,749
Interfund loans payable.	-	-	-	-
Loans payable	-	-	-	-
Deferred revenue	-	-	41,034	-
Unearned revenue	-	-	-	-
Total liabilities.	<u>56,773</u>	<u>9,802</u>	<u>136,659</u>	<u>36,832</u>
Fund Balances:				
Reserved for encumbrances	2,178	508	108,944	238,914
Reserved for prepayments	14,809	-	-	1,798
Reserved for loans receivable	-	-	-	-
Unreserved:				
Designated for termination benefits	-	-	-	-
Undesignated, reported in:				
Special revenue funds	319,762	90,646	67,795	670,331
Total fund balances	<u>336,749</u>	<u>91,154</u>	<u>176,739</u>	<u>911,043</u>
Total liabilities and fund balances	<u>\$ 393,522</u>	<u>\$ 100,956</u>	<u>\$ 313,398</u>	<u>\$ 947,875</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>
\$ 16,871	\$ 21,867	\$ 976,834	\$ 315,706	\$ 21,188
13,082	-	-	-	-
-	-	-	-	786,297
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
572,782	-	-	-	-
-	-	-	-	-
8,104	110,994	-	-	52,227
-	-	-	-	-
<u>\$ 610,839</u>	<u>\$ 132,861</u>	<u>\$ 976,834</u>	<u>\$ 315,706</u>	<u>\$ 859,712</u>
\$ -	\$ -	\$ -	\$ 11,549	\$ -
-	-	-	-	-
-	7,892	6,210	5,008	-
-	-	-	-	-
-	1,217	895	9,131	-
-	1,214	929	772	-
-	-	-	-	-
-	-	-	-	-
8,104	55,497	-	-	90,213
-	-	-	-	748,311
<u>8,104</u>	<u>65,820</u>	<u>8,034</u>	<u>26,460</u>	<u>838,524</u>
-	148	-	25,595	-
-	-	-	-	-
525,468	-	-	-	-
-	-	-	-	-
<u>77,267</u>	<u>66,893</u>	<u>968,800</u>	<u>263,651</u>	<u>21,188</u>
<u>602,735</u>	<u>67,041</u>	<u>968,800</u>	<u>289,246</u>	<u>21,188</u>
<u>\$ 610,839</u>	<u>\$ 132,861</u>	<u>\$ 976,834</u>	<u>\$ 315,706</u>	<u>\$ 859,712</u>

- - Continued

HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2010

	<u>National Emergency Grant</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 25,848	\$ 963,345	\$ 2,328,183	\$ 6,276,300
Cash and cash equivalents in segregated accounts	-	17,724	-	30,806
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes	-	-	-	786,297
Accounts	-	-	856	856
Special assessments	-	-	415,619	415,619
Accrued interest	-	-	3,132	3,132
Loans	-	-	-	572,782
Due from other funds	-	-	1,680	30,176
Due from other governments	15,000	138,232	40,139	468,886
Prepayments	-	9,019	26,562	52,188
Total assets	<u>\$ 40,848</u>	<u>\$ 1,128,320</u>	<u>\$ 2,816,171</u>	<u>\$ 8,637,042</u>
Liabilities:				
Accounts payable	\$ 1,951	\$ 1,826	\$ 69,846	\$ 211,092
Contracts payable	-	-	8,000	8,000
Accrued wages and benefits	12,367	12,846	9,712	92,052
Compensated absences payable	-	-	601	601
Due to other funds	4,926	1,483	2,752	49,722
Due to other governments	1,912	6,325	1,503	18,432
Interfund loans payable	-	50,600	7,500	58,100
Loans payable	-	6,150	10,988	17,138
Deferred revenue	-	115,173	435,810	745,831
Unearned revenue	-	-	-	748,311
Total liabilities	<u>21,156</u>	<u>194,403</u>	<u>546,712</u>	<u>1,949,279</u>
Fund Balances:				
Reserved for encumbrances	6,932	33,555	85,806	502,580
Reserved for prepayments	-	9,019	26,562	52,188
Reserved for loans receivable	-	-	-	525,468
Unreserved:				
Designated for termination benefits	-	-	177,101	177,101
Undesignated, reported in:				
Special revenue funds	<u>12,760</u>	<u>891,343</u>	<u>1,979,990</u>	<u>5,430,426</u>
Total fund balances	<u>19,692</u>	<u>933,917</u>	<u>2,269,459</u>	<u>6,687,763</u>
Total liabilities and fund balances	<u>\$ 40,848</u>	<u>\$ 1,128,320</u>	<u>\$ 2,816,171</u>	<u>\$ 8,637,042</u>

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2010

	Special Improvements Bond Retirement	Water and Sewer Bond Retirement	Job and Family Services Bond Retirement	Road Improvement Bond Retirement
Assets:				
Equity in pooled cash and cash equivalents	\$ 15,283	\$ 316,639	\$ 1	\$ 14,366
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes	-	-	-	-
Special assessments	-	2,275,180	-	25,686
Accrued interest	-	8,497	-	1,020
Payment in lieu of taxes	-	-	-	-
Interfund loans	-	-	-	-
Total assets	<u>\$ 15,283</u>	<u>\$ 2,600,316</u>	<u>\$ 1</u>	<u>\$ 41,072</u>
Liabilities:				
Deferred revenue	\$ -	\$ 2,283,677	\$ -	\$ 26,706
Unearned revenue	-	-	-	-
Total liabilities.	<u>-</u>	<u>2,283,677</u>	<u>-</u>	<u>26,706</u>
Fund Balances:				
Undesignated, reported in:				
Debt service funds.	<u>15,283</u>	<u>316,639</u>	<u>1</u>	<u>14,366</u>
Total fund balances	<u>15,283</u>	<u>316,639</u>	<u>1</u>	<u>14,366</u>
Total liabilities and fund balances	<u>\$ 15,283</u>	<u>\$ 2,600,316</u>	<u>\$ 1</u>	<u>\$ 41,072</u>

Courthouse Restoration Bond Retirement	Motor Vehicle and Gas Tax Bond Retirement	ADAMHs Bond Retirement	Financial Management Bond Retirement	I-75/Tall Timbers Connector Bond Retirement	US-224/CR 300 Bond Retirement
\$ -	\$ 200	\$ 96,508	\$ 866	\$ 4,491,614	\$ 42,465
162,025	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	93,613	436,155
-	-	-	-	432,434	-
<u>\$ 162,025</u>	<u>\$ 200</u>	<u>\$ 96,508</u>	<u>\$ 866</u>	<u>\$ 5,017,661</u>	<u>\$ 478,620</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
162,025	-	-	-	93,613	436,155
162,025	-	-	-	93,613	436,155
-	200	96,508	866	4,924,048	42,465
-	200	96,508	866	4,924,048	42,465
<u>\$ 162,025</u>	<u>\$ 200</u>	<u>\$ 96,508</u>	<u>\$ 866</u>	<u>\$ 5,017,661</u>	<u>\$ 478,620</u>

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS (CONTINUED)
DECEMBER 31, 2010

	Capital Projects Sheriff Bond Retirement	Energy Savings Gateway Bond Retirement	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ 6,951	\$ 327,670	\$ 5,312,563
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	1,111,220	-	1,273,245
Special assessments	-	-	2,300,866
Accrued interest	-	-	9,517
Payment in lieu of taxes	-	-	529,768
Interfund loans	-	-	432,434
Total assets	<u>\$ 1,118,171</u>	<u>\$ 327,670</u>	<u>\$ 9,858,393</u>
Liabilities:			
Deferred revenue	\$ -	\$ -	\$ 2,310,383
Unearned revenue	1,111,220	-	1,803,013
Total liabilities.	<u>1,111,220</u>	<u>-</u>	<u>4,113,396</u>
Fund Balances:			
Undesignated, reported in:			
Debt service funds.	6,951	327,670	5,744,997
Total fund balances	<u>6,951</u>	<u>327,670</u>	<u>5,744,997</u>
Total liabilities and fund balances	<u>\$ 1,118,171</u>	<u>\$ 327,670</u>	<u>\$ 9,858,393</u>

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HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2010

	Special Improvements	Motor Vehicle and Gas Tax	Job and Family Services	Ohio Public Works Commission
Assets:				
Equity in pooled cash and cash equivalents . . .	\$ 262,925	\$ 138,448	\$ 214	\$ -
Receivables (net of allowance for uncollectibles):				
Special assessments	-	-	-	-
Accrued interest	-	-	-	-
Total assets	\$ 262,925	\$ 138,448	\$ 214	\$ -
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other governments	49,131	-	-	-
Interfund loans payable	344,224	-	-	-
Loan payable	8,169	-	-	-
Deferred revenue	-	-	-	-
Total liabilities	401,524	-	-	-
Fund Balances:				
Reserved for encumbrances	-	-	-	305,471
Unreserved:				
Undesignated (deficit), reported in:				
Capital projects funds	(138,599)	138,448	214	(305,471)
Total fund balances (deficit)	(138,599)	138,448	214	-
Total liabilities and fund balances	\$ 262,925	\$ 138,448	\$ 214	\$ -

Federal Highway	Courthouse Restoration	Developmental Disabilities	County Capital Improvements	Sheriff's Office
\$ -	\$ 56,342	\$ 650,048	\$ 1,587,040	\$ 88,110
21,661	-	-	-	-
167	-	-	-	-
<u>\$ 21,828</u>	<u>\$ 56,342</u>	<u>\$ 650,048</u>	<u>\$ 1,587,040</u>	<u>\$ 88,110</u>
\$ -	\$ -	\$ -	\$ 1,320	\$ 6,558
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
21,828	-	-	-	-
<u>21,828</u>	<u>-</u>	<u>-</u>	<u>1,320</u>	<u>6,558</u>
-	-	40	133,387	69,920
-	56,342	650,008	1,452,333	11,632
-	56,342	650,048	1,585,720	81,552
<u>\$ 21,828</u>	<u>\$ 56,342</u>	<u>\$ 650,048</u>	<u>\$ 1,587,040</u>	<u>\$ 88,110</u>

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HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS (CONTINUED)
DECEMBER 31, 2010

	Flood Mitigation	Total
Assets:		
Equity in pooled cash and cash equivalents . . .	\$ 3,781,923	\$ 6,565,050
Receivables (net of allowance for uncollectibles):		
Special assessments	-	21,661
Accrued interest	-	167
	<u>\$ 3,781,923</u>	<u>\$ 6,586,878</u>
Total assets	<u>\$ 3,781,923</u>	<u>\$ 6,586,878</u>
Liabilities:		
Accounts payable.	\$ 9,200	\$ 17,078
Due to other governments	-	49,131
Interfund loans payable.	-	344,224
Loan payable	-	8,169
Deferred revenue	-	21,828
	<u>9,200</u>	<u>440,430</u>
Total liabilities.	9,200	440,430
Fund Balances:		
Reserved for encumbrances	4,900	513,718
Unreserved:		
Undesignated (deficit), reported in:		
Capital projects funds	3,767,823	5,632,730
	<u>3,772,723</u>	<u>6,146,448</u>
Total fund balances (deficit).	3,772,723	6,146,448
Total liabilities and fund balances	<u>\$ 3,781,923</u>	<u>\$ 6,586,878</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
Revenues:			
Property taxes	\$ 815,001	\$ 282,822	\$ -
Payments in lieu of taxes.	-	1,814,383	-
Special assessments.	163,355	337,517	158,326
Charges for services	1,891,291	-	-
Licenses and permits	223,316	-	-
Fines and forfeitures	336,767	-	-
Intergovernmental	4,528,094	-	3,081,083
Investment income	14,701	-	-
Rental income	-	81,078	-
Contributions and donations	13,240	-	-
Other	392,346	243,316	2,075
Total revenues	<u>8,378,111</u>	<u>2,759,116</u>	<u>3,241,484</u>
Expenditures:			
Current:			
General government:			
Legislative and executive	1,417,340	-	2,226
Judicial	596,202	-	-
Public safety.	1,418,528	-	-
Public works.	30,246	-	-
Health	304,723	-	-
Human services	3,496,869	-	-
Conservation and recreation.	645,240	-	-
Economic development	126,153	-	-
Capital outlay	147,905	-	5,397,524
Debt service:			
Principal retirement	-	1,586,858	-
Interest and fiscal charges	-	609,875	1,989
Total expenditures	<u>8,183,206</u>	<u>2,196,733</u>	<u>5,401,739</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>194,905</u>	<u>562,383</u>	<u>(2,160,255)</u>
Other financing sources (uses):			
Transfers in	189,635	701,241	3,613,399
Transfers out	-	(116,076)	-
Total other financing sources (uses)	<u>189,635</u>	<u>585,165</u>	<u>3,613,399</u>
Net change in fund balances.	384,540	1,147,548	1,453,144
Fund balances at beginning of year.	<u>6,303,223</u>	<u>4,597,449</u>	<u>4,693,304</u>
Fund balances at end of year	<u>\$ 6,687,763</u>	<u>\$ 5,744,997</u>	<u>\$ 6,146,448</u>

Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
\$ -	\$ 1,097,823
-	1,814,383
-	659,198
-	1,891,291
-	223,316
-	336,767
-	7,609,177
9,154	23,855
-	81,078
15,881	29,121
-	637,737
25,035	14,403,746
-	1,419,566
-	596,202
-	1,418,528
-	30,246
-	304,723
22,479	3,519,348
-	645,240
-	126,153
-	5,545,429
-	1,586,858
-	611,864
22,479	15,804,157
2,556	(1,400,411)
-	4,504,275
-	(116,076)
-	4,388,199
2,556	2,987,788
388,652	15,982,628
\$ 391,208	\$ 18,970,416

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Child Support Enforcement Agency	Dog and Kennel	Children Services	Real Estate Assessment
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ 8,876
Special assessments	-	-	-	-
Charges for services	212,365	23,992	39,809	628,072
Licenses and permits	-	223,316	-	-
Fines and forfeitures	-	14,519	-	-
Intergovernmental	610,728	-	1,356,014	121,837
Investment income	-	-	-	-
Contributions and donations	-	-	-	-
Other	202,732	7	90,965	147
Total revenues	<u>1,025,825</u>	<u>261,834</u>	<u>1,486,788</u>	<u>758,932</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	744,624
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	244,519	-	-
Human services	966,499	-	1,512,698	-
Conservation and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>966,499</u>	<u>244,519</u>	<u>1,512,698</u>	<u>744,624</u>
Excess (deficiency) of revenues over (under) expenditures	<u>59,326</u>	<u>17,315</u>	<u>(25,910)</u>	<u>14,308</u>
Other financing sources:				
Transfers in	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	59,326	17,315	(25,910)	14,308
Fund balances (deficit) at beginning of year	<u>277,423</u>	<u>73,839</u>	<u>202,649</u>	<u>896,735</u>
Fund balances at end of year	<u><u>\$ 336,749</u></u>	<u><u>\$ 91,154</u></u>	<u><u>\$ 176,739</u></u>	<u><u>\$ 911,043</u></u>

Community Development Block Grant	Community Corrections	Certificate of Title	Felony Delinquent Juvenile Care and Custody	Agency on Aging Levy
\$ -	\$ -	\$ -	\$ -	\$ 786,296
-	-	-	-	-
-	-	409,161	-	-
-	-	-	-	-
-	-	35,541	-	-
79,592	221,988	-	188,862	204,639
14,666	-	-	-	-
-	-	-	-	-
47,434	-	103	4,572	-
<u>141,692</u>	<u>221,988</u>	<u>444,805</u>	<u>193,434</u>	<u>990,935</u>
-	-	-	-	-
-	-	214,831	-	-
-	232,055	-	346,268	-
-	-	-	-	-
-	-	-	-	991,260
-	-	-	-	-
121,376	-	-	-	-
-	-	-	-	-
<u>121,376</u>	<u>232,055</u>	<u>214,831</u>	<u>346,268</u>	<u>991,260</u>
20,316	(10,067)	229,974	(152,834)	(325)
-	-	-	-	-
-	-	-	-	-
20,316	(10,067)	229,974	(152,834)	(325)
582,419	77,108	738,826	442,080	21,513
<u>\$ 602,735</u>	<u>\$ 67,041</u>	<u>\$ 968,800</u>	<u>\$ 289,246</u>	<u>\$ 21,188</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>National Emergency Grant</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ 19,829	\$ 815,001
Special assessments	-	-	163,355	163,355
Charges for services	-	200,660	377,232	1,891,291
Licenses and permits	-	-	-	223,316
Fines and forfeitures	-	15,784	270,923	336,767
Intergovernmental	685,000	471,234	588,200	4,528,094
Investment income	-	35	-	14,701
Contributions and donations	-	-	13,240	13,240
Other	253	27,202	18,931	392,346
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	685,253	714,915	1,451,710	8,378,111
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	672,716	1,417,340
Judicial	-	-	381,371	596,202
Public safety	-	767,574	72,631	1,418,528
Public works	-	-	30,246	30,246
Health	-	-	60,204	304,723
Human services	-	-	26,412	3,496,869
Conservation and recreation	645,240	-	-	645,240
Economic development	-	-	4,777	126,153
Capital outlay	-	-	147,905	147,905
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	645,240	767,574	1,396,262	8,183,206
Excess (deficiency) of revenues over (under) expenditures	40,013	(52,659)	55,448	194,905
Other financing sources:				
Transfers in	-	-	189,635	189,635
Total other financing sources	-	-	189,635	189,635
Net change in fund balances	40,013	(52,659)	245,083	384,540
Fund balances (deficit) at beginning of year	<hr/>	<hr/>	<hr/>	<hr/>
	(20,321)	986,576	2,024,376	6,303,223
Fund balances at end of year	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 19,692	\$ 933,917	\$ 2,269,459	\$ 6,687,763

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Library Improvement Bond Retirement</u>	<u>Special Improvements Bond Retirement</u>	<u>Water and Sewer Bond Retirement</u>	<u>Job and Family Services Bond Retirement</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Payments in lieu of taxes	-	-	-	-
Special assessments	-	16,059	318,922	-
Rental income	-	-	-	81,078
Other	<u>233,273</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>233,273</u>	<u>16,059</u>	<u>318,922</u>	<u>81,078</u>
Expenditures:				
Debt service:				
Principal retirement	215,000	-	233,932	60,000
Interest and fiscal charges	<u>18,273</u>	<u>-</u>	<u>113,646</u>	<u>21,190</u>
Total expenditures	<u>233,273</u>	<u>-</u>	<u>347,578</u>	<u>81,190</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>16,059</u>	<u>(28,656)</u>	<u>(112)</u>
Other financing sources (uses):				
Transfers in	-	-	10,698	113
Transfers out	<u>-</u>	<u>(13,084)</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(13,084)</u>	<u>10,698</u>	<u>113</u>
Net change in fund balance	-	2,975	(17,958)	1
Fund balances at beginning of year	<u>-</u>	<u>12,308</u>	<u>334,597</u>	<u>-</u>
Fund balances at end of year	<u><u>\$ -</u></u>	<u><u>\$ 15,283</u></u>	<u><u>\$ 316,639</u></u>	<u><u>\$ 1</u></u>

Tiffin Avenue Bond Retirement	Road Improvement Bond Retirement	Courthouse Restoration Bond Retirement	Motor Vehicle and Gas Tax Bond Retirement	ADAMHS Bond Retirement	Financial Management Bond Retirement
\$ -	\$ -	\$ 167,275	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	2,536	-	-	-	-
-	-	-	-	-	-
-	-	-	2,226	-	866
-	2,536	167,275	2,226	-	866
15,000	10,000	150,000	185,000	13,492	-
788	725	17,275	3,968	15,496	-
15,788	10,725	167,275	188,968	28,988	-
(15,788)	(8,189)	-	(186,742)	(28,988)	866
-	-	-	289,934	25,496	-
-	-	-	(102,992)	-	-
-	-	-	186,942	25,496	-
(15,788)	(8,189)	-	200	(3,492)	866
15,788	22,555	-	-	100,000	-
\$ -	\$ 14,366	\$ -	\$ 200	\$ 96,508	\$ 866

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>I-75/Tall Timbers Connector Bond Retirement</u>	<u>US-224/CR 300 Bond Retirement</u>	<u>Capital Projects Sheriff Bond Retirement</u>	<u>Energy Savings Gateway Bond Retirement</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ 115,547	\$ -
Payments in lieu of taxes	1,545,573	268,810	-	-
Special assessments.	-	-	-	-
Rental income	-	-	-	-
Other	-	-	6,951	-
Total revenues	<u>1,545,573</u>	<u>268,810</u>	<u>122,498</u>	<u>-</u>
Expenditures:				
Debt service:				
Principal retirement	345,000	105,000	75,000	179,434
Interest and fiscal charges	186,750	121,443	40,547	69,774
Total expenditures	<u>531,750</u>	<u>226,443</u>	<u>115,547</u>	<u>249,208</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,013,823</u>	<u>42,367</u>	<u>6,951</u>	<u>(249,208)</u>
Other financing sources (uses):				
Transfers in.	-	-	-	375,000
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>375,000</u>
Net change in fund balance	1,013,823	42,367	6,951	125,792
Fund balances at beginning of year	<u>3,910,225</u>	<u>98</u>	<u>-</u>	<u>201,878</u>
Fund balances at end of year.	<u>\$ 4,924,048</u>	<u>\$ 42,465</u>	<u>\$ 6,951</u>	<u>\$ 327,670</u>

Total

\$	282,822
	1,814,383
	337,517
	81,078
	<u>243,316</u>
	<u>2,759,116</u>
	1,586,858
	<u>609,875</u>
	<u>2,196,733</u>
	<u>562,383</u>
	701,241
	<u>(116,076)</u>
	<u>585,165</u>
	1,147,548
	<u>4,597,449</u>
\$	<u><u>5,744,997</u></u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2010

	Special Improvements	Motor Vehicle and Gas Tax	Job and Family Services	Ohio Public Works Commission
Revenues:				
Special assessments	\$ 158,326	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	765,991
Other	-	-	-	-
Total revenues	<u>158,326</u>	<u>-</u>	<u>-</u>	<u>765,991</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	2,226	-	-
Capital outlay	223,282	-	3,251	765,991
Debt service:				
Interest and fiscal charges	<u>1,989</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>225,271</u>	<u>2,226</u>	<u>3,251</u>	<u>765,991</u>
Excess of expenditures over revenues	<u>(66,945)</u>	<u>(2,226)</u>	<u>(3,251)</u>	<u>-</u>
Other financing sources:				
Transfers in	<u>62,215</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>62,215</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance.	(4,730)	(2,226)	(3,251)	-
Fund balances (deficit) at beginning of year .	<u>(133,869)</u>	<u>140,674</u>	<u>3,465</u>	<u>-</u>
Fund balances (deficit) at end of year	<u>\$ (138,599)</u>	<u>\$ 138,448</u>	<u>\$ 214</u>	<u>\$ -</u>

Federal Highway	Courthouse Restoration	Developmental Disabilities	County Capital Improvements	Roadwork and Business Development	Sheriff's Office
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,915,092	-	-	-	400,000	-
-	-	-	-	-	-
<u>1,915,092</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400,000</u>	<u>-</u>
-	-	-	-	-	-
1,915,092	-	267,460	1,190,240	400,000	120,755
-	-	-	-	-	-
<u>1,915,092</u>	<u>-</u>	<u>267,460</u>	<u>1,190,240</u>	<u>400,000</u>	<u>120,755</u>
-	-	(267,460)	(1,190,240)	-	(120,755)
-	-	-	919,065	-	-
-	-	-	919,065	-	-
-	-	(267,460)	(271,175)	-	(120,755)
-	56,342	917,508	1,856,895	-	202,307
<u>\$ -</u>	<u>\$ 56,342</u>	<u>\$ 650,048</u>	<u>\$ 1,585,720</u>	<u>\$ -</u>	<u>\$ 81,552</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Flood Mitigation</u>	<u>Total</u>
Revenues:		
Special assessments	\$ -	\$ 158,326
Intergovernmental	-	3,081,083
Other	<u>2,075</u>	<u>2,075</u>
 Total revenues	 <u>2,075</u>	 <u>3,241,484</u>
Expenditures:		
Current:		
General government:		
Legislative and executive	-	2,226
Capital outlay	511,453	5,397,524
Debt service:		
Interest and fiscal charges	<u>-</u>	<u>1,989</u>
 Total expenditures	 <u>511,453</u>	 <u>5,401,739</u>
 Excess of expenditures over revenues	 <u>(509,378)</u>	 <u>(2,160,255)</u>
Other financing sources:		
Transfers in	<u>2,632,119</u>	<u>3,613,399</u>
 Total other financing sources	 <u>2,632,119</u>	 <u>3,613,399</u>
 Net change in fund balance.	 2,122,741	 1,453,144
Fund balances (deficit) at beginning of year .	<u>1,649,982</u>	<u>4,693,304</u>
Fund balances (deficit) at end of year	<u>\$ 3,772,723</u>	<u>\$ 6,146,448</u>

HANCOCK COUNTY, OHIO
COMBINING STATEMENTS
FUND DESCRIPTIONS - FIDUCIARY FUNDS

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

Investment Trust Fund

External Investment Pool

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

Agency Funds

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

Subdivision

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

Payroll

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

Real Estate Taxes

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

Personal Taxes

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

Library/Local Government Support

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

Local Government

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

County Court

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

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

Other Agency Funds

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

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Balance</u> <u>12/31/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/10</u>
Subdivision				
Assets:				
Equity in pooled cash and cash equivalents	\$ 465	\$ 63,535,336	\$ 63,535,801	\$ -
Due from other governments	-	349,088	-	349,088
Total assets.	<u>\$ 465</u>	<u>\$ 63,884,424</u>	<u>\$ 63,535,801</u>	<u>\$ 349,088</u>
Liabilities:				
Due to other governments.	\$ 465	\$ 63,884,424	\$ 63,535,801	\$ 349,088
Total liabilities.	<u>\$ 465</u>	<u>\$ 63,884,424</u>	<u>\$ 63,535,801</u>	<u>\$ 349,088</u>
Payroll				
Assets:				
Equity in pooled cash and cash equivalents	\$ 309,017	\$ 54,800	\$ 33,427	\$ 330,390
Total assets.	<u>\$ 309,017</u>	<u>\$ 54,800</u>	<u>\$ 33,427</u>	<u>\$ 330,390</u>
Liabilities:				
Payroll withholdings	\$ 309,017	\$ 54,800	\$ 33,427	\$ 330,390
Total liabilities.	<u>\$ 309,017</u>	<u>\$ 54,800</u>	<u>\$ 33,427</u>	<u>\$ 330,390</u>
Real Estate Taxes				
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,769,724	\$ 69,574,072	\$ 69,986,290	\$ 1,357,506
Real estate and other taxes receivable	57,836,152	60,317,842	57,836,152	60,317,842
Due from other governments	353,194	-	353,194	-
Special assessments receivable	921,541	983,596	921,541	983,596
Total assets.	<u>\$ 60,880,611</u>	<u>\$ 130,875,510</u>	<u>\$ 129,097,177</u>	<u>\$ 62,658,944</u>
Liabilities:				
Accounts payable	\$ -	\$ 2,331	\$ -	\$ 2,331
Due to other governments.	60,880,611	130,873,179	129,097,177	62,656,613
Total liabilities.	<u>\$ 60,880,611</u>	<u>\$ 130,875,510</u>	<u>\$ 129,097,177</u>	<u>\$ 62,658,944</u>
Personal Taxes				
Assets:				
Equity in pooled cash and cash equivalents	\$ 66,699	\$ 3,296,764	\$ 3,363,138	\$ 325
Taxes receivable	800,726	772,862	800,726	772,862
Total assets.	<u>\$ 867,425</u>	<u>\$ 4,069,626</u>	<u>\$ 4,163,864</u>	<u>\$ 773,187</u>
Liabilities:				
Due to other governments.	\$ 867,425	\$ 4,069,626	\$ 4,163,864	\$ 773,187
Total liabilities.	<u>\$ 867,425</u>	<u>\$ 4,069,626</u>	<u>\$ 4,163,864</u>	<u>\$ 773,187</u>
Library/Local Government Support				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,273,787	\$ 2,273,787	\$ -
Due from other governments	1,204,282	1,194,379	1,204,282	1,194,379
Total assets.	<u>\$ 1,204,282</u>	<u>\$ 3,468,166</u>	<u>\$ 3,478,069</u>	<u>\$ 1,194,379</u>
Liabilities:				
Due to other governments.	\$ 1,204,282	\$ 3,468,166	\$ 3,478,069	\$ 1,194,379
Total liabilities.	<u>\$ 1,204,282</u>	<u>\$ 3,468,166</u>	<u>\$ 3,478,069</u>	<u>\$ 1,194,379</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Balance 12/31/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/10</u>
Local Government				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 3,946,152	\$ 3,946,152	\$ -
Due from other governments	1,005,487	1,427,302	1,005,487	1,427,302
Total assets.	<u>\$ 1,005,487</u>	<u>\$ 5,373,454</u>	<u>\$ 4,951,639</u>	<u>\$ 1,427,302</u>
Liabilities:				
Due to other governments.	\$ 1,005,487	\$ 5,373,454	\$ 4,951,639	\$ 1,427,302
Total liabilities.	<u>\$ 1,005,487</u>	<u>\$ 5,373,454</u>	<u>\$ 4,951,639</u>	<u>\$ 1,427,302</u>
County Court				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 838,483	\$ 12,272,173	\$ 12,377,767	\$ 732,889
Accounts receivable.	347,931	343,941	347,931	343,941
Total assets.	<u>\$ 1,186,414</u>	<u>\$ 12,616,114</u>	<u>\$ 12,725,698</u>	<u>\$ 1,076,830</u>
Liabilities:				
Deposits held and due to others	\$ 347,931	\$ 343,941	\$ 347,931	\$ 343,941
Undistributed assets	838,483	12,272,173	12,377,767	732,889
Total liabilities.	<u>\$ 1,186,414</u>	<u>\$ 12,616,114</u>	<u>\$ 12,725,698</u>	<u>\$ 1,076,830</u>
Board of Health				
Assets:				
Equity in pooled cash and cash equivalents	\$ 367,369	\$ 670,088	\$ 598,742	\$ 438,715
Due from external parties.	2,353	1,393	2,353	1,393
Prepayments.	-	5,101	-	5,101
Total assets.	<u>\$ 369,722</u>	<u>\$ 676,582</u>	<u>\$ 601,095</u>	<u>\$ 445,209</u>
Liabilities:				
Accounts payable.	\$ -	\$ -	\$ -	\$ -
Due to other governments.	341,895	431,324	341,895	431,324
Due to external parties.	27,827	13,885	27,827	13,885
Undistributed assets	-	231,373	231,373	-
Total liabilities.	<u>\$ 369,722</u>	<u>\$ 676,582</u>	<u>\$ 601,095</u>	<u>\$ 445,209</u>
Undivided Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 84,799	\$ 2,848,695	\$ 2,933,494	\$ -
Due from other governments	729,652	655,047	729,652	655,047
Total assets.	<u>\$ 814,451</u>	<u>\$ 3,503,742</u>	<u>\$ 3,663,146</u>	<u>\$ 655,047</u>
Liabilities:				
Due to other governments.	\$ 814,451	\$ 3,503,742	\$ 3,663,146	\$ 655,047
Total liabilities.	<u>\$ 814,451</u>	<u>\$ 3,503,742</u>	<u>\$ 3,663,146</u>	<u>\$ 655,047</u>
Manufactured Home Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 44,723	\$ 427,865	\$ 442,151	\$ 30,437
Total assets.	<u>\$ 44,723</u>	<u>\$ 427,865</u>	<u>\$ 442,151</u>	<u>\$ 30,437</u>
Liabilities:				
Due to other governments	\$ 44,723	\$ 427,865	\$ 442,151	\$ 30,437
Total liabilities.	<u>\$ 44,723</u>	<u>\$ 427,865</u>	<u>\$ 442,151</u>	<u>\$ 30,437</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Balance 12/31/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/10</u>
Estate Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 2,386,286	\$ 1,984,557	\$ 3,487,084	\$ 883,759
Total assets.	<u>\$ 2,386,286</u>	<u>\$ 1,984,557</u>	<u>\$ 3,487,084</u>	<u>\$ 883,759</u>
Liabilities:				
Due to other governments	\$ 2,386,286	\$ 1,984,557	\$ 3,487,084	\$ 883,759
Total liabilities.	<u>\$ 2,386,286</u>	<u>\$ 1,984,557</u>	<u>\$ 3,487,084</u>	<u>\$ 883,759</u>
Law Library				
Assets:				
Equity in pooled cash and cash equivalents	\$ 27,180	\$ 9,255	\$ 36,435	\$ -
Total assets.	<u>\$ 27,180</u>	<u>\$ 9,255</u>	<u>\$ 36,435</u>	<u>\$ -</u>
Liabilities:				
Due to other governments	\$ 27,180	\$ 9,255	\$ 36,435	\$ -
Total liabilities.	<u>\$ 27,180</u>	<u>\$ 9,255</u>	<u>\$ 36,435</u>	<u>\$ -</u>
Municipal Permissive Motor Vehicle Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 442,468	\$ 254,882	\$ 374,238	\$ 323,112
Due from other governments	18,736	18,457	18,736	18,457
Total assets.	<u>\$ 461,204</u>	<u>\$ 273,339</u>	<u>\$ 392,974</u>	<u>\$ 341,569</u>
Liabilities:				
Due to other governments	\$ 461,204	\$ 273,339	\$ 392,974	\$ 341,569
Total liabilities.	<u>\$ 461,204</u>	<u>\$ 273,339</u>	<u>\$ 392,974</u>	<u>\$ 341,569</u>
Soil and Water				
Assets:				
Equity in pooled cash and cash equivalents	\$ 110,458	\$ 200,637	\$ 221,612	\$ 89,483
Prepayments.	-	87	-	87
Total assets.	<u>\$ 110,458</u>	<u>\$ 200,724</u>	<u>\$ 221,612</u>	<u>\$ 89,570</u>
Liabilities:				
Due to external parties	\$ 559	\$ 54	\$ 559	\$ 54
Undistributed assets	109,899	200,670	221,053	89,516
Total liabilities.	<u>\$ 110,458</u>	<u>\$ 200,724</u>	<u>\$ 221,612</u>	<u>\$ 89,570</u>
Hotel/Motel Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 5,190	\$ 405,106	\$ 405,232	\$ 5,064
Real estate and other taxes receivable	87,338	101,458	87,338	101,458
Total assets.	<u>\$ 92,528</u>	<u>\$ 506,564</u>	<u>\$ 492,570</u>	<u>\$ 106,522</u>
Liabilities:				
Due to other governments	\$ 87,338	\$ 101,458	\$ 87,338	\$ 101,458
Undistributed assets	5,190	405,106	405,232	5,064
Total liabilities.	<u>\$ 92,528</u>	<u>\$ 506,564</u>	<u>\$ 492,570</u>	<u>\$ 106,522</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Balance</u> <u>12/31/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/10</u>
Local Emergency Planning Commission				
Assets:				
Equity in pooled cash and cash equivalents	\$ 99,572	\$ -	\$ 10,186	\$ 89,386
Total assets.	<u>\$ 99,572</u>	<u>\$ -</u>	<u>\$ 10,186</u>	<u>\$ 89,386</u>
Liabilities:				
Undistributed assets	\$ 99,572	\$ -	\$ 10,186	\$ 89,386
Total liabilities.	<u>\$ 99,572</u>	<u>\$ -</u>	<u>\$ 10,186</u>	<u>\$ 89,386</u>
Undivided Property Tax Replacement				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 147,307	\$ 147,307	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 147,307</u>	<u>\$ 147,307</u>	<u>\$ -</u>
Liabilities:				
Due to other governments	\$ -	\$ 147,307	\$ 147,307	\$ -
Total liabilities.	<u>\$ -</u>	<u>\$ 147,307</u>	<u>\$ 147,307</u>	<u>\$ -</u>
Blanchard River Construction				
Assets:				
Equity in pooled cash and cash equivalents	\$ 56,837	\$ 108,532	\$ 85,122	\$ 80,247
Total assets.	<u>\$ 56,837</u>	<u>\$ 108,532</u>	<u>\$ 85,122</u>	<u>\$ 80,247</u>
Liabilities:				
Accounts payable.	\$ 43,268	\$ -	\$ 43,268	\$ -
Undistributed assets	13,569	108,532	41,854	80,247
Total liabilities.	<u>\$ 56,837</u>	<u>\$ 108,532</u>	<u>\$ 85,122</u>	<u>\$ 80,247</u>
Hancock County Election Commission				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 355	\$ 355	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 355</u>	<u>\$ 355</u>	<u>\$ -</u>
Liabilities:				
Undistributed assets	\$ -	\$ 355	\$ 355	\$ -
Total liabilities.	<u>\$ -</u>	<u>\$ 355</u>	<u>\$ 355</u>	<u>\$ -</u>
Sheriff Agency				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 214,051	\$ 3,608,199	\$ 3,743,767	\$ 78,483
Total assets.	<u>\$ 214,051</u>	<u>\$ 3,608,199</u>	<u>\$ 3,743,767</u>	<u>\$ 78,483</u>
Liabilities:				
Undistributed assets	\$ 214,051	\$ 3,608,199	\$ 3,743,767	\$ 78,483
Total liabilities.	<u>\$ 214,051</u>	<u>\$ 3,608,199</u>	<u>\$ 3,743,767</u>	<u>\$ 78,483</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Balance 12/31/09</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/10</u>
Inmate				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 3,817	\$ -	\$ 3,817	\$ -
Total assets.	<u>\$ 3,817</u>	<u>\$ -</u>	<u>\$ 3,817</u>	<u>\$ -</u>
Liabilities:				
Deposits held and due to others	\$ 3,817	\$ -	\$ 3,817	\$ -
Total liabilities.	<u>\$ 3,817</u>	<u>\$ -</u>	<u>\$ 3,817</u>	<u>\$ -</u>
Housing Trust				
Assets:				
Equity in pooled cash and cash equivalents	\$ 80,963	\$ 328,817	\$ 316,155	\$ 93,625
Total assets.	<u>\$ 80,963</u>	<u>\$ 328,817</u>	<u>\$ 316,155</u>	<u>\$ 93,625</u>
Liabilities:				
Due to other governments.	\$ 80,963	\$ 328,817	\$ 316,155	\$ 93,625
Total liabilities	<u>\$ 80,963</u>	<u>\$ 328,817</u>	<u>\$ 316,155</u>	<u>\$ 93,625</u>
Indigent Defense Fee				
Assets:				
Equity in pooled cash and cash equivalents	\$ 363	\$ 21,646	\$ 21,609	\$ 400
Accounts receivable	-	27	-	27
Due from other governments	1,385	-	1,385	-
Total assets.	<u>\$ 1,748</u>	<u>\$ 21,673</u>	<u>\$ 22,994</u>	<u>\$ 427</u>
Liabilities:				
Undistributed assets.	\$ 1,748	\$ 21,673	\$ 22,994	\$ 427
Total liabilities	<u>\$ 1,748</u>	<u>\$ 21,673</u>	<u>\$ 22,994</u>	<u>\$ 427</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2010

<i>All Agency Funds</i>	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
Assets				
Equity in pooled cash and cash equivalents	\$ 5,852,113	\$ 150,088,653	\$ 152,218,317	\$ 3,722,449
Cash and cash equivalents in segregated accounts	1,056,351	15,880,372	16,125,351	811,372
Real estate and other taxes receivable	58,724,216	61,192,162	58,724,216	61,192,162
Accounts receivable.	347,931	343,968	347,931	343,968
Special assessments receivable	921,541	983,596	921,541	983,596
Due from other governments	3,312,736	3,644,273	3,312,736	3,644,273
Due from external parties.	2,353	1,393	2,353	1,393
Prepayments	-	5,188	-	5,188
Total assets.	<u>\$ 70,217,241</u>	<u>\$ 232,139,605</u>	<u>\$ 231,652,445</u>	<u>\$ 70,704,401</u>
Liabilities				
Accounts payable	\$ 43,268	\$ 2,331	\$ 43,268	\$ 2,331
Payroll withholdings	309,017	54,800	33,427	330,390
Due to other governments.	68,202,310	214,876,513	214,141,035	68,937,788
Due to external parties.	28,386	13,939	28,386	13,939
Deposits held and due to others	351,748	343,941	351,748	343,941
Undistributed assets	1,282,512	16,848,081	17,054,581	1,076,012
Total liabilities.	<u>\$ 70,217,241</u>	<u>\$ 232,139,605</u>	<u>\$ 231,652,445</u>	<u>\$ 70,704,401</u>

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 1,632,380	\$ 1,809,844	\$ 1,763,481	\$ (46,363)
Sales taxes	9,481,905	10,450,000	11,332,343	882,343
Charges for services	2,811,883	2,914,130	3,674,102	759,972
Licenses and permits	3,500	3,500	4,308	808
Fines and forfeitures	90,300	90,300	67,183	(23,117)
Intergovernmental	2,799,733	2,818,524	2,783,974	(34,550)
Investment income	500,000	500,000	494,306	(5,694)
Rental income	125,000	125,000	170,837	45,837
Other	10,000	10,000	82,779	72,779
Total revenues	17,454,701	18,721,298	20,373,313	1,652,015
Expenditures:				
Current:				
General government:				
Legislative and executive				
County Commissioners				
Personal services	204,071	204,422	204,406	16
Fringe benefits	66,028	68,053	66,752	1,301
Materials and supplies	2,054	2,400	1,215	1,185
Contractual services	2,175	1,924	1,917	7
Other	-	8,835	7,566	1,269
Total County Commissioners	274,328	285,634	281,856	3,778
Microfilm				
Personal services	1,500	1,500	1,474	26
Fringe benefits	329	617	573	44
Materials and supplies	20,284	21,290	16,696	4,594
Contractual services	118,252	124,280	123,316	964
Total Microfilm	140,365	147,687	142,059	5,628
Auditor				
Personal services	241,160	270,166	270,163	3
Fringe benefits	105,760	97,781	97,468	313
Materials and supplies	11,938	8,221	8,122	99
Contractual services	65,078	43,390	36,104	7,286
Capital outlay	-	846	667	179
Other	10,000	11,352	11,254	98
Total Auditor	433,936	431,756	423,778	7,978

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HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Auditor - Real Property				
Personal services	\$ 5,500	\$ 5,500	\$ 5,273	\$ 227
Fringe benefits	8,815	8,928	2,148	6,780
Materials and supplies	200	200	200	-
Contractual services	3,283	3,283	3,269	14
Total Auditor - Personal Property	<u>17,798</u>	<u>17,911</u>	<u>10,890</u>	<u>7,021</u>
Auditor - Manufactured Homes				
Materials and supplies	100	100	100	-
Contractual services	930	930	929	1
Total Auditor - Manufactured Homes	<u>1,030</u>	<u>1,030</u>	<u>1,029</u>	<u>1</u>
Treasurer				
Personal services	110,214	110,214	106,660	3,554
Fringe benefits	47,158	46,704	42,785	3,919
Materials and supplies	11,026	9,426	9,373	53
Contractual services	31,513	31,513	30,735	778
Capital outlay	-	2,058	2,058	-
Other	4,295	4,295	3,128	1,167
Total Treasurer	<u>204,206</u>	<u>204,210</u>	<u>194,739</u>	<u>9,471</u>
Prosecuting Attorney				
Personal services	530,005	565,631	565,608	23
Fringe benefits	175,556	165,720	165,192	528
Materials and supplies	5,000	5,000	5,000	-
Contractual services	67,352	63,938	63,938	-
Other	1,500	334	334	-
Total Prosecuting Attorney	<u>779,413</u>	<u>800,623</u>	<u>800,072</u>	<u>551</u>
Bureau of Inspection				
Contractual services	75,000	75,000	70,000	5,000
Total Bureau of Inspection	<u>75,000</u>	<u>75,000</u>	<u>70,000</u>	<u>5,000</u>
Budget Commission				
Personal services	16,531	16,751	16,731	20
Fringe benefits	12,523	11,898	8,722	3,176
Materials and supplies	100	384	250	134
Contractual services	320	441	441	-
Total Budget Commission	<u>29,474</u>	<u>29,474</u>	<u>26,144</u>	<u>3,330</u>
Board of Revisions				
Personal services	14,801	14,801	14,732	69
Fringe benefits	4,362	5,712	5,350	362
Total Board of Revisions	<u>19,163</u>	<u>20,513</u>	<u>20,082</u>	<u>431</u>

- - Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing Board				
Personal services	\$ 167,436	\$ 167,436	\$ 167,436	\$ -
Fringe benefits	49,012	49,176	48,360	816
Materials and supplies	5,810	5,810	2,669	3,141
Contractual services	96,930	95,882	95,788	94
Capital outlay	36,537	36,536	9,005	27,531
Other	500	500	87	413
Total Data Processing Board	356,225	355,340	323,345	31,995
Board of Elections				
Personal services	301,100	284,974	279,278	5,696
Fringe benefits.	85,408	85,034	72,339	12,695
Materials and supplies	47,123	40,685	40,515	170
Contractual services	48,950	40,448	40,210	238
Capital outlay	41,116	66,195	66,195	-
Other.	500	500	465	35
Total Board of Elections.	524,197	517,836	499,002	18,834
Building and Ground Maintenance				
Personal services.	215,534	220,915	220,750	165
Fringe benefits.	132,625	127,310	101,016	26,294
Materials and supplies	88,483	82,473	76,966	5,507
Contractual services	1,167,059	1,135,426	1,068,502	66,924
Other.	83,160	25,860	20,576	5,284
Total Building and Ground Maintenance	1,686,861	1,591,984	1,487,810	104,174
Recorder				
Personal services.	107,718	123,665	122,868	797
Fringe benefits	36,515	44,782	39,032	5,750
Materials and supplies	3,965	3,965	3,965	-
Capital outlay	-	5,300	4,629	671
Other.	12,068	6,768	2,008	4,760
Total Recorder	160,266	184,480	172,502	11,978
Insurance				
Fringe benefits.	28,500	25,500	6,851	18,649
Contractual services	351,500	574,303	570,462	3,841
Total Insurance.	380,000	599,803	577,313	22,490
Personnel - Safety				
Personal services.	33,000	33,000	30,965	2,035
Fringe benefits.	5,439	5,468	5,113	355
Materials and supplies	100	100	41	59
Contractual services	8,411	7,709	2,794	4,915
Other.	700	700	252	448
Total Personnel - Safety.	47,650	46,977	39,165	7,812
Flood Disaster				
Contractual services.	31,250	31,250	31,250	-
Total Flood Disaster	31,250	31,250	31,250	-

- - Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Other				
Contractual services	\$ 168,812	\$ 202,874	\$ 194,169	\$ 8,705
Total Other	<u>168,812</u>	<u>202,874</u>	<u>194,169</u>	<u>8,705</u>
Total general government - legislative and executive	<u>5,329,974</u>	<u>5,544,382</u>	<u>5,295,205</u>	<u>249,177</u>
Judicial				
Court of Appeals				
Other	22,871	22,509	19,222	3,287
Total Court of Appeals	<u>22,871</u>	<u>22,509</u>	<u>19,222</u>	<u>3,287</u>
Common Pleas Court				
Personal services	323,178	324,178	322,555	1,623
Fringe benefits	127,159	102,924	90,540	12,384
Materials and supplies	10,524	9,424	9,396	28
Contractual services	55,599	63,812	49,245	14,567
Capital outlay	10,771	30,771	30,771	-
Other	12,064	12,339	12,339	-
Total Common Pleas Court	<u>539,295</u>	<u>543,448</u>	<u>514,846</u>	<u>28,602</u>
Jury Commission				
Personal services	300	300	300	-
Materials and supplies	1,489	1,489	996	493
Contractual services	131	131	88	43
Other	200	200	-	200
Total Jury Commission	<u>2,120</u>	<u>2,120</u>	<u>1,384</u>	<u>736</u>
Law Library				
Other	-	36,666	36,666	-
Total law library	<u>-</u>	<u>36,666</u>	<u>36,666</u>	<u>-</u>
Adult Probation				
Personal services	193,191	182,161	181,758	403
Fringe benefits	76,377	66,150	46,437	19,713
Materials and supplies	19,128	25,816	25,808	8
Contractual services	7,935	13,135	13,135	-
Capital outlay	315	10,515	10,490	25
Other	6,351	5,386	5,350	36
Total Adult Probation	<u>303,297</u>	<u>303,163</u>	<u>282,978</u>	<u>20,185</u>
Court Appointed Special Advocate				
Contractual services	19,800	19,800	11,200	8,600
Total Court Appointed Special Advocate	<u>19,800</u>	<u>19,800</u>	<u>11,200</u>	<u>8,600</u>

- - Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal services	\$ 238,761	\$ 238,761	\$ 232,766	\$ 5,995
Fringe benefits.	87,955	93,186	87,821	5,365
Materials and supplies	6,891	6,617	5,847	770
Contractual services	263,382	198,939	165,574	33,365
Capital outlay	-	7,880	7,880	-
Other.	21,500	18,481	1,222	17,259
Total Juvenile Court	618,489	563,864	501,110	62,754
Juvenile Probation				
Personal services.	104,668	104,668	104,231	437
Fringe benefits.	40,499	40,858	36,952	3,906
Materials and supplies	9,485	9,485	4,771	4,714
Contractual services	2,375	2,000	600	1,400
Other.	500	500	190	310
Total Juvenile Probation	157,527	157,511	146,744	10,767
Juvenile Court - PEACE				
Personal services	13,592	13,592	13,591	1
Fringe benefits.	5,708	5,755	4,677	1,078
Total Juvenile Court - PEACE.	19,300	19,347	18,268	1,079
Probate Court				
Personal services.	127,833	123,833	120,435	3,398
Fringe benefits.	53,126	49,440	44,503	4,937
Materials and supplies	5,400	9,200	7,058	2,142
Contractual services	2,350	5,567	5,094	473
Other.	150	119	119	-
Total Probate Court	188,859	188,159	177,209	10,950
Clerk of Courts				
Personal services.	181,714	181,714	180,559	1,155
Fringe benefits	82,600	82,906	82,212	694
Materials and supplies	9,150	11,526	10,986	540
Contractual services	6,233	3,127	2,875	252
Capital outlay	341	-	-	-
Other.	3,000	3,120	2,225	895
Total Clerk of Courts	283,038	282,393	278,857	3,536
Municipal Court				
Personal services.	258,548	258,548	250,862	7,686
Contractual services	121,601	122,551	119,435	3,116
Total Municipal Court	380,149	381,099	370,297	10,802
Miscellaneous - Judicial				
Contractual services	120,000	120,000	119,746	254
Total Miscellaneous - Judicial.	120,000	120,000	119,746	254

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HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Defenders				
Personal services.	\$ 288,546	\$ 288,546	\$ 286,284	\$ 2,262
Fringe benefits.	110,362	110,855	104,146	6,709
Materials and supplies	1,850	3,150	2,651	499
Contractual services	2,250	850	620	230
Other.	4,289	4,121	3,056	1,065
Total Public Defenders.	<u>407,297</u>	<u>407,522</u>	<u>396,757</u>	<u>10,765</u>
Total general government - judicial	<u>3,062,042</u>	<u>3,047,601</u>	<u>2,875,284</u>	<u>172,317</u>
Total general government	<u>8,392,016</u>	<u>8,591,983</u>	<u>8,170,489</u>	<u>421,494</u>
Public safety				
Coroner				
Personal services.	48,870	48,871	48,871	-
Fringe benefits.	18,659	19,210	17,808	1,402
Materials and supplies	250	250	64	186
Contractual services	60,055	60,055	59,917	138
Other.	2,000	4,500	4,497	3
Total Coroner.	<u>129,834</u>	<u>132,886</u>	<u>131,157</u>	<u>1,729</u>
Sheriff				
Personal services.	1,962,963	2,047,353	2,009,756	37,597
Fringe benefits.	680,006	730,623	711,442	19,181
Materials and supplies	166,681	169,194	163,344	5,850
Contractual services	273,899	193,898	191,170	2,728
Capital outlay	-	49,725	48,129	1,596
Total Sheriff	<u>3,083,549</u>	<u>3,190,793</u>	<u>3,123,841</u>	<u>66,952</u>
Sheriff - Jail				
Personal services.	1,509,045	1,546,745	1,476,772	69,973
Fringe benefits.	487,305	505,214	488,565	16,649
Materials and supplies	33,358	33,952	29,291	4,661
Contractual services	450,581	432,053	418,529	13,524
Total Sheriff - Jail	<u>2,480,289</u>	<u>2,517,964</u>	<u>2,413,157</u>	<u>104,807</u>
Sheriff - Rehabilitation				
Other.	1,358	1,358	390	968
Total Sheriff - Rehabilitation.	<u>1,358</u>	<u>1,358</u>	<u>390</u>	<u>968</u>
Total public safety	<u>5,695,030</u>	<u>5,843,001</u>	<u>5,668,545</u>	<u>174,456</u>
Public works				
Sanitation and Drainage				
Contractual services	19,000	19,000	2,647	16,353
Total Sanitation and Drainage	<u>19,000</u>	<u>19,000</u>	<u>2,647</u>	<u>16,353</u>

- - Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2010

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Mapping				
Personal services	\$ 69,325	\$ 70,975	\$ 69,585	\$ 1,390
Fringe benefits	30,074	28,584	28,262	322
Materials and supplies	1,400	1,400	1,393	7
Contractual services	5,000	5,000	5,000	-
Other	300	300	-	300
Total Mapping	<u>106,099</u>	<u>106,259</u>	<u>104,240</u>	<u>1,719</u>
Total public works	<u>125,099</u>	<u>125,259</u>	<u>106,887</u>	<u>18,372</u>
Health				
TB Clinic and Care				
Contractual services	2,700	2,700	2,562	138
Total TB Clinic and Care	<u>2,700</u>	<u>2,700</u>	<u>2,562</u>	<u>138</u>
Other Health Department				
Contractual services	655,130	458,464	455,130	3,334
Total Other Health Department	<u>655,130</u>	<u>458,464</u>	<u>455,130</u>	<u>3,334</u>
Total health	<u>657,830</u>	<u>461,164</u>	<u>457,692</u>	<u>3,472</u>
Human services				
Soldier's Relief				
Personal services	28,000	28,000	27,213	787
Fringe benefits	11,350	11,350	4,605	6,745
Materials and supplies	5,000	5,000	1,408	3,592
Contractual services	80,500	80,500	59,816	20,684
Capital outlay	100	100	-	100
Other	51,000	51,000	33,138	17,862
Total Soldier's Relief	<u>175,950</u>	<u>175,950</u>	<u>126,180</u>	<u>49,770</u>
Veteran's Services				
Personal services	117,084	117,084	109,109	7,975
Fringe benefits	32,952	32,972	26,871	6,101
Contractual services	46,000	46,000	45,161	839
Other	55,000	54,980	51,001	3,979
Total Veteran's Services	<u>251,036</u>	<u>251,036</u>	<u>232,142</u>	<u>18,894</u>
Job and Family Services				
Contractual services	186,694	186,694	173,964	12,730
Total Job and Family Services	<u>186,694</u>	<u>186,694</u>	<u>173,964</u>	<u>12,730</u>
Total human services	<u>613,680</u>	<u>613,680</u>	<u>532,286</u>	<u>81,394</u>

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HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Conservation and recreation				
Agriculture Department				
Contractual services	\$ 357,235	\$ 366,264	\$ 361,976	\$ 4,288
Total Agriculture Department	<u>357,235</u>	<u>366,264</u>	<u>361,976</u>	<u>4,288</u>
Total conservation and recreation	<u>357,235</u>	<u>366,264</u>	<u>361,976</u>	<u>4,288</u>
Economic development				
Personal services	-	18,520	17,867	653
Fringe benefits	-	9,695	3,565	6,130
Materials and supplies	-	1,250	383	867
Contractual services	-	24,225	23,800	425
Other	-	7,080	1,221	5,859
Total Economic development	<u>-</u>	<u>60,770</u>	<u>46,836</u>	<u>13,934</u>
Total expenditures	<u>15,840,890</u>	<u>16,062,121</u>	<u>15,344,711</u>	<u>717,410</u>
Excess of revenues over expenditures	<u>1,613,811</u>	<u>2,659,177</u>	<u>5,028,602</u>	<u>2,369,425</u>
Other financing sources (uses):				
Advances in	-	-	1,307,370	1,307,370
Advances out	-	-	(1,436,775)	(1,436,775)
Transfer in	160,000	12,775	-	(12,775)
Transfers out	(2,400,500)	(4,233,500)	(4,189,011)	44,489
Total other financing sources (uses)	<u>(2,240,500)</u>	<u>(4,220,725)</u>	<u>(4,318,416)</u>	<u>(97,691)</u>
Net change in fund balance	(626,689)	(1,561,548)	710,186	2,271,734
Fund balance at beginning of year	<u>2,190,891</u>	<u>2,190,891</u>	<u>2,190,891</u>	<u>-</u>
Prior year encumbrances appropriated	<u>591,066</u>	<u>591,066</u>	<u>591,066</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,155,268</u>	<u>\$ 1,220,409</u>	<u>\$ 3,492,143</u>	<u>\$ 2,271,734</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE LICENSE AND GAS TAX SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Permissive motor vehicle license tax	\$ 160,000	\$ 160,000	\$ 171,491	\$ 11,491
Charges for services	351,550	423,550	542,398	118,848
Fines and forfeitures	75,000	75,000	76,038	1,038
Intergovernmental	4,378,000	4,378,000	4,444,905	66,905
Investment income	2,500	2,500	1,314	(1,186)
Other	-	-	1,350	1,350
	<u>4,967,050</u>	<u>5,039,050</u>	<u>5,237,496</u>	<u>198,446</u>
Total revenues				
Expenditures:				
Current:				
Public works				
Personal services	1,690,174	1,579,174	1,573,620	5,554
Fringe benefits	598,500	506,760	505,212	1,548
Materials and supplies	1,235,264	1,367,832	1,339,288	28,544
Contractual services	1,061,455	1,393,173	1,388,234	4,939
Capital outlay	438,900	662,140	661,625	515
Other	48,450	36,935	36,504	431
	<u>5,072,743</u>	<u>5,546,014</u>	<u>5,504,483</u>	<u>41,531</u>
Total expenditures				
Excess of expenditures over revenues	<u>(105,693)</u>	<u>(506,964)</u>	<u>(266,987)</u>	<u>239,977</u>
Other financing sources (uses):				
Proceeds of notes	-	360,000	360,000	-
Transfers out	<u>(187,000)</u>	<u>(290,000)</u>	<u>(289,934)</u>	<u>66</u>
Total other financing sources (uses)	<u>(187,000)</u>	<u>70,000</u>	<u>70,066</u>	<u>66</u>
Net change in fund balance	(292,693)	(436,964)	(196,921)	240,043
Fund balance at beginning of year	172,586	172,586	172,586	-
Prior year encumbrances appropriated	275,569	275,569	275,569	-
Fund balance at end of year	<u>\$ 155,462</u>	<u>\$ 11,191</u>	<u>\$ 251,234</u>	<u>\$ 240,043</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ALCOHOL, DRUG, AND MENTAL HEALTH SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 1,629,900	\$ 1,651,687	\$ 1,703,644	\$ 51,957
Intergovernmental	3,615,257	3,749,087	3,800,592	51,505
Rental income	-	110,912	110,912	-
Other	30,000	133,019	119,023	(13,996)
	<u>5,275,157</u>	<u>5,644,705</u>	<u>5,734,171</u>	<u>89,466</u>
Expenditures:				
Current:				
Health				
Personal services	332,800	336,300	335,444	856
Fringe benefits	131,970	111,756	110,636	1,120
Materials and supplies	2,504	3,200	2,532	668
Contractual services	5,639,399	5,391,369	5,358,900	32,469
Capital outlay	2,553	2,553	2,115	438
Other	28,129	320,371	317,757	2,614
	<u>6,137,355</u>	<u>6,165,549</u>	<u>6,127,384</u>	<u>38,165</u>
Excess of expenditures over revenues	<u>(862,198)</u>	<u>(520,844)</u>	<u>(393,213)</u>	<u>127,631</u>
Other financing uses:				
Transfers out	<u>(47,070)</u>	<u>(32,270)</u>	<u>(32,246)</u>	<u>24</u>
Total other financing uses	<u>(47,070)</u>	<u>(32,270)</u>	<u>(32,246)</u>	<u>24</u>
Net change in fund balance	(909,268)	(553,114)	(425,459)	127,655
Fund balance (deficit) at beginning of year	(531,944)	(531,944)	(531,944)	-
Prior year encumbrances appropriated	<u>1,242,155</u>	<u>1,242,155</u>	<u>1,242,155</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (199,057)</u>	<u>\$ 157,097</u>	<u>\$ 284,752</u>	<u>\$ 127,655</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JOB AND FAMILY SERVICES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 15,000	\$ 1,676	\$ 1,676	\$ -
Intergovernmental	6,661,694	6,825,854	5,113,567	(1,712,287)
Other	512,000	120,158	503,280	383,122
Total revenues.	<u>7,188,694</u>	<u>6,947,688</u>	<u>5,618,523</u>	<u>(1,329,165)</u>
Expenditures:				
Current:				
Other human services				
Personal services	73,000	67,000	61,378	5,622
Fringe benefits	18,800	24,800	20,474	4,326
Materials and supplies	-	-	9,753	(9,753)
Contractual services.	649,188	1,729,737	2,041,239	(311,502)
Other	882,900	327,069	367,148	(40,079)
Total other human services	<u>1,623,888</u>	<u>2,148,606</u>	<u>2,499,992</u>	<u>(351,386)</u>
Administrative				
Personal services	1,460,000	1,372,300	1,360,680	11,620
Fringe benefits	617,810	561,810	555,440	6,370
Materials and supplies	46,877	58,000	31,002	26,998
Contractual services	516,448	322,060	220,237	101,823
Capital outlay	25,000	25,000	21,360	3,640
Other	426,349	500,943	433,577	67,366
Total administrative.	<u>3,092,484</u>	<u>2,840,113</u>	<u>2,622,296</u>	<u>217,817</u>
Public assistance				
Personal services	595,000	542,000	541,002	998
Fringe benefits	236,500	220,964	212,113	8,851
Materials and supplies	10,000	1,000	149	851
Contractual services.	1,567,088	942,000	709,290	232,710
Capital outlay	5,000	2,000	-	2,000
Other	92,435	86,236	85,181	1,055
Total public assistance.	<u>2,506,023</u>	<u>1,794,200</u>	<u>1,547,735</u>	<u>246,465</u>
Total human services expenditures	<u>7,222,395</u>	<u>6,782,919</u>	<u>6,670,023</u>	<u>112,896</u>
Net change in fund balance	(33,701)	164,769	(1,051,500)	(1,216,269)
Fund balance at beginning of year.	506,652	506,652	506,652	-
Prior year encumbrances appropriated	247,395	247,395	247,395	-
Fund balance (deficit) at end of year	<u>\$ 720,346</u>	<u>\$ 918,816</u>	<u>\$ (297,453)</u>	<u>\$ (1,216,269)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BOARD OF DEVELOPMENTAL DISABILITIES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 5,318,316	\$ 5,382,676	\$ 5,563,508	\$ 180,832
Charges for services	208,108	208,108	276,194	68,086
Intergovernmental	6,370,613	6,381,278	7,351,848	970,570
Other	75,940	75,940	111,641	35,701
	<u>11,972,977</u>	<u>12,048,002</u>	<u>13,303,191</u>	<u>1,255,189</u>
Expenditures:				
Current:				
Health				
Personal services	5,200,000	5,150,000	5,084,496	65,504
Fringe benefits	2,301,950	2,532,932	2,456,400	76,532
Materials and supplies	595,785	489,487	431,871	57,616
Contractual services	2,807,031	3,630,137	2,820,939	809,198
Capital outlay	102,825	97,850	89,596	8,254
Other	400,000	-	-	-
	<u>11,407,591</u>	<u>11,900,406</u>	<u>10,883,302</u>	<u>1,017,104</u>
Excess of revenues over expenditures	<u>565,386</u>	<u>147,596</u>	<u>2,419,889</u>	<u>2,272,293</u>
Other financing sources:				
Transfers in	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>1,000,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	1,565,386	147,596	2,419,889	2,272,293
Fund balance at beginning of year	6,394,834	6,394,834	6,394,834	-
Prior year encumbrances appropriated	<u>559,495</u>	<u>559,495</u>	<u>559,495</u>	<u>-</u>
Fund balance at end of year	<u>\$ 8,519,715</u>	<u>\$ 7,101,925</u>	<u>\$ 9,374,218</u>	<u>\$ 2,272,293</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SANITARY LANDFILL ENTERPRISE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Operating Revenues:				
Charges for services	\$ 3,990,000	\$ 4,154,000	\$ 4,779,830	\$ 625,830
Rental income	-	-	19,800	19,800
Other	7,000	337,000	335,502	(1,498)
	<u>3,997,000</u>	<u>4,491,000</u>	<u>5,135,132</u>	<u>644,132</u>
Operating Expenses:				
Personal services.	775,000	781,901	752,525	29,376
Fringe benefits.	351,035	305,695	266,964	38,731
Materials and supplies	483,890	531,585	457,009	74,576
Contractual services	2,343,296	2,608,837	2,527,249	81,588
Capital outlay	146,594	390,466	396,155	(5,689)
Other	62,131	35,702	28,927	6,775
	<u>4,161,946</u>	<u>4,654,186</u>	<u>4,428,829</u>	<u>225,357</u>
Operating income (loss)	<u>(164,946)</u>	<u>(163,186)</u>	<u>706,303</u>	<u>869,489</u>
Nonoperating revenues (expenses):				
Interest revenue.	-	-	218,243	218,243
Debt service:				
Principal retirement	(225,000)	(225,000)	(225,000)	-
Interest and fiscal charges	(77,008)	(77,008)	(77,008)	-
	<u>(302,008)</u>	<u>(302,008)</u>	<u>(83,765)</u>	<u>218,243</u>
Total nonoperating revenues (expenses)	<u>(302,008)</u>	<u>(302,008)</u>	<u>(83,765)</u>	<u>218,243</u>
Net change in fund equity before transfers	<u>(466,954)</u>	<u>(465,194)</u>	<u>622,538</u>	<u>1,087,732</u>
Transfers in	862,008	150,000	-	(150,000)
Transfers out.	(960,000)	(247,992)	-	247,992
Net change in fund equity	(564,946)	(563,186)	622,538	1,185,724
Fund equity at beginning of year	6,666,746	6,666,746	6,666,746	-
Prior year encumbrances appropriated	416,211	416,211	416,211	-
Fund equity at end of year	<u>\$ 6,518,011</u>	<u>\$ 6,519,771</u>	<u>\$ 7,705,495</u>	<u>\$ 1,185,724</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 AGRICULTURAL SERVICE CENTER ENTERPRISE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Operating Revenues:				
Charges for services	\$ 230,973	\$ 230,973	\$ 230,971	\$ (2)
Total operating revenues.	<u>230,973</u>	<u>230,973</u>	<u>230,971</u>	<u>(2)</u>
Operating Expenses:				
Personal services.	20,000	20,000	15,280	4,720
Fringe benefits.	12,334	12,334	4,728	7,606
Materials and supplies	10,153	10,003	10,002	1
Contractual services	32,095	31,262	31,010	252
Other	3,123	3,123	12,486	(9,363)
Total operating expenses	<u>77,705</u>	<u>76,722</u>	<u>73,506</u>	<u>3,216</u>
Operating income	<u>153,268</u>	<u>154,251</u>	<u>157,465</u>	<u>3,214</u>
Nonoperating expenses:				
Debt service:				
Principal retirement	(100,000)	(100,000)	(100,000)	-
Interest and fiscal charges	(53,413)	(53,413)	(53,413)	-
Total nonoperating expenses.	<u>(153,413)</u>	<u>(153,413)</u>	<u>(153,413)</u>	<u>-</u>
Net change in fund equity.	(145)	838	4,052	3,214
Fund equity at beginning of year	50,138	50,138	50,138	-
Prior year encumbrances appropriated	2,248	2,248	2,248	-
Fund equity at end of year	<u>\$ 52,241</u>	<u>\$ 53,224</u>	<u>\$ 56,438</u>	<u>\$ 3,214</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BMV ONE-STOP ENTERPRISE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Operating Revenues:				
Charges for services	\$ 216,143	\$ 216,143	\$ 213,625	\$ (2,518)
Total operating revenues	<u>216,143</u>	<u>216,143</u>	<u>213,625</u>	<u>(2,518)</u>
Operating Expenses:				
Materials and supplies	5,969	8,194	7,968	226
Contractual services	<u>32,605</u>	<u>29,674</u>	<u>26,110</u>	<u>3,564</u>
Total operating expenses	<u>38,574</u>	<u>37,868</u>	<u>34,078</u>	<u>3,790</u>
Operating income	<u>177,569</u>	<u>178,275</u>	<u>179,547</u>	<u>1,272</u>
Nonoperating expenses:				
Debt service:				
Principal retirement	(80,000)	(80,000)	(80,000)	-
Interest and fiscal charges	<u>(100,838)</u>	<u>(100,838)</u>	<u>(100,838)</u>	<u>-</u>
Total nonoperating expenses.	<u>(180,838)</u>	<u>(180,838)</u>	<u>(180,838)</u>	<u>-</u>
Net change in fund equity.	(3,269)	(2,563)	(1,291)	1,272
Fund equity at beginning of year	17,505	17,505	17,505	-
Prior year encumbrances appropriated.	<u>3,269</u>	<u>3,269</u>	<u>3,269</u>	<u>-</u>
Fund equity at end of year.	<u>\$ 17,505</u>	<u>\$ 18,211</u>	<u>\$ 19,483</u>	<u>\$ 1,272</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILD SUPPORT ENFORCEMENT AGENCY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 187,000	\$ 187,000	\$ 212,365	\$ 25,365
Intergovernmental	850,000	850,000	534,728	(315,272)
Other	200,000	200,000	202,732	2,732
Total revenues	<u>1,237,000</u>	<u>1,237,000</u>	<u>949,825</u>	<u>(287,175)</u>
Expenditures:				
Current:				
Human services				
Personal services	471,000	474,500	440,711	33,789
Fringe benefits	190,000	190,000	170,943	19,057
Materials and supplies	11,325	10,000	2,319	7,681
Contractual services	-	48,000	21,241	26,759
Capital outlay	10,000	10,000	4,069	5,931
Other	391,535	346,500	337,312	9,188
Total expenditures	<u>1,073,860</u>	<u>1,079,000</u>	<u>976,595</u>	<u>102,405</u>
Excess (deficiency) of revenues over (under) expenditures	<u>163,140</u>	<u>158,000</u>	<u>(26,770)</u>	<u>(184,770)</u>
Other financing uses:				
Transfers out	(48,000)	-	-	-
Total other financing uses	<u>(48,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	115,140	158,000	(26,770)	(184,770)
Fund balance at beginning of year	284,445	284,445	284,445	-
Prior year encumbrances appropriated	42,860	42,860	42,860	-
Fund balance at end of year	<u>\$ 442,445</u>	<u>\$ 485,305</u>	<u>\$ 300,535</u>	<u>\$ (184,770)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DOG AND KENNEL SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 20,000	\$ 20,000	\$ 23,992	\$ 3,992
Licenses and permits.	135,000	135,000	223,316	88,316
Fines and forfeitures	11,000	11,000	14,519	3,519
Other	-	-	7	7
Total revenues	<u>166,000</u>	<u>166,000</u>	<u>261,834</u>	<u>95,834</u>
Expenditures:				
Current:				
Health				
Personal services.	19,349	18,577	18,577	-
Fringe benefits.	9,836	9,503	9,503	-
Materials and supplies	2,708	3,979	3,977	2
Contractual services	183,043	224,902	224,634	268
Other.	100	75	75	-
Total expenditures	<u>215,036</u>	<u>257,036</u>	<u>256,766</u>	<u>270</u>
Net change in fund balance	(49,036)	(91,036)	5,068	96,104
Fund balance at beginning of year	94,157	94,157	94,157	-
Prior year encumbrances appropriated	<u>1,223</u>	<u>1,223</u>	<u>1,223</u>	<u>-</u>
Fund balance at end of year	<u>\$ 46,344</u>	<u>\$ 4,344</u>	<u>\$ 100,448</u>	<u>\$ 96,104</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILDREN SERVICES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 55,000	\$ 55,000	\$ 39,809	\$ (15,191)
Intergovernmental	1,430,000	1,430,000	1,357,734	(72,266)
Other	155,500	155,500	78,978	(76,522)
Total revenues	<u>1,640,500</u>	<u>1,640,500</u>	<u>1,476,521</u>	<u>(163,979)</u>
Expenditures:				
Current:				
Human services				
Contractual services	1,574,971	1,536,241	1,490,595	45,646
Other.	222,475	215,267	214,571	696
Total expenditures	<u>1,797,446</u>	<u>1,751,508</u>	<u>1,705,166</u>	<u>46,342</u>
Net change in fund balance.	<u>(156,946)</u>	<u>(111,008)</u>	<u>(228,645)</u>	<u>(117,637)</u>
Fund balance at beginning of year	83,342	83,342	83,342	-
Prior year encumbrances appropriated	197,446	197,446	197,446	-
Fund balance at end of year	<u>\$ 123,842</u>	<u>\$ 169,780</u>	<u>\$ 52,143</u>	<u>\$ (117,637)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 REAL ESTATE ASSESSMENT SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ -	\$ -	\$ 8,876	\$ 8,876
Charges for services	700,700	700,700	628,072	(72,628)
Intergovernmental	100,000	100,000	121,837	21,837
Other	-	-	147	147
Total revenues	800,700	800,700	758,932	(41,768)
Expenditures:				
Current:				
General government - legislative and executive				
Personal services.	215,000	215,000	194,276	20,724
Fringe benefits.	69,638	69,277	65,880	3,397
Materials and supplies	31,470	31,470	17,783	13,687
Contractual services	784,566	787,266	687,661	99,605
Capital outlay	10,000	3,500	3,108	392
Other.	6,000	12,500	12,432	68
Total expenditures.	1,116,674	1,119,013	981,140	137,873
Net change in fund balance	(315,974)	(318,313)	(222,208)	96,105
Fund balance at beginning of year.	574,481	574,481	574,481	-
Prior year encumbrances appropriated	332,974	332,974	332,974	-
Fund balance at end of year	\$ 591,481	\$ 589,142	\$ 685,247	\$ 96,105

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental.	\$ 105,966	\$ 105,966	\$ 82,258	\$ (23,708)
Total revenues.	<u>105,966</u>	<u>105,966</u>	<u>82,258</u>	<u>(23,708)</u>
Expenditures:				
Current:				
Economic development				
Contractual services	<u>105,966</u>	<u>105,966</u>	<u>66,958</u>	<u>39,008</u>
Total expenditures	<u>105,966</u>	<u>105,966</u>	<u>66,958</u>	<u>39,008</u>
Net change in fund balance.	-	-	15,300	15,300
Fund balance at beginning of year	<u>1,571</u>	<u>1,571</u>	<u>1,571</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,571</u>	<u>\$ 1,571</u>	<u>\$ 16,871</u>	<u>\$ 15,300</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMMUNITY CORRECTIONS SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 110,994	\$ 221,999	\$ 221,988	\$ (11)
Total revenues	<u>110,994</u>	<u>221,999</u>	<u>221,988</u>	<u>(11)</u>
Expenditures:				
Current:				
Public safety				
Personal services	69,852	139,843	132,662	7,181
Fringe benefits.	54,777	56,934	48,829	8,105
Materials and supplies	1,300	7,385	5,701	1,684
Contractual services	6,065	37,274	32,365	4,909
Capital outlay	-	11,610	11,610	-
Other.	9,484	-	149	(149)
Total expenditures	<u>141,478</u>	<u>253,046</u>	<u>231,316</u>	<u>21,730</u>
Net change in fund balance	(30,484)	(31,047)	(9,328)	21,719
Fund balance at beginning of year.	29,621	29,621	29,621	-
Prior year encumbrances appropriated.	<u>1,426</u>	<u>1,426</u>	<u>1,426</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 563</u>	<u>\$ -</u>	<u>\$ 21,719</u>	<u>\$ 21,719</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CERTIFICATE OF TITLE SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 275,000	\$ 275,000	\$ 444,702	\$ 169,702
Other	-	-	103	103
Total revenues	<u>275,000</u>	<u>275,000</u>	<u>444,805</u>	<u>169,805</u>
Expenditures:				
Current:				
General government - judicial				
Personal services	133,000	133,066	107,002	26,064
Fringe benefits	90,096	90,000	46,832	43,168
Materials and supplies	14,103	13,625	6,510	7,115
Contractual services	57,975	57,975	53,868	4,107
Capital outlay	3,000	3,000	157	2,843
Other	3,000	3,000	940	2,060
Total expenditures	<u>301,174</u>	<u>300,666</u>	<u>215,309</u>	<u>85,357</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(26,174)</u>	<u>(25,666)</u>	<u>229,496</u>	<u>255,162</u>
Other financing uses:				
Transfers out	<u>(70,000)</u>	<u>(70,000)</u>	-	70,000
Total other financing uses	<u>(70,000)</u>	<u>(70,000)</u>	-	70,000
Net change in fund balance	<u>(96,174)</u>	<u>(95,666)</u>	<u>229,496</u>	<u>325,162</u>
Fund balance at beginning of year	745,664	745,664	745,664	-
Prior year encumbrances appropriated	<u>1,674</u>	<u>1,674</u>	<u>1,674</u>	-
Fund balance at end of year	<u>\$ 651,164</u>	<u>\$ 651,672</u>	<u>\$ 976,834</u>	<u>\$ 325,162</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FELONY DELINQUENT JUVENILE CARE AND CUSTODY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 685,929	\$ 685,929	\$ 188,862	\$ (497,067)
Other	-	-	4,572	4,572
Total revenues	<u>685,929</u>	<u>685,929</u>	<u>193,434</u>	<u>(492,495)</u>
Expenditures:				
Current:				
Public safety				
Felony delinquent care and custody				
Personal services	51,968	51,968	45,856	6,112
Fringe benefits.	29,101	29,101	17,164	11,937
Contractual services	10,000	-	45,431	(45,431)
Other.	75,652	75,652	-	75,652
Total felony delinquent care and custody	<u>166,721</u>	<u>156,721</u>	<u>108,451</u>	<u>48,270</u>
Ohio youth commission				
Personal services	48,588	48,588	48,215	373
Fringe benefits.	19,460	19,460	12,431	7,029
Contractual services	452,852	430,681	207,782	222,899
Other.	62,332	62,332	-	62,332
Total Ohio youth commission	<u>583,232</u>	<u>561,061</u>	<u>268,428</u>	<u>292,633</u>
Total expenditures.	<u>749,953</u>	<u>717,782</u>	<u>376,879</u>	<u>340,903</u>
Net change in fund balance	<u>(64,024)</u>	<u>(31,853)</u>	<u>(183,445)</u>	<u>(151,592)</u>
Fund balance at beginning of year	<u>389,696</u>	<u>389,696</u>	<u>389,696</u>	<u>-</u>
Prior year encumbrances appropriated	<u>64,024</u>	<u>64,024</u>	<u>64,024</u>	<u>-</u>
Fund balance at end of year	<u>\$ 389,696</u>	<u>\$ 421,867</u>	<u>\$ 270,275</u>	<u>\$ (151,592)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 AGENCY ON AGING LEVY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 752,261	\$ 783,296	\$ 786,296	\$ 3,000
Intergovernmental	210,671	208,574	204,639	(3,935)
Total revenues	<u>962,932</u>	<u>991,870</u>	<u>990,935</u>	<u>(935)</u>
Expenditures:				
Current:				
Human services:				
Contractual services	962,932	991,267	991,260	7
Total expenditures	<u>962,932</u>	<u>991,267</u>	<u>991,260</u>	<u>7</u>
Net change in fund balance	-	603	(325)	(928)
Fund balance at beginning of year	<u>21,513</u>	<u>21,513</u>	<u>21,513</u>	<u>-</u>
Fund balance at end of year	<u>\$ 21,513</u>	<u>\$ 22,116</u>	<u>\$ 21,188</u>	<u>\$ (928)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 NATIONAL EMERGENCY GRANT SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 809,100	\$ 809,100	\$ 705,000	\$ (104,100)
Other	-	-	253	253
Total revenues	<u>809,100</u>	<u>809,100</u>	<u>705,253</u>	<u>(103,847)</u>
Expenditures:				
Current:				
Conservation & recreation				
Personal services	390,000	411,200	410,981	219
Fringe benefits	179,755	182,955	123,709	59,246
Materials and supplies	31,057	31,057	30,729	328
Contractual services	127,000	127,000	124,097	2,903
Capital outlay	50,000	50,000	6,541	43,459
Other	32,345	32,345	26,619	5,726
Total expenditures	<u>810,157</u>	<u>834,557</u>	<u>722,676</u>	<u>111,881</u>
Net change in fund balance	(1,057)	(25,457)	(17,423)	8,034
Fund balance at beginning of year	33,331	33,331	33,331	-
Prior year encumbrances appropriated	<u>1,057</u>	<u>1,057</u>	<u>1,057</u>	<u>-</u>
Fund balance at end of year	<u>\$ 33,331</u>	<u>\$ 8,931</u>	<u>\$ 16,965</u>	<u>\$ 8,034</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OTHER PUBLIC SAFETY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 170,155	\$ 173,655	\$ 202,276	\$ 28,621
Fines and forfeitures	10,500	10,500	9,687	(813)
Intergovernmental	336,066	595,338	506,878	(88,460)
Investment income	50	50	35	(15)
Other	27,000	27,000	27,205	205
Total revenues	<u>543,771</u>	<u>806,543</u>	<u>746,081</u>	<u>(60,462)</u>
Expenditures:				
Current:				
Public safety				
Personal services	222,964	326,076	216,808	109,268
Fringe benefits.	106,141	131,386	70,264	61,122
Materials and supplies.	62,373	72,863	66,321	6,542
Contractual services	263,477	268,455	146,604	121,851
Capital outlay	396,305	480,228	251,310	228,918
Other.	205,952	202,586	52,688	149,898
Total expenditures	<u>1,257,212</u>	<u>1,481,594</u>	<u>803,995</u>	<u>677,599</u>
Excess of expenditures over revenues	<u>(713,441)</u>	<u>(675,051)</u>	<u>(57,914)</u>	<u>617,137</u>
Other financing sources (uses):				
Advances in	-	-	62,183	62,183
Advances out.	(6,000)	-	(22,083)	(22,083)
Transfers in.	14,774	-	-	-
Transfers out.	-	(1,722)	(1,722)	-
Total other financing sources (uses)	<u>8,774</u>	<u>(1,722)</u>	<u>38,378</u>	<u>40,100</u>
Net change in fund balance	(704,667)	(676,773)	(19,536)	657,237
Fund balance at beginning of year	783,097	783,097	783,097	-
Prior year encumbrances appropriated	164,929	164,929	164,929	-
Fund balance at end of year.	<u>\$ 243,359</u>	<u>\$ 271,253</u>	<u>\$ 928,490</u>	<u>\$ 657,237</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OTHER SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 4,000	\$ -	\$ 19,829	\$ 19,829
Special assessments	28,709	184,876	158,285	(26,591)
Charges for services	352,519	394,019	388,857	(5,162)
Fines and forfeitures	216,100	213,100	265,611	52,511
Intergovernmental	1,185,656	2,484,518	589,339	(1,895,179)
Investment income	5,000	-	-	-
Donations and contributions	2,000	23,000	15,190	(7,810)
Other	20,000	6,500	47,583	41,083
Total revenues.	1,813,984	3,306,013	1,484,694	(1,821,319)
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	115,841	143,224	114,506	28,718
Fringe benefits	49,892	52,531	37,883	14,648
Materials and supplies	3,657	3,657	1,920	1,737
Contractual services	1,310,526	1,238,021	543,880	694,141
Capital outlay	2,639	4,639	2,829	1,810
Other	19,472	27,711	23,674	4,037
Total general government - legislative and executive	1,502,027	1,469,783	724,692	745,091
General government - judicial				
Personal services	140,769	149,438	118,454	30,984
Fringe benefits	44,668	45,371	34,739	10,632
Materials and supplies	20,100	20,216	6,329	13,887
Contractual services	291,529	322,749	196,591	126,158
Capital outlay	234,003	253,758	38,880	214,878
Other	78,757	78,757	7,848	70,909
Total general government - judicial	809,826	870,289	402,841	467,448
Public safety				
Personal services	25,000	64,110	39,987	24,123
Fringe benefits	613	820	306	514
Contractual services	-	37,500	35,348	2,152
Total public safety	25,613	102,430	75,641	26,789
Public works				
Contractual services	31,442	31,442	29,987	1,455
Total public works	31,442	31,442	29,987	1,455
Health				
Fringe benefits	1,000	1,600	1,313	287
Materials and supplies	1,580	3,000	1,603	1,397
Contractual services	65,272	69,692	49,472	20,220
Capital outlay	500	-	-	-
Other	400	400	222	178
Total health	68,752	74,692	52,610	22,082

- - Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OTHER SPECIAL REVENUE FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Human services				
Personal services	\$ 18,139	\$ 41,920	\$ 23,392	\$ 18,528
Materials and supplies	1,586	2,972	1,534	1,438
Capital outlay	750	704	704	-
Other	800	1,660	648	1,012
Total human services	<u>21,275</u>	<u>47,256</u>	<u>26,278</u>	<u>20,978</u>
Economic development and assistance				
Contractual services	4,000	4,800	4,777	23
Total economic development and assistance	<u>4,000</u>	<u>4,800</u>	<u>4,777</u>	<u>23</u>
Capital outlay				
Capital outlay	5,900	614,705	169,962	444,743
Total capital outlay	<u>5,900</u>	<u>614,705</u>	<u>169,962</u>	<u>444,743</u>
Total expenditures	<u>2,468,835</u>	<u>3,215,397</u>	<u>1,486,788</u>	<u>1,728,609</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(654,851)</u>	<u>90,616</u>	<u>(2,094)</u>	<u>(92,710)</u>
Other financing sources (uses):				
Advances in	12,000	-	13,500	13,500
Advances out	-	-	(10,767)	(10,767)
Transfers in	-	79,785	189,635	109,850
Total other financing sources (uses)	<u>12,000</u>	<u>79,785</u>	<u>192,368</u>	<u>112,583</u>
Net change in fund balance	(642,851)	170,401	190,274	19,873
Fund balance at beginning of year	1,947,366	1,947,366	1,947,366	-
Prior year encumbrances appropriated	<u>100,486</u>	<u>100,486</u>	<u>100,486</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,405,001</u>	<u>\$ 2,218,253</u>	<u>\$ 2,238,126</u>	<u>\$ 19,873</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LIBRARY IMPROVEMENT BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ 233,273	\$ 233,273	\$ 233,273	\$ -
Total revenues	<u>233,273</u>	<u>233,273</u>	<u>233,273</u>	<u>-</u>
Expenditures:				
Debt service:				
Principal retirement	215,000	215,000	215,000	-
Interest and fiscal charges	<u>18,273</u>	<u>18,273</u>	<u>18,273</u>	<u>-</u>
Total expenditures	<u>233,273</u>	<u>233,273</u>	<u>233,273</u>	<u>-</u>
Net change in fund balance.	-	-	-	-
Fund balance at beginning of year.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SPECIAL IMPROVEMENTS BOND RETIREMENT DEBT SERVICE
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ -	\$ 119,192	\$ 13,088	\$ (106,104)
Total revenues	-	119,192	13,088	(106,104)
Expenditures:				
Debt service:				
Principal retirement	-	78,900	78,900	-
Interest and fiscal charges	-	2,367	2,367	-
Total expenditures	-	81,267	81,267	-
Excess (deficiency) of revenues over (under) expenditures	-	37,925	(68,179)	(106,104)
Other financing sources (uses):				
Issuance of notes	-	21,417	21,326	(91)
Advances out	-	-	(74,520)	(74,520)
Transfers in	-	-	121,387	121,387
Total other financing sources (uses)	-	21,417	68,193	46,776
Net change in fund balance.	-	59,342	14	(59,328)
Fund balance at beginning of year	<u>15,269</u>	<u>15,269</u>	<u>15,269</u>	<u>-</u>
Fund balance at end of year	<u>\$ 15,269</u>	<u>\$ 74,611</u>	<u>\$ 15,283</u>	<u>\$ (59,328)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 WATER AND SEWER BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 321,000	\$ 321,000	\$ 318,922	\$ (2,078)
Total revenues.	<u>321,000</u>	<u>321,000</u>	<u>318,922</u>	<u>(2,078)</u>
Debt service:				
Principal retirement.	233,933	233,932	233,932	-
Interest and fiscal charges	<u>113,646</u>	<u>113,646</u>	<u>113,646</u>	<u>-</u>
Total expenditures	<u>347,579</u>	<u>347,578</u>	<u>347,578</u>	<u>-</u>
Net change in fund balance	(26,579)	(26,578)	(28,656)	(2,078)
Fund balance at beginning of year	<u>345,295</u>	<u>345,295</u>	<u>345,295</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 318,716</u>	<u>\$ 318,717</u>	<u>\$ 316,639</u>	<u>\$ (2,078)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JOB AND FAMILY SERVICES BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Rental income	\$ 81,078	\$ 81,078	\$ 81,078	\$ -
Total revenues	<u>81,078</u>	<u>81,078</u>	<u>81,078</u>	<u>-</u>
Expenditures:				
Debt service:				
Principal retirement	60,000	60,000	60,000	-
Interest and fiscal charges	<u>21,078</u>	<u>21,190</u>	<u>21,190</u>	<u>-</u>
Total expenditures	<u>81,078</u>	<u>81,190</u>	<u>81,190</u>	<u>-</u>
Excess of expenditures over revenues	<u>-</u>	<u>(112)</u>	<u>(112)</u>	<u>-</u>
Other financing sources:				
Transfers in.	-	113	113	-
Total other financing sources	<u>-</u>	<u>113</u>	<u>113</u>	<u>-</u>
Net change in fund balance	-	1	1	-
Fund balance at beginning of year.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 US-224/CR 300 BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Payments in lieu of taxes	\$ 150,000	\$ 150,000	\$ 268,810	\$ 118,810
Total revenues	<u>150,000</u>	<u>150,000</u>	<u>268,810</u>	<u>118,810</u>
Expenditures:				
Debt service:				
Principal retirement.	105,000	105,000	105,000	-
Interest and fiscal charges	<u>121,443</u>	<u>121,443</u>	<u>121,443</u>	<u>-</u>
Total expenditures	<u>226,443</u>	<u>226,443</u>	<u>226,443</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(76,443)	(76,443)	42,367	118,810
Other financing sources:				
Transfers in	<u>76,443</u>	<u>76,443</u>	<u>-</u>	<u>(76,443)</u>
Total other financing sources	<u>76,443</u>	<u>76,443</u>	<u>-</u>	<u>(76,443)</u>
Net change in fund balance	-	-	42,367	42,367
Fund balance at beginning of year.	<u>98</u>	<u>98</u>	<u>98</u>	<u>-</u>
Fund balance at end of year	<u>\$ 98</u>	<u>\$ 98</u>	<u>\$ 42,465</u>	<u>\$ 42,367</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 TIFFIN AVENUE BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 I-75/TALL TIMBERS CONNECTOR BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Payments in lieu of taxes	\$ 1,330,000	\$ 1,330,000	\$ 1,545,573	\$ 215,573
Total revenues	<u>1,330,000</u>	<u>1,330,000</u>	<u>1,545,573</u>	<u>215,573</u>
Expenditures:				
Debt service:				
Principal retirement.	345,000	345,000	345,000	-
Interest and fiscal charges	<u>186,750</u>	<u>186,750</u>	<u>186,750</u>	<u>-</u>
Total expenditures	<u>531,750</u>	<u>531,750</u>	<u>531,750</u>	<u>-</u>
Net change in fund balance	798,250	798,250	1,013,823	215,573
Fund balance at beginning of year.	<u>3,910,225</u>	<u>3,910,225</u>	<u>3,910,225</u>	<u>-</u>
Fund balance at end of year	<u>\$ 4,708,475</u>	<u>\$ 4,708,475</u>	<u>\$ 4,924,048</u>	<u>\$ 215,573</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ROAD IMPROVEMENT BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 10,725	\$ 10,725	\$ 2,536	\$ (8,189)
Total revenues	<u>10,725</u>	<u>10,725</u>	<u>2,536</u>	<u>(8,189)</u>
Expenditures:				
Debt service:				
Principal retirement	10,000	10,000	10,000	-
Interest and fiscal charges	<u>725</u>	<u>725</u>	<u>725</u>	<u>-</u>
Total expenditures	<u>10,725</u>	<u>10,725</u>	<u>10,725</u>	<u>-</u>
Net change in fund balance.	-	-	(8,189)	(8,189)
Fund balance at beginning of year	<u>22,555</u>	<u>22,555</u>	<u>22,555</u>	<u>-</u>
Fund balance at end of year	<u>\$ 22,555</u>	<u>\$ 22,555</u>	<u>\$ 14,366</u>	<u>\$ (8,189)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COURTHOUSE RESTORATION BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 167,275	\$ 167,275	\$ 167,275	\$ -
Total revenues	<u>167,275</u>	<u>167,275</u>	<u>167,275</u>	<u>-</u>
Expenditures:				
Debt service:				
Principal retirement	150,000	150,000	150,000	-
Interest and fiscal charges	<u>17,275</u>	<u>17,275</u>	<u>17,275</u>	<u>-</u>
Total expenditures	<u>167,275</u>	<u>167,275</u>	<u>167,275</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MVGT BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ 185,000	\$ 545,000	\$ 545,000	\$ -
Interest and fiscal charges	3,978	7,052	6,960	92
Total expenditures	<u>188,978</u>	<u>552,052</u>	<u>551,960</u>	<u>92</u>
Excess of expenditures over revenues	<u>(188,978)</u>	<u>(552,052)</u>	<u>(551,960)</u>	<u>92</u>
Other financing sources:				
Issuance of notes	-	363,074	260,000	(103,074)
Transfers in	<u>187,000</u>	<u>187,000</u>	<u>289,934</u>	<u>102,934</u>
Total other financing sources	<u>187,000</u>	<u>550,074</u>	<u>549,934</u>	<u>(140)</u>
Net change in fund balance.	(1,978)	(1,978)	(2,026)	(48)
Fund balance at beginning of year.	<u>2,226</u>	<u>2,226</u>	<u>2,226</u>	<u>-</u>
Fund balance at end of year	<u>\$ 248</u>	<u>\$ 248</u>	<u>\$ 200</u>	<u>\$ (48)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ADAMHS BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ 13,492	\$ 13,492	\$ 13,492	\$ -
Interest and fiscal charges	16,976	15,496	15,496	-
Total expenditures	30,468	28,988	28,988	-
Excess of expenditures over revenues	(30,468)	(28,988)	(28,988)	-
Other financing sources:				
Transfers in	17,070	25,496	25,496	-
Total other financing sources	17,070	25,496	25,496	-
Net change in fund balance.	(13,398)	(3,492)	(3,492)	-
Fund balance at beginning of year.	98,520	98,520	98,520	-
Prior year encumbrances appropriated	1,480	1,480	1,480	-
Fund balance at end of year	<u>\$ 86,602</u>	<u>\$ 96,508</u>	<u>\$ 96,508</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FINANCIAL MANAGEMENT BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CAPITAL PROJECT SHERIFF BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 117,900	\$ 117,900	\$ 115,547	\$ (2,353)
Total revenues	<u>117,900</u>	<u>117,900</u>	<u>115,547</u>	<u>(2,353)</u>
Expenditures:				
Debt service:				
Principal retirement.	75,000	75,000	75,000	-
Interest and fiscal charges	25,289	40,547	40,547	-
Bond issue costs	15,259	-	-	-
Total expenditures	<u>115,548</u>	<u>115,547</u>	<u>115,547</u>	<u>-</u>
Net change in fund balance	2,352	2,353	-	(2,353)
Fund balance at beginning of year.	<u>6,951</u>	<u>6,951</u>	<u>6,951</u>	<u>-</u>
Fund balance (deficit) at end of year.	<u>\$ 9,303</u>	<u>\$ 9,304</u>	<u>\$ 6,951</u>	<u>\$ (2,353)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ENERGY SAVINGS GATEWAY BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ 179,434	\$ 179,434	\$ 179,434	\$ -
Interest and fiscal charges	69,774	69,774	69,774	-
Total expenditures	249,208	249,208	249,208	-
Excess of expenditures over revenues.	(249,208)	(249,208)	(249,208)	-
Other financing sources:				
Transfers in	249,208	249,208	375,000	125,792
Total other financing sources	249,208	249,208	375,000	125,792
Net change in fund balance	-	-	125,792	125,792
Fund balance at beginning of year.	<u>201,878</u>	<u>201,878</u>	<u>201,878</u>	<u>-</u>
Fund balance at end of year	<u>\$ 201,878</u>	<u>\$ 201,878</u>	<u>\$ 327,670</u>	<u>\$ 125,792</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SPECIAL IMPROVEMENTS CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ -	\$ 142,469	\$ 158,326	\$ 15,857
Total revenues	<u>-</u>	<u>142,469</u>	<u>158,326</u>	<u>15,857</u>
Expenditures:				
Capital outlay.	<u>50,474</u>	<u>311,004</u>	<u>219,571</u>	<u>91,433</u>
Total expenditures	<u>50,474</u>	<u>311,004</u>	<u>219,571</u>	<u>91,433</u>
Excess of expenditures over revenues	<u>(50,474)</u>	<u>(168,535)</u>	<u>(61,245)</u>	<u>107,290</u>
Other financing sources (uses):				
Issuance of notes	-	-	151,108	151,108
Advances in.	-	171,790	171,790	-
Transfers in.	-	-	49,131	49,131
Transfers out	<u>-</u>	<u>(47,000)</u>	<u>(121,387)</u>	<u>(74,387)</u>
Total other financing sources (uses)	<u>-</u>	<u>124,790</u>	<u>250,642</u>	<u>125,852</u>
Net change in fund balance	(50,474)	(43,745)	189,397	233,142
Fund balance (deficit) at beginning of year	23,054	23,054	23,054	-
Prior year encumbrances appropriated	<u>50,474</u>	<u>50,474</u>	<u>50,474</u>	<u>-</u>
Fund balance (deficit) at end of year.	<u>\$ 23,054</u>	<u>\$ 29,783</u>	<u>\$ 262,925</u>	<u>\$ 233,142</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE AND GAS TAX CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Capital outlay.	\$ 59,349	\$ -	\$ -	\$ -
Total expenditures	<u>59,349</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance.	(59,349)	-	-	-
Fund balance at beginning of year	\$ 79,099	\$ 79,099	\$ 79,099	\$ -
Prior year encumbrances appropriated.	<u>59,349</u>	<u>59,349</u>	<u>59,349</u>	<u>-</u>
Fund balance at end of year	<u>\$ 79,099</u>	<u>\$ 138,448</u>	<u>\$ 138,448</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JOB AND FAMILY SERVICES CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Capital outlay.	\$ 3,464	\$ 3,464	\$ 3,251	\$ 213
Total expenditures	<u>3,464</u>	<u>3,464</u>	<u>3,251</u>	<u>213</u>
Net change in fund balance.	(3,464)	(3,464)	(3,251)	213
Fund balance at beginning of year	<u>\$ 3,465</u>	<u>\$ 3,465</u>	<u>\$ 3,465</u>	<u>\$ -</u>
Fund balance at end of year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 214</u>	<u>\$ 213</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OHIO PUBLIC WORKS COMMISSION CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 620,000	\$ 986,513	\$ 765,991	\$ (220,522)
Total revenues	<u>620,000</u>	<u>986,513</u>	<u>765,991</u>	<u>(220,522)</u>
Expenditures:				
Capital outlay.	<u>802,959</u>	<u>1,188,555</u>	<u>1,071,462</u>	<u>117,093</u>
Total expenditures	<u>802,959</u>	<u>1,188,555</u>	<u>1,071,462</u>	<u>117,093</u>
Excess of expenditures over revenues	<u>(182,959)</u>	<u>(202,042)</u>	<u>(305,471)</u>	<u>(103,429)</u>
Other financing sources:				
Notes issued	<u>-</u>	<u>385,000</u>	<u>-</u>	<u>(385,000)</u>
Total other financing sources	<u>-</u>	<u>385,000</u>	<u>-</u>	<u>(385,000)</u>
Net change in fund balance	<u>(182,959)</u>	<u>182,958</u>	<u>(305,471)</u>	<u>(488,429)</u>
Fund balance (deficit) at beginning of year	<u>(182,959)</u>	<u>(182,959)</u>	<u>(182,959)</u>	<u>-</u>
Prior year encumbrances appropriated.	<u>182,959</u>	<u>182,959</u>	<u>182,959</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (182,959)</u>	<u>\$ 182,958</u>	<u>\$ (305,471)</u>	<u>\$ (488,429)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FEDERAL HIGHWAY CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 2,320,000	\$ 3,139,500	\$ 1,634,647	\$ (1,504,853)
Total revenues	<u>2,320,000</u>	<u>3,139,500</u>	<u>1,634,647</u>	<u>(1,504,853)</u>
Expenditures:				
Capital outlay.	<u>3,139,500</u>	<u>2,780,329</u>	<u>1,634,647</u>	<u>1,145,682</u>
Total expenditures	<u>3,139,500</u>	<u>2,780,329</u>	<u>1,634,647</u>	<u>1,145,682</u>
Net change in fund balance.	(819,500)	359,171	-	(359,171)
Fund balance (deficit) at beginning of year	(819,500)	(819,500)	(819,500)	-
Prior year encumbrances appropriated.	<u>819,500</u>	<u>819,500</u>	<u>819,500</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (819,500)</u>	<u>\$ 359,171</u>	<u>\$ -</u>	<u>\$ (359,171)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COURTHOUSE RESTORATION CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DEVELOPMENTAL DISABILITIES CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Capital outlay	\$ 441,213	\$ 410,563	\$ 268,771	\$ 141,792
Total expenditures	441,213	410,563	268,771	141,792
Net change in fund balance	(441,213)	(410,563)	(268,771)	141,792
Fund balance at beginning of year	877,566	877,566	877,566	-
Prior year encumbrances appropriated.	41,213	41,213	41,213	-
Fund balance at end of year	<u>\$ 477,566</u>	<u>\$ 508,216</u>	<u>\$ 650,008</u>	<u>\$ 141,792</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY CAPITAL IMPROVEMENTS CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Current:				
Contractual services:				
Buildings and grounds	\$ 362,510	\$ 154,052	\$ 2,500	\$ 151,552
JFS roof	-	11,100	11,100	-
Capital outlay:				
Financial package	59,988	133,497	92,721	40,776
Adult probation renovations	3,249	3,248	3,248	-
HCDD MUNIS upgrade	28,105	28,105	28,105	-
Buildings and grounds	1,250,000	1,384,950	1,109,087	275,863
Township Road 14	-	76,000	76,000	-
Total expenditures	<u>1,703,852</u>	<u>1,790,952</u>	<u>1,322,761</u>	<u>468,191</u>
Excess of expenditures over revenues	<u>(1,703,852)</u>	<u>(1,790,952)</u>	<u>(1,322,761)</u>	<u>468,191</u>
Other financing sources (uses):				
Transfers in	-	-	919,065	919,065
Transfers out	<u>(8,500)</u>	<u>(8,500)</u>	<u>-</u>	<u>8,500</u>
Total other financing sources (uses)	<u>(8,500)</u>	<u>(8,500)</u>	<u>919,065</u>	<u>927,565</u>
Net change in fund balance	(1,712,352)	(1,799,452)	(403,696)	1,395,756
Fund balance at beginning of year	1,751,167	1,751,167	1,751,167	-
Prior year encumbrances appropriated.	<u>104,862</u>	<u>104,862</u>	<u>104,862</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 143,677</u></u>	<u><u>\$ 56,577</u></u>	<u><u>\$ 1,452,333</u></u>	<u><u>\$ 1,395,756</u></u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ROAD WORK DEVELOPMENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 400,000	\$ 400,000	\$ -
Total revenues	-	400,000	400,000	-
Expenditures:				
Capital outlay	-	400,000	400,000	-
Total expenditures	-	400,000	400,000	-
Excess of expenditures over revenues	-	-	-	-
Other financing sources (uses):				
Advances in	-	-	400,000	400,000
Advances out	-	-	(400,000)	(400,000)
Total other financing sources (uses).	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SHERIFF'S OFFICE CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Other.	\$ -	\$ 55,447	\$ -	\$ (55,447)
Total revenues	<u>-</u>	<u>55,447</u>	<u>-</u>	<u>(55,447)</u>
Expenditures:				
Current:				
Contractual services	77,620	77,620	77,620	-
Capital outlay.	115,747	104,972	104,691	281
Other.	5,000	5,000	4,533	467
Total expenditures	<u>198,367</u>	<u>187,592</u>	<u>186,844</u>	<u>748</u>
Net change in fund balance.	(198,367)	(132,145)	(186,844)	(54,699)
Fund balance at beginning of year.	52,349	52,349	52,349	-
Prior year encumbrances appropriated	146,127	146,127	146,127	-
Fund balance at end of year.	<u>\$ 109</u>	<u>\$ 66,331</u>	<u>\$ 11,632</u>	<u>\$ (54,699)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FLOOD MITIGATION FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Other	\$ -	\$ -	\$ 2,075	\$ 2,075
Total revenues	<u>-</u>	<u>-</u>	<u>2,075</u>	<u>2,075</u>
Expenditures:				
Contractual services	-	100,000	85,094	14,906
Capital outlay	<u>500,000</u>	<u>500,000</u>	<u>431,259</u>	<u>68,741</u>
Total expenditures	<u>500,000</u>	<u>600,000</u>	<u>516,353</u>	<u>83,647</u>
Excess of expenditures over revenues	<u>(500,000)</u>	<u>(600,000)</u>	<u>(514,278)</u>	<u>85,722</u>
Other financing sources:				
Transfers in	<u>2,350,000</u>	<u>2,350,000</u>	<u>2,632,119</u>	<u>282,119</u>
Total other financing sources	<u>2,350,000</u>	<u>2,350,000</u>	<u>2,632,119</u>	<u>282,119</u>
Net change in fund balance	1,850,000	1,750,000	2,117,841	367,841
Fund balance at beginning of year	<u>1,649,982</u>	<u>1,649,982</u>	<u>1,649,982</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,499,982</u>	<u>\$ 3,399,982</u>	<u>\$ 3,767,823</u>	<u>\$ 367,841</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILDREN'S TRUST PERMANENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 25,000	\$ 25,000	\$ 9,154	\$ (15,846)
Contributions and donations.	-	-	15,881	15,881
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>25,035</u>	<u>35</u>
Expenditures:				
Current:				
Human services				
Contractual services.	<u>25,000</u>	<u>27,000</u>	<u>22,479</u>	<u>4,521</u>
Total expenditures	<u>25,000</u>	<u>27,000</u>	<u>22,479</u>	<u>4,521</u>
Net change in fund balance.	-	(2,000)	2,556	4,556
Fund balance at beginning of year.	388,642	388,642	388,642	-
Prior year encumbrances appropriated	<u>10</u>	<u>10</u>	<u>10</u>	<u>-</u>
Fund balance at end of year	<u>\$ 388,652</u>	<u>\$ 386,652</u>	<u>\$ 391,208</u>	<u>\$ 4,556</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 WORKER'S COMP RESERVE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Transfers in	\$ -	\$ -	\$ 20,000	\$ 20,000
Net change in fund equity	-	-	20,000	20,000
Fund equity at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund equity at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>

STATISTICAL SECTION

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HANCOCK COUNTY, OHIO

STATISTICAL SECTION DESCRIPTION

This part of Hancock County's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	188
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	200
These schedules contain information to help the reader assess the County's most significant local revenue sources, the property tax and the sales tax.	
Debt Capacity	216
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	226
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	229
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.

HANCOCK COUNTY, OHIO

NET ASSETS BY COMPONENT
LAST TEN YEARS
(FULL ACCRUAL BASIS OF ACCOUNTING)

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Governmental activities:				
Invested in capital assets, net of related debt	\$ 89,079,826	\$ 85,606,598	\$ 81,924,696	\$ 81,761,707
Restricted	35,002,666	32,145,475	26,533,938	19,182,757
Unrestricted	<u>3,841,373</u>	<u>2,979,396</u>	<u>2,016,854</u>	<u>4,301,795</u>
Total governmental activities net assets	<u>127,923,865</u>	<u>120,731,469</u>	<u>110,475,488</u>	<u>105,246,259</u>
Business-type activities:				
Invested in capital assets, net of related debt	5,250,924	4,056,179	3,601,564	2,563,360
Restricted	2,981,621	2,850,305	2,736,155	2,668,538
Unrestricted	<u>2,332,537</u>	<u>1,690,932</u>	<u>610,683</u>	<u>1,410,975</u>
Total business-type activities net assets	<u>10,565,082</u>	<u>8,597,416</u>	<u>6,948,402</u>	<u>6,642,873</u>
Primary government:				
Invested in capital assets, net of related debt	94,330,750	89,662,777	85,526,260	84,325,067
Restricted	37,984,287	34,995,780	29,270,093	21,851,295
Unrestricted	<u>6,173,910</u>	<u>4,670,328</u>	<u>2,627,537</u>	<u>5,712,770</u>
Total primary government net assets	<u>\$ 138,488,947</u>	<u>\$ 129,328,885</u>	<u>\$ 117,423,890</u>	<u>\$ 111,889,132</u>

Source: County financial records.

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 75,477,566	\$ 73,633,589	\$ 69,579,488	\$ 64,766,164	\$ 62,821,953	\$ 61,019,241
17,743,753	14,977,222	14,890,888	13,881,838	11,943,830	11,469,481
1,923,561	3,965,217	3,311,992	2,078,464	278,560	1,074,602
<u>95,144,880</u>	<u>92,576,028</u>	<u>87,782,368</u>	<u>80,726,466</u>	<u>75,044,343</u>	<u>73,563,324</u>
2,163,103	1,302,662	1,785,768	1,278,418	1,138,406	753,345
2,393,532	2,372,730	2,363,028	2,311,597	2,418,706	2,166,688
1,698,235	2,156,316	1,773,225	1,709,170	1,399,451	1,448,083
<u>6,254,870</u>	<u>5,831,708</u>	<u>5,922,021</u>	<u>5,299,185</u>	<u>4,956,563</u>	<u>4,368,116</u>
77,640,669	74,936,251	71,365,256	66,044,582	63,960,359	61,772,586
20,137,285	17,349,952	17,253,916	16,193,435	14,362,536	13,636,169
3,621,796	6,121,533	5,085,217	3,787,634	1,678,011	2,522,685
<u>\$ 101,399,750</u>	<u>\$ 98,407,736</u>	<u>\$ 93,704,389</u>	<u>\$ 86,025,651</u>	<u>\$ 80,000,906</u>	<u>\$ 77,931,440</u>

HANCOCK COUNTY, OHIO

CHANGE IN NET ASSETS
LAST TEN YEARS
(FULL ACCRUAL BASIS OF ACCOUNTING)

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Expenses				
Governmental activities				
General government				
Legislative and executive	\$ 6,640,009	\$ 6,063,596	\$ 6,678,699	\$ 7,278,060
Intergovernmental	-	-	-	3,674,280
Judicial	3,645,316	3,334,419	3,505,006	3,463,496
Public safety	7,467,419	9,021,486	7,876,051	7,659,978
Public works	7,865,066	5,854,928	6,589,711	7,021,520
Intergovernmental	-	-	-	-
Health	17,320,605	17,057,091	18,522,667	18,363,670
Human services	10,474,145	11,516,761	10,803,065	11,245,647
Economic development	171,049	212,671	114,517	291,615
Conservation and recreation	1,007,216	1,045,778	489,238	-
Intergovernmental	-	-	426,056	426,057
Interest and fiscal charges	671,081	790,331	769,871	774,508
Total governmental activities expenses	<u>55,261,906</u>	<u>54,897,061</u>	<u>55,774,881</u>	<u>60,198,831</u>
Business-type activities				
Sanitary landfill	3,363,849	2,984,277	4,531,002	4,304,009
Agricultural service center	140,007	152,376	167,968	187,457
BMV one-stop	173,959	155,338	192,116	194,087
Total business-type activities expenses	<u>3,677,815</u>	<u>3,291,991</u>	<u>4,891,086</u>	<u>4,685,553</u>
Total primary government expenses	<u>58,939,721</u>	<u>58,189,052</u>	<u>60,665,967</u>	<u>64,884,384</u>
Program revenues				
Governmental activities				
Charges for services				
General government				
Legislative and executive	2,765,574	2,894,153	2,974,888	3,145,295
Judicial	1,461,683	1,196,639	976,051	1,094,343
Public safety	1,358,975	1,318,597	1,760,237	1,544,750
Public works	1,029,244	1,458,717	1,701,853	922,895
Health	649,703	549,622	463,466	440,860
Human services	335,571	482,695	727,553	708,388
Economic development	18,928	-	-	1,450
Operating grants, contributions, and interest	25,176,187	28,464,714	27,752,431	26,008,422
Capital grants and contributions	3,083,158	2,251,590	2,936,390	15,018,469
Total governmental activities program revenues	<u>35,879,023</u>	<u>38,616,727</u>	<u>39,292,869</u>	<u>48,884,872</u>

	2006	2005	2004	2003	2002	2001
\$	5,869,524	\$ 5,611,192	\$ 5,501,620	\$ 5,490,477	\$ 5,597,423	\$ 5,088,250
	-	-	-	-	-	-
	3,418,857	3,208,601	3,197,536	2,892,307	2,855,053	3,210,503
	6,874,983	7,367,162	7,511,417	6,312,041	6,524,065	6,206,169
	7,401,055	7,216,843	6,387,243	4,083,327	4,793,566	5,218,275
	5,030,786	-	-	-	-	-
	15,953,079	15,280,921	15,449,908	14,263,039	13,319,064	12,062,742
	9,819,130	9,070,201	8,727,582	9,218,678	8,131,108	8,578,679
	737,677	219,644	173,278	373,065	1,113,052	248,298
	-	-	-	352,476	-	-
	417,273	493,286	445,995	374,166	635,895	434,520
	798,280	726,885	753,099	850,945	827,189	1,025,188
	<u>56,320,644</u>	<u>49,194,735</u>	<u>48,147,678</u>	<u>44,210,521</u>	<u>43,796,415</u>	<u>42,072,624</u>
	3,772,801	4,013,480	2,560,798	2,280,326	2,342,043	2,564,688
	203,367	168,367	188,754	204,805	149,642	154,107
	196,466	185,665	191,873	121,238	-	-
	<u>4,172,634</u>	<u>4,367,512</u>	<u>2,941,425</u>	<u>2,606,369</u>	<u>2,491,685</u>	<u>2,718,795</u>
	<u>60,493,278</u>	<u>53,562,247</u>	<u>51,089,103</u>	<u>46,816,890</u>	<u>46,288,100</u>	<u>44,791,419</u>
	3,660,578	3,541,119	3,224,686	3,437,256	2,882,284	2,671,219
	1,023,620	974,807	971,302	970,436	876,558	816,502
	1,383,467	1,163,621	1,014,278	795,229	1,053,454	897,960
	1,341,858	1,048,332	1,050,199	1,137,134	889,680	1,269,390
	483,278	456,795	450,186	452,322	439,816	378,183
	753,951	670,867	461,524	735,683	329,554	328,732
	-	5,000	5,000	7,500	-	-
	24,219,942	22,299,731	22,173,982	21,883,116	20,425,122	18,700,985
	3,973,329	3,340,630	5,054,738	1,328,756	1,320,833	1,241,159
	<u>36,840,023</u>	<u>33,500,902</u>	<u>34,405,895</u>	<u>30,747,432</u>	<u>28,217,301</u>	<u>26,304,130</u>

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HANCOCK COUNTY, OHIO

CHANGE IN NET ASSETS (CONTINUED)
LAST TEN YEARS
(FULL ACCRUAL BASIS OF ACCOUNTING)

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Business-type activities				
Charges for services				
Sanitary landfill	\$ 4,763,358	\$ 4,050,258	\$ 4,478,459	\$ 4,257,908
Agricultural service center	182,823	270,191	218,670	231,037
BMV one-stop	213,625	214,077	200,107	224,669
Total business-type activities program revenues	<u>5,159,806</u>	<u>4,534,526</u>	<u>4,897,236</u>	<u>4,713,614</u>
Total primary government program revenues	<u>41,038,829</u>	<u>43,151,253</u>	<u>44,190,105</u>	<u>53,598,486</u>
Net (expense)/revenue				
Governmental activities	\$ (19,382,883)	\$ (16,280,334)	\$ (16,482,012)	\$ (11,313,959)
Business-type activities	<u>1,481,991</u>	<u>1,242,535</u>	<u>6,150</u>	<u>28,061</u>
Total primary government net expense	<u><u>\$ (17,900,892)</u></u>	<u><u>\$ (15,037,799)</u></u>	<u><u>\$ (16,475,862)</u></u>	<u><u>\$ (11,285,898)</u></u>
General revenues and other changes in net assets				
Governmental activities				
Property taxes levied for				
General operating	1,778,667	1,727,735	1,687,824	1,682,101
Health - Alcohol, Drug, and Mental Health	1,693,002	1,660,472	1,765,489	1,341,282
Health - Mental Retardation and Developmental Disabilities	5,529,055	5,406,028	5,778,651	6,023,683
Human services - Agency on Aging	781,384	766,371	814,842	549,270
Debt service - Hospital Bond 4	-	-	-	-
County capital improvements	282,822	299,739	446,525	442,575
Payment in lieu of taxes	1,814,383	1,555,719	1,533,901	1,422,744
Sales tax imposed for				
General operating	11,033,040	11,218,864	5,365,591	5,619,402
Criminal administrative justice services	-	-	-	-
Intergovernmental not restricted to a particular purpose	2,882,342	2,828,422	2,642,903	2,820,530
Interest	492,360	744,484	1,297,056	1,626,851
Other	288,224	328,481	333,459	1,072,061
Transfers	-	-	45,000	(40,000)
Extraordinary item	-	-	-	(1,145,161)
Total governmental activities	<u>26,575,279</u>	<u>26,536,315</u>	<u>21,711,241</u>	<u>21,415,338</u>
Business-type activities				
Interest	150,173	210,582	289,673	224,134
Gain on sale of capital assets	-	-	-	-
Other	335,502	195,897	24,718	38,692
Increase (decrease) in fair value of investments	-	-	29,988	57,116
Transfers	-	-	(45,000)	40,000
Total business-type activities	<u>485,675</u>	<u>406,479</u>	<u>299,379</u>	<u>359,942</u>
Total primary government	<u>27,060,954</u>	<u>26,942,794</u>	<u>22,010,620</u>	<u>21,775,280</u>
Change in net assets				
Governmental activities	7,192,396	10,255,981	5,229,229	10,101,379
Business-type activities	<u>1,967,666</u>	<u>1,649,014</u>	<u>305,529</u>	<u>388,003</u>
Total primary government change in net assets	<u><u>\$ 9,160,062</u></u>	<u><u>\$ 11,904,995</u></u>	<u><u>\$ 5,534,758</u></u>	<u><u>\$ 10,489,382</u></u>

Source: County financial records.

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 3,919,189	\$ 3,740,181	\$ 3,015,856	\$ 2,668,086	\$ 2,456,882	\$ 2,109,354
215,820	218,519	218,171	218,140	218,140	230,907
209,670	207,196	211,123	3,264	-	-
<u>4,344,679</u>	<u>4,165,896</u>	<u>3,445,150</u>	<u>2,889,490</u>	<u>2,675,022</u>	<u>2,340,261</u>
<u>41,184,702</u>	<u>37,666,798</u>	<u>37,851,045</u>	<u>33,636,922</u>	<u>30,892,323</u>	<u>28,644,391</u>
\$ (19,480,621)	\$ (15,693,833)	\$ (13,741,783)	\$ (13,463,089)	\$ (15,579,114)	\$ (15,768,494)
172,045	(201,616)	503,725	283,121	183,337	(378,534)
<u>\$ (19,308,576)</u>	<u>\$ (15,895,449)</u>	<u>\$ (13,238,058)</u>	<u>\$ (13,179,968)</u>	<u>\$ (15,395,777)</u>	<u>\$ (16,147,028)</u>
1,761,935	1,708,397	1,557,160	1,487,479	1,926,923	1,909,591
1,371,331	1,361,797	1,341,882	1,314,416	1,129,278	1,167,047
6,157,601	3,543,617	3,257,252	3,192,362	3,113,837	3,208,787
548,553	544,784	536,826	543,998	-	-
-	-	-	137,505	153,578	178,966
402,354	450,020	462,688	460,699	-	-
1,279,749	1,291,074	1,403,286	1,515,381	1,311,940	1,194,362
5,377,752	5,453,147	5,231,737	5,068,096	4,865,680	4,923,237
-	1,596,752	2,615,869	1,006,463	-	-
2,651,737	2,572,558	2,656,350	2,627,985	2,699,694	3,154,214
1,594,825	1,006,164	480,522	510,770	788,988	1,232,292
903,636	959,183	1,130,531	1,207,315	1,070,215	1,008,453
-	-	123,582	72,743	-	(80,000)
-	-	-	-	-	-
<u>22,049,473</u>	<u>20,487,493</u>	<u>20,797,685</u>	<u>19,145,212</u>	<u>17,060,133</u>	<u>17,896,949</u>
215,727	174,496	158,508	164,018	162,946	176,198
-	-	80,000	-	-	-
57,355	-	58,124	50,879	61,720	30,111
(21,965)	(63,193)	(53,939)	(82,653)	180,444	34,378
-	-	(123,582)	(72,743)	-	80,000
<u>251,117</u>	<u>111,303</u>	<u>119,111</u>	<u>59,501</u>	<u>405,110</u>	<u>320,687</u>
<u>22,300,590</u>	<u>20,598,796</u>	<u>20,916,796</u>	<u>19,204,713</u>	<u>17,465,243</u>	<u>18,217,636</u>
2,568,852	4,793,660	7,055,902	5,682,123	1,481,019	2,128,455
423,162	(90,313)	622,836	342,622	588,447	(57,847)
<u>\$ 2,992,014</u>	<u>\$ 4,703,347</u>	<u>\$ 7,678,738</u>	<u>\$ 6,024,745</u>	<u>\$ 2,069,466</u>	<u>\$ 2,070,608</u>

HANCOCK COUNTY, OHIO

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

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General fund:				
Reserved	\$ 492,930	\$ 574,279	\$ 740,168	\$ 779,722
Designated	800,000	-	-	-
Unreserved	<u>3,417,504</u>	<u>3,140,012</u>	<u>1,939,582</u>	<u>3,622,576</u>
Total general fund	<u>4,710,434</u>	<u>3,714,291</u>	<u>2,679,750</u>	<u>4,402,298</u>
All other governmental funds:				
Reserved	3,195,531	4,812,201	6,030,204	2,817,588
Designated in special revenue funds	177,101	71,350	178,219	78,453
Unreserved, undesignated, reported in				
Special revenue funds	15,113,861	12,508,845	8,976,573	9,182,230
Debt service funds	5,744,997	4,595,969	3,506,741	2,711,101
Capital projects funds (deficit)	5,632,730	3,341,592	(557,826)	(1,261,062)
Permanent fund	<u>144,208</u>	<u>141,652</u>	<u>126,091</u>	<u>133,397</u>
Total all other governmental funds	<u>30,008,428</u>	<u>25,471,609</u>	<u>18,260,002</u>	<u>13,661,707</u>
Total all governmental funds	<u>\$ 34,718,862</u>	<u>\$ 29,185,900</u>	<u>\$ 20,939,752</u>	<u>\$ 18,064,005</u>

Source: County financial records.

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 321,452	\$ 190,029	\$ 245,403	\$ 293,890	\$ 262,092	\$ 334,496
-	-	-	-	-	-
<u>5,051,916</u>	<u>5,727,753</u>	<u>4,226,347</u>	<u>3,285,030</u>	<u>2,530,812</u>	<u>2,884,972</u>
<u>5,373,368</u>	<u>5,917,782</u>	<u>4,471,750</u>	<u>3,578,920</u>	<u>2,792,904</u>	<u>3,219,468</u>
3,595,723	2,752,911	2,329,299	2,976,180	2,314,705	1,661,317
150,000	-	-	-	-	-
7,928,076	5,344,480	6,403,375	5,433,771	5,877,222	6,084,368
662,205	1,359,608	2,300,062	1,713,193	1,111,177	1,028,188
(2,563,146)	390,859	(215,377)	(1,038,191)	(1,772,763)	(601,665)
<u>111,411</u>	<u>105,547</u>	<u>100,226</u>	<u>99,481</u>	<u>97,555</u>	<u>78,324</u>
<u>9,884,269</u>	<u>9,953,405</u>	<u>10,917,585</u>	<u>9,184,434</u>	<u>7,627,896</u>	<u>8,250,532</u>
<u>\$ 15,257,637</u>	<u>\$ 15,871,187</u>	<u>\$ 15,389,335</u>	<u>\$ 12,763,354</u>	<u>\$ 10,420,800</u>	<u>\$ 11,470,000</u>

HANCOCK COUNTY, OHIO

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

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Revenues:				
Property taxes	\$ 10,128,456	\$ 9,779,230	\$ 10,231,525	\$ 10,028,931
Payments in lieu of taxes	1,814,383	1,555,719	1,533,901	1,422,744
Permissive motor vehicle license tax	171,664	161,958	149,955	160,075
Sales taxes	11,211,027	10,530,644	5,479,560	5,547,061
Other local taxes	-	-	-	-
Special assessments	659,198	515,229	516,362	519,352
Charges for services	6,315,593	6,292,332	7,474,497	6,996,511
Licenses and permits	227,624	207,278	193,071	189,217
Fines and forfeitures	575,954	325,570	238,309	212,102
Intergovernmental	30,808,886	33,251,737	32,161,636	29,330,138
Investment income	541,452	926,969	1,512,578	1,629,856
Rental income	362,827	323,617	195,970	229,241
Contributions and donations	29,121	19,001	211,502	35,832
Other	1,679,147	1,883,733	1,240,420	988,568
Total revenues	<u>64,525,332</u>	<u>65,773,017</u>	<u>61,139,286</u>	<u>57,289,628</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	6,522,068	5,838,308	6,660,698	6,916,837
Judicial	3,567,055	3,276,165	3,355,626	3,354,376
Public safety	7,056,803	8,627,236	7,625,131	7,417,823
Public works	5,578,673	5,631,918	6,204,082	5,052,443
Health	16,994,090	16,809,287	17,883,946	18,076,247
Human services	10,319,360	11,395,760	10,651,723	11,297,212
Conservation and recreation	1,007,216	1,045,778	489,238	-
Economic development	171,049	212,671	114,517	291,615
Intergovernmental	-	-	426,056	426,057
Other	-	-	-	-
Capital outlay	5,545,429	3,500,551	5,573,518	3,573,661
Debt service:				
Principal retirement	1,594,843	1,900,175	1,311,551	1,191,248
Interest and fiscal charges	615,784	731,059	707,126	698,505
Issuance costs	-	31,749	9,295	100,026
Total expenditures	<u>58,972,370</u>	<u>59,000,657</u>	<u>61,012,507</u>	<u>58,396,050</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 5,552,962</u>	<u>\$ 6,772,360</u>	<u>\$ 126,779</u>	<u>\$ (1,106,422)</u>

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 10,263,899	\$ 7,504,519	\$ 7,148,377	\$ 7,121,284	\$ 6,282,992	\$ 6,482,073
1,279,749	1,302,662	1,482,190	1,508,852	1,305,251	1,187,153
158,259	155,998	153,996	143,598	134,694	128,275
5,393,549	7,328,736	7,795,967	5,773,952	4,934,225	4,947,631
-	-	-	-	-	52,927
474,824	364,586	478,756	442,051	442,695	468,006
7,521,117	6,951,168	6,436,579	6,552,078	5,731,604	5,253,754
188,239	177,957	171,063	156,271	133,408	127,280
200,911	213,779	189,907	198,025	207,235	250,721
29,606,229	27,341,104	29,612,138	24,381,810	24,002,922	23,426,133
1,365,746	1,042,155	481,520	555,375	795,893	1,323,402
175,447	164,962	161,142	174,966	180,960	175,885
62,504	77,810	50,235	57,278	88,367	132,603
884,797	959,183	1,151,700	1,206,315	1,049,636	1,031,564
<u>57,575,270</u>	<u>53,584,619</u>	<u>55,313,570</u>	<u>48,271,855</u>	<u>45,289,882</u>	<u>44,987,407</u>
5,678,765	5,555,092	5,280,823	5,202,985	5,516,962	5,278,511
3,339,842	3,141,140	3,169,874	2,783,272	2,826,448	3,248,023
7,332,929	7,478,204	7,199,740	6,188,494	6,255,302	6,192,975
5,520,040	5,465,132	5,126,467	3,978,102	4,356,176	4,305,158
15,739,572	15,010,802	15,161,703	14,001,281	12,955,812	12,282,180
9,615,808	9,141,414	9,600,505	9,177,482	8,067,845	8,651,142
-	-	-	-	-	-
737,677	219,644	173,278	373,065	1,113,052	248,298
417,273	493,286	445,995	374,166	635,895	434,520
-	-	-	-	-	-
7,818,163	4,469,442	5,782,771	3,937,488	2,425,897	4,381,697
1,251,953	1,255,135	1,235,082	1,316,684	1,322,725	1,153,038
736,798	766,555	733,747	810,268	954,533	1,028,855
-	-	-	-	-	-
<u>58,188,820</u>	<u>52,995,846</u>	<u>53,909,985</u>	<u>48,143,287</u>	<u>46,430,647</u>	<u>47,204,397</u>
\$ (613,550)	\$ 588,773	\$ 1,403,585	\$ 128,568	\$ (1,140,765)	\$ (2,216,990)

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HANCOCK COUNTY, OHIO

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

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Other financing sources (uses):				
Loans issued	\$ -	\$ -	\$ 679,950	\$ 40,047
Bonds issued	-	1,375,000	-	3,805,000
Notes issued	-	100,000	-	-
Refunding bonds issued	-	-	-	-
Premium on bonds issued	-	1,972	-	107,743
Premium on notes issued	-	-	12,518	-
Discount on bonds issued	-	(3,184)	-	-
Payment to refunded bond escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Inception of capital lease	-	-	-	-
Inception of GES performance contract	-	-	2,011,500	-
Transfers in	4,607,267	3,876,974	2,471,892	1,598,920
Transfers out	<u>(4,627,267)</u>	<u>(3,876,974)</u>	<u>(2,426,892)</u>	<u>(1,638,920)</u>
Total other financing sources (uses)	<u>(20,000)</u>	<u>1,473,788</u>	<u>2,748,968</u>	<u>3,912,790</u>
 Changes in fund balances	 <u>\$ 5,532,962</u>	 <u>\$ 8,246,148</u>	 <u>\$ 2,875,747</u>	 <u>\$ 2,806,368</u>
 Debt service as a percentage of noncapital expenditures	 4.12%	 4.90%	 3.72%	 4.57%
 Capital Outlay	 5,334,957	 5,285,918	 6,713,583	 17,066,342

Source: County financial records.

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	260,000	1,098,110	-	-	-
-	-	-	-	-	-
-	6,645,000	-	-	3,157,548	-
-	143,590	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(7,155,511)	-	-	(3,065,983)	-
-	-	704	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,585,677	691,521	458,479	2,389,450	966,802	1,648,644
<u>(1,585,677)</u>	<u>(691,521)</u>	<u>(334,897)</u>	<u>(175,464)</u>	<u>(966,802)</u>	<u>(1,728,644)</u>
<u>-</u>	<u>(106,921)</u>	<u>1,222,396</u>	<u>2,213,986</u>	<u>91,565</u>	<u>(80,000)</u>
<u>\$ (613,550)</u>	<u>\$ 481,852</u>	<u>\$ 2,625,981</u>	<u>\$ 2,342,554</u>	<u>\$ (1,049,200)</u>	<u>\$ (2,296,990)</u>
3.83%	4.03%	3.92%	4.94%	5.04%	4.86%
6,282,249	2,850,799	3,739,707	5,107,042	1,222,648	2,265,106

HANCOCK COUNTY, OHIO

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility			
2010	\$ 1,200,918,810	\$ 320,627,210	\$ 4,347,274,343	\$ 58,865,590	\$ 66,892,716
2009	1,200,696,460	304,500,070	4,300,561,514	56,962,270	64,729,852
2008	1,173,962,710	300,527,970	4,212,830,514	52,267,820	59,395,250
2007	1,097,729,680	282,151,120	3,942,516,571	59,749,310	67,896,943
2006	1,072,479,910	272,917,930	3,843,993,829	58,898,310	66,929,898
2005	1,045,921,120	269,686,300	3,758,878,343	57,754,620	65,630,250
2004	942,968,220	264,722,170	3,450,543,971	57,176,380	64,973,159
2003	915,283,290	252,880,090	3,337,609,657	58,015,250	65,926,420
2002	894,002,280	244,164,520	3,251,905,143	57,578,780	65,430,432
2001	833,869,040	234,581,820	3,052,716,743	73,175,750	83,154,261

Source: Hancock County Auditor.

Notes:

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value of railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax is being phased out beginning in 2006. The percentage is 18.75 percent for 2006, 12.5 percent for 2007, and 6.25 percent for 2008. For 2009, tangible personal personal property tax is assessed at 0.00% of property value, including inventory, except for telephone tangible personal property, which is assessed at 10.0%.

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

Tangible Personal Property		Total		Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$ 1,528,895	\$ 15,288,950	\$ 1,581,940,505	\$ 4,429,456,009	7.46
2,738,190	27,381,900	1,564,896,990	4,392,673,266	7.00
61,776,580	988,425,280	1,588,535,080	5,260,651,044	7.34
126,303,335	1,010,426,680	1,565,933,445	5,020,840,194	7.07
188,512,441	1,005,399,685	1,592,808,591	4,916,323,412	7.09
240,100,584	1,091,366,291	1,613,462,624	4,915,874,884	5.19
249,127,286	1,083,162,113	1,513,994,056	4,598,679,243	5.40
272,015,303	1,133,397,096	1,498,193,933	4,536,933,173	5.33
293,676,888	1,174,707,552	1,489,422,468	4,492,043,127	4.81
246,254,287	985,017,148	1,387,880,897	4,120,888,152	4.90

HANCOCK COUNTY, OHIO

PROPERTY TAX RATES (COLLECTION YEAR)
DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 ASSESSED VALUE)
LAST TEN YEARS

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Unvoted millage					
General fund					
Effective millage rates	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Voted millage					
Mental Retardation and Developmental Disabilities					
Residential/agricultural	4.03	4.00	4.00	4.20	4.21
Commercial/industrial	4.38	4.15	4.14	4.35	4.34
Tangible/public utility personal	4.40	4.00	4.40	4.40	4.40
ADAMHS					
Residential/agricultural	1.25	1.24	1.25	0.92	0.92
Commercial/industrial	1.30	1.25	1.24	0.98	0.98
Tangible/public utility personal	1.30	1.30	1.30	1.00	1.00
Agency on Aging					
Residential/agricultural	0.57	0.57	0.56	0.37	0.37
Commercial/industrial	0.60	0.57	0.39	0.39	0.39
Tangible/public utility personal	0.60	0.60	0.60	0.40	0.40
Total voted millage					
Total effective voted millage by type of property					
Residential/agricultural	5.85	5.81	5.81	5.49	5.50
Commercial/industrial	6.28	5.97	5.77	5.72	5.71
Tangible/public utility personal	6.30	5.90	6.30	5.80	5.80
Total county rate					
Residential/agricultural	7.35	7.31	7.31	6.99	7.00
Commercial/industrial	7.78	7.47	7.27	7.22	7.21
Tangible/public utility personal	7.80	7.40	7.80	7.30	7.30
In county school districts					
Arcadia LSD	32.03	32.81	32.91 - 43.42	32.60 - 43.11	32.92 - 43.43
Arlington LSD	32.91	33.26	22.00 - 33.40	22.26 - 33.66	22.55 - 33.76
Cory-Rawson LSD	38.76	39.50	21.63 - 34.00	22.13 - 34.50	22.13 - 34.50
Findlay CSD	64.99	64.18	32.58 - 60.75	32.58 - 60.75	30.10 - 58.25
Liberty-Benton LSD	43.23	43.54	28.15 - 38.95	28.27 - 39.07	28.34 - 39.14
McComb LSD	35.93	33.68	27.27 - 35.18	27.39 - 35.30	27.19 - 35.14
Van Buren LSD	41.10	37.20-41.33	30.71 - 40.58	30.47 - 40.34	30.72 - 40.60
Vanlue LSD	44.22	45.53	33.76 - 45.83	34.82 - 46.89	34.99 - 47.07
Out of county school districts					
Ada EVSD	47.00	47.00	29.36 - 47.20	29.26 - 47.10	29.21 - 47.10
Bluffton EVSD	39.36	40.85	29.56 - 42.74	29.56 - 42.74	29.60 - 43.10
Elmwood LSD	37.70	37.70	21.93 - 36.80	22.73 - 37.60	22.45 - 37.30
Fostoria CSD	58.31	57.69	42.00 - 60.56	42.00 - 60.56	42.00 - 60.56
Hardin Northern LSD	43.25	43.25	29.62 - 44.15	22.82 - 37.35	22.82 - 37.35
North Baltimore LSD	57.10	55.70	34.04 - 51.60	34.04 - 51.60	34.05 - 51.10
Riverdale LSD	36.60	37.20	29.08 - 37.70	29.08 - 37.70	29.17 - 37.80

2005	2004	2003	2002	2001
\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
2.30	2.38	2.38	2.38	2.50
2.46	2.50	2.50	2.49	2.50
2.50	2.50	2.50	2.50	2.50
0.92	1.00	1.00	0.82	0.86
0.98	1.00	1.00	0.92	0.92
1.00	1.00	1.00	1.00	1.00
0.37	0.40	0.40	N/A	N/A
0.39	0.40	0.40	N/A	N/A
0.40	0.40	0.40	N/A	N/A
3.59	3.78	3.78	3.20	3.36
3.83	3.90	3.90	3.41	3.42
3.90	3.90	3.90	3.50	3.50
5.09	5.28	5.28	4.70	4.86
5.33	5.40	5.40	4.91	4.92
5.40	5.40	5.40	5.00	5.00 #
34.03 - 45.28	28.56 - 39.01	28.57 - 38.97	26.44 - 36.97	27.64 - 37.13
22.50 - 33.90	22.65 - 34.05	22.70 - 34.10	22.90 - 34.30	27.50 - 38.89
22.13 - 34.50	22.23 - 34.50	22.24 - 34.50	22.23 - 34.50	22.84 - 34.50
30.10 - 58.25	27.78 - 53.35	27.85 - 53.35	27.85 - 53.35	29.07 - 53.35
28.68 - 39.48	30.31 - 41.11	30.77 - 41.57	31.07 - 41.87	31.81 - 42.61
27.18 - 35.26	27.22 - 35.26	27.11 - 35.16	27.04 - 35.26	28.12 - 35.46
27.08 - 36.95	29.27 - 37.50	29.40 - 37.50	27.88 - 36.01	29.68 - 37.40
28.42 - 40.54	28.49 - 44.66	28.70 - 44.86	28.79 - 44.94	29.61 - 45.00
29.60 - 47.20	29.57 - 47.20	29.57 - 47.20	23.34 - 39.70	23.37 - 39.70
31.21 - 44.71	36.16 - 45.67	33.14 - 46.65	32.12 - 45.63	30.30 - 45.61
24.20 - 39.00	24.70 - 39.50	24.70 - 39.50	25.11 - 39.90	24.90 - 39.70
44.23 - 65.31	35.39 - 55.68	35.39 - 55.68	30.226 - 51.38	32.26 - 52.88
23.30 - 37.35	23.30 - 37.35	23.30 - 37.35	23.34 - 37.35	23.34 - 37.35
38.02 - 51.80	37.68 - 51.46	33.23 - 53.30	33.33 - 53.66	33.33 - 53.66
29.38 - 37.90	28.96 - 37.90	30.52 - 40.10	30.97 - 40.20	30.84 - 40.20

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HANCOCK COUNTY, OHIO

PROPERTY TAX RATES (COLLECTION YEAR) - (CONTINUED)
 DIRECT AND OVERLAPPING GOVERNMENTS
 (PER \$1,000 ASSESSED VALUE)
 LAST TEN YEARS

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Joint vocational school districts					
Apollo JVS	\$2.20	\$2.20	\$2.06 - \$2.20	\$2.04 - \$2.20	\$2.06 - \$2.20
Penta County JVS	3.20	3.20	2.89 - 3.20	2.89 - 3.20	2.89 - 3.20
Vanguard JVS	1.60	1.60	1.60	1.60	1.60
Cities					
Findlay	3.20	3.20	3.20	3.20	3.20
Fostoria	3.40	3.40	3.40	3.40	3.40
Villages					
Arcadia	4.70	4.70	4.43 - 4.70	4.43 - 4.70	4.43 - 4.70
Arlington	5.20	5.20	5.20	5.20	5.20
Benton-Ridge	1.90	1.90	1.90	1.90	1.90
Bluffton	1.80	1.80	1.80	1.80	1.80
Jenera	5.60	5.60	5.60	5.60	5.60
McComb	2.60	2.60	4.18	4.14	3.99
Mount Blanchard	7.70	7.70	8.09 - 8.20	7.95 - 8.20	8.09 - 8.20
Mount Cory	2.50	2.50	2.50	2.50	2.50
Rawson	2.50	2.50	2.50	2.50	2.50
Van Buren	5.30	5.30	4.94 - 5.30	5.25 - 5.30	4.94 - 5.30
Vanlue	1.30	1.30	1.30	1.30	1.30
Townships					
Allen	4.1	4.1	4.09 - 4.10	4.08 - 4.10	4.09 - 4.10
Amanda	2.70-4.00	2.70-4.00	3.65 - 4.00	3.64 - 4.00	3.65 - 4.00
Biglick	2.50	2.50	2.50	2.50	2.50
Blanchard	1.30-3.10	3.10	3.10	3.10	3.10
Cass	3.20	3.20	3.20	3.20	3.20
Delaware	2.50-3.90	2.50-3.90	2.80	3.88 - 3.90	2.80
Eagle	2.10	2.10	2.10	2.10	2.10
Jackson	2.50	2.50	2.50	2.50	2.50
Liberty	3.20	3.20	2.20	3.20	2.20
Madison	.40-2.10	2.10	2.10	2.10	2.10
Marion	2.50	2.50	2.50	2.50	2.50
Orange	1.30-3.60	1.30-3.60	3.27 - 3.60	3.60	3.27 - 3.60
Pleasant	1.30-2.90	2.20-3.80	2.90	3.80	2.90
Portage	3.20	4.10	3.20	4.10	3.20
Union	2.60-5.10	2.60-5.10	5.09 - 5.10	5.09 - 5.10	5.09 - 5.10
Van Buren	1.50-3.10	3.10	3.10	3.10	3.10
Washington	1.00-2.40	2.40	2.40	2.40	2.40

2005	2004	2003	2002	2001
\$2.07 - \$2.20	\$2.07 - \$2.20	\$2.11 - \$2.20	\$2.11 - \$2.20	\$2.11 - \$2.20
2.94 - 3.20	2.95 - 3.20	2.00 - 2.20	2.00 - 2.20	0.90 - 2.20
1.60	1.60	1.60	1.60	1.60
3.20	3.20	3.20	3.20	3.20
3.40	3.40	3.40	3.40	3.40
4.42 - 4.70	4.70	4.70	4.13 - 4.70	4.43 - 4.70
4.43 - 4.70	4.44 - 4.70	4.70	4.44 - 4.70	4.70
2.74 - 2.90	2.81 - 2.90	2.90	2.81 - 2.90	2.90
1.80	1.80	1.80	1.80	1.80
3.46 - 5.60	3.78 - 5.60	5.60	3.79 - 5.60	4.00 - 5.60
3.96	4.03	3.58	3.83	4.07
4.84 - 5.20	4.89 - 5.20	5.20	4.89 - 5.20	5.20
2.50	2.50	2.50	2.50	2.50
2.50	2.50	2.50	2.50	2.50
4.96 - 5.30	5.04 - 5.30	5.30	5.04 - 5.30	4.25 - 6.30
1.30	1.30	1.30	1.30	1.30
4.01 - 4.10	4.06 - 4.10	4.06 - 4.10	3.26 - 3.30	3.70
3.65 - 4.00	3.65 - 4.00	3.65 - 4.00	3.65 - 4.00	3.65 - 4.00
2.50	2.50	2.50	2.50	2.50
3.10	3.10	3.10	3.10	3.10
3.20	3.20	3.20	3.20	3.20
2.80	2.80	2.80	2.80	2.80
2.10	2.10	2.10	2.10	2.10
2.50	2.50	2.50	2.50	2.50
2.20	2.20	2.20	2.20	2.20
2.10	2.10	2.10	2.10	2.10
2.50	2.50	2.50	2.50	2.50
3.28 - 3.60	3.27 - 3.60	3.27 - 3.60	3.27 - 3.60	3.28 - 3.60
2.90	2.90	4.21 - 4.30	4.20 - 4.30	2.90
3.20	3.20	4.56 - 4.60	4.56 - 4.60	3.20
5.09 - 5.10	3.10	3.10	3.10	3.10
3.10	3.10	3.10	3.10	3.10
2.40	2.40	2.40	2.40	2.40

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HANCOCK COUNTY, OHIO

PROPERTY TAX RATES (COLLECTION YEAR) - (CONTINUED)
 DIRECT AND OVERLAPPING GOVERNMENTS
 (PER \$1,000 ASSESSED VALUE)
 LAST TEN YEARS

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Other units					
Appleseed Joint Ambulance District	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20
Bluffton Library	1.00	1.00	0.42 - 0.60	0.42 - 0.60	0.42 - 0.60
Hancock County Park District	0.80	0.80	0.70 - 0.80	0.70 - 0.82	0.70 - 0.80
PMP Joint Ambulance District	4.40	4	3.83 - 4.00	3.90 - 4.00	3.83 - 4.00
Seneca County Health District	0.30	0.30	0.27 - 0.30	0.28 - 0.30	0.27 - 0.30
Hospital Bond	N/A	N/A	N/A	N/A	N/A

Source: Ohio Department of Taxation.

Notes:

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each appraisal.

Overlapping rates are those of local governments that apply to property owners within Hancock County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

2005	2004	2003	2002	2001
\$1.20	\$1.16 - \$1.20	\$1.15 - \$1.20	\$1.03 - \$1.20	\$1.11 - \$1.20
0.42 - 0.60	0.45 - 0.60	0.48 - 0.60	2.20 - 2.32	0.48 - 0.60
0.70 - 0.82	0.76 - 0.80	0.76 - 0.80	0.76 - 0.80	0.80
3.90 - 4.00	3.79 - 4.00	3.79 - 4.00	3.79 - 4.00	3.12 - 3.80
0.28 - 0.30	0.29 - 0.30	0.29 - 0.30	0.30	0.12 - 0.30
N/A	N/A	0.11	0.12	0.12

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HANCOCK COUNTY, OHIO

PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Taxpayer	Collection Year 2010			Collection Year 2001		
	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total County Assessed Valuation
Ohio Power	\$ 41,040,810	1	2.59%	\$ 37,773,370	2	2.72%
Marathon Oil Company	10,677,620	2	0.67%	14,299,090	6	1.03%
Cooper Tire & Rubber Company	8,950,190	3	0.57%	36,879,480	3	2.66%
Whirlpool Corporation	7,874,430	4	0.50%	31,696,940	4	2.28%
Findlay Shopping Center Inc.	6,460,380	5	0.41%			
Ball Metal Beverage	5,272,960	6	0.33%	20,757,000	5	1.50%
Kohls Dept Stores Inc.	5,250,000	7	0.33%			
Consolidated Biscuit Co.	3,880,440	8	0.25%	9,459,370	9	0.68%
Logistics Solutions of Ohio LLC	3,844,010	9	0.24%			
RG Findlay LTD	3,051,060	10	0.19%			
Best Buy Findlay Limited				37,943,350	1	2.73%
Owens-Brockway Plastic				11,762,150	7	0.85%
Findlex				10,173,580	8	0.73%
Columbia Gas				7,873,290	10	0.57%
Total principal taxpayers	\$ 96,301,900		6.08%	\$ 218,617,620		15.75%
All other taxpayers	1,485,638,605		93.92%	1,169,263,277		84.25%
Total county assessed value	\$ 1,581,940,505		100.00%	\$ 1,387,880,897		100.00%

Source: Hancock County Auditor.

HANCOCK COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS
REAL AND PUBLIC UTILITY REAL PROPERTY TAXES
LAST TEN YEARS

Collection Year	Current Tax Levy	Total Tax Collections (1)	Percent Collected	Current Delinquencies	Prior Delinquencies
2010	\$ 12,800,944	\$ 12,788,758	99.90%	\$ 277,420	\$ 177,667
2009	12,653,899	12,455,141	98.43	289,515	172,452
2008	12,345,721	12,232,575	99.08	469,931	165,255
2007	11,715,214	11,025,605	94.11	34,343	137,434
2006	11,396,032	10,564,001	92.70	369,375	151,937
2005	8,428,919	7,827,575	92.87	255,392	95,570
2004	8,087,338	7,604,016	94.02	238,999	90,276
2003	7,931,506	7,424,805	93.61	287,998	75,608
2002	6,999,793	6,725,710	96.08	214,724	59,825
2001	6,874,449	6,678,288	97.15	171,635	59,927

Source: Hancock County Auditor.

Notes:

- (1) The amounts shown as collected include the collection of delinquencies and the state reimbursement (rollback and homestead) amounts.
- (2) The County does not identify delinquent tax collections by tax year. Delinquent tax collections include penalties and interest.

	<u>Total Outstanding Delinquencies (2)</u>	<u>Delinquencies to Total Tax Collections</u>
\$	455,087	3.56%
	461,967	3.71
	635,186	5.19
	171,777	1.56
	521,312	4.93
	350,962	4.48
	329,275	4.33
	363,606	4.90
	274,549	4.08
	231,562	3.47

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
2010	\$ 95,025	\$ 461,380	485.54%	\$ -	\$ 883,622
2009	166,375	486,311	292.30	1,697	893,708
2008	543,215	599,811	110.42	9,977	166,806
2007	1,037,502	1,076,644	103.77	28,999	349,831
2006	1,417,149	1,608,414	113.50	95,516	384,754
2005	1,524,035	1,526,098	100.14	77,955	475,280
2004	1,581,663	1,561,728	98.74	52,549	344,881
2003	1,565,999	1,535,411	98.05	19,726	189,050
2002	1,612,528	1,486,853	92.21	63,903	73,075
2001	1,746,904	1,781,074	101.96	25,626	47,449

Source: Hancock County Auditor.

Notes:

- (1) The amounts shown as collected include the collection of delinquencies and the state \$10,000 personal property reimbursement amounts.
- (2) The County does not identify delinquent tax collections by tax year. Delinquent tax collections include penalties and interest.

<u>Total Outstanding Delinquencies (2)</u>	<u>Percent of Delinquencies to Total Tax Collections</u>
883,622	191.52%
895,405	184.12
176,783	29.47
378,830	35.19
480,270	29.86
553,235	36.25
397,430	25.45
208,776	13.60
136,978	9.21
73,075	4.10

HANCOCK COUNTY, OHIO

**TAXABLE SALES BY TYPE
LAST TEN YEARS**

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Sales tax payments	\$ 3,142,008	\$ 2,906,926	\$ 1,559,710	\$ 1,626,182	\$ 1,598,827
Direct pay tax return payments	792,532	292,714	208,123	214,032	186,093
Seller's use tax return payments	1,119,098	857,102	546,962	506,301	383,467
Consumer's use tax return payments	324,338	336,487	171,461	195,762	217,436
Motor vehicle tax payments	1,199,638	1,160,157	604,721	645,211	641,127
Watercraft and outboard motors	15,552	18,696	8,484	14,042	15,983
Department of liquor control	26,505	24,300	11,325	10,363	9,569
Sales tax on motor vehicle fuel refunds	759	931	516	509	550
Sales/use tax voluntary payments	11,835	4,062	2,733	31,006	3,276
Statewide master numbers	4,818,794	4,473,717	2,364,936	2,444,931	2,389,066
Sales/use tax assessment payments	38,519	42,699	16,648	4,776	16,368
Streamlined sales tax payments	3,492	2,721	2,281	1,371	86
Administrative rotary fund fee	(115,138)	(100,240)	(54,201)	(57,578)	(54,562)
Sales/use tax refunds approved	(46,260)	(120,205)	(78,108)	(17,506)	(29,534)
Total	<u>\$ 11,331,672</u>	<u>\$ 9,900,067</u>	<u>\$ 5,365,591</u>	<u>\$ 5,619,402</u>	<u>\$ 5,377,752</u>
Sales tax rate	(4)	(3)	0.50%	0.50%	0.50%

Source: Ohio Department of Taxation.

Notes:

- (1) The sales tax rate increased to .75 percent in July 2003 due to a voter-approved increase of .25 percent to the .50 percent sales tax rate.
- (2) The sales tax rate decreased to .50 percent in July 2005 due to the expiration of the voter-approved .25 percent sales tax that was approved in 2003.
- (3) The sales tax rate increased to 1.25 percent in January 2009 due to an imposed increase of .75 percent to the .50 percent sales tax rate.
- (4) The sales tax rate decreased to 1 percent for 2010. The previously imposed increase of .75 percent expired in December 2009. However, voters approved a 10-year increase in sales tax of .50 percent effective January 2010.

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately two months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 2,045,924	\$ 2,223,560	\$ 2,017,457	\$ 1,648,142	\$ 1,560,616
209,546	232,762	219,769	238,603	258,967
556,071	674,247	510,764	393,047	456,211
369,725	313,451	264,332	125,089	195,486
858,437	1,026,605	861,570	686,671	662,461
21,980	17,416	15,022	12,661	10,250
11,765	12,418	8,754	6,759	6,390
2,258	1,392	600	99	152
4,518	21,746	18,428	2,202	2,218
3,049,002	3,432,912	2,247,463	1,799,271	1,830,753
13,887	19,682	3,694	8,689	2,926
0	0	0	0	0
(71,432)	(79,762)	(61,678)	(49,212)	(49,864)
(21,782)	(48,823)	(31,616)	(6,341)	(13,329)
<u>\$ 7,049,899</u>	<u>\$ 7,847,606</u>	<u>\$ 6,074,559</u>	<u>\$ 4,865,680</u>	<u>\$ 4,923,237</u>
(2)	0.75%	(1)	0.50%	0.50%

HANCOCK COUNTY, OHIO

**RATIOS OF OUSTANDING DEBT BY TYPE
LAST TEN YEARS**

Year	Governmental Activities						
	General Obligation Notes	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	Other Loans/Notes	Capital Leases
2010	\$ -	\$ -	\$ 8,820,000	\$ 2,014,999	\$ 269,867	\$ 1,810,938	\$ -
2009	-	78,900	9,980,000	2,219,999	308,799	2,001,849	-
2008	1,611,000	106,000	9,259,341	2,413,811	345,392	2,715,430	-
2007	1,944,000	681,000	10,302,166	2,601,622	379,789	31,134	-
2006	3,900,000	1,517,000	8,190,207	1,905,776	412,124	-	-
2005	2,500,000	1,576,000	9,223,765	2,048,898	442,522	-	-
2004	325,000	1,772,800	10,419,199	2,113,953	471,102	-	-
2003	170,000	1,586,730	11,495,062	1,093,821	497,974	38,210	-
2002	765,000	1,362,252	12,655,925	1,171,799	523,242	74,626	-
2001	1,402,000	1,321,825	13,730,000	1,245,000	547,002	115,831	2,760

Source: Hancock County Auditor.

Note: See page 226 for information on population and personal income.

Business-type Activities					
Bond	General	Total	Per	Percentage	
Anticipation	Obligation	Primary	Capita	of Personal	
Notes	Bonds	Government		Income	
\$ -	\$ 5,300,000	\$ 18,215,804	\$244	0.01	
-	5,705,000	20,294,547	272	0.01	
1,932,000	3,431,101	21,814,075	294	0.01	
480,000	3,637,797	20,057,508	270	0.82	
-	3,834,491	19,759,598	268	0.85	
644,000	3,996,186	20,431,371	278	0.87	
110,200	4,104,868	19,317,122	263	0.84	
-	4,212,362	19,094,159	261	0.86	
-	1,935,000	18,487,844	254	0.87	
-	2,020,000	20,384,418	283	0.99	

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN
LAST TEN YEARS

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Assessed value of County	\$ 1,581,940,505	\$ 1,564,896,990	\$ 1,588,535,080	\$ 1,565,933,445
Voted debt limitation (1)	\$ 38,048,513	\$ 37,622,425	\$ 38,213,377	\$ 37,648,336
Total outstanding debt:				
Governmental activities bond anticipation notes	-	-	1,611,000	1,944,000
Governmental activities special assessment notes	-	78,900	106,000	681,000
Business-type activities bond anticipation notes	-	-	1,932,000	480,000
Governmental activities general obligation bonds:				
County Road 140	-	-	-	-
Tiffin Avenue	-	15,000	30,000	45,000
I-75/Tall Timbers connector	-	230,000	440,000	630,000
I-75/Tall Timbers connector refunding	3,920,000	4,035,000	4,155,000	4,270,000
Courthouse renovation	-	-	-	-
Courthouse renovation refunding	310,000	460,000	600,000	740,000
Justice center refunding	-	-	-	270,000
Hospital improvement bond #4	-	-	-	-
Library improvement refunding	220,000	435,000	640,000	835,000
Job and Family Services refunding	400,000	460,000	525,000	585,000
ADAMHMS building	155,000	165,000	170,000	175,000
US 224/CR 300 construction	2,700,000	2,805,000	2,905,000	2,995,000
Engineers garage	-	185,000	-	-
Jail security system	705,000	755,000	-	-
Sheriff department radio	410,000	435,000	-	-
Governmental activities special assessment bonds:				
US 224 water refunding	104,636	120,734	135,491	150,248
CR 88/SR 12 sewer refunding	237,276	273,780	307,242	340,704
SR 12 West water refunding	48,087	55,485	62,267	69,048
Beechwood water and sewer	-	-	-	-
Beechwood water and sewer refunding	55,000	110,000	160,000	210,000
Griffith Heights	107,820	113,256	118,692	124,128
CR 200 sanitary sewer/Van Buren	487,180	511,744	536,308	560,872
US 224 W/Trenton Avenue sewer	204,081	216,326	228,571	240,816
McKinley Street waterline	45,919	48,674	51,429	54,184
CR 236 sanitary sewer	-	-	-	-
Road improvement-East Melrose	10,000	20,000	30,000	40,000
CR 95/CR 18 sewer	715,000	750,000	780,000	810,000
OWDA loans	269,867	308,799	345,392	379,789
Loans payable	-	-	-	31,134
Voice recorder system - loans payable	8,437	16,422	23,980	-
Guaranteed energy savings performance contract - loans payable	1,705,993	1,885,427	2,011,500	-
ADAMH - loans payable	-	-	679,950	-
ADAMH - notes payable	96,508	100,000	-	-
Business-type activities general obligation bonds:				
Trash compactor	-	-	45,000	90,000
Landfill improvements	1,865,000	2,045,000	-	-
Landfill equipment (compactor)	470,000	515,000	-	-
Agricultural service center	-	90,000	175,000	255,000
Agricultural service center refunding	1,110,000	1,120,000	1,130,000	1,140,000
BMV one-stop	1,855,000	1,935,000	2,010,000	2,080,000
Total outstanding debt	\$ 18,215,804	\$ 20,294,547	\$ 21,944,822	\$ 20,225,923

2006	2005	2004	2003	2002	2001
\$ 1,592,808,591	\$ 1,613,462,624	\$ 1,513,994,056	\$ 1,498,193,933	\$ 1,489,422,468	\$ 1,387,880,897
\$ 38,320,215	\$ 38,836,566	\$ 36,349,851	\$ 35,954,848	\$ 35,735,562	\$ 33,197,022
3,900,000	2,500,000	325,000	170,000	765,000	1,402,000
1,517,000	1,576,000	1,883,000	1,586,730	1,362,252	1,321,825
-	644,000	-	-	-	-
-	105,000	205,000	450,000	680,000	895,000
120,000	190,000	715,000	770,000	825,000	875,000
885,000	1,130,000	5,415,000	5,635,000	5,845,000	6,045,000
4,305,000	4,340,000	-	-	-	-
120,000	240,000	1,070,000	1,190,000	1,280,000	1,365,000
750,000	760,000	-	-	-	-
530,000	775,000	985,000	1,200,000	1,400,000	1,595,000
-	-	-	-	160,000	320,000
1,020,000	1,195,000	1,365,000	1,535,000	1,695,000	1,715,000
650,000	715,000	785,000	850,000	920,000	920,000
180,000	185,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
163,663	177,078	182,474	193,208	203,942	203,942
371,124	401,544	413,702	438,037	462,372	462,372
75,213	81,378	83,824	88,755	93,686	93,686
-	-	-	-	-	450,000
255,000	305,000	350,000	390,000	430,000	-
128,658	133,188	136,812	-	-	-
581,342	601,812	618,188	-	-	-
253,061	265,306	277,551	-	-	-
56,939	59,694	62,449	-	-	-
-	1,555	62,449	-	-	-
45,000	50,000	-	-	-	-
-	-	-	-	-	-
412,124	442,522	471,102	497,974	523,242	547,002
-	-	-	-	-	115,831
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
130,000	170,000	205,000	240,000	275,000	305,000
-	-	-	-	-	-
-	-	-	-	-	-
330,000	400,000	1,535,000	1,600,000	1,660,000	1,715,000
1,150,000	1,160,000	-	-	-	-
2,150,000	2,190,000	2,200,000	2,200,000	-	-
\$ 20,079,124	\$ 20,794,077	\$ 19,346,551	\$ 19,034,704	\$ 18,580,494	\$ 20,346,658

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HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN (CONTINUED)
LAST TEN YEARS

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Exemptions:				
Governmental activities bond anticipation notes	\$ -	\$ -	\$ -	\$ -
Governmental activities special assessment notes	-	78,900	106,000	681,000
Business-type activities bond anticipation notes	-	-	1,932,000	480,000
Governmental activities general obligation bonds				
County Road 140	-	-	-	-
Tiffin Avenue	-	15,000	30,000	45,000
I-75/Tall Timbers connector	-	230,000	440,000	630,000
I-75/Tall Timbers connector refunding	3,920,000	4,035,000	4,155,000	4,270,000
Courthouse renovation	-	-	-	-
Courthouse renovation refunding	-	-	-	-
Justice center refunding	-	-	-	270,000
Hospital improvement bond #4	-	-	-	-
Library improvement refunding	220,000	435,000	640,000	835,000
Job and Family Services refunding	400,000	460,000	525,000	585,000
ADAMHMS building	155,000	165,000	170,000	175,000
US 224/CR 300 construction	2,700,000	2,805,000	2,905,000	2,995,000
Engineers garage	-	-	-	-
Jail security system	-	-	-	-
Sheriff department radio	-	-	-	-
Governmental activities special assessment bonds				
US 224 water refunding	104,636	120,734	135,491	150,248
CR 88/SR 12 sewer refunding	237,276	273,780	307,242	340,704
SR 12 West water refunding	48,087	55,485	62,267	69,048
Beechwood water and sewer	-	-	-	-
Beechwood water and sewer refunding	55,000	110,000	160,000	210,000
Griffith Heights	107,820	113,256	118,692	124,128
CR 200 sanitary sewer/Van Buren	487,180	511,744	536,308	560,872
US 224 W/Trenton Avenue sewer	204,081	216,326	228,571	240,816
McKinley Street waterline	45,919	48,674	51,429	54,184
CR 236 sanitary sewer	-	-	-	-
Road improvement-East Melrose	10,000	20,000	30,000	40,000
CR 95/CR 18 sewer	715,000	750,000	780,000	810,000
OWDA loans	269,867	308,799	345,392	379,789
Loans payable	-	-	-	-
Voice recorder system - loans payable	-	-	-	-
Guaranteed energy savings performance contract - loans payable	1,705,993	1,885,427	2,011,500	-
ADAMH - loans payable	-	-	679,950	-
ADAMH - notes payable	96,508	100,000	-	-
Business-type activities general obligation bonds				
Trash compactor	-	-	45,000	90,000
Landfill improvements	1,865,000	2,045,000	-	-
Landfill equipment (compactor)	470,000	515,000	-	-
Agricultural service center	-	90,000	175,000	255,000
Agricultural service center refunding	1,110,000	1,120,000	1,130,000	1,140,000
BMV one-stop	1,855,000	1,935,000	2,010,000	2,080,000
Total exemptions	\$ 16,782,367	\$ 18,443,125	\$ 19,709,842	\$ 17,510,789

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 3,000,000	\$ 2,500,000	\$ 325,000	\$ 170,000	\$ 315,000	\$ 452,000
1,517,000	1,576,000	1,883,000	1,586,730	1,362,252	1,321,825
-	644,000	110,200	-	-	-
-	105,000	205,000	450,000	680,000	895,000
120,000	190,000	715,000	770,000	825,000	875,000
885,000	1,130,000	5,415,000	5,635,000	5,845,000	6,045,000
4,305,000	4,340,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
530,000	775,000	985,000	1,200,000	1,400,000	1,595,000
-	-	-	-	160,000	320,000
1,020,000	1,195,000	1,365,000	1,535,000	1,695,000	1,715,000
650,000	715,000	785,000	850,000	920,000	920,000
180,000	185,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
163,663	177,078	182,474	193,208	203,942	203,942
371,124	401,544	413,702	438,037	462,372	462,372
75,213	81,378	83,824	88,755	93,686	93,686
-	-	-	-	-	450,000
255,000	305,000	350,000	390,000	430,000	-
128,658	133,188	136,812	-	-	-
581,342	601,812	618,188	-	-	-
253,061	265,306	277,551	-	-	-
56,939	59,694	62,449	-	-	-
-	1,555	62,449	-	-	-
45,000	50,000	-	-	-	-
-	-	-	-	-	-
412,124	442,522	471,102	497,974	523,242	547,002
-	-	-	-	-	115,831
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
130,000	170,000	205,000	240,000	275,000	305,000
-	-	-	-	-	-
-	-	-	-	-	-
330,000	400,000	1,535,000	1,600,000	1,660,000	1,715,000
1,150,000	1,160,000	-	-	-	-
2,150,000	2,190,000	2,200,000	2,200,000	-	-
<u>\$ 18,309,124</u>	<u>\$ 19,794,077</u>	<u>\$ 18,386,751</u>	<u>\$ 17,844,704</u>	<u>\$ 16,850,494</u>	<u>\$ 18,031,658</u>

--Continued

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN (CONTINUED)
LAST TEN YEARS

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Total net debt applicable to debt limit	\$ 1,433,437	\$ 1,851,422	\$ 2,234,980	\$ 2,715,134
Total voted legal debt margin (Debt limitation minus net debt)	<u>\$ 36,615,076</u>	<u>\$ 35,771,003</u>	<u>\$ 35,978,397</u>	<u>\$ 34,933,202</u>
Legal debt margin as a percentage of the debt limit (voted)	96.23%	95.08%	94.15%	92.79%
Unvoted debt limitation	\$ 15,819,405	\$ 15,648,970	\$ 15,885,351	\$ 15,659,334
Total unvoted legal debt margin	<u>\$ 14,385,968</u>	<u>\$ 13,797,548</u>	<u>\$ 13,650,371</u>	<u>\$ 12,944,200</u>
Legal debt margin as a percentage of the debt limit (unvoted)	90.94%	88.17%	85.93%	82.66%

Source: Hancock County Auditor.

(1) The debt limitation is calculated as follows:

- Three percent of first \$100,000,000 of assessed value.
- 1 1/2 percent of next \$200,000,000 of assessed value.
- 2 1/2 percent of amount of assessed value in excess of \$300,000,000.

Note: The amount of debt presented as subject to the limit are balances used to compute the margin as specified by statute (i.e., the gross balances) not amounts that are net of premiums or discounts. On deep discount or capital appreciation bonds, this is the original issue amount.

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 1,770,000	\$ 1,000,000	\$ 959,800	\$ 1,190,000	\$ 1,730,000	\$ 2,315,000
<u>\$ 36,550,215</u>	<u>\$ 37,836,566</u>	<u>\$ 35,390,051</u>	<u>\$ 34,764,848</u>	<u>\$ 34,005,562</u>	<u>\$ 30,882,022</u>
95.38%	97.43%	97.36%	96.69%	95.16%	93.03%
\$ 15,928,086	\$ 16,134,626	\$ 15,139,941	\$ 14,981,939	\$ 14,894,225	\$ 13,878,809
<u>\$ 14,158,086</u>	<u>\$ 15,134,626</u>	<u>\$ 14,180,141</u>	<u>\$ 13,791,939</u>	<u>\$ 13,164,225</u>	<u>\$ 11,563,809</u>
88.89%	93.80%	93.66%	92.06%	88.38%	83.32%

HANCOCK COUNTY, OHIO

**RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS**

Year	General Bonded Debt Outstanding	Percentage of Estimated Actual Value of Property	Per Capita
2010	\$ 14,120,000	0.32	\$ 188.82
2009	15,685,000	0.36	210.43
2008	12,690,442	0.24	170.86
2007	13,939,963	0.28	187.86
2006	12,024,698	0.24	162.88
2005	13,219,951	0.27	179.86
2004	14,524,067	0.32	197.75
2003	15,707,424	0.35	214.77
2002	14,590,925	0.32	200.83
2001	15,750,000	0.38	218.74

Source: Hancock County Auditor.

Notes:

See pages 200 & 201 for information on estimated actual taxable value.

See page 226 for information on population.

HANCOCK COUNTY, OHIO

PLEDGED REVENUE COVERAGE - GOVERNMENTAL ACTIVITIES
LAST TEN YEARS

<u>Year</u>	<u>Gross Revenues (1)</u>	<u>Debt Service Requirements</u>			<u>Coverage</u>
		<u>Principal</u>	<u>Interest</u>	<u>Total</u>	
2010	\$ 321,458	\$ 243,932	\$ 114,371	\$ 358,303	0.90
2009	348,882	226,594	124,013	350,607	1.00
2008	357,026	224,397	140,163	364,560	0.98
2007	287,493	172,335	127,071	299,406	0.96
2006	299,254	175,399	112,510	287,909	1.04
2005	279,804	113,580	80,350	193,930	1.44
2004	185,008	106,872	85,193	192,065	0.96
2003	215,058	105,267	90,696	195,963	1.10
2002 (1)	249,699	523,760	91,587	615,347	0.41
2001	240,504	87,344	113,802	201,146	1.20

Source: Hancock County Auditor.

Notes:

(1) Water and Sewer Bond Retirement Fund and Road Improvement Bond Retirement Fund.

In 2002, the County advance refunded \$415,000 of the Beechwood Water and Sewer special assessment bonds.

HANCOCK COUNTY, OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

<u>Year</u>	<u>Population (estimated)</u>	<u>Personal Income (in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2010	74,782	\$2,664,930	\$35,753	9.7%
2009	74,538	2,683,234	36,081	10.3%
2008	74,273	2,534,706	34,127	5.8%
2007	74,204	2,457,723	33,121	4.5%
2006	73,824	2,335,429	31,635	4.4%
2005	73,503	2,335,429	31,773	4.9%
2004	73,447	2,289,000	31,165	5.1%
2003	73,135	2,222,000	30,382	5.1%
2002	72,652	2,126,000	29,263	4.4%
2001	72,003	2,060,299	28,614	3.7%

Sources: Bureau of Labor Statistics.
Bureau of Economic Analysis.
US Census Bureau.

HANCOCK COUNTY, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	2010			2001		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Cooper Tire & Rubber Company	2,040	1	5.51%	2,000	1	5.32%
Whirlpool Corporation	1,670	2	4.51%	2,000	2	5.32%
Marathon Oil Company	1,565	3	4.23%	1,593	3	4.24%
Blanchard Valley Regional Health Center	1,282	4	3.46%	1,243	4	3.31%
Consolidated Biscuit Co.	1,100	5	2.97%	912	5	2.43%
Findlay City School District	859	6	2.32%	812	7	2.16%
Nissin Brakes (dba Findlex Corporation)	670	7	1.81%			
Lowe's Distribution Center	600	8	1.62%			
The University of Findlay	542	9	1.46%			
Kohls Distribution Center	450	10	1.22%	906	6	2.41%
DTR Industries				739	8	1.97%
Hancock County School Districts				680	9	1.81%
Hancock County				623	10	1.66%
Total principal employers	10,778		29.13%	11,508		30.60%
Total County employed	37,000			37,604		

Source: Labor Market Information Website.

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HANCOCK COUNTY, OHIO

**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN YEARS**

Function/Program	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
General government										
Legislative and executive	63	69	74	71	69	70	68	68	74	73
Judicial	45	47	47	47	47	49	48	45	46	45
Public safety										
Enforcement	56	56	61	60	60	61	58	63	62	63
Jail operation	38	41	47	44	44	43	43	32	42	43
Other public safety	4	4	6	2	3	3	4	4	4	3
Public works	47	48	51	51	50	50	49	50	51	53
Health										
Mental Retardation and Developmental Disabilities	154	175	179	161	159	160	184	191	171	168
Other health	13	7	16	16	15	15	16	16	14	14
Human services										
Child Support Enforcement Agency	13	13	21	16	15	16	15	15	16	16
Job and Family Services	58	62	67	67	64	65	62	64	65	65
Other human services	6	6	6	5	5	5	6	6	5	7
Economic development and assistance	6	6	7	7	6	5	4	3	5	6
Other	50	48	20	16	17	17	19	17	16	16
Total	553	582	602	563	554	559	576	574	571	572

Source: Hancock County Auditor.

Method: The formula to calculate the full time equivalent was the total hours worked by department divided by the standard annual hours for that department.

HANCOCK COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS

Function/Program	2010	2009	2008	2007	2006
Legislative/executive					
Auditor					
Number of non-exempt conveyances	1,636	1,480	1,579	1,890	2,113
Number of exempt conveyances	990	1,147	1,309	1,156	1,227
Number of real estate transfers	2,626	2,627	2,888	3,046	3,340
Number of auditor's warrants issued	18,128	19,790	18,538	22,545	22,841
Board of elections					
Number of registered voters	54,834	53,917	53,965	50,837	50,013
Number of voters last general election	24,904	26,298	37,055	14,655	25,691
Percent of registered voters voting	45.42%	48.77%	68.66%	28.83%	51.37%
Recorder					
Number of deeds filed	2,914	2,350	2,703	2,874	3,643
Number of mortgages filed	4,294	3,977	3,462	4,363	5,839
Judicial					
Common pleas court					
Number of civil cases filed	925	1,094	984	887	803
Number of criminal cases filed	267	277	310	293	308
Number of domestic cases filed	767	503	790	445	749
Juvenile court					
Number of civil cases filed	848	955	888	738	769
Number of criminal cases filed	969	1,149	1,261	1,304	1,642
Number of adjudged delinquent cases filed	429	510	580	560	639
Number of days in Wood County detention facility	1,298	1,187	1,539	1,629	2,032
Public safety					
Jail operation					
Justice center					
Average daily count	95	94	96	100	100
Prisoners booked	2,430	2,606	2,577	2,649	2,760
Prisoners released	2,440	2,594	2,588	2,673	2,729
Out-of-County bed days used	0	0	0	708	65
Rehabilitation opportunity center					
Average daily count	0	0	22	27	34
Enforcement					
Accidents reported	862	880	1,184	1,096	1,074
Incidents reported	3,366	4,013	4,336	5,184	5,528
Citations issued	1,998	1,655	1,327	1,664	2,029
Papers served	2,017	2,243	2,321	2,307	2,402 (2)
Telephone calls	183,523	211,660	167,963	195,000	192,992
Transport hours	1,069	2,058	2,013	1,883	1,834
Court security hours	2,649	3,157	3,127	3,968	3,545
Public works					
Engineer					
Roads resurfaced	7	8	14	13	6
Bridges replaced/rehabbed	9	9	7	8	9
Culverts built	0	1	2	8	35

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
2,421	2,201	2,134	2,036	1,953
1,434	1,081	1,263	1,547	1,362
3,855	3,282	3,397	3,585	3,315
23,116	22,880	22,132	23,279	24,922
48,631	49,617	45,615	45,241	44,382
18,599	35,889	16,816	21,137	12,746
38.25%	72.33%	36.87%	46.72%	28.72%
3,345	3,314	3,238	2,717	2,197 (1)
5,927	6,235	9,091	8,294	5,413
797	660	618	567	469
297	311	279	236	264
891	862	854	880	854
845	798	668	711	647
1,665	1,646	1,915	2,068	2,261
739	708	695	970	857
2,303	1,925	1,492	2,099	1,678
106	105	103	105	100
2,732	2,606	2,669	2,931	3,018
2,734	2,601	2,652	2,951	3,017
0	2,133	N/A	229	N/A
45	44	35	26	24
1,266	1,280	1,367	1,247	1,247
4,756	4,542	5,173	5,232	4,914
2,707	2,261	2,576	3,320	3,852
2,416 (2)	2,750 (2)	3,613	3,713	4,520
190,409	113,358	79,297	52,504	53,344
6,913	8,049	N/A	8,029	8,128
3,637	3,715	3,413	3,542	3,847
8	5	0	1	2
9	16	19	15	13
40	50	45	40	40

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HANCOCK COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION/PROGRAM (CONTINUED)
LAST TEN YEARS

Function/Program	2010	2009	2008	2007	2006
Health					
Dog and kennel					
Number of dog licenses sold	13,749	13,292	12,764	12,433	12,047
Number of kennel licenses sold	31	27	30	41	33
Board of Developmental Disabilities					
Students enrolled at Blanchard Valley School					
Early intervention program	111	48	127	116	106
Preschool	46	37	42	46	33
School age	34	32	35	36	36
Consumers employed at Blanchard Valley Industries	169	168	163	155	171
Business-type activity					
Landfill					
Tonage per year					
In County	87,433	83,380	96,695	89,944	84,401
Out of County	49,286	37,299	40,244	45,435	42,634

Sources: Various County Departments.

Notes:

(1) Only from 4/30/01 - 12/31/01.

(2) Does not include number of warrants served, civil papers only.

N/A indicates the information was not available.

2005	2004	2003	2002	2001
11,618	11,417	11,470	10,032	9,972
29	25	30	28	42
81	75	63	110	92
32	45	34	37	33
29	30	28	31	30
145	184	191	166	170
105,964	86,052	75,594	72,031	65,523
38,590	33,075	30,247	25,405	20,520

HANCOCK COUNTY, OHIO

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN YEARS

Function/Program	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
Public safety										
Sheriff										
Number of vehicles	34	47	44	46	46	43	43	42	42	42
Public works										
Engineer										
Roads (miles)	363	363	363	363	344	434	432	432	434	434
Bridges	380	381	381	381	369	376	376	381	386	393
Culverts	980	980	950	950	980	980	980	977	972	965

Source: Hancock County Engineer's Annual Report.



Dave Yost • Auditor of State

HANCOCK COUNTY FINANCIAL CONDITION

HANCOCK COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 20, 2011