

**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



HANCOCK COUNTY

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**HANCOCK COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disburse- ments
<b>UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<i>Passed Through State Department of Development</i>			
Home Investment Partnership Program	14.239	B-C-99-029	\$51,769
Community Development Block Grants/State's Program	14.228	B-F-98-029-1	51,625
	14.228	B-F-99-029-1	<u>2,000</u>
Total Community Development Block Grants/State's Program			<u>53,625</u>
Total Department of Housing and Urban Development			<u>105,394</u>
<b>UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<i>Passed Through State Department of Alcohol and Drug Addiction Services</i>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	-	118,601
Medical Assistance Program	93.778	-	60,905
<i>Passed Through State Department of Mental Health</i>			
Medical Assistance Program	93.778	-	786,938
Social Services Block Grant	93.667	-	44,381
<i>Passed Through State Department of Mental Retardation and Developmental Disabilities</i>			
Medical Assistance Program	93.778	-	2,583,137
Social Services Block Grant	93.667	-	41,566
<i>Passed Through State Department of Health</i>			
Preventive Health and Health Services Block Grant	93.991	32-1-02-P-BP-387	<u>2,495</u>
Total Department of Health and Human Services			<u>3,638,023</u>
<b>UNITED STATES DEPARTMENT OF EDUCATION</b>			
<i>Passed through Ohio Department of Education</i>			
Special Education Cluster			
Special Education - Grants to States	84.027	066019PG6BSF01P	31,304
Special Education - Preschool Grants	84.173	066019PGS12001P	10,255
	84.173	066019PGSC00P	<u>3,261</u>
Total Special Education Cluster			44,820
Innovative Education Program Strategies	84.298	066019C2S12001	<u>1,415</u>
Total Department of Education			<u>46,235</u>

(Continued)

**HANCOCK COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000  
(Continued)**

<b>FEDERAL GRANTOR</b> <i>Pass-Through Grantor</i> Program Title	Federal CFDA Number	Pass Through Entity Number	Disburse- ments
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			
<i>Passed Through the State Department of Public Safety</i>			
Emergency Management - State and Local Assistance	83.534	-	14,277
	83.534	OH-98-003	<u>3,969</u>
Total Emergency Management Agency			<u>18,246</u>
<b>UNITED STATES DEPARTMENT OF LABOR</b>			
<i>Passed Through the State Department of Job and Family Services</i>			
Employment Services	17.207	-	53,857
<b>UNITED STATES DEPARTMENT OF JUSTICE</b>			
<i>Direct Assistance</i>			
Public Safety Partnership and Community Policing Grants	16.710	98UMWX2506	25,000
<i>Passed Through the Office of Criminal Justice Services</i>			
Byrne Formula Grant Program	16.579	99-DG-B02-7000	58,158
	16.579	98-LE-LEB-3142	9,000
Juvenile Accountability Incentive Block Grants	16.523	1999-JB-002-A106	15,000
<i>Passed Through State Department of Alcohol and Drug Addition Services</i>			
National Institute for Juvenile Justice and Delinquency - Combating Underage Drinking	16.542	32-2947-00-UNAGE-P-00-9946	<u>59,538</u>
Total Department of Justice			<u>166,696</u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<b><u><u>\$4,028,451</u></u></b>

*The accompanying notes are an integral part of this schedule.*

**HANCOCK COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**NOTE A – SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE B - SUBRECIPIENTS**

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

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

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

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. Initial loans of this money are recorded as a disbursement on the Schedule of Federal Awards Expenditures (the Schedule). There were no such initial loans made during 2000. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

These loans are collateralized by machinery and equipment and by land and buildings. At December 31, 2000, the gross amount of loans outstanding under this program were \$475,563. There were no delinquent amounts due at December 31, 2000.

**NOTE D - MATCHING REQUIREMENTS**

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

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

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

To the Board of Commissioners:

We have audited the accompanying financial statements of Hancock County, Ohio, (the County), as of and for the year ended December 31, 2000, and have issued our report thereon dated June 21, 2001, in which we noted that our opinion on the Blanchard Valley Industries component unit was based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Blanchard Valley Industries component unit were not audited in accordance with *Government Auditing Standards* and accordingly this report does not extend to that component unit.

### Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the County in a separate letter dated June 21, 2001.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 21, 2001.

Hancock County  
Report of Independent Accountants on Compliance and on  
Internal Control Required by *Government Auditing Standards*  
Page 2

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

**Jim Petro**  
Auditor of State

June 21, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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

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

To the Board of Commissioners:

**Compliance**

We have audited the compliance of Hancock County, Ohio, (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2000. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2000.

**Internal Control Over Compliance**

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses. However, we noted a matter involving the internal control over federal compliance that does not require inclusion in this report, that we have reported to management of the County in a separate letter dated June 21, 2001.

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

We have audited the general-purpose financial statements of Hancock County, Ohio, as of and for the year ended December 31, 2000, and have issued our report dated June 21, 2000, in which we noted that our opinion on the Blanchard Valley Industries component unit was based solely on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of federal awards expenditures is presented for the purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

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

**Jim Petro**  
Auditor of State

June 21, 2001

# HANCOCK COUNTY, OHIO

## Comprehensive Annual Financial Report

For the Year Ended  
December 31, 2000



**Anthony P. Iriti, AAS**  
**Hancock County Auditor**

Prepared by the Hancock County Auditor's Office

**HANCOCK COUNTY, OHIO**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2000*  
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**HANCOCK COUNTY, OHIO**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2000*  
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**HANCOCK COUNTY, OHIO**  
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June 21, 2001

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

As Auditor of Hancock County (County), I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2000. This report conforms to the generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County. The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of the County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of the County and the results of its operations with other governmental entities. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County, specifically the County Auditor's office.

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

### **REPORTING ENTITY**

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

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

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

The County participates in the Mid West Pool Risk Management Agency, Inc., the Midwest Employee Benefit Consortium and the County Commissioners Association of Ohio Workers' Compensation Group Rating Program which are insurance pools discussed in Note 22 of the General Purpose Financial Statements. The Hancock County/City of Findlay Joint Recreation District and the Findlay-Hancock County Public Library are related organizations discussed in Note 25, and the Joint Board of County Commissioners for the Blanchard River Stream Enhancement Project and the West Central Partnership, Inc. are jointly governed organizations whose relationships to the County are included in Note 26.

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

## **THE COUNTY AND FORM OF GOVERNMENT**

### *The County*

The County is located in northwestern Ohio, approximately 45 miles south of the City of Toledo and 110 miles north of the City of Dayton. Interstate 75, U.S. 224, and U.S. 68, which provide access in all directions, serve the County. As a result of this location in the so-called "I-75 Corridor", the County has been able to take advantage of its proximity to major population centers, its access to major transportation routes, and its rural location to create strong business and industrial growth. A number of major distribution centers have recently been constructed and opened in the County because of its location. The location of automotive suppliers and related business in the County has been fostered by the presence of large automotive assembly facilities in Michigan, Ohio, and Kentucky, all of which are located close to I-75.

Major railroads serving the County include Conrail and Norfolk and Southern. One interstate highway, and twelve State and U.S. highways serve the County which enable trucking companies to provide motor freight carrier service between the County and various points throughout the United States. In addition, the County has constructed a connector road between the Tall Timbers International Industrial Park and the Interstate. This road serves as the first leg of a by-pass around the City of Findlay and has opened approximately 500 acres of land to development.

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

The 2000 census reported Hancock County's population at 71,295. This represents a nine percent increase since 1990 and ranks the County as the 36<sup>th</sup> most populous county in the State. The City of Findlay (the City), the county seat, is the largest municipality in the County. In addition to the City of Findlay, 11 villages, 17 townships, and a portion of the City of Fostoria and Village of Bluffton are located in the County.

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

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

With an enrollment of 4,511 students, the University of Findlay, a four-year institution of higher education, is located in the City of Findlay. Owens Community College South Campus and Southern Ohio College are also located in the City of Findlay. Within commuting distance to the County are numerous public and private two-year and four-year colleges and universities, such as Bowling Green State University, University of Toledo, Lima Technical College, the Ohio State University/Lima Branch, Tiffin University, Ohio Northern University, Bluffton College, and Heidelberg College.

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

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

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

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

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

### *Form of Government*

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

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

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

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

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

#### *Department Focus*

The County Prosecutor is elected to a four-year term and is the head of three major divisions – criminal, civil, and victims of crime. Hancock County Prosecutor, Robert A. Fry, has been in office since 1991 and was assistant prosecutor with the department previously, beginning in 1980. Mr. Fry's office is comprised of five assistant prosecutors, victim's assistant director, two diversion officers, one investigator, and five clerical staff.

The criminal division is responsible for prosecuting those cases filed on behalf of the State of Ohio. This division is separated between adult and juvenile cases. In 2000, 284 adult persons were indicted for criminal activity. These indictments are criminal charges, which carry felony level degree of punishment. Each indictment can carry more than one offense against the accused adult. The following is a breakdown of the number of each type of offense filed: violent offense – 30, sex offense – 5, robbery/burglary – 34, theft – 150 and drug offense – 175.

In the juvenile cases, there were 2,958 cases filed. These cases include unruly, misdemeanor, and felony charges. This also includes cases involving Children Services and abuse/neglect situations. For the year 2000, 177 juveniles were sent to Wood County Detention Center for their

offenses and seven were sent to the Department of Youth Services. The 177 cases were comprised of 147 violent offenses, 21 sex offenses and 9 miscellaneous.

The criminal division has diversion programs for both the adult and juvenile offenders. Each segment has a diversion officer who works with the first time offender, in lieu of a more serious punishment or consequence. This helps to prevent overcrowding in our jail or juvenile center, with the hopes of rehabilitating the offender. However, if the offender does not complete the diversion or follow the stringent requirements of the program, the case will be reverted back to the court system.

In 1992, the prosecutor's office added a division to their office to address the victims of the criminal cases. The Victim's Assistance Director provides many services to this population. One important service is helping the victim to complete the Victim Impact Statement and compensation claims at the State level, where some monies are available for restitution for expenses incurred related to the crime. Other services include crisis counseling, accompanying the victim to court proceedings, transportation to and from these hearings, personal advocacy, assistance in dealing with parole boards, and providing current general information to the victim regarding hearing dates, times and procedures through court notices and phone calls. In 2000, over 162 victims were served. As of September of 1999, Hancock County victims have been compensated over \$394,000 as victims of crime.

The civil division is responsible for representing other county entities, which totals 26 offices. The prosecutor's office provides services that include contract reviewing, resolution writing, document interpreting, and numerous other legal aspects that are necessary to support the county departments. In addition, the civil division is legal counsel to our 17 townships and 8 school districts. This requires attendance at a variety of board meetings, often times held in the evening hours, plus numerous phone calls with legal questions from any of the above mentioned. Much time is spent with the County Commissioners overseeing the legal aspect of their daily duties.

## **ECONOMIC CONDITION AND OUTLOOK**

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

Hancock County has enjoyed some of the lowest unemployment rates in the State for many years. For example, for the period of 1990 – 1999, the State average unemployment rate was 5.4 percent. The national average for the same period was 5.8 percent. The average unemployment rate for Hancock County was 4.1 percent. The most current statistics show that Hancock County has a workforce of 41,600 of which 40,700 are employed. These figures calculate to a 2.8 percent unemployment rate, the sixth lowest in the State. These low rates are attributable in large part to increased employment in non-manufacturing industries; however, the manufacturing sector remains the backbone of our economy, with more than 100 manufacturing firms and a large number of companies servicing their needs. Three of the top five employers in Hancock County are manufacturing facilities.

Cooper Tire and Rubber Company was founded in 1914, and three years later moved its headquarters to Findlay, Ohio. Cooper specializes in the manufacturing and marketing of rubber products for consumers and industrial users. Products include automobile and truck tires, inner tubes, vibration control products, hoses and hose assemblies, and automotive seal systems. The company became publicly held on July 11, 1960 and is listed on the New York Stock Exchange. In 1991, net sales of the company reached one billion dollars, and in 1996, the Findlay plant achieved its 50 million radial tire production milestone. Early in 1997, Cooper announced the purchase of Avon Tyres located in England with distribution centers in France, Germany, and Switzerland, marking Cooper's entrée into the European theatre. The following year, Cooper announced a joint venture with Pirelli Tires of Italy. Today, Cooper Tire and Rubber Company is Hancock County's largest employer with approximately 2,109 employees.

Other manufacturing facilities in the County include Whirlpool Corporation (home appliances, 2,000 employees), Consolidated Biscuit Company (cookies and crackers, 1,000 employees), DTR Industries (rubber auto parts, 739 employees), and Intersil Corporation (semiconductor products, 504 employees). Other companies include Ball Metal Container Group, Hancor (plastic drainage tubing), and a host of automotive suppliers like Findlex Corporation, G. S. W. Manufacturing, Hisan Incorporated, Molten North American Corporation, Filtech Incorporated, and Bridgestone APM Company.

The largest non-manufacturing employer in Hancock County is Marathon Oil Company. Marathon Oil got its start in 1887. At that time, the oil boom had moved west out of the Pennsylvania oil fields. Northwest Ohio was then the country's leading center of oil production. Fourteen independent oil men joined together to form a production company called "The Ohio Oil Company." In 1889, the Rockefeller oil interests purchased Ohio Oil. The headquarters were moved to Findlay in 1905. The Ohio Oil Company resumed operation as an independent company in 1911 as a result of President Teddy Roosevelt's trust busting campaign. In 1962, the company was renamed the Marathon Oil Company, to tie it more closely to its brand-name motor fuel and products. Also, the name change reflected the fact that The Ohio Oil Company had outgrown its provincial beginnings to become a worldwide oil company, active in exploration, production, refining, transportation, and marketing. In 1982, Marathon became a wholly-owned subsidiary of United States Steel Corporation, and the headquarters was moved to Houston, Texas, deemed America's oil capital in 1990. Today, Marathon employs over 4,000 people, not counting foreign and subsidiary company employees. The Findlay location employs 1,063 people.

More recently, Marathon and Ashland Oil companies joined forces in a joint venture. Based in Findlay, Marathon Ashland Petroleum LLC (MAP) is the nation's fifth largest refiner with 935,000 barrels-per-day capacity in its seven-refinery system. MAP's retail marketing system comprises approximately 5,400 locations in 21 states, more than half of which are brand locations. MAP serves the Midwest and Southeast as a wholesale marketer with 93 light product and asphalt terminals and access, through lease or ownership interest, to more than 7,500 miles of pipeline. MAP is owned 62 percent by Marathon Oil Company and 38 percent by Ashland Inc. This joint venture brought over 150 new families to Hancock County.

In keeping with a primary goal of retention and expansion of existing companies, two local businesses agreed to expand locally rather than relocate to another area. Hi-Quality Plastics built a new 54,000 square foot facility that resulted in the retention of 150 jobs and the creation of 15 new jobs. Kuss Corporation's existing facility did not meet the production needs of the

company's five-year plan. With the public and private sector working together, Kuss Corporation constructed a 102,000 square foot facility that retained 350 jobs and created 125 new ones.

The spring of 2000 brought news of another distribution facility locating in the County. The official groundbreaking ceremony for Lowe's Regional Distribution Center was held in September. The distribution center will be approximately 1.25 million square feet and employ up to 500 people. The site that was chosen by Lowe's is situated on the County developed Interstate 75/Tall Timbers Connector road that adjoins the Tall Timbers International Industrial Park with Interstate 75. Along with Best Buy (1.03 million square feet) and Kohls (653,000 square feet) distribution centers, Hancock County is becoming known for its easy access to the Midwest.

A new firm, Pressed Paperboard Technology, made Hancock County its home in 2000. The Community Development Foundation assisted the company in site location, as well as, financing through the Ohio Linked Deposit Program. Pressed Paperboard Technology will employ over 100 people over the next three years. The project was so successful that it was necessary to add seven manufacturing lines after only two months.

In the summer of 2000, work began on helping PSEG Global of Parisppany, N.J. find a suitable location for a combined cycle power generation unit. The proposed facility would be an environmentally clean, natural gas burning unit, utilizing significant quantities of water. It would be located on a 125 acre site in the northeast corner of Hancock County. This project would constitute one of the single largest investments in the history of Hancock County.

During 2000, the private sector invested over 70 million dollars while creating and retaining more than 950 jobs.

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

Hancock County has also become a commercial and retail center for a multi-county area. The Findlay Village Mall, as well as Wal-Mart, Meijers, Kohls, K-Mart, and many other local and national companies, serve retail needs. In addition, in the past five years, Hancock County has experienced a major expansion of the food service industry. During 2000, the companies that announced plans for expansion, such as Wal-Mart and Krogers, began their construction.

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

## **ECONOMIC DEVELOPMENT PROGRAMS**

Economic development activities in the County are coordinated through the Community Development Foundation (CDF) and its parent organization, the Findlay-Hancock County Chamber of Commerce. The CDF is a self-funded and directed entity whose mission is to increase investment, employment and tax revenue by growth in Hancock County. It is also

committed to attract community leadership and meet the competition for economic development into the 21<sup>st</sup> century.

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

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

## **MAJOR INITIATIVES**

### *County Administration Building*

At the end of 1999, the County purchased an 18,000 square foot building in downtown Findlay with the purpose of moving the administrative offices from the courthouse. During 2000, a new strategic plan was developed that included the consolidation of all county offices into two buildings thus providing better service to the public. The plan calls for a new 40,000 square foot building adjacent to the courthouse that would house the Auditor, Treasurer, Recorder, Prosecutor, Commissioners, and Data Center. This building would also house the Convention and Visitors Bureau. The building purchased in 1999 will house the Adult Probation office, the Board of Elections, the County Health Department, the Auto Title department, and the Veterans Service office. Renovations are to begin on this building in 2001. Construction of the new building is projected for 2002.

### *East Melrose Street*

The County constructed a new road that connected the north end of Findlay to the east-side shopping area. The road was funded with assessments, as well as, a contribution from the General Fund.

### *Various Water, Sewer, and Road Projects*

The County was involved in several water and sewer extension projects in the unincorporated areas of the County. The projects included a Van Buren water project, an U.S. 224 sewer project, a McKinley Street water line, a Township Road 212 widening, and the engineering services for the design to widen County Road 99.

## **FINANCIAL INFORMATION**

### *Basis of Accounting*

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



accrual basis. Revenues are recognized when measurable and earned. Expenses are recognized when incurred.

#### *Internal Accounting Controls*

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

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

#### *Budgetary Control*

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

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

*General Government Functions-Financial Highlights*

The following schedule presents a summary of general, special revenue, debt service, and capital projects funds revenues for the year ended December 31, 2000, and the amounts and percentages of increases and decreases in relation to the prior year's revenues.

	2000 <u>Amount</u>	1999 <u>Amount</u>	Percent <u>of Total</u>	<u>Difference</u>	<u>Percent</u>
Revenue Source:					
Property Taxes	\$6,075,664	\$5,804,449	14.60%	\$271,215	4.67%
Sales Tax	4,902,663	4,522,478	11.78	380,185	8.41
Permissive MVL Tax	127,655	131,199	0.31	(3,544)	(2.70)
Other Local Taxes	68,796	64,691	0.17	4,105	6.35
Payment in Lieu of Taxes	1,029,540	851,941	2.47	177,599	20.85
Charges for Services	4,938,504	4,654,783	11.87	283,721	6.10
Licenses and Permits	132,632	126,354	0.32	6,278	4.97
Fines and Forfeitures	347,102	269,215	0.83	77,887	28.93
Intergovernmental	21,386,479	19,771,548	51.40	1,614,931	8.17
Special Assessments	387,781	337,724	0.93	50,057	14.82
Interest	1,357,587	1,197,617	3.26	159,970	13.36
Donations and Contributions	17,233	21,776	0.04	(4,543)	(20.86)
All Other Revenue	<u>841,675</u>	<u>1,325,125</u>	<u>2.02</u>	<u>(483,450)</u>	<u>(36.48)</u>
Total Revenues	<u><u>\$41,613,311</u></u>	<u><u>\$39,078,900</u></u>	<u><u>100.00%</u></u>	<u><u>\$2,534,411</u></u>	

Hancock County continued to benefit from the construction and sale of new homes. The combination of expansions in retail and consumer consumption provided an increase to sales tax and property taxes. Meanwhile due to the soaring gas prices, the permissive motor vehicle tax has decreased.

The County was allocated additional federal and state dollars in the year 2000 for the departments of job and family services and the board of mental retardation and developmental disabilities.

All other revenue decreased by a multitude of small accounts but mostly by rental agreements. Some agreements are now shown as revenue in the agricultural center enterprise fund rather than the general fund. In addition the Media One building has been vacated of renters in preparation for the renovations and new government offices.

The following schedule presents a summary of general, special revenue, debt service, and capital projects funds expenditures for the year ended December 31, 2000, and the percentage of increases or decreases in relation to prior year's amounts.

	2000 <u>Amount</u>	1999 <u>Amount</u>	Percent <u>of Total</u>	<u>Difference</u>	<u>Percent</u>
Expenditure programs:					
General Government:					
Legislative and Executive	\$5,475,685	\$4,927,175	13.31%	\$548,510	11.13%
Judicial	2,279,079	2,235,303	5.54%	43,776	1.96
Public Safety	5,227,653	5,034,004	12.70%	193,649	3.85
Public Works	4,774,335	4,798,814	11.60%	(24,479)	(0.51)
Health	12,038,969	11,039,271	29.25%	999,698	9.06
Human Services	7,600,976	6,542,827	18.47%	1,058,149	16.17
Economic Development					
and Assistance	105,851	236,203	0.26%	(130,352)	(55.19)
Other	1,719	18,197	0.00%	(16,478)	(9.06)
Capital Outlay	1,116,542	1,699,809	2.71%	(583,267)	(34.31)
Intergovernmental	391,177	299,230	0.95%	91,947	30.73
Debt Service:					
Principal Retirement	1,063,384	981,614	2.58%	81,770	8.33
Interest and Fiscal Charges	<u>1,078,884</u>	<u>984,866</u>	<u>2.62%</u>	<u>94,018</u>	9.55
Total Expenditures	<u><u>\$41,154,254</u></u>	<u><u>\$38,797,313</u></u>	<u><u>100.00%</u></u>	<u><u>\$2,356,941</u></u>	

In general, the County budgeted for increases to salaries and fringes, and the acquisition of land for projects in the year 2000.

Additional services were provided by the Alcohol, Drug Abuse, and Mental Health Services, Job and Family Services, and the Board of Mental Retardation and Developmental Disabilities. The increased health and human services program expenditures correlate to the increase in intergovernmental revenues as stated previously.

#### *General Fund Balance*

The fund balance of the general fund increased from \$3,340,616 to \$4,406,366 during 2000. This increase is due to the reduction in transfers for capital improvements for building renovations and acquisitions and the continued growth in sales tax for the year 2000.

#### *Enterprise Funds*

The Enterprise funds operated by the County consist of the Sanitary Landfill, including the recycling program and the Agricultural Service Center. Operating revenues were \$2,585,148, with a depreciation expense of \$177,055, net income of \$667,578 and retained earnings of \$4,385,591.

### *Fiduciary Funds*

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

At December 31, 2000, assets held in trust totaled \$929,755, while assets in agency funds totaled \$66,725,585. The County uses some of its agency funds to receive and distribute taxes and state levied revenues for the local governments within the County.

### *Cash Management*

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all monies, is responsible for all investments. An investment policy is established by the Investment Advisory Board which is comprised of the Treasurer, the Chair of the Commissioners, and one other Commissioner chosen by the Chair. Ohio law requires the Board to meet every six months. The Treasurer deposits money in the bank each day in an interest-bearing checking account. A cash surplus is calculated daily; excess is invested in order to achieve the highest yields in the safest instruments possible. During 2000, the interest earned by the primary government was \$1,571,929.

### *Risk Management*

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

### *Debt Management*

As of December 31, 2000, the County's long-term debt consisted of \$16,850,000 in general obligation bonds, \$1,310,000 in special assessment bonds, \$569,347 in OWDA loans and \$140,992 in other loan agreements. The general obligation notes outstanding consisted of \$1,172,000. All notes are backed by the full faith and credit of Hancock County. The County has maintained its Aa3 rating from Moody's Investor Service, Inc. on general obligation bond issues.

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hancock County for its comprehensive annual financial report for the year ended December 31, 1999. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an efficiently organized Comprehensive Annual Financial Report that is both easy to read and

satisfies all program standards. Such a report must also conform to generally accepted accounting 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.

### **INDEPENDENT AUDIT**

Included in this report is an unqualified audit opinion rendered on the County's General Purpose Financial Statements as of and for the year ended December 31, 2000, by Jim Petro, Auditor of the State of Ohio. Their audit was conducted in accordance with generally accepted auditing standards and Governmental Auditing standards, issued by the Comptroller General of the United States. In addition, the audit was designed to meet the requirements of the revised Federal Single Audit Act of 1996 and OMB Circular A-133.

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

### **ACKNOWLEDGEMENTS**

This report would not have been possible without the dedication, determination, and professional standards of Charity Rauschenberg, Chief Accountant of the Hancock County Auditor's Office and staff.

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

Sincerely,



Anthony P. Iriti  
Hancock County Auditor

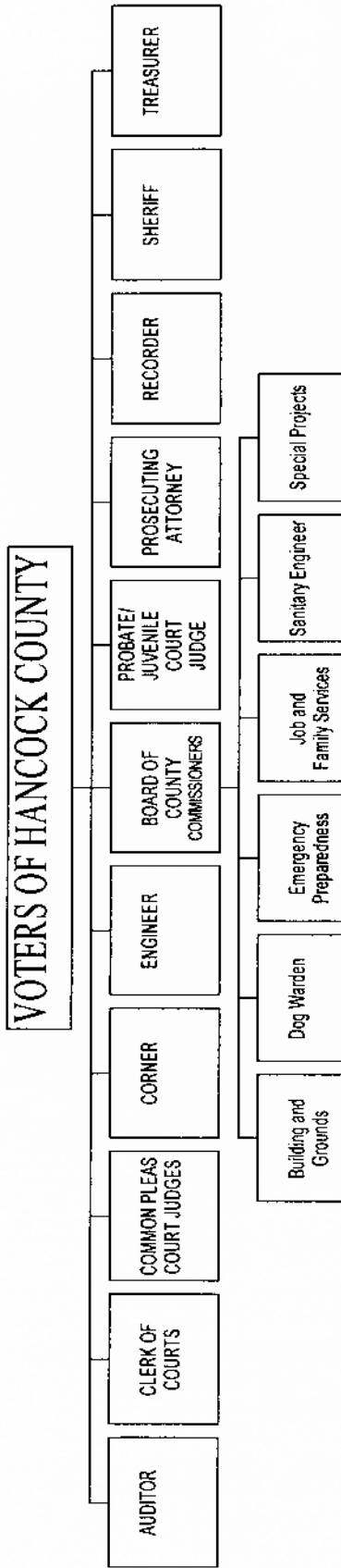
## HANCOCK COUNTY, OHIO

*Elected Officials  
December 31, 2000*

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COUNTY COMMISSIONERS	Stephen F. Oman Virginia R. Clymer David W. Spahr
COUNTY AUDITOR	Anthony P. Iriti
COUNTY CORONER	Dr. Leroy L. Schroeder
COUNTY ENGINEER	Steven C. Wilson
COUNTY PROSECUTOR	Robert A. Fry
COUNTY RECORDER	Anita M. Musgrave
COUNTY SHERIFF	Michael E. Heldman
COUNTY TREASURER	J. R. Brondes
CLERK OF COURTS	Cathy Prosser-Wilcox
COMMON PLEAS JUDGES	Joseph H. Niemeyer Reginald J. Routson
MAGISTRATES (FAMILY LAW)	Loretta A. Carson Jonathan P. Starn Karen Elliott
PROBATE COURT JUDGE	Allan H. Davis

# HANCOCK COUNTY GOVERNMENT ORGANIZATIONAL CHART



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

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

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Hancock County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1999

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.



*Anne Spray Kinsey*  
President

*Jeffrey L. Esser*  
Executive Director





STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

One Government Center  
Room 1420  
Toledo, Ohio 43604-2246  
Telephone 419-245-2811  
800-443-9276  
Facsimile 419-245-2484  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

## REPORT OF INDEPENDENT ACCOUNTANTS

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

To the County Commissioners:

We have audited the accompanying general-purpose financial statements of Hancock County, Ohio, (the County) as of and for the year ended December 31, 2000, as listed in the table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. We did not audit the financial statements of the Blanchard Valley Industries discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Blanchard Valley Industries component unit, is based on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Hancock County, as of December 31, 2000, and the results of its operations and cash flows of its proprietary fund type, nonexpendable trust fund and discretely presented component unit for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2001 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

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

**Jim Petro**  
Auditor of State

June 21, 2001

**GENERAL PURPOSE FINANCIAL STATEMENTS**

**Hancock County, Ohio**

*Combined Balance Sheet*

*All Fund Types, Account Groups and Discretely Presented Component Units*

*December 31, 2000*

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b><u>Assets and Other Debits:</u></b>					
<b><u>Assets:</u></b>					
Equity in Pooled Cash and Cash Equivalents	\$3,780,262	\$7,470,858	\$627,740	\$2,043,541	\$1,802,128
Cash and Cash Equivalents in Segregated Accounts	0	235,132	0	0	0
Investments in Segregated Accounts	0	0	0	0	0
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	41,444	0	0
Receivables:					
Taxes	387,962	0	0	0	0
Accounts	5,129	48	0	0	214,973
Special Assessments	0	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Interfund	307,841	0	0	0	0
Accrued Interest	162,324	0	0	0	0
Due from Other Funds	182,140	60,468	0	0	0
Due from Other Governments	138,984	755,765	0	0	0
Due from Primary Government	0	0	0	0	0
Due from Component unit	104	0	0	0	0
Due from Agency Funds:					
Property Taxes	1,207,725	4,244,902	865,276	0	0
Special Assessments	0	59,900	3,255,883	6,216	0
Payment in Lieu of Taxes	0	0	1,084,055	0	0
Other Local Taxes	0	16,536	0	0	0
Due from Other Governments	164,367	0	0	0	0
Materials and Supplies Inventory	81,909	405,343	0	0	15,699
Loans Receivable	0	460,564	0	0	0
Prepaid Items	155,719	20,096	0	0	0
<b><u>Other Assets:</u></b>					
Deposits	0	0	0	0	0
<b><u>Restricted Assets:</u></b>					
Cash and Cash Equivalents with Fiscal and Escrow Agents	0	0	0	27,129	195,828
Investments with Fiscal and Escrow Agents	0	0	0	0	2,584,384
Interest Receivable	0	0	0	0	39,541
<b><u>Fixed Assets:</u></b>					
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0	2,957,763
<b><u>Other Debits:</u></b>					
Amount Available in Debt Service Fund for Retirement of General Obligation Debt	0	0	0	0	0
Amount Available in Debt Service Fund for Retirement of Special Assessment Debt	0	0	0	0	0
Amount to be Provided from General Governmental Resources	0	0	0	0	0
Amount to be Provided from Special Assessments	0	0	0	0	0
<b>Total Assets and Other Debits</b>	<b>\$6,574,466</b>	<b>\$13,729,612</b>	<b>\$5,874,398</b>	<b>\$2,076,886</b>	<b>\$7,810,316</b>

Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Units		Totals (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations	Primary Government	Regional Planning Commission	Blanchard Valley Industries	Reporting Entity
\$4,699,227	\$0	\$0	\$20,423,756	\$48,070	\$0	\$20,471,826
692,194	0	0	927,326	0	57,877	985,203
0	0	0	0	0	347,345	347,345
0	0	0	41,444	0	0	41,444
56,263,337	0	0	56,651,299	0	0	56,651,299
386,940	0	0	607,090	0	115,309	722,399
3,828,654	0	0	3,828,654	0	0	3,828,654
1,084,055	0	0	1,084,055	0	0	1,084,055
0	0	0	307,841	0	0	307,841
481	0	0	162,805	0	0	162,805
4,620	0	0	247,228	0	0	247,228
695,832	0	0	1,590,581	0	0	1,590,581
0	0	0	0	0	53,510	53,510
0	0	0	104	0	0	104
0	0	0	6,317,903	0	0	6,317,903
0	0	0	3,321,999	0	0	3,321,999
0	0	0	1,084,055	0	0	1,084,055
0	0	0	16,536	0	0	16,536
0	0	0	164,367	0	0	164,367
0	0	0	502,951	0	2,840	505,791
0	0	0	460,564	0	0	460,564
0	0	0	175,815	0	0	175,815
0	0	0	0	0	605	605
0	0	0	222,957	0	0	222,957
0	0	0	2,584,384	0	0	2,584,384
0	0	0	39,541	0	0	39,541
0	34,395,863	0	37,353,626	22,752	199,247	37,575,625
0	0	490,829	490,829	0	0	490,829
0	0	136,911	136,911	0	0	136,911
0	0	17,368,828	17,368,828	0	0	17,368,828
0	0	1,742,436	1,742,436	0	0	1,742,436
<u>\$67,655,340</u>	<u>\$34,395,863</u>	<u>\$19,739,004</u>	<u>\$157,855,885</u>	<u>\$70,822</u>	<u>\$776,733</u>	<u>\$158,703,440</u>

*continued*

**Hancock County, Ohio**  
*Combined Balance Sheet*  
**All Fund Types, Account Groups and Discretely Presented Component Units (continued)**  
 December 31, 2000

	Governmental Fund Types				Proprietary Fund Type
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
<b><u>Liabilities, Fund Equity and Other Credits:</u></b>					
<b><u>Liabilities:</u></b>					
Accounts Payable	\$134,526	\$814,455	\$0	\$0	\$51,882
Contracts Payable	3,051	10,460	0	8,988	146,054
Interfund Payable	0	11,320	0	296,521	0
Accrued Wages	374,468	555,159	0	0	30,703
Compensated Absences Payable	55,484	105,107	0	0	127,752
Due to Other Funds	4,895	33,707	0	0	574
Due to Other Funds:					
Property Taxes	0	0	0	0	0
Special Assessments	0	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0	0
Other Local Taxes	0	0	0	0	0
Due from Other Governments	0	0	0	0	0
Due to Other Governments	323,339	309,419	0	0	28,719
Due to Primary Government	0	0	0	0	0
Due to Component Unit	0	53,510	0	0	0
Deferred Revenue	1,272,337	4,321,998	5,205,214	6,216	0
Deposits Held and Due to Others	0	0	0	0	0
Payroll Withholdings	0	0	0	0	0
Matured Bonds Payable	0	0	40,000	0	0
Matured Interest Payable	0	0	1,444	0	0
Accrued Interest Payable	0	3,241	0	4,382	9,498
Notes Payable	0	572,000	0	771,405	0
Payable from Restricted Assets:					
Closure/Postclosure Costs	0	0	0	0	844,982
Retainage Payable	0	0	0	27,129	0
Capital Leases Payable	0	0	0	0	0
Undistributed Assets	0	0	0	0	0
Loans Payable	0	0	0	0	0
OWDA Loans Payable	0	0	0	0	0
General Obligation Bonds Payable	0	0	0	0	2,105,000
Special Assessment Bonds Payable with Governmental Commitment	0	0	0	0	0
<i>Total Liabilities</i>	<u>2,168,100</u>	<u>6,790,376</u>	<u>5,246,658</u>	<u>1,114,641</u>	<u>3,345,164</u>
<b><u>Fund Equity and Other Credits:</u></b>					
Investment in General Fixed Assets	0	0	0	0	0
Contributed Capital	0	0	0	0	79,561
Retained Earnings	0	0	0	0	4,385,591
Net Assets - Unrestricted	0	0	0	0	0
Net Assets Held in Trust for Pool Participants	0	0	0	0	0
Fund Balance:					
Reserved for Encumbrances	559,642	494,052	0	494,445	0
Reserved for Inventory	81,909	405,343	0	0	0
Reserved for Noncurrent Loans Receivable	0	460,564	0	0	0
Reserved for Endowments	0	0	0	0	0
Unreserved	3,764,815	5,579,277	627,740	467,800	0
<i>Total Fund Equity and Other Credits</i>	<u>4,406,366</u>	<u>6,939,236</u>	<u>627,740</u>	<u>962,245</u>	<u>4,465,152</u>
<i>Total Liabilities, Fund Equity and Other Credits</i>	<u>\$6,574,466</u>	<u>\$13,729,612</u>	<u>\$5,874,398</u>	<u>\$2,076,886</u>	<u>\$7,810,316</u>

See accompanying notes to the general purpose financial statements

Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	Component Units		Totals (Memorandum Only)
	General Fixed Assets	General Long-Term Obligations	Primary Government	Regional Planning Commission	Blanchard Valley Industries	Reporting Entity
\$0	\$0	\$0	\$1,000,863	\$0	\$11,179	\$1,012,042
0	0	0	168,553	0	0	168,553
0	0	0	307,841	0	0	307,841
0	0	0	960,330	0	17,265	977,595
0	0	2,945,373	3,233,716	14,808	0	3,248,524
208,052	0	0	247,228	0	0	247,228
6,317,903	0	0	6,317,903	0	0	6,317,903
3,321,999	0	0	3,321,999	0	0	3,321,999
1,084,055	0	0	1,084,055	0	0	1,084,055
16,536	0	0	16,536	0	0	16,536
164,367	0	0	164,367	0	0	164,367
54,262,104	0	0	54,923,581	4,203	0	54,927,784
0	0	0	0	104	0	104
0	0	0	53,510	0	0	53,510
0	0	0	10,805,765	0	0	10,805,765
169,170	0	0	169,170	0	0	169,170
73,500	0	0	73,500	0	0	73,500
0	0	0	40,000	0	0	40,000
0	0	0	1,444	0	0	1,444
0	0	0	17,121	0	0	17,121
0	0	0	1,343,405	0	48,418	1,391,823
0	0	0	844,982	0	0	844,982
0	0	0	27,129	0	0	27,129
0	0	28,292	28,292	0	0	28,292
1,107,899	0	0	1,107,899	0	0	1,107,899
0	0	140,992	140,992	0	0	140,992
0	0	569,347	569,347	0	0	569,347
0	0	14,745,000	16,850,000	0	0	16,850,000
0	0	1,310,000	1,310,000	0	0	1,310,000
66,725,585	0	19,739,004	105,129,528	19,115	76,862	105,225,505
0	34,395,863	0	34,395,863	0	0	34,395,863
0	0	0	79,561	0	0	79,561
0	0	0	4,385,591	0	0	4,385,591
0	0	0	0	0	699,871	699,871
576,404	0	0	576,404	0	0	576,404
0	0	0	1,548,139	0	0	1,548,139
0	0	0	487,252	0	0	487,252
0	0	0	460,564	0	0	460,564
247,000	0	0	247,000	0	0	247,000
106,351	0	0	10,545,983	51,707	0	10,597,690
929,755	34,395,863	0	52,726,357	51,707	699,871	53,477,935
<u>\$67,655,340</u>	<u>\$34,395,863</u>	<u>\$19,739,004</u>	<u>\$157,855,885</u>	<u>\$70,822</u>	<u>\$776,733</u>	<u>\$158,703,440</u>

**Hancock County, Ohio**  
*Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balance*  
*All Governmental Fund Types, Similar Trust Funds, and  
Discretely Presented Component Unit*  
*For the Year Ended December 31, 2000*

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Revenues:</b>				
Property Taxes	\$1,343,424	\$4,092,852	\$624,394	\$14,994
Sales Tax	4,902,663	0	0	0
Permissive Motor Vehicle License Tax	0	127,655	0	0
Other Local Taxes	0	68,796	0	0
Payment in Lieu of Taxes	0	0	1,029,540	0
Charges for Services	2,983,054	1,955,450	0	0
Licenses and Permits	8,788	123,844	0	0
Fines and Forfeitures	217,447	129,655	0	0
Intergovernmental	2,841,278	18,195,235	20,258	329,708
Special Assessments	0	152,468	202,273	33,040
Interest	1,284,508	67,578	0	5,501
Rental Income	47,748	0	117,943	84,227
Donations and Contributions	0	17,233	0	0
All Other Revenue	5,292	298,369	273,964	14,132
<i>Total Revenues</i>	<u>13,634,202</u>	<u>25,229,135</u>	<u>2,268,372</u>	<u>481,602</u>
<b>Expenditures:</b>				
Current:				
General Government:				
Legislative and Executive	4,866,006	609,679	0	0
Judicial	2,124,774	154,305	0	0
Public Safety	4,411,532	816,121	0	0
Public Works	107,582	4,666,753	0	0
Health	251,034	11,787,935	0	0
Human Services	363,649	7,237,327	0	0
Economic Development and Assistance	0	105,851	0	0
Other	1,719	0	0	0
Capital Outlay	0	161,901	0	954,641
Intergovernmental	391,177	0	0	0
Debt Service:				
Principal Retirement	70,150	7,219	986,015	0
Interest and Fiscal Charges	15,881	14,457	1,003,917	44,629
<i>Total Expenditures</i>	<u>12,603,504</u>	<u>25,561,548</u>	<u>1,989,932</u>	<u>999,270</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,030,698</u>	<u>(332,413)</u>	<u>278,440</u>	<u>(517,668)</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from Disposal of Fixed Assets	4,245	0	0	0
Inception of Capital Lease	0	17,982	0	0
Operating Transfers - In	400,000	43,100	15,572	789,181
Operating Transfers - Out	(348,198)	(895,000)	0	(15,572)
<i>Total Other Financing Sources (Uses)</i>	<u>56,047</u>	<u>(833,918)</u>	<u>15,572</u>	<u>773,609</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>1,086,745</u>	<u>(1,166,331)</u>	<u>294,012</u>	<u>255,941</u>
<i>Fund Balance at Beginning of Year</i>	<u>3,340,616</u>	<u>8,197,779</u>	<u>333,728</u>	<u>706,304</u>
<i>Decrease in Reserve for Inventory</i>	<u>(20,995)</u>	<u>(92,212)</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$4,406,366</u>	<u>\$6,939,236</u>	<u>\$627,740</u>	<u>\$962,245</u>

See accompanying notes to the general purpose financial statements



Fiduciary Fund Type	Totals (Memorandum Only)	Component Unit	Totals (Memorandum Only)
Expendable Trust	Primary Government	Regional Planning Commission	Reporting Entity
\$0	\$6,075,664	\$0	\$6,075,664
0	4,902,663	0	4,902,663
0	127,655	0	127,655
0	68,796	0	68,796
0	1,029,540	0	1,029,540
0	4,938,504	203,313	5,141,817
0	132,632	0	132,632
0	347,102	0	347,102
0	21,386,479	0	21,386,479
0	387,781	0	387,781
0	1,357,587	0	1,357,587
0	249,918	0	249,918
10,170	27,403	0	27,403
173,914	765,671	0	765,671
<u>184,084</u>	<u>41,797,395</u>	<u>203,313</u>	<u>42,000,708</u>
0	5,475,685	0	5,475,685
0	2,279,079	0	2,279,079
0	5,227,653	0	5,227,653
0	4,774,335	0	4,774,335
174,167	12,213,136	0	12,213,136
0	7,600,976	0	7,600,976
0	105,851	190,943	296,794
0	1,719	0	1,719
0	1,116,542	0	1,116,542
0	391,177	0	391,177
0	1,063,384	0	1,063,384
0	1,078,884	0	1,078,884
<u>174,167</u>	<u>41,328,421</u>	<u>190,943</u>	<u>41,519,364</u>
<u>9,917</u>	<u>468,974</u>	<u>12,370</u>	<u>481,344</u>
0	4,245	0	4,245
0	17,982	0	17,982
0	1,247,853	0	1,247,853
0	(1,258,770)	0	(1,258,770)
<u>0</u>	<u>11,310</u>	<u>0</u>	<u>11,310</u>
9,917	480,284	12,370	492,654
29,449	12,607,876	39,337	12,647,213
<u>0</u>	<u>(113,207)</u>	<u>0</u>	<u>(113,207)</u>
<u>\$39,366</u>	<u>\$12,974,953</u>	<u>\$51,707</u>	<u>\$13,026,660</u>

**Hancock County, Ohio**  
*Combined Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
All Governmental Fund Types and Similar Trust Funds  
For the Year Ended December 31, 2000*

	General Fund			Special Revenue Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Property Taxes	\$1,425,742	\$1,343,424	(\$82,318)	\$4,226,237	\$4,093,929	(\$132,308)
Sales Tax	4,200,000	4,912,589	712,589	0	0	0
Permissive Motor Vehicle License Tax	0	0	0	135,000	127,263	(7,737)
Other Local Taxes	0	0	0	65,000	67,851	2,851
Payment in Lieu of Taxes	0	0	0	0	0	0
Charges for Services	2,657,058	2,961,242	304,184	1,602,444	1,917,141	314,697
Licenses and Permits	7,800	8,788	988	110,000	123,844	13,844
Fines and Forfeitures	106,500	133,555	27,055	103,350	128,037	24,687
Intergovernmental	2,724,175	2,900,713	176,538	17,275,177	17,887,915	612,738
Special Assessments	0	0	0	130,826	133,370	2,544
Interest	900,000	1,247,223	347,223	25,000	36,280	11,280
Rental Income	50,000	47,748	(2,252)	0	0	0
Donations and Contributions	0	0	0	20,000	16,894	(3,106)
Other	0	11,533	11,533	109,800	115,777	5,977
<i>Total Revenues</i>	<u>12,071,275</u>	<u>13,566,815</u>	<u>1,495,540</u>	<u>23,802,834</u>	<u>24,648,301</u>	<u>845,467</u>
<b>Expenditures:</b>						
Current:						
General Government:						
Legislative and Executive	6,399,662	5,210,810	1,188,852	1,027,951	859,575	168,376
Judicial	2,786,670	2,507,592	279,078	277,218	157,596	119,622
Public Safety	4,508,601	4,491,830	16,771	1,113,028	870,080	242,948
Public Works	121,635	111,492	10,143	4,818,331	4,776,703	41,628
Health	321,336	251,034	70,302	13,509,126	11,430,752	2,078,374
Human Services	581,271	372,935	208,336	7,857,602	7,284,469	573,133
Economic Development and Assistance	0	0	0	311,861	115,294	196,567
Capital Outlay	0	0	0	479,507	164,062	315,445
Intergovernmental	391,997	391,177	820	0	0	0
Debt Service:						
Principal Retirement	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>15,111,172</u>	<u>13,336,870</u>	<u>1,774,302</u>	<u>29,394,624</u>	<u>25,658,531</u>	<u>3,736,093</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,039,897)</u>	<u>229,945</u>	<u>3,269,842</u>	<u>(5,591,790)</u>	<u>(1,010,230)</u>	<u>4,581,560</u>
<b>Other Financing Sources (Uses):</b>						
Proceeds from Disposal of Fixed Assets	0	4,245	4,245	0	0	0
Proceeds of Notes	0	0	0	0	360,000	360,000
Proceeds of Bonds	0	0	0	0	0	0
Other Financing Sources	0	4,620	4,620	422,665	173,107	(249,558)
Advances - In	0	0	0	0	11,320	11,320
Advances - Out	0	(307,841)	(307,841)	0	0	0
Operating Transfers - In	400,000	400,000	0	23,198	43,100	19,902
Operating Transfers - Out	(360,698)	(348,198)	12,500	(924,927)	(905,600)	19,327
<i>Total Other Financing Sources (Uses)</i>	<u>39,302</u>	<u>(247,174)</u>	<u>(286,476)</u>	<u>(479,064)</u>	<u>(318,073)</u>	<u>160,991</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(3,000,595)</u>	<u>(17,229)</u>	<u>2,983,366</u>	<u>(6,070,854)</u>	<u>(1,328,303)</u>	<u>4,742,551</u>
<i>Fund Balances at Beginning of Year</i>	<u>2,826,818</u>	<u>2,826,818</u>	<u>0</u>	<u>7,220,081</u>	<u>7,220,081</u>	<u>0</u>
<i>Unexpended Prior Year Encumbrances</i>	<u>196,744</u>	<u>196,744</u>	<u>0</u>	<u>789,424</u>	<u>789,424</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u>\$22,967</u>	<u>\$3,006,333</u>	<u>\$2,983,366</u>	<u>\$1,938,651</u>	<u>\$6,681,202</u>	<u>\$4,742,551</u>

Debt Service Funds			Capital Projects Funds			Expendable Trust Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$645,813	\$639,388	(\$6,425)	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
581,743	1,029,540	447,797	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
20,693	20,258	(435)	329,708	329,708	0	0	0	0
188,423	218,888	30,465	50,591	16,425	(34,166)	0	0	0
0	0	0	2,000	3,840	1,840	0	0	0
202,399	202,399	0	0	0	0	0	0	0
0	0	0	0	0	0	1,000	10,170	9,170
278,095	273,964	(4,131)	0	10,570	10,570	0	0	0
<u>1,917,166</u>	<u>2,384,437</u>	<u>467,271</u>	<u>382,299</u>	<u>360,543</u>	<u>(21,756)</u>	<u>1,000</u>	<u>10,170</u>	<u>9,170</u>
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	329,708	329,708	0	0	0	0
0	0	0	0	0	0	9,508	1,585	7,923
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	1,684,169	1,241,591	442,578	0	0	0
0	0	0	0	0	0	0	0	0
2,022,196	2,009,020	13,176	0	0	0	0	0	0
1,068,509	1,062,658	5,851	0	0	0	0	0	0
<u>3,090,705</u>	<u>3,071,678</u>	<u>19,027</u>	<u>2,013,877</u>	<u>1,571,299</u>	<u>442,578</u>	<u>9,508</u>	<u>1,585</u>	<u>7,923</u>
<u>(1,173,539)</u>	<u>(687,241)</u>	<u>486,298</u>	<u>(1,631,578)</u>	<u>(1,210,756)</u>	<u>420,822</u>	<u>(8,508)</u>	<u>8,585</u>	<u>17,093</u>
0	0	0	0	0	0	0	0	0
821,634	829,615	7,981	237,043	162,000	(75,043)	0	0	0
0	1,326	1,326	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	35,190	296,521	261,331	0	0	0
0	0	0	0	0	0	0	0	0
10,600	26,172	15,572	845,000	789,181	(55,819)	0	0	0
0	0	0	(15,572)	(15,572)	0	0	0	0
<u>832,234</u>	<u>857,113</u>	<u>24,879</u>	<u>1,101,661</u>	<u>1,232,130</u>	<u>130,469</u>	<u>0</u>	<u>0</u>	<u>0</u>
(341,305)	169,872	511,177	(529,917)	21,374	551,291	(8,508)	8,585	17,093
475,393	475,393	0	1,185,470	1,185,470	0	13,324	13,324	0
0	0	0	256,238	256,238	0	0	0	0
<u>\$134,088</u>	<u>\$645,265</u>	<u>\$511,177</u>	<u>\$911,791</u>	<u>\$1,463,082</u>	<u>\$551,291</u>	<u>\$4,816</u>	<u>\$21,909</u>	<u>\$17,093</u>

continued

**Hancock County, Ohio**  
*Combined Statement of Revenues, Expenditures, and  
Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual  
All Governmental Fund Types and Similar Trust Funds (continued)  
For the Year Ended December 31, 2000*

	Totals (Memorandum Only)		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues:</u></b>			
Property Taxes	\$6,297,792	\$6,076,741	(\$221,051)
Sales Tax	4,200,000	4,912,589	712,589
Permissive Motor Vehicle License Tax	135,000	127,263	(7,737)
Other Local Taxes	65,000	67,851	2,851
Payment in Lieu of Taxes	581,743	1,029,540	447,797
Charges for Services	4,259,502	4,878,383	618,881
Licenses and Permits	117,800	132,632	14,832
Fines and Forfeitures	209,850	261,592	51,742
Intergovernmental	20,349,753	21,138,594	788,841
Special Assessments	369,840	368,683	(1,157)
Interest	927,000	1,287,343	360,343
Rental Income	252,399	250,147	(2,252)
Donations and Contributions	21,000	27,064	6,064
Other	387,895	411,844	23,949
<i>Total Revenues</i>	<u>38,174,574</u>	<u>40,970,266</u>	<u>2,795,692</u>
<b><u>Expenditures:</u></b>			
Current:			
General Government:			
Legislative and Executive	7,427,613	6,070,385	1,357,228
Judicial	3,063,888	2,665,188	398,700
Public Safety	5,621,629	5,361,910	259,719
Public Works	5,269,674	5,217,903	51,771
Health	13,839,970	11,683,371	2,156,599
Human Services	8,438,873	7,657,404	781,469
Economic Development and Assistance	311,861	115,294	196,567
Capital Outlay	2,163,676	1,405,653	758,023
Intergovernmental	391,997	391,177	820
Debt Service:			
Principal Retirement	2,022,196	2,009,020	13,176
Interest and Fiscal Charges	1,068,509	1,062,658	5,851
<i>Total Expenditures</i>	<u>49,619,886</u>	<u>43,639,963</u>	<u>5,979,923</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(11,445,312)</u>	<u>(2,669,697)</u>	<u>8,775,615</u>
<b><u>Other Financing Sources (Uses):</u></b>			
Proceeds from Disposal of Fixed Assets	0	4,245	4,245
Proceeds of Notes	1,058,677	1,351,615	292,938
Proceeds of Bonds	0	1,326	1,326
Other Financing Sources	422,665	177,727	(244,938)
Advances - In	35,190	307,841	272,651
Advances - Out	0	(307,841)	(307,841)
Operating Transfers - In	1,278,798	1,258,453	(20,345)
Operating Transfers - Out	(1,301,197)	(1,269,370)	31,827
<i>Total Other Financing Sources (Uses)</i>	<u>1,494,133</u>	<u>1,523,996</u>	<u>29,863</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses</i>	<u>(9,951,179)</u>	<u>(1,145,701)</u>	<u>8,805,478</u>
<i>Fund Balances at Beginning of Year</i>	11,721,086	11,721,086	0
<i>Unexpended Prior Year Encumbrances</i>	<u>1,242,406</u>	<u>1,242,406</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u>\$3,012,313</u>	<u>\$11,817,791</u>	<u>\$8,805,478</u>

See accompanying notes to the general purpose financial statements

**Hancock County, Ohio**  
*Combined Statement of Revenues, Expenses, and  
Changes in Fund Equity  
Proprietary Fund Type and Similar Trust Funds  
For the Year Ended December 31, 2000*

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Nonexpendable Trust	Primary Government
<b><u>Operating Revenues:</u></b>			
Charges for Services	\$2,344,151	\$0	\$2,344,151
Interest	0	15,456	15,456
Contributions	0	3,526	3,526
Other Operating Revenues	240,997	100	241,097
<i>Total Operating Revenues</i>	<u>2,585,148</u>	<u>19,082</u>	<u>2,604,230</u>
<b><u>Operating Expenses:</u></b>			
Personal Services	521,519	0	521,519
Fringe Benefits	151,033	0	151,033
Contractual Services	778,255	28,811	807,066
Materials and Supplies	313,657	0	313,657
Closure and Postclosure	199,745	0	199,745
Depreciation	177,055	0	177,055
<i>Total Operating Expenses</i>	<u>2,141,264</u>	<u>28,811</u>	<u>2,170,075</u>
<i>Operating Income (Loss)</i>	<u>443,884</u>	<u>(9,729)</u>	<u>434,155</u>
<b><u>Non-Operating Revenues (Expenses):</u></b>			
Interest	163,584	0	163,584
Increase in Fair Value of Investments	167,177	0	167,177
Interest and Fiscal Charges	(117,642)	0	(117,642)
Loss on Sale of Fixed Assets	(342)	0	(342)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>212,777</u>	<u>0</u>	<u>212,777</u>
<i>Income (Loss) Before Operating Transfers</i>	656,661	(9,729)	646,932
Operating Transfers - In	10,917	0	10,917
<i>Net Income (Loss)</i>	667,578	(9,729)	657,849
<i>Retained Earnings/Fund Balance at Beginning of Year</i>	<u>3,718,013</u>	<u>323,714</u>	<u>4,041,727</u>
<i>Retained Earnings/Fund Balance at End of Year</i>	<u>4,385,591</u>	<u>313,985</u>	<u>4,699,576</u>
<i>Contributed Capital at Beginning of Year</i>	63,061	0	63,061
Contributed Capital from Customer	16,500	0	16,500
<i>Contributed Capital at End of Year</i>	<u>79,561</u>	<u>0</u>	<u>79,561</u>
<i>Fund Equity at End of Year</i>	<u>\$4,465,152</u>	<u>\$313,985</u>	<u>\$4,779,137</u>

See accompanying notes to the general purpose financial statements

**Hancock County, Ohio**  
*Statement of Changes in Net Assets*  
*Fiduciary Fund Type*  
*For the Year Ended December 31, 2000*

	Investment Trust
<b><u>Revenues:</u></b>	
Interest	\$35,302
<i>Total Revenues</i>	35,302
<b><u>Expenses:</u></b>	
Operating Expenses	0
<i>Total Expenses</i>	0
<i>Net Increase in Assets Resulting from Operations</i>	35,302
Distribution to Participants	(35,258)
Capital Transactions	(22,578)
<i>Total Decrease in Net Assets</i>	(22,534)
<i>Net Assets Beginning of Year</i>	598,938
<i>Net Assets End of Year</i>	\$576,404

See accompanying notes to the general purpose financial statements

**Hancock County, Ohio**  
*Statement of Activities*  
*Component Unit*  
*For the Year Ended December 31, 2000*

	Blanchard Valley Industries
<b><u>Operating Revenues and Support:</u></b>	
Workshop	\$173,462
Job Placement	437,996
Restaurant	37,318
Donated Management Services	76,045
<i>Total Operating Revenues and Support</i>	<i>724,821</i>
<b><u>Operating Expenses:</u></b>	
Workshop	193,219
Job Placement	355,038
Restaurant	36,318
Housing	3,403
General and Administrative	129,931
<i>Total Operating Expenses</i>	<i>717,909</i>
Operating Revenues in Excess Of Expenses	6,912
<b><u>Nonoperating Revenues (Expenses):</u></b>	
Vending Machine Income	1,247
Grant Revenue	49,010
Realized and Unrealized Losses on Investments	(37,168)
Interest and Dividends	10,713
Miscellaneous Income	587
<i>Total Nonoperating Revenues (Expenses)</i>	<i>24,389</i>
<i>Change in Unrestricted Net Assets</i>	<i>31,301</i>
<i>Unrestricted Net Assets at Beginning of Year</i>	<i>668,570</i>
<i>Unrestricted Net Assets at End of Year</i>	<i>\$699,871</i>

See accompanying notes to the general purpose financial statements

**Hancock County, Ohio**  
*Combined Statement of Cash Flows*  
*Proprietary Fund Type and Similar Trust Funds*  
*For the Year Ended December 31, 2000*

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Nonexpendable Trust	Primary Government
<b><u>Increase (Decrease in Cash and Cash Equivalents)</u></b>			
<b><u>Cash Flows from Operating Activities:</u></b>			
Cash Received from Customers	\$2,450,847	\$0	\$2,450,847
Cash Received from Contributions	0	3,526	3,526
Cash Received from Other Operating Revenue	73,497	100	73,597
Cash Payments for Personal Services	(546,240)	0	(546,240)
Cash Payments for Fringe Benefits	(158,946)	0	(158,946)
Cash Payments for Contractual Services	(848,736)	(27,011)	(875,747)
Cash Payments for Materials and Supplies	(356,038)	0	(356,038)
Cash Payments for Quasi-External Transactions with Other Funds	(37,298)	0	(37,298)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>577,086</u>	<u>(23,385)</u>	<u>553,701</u>
<b><u>Cash Flows from Nonoperating Activities:</u></b>			
Cash Received from Transfer-In	10,917	0	10,917
<i>Net Cash Provided by Nonoperating Activities</i>	<u>10,917</u>	<u>0</u>	<u>10,917</u>
<b><u>Cash Flows from Capital and Related Financing Activities:</u></b>			
Cash Payments for Acquisition of Fixed Assets	(25,929)	0	(25,929)
Cash Payment on Principal on Bonds	(75,000)	0	(75,000)
Cash Payment on Interest on Bonds	(122,926)	0	(122,926)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(223,855)</u>	<u>0</u>	<u>(223,855)</u>
<b><u>Cash Flows from Investing Activities:</u></b>			
Cash Payments for Purchase of Investments	(346,601)	0	(346,601)
Cash Received from Sale of Investments	110,275	0	110,275
Cash Received from Interest	160,885	20,280	181,165
<i>Net Cash Flows Provided by (Used for) Investing Activities</i>	<u>(75,441)</u>	<u>20,280</u>	<u>(55,161)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	288,707	(3,105)	285,602
<i>Equity in Cash and Cash Equivalents at Beginning of Year</i>	<u>1,709,249</u>	<u>316,609</u>	<u>2,025,858</u>
<i>Equity in Cash and Cash Equivalents at End of Year</i>	<u>\$1,997,956</u>	<u>\$313,504</u>	<u>\$2,311,460</u>

*continued*



**Hancock County, Ohio**  
*Combined Statement of Cash Flows*  
*Proprietary Fund Type and Similar Trust Funds (continued)*  
*For the Year Ended December 31, 2000*

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Enterprise	Nonexpendable Trust	Primary Government
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>			
Operating Income (Loss)	\$443,884	(\$9,729)	\$434,155
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities:</b>			
Depreciation	177,055	0	177,055
Interest	0	(15,456)	(15,456)
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(100,856)	0	(100,856)
Decrease in Inventory of Supplies	1,301	0	1,301
Decrease in Prepaid Items	29,900	1,800	31,700
Decrease in Accounts Payable	(5,900)	0	(5,900)
Decrease in Contracts Payable	(58,283)	0	(58,283)
Decrease in Retainage Payable	(54,768)	0	(54,768)
Increase in Accrued Wages	2,248	0	2,248
Increase in Compensated Absences	13,083	0	13,083
Increase in Due to Other Funds	574	0	574
Increase in Closure/Postclosure	137,478	0	137,478
Decrease in Intergovernmental Payable	(8,630)	0	(8,630)
Net Cash Provided by (Used for) Operating Activities	<u>\$577,086</u>	<u>(\$23,385)</u>	<u>\$553,701</u>
Reconciliation of Trust and Agency Funds:			
Cash and Cash Equivalents - All Fiduciary Funds Types		\$5,391,421	
Cash and Cash Equivalents - All Expendable Trust Funds		(39,366)	
Cash and Cash Equivalents - All External Investment Pools		(576,404)	
Cash and Cash Equivalents - All Agency Funds		<u>(4,462,147)</u>	
Cash and Cash Equivalents - Nonexpendable Trust Fund		<u>\$313,504</u>	

**Non-Cash Capital and Investing Transactions:**

A fixed asset was donated to the sanitary landfill enterprise fund with a fair value of \$16,500.

See accompanying notes to the general purpose financial statements

**Hancock County, Ohio**  
*Statement of Cash Flows*  
*Component Unit*  
*For the Year Ended December 31, 2000*

	Blanchard Valley Industries
<b><u>Cash Flows from Operating Activities:</u></b>	
Change in Net Assets	\$31,301
Adjustments to Reconcile Change in Net Assets to Net Cash from Operating Activities:	
Depreciation	34,738
Realized and Unrealized Losses on Investments	37,168
Grant Revenue for Long Term Purposes	(44,010)
Changes in Operating Assets and Liabilities:	
Increase in Assets:	
Accounts Receivable	(53,617)
Restaurant Inventory	(1,198)
Deposits	(234)
Increase in Liabilities - Accounts Payable and Other Accrued Liabilities	2,138
<i>Net Cash Provided by Operating Activities</i>	6,286
<b><u>Cash Flows from Investing Activities:</u></b>	
Purchase of Property and Equipment	(95,952)
Purchase of Investments	(11,264)
Sale of Investments	44,000
<i>Net Cash Used in Investing Activities</i>	(63,216)
<b><u>Cash Flows from Financing Activities:</u></b>	
Grant Revenue for Long Term Purposes	44,010
Proceeds from Long Term Debt	48,677
Repayment of Long Term Debt	(259)
<i>Net Cash Provided by Investing Activities</i>	92,428
Net Increase in Cash and Cash Equivalents	35,498
Cash and Cash Equivalents at Beginning of Year	22,379
Cash and Cash Equivalents at End of Year	\$57,877
Cash paid for Interest	\$721

See accompanying notes to the general purpose financial statements

**Hancock County, Ohio**  
*Combined Statement of Revenues, Expenses, and  
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
Proprietary Fund Type and Similar Trust Fund  
For the Year Ended December 31, 2000*

	Enterprise		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b><u>Revenues:</u></b>			
Charges for Services	\$1,900,000	\$2,243,295	\$343,295
Interest	0	144,858	144,858
Donations and Contributions	0	0	0
Other Revenues	243,122	339,540	96,418
Proceeds of Notes	0	39	39
Proceeds of Bonds	180	180	0
<i>Total Revenues</i>	<u>2,143,302</u>	<u>2,727,912</u>	<u>584,610</u>
<b><u>Expenses:</u></b>			
Current:			
Personal Services	582,198	546,240	35,958
Fringe Benefits	212,821	158,946	53,875
Contractual Services	1,399,724	1,000,794	398,930
Materials and Supplies	400,195	344,411	55,784
Other	800	59	741
Capital Outlay	221,005	136,062	84,943
Debt Service:			
Principal Retirement	100,000	75,000	25,000
Interest and Fiscal Charges	132,041	122,926	9,115
<i>Total Expenses</i>	<u>3,048,784</u>	<u>2,384,438</u>	<u>664,346</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	<u>(905,482)</u>	<u>343,474</u>	<u>1,248,956</u>
Operating Transfers - In	298,649	10,917	(287,732)
Operating Transfers - Out	<u>(313,786)</u>	<u>0</u>	<u>313,786</u>
<i>Excess of Revenues Over (Under) Expenses and Transfers</i>	(920,619)	354,391	1,275,010
<i>Fund Equity at Beginning of Year</i>	3,584,419	3,584,419	0
<i>Unexpended Prior Year Encumbrances</i>	<u>264,865</u>	<u>264,865</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$2,928,665</u></u>	<u><u>\$4,203,675</u></u>	<u><u>\$1,275,010</u></u>

*continued*

**Hancock County, Ohio**  
*Combined Statement of Revenues, Expenses, and  
Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual  
Proprietary Fund Type and Similar Trust Fund (continued)  
For the Year Ended December 31, 2000*

	Nonexpendable Trust		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues:</u></b>			
Charges for Services	\$0	\$0	\$0
Interest	16,000	20,084	4,084
Donations and Contributions	10,000	3,526	(6,474)
Other Revenues	0	100	100
Proceeds of Notes	0	0	0
Proceeds of Bonds	0	0	0
<i>Total Revenues</i>	<u>26,000</u>	<u>23,710</u>	<u>(2,290)</u>
<b><u>Expenses:</u></b>			
Current:			
Personal Services	0	0	0
Fringe Benefits	0	0	0
Contractual Services	25,000	20,352	4,648
Materials and Supplies	0	0	0
Closure and Post Closure	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenses</i>	<u>25,000</u>	<u>20,352</u>	<u>4,648</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	<u>1,000</u>	<u>3,358</u>	<u>2,358</u>
Operating Transfers - In	0	0	0
Operating Transfers - Out	0	0	0
<i>Excess of Revenues Over (Under) Expenses and Transfers</i>	1,000	3,358	2,358
<i>Fund Equity at Beginning of Year</i>	309,977	309,977	0
<i>Unexpended Prior Year Encumbrances</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$310,977</u></u>	<u><u>\$313,335</u></u>	<u><u>\$2,358</u></u>

See accompanying notes to the general purpose financial statements

Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$1,900,000	\$2,243,295	\$343,295
16,000	164,942	148,942
10,000	3,526	(6,474)
243,122	339,640	96,518
0	39	39
180	180	0
<u>2,169,302</u>	<u>2,751,622</u>	<u>582,320</u>
582,198	546,240	35,958
212,821	158,946	53,875
1,424,724	1,021,146	403,578
400,195	344,411	55,784
800	59	741
221,005	136,062	84,943
100,000	75,000	25,000
132,041	122,926	9,115
<u>3,073,784</u>	<u>2,404,790</u>	<u>668,994</u>
(904,482)	346,832	1,251,314
298,649	10,917	(287,732)
(313,786)	0	313,786
(919,619)	357,749	1,277,368
3,894,396	3,894,396	0
264,865	264,865	0
<u>\$3,239,642</u>	<u>\$4,517,010</u>	<u>\$1,277,368</u>

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*

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NOTE 1 – REPORTING ENTITY

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

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

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

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

Hancock Regional Planning Commission. The Hancock County Regional Planning Commission (Commission) is statutorily created as a separate and distinct political subdivision of the State. The nineteen members of the Commission consist of ten members appointed by the county commissioners, which includes one commissioner, and nine members appointed by the City of Findlay. The County and the City each pay for half of the operating costs of the Commission. The Commission adopts their own budget, authorizes expenditures, hires and fires staff, and does not rely on the County to finance deficits. The County serves as fiscal agent for the Commission.

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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

Note disclosures for Hancock County Regional Planning Commission and Blanchard Valley Industries are reflected in Note 27 of the notes to the general purpose financial statements.

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

Hancock County Park District  
Hancock County General Health District  
Hancock County Soil and Water Conservation District  
Local Emergency Planning Commission  
Hancock County Family First Council

The County is associated with certain organizations which are defined as Insurance Pools. These organizations are presented in Note 22 to the general purpose financial statements:

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

Related Organization: Hancock County officials are responsible for appointing members to the boards of other legally separate organizations. Except for the Hancock County/City of Findlay Joint Recreation District and Findlay-Hancock County Public Library the County does not appoint a majority of the board members. (See Note 25)

Jointly Governed Organizations: The County participates in two jointly governed organizations with other Ohio local governments. The Joint Board of County Commissioners for the Blanchard River Stream Enhancement is a jointly governed organization among six counties. The second organization is the West Central Partnership, Incorporated (the Partnership). The Partnership consists of eight member counties. (See Note 26)

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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

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

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies followed in the preparation of these financial statements are summarized below. These policies conform to generally accepted accounting principles for local governmental units as prescribed in the statements issued by the Governmental Accounting Standards Board (GASB) and other recognized authoritative sources. Under the guidelines of Governmental Accounting Standards Board Statement No. 20, the County has elected to apply Financial Accounting Standards Boards statements and interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements. The information in these notes generally relates to the primary government. Information related to the component units is specifically identified in Note 27.

**A. Basis of Presentation – Fund Accounting:**

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

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



**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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

Governmental Fund Types:

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

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

Special Revenue Funds. The special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

Debt Service Funds. The debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs and special assessment long-term debt principal interest and related costs.

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

Proprietary Fund Type:

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

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

Fiduciary Fund Types:

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

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

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

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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

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

Account Groups:

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

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

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

B. Measurement Focus and Basis of Accounting:

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

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

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

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

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

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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The County reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Payment in lieu of taxes and special assessments are recorded as deferred revenue because they do not meet the availability criteria. Property taxes measurable as of December 31, 2000, and delinquent property taxes, whose availability is indeterminable and which are intended to finance 2001 operations, have also been recorded as deferred revenue.

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

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

C. Budgetary Process:

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than the investment trust and agency funds, legally are required to be budgeted and appropriated. No budgetary statements are presented for the County Road 140 Construction and the I-75/Tall Timbers capital projects funds because the transactions reflected are on the GAAP basis only. The Law Enforcement and the Van Buren special revenue funds are not reflected because no cash activity was anticipated in 2000 and none occurred except for the Van Buren special revenue fund. During 2000, \$19,098 in revenues was received in the Van Buren special revenue fund, however, the County had no intention to spend the money. The Blanchard Valley Industries and Regional Planning Discretely Present Component Units are not reported because they are not included in the entity for which the "appropriated budget" is adopted and do not maintain separate budgetary financial records. The legal level of budgetary control is at the object level within each department. Budgetary modifications may only be made by resolution of the County Commissioners.

Tax Budget:

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

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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Estimated Resources:

The County Budget Commission reviews estimated revenues and determines if the budget substantiates a need to levy all or part of previously authorized taxes. The Commission certifies its actions to the County by September 1. As part of this certification, the County receives the official certificate of estimated resources, which states the estimated beginning of year fund balance and projected revenue of each fund. Prior to December 31, the County must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include actual unencumbered balances from the preceding year. The certificate may be amended further during the year if the County Auditor determines, and the Budget Commission agrees, that more or less revenue will be received than originally estimated. The amounts reported on the budgetary statement reflect the amounts in the final amended official certificate of estimated resources issued during 2000.

Appropriations:

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

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

Budgeted Level of Expenditures:

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

Encumbrances:

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

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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Lapsing of Appropriations:

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

D. Cash and Cash Equivalents:

To improve cash management, cash received by the County is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the County's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the combined balance sheet.

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

Under existing Ohio statutes all investment earnings are assigned to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2000 amounted to \$1,284,508, which includes approximately \$1,105,114 assigned from other County funds.

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

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

E. Inventory of Supplies:

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

F. Prepaid Items:

Payments made to vendors for services that will benefit periods beyond December 31, 2000, are recorded as prepaid items by using the consumption method. A current asset for the prepaid amount is recorded at the time of the purchase and an expenditure is reported in the year in which services are consumed.

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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G. Loans Receivable

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

H. Interfund Assets and Liabilities:

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

I. Restricted Assets:

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

J. Fixed Assets:

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

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

General Fixed Assets Account Group

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

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

Enterprise Fund Fixed Assets

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

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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

Capitalization of Interest

The County's policy is to capitalize net interest on proprietary fund construction projects until substantial completion of the project. The amount of capitalized interest equals the difference between the interest cost associated with the tax exempt borrowing used to finance the project and the interest earned from temporary investments of the debt proceeds. Capitalized interest is amortized on the straight-line basis over the estimated useful life of the asset. For 2000, no interest costs were capitalized on construction projects in enterprise funds.

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

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Accumulated, unused sick leave is paid up to a maximum of 960 hours, depending on length of service, to employees who retire. As of December 31, 2000, the liability for compensated absences was \$3,233,716 for the primary government.

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

L. Accrued and Long-Term Liabilities:

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

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

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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

M. Contributed Capital:

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

Because the County has not prepared financial statements in accordance with generally accepted accounting principles prior to 1990, the exact amount of contributed capital at December 31, 2000, pertaining to years prior to 1991 cannot be determined. Consequently, only those amounts that have been able to be identified specifically have been classified as contributed capital in the accompanying combined financial statements. All other fund equity amounts pertaining to the proprietary fund types have been classified as retained earnings.

N. Reserves of Fund Equity:

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

O. Intergovernmental Revenues:

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

P. Interfund Transactions:

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

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



**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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

Q. Use of Estimates:

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

R. Total Columns on General Purpose Financial Statements:

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

NOTE 3 – ACCOUNTABILITY AND COMPLIANCE

A. Excess of expenditures over appropriations

For the year ended December 31, 2000, expenditures exceeded appropriations in the interest and fiscal charges line item of the Road Improvements, Motor Vehicle Gas Tax and Administrative Building bond retirement funds of the debt service fund type by \$962, \$3,396, and \$3,562, respectively. These overexpenditures were caused by adjustments to the budgetary statements for issuance cost.

B. Deficit fund equity

The job and family services special revenue fund, the road improvement construction capital projects fund, and the agricultural service center enterprise fund had deficit fund balances/retained earnings in the amounts of \$13,573, \$183,528, and \$2,316, respectively.

The deficits in the special revenue fund and the agricultural service center enterprise fund are the result of applying generally accepted accounting principles. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The deficit in the road improvement construction capital projects fund is the result of bond anticipation notes and advances used to finance the project being reported as a fund liability rather than other financing sources. The deficit will be eliminated when the bonds are issued or resources are provided for the retirement of the notes.

NOTE 4 – BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
For the Year Ended December 31, 2000  
(Continued)

certain transactions on a basis of cash receipts, disbursements, and encumbrances. The Combined Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget (Non-GAAP Basis) and Actual, All Governmental Fund Types and Similar Trust Funds and the Combined Statement of Revenues, Expenses, and Changes in Fund Equity – Budget (Non-GAAP Basis) and Actual, Proprietary Fund Type and Similar Trust Fund are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget.

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

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

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

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Expendable Trust</u>
GAAP Basis	\$1,086,745	(\$1,166,331)	\$294,012	\$255,941	\$9,917
Unrecorded Cash					
At Beginning of Year	31,579	13,199	-	365	-
At End of Year	(40,324)	(42,041)	-	(1,797)	-
Net Adjustment for					
Revenue Accruals	(64,747)	(334,284)	-	-	-
Net Adjustment for					
Prepaid Items	(50,642)	135,257	-	-	-
Net Adjustment for					
Loans Receivable	-	28,357	-	-	-
Proceeds of Debt	-	360,000	830,941	162,000	-
Interest Expense	-	10,480	(58,741)	43,613	-
Operating Revenues	-	-	116,065	(119,627)	-
Note Principal Retirement	-	-	(1,023,005)	-	-
Net Adjustment for					
Expenditure Accruals	56,385	462,655	-	(62,304)	-
Transfer of Debt Activity	-	(10,600)	10,600	-	-
Advances					
In	-	11,320	-	296,521	-
Out	(307,841)	-	-	-	-
Net NonBudgeted Funds/Accounts	229	(67,933)	-	-	(1,332)
Encumbrances at Year End	<u>(728,613)</u>	<u>(728,382)</u>	<u>0</u>	<u>(553,338)</u>	<u>0</u>
Budget Basis	<u>(\$17,229)</u>	<u>(\$1,328,303)</u>	<u>\$169,872</u>	<u>\$21,374</u>	<u>\$8,585</u>

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

	Expenses and Operating Transfers Proprietary Fund Type and Similar Trust Fund	
	Enterprise	Non Expendable Trust
GAAP Basis	\$667,578	(\$9,729)
Unrecorded Cash		
At Beginning of Year	219	159
At End of Year	(16,027)	(168)
Net Adjustment for Revenue Accruals	(103,555)	4,824
Net Adjustment for Prepays	29,900	1,800
Net Adjustment for Inventory	1,301	-
Net Adjustment for Expense Accruals	75,286	-
Depreciation	177,055	-
Increase in Fair Value	(167,177)	-
Capital Outlay	(25,929)	-
Loss on Disposal of Fixed Assets	342	-
Debt Principal Retirement	(75,000)	-
Net NonBudgeted Funds/Accounts	58,491	6,472
Encumbrances at Year End	(268,093)	-
Budget Basis	\$354,391	\$3,358

**NOTE 5 – DEPOSITS AND INVESTMENTS**

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

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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

1. United States treasury notes, bills, bonds, or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the federal national mortgage association, federal home loan bank, federal farm credit bank, federal home loan mortgage corporation, government national mortgage association, and student loan marketing association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2) or cash or both securities and cash, equal value for equal value; and
9. Bankers acceptances for a period not to exceed 270 days and high grade commercial paper in an amount not to exceed 25 percent of the County's total average portfolio.

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

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

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

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

At year end, the County had \$151,273 in undeposited cash on hand which is included on the balance sheet of the County as part of “Equity in Pooled Cash and Cash Equivalents”.

Deposits. At year end, the carrying amount of the County’s deposits was \$17,684,145, which includes \$48,070 held by the County as fiscal agent for the Regional Planning Commission. At year end, the bank balance was \$18,087,730. Of the bank balance, \$880,104 was insured or collateralized with securities held by the County or by its agent in the County’s name. The remaining amount was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

	<u>Category 3</u>	<u>Carrying Value</u>	<u>Fair Value</u>
Repurchase Agreements	\$3,732,307	\$3,732,307	\$3,732,307
U. S. Treasury Bonds	402,984	402,984	402,984
Federal Home Loan Bank	459,295	459,295	459,295
Federal National Mortgage Association	608,533	608,533	608,533
Federal Home Loan Mortgage Corporation	389,537	389,537	389,537
Federal Farm Credit Bank	614,410	614,410	614,410
Student Loan Marketing Agency	<u>109,625</u>	<u>109,625</u>	<u>109,625</u>
	<u>\$6,316,691</u>	6,316,691	6,316,691
No-Load Mutual Fund		<u>95,828</u>	<u>95,828</u>
Total		<u>\$6,412,519</u>	<u>\$6,412,519</u>

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

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
For the Year Ended December 31, 2000  
(Continued)

	<u>Cash and Cash Equivalents/ Deposits</u>	<u>Investments</u>
GASB Statement 9	\$21,663,553	\$2,584,384
Cash on Hand	(151,273)	
Investments of Cash Management Pool:		
Mutual Funds	(95,828)	95,828
Repurchase Agreements	<u>(3,732,307)</u>	<u>3,732,307</u>
GASB Statement 3	<u>\$17,684,145</u>	<u>\$6,412,519</u>

NOTE 6 – INVESTMENT POOL

By statute, the County serves as fiscal agent for various legally separate entities. The County pools the moneys of these entities with the County’s monies for investment purposes. The County cannot allocate its investments between the internal and external investment pools. The investment pool is not registered with the SEC as an investment company. The fair value of investments is determined annually. The pool does not issue shares. Each participant is allocated a pro rata share of each investment at fair value along with a pro rata share of the interest that it earns. Condensed financial information for the investment pool follows:

Statement of Net Assets  
December 31, 2000

**Assets:**

Equity in Pooled Cash and Cash Equivalents	\$20,471,826
Interest Receivable	<u>162,805</u>
<i>Total Assets</i>	<u><u>\$20,634,631</u></u>

**Net Assets Held in Trust for Pool Participants:**

Internal Portion	\$20,058,227
External Portion	<u>576,404</u>
<i>Total Net Assets Held in Trust for Pool Participants</i>	<u><u>\$20,634,631</u></u>

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
For the Year Ended December 31, 2000  
(Continued)

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Statement of Changes in Net Assets  
For the Year Ended December 31, 2000

<b>Revenues:</b>	
Interest	\$1,520,648
<i>Total Revenues</i>	1,520,648
<b>Expenses:</b>	
Operating Expenses	0
<i>Total Expenses</i>	0
<i>Net Increase in Assets Resulting from Operations</i>	1,520,648
Distribution to Participants	(1,487,543)
Net Capital Transactions	1,658,556
<i>Total Increase in Net Assets</i>	1,691,661
Net Assets Beginning of Year	18,942,970
Net Assets End of Year	\$20,634,631

At year end, the pool had \$151,273 in undeposited cash on hand which is included on the balance sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents".

Deposits. At year end, the carrying amount of the pool's deposits was \$16,588,246 and the bank balance was \$16,783,828. Of the bank balance, \$500,000 was insured or collateralized with securities held by the County or by its agent in the County's name. The remaining amount was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

Investments. The pool's investments are categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. The County's only investment was a repurchase agreement with a risk level of category 3 with a carrying value of \$3,732,307 and a fair value of \$3,732,307. The repurchase agreement matures on January 2, 2001 and pays interest of 6.201 percent per annum.

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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**NOTE 7- PROPERTY TAXES**

Property taxes are levied and assessed on a calendar year basis. Property taxes include amounts levied against all real, public utility and tangible personal (used in business) property located in the County. Real property taxes are levied after October 1 on the assessed value listed as of the prior January 1, the lien date. Public utility property taxes attached as a lien on December 31 of the prior year, were levied October 1 and are collected with real property taxes. Assessed values for real property taxes are established by State law at 35 percent of appraised market value. All property is required to be revalued every six years. Public utility property taxes are assessed on tangible personal property at varying percentages of true value (with certain exceptions) and on real property at 35 percent of true value. Tangible personal property taxes are levied after October 1 on the value listed as of December 31 of the current year. Tangible personal property assessments are 25 percent of true value. The full tax rate for all County operations for the year ended December 31, 2000, was \$5.00 per \$1000 of assessed value. The assessed values upon which the 2000 taxes were collected are:

	Amount
Real Property	
Agricultural	\$126,394,800
Residential	686,346,420
Industrial	71,832,620
Commercial	157,149,560
Public Utility Real Estate	703,300
Total Real Property	1,042,426,700
Public Utility Personal Property	69,748,030
Tangible Personal Property	267,326,643
Total Assessed Value	\$1,379,501,373

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31 if paid semi-annually, the first payment is due December 31 with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established. Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable by September 20.

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

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

Accrued property taxes receivable represent delinquent taxes outstanding and real property, personal property, and public utility taxes which became measurable as of December 31, 2000. Although total property tax collections for the next year are measurable, the collections are not intended to finance current year operations. The receivable is therefore offset by a credit to deferred revenue.



**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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NOTE 8 – PERMISSIVE SALES TAX

In 1983, in accordance with Sections 5739.02 and 5741.02 of the Revised Code, the County Commissioners by resolution imposed a 0.5 percent tax on all retail sales, except sales of motor vehicles, made in the County, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax. Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Auditor then has five days in which to draw the warrant payable to the County. Proceeds of the tax are credited entirely to the General Fund. Amounts that are to be received within the available period are accrued as revenue. Sales and Use tax revenue for 2000 amounted to \$4,902,663.

NOTE 9 – PAYMENTS IN LIEU OF TAXES

According to State law, the County has entered into agreements with a number of property owners under which the County has granted property tax abatements to those property owners and agreed to construct certain infrastructure improvements. The property owners have agreed to make payments to the County to help pay the costs of the infrastructure improvements. The amounts of those payments generally reflect all or a portion of the property taxes which the property owners would have paid if their taxes had not been abated. The property owners' contractual promises to make these payments in lieu of taxes generally continue until the costs of the improvement have been paid or the agreement expires, whichever first occurs. Future development by those owners or others may result in subsequent agreements to make payments in lieu of taxes and may therefore spread the costs of the improvements to a larger number of property owners. Payments in lieu of taxes for 2000 amounted to \$1,029,540.

NOTE 10 - RECEIVABLES

Receivables at December 31, 2000, primarily consisted of taxes, interest, special assessments, accounts, and intergovernmental receivables arising from grants and shared revenues. All receivables are considered collectible in full.

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

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

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

Fund Type/Source	Amount
<b>General Fund</b>	
Local Government Revenue Assistance	\$21,209
Local Government	143,158
Defense of Indigents	28,409
Special Deputies	792
Telephone Charges	5,229
Housing of Prisoners	74,697
Training Services	665
Court Fines	7,426
Estate Fees	<u>21,766</u>
Total General Fund	<u>303,351</u>
<b>Special Revenue Funds</b>	
Motor Vehicle License	87,498
Motor Vehicle License Permissive Tax	8,193
Gasoline Tax	117,393
Court Fines	8,217
Charges for Services	14,602
Grant	<u>519,862</u>
Total Special Revenue Funds	<u>755,765</u>
<b>Agency Funds</b>	
Motor Vehicle Licenses	32,966
Motor Vehicle License Permissive Tax	17,094
Court Fees	14,371
Gasoline Tax	72,189
Local Government Revenue Assistance	43,283
Local Government	292,159
Library and Local Government Revenue Assistance	<u>223,770</u>
Total Agency Funds	<u>695,832</u>
Total All Funds	<u><u>1,754,948</u></u>

**NOTE 11 – FEDERAL FOOD STAMP PROGRAM**

The County’s Department of Job and Family Services distributes federal food stamps through contracting issuance centers to entitled recipients within Hancock County. The receipt and issuance of these stamps have the characteristics of federal “grants”; however, the Department of Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The County’s Department of Job and Family Services had on hand for distribution approximately \$64,485 of federal food stamps at December 31, 2000.

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
For the Year Ended December 31, 2000  
(Continued)

**NOTE 12 – FIXED ASSETS**

A summary of the enterprise funds' fixed assets at December 31, 2000, follows:

	Primary Government Enterprise
Land and Improvements	\$539,740
Buildings and Improvements	1,779,538
Improvements Other than Buildings	127,368
Furniture, Fixtures and Equipment	2,049,791
Vehicles	190,803
 Totals	 4,687,240
Less: Accumulated Depreciation	(1,729,477)
 Net Fixed Assets	 \$2,957,763

A summary of the changes in general fixed assets during 2000 follows:

	Balance at 12/31/99	Additions	Deletions	Balance at 12/31/00
Land	\$965,273	\$31,050	\$0	\$996,323
Buildings and Building Improvements	24,007,199	474,014	-	24,481,213
Improvements Other than Buildings	240,099	-	-	240,099
Furniture, Fixtures and Equipment	4,898,369	351,135	(201,067)	5,048,437
Vehicles	3,510,269	501,361	(381,839)	3,629,791
Construction in Progress	134,912	-	(134,912)	0
 Total	 \$33,756,121	 \$1,357,560	 (\$717,818)	 \$34,395,863

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

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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

The County pays all elected officials' bonds by statute.

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

**B. Health Care Benefits:**

The County participates in the Midwest Employee Benefit Consortium (MEBC), a public entity shared risk pool consisting of five counties (See Note 22). Each member pays premiums to the MEBC for employee medical and life insurance premiums. The MEBC is responsible for the management and operation of the program. Upon withdrawal, the County is responsible for the payment of all MEBC liabilities to its employees, dependents, and designated beneficiaries accruing as a result of the withdrawal. Upon termination of the MEBC, all member's claims would be paid without regard to the member's account balance. The MEBC Board of Trustees has the right to return monies to an exiting member subsequent to the settlement of all expenses and claims.

**C. Workers' Compensation:**

For 2000, the County participated in the County Commissioners of Ohio Organization Workers' Compensation Group Rating Program (the Program), an insurance purchasing pool (See Note 22). The Program is intended to achieve lower workers' compensation rates while establishing safe working conditions and environments for the participants. The workers' compensation experience of the participating Counties is calculated as one experience and a common premium rate is applied to all participants of the Program. Each participant pays its workers' compensation premium to the State based on the rate for the Program rather than its individual rate. In order to allocate the savings derived by formation of the Program, and to maximize the number of participants in the Program, the Program's executive committee annually calculates the total savings which accrued to the Program through its formation. This savings is then compared to the overall savings percent of the Program. The Program's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. Participation in the Program is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc., provides administrative, cost control, and actuarial services to the Program. Each year, the County pays an enrollment fee to the Program to cover the costs of administering the Program.

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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

NOTE 14 – RETIREMENT PLANS

A. Public Employees Retirement System:

All County employees, other than teachers, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple employer defined benefit pension plan administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issued a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 10.84 percent; 6.54 percent was the portion used to fund pension obligations for 2000. For law enforcement employees, the employee contribution is 9 percent of their annual covered salary and the employer contribution is 15.7 percent; 11.4 percent was the portion used to fund pension obligations. The employer contribution rates for 2000 represent a temporary rate reduction from the 1999 rates of 13.55 percent for employees other than law enforcement and 16.7 percent for law enforcement employees. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$1,119,060, \$1,432,202, and \$1,367,530, respectively; 74 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective funds.

B. State Teachers Retirement System:

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

Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent; 6 percent was the portion used to fund pension obligations for 2000. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions for pension obligations to STRS for the years ended December 31, 2000, 1999, and 1998 were \$31,372, \$41,860, and \$50,963, respectively; 76 percent has been contributed for 2000 and 100 percent has been contributed for 1999 and 1998. The unpaid contribution for 2000 is recorded as a liability in the respective fund.

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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NOTE 15 – POSTEMPLOYMENT BENEFITS

A. Public Employees Retirement System:

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, “Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employees”. A portion of each employer’s contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2000 was 10.84 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion used to fund health care. The employer contribution rate for law enforcement employees for 2000 was 15.7 percent; 4.3 percent was used to fund health care.

Benefits are advance funded using the entry age normal cost method (For 2000, PERS returned to an actuarially prefunded disclosure because this provides a better presentation of PERS’s actual funding methodology. In prior years, the disclosure was based on a pay-as-you-go basis). Significant actuarial assumptions include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually, and an additional increase in total payroll of .54 percent to 5.1 percent based on additional pay increases. Health care premiums were assumed to increase 4.75 percent annually.

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

At December 31, 2000, the total number of benefit recipients for OPEB through the system was 401,339. As of December 31, 2000, the actuarial value of net assets available for future OPEB payments was \$10,085.5 million. The actuarially accrued liability and the unfunded actuarial liability were \$12,473.6 million and \$1,668.1 million, respectively. The County’s actual contributions for 2000 which were used to fund OPEB were \$690,325.

B. State Teachers Retirement System:

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

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The board allocated employer contributions equal to 8 percent of covered payroll to the Health Care Reserve Fund. For the County this amount equaled \$41,829 during 2000.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund at June 30, 2000, was \$3,419 million. For the fiscal year ended June 30, 2000, net health care costs paid by STRS were \$283,137,000 and there were 99,011 eligible benefit recipients.

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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NOTE 16 – CLOSURE AND POSTCLOSURE OF LANDFILL

State and Federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$844,982 reported as landfill closure and postclosure care liability at December 31, 2000, represents the cumulative amount reported to date based on the use of 8.2 percent of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and postclosure care of \$9.5 million as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2000. The County expects to close the active cell of the landfill in the year 2037. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and Federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care. The County is in compliance with these requirements, and, at December 31, 2000, cash, cash equivalents, and investments of \$2,780,212 are held for these purposes. These are reported as restricted assets on the balance sheet.

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

NOTE 17– CAPITAL LEASES – LESSEE DISCLOSURE

In prior years, the County has entered into capitalized leases for various types of office equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 “Accounting for Leases”, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures in the general purpose financial statements for the governmental funds. In 2000, the County entered into a lease agreement with a present value of \$17,982. Equipment acquired by lease has been capitalized in the general fixed assets account group in the amount of \$162,981 which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the general long-term obligations account group. Principal payments in 2000 totaled \$46,690 in governmental fund types.

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

Year	GLTOAG
2001	\$19,984
2002	10,812
2003	338
Total Minimum Lease Payments	31,134
Less: Amount Representing Interest	(2,842)
Present Value of Minimum Lease Payments	\$28,292

**NOTE 18 – CONTRACTUAL OBLIGATIONS**

As of December 31, 2000, the County had the following contractual purchase commitments:

Company	Project	Contract Amount	Paid to Date	Balance
United Roofing	Blanchard Valley Center	\$389,100	\$0	\$389,100
Poggenmeyer Design Group	Blanchard Valley Center	120,000	67,128	52,872
Rooney Clinger Murray, Architects	Media One Building	90,000	55,235	34,765
Crawford Consulting, Inc.	Courtroom Computerization	560,000	0	560,000
Peterman Associates	CR 220 Corridor	74,650	14,538	60,112
Peterman Associates	CR 99 Improvements	59,750	595	59,155

**NOTE 19 – LONG-TERM DEBT**

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



**HANCOCK COUNTY, OHIO**  
**NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS**  
For the Year Ended December 31, 2000  
(Continued)

Types/Issues	Interest Rate	Outstanding 12/31/99	Additions	Reductions	Outstanding 12/31/00
<b><u>General Obligation Bonds:</u></b>					
Justice Center Refunding Bonds	5.650%	\$1,960,000	\$0	\$170,000	\$1,790,000
Hospital Improvement Bond #4	5.250%	640,000	-	160,000	480,000
Library Improvement	5.550%	1,950,000	-	115,000	1,835,000
Job and Family Services	5.350%	1,035,000	-	55,000	980,000
County Road 140	4.9-5.75%	1,300,000	-	200,000	1,100,000
Tiffin Avenue	4.9-5.75%	965,000	-	40,000	925,000
I-75/Tall Timbers Connector	4.9-5.75%	6,255,000	-	75,000	6,180,000
Courthouse	5.750%	1,540,000	-	85,000	1,455,000
<b>Total General Obligation Bonds</b>		<b>15,645,000</b>	<b>0</b>	<b>900,000</b>	<b>14,745,000</b>
<b><u>Special Assessment Bonds:</u></b>					
Beechwood Water and Sewer	6.200%	510,000	0	30,000	480,000
US 224 Water	5.650%	232,118	-	9,392	222,726
State Route 12 Sewer	5.650%	526,253	-	21,294	504,959
State Route 12 West Water	5.650%	106,629	-	4,314	102,315
<b>Total Special Assessment Bonds</b>		<b>1,375,000</b>	<b>0</b>	<b>65,000</b>	<b>1,310,000</b>
<b><u>OWDA Loans:</u></b>					
Eastgate Water and Sewer	7.540%	128,422	0	6,954	121,468
SR 12 West (Fostoria)	5.730%	461,940	-	14,061	447,879
<b>Total OWDA Loans</b>		<b>590,362</b>	<b>0</b>	<b>21,015</b>	<b>569,347</b>
<b><u>Other Loans:</u></b>					
Voting Equipment	5.625%	171,671	0	30,679	140,992
<b><u>Other Long-Term Obligations:</u></b>					
Compensated Absences		2,773,592	171,781	0	2,945,373
Capital Leases		57,000	17,982	46,690	28,292
<b>Total Other Long-Term Obligations</b>		<b>2,830,592</b>	<b>189,763</b>	<b>46,690</b>	<b>2,973,665</b>
<b>Total General Long-Term Obligations</b>		<b>20,612,625</b>	<b>189,763</b>	<b>1,063,384</b>	<b>19,739,004</b>
<b><u>Enterprise Funds:</u></b>					
<b><u>General Obligation Bonds</u></b>					
Agricultural Service Center Bonds	4.900%	1,820,000	0	50,000	1,770,000
Trash Compactor Bonds	4.900%	360,000	-	25,000	335,000
<b>Total Enterprise General Obligation Bonds</b>		<b>2,180,000</b>	<b>0</b>	<b>75,000</b>	<b>2,105,000</b>
<b>Total - All Types</b>		<b>22,792,625</b>	<b>\$189,763</b>	<b>\$1,138,384</b>	<b>\$21,844,004</b>

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

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

The County Road 140, Tiffin Avenue, and I-75/Tall Timbers Connectors general obligation bonds are general obligations of the County. The County expects to pay that portion of the debt service on the bonds related to projects for which it receives payments in lieu of taxes. Based upon development which has occurred and the terms of the agreements already in place, the County projects receiving annual payments of approximately \$1,000,000 in lieu of taxes through at least 2004.

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

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

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

The 1999 various purpose improvement bonds had a mandatory sinking fund redemption. The mandatory redemption is to occur on December 1 in each of the years 2014 through 2018 (with the balance of \$665,000 to be paid at stated maturity on December 1, 2019) at a redemption price equal to 100 percent of the principal amount redeemed, plus accrued interest to the redemption date, according to the following schedule:

<u>Year</u>	<u>Amount</u>
2014	\$435,000
2015	420,000
2016	450,000
2017	475,000
2018	630,000

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

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

The County entered into a loan agreement to purchase voting equipment for the board of elections. This loan is to be paid on an annual installment basis from the general fund.

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

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to three percent of the first \$100,000,000, plus one and one-half percent of such valuation in excess of \$200,000,000, and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2000, are an overall debt margin of \$31,208,363 and an unvoted debt margin of \$12,015,843.

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

	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	Other Loans	Total GLTOAG
2001	\$1,836,158	143,980	\$57,167	\$40,335	\$2,077,640
2002	1,849,936	145,112	57,167	40,335	2,092,550
2003	1,845,176	145,895	57,167	40,335	2,088,573
2004	1,700,958	141,255	57,167	40,335	1,939,715
2005	1,532,649	141,615	57,167	-	1,731,431
2006-2010	6,678,260	717,595	285,834	-	7,681,689
2011-2015	4,022,121	463,143	219,286	-	4,704,550
2016-2019	2,338,754	79,313	121,589	-	2,539,656
Totals	<u>\$21,804,012</u>	<u>1,977,908</u>	<u>\$912,544</u>	<u>\$161,340</u>	<u>\$24,855,804</u>

Year	Enterprise General Obligation Bonds
2001	\$198,980
2002	194,815
2003	200,650
2004	200,995
2005	195,995
2006-2010	964,568
2011-2015	777,637
2016-2019	<u>627,544</u>
Totals	<u>\$3,361,184</u>

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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Conduit Debt

The County has an outstanding issue of Industrial Development and Economic Development Revenue Bonds for facilities used by private corporations or other entities in the aggregate amount of \$3,230,000. The County is not obligated in any way to pay debt charges on the bonds from any of its funds and therefore the debt has been excluded entirely from the County's debt presentation. Of the remaining outstanding Industrial Development and Economic Development Revenue Bonds, the County can reasonably estimate the outstanding balance of \$2,535,000.

In 1998, the County issued \$8,115,000 in Multi-Family Housing Revenue Bonds and \$3,500,000 in Multi-Family Housing Revenue Mortgage Bonds. The proceeds were used to acquire, construct, improve, and equip real and personal property as a multi-family housing complex. The County is not obligated in any way to pay debt charges on the bonds from any of its funds and, therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2000, the amount of \$11,599,000 remained outstanding.

In 1999, the County issued an additional \$1,500,000 in Economic Development Revenue Bonds. The proceeds were used to acquire, construct, and equip a manufacturing facility. 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, 2000 the amount of \$1,440,000 remained outstanding.

During the year 2000, the County authorized the issuance of \$5,000,000 of Hospital Facilities Revenue Bonds. The proceeds were used for the construction of an underground parking garage and an acute health care facility. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds and, therefore the debt has been excluded entirely from the County's debt presentation. The entire amount of \$5,000,000 remained outstanding at December 31, 2000.

NOTE 20 – NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2000, follows:

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
For the Year Ended December 31, 2000  
(Continued)

		Outstanding <u>12/31/99</u>	Issued	Retired	Outstanding <u>12/31/00</u>
<b>Special Revenue Fund:</b>					
<b>General Obligations:</b>					
County Engineer	5.10	\$212,000	\$572,000	\$212,000	\$572,000
<b>Capital Projects Funds:</b>					
<b>General Obligations:</b>					
Administrative Office	5.10	<u>800,000</u>	<u>600,000</u>	<u>800,000</u>	<u>600,000</u>
Total General Obligations		<u>1,012,000</u>	<u>1,172,000</u>	<u>1,012,000</u>	<u>1,172,000</u>
<b>Special Assessments:</b>					
Road Improvement - Melrose	5.10	0	162,000	-	162,000
County 236 Sewer	5.25	<u>11,005</u>	<u>9,405</u>	<u>11,005</u>	<u>9,405</u>
Total Special Assessments		<u>11,005</u>	<u>171,405</u>	<u>11,005</u>	<u>171,405</u>
Total Capital Projects Funds		<u>811,005</u>	<u>771,405</u>	<u>811,005</u>	<u>771,405</u>
Total		<u>\$1,023,005</u>	<u>\$1,343,405</u>	<u>\$1,023,005</u>	<u>\$1,343,405</u>

All of the notes are bond anticipation notes and are backed by the full faith and credit of Hancock County. The note liability is reflected in the fund which received the proceeds. The special assessment notes will be paid from the proceeds of special assessments levied against benefited property owners.

**NOTE 21 – INTERFUND TRANSACTIONS**

Interfund balances at December 31, 2000, consist of the following individual fund receivables and payables:

	Interfund	
	<u>Receivable</u>	<u>Payable</u>
General Fund	\$307,841	\$0
Special Revenue	0	11,320
Capital Projects	<u>0</u>	<u>296,521</u>
Total All Funds	<u>\$307,841</u>	<u>\$307,841</u>

Due from other funds and due to other funds at December 31, 2000, consisted of the following individual balances:

	<u>Due From</u>	<u>Due To</u>
General Fund	\$182,140	\$4,895
Special Revenue	60,468	33,707
Enterprise	0	574
Agency	<u>4,620</u>	<u>208,052</u>
Total All Funds	<u>\$247,228</u>	<u>\$247,228</u>

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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NOTE 22 - INSURANCE POOLS

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

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

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

B. Midwest Employee Benefit Consortium:

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

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

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

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

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

NOTE 23 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

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

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
For the Year Ended December 31, 2000  
(Continued)

Financial information for the year ended December 31, 2000, if as follows:

	Sanitary <u>Landfill</u>	Agricultural <u>Center</u>	<u>Total</u>
Operating Revenues	\$2,377,596	\$207,552	\$2,585,148
Depreciation Expense	154,882	22,173	177,055
Operating Income	302,629	141,255	443,884
Operating Transfer In	5,098	5,819	10,917
Net Income	619,945	47,633	667,578
Fixed Assets			
Addition	67,606	1,725	69,331
Deletions	26,703	-	26,703
Contributed Capital	16,500	-	16,500
Net Working Capital	1,758,839	(81,140)	1,677,699
Total Assets	5,958,156	1,852,160	7,810,316
Long Term Obligations Payable			
From Operating Revenues	430,081	1,715,000	2,145,081
Total Equity (Deficit)	4,467,468	(2,316)	4,465,152
Outstanding Encumbrances at Year End	262,960	5,133	268,093

NOTE 24 - RELATED PARTY TRANSACTIONS

Blanchard Valley Industries, Inc., a discretely presented component unit of Hancock County, received contributions from the County for facilities, certain equipment, transportation and salaries for administration, implementation, and supervision of its programs. In 2000, these contributions were \$76,045.

NOTE 25 - RELATED ORGANIZATION

A. Hancock County/City of Findlay Joint Recreation District (District):

The District is a distinct political subdivision of the State of Ohio created under the Ohio Revised Code. The District is governed by a Board of Trustees, of which four of the seven are appointed by the County and the remaining three by the City of Findlay. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County does serve as the taxing authority and may issue tax related debt on behalf of the District, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Trustees. Financial information can be obtained from Hancock County, Anthony P. Iriti, County Auditor, at 300 South Main Street, Findlay, Ohio 45840-3345.

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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**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 does serve as the taxing authority and may issue tax related debt on behalf of the Library, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Trustees. Financial information can be obtained from the Findlay-Hancock County Public Library, Mr. Ron Struble, Clerk/Treasurer, at 206 Broadway Street, Findlay, Ohio 45840.

**NOTE 26 - JOINTLY GOVERNED ORGANIZATIONS**

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

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

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

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

**NOTE 27 - COMPONENT UNITS**

**A. Hancock Regional Planning Commission:**

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

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



**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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

Property and Equipment: Property and equipment are carried at cost or, if donated, the fair value at date of donation. Fixed assets are not depreciated. There were no changes to fixed assets in 2000.

B. Blanchard Valley Industries:

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

Basis of Presentation: Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, “Financial Statements of Not-For-Profit Organization”. Under SFAS No. 117, the Workshop is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted assets. Donor restricted contributions, whose restrictions are met in the same reporting period, are reported as unrestricted support. At December 31, 2000, all net assets were unrestricted.

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

The Workshop has cash in the bank which did not exceed the \$100,000 FDIC insurance limit. There are no statutory guidelines regarding the deposit and investment of funds by the not-for-profit corporation.

Investments: Investments are recorded at fair value as determined by quoted market prices of the securities held. The market value of the investments for the year ended December 31, 2000, were as follows:

	Fair Value
Certificate of Deposit	\$30,000
Money Market	29,570
Mutual Funds	88,782
Corporate Equity Securities	198,993
Totals	\$347,345

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

**HANCOCK COUNTY, OHIO**  
*NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS*  
*For the Year Ended December 31, 2000*  
*(Continued)*

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Property and equipment for the year ended December 31, 2000, was as follows:

Vehicles	\$121,401
Equipment	156,842
Furniture and Fixtures	36,032
Building	92,000
Leasehold Improvements	26,998
	433,273
Less: Allowance for Depreciation	(234,026)
Net Property and Equipment	\$199,247

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

Related Party Transactions: The Blanchard Valley Industries discretely presented component unit had a due from primary government for \$53,510 from the mental retardation and development disabilities special revenue fund.

Note Payable: During 2000 Blanchard Valley Industries obtained a note payable from a bank for the purchase of real estate, with the final payment due November 2015, collateralized by the real estate. The note is a variable rate note adjusted to a constant maturity of five years. For the five year payment stream including December 31, 2000 the interest rate is 8.75 percent. Monthly payments on the note are \$490. The balance of the note at December 31, 2000 was \$48,418.

Current maturities of the debt over the remaining terms of the loan for the years ending December 31 are as follows:

Year	Amount
2001	\$1,564
2002	1,855
2003	2,024
2004	2,208
2005	2,410
Thereafter	38,357
	\$48,418

**NOTE 28 - CONTINGENT LIABILITIES**

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

The government 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.

## **GENERAL FUND**

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

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b><u>Revenues:</u></b>				
Property Taxes	\$1,399,421	\$1,425,742	\$1,343,424	(\$82,318)
Sales Tax	4,200,000	4,200,000	4,912,589	712,589
Charges for Services	2,593,850	2,657,058	2,961,242	304,184
Licenses and Permits	7,800	7,800	8,788	988
Fines and Forfeitures	106,500	106,500	133,555	27,055
Intergovernmental	2,721,250	2,724,175	2,900,713	176,538
Interest	900,000	900,000	1,247,223	347,223
Rental Income	50,000	50,000	47,748	(2,252)
Other	0	0	11,533	11,533
<i>Total Revenues</i>	11,978,821	12,071,275	13,566,815	1,495,540
<b><u>Expenditures:</u></b>				
Current:				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	144,152	156,152	155,763	389
Fringe Benefits	33,500	33,500	25,542	7,958
Contractual Services	2,000	2,250	1,946	304
Materials and Supplies	4,114	4,114	2,447	1,667
Capital Outlay	1,000	25,050	24,263	787
Other	5,000	4,750	555	4,195
<i>Total County Commissioners</i>	189,766	225,816	210,516	15,300
Microfilm				
Personal Services	16,700	16,750	16,748	2
Fringe Benefits	3,200	3,200	2,426	774
Contractual Services	15,000	15,000	13,550	1,450
Materials and Supplies	3,000	3,950	3,367	583
Capital Outlay	1,000	0	0	0
Other	225	225	200	25
<i>Total Microfilm</i>	39,125	39,125	36,291	2,834
Auditor				
Personal Services	267,876	273,614	269,676	3,938
Fringe Benefits	51,450	44,674	43,433	1,241
Contractual Services	4,200	7,376	6,093	1,283
Materials and Supplies	14,859	13,755	13,151	604
Capital Outlay	14,800	11,965	11,752	213
<i>Total Auditor</i>	\$353,185	\$351,384	\$344,105	\$7,279

*continued*

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (continued)*  
For the Year Ended December 31, 2000

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
Auditor - Assess Personal Property				
Personal Services	\$45,000	\$45,200	\$45,199	\$1
Fringe Benefits	7,400	5,945	5,879	66
Contractual Services	760	1,228	1,106	122
Materials and Supplies	3,900	3,900	2,976	924
Other	0	787	639	148
	57,060	57,060	55,799	1,261
Total Auditor - Assess Personal Property				
Auditor - Assess Real Property				
Personal Services	15,700	15,700	15,700	0
Fringe Benefits	4,300	2,200	2,200	0
Contractual Services	4,710	5,545	4,613	932
Materials and Supplies	1,900	2,165	1,910	255
Capital Outlay	0	2,800	2,800	0
	26,610	28,410	27,223	1,187
Total Auditor - Assess Real Property				
Treasurer				
Personal Services	97,415	97,415	88,471	8,944
Fringe Benefits	20,400	20,400	14,850	5,550
Contractual Services	6,000	6,225	3,587	2,638
Materials and Supplies	7,038	6,038	4,755	1,283
Capital Outlay	1,500	1,500	0	1,500
Other	1,000	1,775	1,572	203
	133,353	133,353	113,235	20,118
Total Treasurer				
Prosecuting Attorney				
Personal Services	468,232	468,657	467,922	735
Fringe Benefits	78,905	73,380	66,390	6,990
Contractual Services	34,923	29,046	29,005	41
Materials and Supplies	21,503	23,144	22,867	277
Capital Outlay	7,860	17,196	17,182	14
	611,423	611,423	603,366	8,057
Total Prosecuting Attorney				
Budget Commission				
Personal Services	17,000	17,000	17,000	0
Fringe Benefits	2,140	2,140	1,938	202
Contractual Services	600	600	340	260
Materials and Supplies	500	500	335	165
	\$20,240	\$20,240	\$19,613	\$627
Total Budget Commission				

*continued*

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (continued)*  
For the Year Ended December 31, 2000

	Budgeted Amounts			Variance with Final Budget- Favorable (Unfavorable)
	Original	Final	Actual	
Board of Revision				
Personal Services	\$13,000	\$13,000	\$12,934	\$66
Fringe Benefits	2,050	2,050	1,737	313
Contractual Services	1,000	1,000	45	955
Materials and Supplies	100	100	0	100
<b>Total Board of Revision</b>	<b>16,150</b>	<b>16,150</b>	<b>14,716</b>	<b>1,434</b>
Bureau of Inspection				
Contractual Services	60,186	60,186	46,436	13,750
<b>Total Bureau of Inspection</b>	<b>60,186</b>	<b>60,186</b>	<b>46,436</b>	<b>13,750</b>
Data Processing Board				
Personal Services	174,000	175,000	174,428	572
Fringe Benefits	29,300	30,750	26,325	4,425
Contractual Services	66,588	67,588	64,104	3,484
Materials and Supplies	6,500	5,300	4,709	591
Capital Outlay	22,000	19,750	19,420	330
<b>Total Data Processing Board</b>	<b>298,388</b>	<b>298,388</b>	<b>288,986</b>	<b>9,402</b>
Board of Elections				
Personal Services	199,000	199,000	193,384	5,616
Fringe Benefits	36,050	36,050	29,535	6,515
Contractual Services	29,825	29,825	21,435	8,390
Materials and Supplies	64,100	64,100	62,526	1,574
Capital Outlay	58,500	58,500	56,731	1,769
<b>Total Board of Elections</b>	<b>387,475</b>	<b>387,475</b>	<b>363,611</b>	<b>23,864</b>
Buildings and Grounds Maintenance				
Personal Services	200,000	255,600	230,366	25,234
Fringe Benefits	48,000	51,500	31,258	20,242
Contractual Services	1,410,987	1,086,442	830,406	256,036
Materials and Supplies	160,800	190,200	91,990	98,210
Capital Outlay	939,103	449,901	106,428	343,473
<b>Total Buildings and Grounds Maintenance</b>	<b>2,758,890</b>	<b>2,033,643</b>	<b>1,290,448</b>	<b>743,195</b>
Recorder				
Personal Services	115,491	119,686	119,683	3
Fringe Benefits	19,279	16,491	16,485	6
Materials and Supplies	500	0	0	0
Other	1,788	1,430	1,430	0
<b>Total Recorder</b>	<b>\$137,058</b>	<b>\$137,607</b>	<b>\$137,598</b>	<b>\$9</b>

*continued*

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (continued)*  
For the Year Ended December 31, 2000

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
Personnel Safety				
Personal Services	\$21,000	\$21,100	\$21,028	\$72
Fringe Benefits	8,346	7,396	5,843	1,553
Contractual Services	500	1,750	1,126	624
Materials and Supplies	2,500	2,500	2,437	63
Capital Outlay	1,500	1,100	704	396
	33,846	33,846	31,138	2,708
Total Safety				
Insurance				
Fringe Benefits	807,000	985,000	974,106	10,894
Contractual Services	448,500	473,809	197,398	276,411
	1,255,500	1,458,809	1,171,504	287,305
Total Insurance				
Other				
Personal Services	50,000	15,063	0	15,063
Contractual Services	229,899	351,734	321,225	30,509
Capital Outlay	0	139,950	135,000	4,950
	279,899	506,747	456,225	50,522
Total Other				
Total General Government - Legislative and Executive	6,658,154	6,399,662	5,210,810	1,188,852
General Government - Judicial				
Court of Appeals				
Contractual Services	18,800	23,868	23,683	185
	18,800	23,868	23,683	185
Total Court of Appeals				
Common Pleas Court				
Personal Services	340,519	334,519	295,035	39,484
Fringe Benefits	65,497	67,787	46,390	21,397
Contractual Services	69,879	71,589	53,842	17,747
Materials and Supplies	8,947	10,947	9,116	1,831
Capital Outlay	20,000	420,000	411,794	8,206
	504,842	904,842	816,177	88,665
Total Common Pleas Court				
Jury Commission				
Personal Services	300	300	300	0
Contractual Services	167	77	71	6
Materials and Supplies	300	590	554	36
Capital Outlay	250	50	0	50
Other	500	500	458	42
	\$1,517	\$1,517	\$1,383	\$134
Total Jury Commission				

*continued*

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (continued)*  
For the Year Ended December 31, 2000

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
Law Library				
Personal Services	\$1,000	\$1,500	\$1,500	\$0
Fringe Benefits	1,100	600	204	396
<b>Total Law Library</b>	<b>2,100</b>	<b>2,100</b>	<b>1,704</b>	<b>396</b>
Adult Probation				
Personal Services	172,000	222,758	222,758	0
Fringe Benefits	32,058	28,708	28,405	303
Contractual Services	4,600	4,594	4,557	37
Materials and Supplies	1,942	2,040	2,038	2
Capital Outlay	2,000	3,349	3,348	1
<b>Total Adult Probation</b>	<b>212,600</b>	<b>261,449</b>	<b>261,106</b>	<b>343</b>
Juvenile Court				
Personal Services	178,000	181,500	180,161	1,339
Fringe Benefits	38,251	34,751	26,747	8,004
Contractual Services	178,837	168,249	148,351	19,898
Materials and Supplies	5,450	8,450	7,861	589
Capital Outlay	5,330	8,330	8,128	202
<b>Total Juvenile Court</b>	<b>405,868</b>	<b>401,280</b>	<b>371,248</b>	<b>30,032</b>
Juvenile Probation				
Personal Services	78,759	82,734	82,734	0
Fringe Benefits	17,255	17,868	13,861	4,007
Other	600	600	96	504
<b>Total Juvenile Probation</b>	<b>96,614</b>	<b>101,202</b>	<b>96,691</b>	<b>4,511</b>
Probate Court				
Personal Services	123,796	123,796	113,437	10,359
Fringe Benefits	21,049	21,209	15,802	5,407
Contractual Services	3,750	2,790	2,215	575
Materials and Supplies	7,500	7,500	3,839	3,661
Capital Outlay	500	1,300	1,149	151
<b>Total Probate Court</b>	<b>\$156,595</b>	<b>\$156,595</b>	<b>\$136,442</b>	<b>\$20,153</b>

*continued*



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (continued)*  
For the Year Ended December 31, 2000

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
Clerk of Courts				
Personal Services	\$144,415	\$155,915	\$140,633	\$15,282
Fringe Benefits	27,000	27,000	20,345	6,655
Contractual Services	12,000	13,945	4,834	9,111
Materials and Supplies	7,500	8,500	7,939	561
Capital Outlay	5,000	3,000	0	3,000
Other	3,000	2,055	1,146	909
Total Clerk of Court	198,915	210,415	174,897	35,518
Municipal Court				
Personal Services	179,450	193,912	182,599	11,313
Contractual Services	65,100	66,600	53,623	12,977
Total Municipal Court	244,550	260,512	236,222	24,290
Public Defenders				
Personal Services	196,942	196,942	193,412	3,530
Fringe Benefits	35,500	36,500	29,259	7,241
Contractual Services	49,150	45,350	34,438	10,912
Materials and Supplies	3,775	4,175	3,560	615
Capital Outlay	900	29,923	29,685	238
Total Public Defenders	286,267	312,890	290,354	22,536
Other				
Contractual Services	150,000	150,000	97,685	52,315
Total Other	150,000	150,000	97,685	52,315
Total General Government - Judicial	2,278,668	2,786,670	2,507,592	279,078
Total General Government	8,936,822	9,186,332	7,718,402	1,467,930
Public Safety				
Coroner				
Personal Services	29,331	29,331	29,331	0
Fringe Benefits	5,052	5,092	4,307	785
Contractual Services	50,000	50,000	40,542	9,458
Materials and Supplies	800	760	100	660
Other	1,400	1,400	1,237	163
Total Coroner	\$86,583	\$86,583	\$75,517	\$11,066

*continued*

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (continued)*  
For the Year Ended December 31, 2000

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Sheriff</b>				
Personal Services	\$1,562,598	\$1,680,572	\$1,680,557	\$15
Fringe Benefits	331,350	306,862	305,908	954
Contractual Services	71,471	74,756	74,756	0
Materials and Supplies	183,636	190,013	189,738	275
Capital Outlay	149,255	165,899	165,899	0
Other	0	7,448	7,448	0
<b>Total Sheriff</b>	<b>2,298,310</b>	<b>2,425,550</b>	<b>2,424,306</b>	<b>1,244</b>
<b>Sheriff - Jail</b>				
Personal Services	1,196,069	1,200,120	1,200,120	0
Fringe Benefits	187,895	178,537	178,466	71
Contractual Services	322,496	297,891	296,189	1,702
Materials and Supplies	31,591	31,591	31,583	8
Capital Outlay	20,837	33,637	33,497	140
<b>Total Sheriff - Jail</b>	<b>1,758,888</b>	<b>1,741,776</b>	<b>1,739,855</b>	<b>1,921</b>
<b>Sheriff - Rehabilitation</b>				
Personal Services	63,032	61,732	61,673	59
Fringe Benefits	12,183	8,619	8,613	6
Contractual Services	132,608	170,370	168,198	2,172
Materials and Supplies	18,764	8,313	8,155	158
Capital Outlay	185	4,283	4,138	145
Other	0	1,375	1,375	0
<b>Total Sheriff - Rehabilitation</b>	<b>226,772</b>	<b>254,692</b>	<b>252,152</b>	<b>2,540</b>
<b>Total Public Safety</b>	<b>4,370,553</b>	<b>4,508,601</b>	<b>4,491,830</b>	<b>16,771</b>
<b>Public Works</b>				
Sanitation and Drainage				
Contractual Services	2,000	2,900	2,870	30
<b>Total Sanitation and Drainage</b>	<b>2,000</b>	<b>2,900</b>	<b>2,870</b>	<b>30</b>
<b>Engineer - Mapping</b>				
Personal Services	55,000	59,000	58,919	81
Fringe Benefits	10,800	10,313	9,692	621
Contractual Services	22,000	19,582	11,266	8,316
Materials and Supplies	10,000	5,465	4,370	1,095
Capital Outlay	20,936	24,375	24,375	0
<b>Total Engineer - Mapping</b>	<b>118,736</b>	<b>118,735</b>	<b>108,622</b>	<b>10,113</b>
<b>Total Public Works</b>	<b>\$120,736</b>	<b>\$121,635</b>	<b>\$111,492</b>	<b>\$10,143</b>

*continued*

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (continued)*  
For the Year Ended December 31, 2000

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
Health				
Vital Statistics				
Contractual Services	\$2,500	\$2,500	\$1,965	\$535
Total Vital Statistics	2,500	2,500	1,965	535
Other Health				
Contractual Services	318,836	318,836	249,069	69,767
Total Other Health	318,836	318,836	249,069	69,767
Total Health	321,336	321,336	251,034	70,302
Human Services				
Soldiers Relief				
Personal Services	40,000	40,000	36,540	3,460
Fringe Benefits	12,500	12,500	5,126	7,374
Contractual Services	182,500	182,500	40,662	141,838
Materials and Supplies	3,000	3,000	170	2,830
Capital Outlay	5,000	5,000	129	4,871
Total Soldiers Relief	243,000	243,000	82,627	160,373
Veteran Services				
Personal Services	79,000	79,000	76,874	2,126
Fringe Benefits	15,000	15,000	11,037	3,963
Contractual Services	34,000	34,000	16,132	17,868
Other	15,000	15,000	6,551	8,449
Total Veteran Services	143,000	143,000	110,594	32,406
Job and Family Services				
Contractual Services	148,162	152,073	152,073	0
Total Job and Family Services	148,162	152,073	152,073	0
County Home				
Contractual Services	10,500	10,500	10,334	166
Total County Home	\$10,500	\$10,500	\$10,334	\$166

*continued*

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
General Fund (continued)*  
For the Year Ended December 31, 2000

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
Other				
Personal Services	\$0	\$17,040	\$7,538	\$9,502
Fringe Benefits	0	4,608	1,167	3,441
Contractual Services	0	9,500	7,905	1,595
Materials and Supplies	0	1,050	226	824
Capital Outlay	0	500	471	29
Total Other	0	32,698	17,307	15,391
Total Human Services	544,662	581,271	372,935	208,336
Intergovernmental				
Agriculture				
Contractual Services	349,994	349,994	349,174	820
Other				
Contractual Services	0	42,003	42,003	0
Total Intergovernmental	349,994	391,997	391,177	820
<i>Total Expenditures</i>	14,644,103	15,111,172	13,336,870	1,774,302
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,665,282)	(3,039,897)	229,945	3,269,842
<b><u>Other Financing Sources (Uses):</u></b>				
Proceeds from Disposal of Fixed Assets	0	0	4,245	4,245
Other Financing Sources	0	0	4,620	4,620
Advances - Out	0	0	(307,841)	(307,841)
Operating Transfers - In	0	400,000	400,000	0
Operating Transfers - Out	(31,862)	(360,698)	(348,198)	12,500
<i>Total Other Financing Sources (Uses)</i>	(31,862)	39,302	(247,174)	(286,476)
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</i>	(2,697,144)	(3,000,595)	(17,229)	2,983,366
<i>Fund Balance at Beginning of Year</i>	2,500,447	2,826,818	2,826,818	0
<i>Unexpended Prior Year Encumbrances</i>	196,744	196,744	196,744	0
<i>Fund Balance at End of Year</i>	\$47	\$22,967	\$3,006,333	\$2,983,366

## **SPECIAL REVENUE FUNDS**

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

### **Motor Vehicle and Gasoline Tax**

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

### **Child Support Enforcement Agency**

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

### **Dog and Kennel**

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

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

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

### **Job and Family Services**

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

### **Mental Retardation and Developmental Disabilities**

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

### **Children Services**

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

### **Real Estate Assessment**

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

### **Community Development Block Grant**

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

### **Community Corrections**

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

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**SPECIAL REVENUE FUNDS**  
(continued)

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**Certificate of Title**

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

**Felony Delinquent Juvenile Care and Custody**

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

**Other Public Safety**

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

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

The Law Enforcement Special Revenue Fund was not budgeted in 2000.

**Other**

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

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

The Van Buren Special Revenue Fund was not budgeted in 2000.

**Hancock County, Ohio**

Combining Balance Sheet

All Special Revenue Funds

December 31, 2000

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	Motor Vehicle and Gasoline Tax	Child Support Enforcement Agency	Dog and Kennel
<b><u>Assets:</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$666,911	\$481,884	\$47,964
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Receivables:			
Accounts	48	0	0
Due from Other Funds	4,683	0	0
Due from Other Governments	235,646	0	125
Due from Agency Funds:			
Property Taxes	0	0	0
Special Assessments	0	0	0
Other Local Taxes	16,536	0	0
Materials and Supplies Inventory	355,624	0	0
Loans Receivable	0	0	0
Prepaid Items	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Assets</i>	<u>\$1,279,448</u>	<u>\$481,884</u>	<u>\$48,089</u>
<b><u>Liabilities:</u></b>			
Accounts Payable	\$91,298	\$0	\$0
Contracts Payable	10,460	0	0
Interfund Payable	0	0	0
Accrued Wages	97,255	31,477	1,035
Compensated Absences Payable	7,041	2,434	44
Due to Other Funds	616	28,986	0
Due to Other Governments	70,464	17,279	373
Due to Component Unit	0	0	0
Deferred Revenue	6,488	0	0
Accrued Interest Payable	3,241	0	0
Notes Payable	572,000	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Liabilities</i>	<u>858,863</u>	<u>80,176</u>	<u>1,452</u>
<b><u>Fund Equity:</u></b>			
Fund Balance			
Reserved for Encumbrances	28,748	0	371
Reserved for Inventory	355,624	0	0
Reserved for Noncurrent Loans Receivable	0	0	0
Unreserved (Deficit)	36,213	401,708	46,266
	<hr/>	<hr/>	<hr/>
<i>Total Fund Equity (Deficit)</i>	<u>420,585</u>	<u>401,708</u>	<u>46,637</u>
	<hr/>	<hr/>	<hr/>
<i>Total Liabilities and Fund Equity</i>	<u>\$1,279,448</u>	<u>\$481,884</u>	<u>\$48,089</u>
			<i>continued</i>

**Hancock County, Ohio**  
*Combining Balance Sheet*  
**All Special Revenue Funds (continued)**  
*December 31, 2000*

	Alcohol, Drug and Mental Health	Job and Family Services	Mental Retardation and Developmental Disabilities	Children Services
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$698,428	\$311,326	\$2,726,095	\$443,943
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Receivables:				
Accounts	0	0	0	0
Due from Other Funds	0	28,986	0	1,699
Due from Other Governments	156,921	0	267,342	84,670
Due from Agency Funds:				
Property Taxes	1,128,297	0	3,116,605	0
Special Assessments	0	0	0	0
Other Local Taxes	0	0	0	0
Materials and Supplies Inventory	5,088	34,684	7,814	0
Loans Receivable	0	0	0	0
Prepaid Items	4,718	4,024	10,667	0
<i>Total Assets</i>	<u>\$1,993,452</u>	<u>\$379,020</u>	<u>\$6,128,523</u>	<u>\$530,312</u>
<b><u>Liabilities:</u></b>				
Accounts Payable	\$373,701	\$204,776	\$69,188	\$55,081
Contracts Payable	0	0	0	0
Interfund Payable	0	0	0	0
Accrued Wages	14,376	107,306	265,948	0
Compensated Absences Payable	588	8,369	84,534	0
Due to Other Funds	0	1,563	757	0
Due to Other Governments	8,056	59,871	131,479	0
Due to Component Unit	0	0	53,510	0
Deferred Revenue	1,128,297	10,708	3,116,605	0
Accrued Interest Payable	0	0	0	0
Notes Payable	0	0	0	0
<i>Total Liabilities</i>	<u>1,525,018</u>	<u>392,593</u>	<u>3,722,021</u>	<u>55,081</u>
<b><u>Fund Equity:</u></b>				
Fund Balance				
Reserved for Encumbrances	85,993	30,764	100,773	0
Reserved for Inventory	5,088	34,684	7,814	0
Reserved for Noncurrent Loans Receivable	0	0	0	0
Unreserved (Deficit)	377,353	(79,021)	2,297,915	475,231
<i>Total Fund Equity (Deficit)</i>	<u>468,434</u>	<u>(13,573)</u>	<u>2,406,502</u>	<u>475,231</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$1,993,452</u>	<u>\$379,020</u>	<u>\$6,128,523</u>	<u>\$530,312</u>



Real Estate Assessment	Community Development Block Grant	Community Corrections	Certificate of Title	Felony Delinquent Juvenile Care and Custody
\$357,586	\$0	\$28,184	\$334,889	\$421,301
0	220,077	0	0	0
0	0	0	0	0
0	0	0	0	0
0	9,014	0	0	1,914
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	460,564	0	0	0
0	0	0	0	0
<u>\$357,586</u>	<u>\$689,655</u>	<u>\$28,184</u>	<u>\$334,889</u>	<u>\$423,215</u>
\$6,408	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
8,337	0	7,019	5,327	4,850
708	0	884	44	0
0	0	0	0	1,699
4,135	0	3,921	2,866	2,510
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>19,588</u>	<u>0</u>	<u>11,824</u>	<u>8,237</u>	<u>9,059</u>
193,063	9,900	260	380	0
0	0	0	0	0
0	460,564	0	0	0
<u>144,935</u>	<u>219,191</u>	<u>16,100</u>	<u>326,272</u>	<u>414,156</u>
<u>337,998</u>	<u>689,655</u>	<u>16,360</u>	<u>326,652</u>	<u>414,156</u>
<u>\$357,586</u>	<u>\$689,655</u>	<u>\$28,184</u>	<u>\$334,889</u>	<u>\$423,215</u>

*continued*

**Hancock County, Ohio**  
*Combining Balance Sheet*  
**All Special Revenue Funds (continued)**  
 December 31, 2000

	Other Public Safety	Other	Totals
<b><u>Assets:</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$123,846	\$828,501	\$7,470,858
Cash and Cash Equivalents in Segregated Accounts	15,053	2	235,132
Receivables:			
Accounts	0	0	48
Due from Other Funds	0	25,100	60,468
Due from Other Governments	133	0	755,765
Due from Agency Funds:			
Property Taxes	0	0	4,244,902
Special Assessments	0	59,900	59,900
Other Local Taxes	0	0	16,536
Materials and Supplies Inventory	0	2,133	405,343
Loans Receivable	0	0	460,564
Prepaid Items	0	687	20,096
<i>Total Assets</i>	<u>\$139,032</u>	<u>\$916,323</u>	<u>\$13,729,612</u>
<b><u>Liabilities:</u></b>			
Accounts Payable	\$8,986	\$5,017	\$814,455
Contracts Payable	0	0	10,460
Interfund Payable	0	11,320	11,320
Accrued Wages	6,903	5,326	555,159
Compensated Absences Payable	0	461	105,107
Due to Other Funds	0	86	33,707
Due to Other Governments	2,825	5,640	309,419
Due to Component Unit	0	0	53,510
Deferred Revenue	0	59,900	4,321,998
Accrued Interest Payable	0	0	3,241
Notes Payable	0	0	572,000
<i>Total Liabilities</i>	<u>18,714</u>	<u>87,750</u>	<u>6,790,376</u>
<b><u>Fund Equity:</u></b>			
Fund Balance			
Reserved for Encumbrances	15,004	28,796	494,052
Reserved for Inventory	0	2,133	405,343
Reserved for Noncurrent Loans Receivable	0	0	460,564
Unreserved (Deficit)	105,314	797,644	5,579,277
<i>Total Fund Equity (Deficit)</i>	<u>120,318</u>	<u>828,573</u>	<u>6,939,236</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$139,032</u>	<u>\$916,323</u>	<u>\$13,729,612</u>

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances*  
**All Special Revenue Funds**  
For the Year Ended December 31, 2000

	Motor Vehicle and Gasoline Tax	Child Support Enforcement Agency	Dog and Kennel
<b><u>Revenues:</u></b>			
Property Taxes	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	127,655	0	0
Other Local Taxes	68,796	0	0
Charges for Services	293,036	184,851	8,026
Licenses and Permits	0	0	121,261
Fines and Forfeitures	111,018	0	4,724
Intergovernmental	3,451,531	1,056,519	0
Special Assessments	0	0	0
Interest	35,210	0	0
Donations and Contributions	0	0	0
All Other Revenue	1,168	591	0
<i>Total Revenues</i>	<u>4,088,414</u>	<u>1,241,961</u>	<u>134,011</u>
<b><u>Expenditures:</u></b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	4,551,100	0	0
Health	0	0	169,843
Human Services	0	1,027,110	0
Economic Development and Assistance	0	0	0
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	12,838	0	0
<i>Total Expenditures</i>	<u>4,563,938</u>	<u>1,027,110</u>	<u>169,843</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(475,524)</u>	<u>214,851</u>	<u>(35,832)</u>
<b><u>Other Financing Sources (Uses):</u></b>			
Inception of Capital Lease	0	0	0
Operating Transfers - In	0	0	34,000
Operating Transfers - Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>34,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(475,524)	214,851	(1,832)
<i>Fund Balances at Beginning of Year</i>	975,262	186,857	48,469
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>(79,153)</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$420,585</u>	<u>\$401,708</u>	<u>\$46,637</u>

*continued*

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances*  
**All Special Revenue Funds (continued)**  
For the Year Ended December 31, 2000

	Alcohol, Drug and Mental Health	Job and Family Services	Mental Retardation and Developmental Disabilities
<b><u>Revenues:</u></b>			
Property Taxes	\$1,088,404	\$0	\$3,004,448
Permissive Motor Vehicle License Tax	0	0	0
Other Local Taxes	0	0	0
Charges for Services	73,592	0	146,460
Licenses and Permits	0	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	2,638,196	4,677,872	4,408,654
Special Assessments	0	0	0
Interest	0	0	0
Donations and Contributions	0	0	0
All Other Revenue	2,431	169,780	22,806
<i>Total Revenues</i>	<u>3,802,623</u>	<u>4,847,652</u>	<u>7,582,368</u>
<b><u>Expenditures:</u></b>			
Current:			
General Government:			
Legislative and Executive	0	0	0
Judicial	0	0	0
Public Safety	0	0	0
Public Works	0	0	0
Health	4,682,384	0	6,833,261
Human Services	0	5,039,559	0
Economic Development and Assistance	0	0	0
Capital Outlay	17,982	0	0
Debt Service:			
Principal Retirement	5,016	0	2,203
Interest and Fiscal Charges	1,445	0	174
<i>Total Expenditures</i>	<u>4,706,827</u>	<u>5,039,559</u>	<u>6,835,638</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(904,204)</u>	<u>(191,907)</u>	<u>746,730</u>
<b><u>Other Financing Sources (Uses):</u></b>			
Inception of Capital Lease	17,982	0	0
Operating Transfers - In	0	0	0
Operating Transfers - Out	0	0	(495,000)
<i>Total Other Financing Sources (Uses)</i>	<u>17,982</u>	<u>0</u>	<u>(495,000)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(886,222)	(191,907)	251,730
<i>Fund Balances at Beginning of Year</i>	1,351,066	198,574	2,152,443
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>3,590</u>	<u>(20,240)</u>	<u>2,329</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$468,434</u>	<u>(\$13,573)</u>	<u>\$2,406,502</u>

Children Services	Real Estate Assessment	Community Development Block Grant	Community Corrections	Certificate of Title	Felony Delinquent Juvenile Care and Custody
\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	0	0
31,019	545,606	0	0	273,779	0
0	2,583	0	0	0	0
0	0	0	0	0	0
1,052,584	0	85,361	186,357	0	267,888
0	0	0	0	0	0
0	0	32,368	0	0	0
0	0	0	0	0	0
86,518	0	10,350	0	1,398	0
<u>1,170,121</u>	<u>548,189</u>	<u>128,079</u>	<u>186,357</u>	<u>275,177</u>	<u>267,888</u>
0	489,169	0	0	0	0
0	0	0	0	133,855	0
0	0	0	174,038	0	250,105
0	0	0	0	0	0
0	0	0	0	0	0
1,146,136	0	0	0	0	0
0	0	105,851	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>1,146,136</u>	<u>489,169</u>	<u>105,851</u>	<u>174,038</u>	<u>133,855</u>	<u>250,105</u>
<u>23,985</u>	<u>59,020</u>	<u>22,228</u>	<u>12,319</u>	<u>141,322</u>	<u>17,783</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	(400,000)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(400,000)</u>	<u>0</u>
23,985	59,020	22,228	12,319	(258,678)	17,783
451,246	278,978	667,427	4,041	585,330	396,373
0	0	0	0	0	0
<u>\$475,231</u>	<u>\$337,998</u>	<u>\$689,655</u>	<u>\$16,360</u>	<u>\$326,652</u>	<u>\$414,156</u>

*continued*

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances*  
**All Special Revenue Funds (continued)**  
For the Year Ended December 31, 2000

	Other Public Safety	Other	Totals
<b><u>Revenues:</u></b>			
Property Taxes	\$0	\$0	\$4,092,852
Permissive Motor Vehicle License Tax	0	0	127,655
Other Local Taxes	0	0	68,796
Charges for Services	162,010	237,071	1,955,450
Licenses and Permits	0	0	123,844
Fines and Forfeitures	13,913	0	129,655
Intergovernmental	245,255	125,018	18,195,235
Special Assessments	0	152,468	152,468
Interest	0	0	67,578
Donations and Contributions	0	17,233	17,233
All Other Revenue	0	3,327	298,369
<i>Total Revenues</i>	<u>421,178</u>	<u>535,117</u>	<u>25,229,135</u>
<b><u>Expenditures:</u></b>			
Current:			
General Government:			
Legislative and Executive	0	120,510	609,679
Judicial	0	20,450	154,305
Public Safety	391,978	0	816,121
Public Works	0	115,653	4,666,753
Health	0	102,447	11,787,935
Human Services	0	24,522	7,237,327
Economic Development and Assistance	0	0	105,851
Capital Outlay	0	143,919	161,901
Debt Service:			
Principal Retirement	0	0	7,219
Interest and Fiscal Charges	0	0	14,457
<i>Total Expenditures</i>	<u>391,978</u>	<u>527,501</u>	<u>25,561,548</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>29,200</u>	<u>7,616</u>	<u>(332,413)</u>
<b><u>Other Financing Sources (Uses):</u></b>			
Inception of Capital Lease	0	0	17,982
Operating Transfers - In	9,100	0	43,100
Operating Transfers - Out	0	0	(895,000)
<i>Total Other Financing Sources (Uses)</i>	<u>9,100</u>	<u>0</u>	<u>(833,918)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	38,300	7,616	(1,166,331)
<i>Fund Balances at Beginning of Year</i>	82,018	819,695	8,197,779
<i>Increase (Decrease) in Reserve for Inventory</i>	<u>0</u>	<u>1,262</u>	<u>(92,212)</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$120,318</u>	<u>\$828,573</u>	<u>\$6,939,236</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Motor Vehicle and Gasoline Tax Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Permissive Motor Vehicle License Tax	\$135,000	\$135,000	\$127,263	(\$7,737)
Other Local Taxes	65,000	65,000	67,851	2,851
Charges for Services	190,000	190,000	298,042	108,042
Fines and Forfeitures	85,000	85,000	110,523	25,523
Intergovernmental	3,430,000	3,430,000	3,448,723	18,723
Interest	25,000	25,000	36,280	11,280
Other	0	0	1,229	1,229
<i>Total Revenues</i>	<u>3,930,000</u>	<u>3,930,000</u>	<u>4,089,911</u>	<u>159,911</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Street Maintenance				
Personal Services	1,370,681	1,393,081	1,392,827	254
Fringe Benefits	421,000	394,900	394,512	388
Contractual Services	1,242,244	1,402,878	1,388,814	14,064
Materials and Supplies	1,057,303	1,152,797	1,136,752	16,045
Capital Outlay	286,784	345,584	345,206	378
Other	0	2,172	2,172	0
Total Public Works	<u>4,378,012</u>	<u>4,691,412</u>	<u>4,660,283</u>	<u>31,129</u>
Debt Service:				
Principal Retirement	150,000	0	0	0
<i>Total Expenditures</i>	<u>4,528,012</u>	<u>4,691,412</u>	<u>4,660,283</u>	<u>31,129</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(598,012)</u>	<u>(761,412)</u>	<u>(570,372)</u>	<u>191,040</u>
<b>Other Financing Sources (Uses):</b>				
Proceeds from Sale of Notes	0	0	360,000	360,000
Operating Transfers - Out	0	(10,600)	(10,600)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(10,600)</u>	<u>349,400</u>	<u>360,000</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Uses</i>	<u>(598,012)</u>	<u>(772,012)</u>	<u>(220,972)</u>	<u>551,040</u>
<i>Fund Balance at Beginning of Year</i>	300,000	444,267	444,267	0
<i>Unexpended Prior Year Encumbrances</i>	<u>328,012</u>	<u>328,012</u>	<u>328,012</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$30,000</u>	<u>\$267</u>	<u>\$551,307</u>	<u>\$551,040</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Child Support Enforcement Agency Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$156,400	\$156,400	\$172,763	\$16,363
Intergovernmental	636,000	636,000	1,056,519	420,519
Other	0	0	1,024	1,024
<i>Total Revenues</i>	<u>792,400</u>	<u>792,400</u>	<u>1,230,306</u>	<u>437,906</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Personal Services	450,000	542,204	538,448	3,756
Fringe Benefits	82,000	163,207	158,534	4,673
Contractual Services	324,000	368,793	350,333	18,460
Materials and Supplies	2,000	2,000	0	2,000
Capital Outlay	4,000	3,000	0	3,000
<i>Total Expenditures</i>	<u>862,000</u>	<u>1,079,204</u>	<u>1,047,315</u>	<u>31,889</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(69,600)</u>	<u>(286,804)</u>	<u>182,991</u>	<u>469,795</u>
<b>Other Financing Uses:</b>				
Operating Transfers - Out	(90,000)	0	0	0
<i>Total Other Financing Uses</i>	<u>(90,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(159,600)	(286,804)	182,991	469,795
<i>Fund Balance at Beginning of Year</i>	<u>162,000</u>	<u>286,804</u>	<u>286,804</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,400</u></u>	<u><u>\$0</u></u>	<u><u>\$469,795</u></u>	<u><u>\$469,795</u></u>



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
**Dog and Kennel Special Revenue Fund**  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$8,000	\$8,000	\$8,026	\$26
Licenses and Permits	110,000	110,000	121,261	11,261
Fines and Forfeitures	6,000	6,000	4,599	(1,401)
<i>Total Revenues</i>	<u>124,000</u>	<u>124,000</u>	<u>133,886</u>	<u>9,886</u>
<b>Expenditures:</b>				
Current:				
Health				
Personal Services	15,000	15,000	14,996	4
Fringe Benefits	3,650	3,650	2,201	1,449
Contractual Services	142,350	150,000	150,000	0
Materials and Supplies	3,000	2,500	1,877	623
Other	450	2,950	2,284	666
<i>Total Expenditures</i>	<u>164,450</u>	<u>174,100</u>	<u>171,358</u>	<u>2,742</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(40,450)</u>	<u>(50,100)</u>	<u>(37,472)</u>	<u>12,628</u>
<b>Other Financing Sources:</b>				
Operating Transfers - In	0	0	34,000	34,000
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>34,000</u>	<u>34,000</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(40,450)	(50,100)	(3,472)	46,628
<i>Fund Balance at Beginning of Year</i>	40,000	50,616	50,616	0
<i>Unexpended Prior Year Encumbrances</i>	<u>450</u>	<u>450</u>	<u>450</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$966</u></u>	<u><u>\$47,594</u></u>	<u><u>\$46,628</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Alcohol, Drug and Mental Health Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$1,107,797	\$1,122,758	\$1,088,404	(\$34,354)
Charges for Services	0	0	73,592	73,592
Intergovernmental	2,423,089	2,424,750	2,559,013	134,263
Other	0	0	2,431	2,431
<i>Total Revenues</i>	<u>3,530,886</u>	<u>3,547,508</u>	<u>3,723,440</u>	<u>175,932</u>
<b>Expenditures:</b>				
Current:				
Health				
Personal Services	237,000	256,500	255,962	538
Fringe Benefits	68,000	77,686	74,110	3,576
Contractual Services	4,264,323	4,374,478	3,957,246	417,232
Materials and Supplies	12,000	12,000	9,114	2,886
Capital Outlay	9,000	9,000	8,680	320
<i>Total Expenditures</i>	<u>4,590,323</u>	<u>4,729,664</u>	<u>4,305,112</u>	<u>424,552</u>
<i>Excess of Revenues Under Expenditures</i>	(1,059,437)	(1,182,156)	(581,672)	600,484
<i>Fund Balance at Beginning of Year</i>	1,000,000	1,122,719	1,122,719	0
<i>Unexpended Prior Year Encumbrances</i>	<u>59,437</u>	<u>59,437</u>	<u>59,437</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$600,484</u></u>	<u><u>\$600,484</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Job and Family Services Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$3,514,716	\$4,704,050	\$4,690,692	(\$13,358)
<i>Total Revenues</i>	<u>3,514,716</u>	<u>4,704,050</u>	<u>4,690,692</u>	<u>(13,358)</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Administrative				
Personal Services	1,110,000	1,175,000	1,168,217	6,783
Fringe Benefits	206,000	466,318	463,329	2,989
Contractual Services	780,196	1,356,837	999,839	356,998
Materials and Supplies	25,000	26,500	23,889	2,611
Capital Outlay	15,000	37,061	35,863	1,198
<i>Total Administrative</i>	<u>2,136,196</u>	<u>3,061,716</u>	<u>2,691,137</u>	<u>370,579</u>
Public Assistance				
Personal Services	550,000	650,000	644,117	5,883
Fringe Benefits	106,000	103,600	101,138	2,462
Contractual Services	1,000,163	1,657,063	1,617,407	39,656
Materials and Supplies	1,000	1,000	0	1,000
Capital Outlay	3,000	500	435	65
<i>Total Public Assistance</i>	<u>1,660,163</u>	<u>2,412,163</u>	<u>2,363,097</u>	<u>49,066</u>
<i>Total Expenditures</i>	<u>3,796,359</u>	<u>5,473,879</u>	<u>5,054,234</u>	<u>419,645</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(281,643)</u>	<u>(769,829)</u>	<u>(363,542)</u>	<u>406,287</u>
<b>Other Financing Sources:</b>				
Other Financing Sources	0	382,665	169,780	(212,885)
<i>Total Other Financing Sources</i>	<u>0</u>	<u>382,665</u>	<u>169,780</u>	<u>(212,885)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	<u>(281,643)</u>	<u>(387,164)</u>	<u>(193,762)</u>	<u>193,402</u>
<i>Fund Balance at Beginning of Year</i>	210,000	315,305	315,305	0
<i>Unexpended Prior Year Encumbrances</i>	71,859	71,859	71,859	0
<i>Fund Balance at End of Year</i>	<u>\$216</u>	<u>\$0</u>	<u>\$193,402</u>	<u>\$193,402</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Mental Retardation and Developmental Disabilities Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$3,060,000	\$3,103,479	\$3,005,525	(\$97,954)
Charges for Services	129,700	129,700	146,460	16,760
Intergovernmental	4,051,000	4,055,831	4,217,935	162,104
Other	8,500	8,500	22,806	14,306
<i>Total Revenues</i>	<u>7,249,200</u>	<u>7,297,510</u>	<u>7,392,726</u>	<u>95,216</u>
<b>Expenditures:</b>				
Current:				
Health				
Personal Services	4,408,884	4,408,884	4,250,521	158,363
Fringe Benefits	894,671	894,671	681,261	213,410
Contractual Services	3,088,558	2,668,232	1,638,860	1,029,372
Materials and Supplies	250,166	266,166	239,702	26,464
Capital Outlay	207,325	207,325	40,810	166,515
<i>Total Expenditures</i>	<u>8,849,604</u>	<u>8,445,278</u>	<u>6,851,154</u>	<u>1,594,124</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,600,404)</u>	<u>(1,147,768)</u>	<u>541,572</u>	<u>1,689,340</u>
<b>Other Financing Uses:</b>				
Operating Transfers - Out	(80,000)	(514,327)	(495,000)	19,327
<i>Total Other Financing Uses</i>	<u>(80,000)</u>	<u>(514,327)</u>	<u>(495,000)</u>	<u>19,327</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(1,680,404)	(1,662,095)	46,572	1,708,667
<i>Fund Balance at Beginning of Year</i>	1,827,950	2,462,367	2,462,367	0
<i>Unexpended Prior Year Encumbrances</i>	<u>87,454</u>	<u>87,454</u>	<u>87,454</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$235,000</u></u>	<u><u>\$887,726</u></u>	<u><u>\$2,596,393</u></u>	<u><u>\$1,708,667</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
**Children Services Special Revenue Fund**  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget- Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues:</u></b>				
Charges for Services	\$20,800	\$20,800	\$30,354	\$9,554
Intergovernmental	780,000	780,000	983,680	203,680
Other	101,000	101,000	86,518	(14,482)
<i>Total Revenues</i>	<u>901,800</u>	<u>901,800</u>	<u>1,100,552</u>	<u>198,752</u>
<b><u>Expenditures:</u></b>				
Current:				
Human Services				
Contractual Services	1,277,538	1,277,538	1,156,403	121,135
<i>Total Expenditures</i>	<u>1,277,538</u>	<u>1,277,538</u>	<u>1,156,403</u>	<u>121,135</u>
<i>Excess of Revenues Under Expenditures</i>	(375,738)	(375,738)	(55,851)	319,887
<i>Fund Balance at Beginning of Year</i>	375,000	491,481	491,481	0
<i>Unexpended Prior Year Encumbrances</i>	<u>3,538</u>	<u>3,538</u>	<u>3,538</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,800</u></u>	<u><u>\$119,281</u></u>	<u><u>\$439,168</u></u>	<u><u>\$319,887</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Real Estate Assessment Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$512,500	\$512,500	\$545,612	\$33,112
Other	0	0	2,583	2,583
<i>Total Revenues</i>	<u>512,500</u>	<u>512,500</u>	<u>548,195</u>	<u>35,695</u>
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive				
Personal Services	110,000	140,000	126,621	13,379
Fringe Benefits	32,800	35,456	18,613	16,843
Contractual Services	421,167	607,167	520,223	86,944
Materials and Supplies	5,000	10,000	5,983	4,017
Capital Outlay	57,200	57,200	56,909	291
<i>Total Expenditures</i>	<u>626,167</u>	<u>849,823</u>	<u>728,349</u>	<u>121,474</u>
<i>Excess of Revenues Under Expenditures</i>	(113,667)	(337,323)	(180,154)	157,169
<i>Fund Balance at Beginning of Year</i>	200,000	226,456	226,456	0
<i>Unexpended Prior Year Encumbrances</i>	<u>110,867</u>	<u>110,867</u>	<u>110,867</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$197,200</u>	<u>\$0</u>	<u>\$157,169</u>	<u>\$157,169</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Development Block Grant Special Revenue Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget- Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues:</u></b>				
Intergovernmental	\$122,000	\$294,000	\$76,347	(\$217,653)
Other	300	300	371	71
<i>Total Revenues</i>	<u>122,300</u>	<u>294,300</u>	<u>76,718</u>	<u>(217,582)</u>
<b><u>Expenditures:</u></b>				
Current:				
Economic Development and Assistance				
Contractual Services	189,861	311,861	115,294	196,567
<i>Total Expenditures</i>	<u>189,861</u>	<u>311,861</u>	<u>115,294</u>	<u>196,567</u>
<i>Excess of Revenues Under Expenditures</i>	(67,561)	(17,561)	(38,576)	(21,015)
<i>Fund Balance at Beginning of Year</i>	10,000	(28,885)	(28,885)	0
<i>Unexpended Prior Year Encumbrances</i>	<u>57,561</u>	<u>57,561</u>	<u>57,561</u>	<u>0</u>
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$0</u>	<u>\$11,115</u>	<u>(\$9,900)</u>	<u>(\$21,015)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Community Corrections Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$139,113	\$187,036	\$186,357	(\$679)
<i>Total Revenues</i>	139,113	187,036	186,357	(679)
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	100,000	137,658	124,000	13,658
Fringe Benefits	41,992	46,756	39,059	7,697
Contractual Services	3,235	2,855	1,739	1,116
Materials and Supplies	3,449	10,089	8,467	1,622
Capital Outlay	0	3,105	2,977	128
<i>Total Expenditures</i>	148,676	200,463	176,242	24,221
<i>Excess of Revenues Over (Under) Expenditures</i>	(9,563)	(13,427)	10,115	23,542
<i>Fund Balance at Beginning of Year</i>	13,200	17,084	17,084	0
<i>Unexpended Prior Year Encumbrances</i>	725	725	725	0
<i>Fund Balance at End of Year</i>	<u>\$4,362</u>	<u>\$4,382</u>	<u>\$27,924</u>	<u>\$23,542</u>



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Certificate of Title Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$242,000	\$242,000	\$256,921	\$14,921
Other	0	0	1,398	1,398
<i>Total Revenues</i>	<u>242,000</u>	<u>242,000</u>	<u>258,319</u>	<u>16,319</u>
<b>Expenditures:</b>				
Current:				
General Government - Judicial				
Personal Services	99,000	99,000	92,047	6,953
Fringe Benefits	43,400	44,000	36,320	7,680
Contractual Services	1,000	1,700	560	1,140
Materials and Supplies	13,750	12,450	6,729	5,721
Capital Outlay	3,000	3,000	1,490	1,510
<i>Total Expenditures</i>	<u>160,150</u>	<u>160,150</u>	<u>137,146</u>	<u>23,004</u>
<i>Excess of Revenues Over Expenditures</i>	<u>81,850</u>	<u>81,850</u>	<u>121,173</u>	<u>39,323</u>
<b>Other Financing Uses:</b>				
Operating Transfers - Out	(100,000)	(400,000)	(400,000)	0
<i>Total Other Financing Uses</i>	<u>(100,000)</u>	<u>(400,000)</u>	<u>(400,000)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(18,150)	(318,150)	(278,827)	39,323
<i>Fund Balance at Beginning of Year</i>	443,000	594,731	594,731	0
<i>Unexpended Prior Year Encumbrances</i>	<u>1,750</u>	<u>1,750</u>	<u>1,750</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$426,600</u></u>	<u><u>\$278,331</u></u>	<u><u>\$317,654</u></u>	<u><u>\$39,323</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Felony Delinquent Juvenile Care and Custody Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$299,934	\$299,934	\$279,007	(\$20,927)
<i>Total Revenues</i>	299,934	299,934	279,007	(20,927)
<b>Expenditures:</b>				
Current:				
Public Safety				
Felony Delinquent Care and Custody				
Personal Services	34,185	35,835	35,702	133
Fringe Benefits	11,940	11,941	10,300	1,641
Contractual Services	210,692	209,042	101,757	107,285
<i>Total Felony Delinquent Care and Custody</i>	256,817	256,818	147,759	109,059
Ohio Youth Commission				
Personal Services	35,069	35,069	34,951	118
Fringe Benefits	13,415	13,415	10,032	3,383
Contractual Services	89,211	89,211	67,990	21,221
<i>Total Ohio Youth Commission</i>	137,695	137,695	112,973	24,722
<i>Total Expenditures</i>	394,512	394,513	260,732	133,781
<i>Excess of Revenues Over (Under) Expenditures</i>	(94,578)	(94,579)	18,275	112,854
<i>Fund Balance at Beginning of Year</i>	149,967	393,268	393,268	0
<i>Unexpended Prior Year Encumbrances</i>	7,758	7,758	7,758	0
<i>Fund Balance at End of Year</i>	\$63,147	\$306,447	\$419,301	\$112,854

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
CBC-408 NR Misdemeanor Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$70,627	\$95,481	\$94,529	(\$952)
<i>Total Revenues</i>	<u>70,627</u>	<u>95,481</u>	<u>94,529</u>	<u>(952)</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	42,300	58,259	50,805	7,454
Fringe Benefits	19,028	22,074	18,001	4,073
Contractual Services	3,853	3,087	1,678	1,409
Materials and Supplies	13,210	18,520	15,753	2,767
Capital Outlay	0	1,325	1,305	20
<i>Total Expenditures</i>	<u>78,391</u>	<u>103,265</u>	<u>87,542</u>	<u>15,723</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,764)	(7,784)	6,987	14,771
<i>Fund Balance at Beginning of Year</i>	18,374	8,912	8,912	0
<i>Unexpended Prior Year Encumbrances</i>	<u>956</u>	<u>956</u>	<u>956</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$11,566</u></u>	<u><u>\$2,084</u></u>	<u><u>\$16,855</u></u>	<u><u>\$14,771</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
**COPS Grant Special Revenue Fund**  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$115,940	\$115,940	\$114,921	(\$1,019)
<i>Total Revenues</i>	115,940	115,940	114,921	(1,019)
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	56,010	56,920	55,925	995
Fringe Benefits	21,964	23,860	21,819	2,041
Contractual Services	18,000	20,543	20,543	0
Materials and Supplies	16,913	11,603	11,527	76
Capital Outlay	28,486	28,446	28,366	80
<i>Total Expenditures</i>	141,373	141,372	138,180	3,192
<i>Excess of Revenues Under Expenditures</i>	(25,433)	(25,432)	(23,259)	2,173
<i>Fund Balance at Beginning of Year</i>	0	(16)	(16)	0
<i>Unexpended Prior Year Encumbrances</i>	25,453	25,453	25,453	0
<i>Fund Balance at End of Year</i>	\$20	\$5	\$2,178	\$2,173

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
E-911 Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$35,200	\$35,200	\$42,434	\$7,234
<i>Total Revenues</i>	35,200	35,200	42,434	7,234
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	8,000	8,000	8,000	0
Fringe Benefits	2,125	2,125	1,052	1,073
Contractual Services	25,575	35,643	32,682	2,961
Materials and Supplies	500	500	0	500
Capital Outlay	11,000	11,000	6,000	5,000
<i>Total Expenditures</i>	47,200	57,268	47,734	9,534
<i>Excess of Revenues Under Expenditures</i>	(12,000)	(22,068)	(5,300)	16,768
<b>Other Financing Sources:</b>				
Operating Transfers - In	0	10,068	0	(10,068)
<i>Total Other Financing Sources</i>	0	10,068	0	(10,068)
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(12,000)	(12,000)	(5,300)	6,700
<i>Fund Balance at Beginning of Year</i>	6,000	6,080	6,080	0
<i>Unexpended Prior Year Encumbrances</i>	6,000	6,000	6,000	0
<i>Fund Balance at End of Year</i>	\$0	\$80	\$6,780	\$6,700

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
**Domestic Violence Special Revenue Fund**  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$24,000	\$24,000	\$21,884	(\$2,116)
<i>Total Revenues</i>	24,000	24,000	21,884	(2,116)
<b>Expenditures:</b>				
Current:				
Public Safety				
Contractual Services	24,000	24,000	21,884	2,116
<i>Total Expenditures</i>	24,000	24,000	21,884	2,116
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0	\$0

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Emergency Management Agency Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$12,000	\$18,156	\$29,884	\$11,728
Intergovernmental	14,000	18,246	19,589	1,343
<i>Total Revenues</i>	<u>26,000</u>	<u>36,402</u>	<u>49,473</u>	<u>13,071</u>
<b>Expenditures:</b>				
Current:				
Public Safety				
Personal Services	18,000	30,046	29,863	183
Fringe Benefits	4,725	6,642	5,730	912
Contractual Services	1,000	2,090	1,800	290
Materials and Supplies	1,129	1,129	713	416
Capital Outlay	750	8,616	1,584	7,032
Other	850	4,594	4,319	275
<i>Total Expenditures</i>	<u>26,454</u>	<u>53,117</u>	<u>44,009</u>	<u>9,108</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(454)</u>	<u>(16,715)</u>	<u>5,464</u>	<u>22,179</u>
<b>Other Financing Sources:</b>				
Operating Transfers - In	0	13,130	9,100	(4,030)
<i>Total Other Financing Sources</i>	<u>0</u>	<u>13,130</u>	<u>9,100</u>	<u>(4,030)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(454)	(3,585)	14,564	18,149
<i>Fund Balance at Beginning of Year</i>	0	3,131	3,131	0
<i>Unexpended Prior Year Encumbrances</i>	<u>454</u>	<u>454</u>	<u>454</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$18,149</u>	<u>\$18,149</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
**Probation Services Special Revenue Fund**  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$23,000	\$23,000	\$22,227	(\$773)
<i>Total Revenues</i>	23,000	23,000	22,227	(773)
<b>Expenditures:</b>				
Current:				
Public Safety				
Fringe Benefits	8,000	11,000	7,443	3,557
Contractual Services	0	5,500	2,629	2,871
Capital Outlay	38,476	25,476	3,690	21,786
Other	4,000	11,000	6,099	4,901
<i>Total Expenditures</i>	50,476	52,976	19,861	33,115
<i>Excess of Revenues Over (Under) Expenditures</i>	(27,476)	(29,976)	2,366	32,342
<i>Fund Balance at Beginning of Year</i>	41,000	30,333	30,333	0
<i>Fund Balance at End of Year</i>	\$13,524	\$357	\$32,699	\$32,342



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Drivers Alcohol Treatment Special Revenue Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget- Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues:</u></b>				
Fines and Forfeitures	\$7,550	\$7,550	\$5,961	(\$1,589)
<i>Total Revenues</i>	<u>7,550</u>	<u>7,550</u>	<u>5,961</u>	<u>(1,589)</u>
<b><u>Expenditures:</u></b>				
Current:				
Public Safety				
Contractual Services	20,300	20,300	18,540	1,760
<i>Total Expenditures</i>	<u>20,300</u>	<u>20,300</u>	<u>18,540</u>	<u>1,760</u>
<i>Excess of Revenues Under Expenditures</i>	(12,750)	(12,750)	(12,579)	171
<i>Fund Balance at Beginning of Year</i>	<u>20,250</u>	<u>13,117</u>	<u>13,117</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$7,500</u></u>	<u><u>\$367</u></u>	<u><u>\$538</u></u>	<u><u>\$171</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
**Drug Law Enforcement Special Revenue Fund**  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$3,000	\$3,000	\$5,101	\$2,101
<i>Total Revenues</i>	3,000	3,000	5,101	2,101
<b>Expenditures:</b>				
Current:				
Public Safety				
Contractual Services	2,500	2,500	1,703	797
<i>Total Expenditures</i>	2,500	2,500	1,703	797
<i>Excess of Revenues Over Expenditures</i>	500	500	3,398	2,898
<i>Fund Balance at Beginning of Year</i>	5,000	4,231	4,231	0
<i>Fund Balance at End of Year</i>	<u>\$5,500</u>	<u>\$4,731</u>	<u>\$7,629</u>	<u>\$2,898</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Enforcement and Education Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Fines and Forfeitures	\$1,800	\$1,800	\$1,853	\$53
<i>Total Revenues</i>	1,800	1,800	1,853	53
<b>Expenditures:</b>				
Current:				
Public Safety				
Fringe Benefits	400	400	122	278
Contractual Services	1,000	1,000	987	13
Capital Outlay	400	400	0	400
<i>Total Expenditures</i>	1,800	1,800	1,109	691
<i>Excess of Revenues Over Expenditures</i>	0	0	744	744
<i>Fund Balance at Beginning of Year</i>	0	1,994	1,994	0
<i>Fund Balance at End of Year</i>	\$0	\$1,994	\$2,738	\$744

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
**Sheriff's Commissary Special Revenue Fund**  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$36,000	\$43,000	\$42,378	(\$622)
<i>Total Revenues</i>	36,000	43,000	42,378	(622)
<b>Expenditures:</b>				
Current:				
Public Safety				
Materials and Supplies	32,410	36,135	31,993	4,142
Capital Outlay	7,760	7,760	5,551	2,209
<i>Total Expenditures</i>	40,170	43,895	37,544	6,351
<i>Excess of Revenues Over (Under) Expenditures</i>	(4,170)	(895)	4,834	5,729
<i>Fund Balance at Beginning of Year</i>	2,000	1,642	1,642	0
<i>Unexpended Prior Year Encumbrances</i>	2,170	2,170	2,170	0
<i>Fund Balance at End of Year</i>	\$0	\$2,917	\$8,646	\$5,729

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
**Project Impact Special Revenue Fund**  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b><u>Revenues:</u></b>				
Intergovernmental	\$17,559	\$17,559	\$17,559	\$0
<i>Total Revenues</i>	17,559	17,559	17,559	0
<b><u>Expenditures:</u></b>				
Current:				
Public Safety				
Contractual Services	17,559	17,559	15,000	2,559
<i>Total Expenditures</i>	17,559	17,559	15,000	2,559
<i>Excess of Revenues Over Expenditures</i>	0	0	2,559	2,559
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$2,559</u>	<u>\$2,559</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Recorder's Indexing Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$70,000	\$70,000	\$67,879	(\$2,121)
<i>Total Revenues</i>	<u>70,000</u>	<u>70,000</u>	<u>67,879</u>	<u>(2,121)</u>
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive				
Contractual Services	53,300	62,500	45,635	16,865
Capital Outlay	20,000	10,800	4,314	6,486
<i>Total Expenditures</i>	<u>73,300</u>	<u>73,300</u>	<u>49,949</u>	<u>23,351</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,300)	(3,300)	17,930	21,230
<i>Fund Balance at Beginning of Year</i>	11,500	128,758	128,758	0
<i>Unexpended Prior Year Encumbrances</i>	<u>2,300</u>	<u>2,300</u>	<u>2,300</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$10,500</u></u>	<u><u>\$127,758</u></u>	<u><u>\$148,988</u></u>	<u><u>\$21,230</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Delinquent Real Estate Tax Assessment Collection Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$70,000	\$70,000	\$82,312	\$12,312
<i>Total Revenues</i>	70,000	70,000	82,312	12,312
<b>Expenditures:</b>				
Current:				
General Government - Legislative and Executive				
Personal Services	55,000	60,867	60,515	352
Fringe Benefits	12,400	12,400	8,121	4,279
Contractual Services	0	10,365	4,439	5,926
Capital Outlay	5,695	21,196	8,202	12,994
Other	31,733	0	0	0
<i>Total Expenditures</i>	104,828	104,828	81,277	23,551
<i>Excess of Revenues Over (Under) Expenditures</i>	(34,828)	(34,828)	1,035	35,863
<b>Other Financing Sources:</b>				
Other Financing Sources	0	0	47	47
<i>Total Other Financing Sources</i>	0	0	47	47
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(34,828)	(34,828)	1,082	35,910
<i>Fund Balance at Beginning of Year</i>	40,000	60,913	60,913	0
<i>Unexpended Prior Year Encumbrances</i>	14,428	14,428	14,428	0
<i>Fund Balance at End of Year</i>	\$19,600	\$40,513	\$76,423	\$35,910

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Court Computerization Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$48,688	\$48,688	\$49,328	\$640
<i>Total Revenues</i>	48,688	48,688	49,328	640
<b>Expenditures:</b>				
Current:				
General Government - Judicial				
Contractual Services	30,000	30,000	4,924	25,076
Capital Outlay	48,833	48,833	10,988	37,845
<i>Total Expenditures</i>	78,833	78,833	15,912	62,921
<i>Excess of Revenues Over (Under) Expenditures</i>	(30,145)	(30,145)	33,416	63,561
<i>Fund Balance at Beginning of Year</i>	45,000	90,305	90,305	0
<i>Unexpended Prior Year Encumbrances</i>	145	145	145	0
<i>Fund Balance at End of Year</i>	<u>\$15,000</u>	<u>\$60,305</u>	<u>\$123,866</u>	<u>\$63,561</u>



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Indigent Guardianship Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$11,000	\$11,000	\$10,810	(\$190)
<i>Total Revenues</i>	11,000	11,000	10,810	(190)
<b>Expenditures:</b>				
Current:				
General Government - Judicial Contractual Services	36,000	36,000	2,303	33,697
<i>Total Expenditures</i>	36,000	36,000	2,303	33,697
<i>Excess of Revenues Over (Under) Expenditures</i>	(25,000)	(25,000)	8,507	33,507
<i>Fund Balance at Beginning of Year</i>	35,000	42,839	42,839	0
<i>Fund Balance at End of Year</i>	\$10,000	\$17,839	\$51,346	\$33,507

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Special Projects Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$67,920	\$90,562	\$76,801	(\$13,761)
<i>Total Revenues</i>	<u>67,920</u>	<u>90,562</u>	<u>76,801</u>	<u>(13,761)</u>
<b>Expenditures:</b>				
Current:				
Public Works				
Personal Services	91,775	72,453	69,061	3,392
Fringe Benefits	4,615	18,987	17,759	1,228
Contractual Services	14,695	16,195	15,808	387
Materials and Supplies	5,285	5,284	5,284	0
<i>Total Expenditures</i>	<u>116,370</u>	<u>112,919</u>	<u>107,912</u>	<u>5,007</u>
<i>Excess of Revenues Under Expenditures</i>	(48,450)	(22,357)	(31,111)	(8,754)
<b>Other Financing Sources:</b>				
Advances - In	0	0	11,320	11,320
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>11,320</u>	<u>11,320</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(48,450)	(22,357)	(19,791)	2,566
<i>Fund Balance at Beginning of Year</i>	45,000	19,469	19,469	0
<i>Unexpended Prior Year Encumbrances</i>	<u>3,450</u>	<u>3,450</u>	<u>3,450</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$562</u></u>	<u><u>\$3,128</u></u>	<u><u>\$2,566</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Multi-Mat Recycling Facility Special Revenue Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget- Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues:</u></b>				
Donations and Contributions	\$12,500	\$12,500	\$7,805	(\$4,695)
<i>Total Revenues</i>	<u>12,500</u>	<u>12,500</u>	<u>7,805</u>	<u>(4,695)</u>
<b><u>Expenditures:</u></b>				
Current:				
Public Works				
Contractual Services	11,000	11,000	8,508	2,492
<i>Total Expenditures</i>	<u>11,000</u>	<u>11,000</u>	<u>8,508</u>	<u>2,492</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	1,500	1,500	(703)	(2,203)
<i>Fund Balance at Beginning of Year</i>	<u>1,000</u>	<u>1,604</u>	<u>1,604</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,500</u></u>	<u><u>\$3,104</u></u>	<u><u>\$901</u></u>	<u><u>(\$2,203)</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Water and Sewer Project Maintenance Special Revenue Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget- Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues:</u></b>				
Special Assessments	\$0	\$0	\$609	\$609
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>609</u>	<u>609</u>
<b><u>Expenditures:</u></b>				
Current:				
Public Works				
Capital Outlay	3,000	3,000	0	3,000
<i>Total Expenditures</i>	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,000)	(3,000)	609	3,609
<i>Fund Balance at Beginning of Year</i>	<u>3,000</u>	<u>3,647</u>	<u>3,647</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$647</u></u>	<u><u>\$4,256</u></u>	<u><u>\$3,609</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Substance Abuse Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$97,000	\$97,000	\$41,850	(\$55,150)
Donations and Contributions	7,000	7,500	9,089	1,589
<i>Total Revenues</i>	<u>104,000</u>	<u>104,500</u>	<u>50,939</u>	<u>(53,561)</u>
<b>Expenditures:</b>				
Current:				
Health				
Contractual Services	149,400	152,084	102,781	49,303
<i>Total Expenditures</i>	<u>149,400</u>	<u>152,084</u>	<u>102,781</u>	<u>49,303</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(45,400)</u>	<u>(47,584)</u>	<u>(51,842)</u>	<u>(4,258)</u>
<b>Other Financing Sources:</b>				
Other Financing Sources	40,000	40,000	3,280	(36,720)
<i>Total Other Financing Sources</i>	<u>40,000</u>	<u>40,000</u>	<u>3,280</u>	<u>(36,720)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(5,400)	(7,584)	(48,562)	(40,978)
<i>Fund Balance at Beginning of Year</i>	3,000	60,303	60,303	0
<i>Unexpended Prior Year Encumbrances</i>	<u>2,400</u>	<u>2,400</u>	<u>2,400</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$55,119</u>	<u>\$14,141</u>	<u>(\$40,978)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Victims Assistance Grant Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$28,788	\$28,788	\$24,393	(\$4,395)
<i>Total Revenues</i>	<u>28,788</u>	<u>28,788</u>	<u>24,393</u>	<u>(4,395)</u>
<b>Expenditures:</b>				
Current:				
Human Services				
Personal Services	21,000	21,600	21,510	90
Fringe Benefits	150	150	124	26
Contractual Services	975	1,313	1,308	5
Materials and Supplies	800	747	703	44
Capital Outlay	500	626	374	252
Other	1,322	2,545	2,498	47
<i>Total Expenditures</i>	<u>24,747</u>	<u>26,981</u>	<u>26,517</u>	<u>464</u>
<i>Excess of Revenues Over (Under ) Expenditures</i>	4,041	1,807	(2,124)	(3,931)
<i>Fund Balance at Beginning of Year</i>	3,986	3,986	3,986	0
<i>Unexpended Prior Year Encumbrances</i>	<u>22</u>	<u>22</u>	<u>22</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$8,049</u></u>	<u><u>\$5,815</u></u>	<u><u>\$1,884</u></u>	<u><u>(\$3,931)</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Ditch Maintenance Assessment Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Special Assessments	\$0	\$130,826	\$132,761	\$1,935
<i>Total Revenues</i>	0	130,826	132,761	1,935
<b>Expenditures:</b>				
Capital Outlay	324,000	479,507	164,062	315,445
<i>Total Expenditures</i>	324,000	479,507	164,062	315,445
<i>Excess of Revenues Under Expenditures</i>	(324,000)	(348,681)	(31,301)	317,380
<i>Fund Balance at Beginning of Year</i>	324,000	348,681	348,681	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$317,380	\$317,380

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Tuberculosis Special Revenue Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget- Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>		
<i>Total Revenues</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b><u>Expenditures:</u></b>				
Current				
Health				
Contractual Services	<u>8,000</u>	<u>8,000</u>	<u>347</u>	<u>7,653</u>
<i>Total Expenditures</i>	<u>8,000</u>	<u>8,000</u>	<u>347</u>	<u>7,653</u>
<i>Excess of Revenues Under Expenditures</i>	(8,000)	(8,000)	(347)	7,653
<i>Fund Balance at Beginning of Year</i>	<u>8,000</u>	<u>8,179</u>	<u>8,179</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$179</u></u>	<u><u>\$7,832</u></u>	<u><u>\$7,653</u></u>



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Dale Dorney Grant Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
<b>Expenditures:</b>				
Current				
General Government:				
Judicial				
Contractual Services	2,235	2,235	2,235	0
<i>Total Expenditures</i>	2,235	2,235	2,235	0
<i>Excess of Revenues Under Expenditures</i>	(2,235)	(2,235)	(2,235)	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Unexpended Prior Year Encumbrances</i>	2,235	2,235	2,235	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0	\$0

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Common Pleas Court General Special Projects Special Revenue Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget- Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Charges for Services	\$0	\$0	\$16,235	\$16,235
<i>Total Revenues</i>	0	0	16,235	16,235
<i>Total Expenditures</i>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	16,235	16,235
<i>Fund Balance at Beginning of Year</i>	5,760	5,760	5,760	0
<i>Fund Balance at End of Year</i>	<u>\$5,760</u>	<u>\$5,760</u>	<u>\$21,995</u>	<u>\$16,235</u>

## **DEBT SERVICE FUNDS**

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

### **Justice Center Bond Retirement**

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

### **Hospital Bond 4 Bond Retirement**

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

### **Library Bond Retirement**

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

### **Special Improvements Bond Retirement**

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

### **Water and Sewer Bond Retirement**

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

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

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

### **County Road 140 CDBG/Westfield Bond Retirement**

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

### **Tiffin Avenue Bond Retirement**

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

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

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

### **Road Improvement Bond Retirement**

The fund accounts for the retirement of debt issued for the construction of roads.

### **Courthouse Restoration Bond Retirement**

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

### **Motor Vehicle Gasoline Tax Note Retirement**

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

### **Administrative Building Note Retirement**

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

## Hancock County, Ohio

*Combining Balance Sheet*

***All Debt Service Funds***

*December 31, 2000*

	Justice Center Bond Retirement	Hospital Bond 4 Bond Retirement	Special Improvements Bond Retirement	Water and Sewer Bond Retirement
<b><u>Assets:</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$2,900	\$9,284	\$7,887	\$129,024
Cash and Cash Equivalents with Fiscal and Escrow Agent	0	41,444	0	0
Due from Agency Funds:				
Property Taxes	292,012	174,584	0	0
Special Assessments	0	0	0	3,255,883
Payment in Lieu of Taxes	0	0	0	0
<i>Total Assets</i>	<u>\$294,912</u>	<u>\$225,312</u>	<u>\$7,887</u>	<u>\$3,384,907</u>
<b><u>Liabilities:</u></b>				
Deferred Revenue	\$292,012	\$174,584	\$0	\$3,255,883
Matured Bonds Payable	0	40,000	0	0
Matured Interest Payable	0	1,444	0	0
<i>Total Liabilities</i>	<u>292,012</u>	<u>216,028</u>	<u>0</u>	<u>3,255,883</u>
<b><u>Fund Equity:</u></b>				
Unreserved	<u>2,900</u>	<u>9,284</u>	<u>7,887</u>	<u>129,024</u>
<i>Total Fund Equity</i>	<u>2,900</u>	<u>9,284</u>	<u>7,887</u>	<u>129,024</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$294,912</u>	<u>\$225,312</u>	<u>\$7,887</u>	<u>\$3,384,907</u>

County Road 140 CDBG/Westfield Bond Retirement	Tiffin Avenue Bond Retirement	I-75/Tall Timbers Road Bond Retirement	Courthouse Restoration Bond Retirement	Administrative Building Bond Retirement	Totals
\$96,168	\$50,279	\$332,198	\$0	\$0	\$627,740
0	0	0	0	0	41,444
0	0	0	168,080	230,600	865,276
0	0	0	0	0	3,255,883
268,847	166,450	648,758	0	0	1,084,055
<u>\$365,015</u>	<u>\$216,729</u>	<u>\$980,956</u>	<u>\$168,080</u>	<u>\$230,600</u>	<u>\$5,874,398</u>
\$268,847	\$166,450	\$648,758	\$168,080	\$230,600	\$5,205,214
0	0	0	0	0	40,000
0	0	0	0	0	1,444
<u>268,847</u>	<u>166,450</u>	<u>648,758</u>	<u>168,080</u>	<u>230,600</u>	<u>5,246,658</u>
<u>96,168</u>	<u>50,279</u>	<u>332,198</u>	<u>0</u>	<u>0</u>	<u>627,740</u>
<u>96,168</u>	<u>50,279</u>	<u>332,198</u>	<u>0</u>	<u>0</u>	<u>627,740</u>
<u>\$365,015</u>	<u>\$216,729</u>	<u>\$980,956</u>	<u>\$168,080</u>	<u>\$230,600</u>	<u>\$5,874,398</u>

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances*  
**All Debt Service Funds**  
For the Year Ended December 31, 2000

	Justice Center Bond Retirement	Hospital Bond 4 Bond Retirement	Library Bond Retirement
<b><u>Revenues:</u></b>			
Property Taxes	\$276,618	\$179,808	\$0
Payment in Lieu of Taxes	0	0	0
Intergovernmental	0	20,258	0
Special Assessments	0	0	0
Rental Income	0	0	0
All Other Revenue	2,900	0	237,565
<i>Total Revenues</i>	<u>279,518</u>	<u>200,066</u>	<u>237,565</u>
<b><u>Expenditures:</u></b>			
Debt Service:			
Principal Retirement	170,000	160,000	115,000
Interest and Fiscal Charges	106,618	33,600	122,565
<i>Total Expenditures</i>	<u>276,618</u>	<u>193,600</u>	<u>237,565</u>
<i>Excess of Revenues Over Expenditures</i>	<u>2,900</u>	<u>6,466</u>	<u>0</u>
<b><u>Other Financing Sources:</u></b>			
Operating Transfers - In	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	2,900	6,466	0
<i>Fund Balances at Beginning of Year</i>	<u>0</u>	<u>2,818</u>	<u>0</u>
<i>Fund Balances at End of Year</i>	<u><u>\$2,900</u></u>	<u><u>\$9,284</u></u>	<u><u>\$0</u></u>

Special Improvements Bond Retirement	Water and Sewer Bond Retirement	Job and Family Services Bond Retirement	County Road 140 CDBG/Westfield Bond Retirement	Tiffin Avenue Bond Retirement
\$0	\$0	\$0	\$0	\$0
0	0	0	300,678	140,997
0	0	0	0	0
7,887	194,386	0	0	0
0	0	117,943	0	0
0	33,499	0	0	0
<u>7,887</u>	<u>227,885</u>	<u>117,943</u>	<u>300,678</u>	<u>140,997</u>
0	86,015	55,000	200,000	40,000
0	118,970	62,943	68,094	52,586
0	204,985	117,943	268,094	92,586
<u>7,887</u>	<u>22,900</u>	<u>0</u>	<u>32,584</u>	<u>48,411</u>
0	15,572	0	0	0
0	15,572	0	0	0
7,887	38,472	0	32,584	48,411
0	90,552	0	63,584	1,868
<u>\$7,887</u>	<u>\$129,024</u>	<u>\$0</u>	<u>\$96,168</u>	<u>\$50,279</u>

*continued*

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances*  
**All Debt Service Funds (continued)**  
For the Year Ended December 31, 2000

	I-75/Tall Timbers Road Bond Retirement	Courthouse Restoration Bond Retirement	Totals
<b>Revenues:</b>			
Property Taxes	\$0	\$167,968	\$624,394
Payment in Lieu of Taxes	587,865	0	1,029,540
Intergovernmental	0	0	20,258
Special Assessments	0	0	202,273
Rental Income	0	0	117,943
All Other Revenue	0	0	273,964
<i>Total Revenues</i>	<u>587,865</u>	<u>167,968</u>	<u>2,268,372</u>
<b>Expenditures:</b>			
Debt Service:			
Principal Retirement	75,000	85,000	986,015
Interest and Fiscal Charges	355,573	82,968	1,003,917
<i>Total Expenditures</i>	<u>430,573</u>	<u>167,968</u>	<u>1,989,932</u>
<i>Excess of Revenues Over Expenditures</i>	<u>157,292</u>	<u>0</u>	<u>278,440</u>
<b>Other Financing Sources:</b>			
Operating Transfers - In	0	0	15,572
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>15,572</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	157,292	0	294,012
<i>Fund Balances at Beginning of Year</i>	<u>174,906</u>	<u>0</u>	<u>333,728</u>
<i>Fund Balances at End of Year</i>	<u><u>\$332,198</u></u>	<u><u>\$0</u></u>	<u><u>\$627,740</u></u>



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Justice Center Bond Retirement Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$276,618	\$276,618	\$276,618	\$0
Other	0	0	2,900	2,900
<i>Total Revenues</i>	276,618	276,618	279,518	2,900
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	170,000	170,000	170,000	0
Interest and Fiscal Charges	106,618	106,618	106,618	0
<i>Total Expenditures</i>	276,618	276,618	276,618	0
<i>Excess of Revenues Over Expenditures</i>	0	0	2,900	2,900
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$2,900	\$2,900

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Hospital Bond 4 Bond Retirement Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b>Revenues:</b>				
Property Taxes	\$171,360	\$186,233	\$179,808	(\$6,425)
Intergovernmental	19,040	20,693	20,258	(435)
<i>Total Revenues</i>	190,400	206,926	200,066	(6,860)
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	160,000	160,000	160,000	0
Interest and Fiscal Charges	33,600	33,600	33,600	0
<i>Total Expenditures</i>	193,600	193,600	193,600	0
<i>Excess of Revenues Over Expenditures</i>	(3,200)	13,326	6,466	(6,860)
<i>Fund Balance at Beginning of Year</i>	10,000	2,818	2,818	0
<i>Fund Balance at End of Year</i>	\$6,800	\$16,144	\$9,284	(\$6,860)

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual*  
**Library Bond Retirement Fund**  
For the Year Ended December 31, 2000

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b><u>Revenues:</u></b>				
Other	\$237,565	\$237,565	\$237,565	\$0
<i>Total Revenues</i>	237,565	237,565	237,565	0
<b><u>Expenditures:</u></b>				
Debt Service:				
Principal Retirement	208,525	115,000	115,000	0
Interest and Fiscal Charges	29,040	122,565	122,565	0
<i>Total Expenditures</i>	237,565	237,565	237,565	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0	\$0

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Special Improvements Bond Retirement Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues:</u></b>				
Special Assessments	\$0	\$7,887	\$7,887	\$0
<i>Total Revenues</i>	<u>0</u>	<u>7,887</u>	<u>7,887</u>	<u>0</u>
<b><u>Expenditures:</u></b>				
Debt Service:				
Principal Retirement	0	6,656	0	6,656
Interest and Fiscal Charges	0	4,090	0	4,090
<i>Total Expenditures</i>	<u>0</u>	<u>10,746</u>	<u>0</u>	<u>10,746</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(2,859)</u>	<u>7,887</u>	<u>10,746</u>
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>2,859</u>	<u>2,859</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$10,746</u></u>	<u><u>\$10,746</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Water and Sewer Bond Retirement Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b><u>Revenues:</u></b>				
Special Assessments	\$204,984	\$180,536	\$196,491	\$15,955
Other	\$0	40,530	33,499	(\$7,031)
<i>Total Revenues</i>	204,984	221,066	229,990	8,924
<b><u>Expenditures:</u></b>				
Debt Service:				
Principal Retirement	91,494	103,451	97,020	6,431
Interest and Fiscal Charges	101,247	120,215	119,472	743
<i>Total Expenditures</i>	192,741	223,666	216,492	7,174
<i>Excess of Revenues Over (Under) Expenditures</i>	12,243	(2,600)	13,498	16,098
<b><u>Other Financing Sources:</u></b>				
Proceeds of Notes	0	9,405	9,405	0
Operating Transfer -In	0	0	15,572	15,572
<i>Total Other Financing Sources</i>	0	9,405	24,977	15,572
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	12,243	6,805	38,475	31,670
<i>Fund Balance at Beginning of Year</i>	0	90,552	90,552	0
<i>Fund Balance at End of Year</i>	\$12,243	\$97,357	\$129,027	\$31,670

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
**Job and Family Services Bond Retirement Fund**  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b><u>Revenues:</u></b>				
Rental Income	\$117,943	\$117,943	\$117,943	\$0
<i>Total Revenues</i>	117,943	117,943	117,943	0
<b><u>Expenditures:</u></b>				
Debt Service:				
Principal Retirement	55,000	55,000	55,000	0
Interest and Fiscal Charges	62,943	62,943	62,943	0
<i>Total Expenditures</i>	117,943	117,943	117,943	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0	\$0

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Road 140 CDBG/Westfield Bond Retirement Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b><u>Revenues:</u></b>				
Payment in Lieu of Taxes	\$225,133	\$225,133	\$300,678	\$75,545
<i>Total Revenues</i>	225,133	225,133	300,678	75,545
<b><u>Expenditures:</u></b>				
Debt Service:				
Principal Retirement	175,000	200,000	200,000	0
Interest and Fiscal Charges	50,133	68,133	68,094	39
<i>Total Expenditures</i>	225,133	268,133	268,094	39
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(43,000)	32,584	75,584
<i>Fund Balance at Beginning of Year</i>	0	63,587	63,587	0
<i>Fund Balance at End of Year</i>	\$0	\$20,587	\$96,171	\$75,584

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
**Tiffin Avenue Bond Retirement Fund**  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b><u>Revenues:</u></b>				
Payment in Lieu of Taxes	\$80,153	\$95,152	\$140,997	\$45,845
<i>Total Revenues</i>	80,153	95,152	140,997	45,845
<b><u>Expenditures:</u></b>				
Debt Service:				
Principal Retirement	40,000	40,000	40,000	0
Interest and Fiscal Charges	40,153	57,020	52,586	4,434
<i>Total Expenditures</i>	80,153	97,020	92,586	4,434
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(1,868)	48,411	50,279
<i>Fund Balance at Beginning of Year</i>	0	1,868	1,868	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$50,279	\$50,279



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
I-75/Tall Timbers Road Bond Retirement Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b><u>Revenues:</u></b>				
Payment in Lieu of Taxes	\$131,458	\$261,458	\$587,865	\$326,407
<i>Total Revenues</i>	<u>131,458</u>	<u>261,458</u>	<u>587,865</u>	<u>326,407</u>
<b><u>Expenditures:</u></b>				
Debt Service:				
Principal Retirement	50,000	75,000	75,000	0
Interest and Fiscal Charges	81,458	360,038	355,573	4,465
<i>Total Expenditures</i>	<u>131,458</u>	<u>435,038</u>	<u>430,573</u>	<u>4,465</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>(173,580)</u>	<u>157,292</u>	<u>330,872</u>
<b><u>Other Financing Sources:</u></b>				
Proceeds of Bonds	0	0	1,326	1,326
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>1,326</u>	<u>1,326</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	0	(173,580)	158,618	332,198
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>173,580</u>	<u>173,580</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$332,198</u>	<u>\$332,198</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Road Improvement Bond Retirement Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b><u>Revenues:</u></b>				
Special Assessments	\$0	\$0	\$14,510	\$14,510
<i>Total Revenues</i>	0	0	14,510	14,510
<b><u>Expenditures:</u></b>				
Debt Service:				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	962	(962)
<i>Total Expenditures</i>	0	0	962	(962)
<i>Excess of Revenues Over Expenditures</i>	0	0	13,548	13,548
<b><u>Other Financing Sources:</u></b>				
Proceeds of Notes	0	0	962	962
<i>Total Other Financing Sources</i>	0	0	962	962
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	0	0	14,510	14,510
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$14,510	\$14,510

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
**Courthouse Restoration Bond Retirement Fund**  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b><u>Revenues:</u></b>				
Property Taxes	\$167,968	\$167,968	\$167,968	\$0
<i>Total Revenues</i>	167,968	167,968	167,968	0
<b><u>Expenditures:</u></b>				
Debt Service:				
Principal Retirement	85,000	85,000	85,000	0
Interest and Fiscal Charges	82,968	82,968	82,968	0
<i>Total Expenditures</i>	167,968	167,968	167,968	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0	\$0

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Motor Vehicle Gasoline Tax Note Retirement Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
<b><u>Expenditures:</u></b>				
<i>Debt Service:</i>				
Principal Retirement	0	212,089	212,000	89
Interest and Fiscal Charges	0	10,541	13,937	(3,396)
<i>Total Expenditures</i>	0	222,630	225,937	(3,307)
<i>Excess of Revenues Under Expenditures</i>	0	(222,630)	(225,937)	(3,307)
<b><u>Other Financing Sources:</u></b>				
Proceeds of Notes		212,000	215,457	3,457
Operating Transfers - In		10,600	10,600	0
<i>Total Other Financing Sources</i>	0	222,600	226,057	3,457
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	0	(30)	120	150
<i>Fund Balance at Beginning of Year</i>	0	30	30	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$150	\$150

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Administrative Building Note Retirement Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Property Taxes	\$0	\$14,994	\$14,994	\$0
Rental Income	0	84,456	84,456	0
<i>Total Revenues</i>	<u>0</u>	<u>99,450</u>	<u>99,450</u>	<u>0</u>
<b>Expenditures:</b>				
Debt Service:				
Principal Retirement	0	800,000	800,000	0
Interest and Fiscal Charges	0	39,778	43,340	(3,562)
<i>Total Expenditures</i>	<u>0</u>	<u>839,778</u>	<u>843,340</u>	<u>(3,562)</u>
<i>Excess of Revenues Under Expenditures</i>	<u>0</u>	<u>(740,328)</u>	<u>(743,890)</u>	<u>(3,562)</u>
<b>Other Financing Sources:</b>				
Proceeds of Notes	0	600,229	603,791	3,562
<i>Total Other Financing Sources</i>	<u>0</u>	<u>600,229</u>	<u>603,791</u>	<u>3,562</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	0	(140,099)	(140,099)	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>140,099</u>	<u>140,099</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

## **CAPITAL PROJECTS FUNDS**

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

### **Water Projects**

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

### **Special Improvements**

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

### **Alcohol and Drug Abuse**

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

### **Issue II**

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

### **County Road 140 Construction**

The fund accounts for the construction of County Road 140. This fund was not budgeted in 2000.

### **Tiffin Avenue Construction**

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

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

The fund accounts for the construction of the I-75/Tall Timbers road. This fund was not budgeted in 2000.

### **Road Improvement Capital Projects**

The fund accounts for the road construction projects funded by assessments and the general fund.

### **Courthouse Restoration**

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

### **MRDD Capital**

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

### **County Capital Improvements**

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

**Hancock County, Ohio**

*Combining Balance Sheet*

**All Capital Projects Funds**

*December 31, 2000*

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	<u>Water Projects</u>	<u>Special Improvements</u>	<u>Alcohol and Drug Abuse</u>
<b><u>Assets:</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$311,468	\$33,681	\$51,473
Due from Agency Funds:			
Special Assessments	0	6,216	0
Restricted Assets:			
Cash and Cash Equivalents with Fiscal and Escrow Agent	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$311,468</u></u>	<u><u>\$39,897</u></u>	<u><u>\$51,473</u></u>
<b><u>Liabilities:</u></b>			
Contracts Payable	\$8,988	\$0	\$0
Interfund Payable	81,150	11,730	0
Deferred Revenue	0	6,216	0
Accrued Interest Payable	64	0	0
Notes Payable	9,405	0	0
Payable from Restricted Assets:			
Retainage Payable	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u><u>99,607</u></u>	<u><u>17,946</u></u>	<u><u>0</u></u>
<b><u>Fund Equity:</u></b>			
Reserved for Encumbrances	0	5,811	6,101
Unreserved (Deficit)	<u>211,861</u>	<u>16,140</u>	<u>45,372</u>
<i>Total Fund Equity (Deficit)</i>	<u><u>211,861</u></u>	<u><u>21,951</u></u>	<u><u>51,473</u></u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$311,468</u></u>	<u><u>\$39,897</u></u>	<u><u>\$51,473</u></u>

*continued*

**Hancock County, Ohio**  
*Combining Balance Sheet*  
**All Capital Projects Funds (continued)**  
December 31, 2000

	Road Improvement Construction	Courthouse Restoration	MRDD Capital
<b><u>Assets:</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$183,031	\$6,342	\$456,254
Due from Agency Funds:			
Special Assessments	0	0	0
Restricted Assets:			
Cash and Cash Equivalents with Fiscal and Escrow Agent	16,018	0	0
<i>Total Assets</i>	<u>\$199,049</u>	<u>\$6,342</u>	<u>\$456,254</u>
<b><u>Liabilities:</u></b>			
Contracts Payable	\$0	\$0	\$0
Interfund Payable	203,641	0	0
Deferred Revenue	0	0	0
Accrued Interest Payable	918	0	0
Notes Payable	162,000	0	0
Payable from Restricted Assets:			
Retainage Payable	16,018	0	0
<i>Total Liabilities</i>	<u>382,577</u>	<u>0</u>	<u>0</u>
<b><u>Fund Equity:</u></b>			
Reserved for Encumbrances	0	0	441,972
Unreserved (Deficit)	(183,528)	6,342	14,282
<i>Total Fund Equity (Deficit)</i>	<u>(183,528)</u>	<u>6,342</u>	<u>456,254</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$199,049</u>	<u>\$6,342</u>	<u>\$456,254</u>



County Capital Improvements	Totals
\$1,001,292	\$2,043,541
0	6,216
<u>11,111</u>	<u>27,129</u>
<u><u>\$1,012,403</u></u>	<u><u>\$2,076,886</u></u>
\$0	\$8,988
0	296,521
0	6,216
3,400	4,382
600,000	771,405
<u>11,111</u>	<u>27,129</u>
<u>614,511</u>	<u>1,114,641</u>
40,561	494,445
<u>357,331</u>	<u>467,800</u>
<u>397,892</u>	<u>962,245</u>
<u><u>\$1,012,403</u></u>	<u><u>\$2,076,886</u></u>

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances*  
**All Capital Projects Funds**  
For the Year Ended December 31, 2000

	<u>Water Projects</u>	<u>Special Improvements</u>	<u>Alcohol and Drug Abuse</u>
<b><u>Revenues:</u></b>			
Property Taxes	\$0	\$0	\$0
Intergovernmental	0	0	0
Special Assessments	2,105	16,425	0
Interest	0	0	0
Rental Income	0	0	0
All Other Revenue	570	0	0
<i>Total Revenues</i>	<u>2,675</u>	<u>16,425</u>	<u>0</u>
<b><u>Expenditures:</u></b>			
Capital Outlay	47,243	18,455	6,101
Debt Service:			
Interest and Fiscal Charges	533	0	0
<i>Total Expenditures</i>	<u>47,776</u>	<u>18,455</u>	<u>6,101</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(45,101)</u>	<u>(2,030)</u>	<u>(6,101)</u>
<b><u>Other Financing Sources (Uses):</u></b>			
Operating Transfers - In	0	0	0
Operating Transfers - Out	(15,572)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(15,572)</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>(60,673)</u>	<u>(2,030)</u>	<u>(6,101)</u>
<i>Fund Balances at Beginning of Year</i>	<u>272,534</u>	<u>23,981</u>	<u>57,574</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$211,861</u></u>	<u><u>\$21,951</u></u>	<u><u>\$51,473</u></u>

Issue II	Road Improvement Construction	Tiffin Avenue Construction	Courthouse Restoration	MRDD Capital
\$0	\$0	\$0	\$0	\$0
329,708	0	0	0	0
0	14,510	0	0	0
0	0	0	0	5,501
0	0	0	0	0
0	10,000	0	0	0
329,708	24,510	0	0	5,501
329,708	207,120	13,500	0	73,890
0	918	0	0	0
329,708	208,038	13,500	0	73,890
0	(183,528)	(13,500)	0	(68,389)
0	0	0	0	495,000
0	0	0	0	0
0	0	0	0	495,000
0	(183,528)	(13,500)	0	426,611
0	0	13,500	6,342	29,643
\$0	(\$183,528)	\$0	\$6,342	\$456,254

*continued*

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

	County Capital Improvements	Totals
<b><u>Revenues:</u></b>		
Property Taxes	\$14,994	\$14,994
Intergovernmental	0	329,708
Special Assessments	0	33,040
Interest	0	5,501
Rental Income	84,227	84,227
All Other Revenue	3,562	14,132
<i>Total Revenues</i>	<u>102,783</u>	<u>481,602</u>
<b><u>Expenditures:</u></b>		
Capital Outlay	258,624	954,641
Debt Service:		
Interest and Fiscal Charges	43,178	44,629
<i>Total Expenditures</i>	<u>301,802</u>	<u>999,270</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(199,019)</u>	<u>(517,668)</u>
<b><u>Other Financing Sources:</u></b>		
Operating Transfers - In	294,181	789,181
Operating Transfers - Out	0	(15,572)
<i>Total Other Financing Sources (Uses)</i>	<u>294,181</u>	<u>773,609</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	95,162	255,941
<i>Fund Balances at Beginning of Year</i>	<u>302,730</u>	<u>706,304</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$397,892</u></u>	<u><u>\$962,245</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Water Projects Capital Projects Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b><u>Revenues:</u></b>				
Special Assessments	\$0	\$2,500	\$0	(\$2,500)
Other	0	0	570	570
<i>Total Revenues</i>	0	2,500	570	(1,930)
<b><u>Expenditures:</u></b>				
Capital Outlay	600	100,320	99,851	469
<i>Total Expenditures</i>	600	100,320	99,851	469
<i>Excess of Revenues Under Expenditures</i>	(600)	(97,820)	(99,281)	(1,461)
<b><u>Other Financing Sources (Uses):</u></b>				
Proceeds of Notes	0	74,650	0	(74,650)
Advances - In	0	4,000	81,150	77,150
Transfer - Out	0	(15,572)	(15,572)	0
<i>Total Other Financing Sources (Uses)</i>	0	63,078	65,578	2,500
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(600)	(34,742)	(33,703)	1,039
<i>Fund Balance at Beginning of Year</i>	250,000	283,542	283,542	0
<i>Unexpended Prior Year Encumbrances</i>	600	600	600	0
<i>Fund Balance at End of Year</i>	\$250,000	\$249,400	\$250,439	\$1,039

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Special Improvements Capital Projects Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b><u>Revenues:</u></b>				
Special Assessments	\$0	\$28,091	\$16,425	(\$11,666)
<i>Total Revenues</i>	<u>0</u>	<u>28,091</u>	<u>16,425</u>	<u>(11,666)</u>
<b><u>Expenditures:</u></b>				
Capital Outlay	0	28,091	24,266	3,825
<i>Total Expenditures</i>	<u>0</u>	<u>28,091</u>	<u>24,266</u>	<u>3,825</u>
<i>Excess of Revenues Under Expenditures</i>	0	0	(7,841)	(7,841)
<b><u>Other Financing Sources:</u></b>				
Advance - In	0	0	11,730	11,730
<i>Total Other Financing Sources</i>	<u>0</u>	<u>0</u>	<u>11,730</u>	<u>11,730</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	0	3,889	3,889
<i>Fund Balance at Beginning of Year</i>	<u>21,123</u>	<u>21,123</u>	<u>21,123</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$21,123</u></u>	<u><u>\$21,123</u></u>	<u><u>\$25,012</u></u>	<u><u>\$3,889</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Alcohol and Drug Abuse Capital Projects Fund*  
For the Year Ended December 31, 2000

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<i>Total Revenues</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b><u>Expenditures:</u></b>				
Capital Outlay	<u>50,000</u>	<u>50,000</u>	<u>12,202</u>	<u>37,798</u>
<i>Total Expenditures</i>	<u>50,000</u>	<u>50,000</u>	<u>12,202</u>	<u>37,798</u>
<i>Excess of Revenues Under Expenditures</i>	(50,000)	(50,000)	(12,202)	37,798
<i>Fund Balance at Beginning of Year</i>	<u>50,000</u>	<u>57,574</u>	<u>57,574</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$7,574</u></u>	<u><u>\$45,372</u></u>	<u><u>\$37,798</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
**Issue II Capital Projects Fund**  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b><u>Revenues:</u></b>				
Intergovernmental	\$0	\$329,708	\$329,708	\$0
<i>Total Revenues</i>	0	329,708	329,708	0
<b><u>Expenditures:</u></b>				
Current:				
Public Works				
Contractual Services	0	329,708	329,708	0
<i>Total Expenditures</i>	0	329,708	329,708	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0	\$0



**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Tiffin Avenue Construction Capital Projects Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues:</u></b>				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
<b><u>Expenditures:</u></b>				
<i>Capital Outlay</i>	13,500	13,500	13,500	0
<i>Total Expenditures</i>	13,500	13,500	13,500	0
<i>Excess of Revenues Under Expenditures</i>	(13,500)	(13,500)	(13,500)	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Unexpended Prior Year Encumbrances</i>	13,500	13,500	13,500	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Road Improvement Capital Projects Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b><u>Revenues:</u></b>				
Special Assessments	\$31,190	\$20,000	\$0	(\$20,000)
Other	0	0	10,000	10,000
<i>Total Revenues</i>	31,190	20,000	10,000	(10,000)
<b><u>Expenditures:</u></b>				
Capital Outlay	31,190	213,583	207,120	6,463
<i>Total Expenditures</i>	31,190	213,583	207,120	6,463
<i>Excess of Revenues Over Expenditures</i>	0	(193,583)	(197,120)	(3,537)
<b><u>Other Financing Sources:</u></b>				
Proceeds of Notes	0	162,393	162,000	(393)
Advances - In	0	31,190	203,641	172,451
<i>Total Other Financing Sources</i>	0	193,583	365,641	172,058
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	0	0	168,521	168,521
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$168,521	\$168,521

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Courthouse Restoration Capital Projects Fund  
For the Year Ended December 31, 2000*

	<u>Budgeted Amounts</u>			Variance with Final Budget Favorable (Unfavorable)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
<b><u>Expenditures:</u></b>				
<i>Capital Outlay</i>	322	322	0	322
<i>Total Expenditures</i>	322	322	0	322
<i>Excess of Revenues Under Expenditures</i>	(322)	(322)	0	322
<i>Fund Balance at Beginning of Year</i>	0	6,020	6,020	0
<i>Unexpended Prior Year Encumbrances</i>	322	322	322	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$6,020</u>	<u>\$6,342</u>	<u>\$322</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
MRDD Capital Projects Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b><u>Revenues:</u></b>				
Interest	\$2,000	\$2,000	\$3,840	\$1,840
<i>Total Revenues</i>	<u>2,000</u>	<u>2,000</u>	<u>3,840</u>	<u>1,840</u>
<b><u>Expenditures:</u></b>				
Capital Outlay	38,742	529,149	518,504	10,645
<i>Total Expenditures</i>	<u>38,742</u>	<u>529,149</u>	<u>518,504</u>	<u>10,645</u>
<i>Excess of Revenues Under Expenditures</i>	(36,742)	(527,149)	(514,664)	12,485
<b><u>Other Financing Sources:</u></b>				
Transfer - In	0	495,000	495,000	0
<i>Total Other Financing Source</i>	<u>0</u>	<u>495,000</u>	<u>495,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(36,742)	(32,149)	(19,664)	12,485
<i>Fund Balance at Beginning of Year</i>	34,000	29,407	29,407	0
<i>Unexpended Prior Year Encumbrances</i>	<u>2,742</u>	<u>2,742</u>	<u>2,742</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$12,485</u>	<u>\$12,485</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Capital Improvements Capital Projects Funds  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b><u>Revenues:</u></b>				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
<b><u>Expenditures:</u></b>				
Capital Outlay				
County Home Renovations	488,781	488,781	275,014	213,767
Administration Building Renovations	250,293	250,293	91,134	159,159
Agricultural Building	10,130	10,130	0	10,130
<i>Total Expenditures</i>	749,204	749,204	366,148	383,056
<i>Excess of Revenues Under Expenditures</i>	(749,204)	(749,204)	(366,148)	383,056
<b><u>Other Financing Sources:</u></b>				
Operating Transfers - In	350,000	350,000	294,181	(55,819)
<i>Total Other Financing Sources</i>	350,000	350,000	294,181	(55,819)
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(399,204)	(399,204)	(71,967)	327,237
<i>Fund Balance at Beginning of Year</i>	1,000,000	787,804	787,804	0
<i>Unexpended Prior Year Encumbrances</i>	239,074	239,074	239,074	0
<i>Fund Balance at End of Year</i>	<u>\$839,870</u>	<u>\$627,674</u>	<u>\$954,911</u>	<u>\$327,237</u>

## **ENTERPRISE FUNDS**

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

### **Sanitary Landfill**

The fund accounts for fees collected at the County landfill for the dumping of waste. The costs of providing the services are financed through these fees. In addition, the operations of the recycling location, Litter Landing, are included in the amounts budgeted under sanitary landfill.

### **Agricultural Service Center**

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

**Hancock County, Ohio**

Combining Balance Sheet

All Enterprise Funds

December 31, 2000

	Sanitary Landfill	Agricultural Service Center	Totals
<b><u>Assets:</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$1,743,792	\$58,336	\$1,802,128
Receivables:			
Accounts	214,973	0	214,973
Materials and Supplies Inventory	15,699	0	15,699
<i>Total Current Assets</i>	<u>1,974,464</u>	<u>58,336</u>	<u>2,032,800</u>
<b><u>Restricted Assets:</u></b>			
Cash and Cash Equivalents with Fiscal and Escrow Agents	195,828	0	195,828
Investments with Fiscal and Escrow Agents	2,584,384	0	2,584,384
Interest Receivable	39,541	0	39,541
<i>Total Restricted Assets</i>	<u>2,819,753</u>	<u>0</u>	<u>2,819,753</u>
Fixed Assets (Net of accumulated depreciation)	<u>1,163,939</u>	<u>1,793,824</u>	<u>2,957,763</u>
<i>Total Assets</i>	<u>\$5,958,156</u>	<u>\$1,852,160</u>	<u>\$7,810,316</u>
<b><u>Liabilities:</u></b>			
Accounts Payable	\$50,488	\$1,394	\$51,882
Contracts Payable	71,054	75,000	146,054
Accrued Wages	30,703	0	30,703
Compensated Absences Payable	2,671	0	2,671
Due to Other Funds	574	0	574
Due to Other Governments	28,719	0	28,719
Accrued Interest Payable	1,416	8,082	9,498
General Obligations Bonds Payable (Current Portion)	30,000	55,000	85,000
<i>Total Current Liabilities</i>	<u>215,625</u>	<u>139,476</u>	<u>355,101</u>
<b><u>Payable from Restricted Assets:</u></b>			
Closure/Postclosure Costs Payable	844,982	0	844,982
<i>Total Payables from Restricted Assets:</i>	<u>844,982</u>	<u>0</u>	<u>844,982</u>
<b><u>Long-Term Liabilities:</u></b>			
Compensated Absences (Net of Current Portion)	125,081	0	125,081
General Obligation Bonds Payable (Net of Current Portion)	305,000	1,715,000	2,020,000
<i>Total Long-Term Liabilities</i>	<u>430,081</u>	<u>1,715,000</u>	<u>2,145,081</u>
<i>Total Liabilities</i>	<u>1,490,688</u>	<u>1,854,476</u>	<u>3,345,164</u>
<b><u>Fund Equity:</u></b>			
Contributed Capital	79,561	0	79,561
Retained Earnings (Deficit)	4,387,907	(2,316)	4,385,591
<i>Total Fund Equity (Deficit)</i>	<u>4,467,468</u>	<u>(2,316)</u>	<u>4,465,152</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$5,958,156</u>	<u>\$1,852,160</u>	<u>\$7,810,316</u>

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenses,  
and Changes in Fund Equity*  
**All Enterprise Funds**  
For the Year Ended December 31, 2000

	Sanitary Landfill	Agricultural Service Center	Totals
<b><u>Operating Revenues:</u></b>			
Charges for Services	\$2,344,151	\$0	\$2,344,151
Other Operating Revenues	33,445	207,552	240,997
<i>Total Operating Revenues</i>	<u>2,377,596</u>	<u>207,552</u>	<u>2,585,148</u>
<b><u>Operating Expenses:</u></b>			
Personal Services	521,519	0	521,519
Fringe Benefits	151,033	0	151,033
Contractual Services	751,812	26,443	778,255
Materials and Supplies	295,976	17,681	313,657
Closure and Postclosure	199,745	0	199,745
Depreciation	154,882	22,173	177,055
<i>Total Operating Expenses</i>	<u>2,074,967</u>	<u>66,297</u>	<u>2,141,264</u>
<i>Operating Income</i>	<u>302,629</u>	<u>141,255</u>	<u>443,884</u>
<b><u>Non-Operating Revenues (Expenses):</u></b>			
Interest	163,584	0	163,584
Increase in Fair Value of Investments	167,177	0	167,177
Interest and Fiscal Charges	(18,201)	(99,441)	(117,642)
Loss on Sale of Fixed Assets	(342)	0	(342)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>312,218</u>	<u>(99,441)</u>	<u>212,777</u>
<i>Net Income Before Operating Transfers</i>	614,847	41,814	656,661
Operating Transfers In	5,098	5,819	10,917
<i>Net Income</i>	619,945	47,633	667,578
<i>Retained Earnings (Deficit) at Beginning of Year</i>	<u>3,767,962</u>	<u>(49,949)</u>	<u>3,718,013</u>
<i>Retained Earnings (Deficit) at End of Year</i>	<u>4,387,907</u>	<u>(2,316)</u>	<u>4,385,591</u>
<i>Contributed Capital Beginning of Year</i>	63,061	0	63,061
Contributed Capital from Customers	16,500	0	16,500
<i>Contributed Capital End of Year</i>	<u>79,561</u>	<u>0</u>	<u>79,561</u>
<i>Total Fund Equity (Deficit) at End of Year</i>	<u>\$4,467,468</u>	<u>(\$2,316)</u>	<u>\$4,465,152</u>



**Hancock County, Ohio**  
*Combining Statement of Cash Flows*  
**All Enterprise Funds**  
For the Year Ended December 31, 2000

	Sanitary Landfill	Agricultural Service Center	Totals
<b><u>Increase (Decrease in Cash and Cash Equivalents)</u></b>			
<b><u>Cash Flows from Operating Activities:</u></b>			
Cash Received from Customers	\$2,243,295	\$207,552	\$2,450,847
Cash Received from Other Operating Revenues	73,497	0	73,497
Cash Payments for Personal Services	(546,240)	0	(546,240)
Cash Payments for Fringe Benefits	(158,946)	0	(158,946)
Cash Payments for Contractual Services	(768,919)	(79,817)	(848,736)
Cash Payments for Materials and Supplies	(257,288)	(98,750)	(356,038)
Cash Payments for Quasi-External Transactions	(37,298)	0	(37,298)
<i>Net Cash Provided by Operating Activities</i>	<u>548,101</u>	<u>28,985</u>	<u>577,086</u>
<b><u>Cash Flows from Nonoperating Activities:</u></b>			
Cash Received from Transfer-In	<u>5,098</u>	<u>5,819</u>	<u>10,917</u>
<i>Net Cash Provided by Nonoperating Activities</i>	<u>5,098</u>	<u>5,819</u>	<u>10,917</u>
<b><u>Cash Flows from Capital and Related</u></b>			
<b><u>Financing Activities:</u></b>			
Cash Payments for Acquisition of Fixed Assets	(24,204)	(1,725)	(25,929)
Cash Payment on Principal on Bonds	(25,000)	(50,000)	(75,000)
Cash Payment on Interest on Bonds	(19,074)	(103,852)	(122,926)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(68,278)</u>	<u>(155,577)</u>	<u>(223,855)</u>
<b><u>Cash Flows from Investing Activities:</u></b>			
Cash Payments for Purchase of Investments	(346,601)	0	(346,601)
Cash Received from Sale of Investments	110,275	0	110,275
Cash Received from Interest	160,885	0	160,885
<i>Net Cash Flows Used for Investing Activities</i>	<u>(75,441)</u>	<u>0</u>	<u>(75,441)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	409,480	(120,773)	288,707
<i>Equity in Cash and Cash Equivalents at Beginning of Year</i>	<u>1,530,140</u>	<u>179,109</u>	<u>1,709,249</u>
<i>Equity in Cash and Cash Equivalents at End of Year</i>	<u>\$1,939,620</u>	<u>\$58,336</u>	<u>\$1,997,956</u>

*continued*

**Hancock County, Ohio**  
*Combining Statement of Cash Flows*  
**All Enterprise Funds (continued)**  
For the Year Ended December 31, 2000

	Sanitary Landfill	Agricultural Service Center	Totals
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities:</b>			
Operating Income	\$302,629	\$141,255	\$443,884
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:</b>			
Depreciation	154,882	22,173	177,055
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(100,856)	0	(100,856)
Decrease in Inventory of Supplies	1,301	0	1,301
Decrease in Prepaid Items	29,900	0	29,900
Increase (Decrease) in Accounts Payable	3,768	(9,668)	(5,900)
Increase (Decrease) in Contracts Payable	11,724	(70,007)	(58,283)
Decrease in Retainage Payable	0	(54,768)	(54,768)
Increase in Accrued Wages	2,248	0	2,248
Increase in Compensated Absences	13,083	0	13,083
Increase in Due to Other Funds	574	0	574
Increase in Closure/Postclosure	137,478	0	137,478
Decrease in Intergovernmental Payable	(8,630)	0	(8,630)
Net Cash Provided by Operating Activities	\$548,101	\$28,985	\$577,086

**Non-Cash Capital and Investing Transactions:**

A fixed asset was donated to the sanitary landfill enterprise fund with a fair value of \$16,500.

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**Hancock County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
Sanitary Landfill Enterprise Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues:</b>				
Charges for Services	\$1,865,000	\$1,900,000	\$2,243,295	\$343,295
Other Operating Revenues	20,000	40,000	131,988	91,988
Proceeds of Notes	0	0	39	39
Interest	0	0	144,858	144,858
<i>Total Revenues</i>	<u>1,885,000</u>	<u>1,940,000</u>	<u>2,520,180</u>	<u>580,180</u>
<b>Expenses:</b>				
Landfill				
Personal Services	380,000	380,000	352,177	27,823
Fringe Benefits	148,000	148,589	101,983	46,606
Contractual Services	1,060,255	1,230,999	899,370	331,629
Materials and Supplies	265,270	355,270	305,482	49,788
Capital Outlay	400,000	117,065	33,360	83,705
Debt Service:				
Principal Retirement	0	50,000	25,000	25,000
Interest and Fiscal Charges	0	28,186	19,074	9,112
<i>Total Landfill</i>	<u>2,253,525</u>	<u>2,310,109</u>	<u>1,736,446</u>	<u>573,663</u>
Recycling				
Personal Services	126,700	202,198	194,063	8,135
Fringe Benefits	56,782	64,232	56,963	7,269
Contractual Services	68,468	90,894	73,375	17,519
Materials and Supplies	11,000	24,878	19,523	5,355
Capital Outlay	16,738	20,738	19,500	1,238
Other	8,800	800	59	741
<i>Total Recycling</i>	<u>288,488</u>	<u>403,740</u>	<u>363,483</u>	<u>40,257</u>
<i>Total Expenses</i>	<u>2,542,013</u>	<u>2,713,849</u>	<u>2,099,929</u>	<u>613,920</u>
<i>Excess of Revenues Over (Under) Expenses Before Operating Transfers</i>	(657,013)	(773,849)	420,251	1,194,100
Operating Transfers - In	185,000	190,098	5,098	(185,000)
Operating Transfers - Out	(200,000)	(204,754)	0	204,754
<i>Excess of Revenues Over (Under) Expenses and Operating Transfers</i>	(672,013)	(788,505)	425,349	1,213,854
<i>Fund Equity at Beginning of Year</i>	835,000	3,535,177	3,535,177	0
<i>Unexpended Prior Year Encumbrances</i>	<u>181,993</u>	<u>181,993</u>	<u>181,993</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$344,980</u>	<u>\$2,928,665</u>	<u>\$4,142,519</u>	<u>\$1,213,854</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
Agricultural Service Center Enterprise Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts			Variance with Final Budget Favorable (Unfavorable)
	Original	Final	Actual	
<b>Revenues:</b>				
Other Revenues	\$25,534	\$203,122	\$207,552	\$4,430
Proceeds of Bonds	0	180	180	0
<i>Total Revenues</i>	<u>25,534</u>	<u>203,302</u>	<u>207,732</u>	<u>4,430</u>
<b>Expenses:</b>				
Contractual Services	10,534	77,831	28,049	49,782
Materials and Supplies	5,000	20,047	19,406	641
Capital Outlay	82,872	83,202	83,202	0
Debt Service:				
Principal Retirement	0	50,000	50,000	0
Interest and Fiscal Charges	0	103,855	103,852	3
<i>Total Expenses</i>	<u>98,406</u>	<u>334,935</u>	<u>284,509</u>	<u>50,426</u>
<i>Excess of Revenues Under Expenses Before Operating Transfers</i>	<u>(72,872)</u>	<u>(131,633)</u>	<u>(76,777)</u>	<u>54,856</u>
Operating Transfers - In	0	108,551	5,819	(102,732)
Operating Transfers - Out	<u>(10,000)</u>	<u>(109,032)</u>	<u>0</u>	<u>109,032</u>
<i>Excess of Revenues Under Expenses and Operating Transfers</i>	<u>(82,872)</u>	<u>(132,114)</u>	<u>(70,958)</u>	<u>61,156</u>
<i>Fund Equity at Beginning of Year</i>	0	49,242	49,242	0
<i>Unexpended Prior Year Encumbrances</i>	<u>82,872</u>	<u>82,872</u>	<u>82,872</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$61,156</u></u>	<u><u>\$61,156</u></u>

## **FIDUCIARY FUNDS**

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

### **Expendable Trust Funds**

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

#### **Blanchard Valley School Donations**

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

#### **County Home Donations**

The fund accounts for donations for County indigent activities.

### **Nonexpendable Trust Fund**

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

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

### **Investment Trust Fund**

#### **External Investment Pool**

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

### **Agency Funds**

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

#### **Subdivision Agency**

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

#### **Payroll**

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

#### **Real Estate Taxes**

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

#### **Personal Tax**

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

*continued*

**FIDUCIARY FUNDS**  
**(continued)**

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**Library/Local Government Support**

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

**Local Government**

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

**Alimony and Child Support**

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

**County Court**

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

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

**Other Agency Funds**

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

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

# Hancock County, Ohio

Combining Balance Sheet

All Fiduciary Fund Types

December 31, 2000

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	Blanchard Valley School Donations	County Home Donations	Total Expendable Trust Funds
<b><u>Assets:</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$17,094	\$4,816	\$21,910
Cash and Cash Equivalents in Segregated Accounts	17,456	0	17,456
Receivables:			
Taxes	0	0	0
Accounts	0	0	0
Special Assessments	0	0	0
Payment in Lieu of Taxes	0	0	0
Accrued Interest	0	0	0
Due from Other Funds	0	0	0
Due from Other Governments	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Assets</i>	<u>\$34,550</u>	<u>\$4,816</u>	<u>\$39,366</u>
<b><u>Liabilities:</u></b>			
Due to Other Funds	\$0	\$0	\$0
Due to Other Funds:			
Property Taxes	0	0	0
Special Assessments	0	0	0
Payment in Lieu of Taxes	0	0	0
Other Local Taxes	0	0	0
Due from Other Governments	0	0	0
Due to Other Governments	0	0	0
Deposits Held and Due to Others	0	0	0
Payroll Withholdings	0	0	0
Undistributed Assets	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Fund Equity:</u></b>			
Net Assets Held in Trust for Pool Participants	0	0	0
Reserved for Endowments	0	0	0
Unreserved	34,550	4,816	39,366
	<hr/>	<hr/>	<hr/>
<i>Total Fund Equity</i>	<u>34,550</u>	<u>4,816</u>	<u>39,366</u>
	<hr/>	<hr/>	<hr/>
<i>Total Liabilities and Fund Equity</i>	<u>\$34,550</u>	<u>\$4,816</u>	<u>\$39,366</u>



Non-Expendable Trust	External Investment Pool	Agency	Totals
\$313,504	\$576,404	\$3,787,409	\$4,699,227
0	0	674,738	692,194
0	0	56,263,337	56,263,337
0	0	386,940	386,940
0	0	3,828,654	3,828,654
0	0	1,084,055	1,084,055
481	0	0	481
0	0	4,620	4,620
0	0	695,832	695,832
<u>\$313,985</u>	<u>\$576,404</u>	<u>\$66,725,585</u>	<u>\$67,655,340</u>
\$0	\$0	\$208,052	\$208,052
0	0	6,317,903	6,317,903
0	0	3,321,999	3,321,999
0	0	1,084,055	1,084,055
0	0	16,536	16,536
0	0	164,367	164,367
0	0	54,262,104	54,262,104
0	0	169,170	169,170
0	0	73,500	73,500
0	0	1,107,899	1,107,899
0	0	66,725,585	66,725,585
0	576,404	0	576,404
247,000	0	0	247,000
66,985	0	0	106,351
<u>313,985</u>	<u>576,404</u>	<u>0</u>	<u>929,755</u>
<u>\$313,985</u>	<u>\$576,404</u>	<u>\$66,725,585</u>	<u>\$67,655,340</u>

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances*  
**All Expendable Trust Funds**  
For the Year Ended December 31, 2000

	Blanchard Valley School Donations	County Home Donations	Totals
<b><u>Revenues:</u></b>			
Donations and Contributions	\$10,170	\$0	\$10,170
All Other Revenues	173,914	0	173,914
<i>Total Revenues</i>	<u>184,084</u>	<u>0</u>	<u>184,084</u>
<b><u>Expenditures:</u></b>			
Current:			
Health	174,167	0	174,167
<i>Total Expenditures</i>	<u>174,167</u>	<u>0</u>	<u>174,167</u>
<i>Excess of Revenues Over Expenditures</i>	9,917	0	9,917
<i>Fund Balance at Beginning of Year</i>	<u>24,633</u>	<u>4,816</u>	<u>29,449</u>
<i>Fund Balance at End of Year</i>	<u><u>\$34,550</u></u>	<u><u>\$4,816</u></u>	<u><u>\$39,366</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Blanchard Valley School Donations Expendable Trust Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<b><u>Revenues:</u></b>				
Donations and Contributions	\$1,000	\$1,000	\$10,170	\$9,170
<i>Total Revenues</i>	1,000	1,000	10,170	9,170
<b><u>Expenditures:</u></b>				
Current:				
Health				
Contractual Services	6,500	9,508	1,585	7,923
<i>Total Expenditures</i>	6,500	9,508	1,585	7,923
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,500)	(8,508)	8,585	17,093
<i>Fund Balance at Beginning of Year</i>	5,500	8,508	8,508	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$17,093	\$17,093

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
County Home Donations Expendable Trust Fund  
For the Year Ended December 31, 2000*

	Budgeted Amounts		Actual	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
<i>Total Expenditures</i>	0	0	0	0
<i>Excess of Revenues Over Expenditures</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	4,700	4,816	4,816	0
<i>Fund Balance at End of Year</i>	\$4,700	\$4,816	\$4,816	\$0

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds**  
*For the Year Ended December 31, 2000*

	Balance 01/01/2000	Additions	Reductions	Balance 12/31/2000
<b>Board of Health</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$122,866	\$397,709	\$374,334	\$146,241
Due from Other Funds	0	747	0	747
<i>Total Assets</i>	<u>\$122,866</u>	<u>\$398,456</u>	<u>\$374,334</u>	<u>\$146,988</u>
<b>Liabilities:</b>				
Due to Other Funds	\$267	\$269	\$267	\$269
Undistributed Assets	122,599	398,723	374,603	146,719
<i>Total Liabilities</i>	<u>\$122,866</u>	<u>\$398,992</u>	<u>\$374,870</u>	<u>\$146,988</u>
<b>Subdivision Agency</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$54,411,912	\$54,411,912	\$0
Due from Other Governments	33,625	32,966	33,625	32,966
<i>Total Assets</i>	<u>\$33,625</u>	<u>\$54,444,878</u>	<u>\$54,445,537</u>	<u>\$32,966</u>
<b>Liabilities:</b>				
Due to Other Governments	\$33,625	\$54,444,878	\$54,445,537	\$32,966
<i>Total Liabilities</i>	<u>\$33,625</u>	<u>\$54,444,878</u>	<u>\$54,445,537</u>	<u>\$32,966</u>
<b>Payroll</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$66,167	\$16,899,873	\$16,892,540	\$73,500
<i>Total Assets</i>	<u>\$66,167</u>	<u>\$16,899,873</u>	<u>\$16,892,540</u>	<u>\$73,500</u>
<b>Liabilities:</b>				
Payroll Withholdings	\$66,167	\$16,899,873	\$16,892,540	\$73,500
<i>Total Liabilities</i>	<u>\$66,167</u>	<u>\$16,899,873</u>	<u>\$16,892,540</u>	<u>\$73,500</u>
<b>Undivided Tax</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$704	\$1,582,791	\$1,583,104	\$391
Due from Other Governments	69,527	72,189	69,527	72,189
<i>Total Assets</i>	<u>\$70,231</u>	<u>\$1,654,980</u>	<u>\$1,652,631</u>	<u>\$72,580</u>
<b>Liabilities:</b>				
Due to Other Governments	\$70,231	\$1,654,980	\$1,652,631	\$72,580
<i>Total Liabilities</i>	<u>\$70,231</u>	<u>\$1,654,980</u>	<u>\$1,652,631</u>	<u>\$72,580</u>

*continued*

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
For the Year Ended December 31, 2000

	Balance 01/01/2000	Additions	Reductions	Balance 12/31/2000
<b>Real Estate Taxes</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$926,367	\$41,656,277	\$41,395,045	\$1,187,599
Receivables:				
Taxes	41,363,392	43,226,906	41,363,392	43,226,906
Special Assessments	3,247,978	3,828,654	3,247,978	3,828,654
Payment in Lieu of Taxes	849,369	1,084,055	849,369	1,084,055
<i>Total Assets</i>	<u>\$46,387,106</u>	<u>\$89,795,892</u>	<u>\$86,855,784</u>	<u>\$49,327,214</u>
<b>Liabilities:</b>				
Due to Other Funds:				
Property Taxes	\$4,869,545	\$5,087,210	\$4,869,545	\$5,087,210
Special Assessments	2,810,002	3,321,999	2,810,002	3,321,999
Payment in Lieu of Taxes	849,369	1,084,055	849,369	1,084,055
Due to Other Governments	37,858,190	80,302,628	78,326,868	39,833,950
<i>Total Liabilities</i>	<u>\$46,387,106</u>	<u>\$89,795,892</u>	<u>\$86,855,784</u>	<u>\$49,327,214</u>
<b>Personal Tax</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$332,805	\$14,484,728	\$14,292,587	\$524,946
Receivables:				
Taxes	14,313,030	12,953,751	14,313,030	12,953,751
<i>Total Assets</i>	<u>\$14,645,835</u>	<u>\$27,438,479</u>	<u>\$28,605,617</u>	<u>\$13,478,697</u>
<b>Liabilities:</b>				
Due to Other Funds:				
Property Taxes	\$1,426,733	\$1,230,693	\$1,426,733	\$1,230,693
Due to Other Governments	13,219,102	26,207,786	27,178,884	12,248,004
<i>Total Liabilities</i>	<u>\$14,645,835</u>	<u>\$27,438,479</u>	<u>\$28,605,617</u>	<u>\$13,478,697</u>
<b>Library/Local Government Support</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,231,414	\$3,231,414	\$0
Due from Other Governments	234,006	223,770	234,006	223,770
<i>Total Assets</i>	<u>\$234,006</u>	<u>\$3,455,184</u>	<u>\$3,465,420</u>	<u>\$223,770</u>
<b>Liabilities:</b>				
Due to Other Governments	\$234,006	\$3,455,184	\$3,465,420	\$223,770
<i>Total Liabilities</i>	<u>\$234,006</u>	<u>\$3,455,184</u>	<u>\$3,465,420</u>	<u>\$223,770</u>

*continued*

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
For the Year Ended December 31, 2000

	Balance 01/01/2000	Additions	Reductions	Balance 12/31/2000
<b>Manufactured Home Tax</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$11,085	\$401,253	\$363,380	\$48,958
<i>Total Assets</i>	<u>\$11,085</u>	<u>\$401,253</u>	<u>\$363,380</u>	<u>\$48,958</u>
<b>Liabilities:</b>				
Due to Other Governments	\$11,085	\$401,253	\$363,380	\$48,958
<i>Total Liabilities</i>	<u>\$11,085</u>	<u>\$401,253</u>	<u>\$363,380</u>	<u>\$48,958</u>
<b>Estate Tax</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$974,857	\$2,491,373	\$2,429,412	\$1,036,818
<i>Total Assets</i>	<u>\$974,857</u>	<u>\$2,491,373</u>	<u>\$2,429,412</u>	<u>\$1,036,818</u>
<b>Liabilities:</b>				
Due to Other Governments	\$974,857	\$2,491,373	\$2,429,412	\$1,036,818
<i>Total Liabilities</i>	<u>\$974,857</u>	<u>\$2,491,373</u>	<u>\$2,429,412</u>	<u>\$1,036,818</u>
<b>Law Library</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$42,627	\$204,368	\$192,860	\$54,135
Due from Other Governments	14,829	14,371	14,829	14,371
<i>Total Assets</i>	<u>\$57,456</u>	<u>\$218,739</u>	<u>\$207,689</u>	<u>\$68,506</u>
<b>Liabilities:</b>				
Due to Other Governments	\$57,456	\$218,739	\$207,689	\$68,506
<i>Total Liabilities</i>	<u>\$57,456</u>	<u>\$218,739</u>	<u>\$207,689</u>	<u>\$68,506</u>
<b>Local Government</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,361,189	\$4,361,188	\$1
Due from Other Governments	287,998	292,159	287,998	292,159
<i>Total Assets</i>	<u>\$287,998</u>	<u>\$4,653,348</u>	<u>\$4,649,186</u>	<u>\$292,160</u>
<b>Liabilities:</b>				
Due to Other Governments	\$146,879	\$4,510,190	\$4,508,067	\$149,002
Due to Other Funds:				
Due to Other Governments	141,119	143,158	141,119	143,158
<i>Total Liabilities</i>	<u>\$287,998</u>	<u>\$4,653,348</u>	<u>\$4,649,186</u>	<u>\$292,160</u>

*continued*

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
For the Year Ended December 31, 2000

	Balance 01/01/2000	Additions	Reductions	Balance 12/31/2000
<b>Municipal Permissive Motor Vehicle Tax</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$492,291	\$263,631	\$262,264	\$493,658
Due from Other Governments	17,364	17,094	17,364	17,094
<i>Total Assets</i>	<u>\$509,655</u>	<u>\$280,725</u>	<u>\$279,628</u>	<u>\$510,752</u>
<b>Liabilities:</b>				
Due to Other Governments	\$509,655	\$280,725	\$279,628	\$510,752
<i>Total Liabilities</i>	<u>\$509,655</u>	<u>\$280,725</u>	<u>\$279,628</u>	<u>\$510,752</u>
<b>Soil and Water</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$51,977	\$204,661	\$206,878	\$49,760
<i>Total Assets</i>	<u>\$51,977</u>	<u>\$204,661</u>	<u>\$206,878</u>	<u>\$49,760</u>
<b>Liabilities:</b>				
Undistributed Assets	\$51,977	\$204,661	\$206,878	\$49,760
<i>Total Liabilities</i>	<u>\$51,977</u>	<u>\$204,661</u>	<u>\$206,878</u>	<u>\$49,760</u>
<b>Hotel/Motel Tax</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$37,394	\$375,167	\$385,231	\$27,330
Receivables:				
Taxes	77,955	82,680	77,955	82,680
<i>Total Assets</i>	<u>\$115,349</u>	<u>\$457,847</u>	<u>\$463,186</u>	<u>\$110,010</u>
<b>Liabilities:</b>				
Undistributed Assets	\$99,758	\$441,311	\$447,595	\$93,474
Due to Other Funds:				
Other Local Taxes	15,591	16,536	15,591	16,536
<i>Total Liabilities</i>	<u>\$115,349</u>	<u>\$457,847</u>	<u>\$463,186</u>	<u>\$110,010</u>
<b>Local Government Revenue Assistance</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$608,417	\$608,417	\$0
Due from Other Governments	41,145	43,283	41,145	43,283
<i>Total Assets</i>	<u>\$41,145</u>	<u>\$651,700</u>	<u>\$649,562</u>	<u>\$43,283</u>
<b>Liabilities:</b>				
Due to Other Governments	\$20,984	\$630,491	\$629,401	\$22,074
Due to Other Funds:				
Due to Other Governments	20,161	21,209	20,161	21,209
<i>Total Liabilities</i>	<u>\$41,145</u>	<u>\$651,700</u>	<u>\$649,562</u>	<u>\$43,283</u>

*continued*



**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
For the Year Ended December 31, 2000

	Balance 01/01/2000	Additions	Reductions	Balance 12/31/2000
<b>Local Emergency Planning Commission</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$49,106	\$10,982	\$11,502	\$48,586
<i>Total Assets</i>	<u>\$49,106</u>	<u>\$10,982</u>	<u>\$11,502</u>	<u>\$48,586</u>
<b>Liabilities:</b>				
Undistributed Assets	\$49,106	\$10,982	\$11,502	\$48,586
<i>Total Liabilities</i>	<u>\$49,106</u>	<u>\$10,982</u>	<u>\$11,502</u>	<u>\$48,586</u>
<b>Preventive Health</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$4,976	\$2,495	\$2,481
<i>Total Assets</i>	<u>\$0</u>	<u>\$4,976</u>	<u>\$2,495</u>	<u>\$2,481</u>
<b>Liabilities:</b>				
Undistributed Assets	\$0	\$4,976	\$2,495	\$2,481
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$4,976</u>	<u>\$2,495</u>	<u>\$2,481</u>
<b>Blanchard River Construction</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$147,485	\$751	\$55,231	\$93,005
<i>Total Assets</i>	<u>\$147,485</u>	<u>\$751</u>	<u>\$55,231</u>	<u>\$93,005</u>
<b>Liabilities:</b>				
Undistributed Assets	\$147,485	\$751	\$55,231	\$93,005
<i>Total Liabilities</i>	<u>\$147,485</u>	<u>\$751</u>	<u>\$55,231</u>	<u>\$93,005</u>

*continued*

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
For the Year Ended December 31, 2000

	Balance 01/01/2000	Additions	Reductions	Balance 12/31/2000
<b>Hancock County Election Commission</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$405	\$405	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$405</u>	<u>\$405</u>	<u>\$0</u>
<b>Liabilities:</b>				
Undistributed Assets	\$0	\$405	\$405	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$405</u>	<u>\$405</u>	<u>\$0</u>
<b>Family First Council</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$6,273	\$6,273	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$6,273</u>	<u>\$6,273</u>	<u>\$0</u>
<b>Liabilities:</b>				
Undistributed Assets	\$0	\$6,273	\$6,273	\$0
<i>Total Liabilities</i>	<u>\$0</u>	<u>\$6,273</u>	<u>\$6,273</u>	<u>\$0</u>
<b>Alimony and Child Support</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$25,954	\$4,775,418	\$4,801,372	\$0
<i>Total Assets</i>	<u>\$25,954</u>	<u>\$4,775,418</u>	<u>\$4,801,372</u>	<u>\$0</u>
<b>Liabilities:</b>				
Undistributed Assets	\$25,954	\$4,775,418	\$4,801,372	\$0
<i>Total Liabilities</i>	<u>\$25,954</u>	<u>\$4,775,418</u>	<u>\$4,801,372</u>	<u>\$0</u>

*continued*

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
For the Year Ended December 31, 2000

	Balance 01/01/2000	Additions	Reductions	Balance 12/31/2000
<b>County Court</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$567,592	\$9,152,651	\$9,059,846	\$660,397
Receivables:				
Accounts	263,302	386,940	263,302	386,940
<i>Total Assets</i>	<u>\$830,894</u>	<u>\$9,539,591</u>	<u>\$9,323,148</u>	<u>\$1,047,337</u>
<b>Liabilities:</b>				
Due to Other Funds	\$110,242	\$207,783	\$110,242	\$207,783
Due to Other Governments	12,601	14,724	12,601	14,724
Deposits Held and Due to Others	140,459	164,433	140,459	164,433
Undistributed Assets	567,592	9,152,651	9,059,846	660,397
<i>Total Liabilities</i>	<u>\$830,894</u>	<u>\$9,539,591</u>	<u>\$9,323,148</u>	<u>\$1,047,337</u>
<b>Sheriff Agency</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$57,710	\$1,775,646	\$1,823,752	\$9,604
Due from Other Funds	1,593	3,873	1,593	3,873
<i>Total Assets</i>	<u>\$59,303</u>	<u>\$1,779,519</u>	<u>\$1,825,345</u>	<u>\$13,477</u>
<b>Liabilities:</b>				
Undistributed Assets	\$59,303	\$1,779,519	\$1,825,345	\$13,477
<i>Total Liabilities</i>	<u>\$59,303</u>	<u>\$1,779,519</u>	<u>\$1,825,345</u>	<u>\$13,477</u>
<b>Inmate</b>				
<b>Assets:</b>				
Cash and Cash Equivalents in Segregated Accounts	\$1,512	\$109,802	\$106,577	\$4,737
<i>Total Assets</i>	<u>\$1,512</u>	<u>\$109,802</u>	<u>\$106,577</u>	<u>\$4,737</u>
<b>Liabilities:</b>				
Deposits Held and Due to Others	\$1,512	\$109,802	\$106,577	\$4,737
<i>Total Liabilities</i>	<u>\$1,512</u>	<u>\$109,802</u>	<u>\$106,577</u>	<u>\$4,737</u>

*continued*

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
For the Year Ended December 31, 2000

	Balance 01/01/2000	Additions	Reductions	Balance 12/31/2000
<b>Total - All Funds</b>				
<b>Assets:</b>				
Equity in Pooled Cash and Cash Equivalents	\$3,255,731	\$141,598,150	\$141,066,472	\$3,787,409
Cash and Cash Equivalents in Segregated Accounts	652,768	15,813,517	15,791,547	674,738
Receivables:				
Taxes	55,754,377	56,263,337	55,754,377	56,263,337
Accounts	263,302	386,940	263,302	386,940
Special Assessments	3,247,978	3,828,654	3,247,978	3,828,654
Payment in Lieu of Taxes	849,369	1,084,055	849,369	1,084,055
Due from Other Funds	1,593	4,620	1,593	4,620
Due from Other Governments	698,494	695,832	698,494	695,832
<i>Total Assets</i>	<u>\$64,723,612</u>	<u>\$219,675,105</u>	<u>\$217,673,132</u>	<u>\$66,725,585</u>
<b>Liabilities:</b>				
Due to Other Funds	\$110,509	\$208,052	\$110,509	\$208,052
Due to Other Funds:				
Property Taxes	6,296,278	6,317,903	6,296,278	6,317,903
Special Assessments	2,810,002	3,321,999	2,810,002	3,321,999
Payment in Lieu of Taxes	849,369	1,084,055	849,369	1,084,055
Other Local Taxes	15,591	16,536	15,591	16,536
Due to Other Governments	161,280	164,367	161,280	164,367
Due to Other Governments	53,148,671	174,612,951	173,499,518	54,262,104
Deposits Held and Due to Others	141,971	274,235	247,036	169,170
Payroll Withholdings	66,167	16,899,873	16,892,540	73,500
Undistributed Assets	1,123,774	16,775,670	16,791,545	1,107,899
<i>Total Liabilities</i>	<u>\$64,723,612</u>	<u>\$219,675,641</u>	<u>\$217,673,668</u>	<u>\$66,725,585</u>

## **GENERAL FIXED ASSETS ACCOUNT GROUP**

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

**Hancock County, Ohio**  
*Schedule of General Fixed Assets by Function*  
*December 31, 2000*

	Total	Land	Buildings and Building Improvements	Improvements Other Than Buildings	Furniture, Fixtures and Equipment	Vehicles
<b>General Government:</b>						
Legislative and Executive	\$8,413,498	\$222,984	\$6,803,001	\$95,678	\$1,172,822	\$119,013
Judicial	663,015	4,693	234,455	0	381,254	42,613
Public Safety	8,545,154	410,842	6,653,309	5,910	707,617	767,476
Public Works	4,171,361	62,200	362,134	22,252	1,833,319	1,891,456
Health	9,898,998	237,105	8,464,821	69,526	489,721	637,825
Human Services	2,096,428	7,015	1,427,677	44,966	445,362	171,408
Conservation and Recreation	508,276	29,106	479,170	0	0	0
Economic Development	99,133	22,378	56,646	1,767	18,342	0
<b>Total General Fixed Assets</b>	<b>\$34,395,863</b>	<b>\$996,323</b>	<b>\$24,481,213</b>	<b>\$240,099</b>	<b>\$5,048,437</b>	<b>\$3,629,791</b>

**Hancock County, Ohio**  
*Schedule of Changes in General Fixed Assets by Function*  
*For the Year Ended 12/31/2000*

	General Fixed Assets <u>January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	General Fixed Assets <u>December 31, 2000</u>
<b>General Government:</b>				
Legislative and Executive	\$7,999,885	\$492,177	\$78,564	\$8,413,498
Judicial	628,073	59,789	24,847	663,015
Public Safety	8,456,640	254,460	165,946	8,545,154
Public Works	3,861,318	474,278	164,235	4,171,361
Health	10,007,141	41,171	149,314	9,898,998
Human Services	2,060,743	35,685	0	2,096,428
Conservation and Recreation	508,276	0	0	508,276
Economic Development	99,133	0	0	99,133
<i>Total General Fixed Assets Allocated to Functions</i>	33,621,209	1,357,560	\$582,906	34,395,863
Construction in Progress	134,912	0	134,912	0
<i>Total General Fixed Assets</i>	<u>\$33,756,121</u>	<u>\$1,357,560</u>	<u>\$717,818</u>	<u>\$34,395,863</u>

**Hancock County, Ohio**  
*Schedule of General Fixed Assets by Source*  
*December 31, 2000*

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**General Fixed Assets:**

Land	\$996,323
Buildings and Building Improvements	24,481,213
Improvements Other Than Buildings	240,099
Furniture, Fixtures and Equipment	5,048,437
Vehicles	<u>3,629,791</u>
<i>Total General Fixed Assets</i>	<u><u>\$34,395,863</u></u>

**Investment in General Fixed Assets from:**

Prior to December 31, 1997	\$28,784,069
General Fund Revenues	3,965,290
Special Revenue Fund Revenues	1,253,477
Contributed Capital	1,373
Capital Projects	370,064
Donation	<u>21,590</u>
<i>Total Investment in General Fixed Assets</i>	<u><u>\$34,395,863</u></u>



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

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
General Government:										
Legislative and Executive	\$5,475,685	\$4,927,175	\$4,617,090	\$4,768,124	\$4,661,731	\$4,022,230	\$3,854,392	\$4,250,339	\$3,751,843	\$3,927,441
Judicial	2,279,079	2,235,303	2,111,030	2,326,051	2,500,879	2,121,281	1,789,802	1,634,677	1,561,567	1,306,766
Public Safety	5,227,653	5,034,004	4,523,806	4,115,728	3,692,418	3,290,148	3,250,835	3,164,512	3,204,032	2,856,032
Public Works	4,774,335	4,798,814	4,006,518	3,676,717	3,632,507	4,211,765	3,184,551	3,142,964	2,933,571	2,981,107
Health	12,038,969	11,039,271	10,387,485	10,290,527	10,124,831	9,344,933	8,641,241	8,029,114	7,586,364	7,233,682
Human Services	7,600,976	6,542,827	6,140,794	5,535,977	4,787,994	5,393,459	5,088,128	5,300,958	5,154,824	4,215,153
Economic Development and Assistance	105,851	236,203	607,764	331,556	967,992	483,747	258,188	330,530	307,429	111,699
Transportation (2)	0	0	42,531	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other	1,719	18,197	41,839	N/A	35,442	35,318	27,913	32,304	30,270	34,431
Capital Outlay	1,116,542	1,699,809	1,662,115	3,167,965	9,282,772	2,835,313	3,133,942	1,696,222	1,458,000	2,268,072
Intergovernmental	391,177	299,230	289,230	280,230	271,230	263,230	252,358	271,920	254,917	248,575
Debt Service	2,142,268	1,966,480	2,013,867	1,791,074	1,504,274	1,188,828	1,095,053	1,007,073	3,792,702	754,155
Total Expenditures	<u>\$41,154,254</u>	<u>\$38,797,313</u>	<u>\$36,444,069</u>	<u>\$36,283,949</u>	<u>\$41,462,070</u>	<u>\$33,190,252</u>	<u>\$30,576,403</u>	<u>\$28,860,613</u>	<u>\$30,035,519</u>	<u>\$25,937,113</u>

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

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

Source: Hancock County Auditor

**Hancock County, Ohio**  
*Governmental Fund Revenues by Source (1)*  
*Last Ten Years*

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Taxes	\$11,174,778	\$10,522,817	\$10,124,573	\$9,323,035	\$8,562,337	\$8,239,073	\$7,789,256	\$7,830,886	\$8,820,111	\$6,836,441
Payment in Lieu of Taxes (2)	1,029,540	851,941	871,649	871,649	N/A	N/A	N/A	N/A	N/A	N/A
Charges for Services	4,938,504	4,654,783	4,459,948	3,895,451	3,666,281	4,820,232	4,861,610	3,924,540	2,838,728	3,138,581
Licenses and Permits	132,632	126,354	119,261	121,586	129,515	119,057	117,885	100,299	94,570	11,414
Fines and Forfeitures	347,102	269,215	240,829	200,600	267,572	220,988	248,798	207,555	191,320	146,316
Intergovernmental	21,386,479	19,771,548	19,484,640	18,429,649	18,835,072	16,102,055	15,924,701	15,204,972	13,024,135	13,165,959
Special Assessments	387,781	337,724	321,380	232,994	374,162	726,073	250,013	306,318	319,492	268,544
Interest	1,357,587	1,197,617	1,062,393	1,057,210	1,138,461	883,401	624,620	519,572	698,502	990,685
Rent (3)	249,918	364,464	0	0	6,000	56,360	79,458	N/A	N/A	N/A
Donations (4)	17,233	21,776	38,797	6,075	252,058	16,379	18,144	N/A	N/A	N/A
Other Revenue	591,757	960,661	1,411,775	1,317,231	1,170,557	1,096,412	522,298	443,838	570,370	491,938
Total Revenues	<u>\$41,613,311</u>	<u>\$39,078,900</u>	<u>\$38,135,245</u>	<u>\$35,455,480</u>	<u>\$34,402,015</u>	<u>\$32,280,030</u>	<u>\$30,436,783</u>	<u>\$28,537,980</u>	<u>\$26,557,228</u>	<u>\$25,049,878</u>

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

(2) Prior to 1997, payment in lieu of taxes was included in special assessments.

(3) Prior to 1994, rentals were included in other.

(4) Prior to 1994, donations were included in other.

Source: Hancock County Auditor

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

<u>Collection Year</u>	<u>Current Tax Levy</u>	<u>Total Tax Collections (1)</u>	<u>Percent Collected</u>	<u>Current Delinquencies (3)</u>	<u>Prior Delinquencies (3)</u>	<u>Total Outstanding Delinquencies (2)</u>	<u>Percent of Delinquent Taxes to Total Tax Collections</u>
2000	\$6,408,941	\$6,367,814	99.36%	\$176,884	\$37,256	\$214,140	3.36%
1999	5,931,688	5,902,772	99.51%	132,887	36,422	169,309	2.87%
1998	5,640,180	5,624,179	99.72%	108,173	29,168	137,341	2.44%
1997	5,372,469	5,361,091	99.79%	88,366	24,426	112,792	2.10%
1996	4,693,269	4,684,875	99.82%	88,338	31,445	119,783	2.56%
1995	4,549,696	4,530,443	99.58%	92,490	25,275	117,765	2.60%
1994	4,526,105	4,511,051	99.67%	83,432	29,187	112,619	2.50%
1993	4,432,287	4,441,410	100.21%	73,384	28,654	102,038	2.30%
1992	4,100,568	4,118,989	100.45%	74,334	30,432	104,766	2.54%
1991	3,471,744	3,418,216	98.46%	N/A	N/A	97,149	2.84%

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

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

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

Source: Hancock County Auditor

**Hancock County, Ohio**  
*Property Tax Levies and Collections*  
*Tangible Personal Property Taxes*  
*Last Ten Years*

Collection Year	Current Tax Levy	Total Tax Collections (1)	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies (2)	Percent of Delinquent Taxes to Total Tax Collections
2000	\$1,467,661	\$1,437,317	97.93%	\$63,248	\$38,000	\$101,248	7.04%
1999	1,590,157	1,597,745	100.48%	46,973	26,708	73,681	4.61%
1998	1,607,487	1,634,098	101.66%	16,810	57,826	74,636	4.57%
1997	1,523,122	1,502,688	98.66%	17,132	24,863	41,995	2.79%
1996	1,303,719	1,302,765	99.93%	11,302	22,023	33,325	2.56%
1995	1,156,832	1,282,267	110.84%	11,705	88,783	100,488	7.84%
1994	1,107,451	1,045,008	94.36%	104,780	132,809	237,589	22.74%
1993	1,055,832	1,066,538	101.01%	16,943	115,124	132,067	12.38%
1992	1,056,415	1,096,007	103.75%	28,799	109,508	138,307	12.62%
1991	947,918	915,302	96.56%	20,624	103,534	124,158	13.56%

(1) The amounts shown as collected are inclusive of the collection of delinquencies and the state personal property \$10,000 reimbursement amounts.

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

Source: Hancock County Auditor

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

Collection Year	Real Property		Public Utility Property		Tangible Personal Property		Totals		Ratio
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	
2000	\$1,041,723,400	2,976,352,571	70,451,330	80,058,330	267,326,643	1,069,306,572	1,379,501,373	4,125,717,473	33.4%
1999	1,014,805,890	2,899,445,400	76,574,170	87,016,102	268,624,169	1,074,496,676	1,360,004,229	4,060,958,178	33.5%
1998	867,747,700	2,479,279,143	74,818,430	85,020,943	254,393,757	1,017,575,028	1,196,959,887	3,581,875,114	33.4%
1997	851,293,150	2,432,266,143	73,318,520	83,316,500	228,376,930	913,507,720	1,152,988,600	3,429,090,363	33.6%
1996	826,161,940	2,360,462,686	73,880,690	83,955,330	202,265,929	809,063,716	1,102,308,559	3,253,481,732	33.9%
1995	742,921,900	2,122,634,000	83,231,900	94,581,705	192,302,869	769,211,476	1,018,456,669	2,986,427,181	34.1%
1994	724,904,530	2,071,155,800	90,177,080	102,473,955	183,347,748	733,390,992	998,429,358	2,907,020,747	34.3%
1993 (3)	711,205,250	2,032,015,000	119,276,050	135,540,966	182,495,371	729,981,484	1,012,976,671	2,897,537,450	35.0%
1992	616,253,050	1,760,723,000	94,521,150	107,410,398	177,958,205	684,454,635	888,732,405	2,552,588,032	34.8%
1991	609,464,340	1,741,326,686	87,151,310	99,035,580	179,270,078	663,963,252	875,885,728	2,504,325,517	35.0%

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

(2) The percentages for 2000 were 35 percent for all real property, 88 percent for public utility property, and 25 percent for tangible personal property

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

Source: Hancock County Auditor

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

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
<b>County Units:</b>										
General Fund	\$1.40	\$1.40	\$1.40	\$1.40	\$1.40	\$1.40	\$1.40	\$1.40	\$1.40	\$1.40
Mental Retardation and Development Disabilities	2.50	2.50	2.50	2.50	2.20	2.20	2.20	2.20	2.20	2.20
ADAMHS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Debt Service	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
<b>Total Rate</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>4.70</b>	<b>4.70</b>	<b>4.70</b>	<b>4.70</b>	<b>4.70</b>	<b>4.70</b>
<b>In County School Districts</b>										
Arcadia LSD	37.45	37.45	38.00	38.74	38.90	39.23	39.20	39.10	40.40	33.20
Arlington LSD	39.65	40.14	41.73	42.40	42.90	38.00	38.70	39.50	40.70	33.30
Cory-Rawson LSD	35.80	36.10	36.71	37.00	37.10	37.40	37.10	36.50	37.60	37.90
Findlay CSD	53.35	53.35	53.35	53.35	53.35	53.35	48.65	48.75	48.75	48.75
Liberty-Benton LSD	42.95	43.63	45.67	46.00	46.50	47.34	44.80	45.10	36.50	36.60
McComb LSD	35.36	35.56	35.86	35.91	31.86	32.26	32.40	31.50	32.60	32.60
Van Buren LSD	32.80	32.80	32.80	32.93	33.04	33.05	27.20	27.20	27.00	27.70
Vanlue LSD	45.39	45.55	46.85	47.00	47.20	48.25	44.10	44.30	41.84	42.25
<b>Out of County School Districts</b>										
Ada EVSD	39.70	39.70	39.70	39.70	39.70	39.70	39.70	39.70	39.70	41.30
Bluffton EVSD	45.81	40.91	41.31	42.37	37.51	38.01	39.01	40.01	41.86	43.86
Elmwood LSD	36.50	37.00	36.90	36.80	38.50	36.80	36.80	38.30	38.30	38.30
Fostoria CSD	52.88	52.88	53.28	53.28	53.28	48.53	48.43	47.83	43.03	44.43
Hardin Northern LSD	37.35	37.35	37.35	37.35	37.35	37.35	37.35	37.35	37.35	37.35
North Baltimore LSD	50.50	52.40	52.40	51.70	52.50	52.00	52.00	45.90	46.30	46.50
Riverdale LSD	34.00	34.00	34.00	34.00	34.00	38.78	34.00	34.00	34.00	34.00
<b>Joint Vocational School Districts</b>										
Apollo JVS	2.20	2.20	2.20	2.20	1.70	1.70	1.70	1.70	1.70	1.70
Penta County JVS	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Vanguard JVS	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
<b>Cities</b>										
City of Findlay	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
City of Fostoria	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.80	3.80

(continued)

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

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
<b>Villages</b>										
Arcadia	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70	\$4.70
Arlington	6.00	6.00	6.00	6.00	6.00	4.60	4.60	4.60	4.60	4.60
Benton-Ridge	2.90	2.90	2.90	2.90	1.90	2.90	2.90	2.90	2.90	2.90
Bluffton	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Jenera	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
McComb	4.07	4.07	4.21	5.90	5.90	5.90	5.90	5.90	5.90	5.90
Mount Blanchard	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Mount Cory	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Rawson	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Van Buren	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Vanlue	1.30	1.30	1.30	1.30	2.80	2.80	2.80	2.80	2.80	2.80
<b>Townships</b>										
Allen	2.80	2.80	2.80	3.20	3.20	4.10	4.10	4.10	4.10	4.10
Amanda	4.00	4.00	4.00	4.00	2.50	2.50	2.50	2.50	2.50	2.50
Biglick	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Blanchard	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Cass	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Delaware	2.80	2.80	2.80	5.80	5.80	5.80	5.80	5.80	2.80	2.80
Eagle	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Jackson	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Liberty	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Madison	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Marion	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Orange	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Pleasant	2.90	2.90	2.90	2.90	4.40	4.40	4.40	2.90	2.90	2.90
Portage	3.20	3.20	3.20	3.20	4.70	4.70	4.70	3.20	3.20	3.20
Union	3.10	3.10	3.10	3.10	5.85	5.85	5.85	3.10	3.10	3.10
Van Buren	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Washington	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
<b>Other Units</b>										
Appleseed Joint Ambulance District	1.20	1.10	0.50	0.50	0.50	0.90	0.40	0.40	0.60	0.60
Bluffton Library	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	N/A	N/A
Hancock County Park District	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
PMP Joint Ambulance District	3.80	3.80	3.44	3.44	3.44	N/A	N/A	N/A	N/A	N/A
Seneca County Health District	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Hospital Bond	0.15	0.14	0.18	0.18	0.20	0.21	0.25	0.25	0.28	0.28

Source: Hancock County Auditor

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

Collection Year	Special Assessments Billed	Special Assessments Collections (2)	Percent Collected	Current Delinquencies (3)	Prior Delinquencies (3)	Total Outstanding Delinquencies (2)	Percent of Delinquent Taxes to Special Assessments Collections
2000	\$369,457	\$387,781	104.96%	\$6,959	\$3,062	\$10,021	2.58%
1999	333,768	337,724	101.19%	6,795	1,584	8,379	2.48%
1998	328,933	321,380	97.70%	8,896	2,123	11,019	3.43%
1997	230,510	239,906	104.08%	3,443	1,435	4,878	2.03%
1996	511,264	503,309	98.44%	12,186	1,665	13,851	2.75%
1995	162,309	161,433	99.46%	4,065	287	4,352	2.70%
1994	161,031	163,807	101.72%	3,262	5,101	8,363	5.11%
1993	227,215	228,194	100.43%	4,567	5,481	10,048	4.40%
1992	221,459	230,915	104.27%	4,490	4,569	9,059	3.92%
1991	101,908	91,501	89.79%	N/A	N/A	10,545	11.52%

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

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

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

Source: Hancock County Auditor



**Hancock County, Ohio**  
*Computation of Legal Debt Margin*  
*December 31, 2000*

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2000	\$1,379,501,373	\$1,379,501,373
Debt Limitation	32,987,534	13,795,014
Total Outstanding Debt:		
General Obligation Bonds	16,850,000	16,850,000
General Obligation Notes	1,172,000	1,172,000
Special Assessment Bonds	1,310,000	1,310,000
Special Assessment Notes	171,405	171,405
OWDA Loans	569,347	569,347
Total	20,072,752	20,072,752
Exemptions:		
General Obligation Bonds Payable from Other Sources	2,815,000	2,815,000
General Obligation Bonds Exempt by State Law	11,765,000	11,765,000
General Obligation Notes	1,172,000	1,172,000
Special Assessment Bonds	1,310,000	1,310,000
Special Assessment Notes	171,405	171,405
OWDA Loans	569,347	569,347
Amount Available in Debt Service Fund (3)	490,829	490,829
Total	18,293,581	18,293,581
Net Debt	1,779,171	1,779,171
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$31,208,363	\$12,015,843

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	26,987,534
	\$32,987,534

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

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

Source: Hancock County Auditor

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

Year	Population	Assessed Value	Gross Bonded Debt (1)	Exempt Debt	Debt Service Monies Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
2000	71,295	\$1,379,501,373	\$16,850,000	\$5,065,000	\$490,829	\$11,294,171	0.82%	\$158.41
1999	68,813	1,360,004,229	17,825,000	5,445,000	241,850	12,138,150	0.89%	176.39
1998	68,813	1,196,959,887	11,165,000	3,155,000	42,976	7,967,024	0.67%	115.78
1997	68,813	1,152,988,600	11,975,000	7,025,000	378,945	4,571,055	0.40%	66.43
1996	68,538	1,102,308,559	7,031,000	5,911,000	31,083	1,088,917	0.10%	15.89
1995	68,208	1,018,456,669	7,235,000	5,975,000	14,625	1,245,375	0.12%	18.26
1994	67,717	998,429,358	7,645,000	6,225,000	32,369	1,387,631	0.14%	20.49
1993	67,190	1,012,976,671	8,040,000	6,460,000	30,760	1,549,240	0.15%	23.06
1992	66,757	888,732,405	8,405,000	6,665,000	19,637	1,720,363	0.19%	25.77
1991	66,099	875,885,728	4,645,000	2,760,000	14,125	1,870,875	0.21%	28.30

(1) Includes only General Obligation Bonds

Source: Hancock County Auditor

**Hancock County, Ohio**  
*Ratio of Annual Debt Service Expenditures for  
 General Obligation Bonded Debt to Total General Fund Expenditures (1)  
 Last Ten Years*

Year	Principal (3)	Interest and Fiscal Charges	Total Debt Service	Total General Fund Expenditures (2)	Ratio of Debt Service to Total General Fund Expenditures
2000	\$730,000	\$698,473	\$1,428,473	\$12,603,504	11.33%
1999	660,000	429,435	1,089,435	11,775,299	9.25%
1998	650,000	463,125	1,113,125	11,081,034	10.05%
1997	466,000	395,637	861,637	10,564,843	8.16%
1996	480,000	383,498	863,498	9,799,278	8.81%
1995	410,000	116,040	526,040	10,263,488	5.13%
1994	395,000	136,290	531,290	9,962,747	5.33%
1993	365,000	176,150	541,150	10,016,983	5.40%
1992	315,000	219,838	534,838	9,730,477	5.50%
1991	245,000	313,932	558,932	9,054,313	6.17%

(1) General Fund Expenditures are shown to reflect ratio of debt to the fund ultimately responsible for the debt.

(2) Data for 1991 - 2000 amounts are presented in conformity with Generally Accepted Accounting Principles (GAAP), on a modified accrual basis.

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

Source: Hancock County Auditor

**Hancock County, Ohio**  
*Computation of Direct and Overlapping  
 General Obligation Bonded Debt  
 December 31, 2000*

Subdivision	Outstanding Indebtedness (1)	Allocable to County (2)	Portions of Debt Borne by Properties Within County
The County	\$16,850,000	100.00%	\$16,850,000
All subdivisions wholly within County	47,047,962	100.00%	47,047,962
City of Fostoria	2,784,000	22.55%	627,792
Village of Bluffton	2,565,360	15.13%	388,139
Fostoria CSD	8,165,219	19.34%	1,579,153
Bluffton EVSD	7,389,649	3.05%	225,384
Elmwood LSD	450,000	2.33%	10,485
McComb LSD	2,910,000	82.38%	2,397,258
Riverdale LSD	<u>6,218,803</u>	39.12%	<u>2,432,796</u>
	<u><u>\$94,380,993</u></u>		<u><u>\$71,558,969</u></u>

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

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

## Hancock County, Ohio

*Educational Facilities*

*December 31, 2000*

### COUNTY PUBLIC SCHOOLS (K-12)

Arcadia LSD	678
Arlington LSD	694
Cory-Rawson LSD	870
Liberty Benton LSD	1,207
McComb LSD	914
Van Buren LSD	949
Vanlue LSD	315

**TOTAL STUDENTS** 5,627

### CITY PUBLIC SCHOOLS (K-12)

Bigelow	280
Chamberlin	258
Jacobs	319
Jefferson	249
Lincoln	524
Northview	315
Wilson Vance	329
Washington	269
Whittier	369
Central	451
Donnell	455
Glenwood	416
High School	2,177

**TOTAL STUDENTS** 6,411

### PRIVATE SCHOOLS (K-12)

Heritage Christian School	170
St. Michael's Church	585

**TOTAL STUDENTS** 755

### HOME SCHOOLED

County	150
City	148

**TOTAL STUDENTS** 298

### VOCATIONAL SCHOOLS

Apollo Joint Vocational School	583
Penta Co. Joint Vocational School	1,378
VanGuard Joint Vocational School	506

### COLLEGES/UNIVERSITIES SERVING HANCOCK COUNTY

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Owens Community College	1,689	1,807	2,026	1,985
Stautzenberger College (nka Southern Ohio College)	134	117	251	148
Winebrenner Theological Seminary	162	161	174	131
University of Findlay	3,763	4,181	4,397	4,511

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

**Hancock County, Ohio**  
*Property Value and Construction*  
*Last Ten Years*

Collection Year	Real Property Value (1)			New Construction (2)		
	Agricultural/ Residential	Commercial/ Industrial	Total Value	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
2000	\$812,741,220	\$228,982,180	\$1,041,723,400	\$24,194,546	\$78,267,638	\$102,462,184
1999	790,473,200	224,332,690	1,014,805,890	25,894,507	32,084,295	57,978,802
1998	664,754,840	202,992,860	867,747,700	37,219,838	34,823,784	72,043,622
1997	647,561,440	203,731,710	851,293,150	27,885,972	28,416,210	56,302,182
1996	628,861,030	197,300,910	826,161,940	21,463,137	19,473,766	40,936,903
1995	548,570,930	194,350,970	742,921,900	20,935,612	31,917,584	52,853,196
1994	534,792,810	190,111,720	724,904,530	13,752,571	16,027,808	29,780,379
1993	527,151,240	184,054,010	711,205,250	23,706,705	16,045,106	39,751,811
1992	440,549,990	175,703,060	616,253,050	13,683,850	12,709,907	26,393,757
1991	430,585,080	178,879,260	609,464,340	9,551,783	13,807,347	23,359,130

(1) Hancock County Auditor

(2) City of Findlay Engineering Department

**Hancock County, Ohio**  
*Principal Property Taxpayers*  
 December 31, 2000

Taxpayers	Type of Business	Real Estate Assessed Valuation	Tangible Personal Property Assessed Valuation	Public Utility Assessed Valuation	Tax Incremental Financing Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
Ohio Power	Electric Utility	\$775,970	\$0	\$36,997,400	\$0	\$37,773,370	2.738%
Cooper Tire & Rubber Company	Corporate Office and Tire Manufacturer	7,819,910	25,189,580	0	1,367,980	34,377,470	2.492%
Whirlpool Corporation	Home Appliances	7,456,840	24,117,800	0	0	31,574,640	2.289%
Ball Metal Beverage	Beverage Cans	4,931,930	15,096,290	0	0	20,028,220	1.452%
Marathon Oil Company	Petroleum Products	11,133,200	0	0	0	11,133,200	0.807%
Findlex	Brake Products	1,546,530	8,782,060	0	0	10,328,590	0.749%
Consolidated Biscuit Co.	Cookies and Crackers	3,222,830	5,725,240	0	0	8,948,070	0.649%
Owens-Brockway Plastic	Plastic Bottles	1,734,080	6,792,260	0	0	8,526,340	0.618%
Columbia Gas	Natural Gas Utility	286,380	0	7,586,910	0	7,873,290	0.571%
Best Buy Findlay Limited	Distribution Center	2,141,130	0	0	5,542,430	7,683,560	0.557%
Totals		<u>\$41,048,800</u>	<u>\$85,703,230</u>	<u>\$44,584,310</u>	<u>\$6,910,410</u>	<u>\$178,246,750</u>	12.922%

Source: Hancock County Auditor

## Hancock County, Ohio

*Ten Largest Employers*

*December 31, 2000*

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<b>Ten Largest Employers</b>	<b>Nature of Business</b>	<b>Employees</b>
Cooper Tire & Rubber Company	Corporate Office and Tire Manufacturing	2109
Whirlpool Corporation	Home Appliance	2000
Blanchard Valley Regional Health Center	Hospital Services	1243
Marathon Oil Company	Petroleum Products	1063
Consolidated Biscuit Company	Cookies and Crackers	1000
Kohl's Distribution Center	Retail Distribution Center	990
Findlay City Schools	School System/Education	812
DTR Industries	Rubber Auto Parts	739
Hancock County	County Government	623
Findlex Corporation	Automotive Brake Components	590
Intersil Corporation	Semi-Conductors	504



## Hancock County, Ohio

### Miscellaneous Statistics

December 31, 2000

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Date of Incorporation	January 21, 1828
County Seat	Findlay, Ohio
Population (2000)	71,295
Area - Square Miles	532
Number of Political Subdivisions Located in the County	
Cities	2
Villages	11
Townships	17
School Districts	15
Colleges	3
Owens Community College	
Stautzenberger (nka Southern Ohio College)	
Winebrenner Theological Seminary	
Universities	1
Findlay	
Road Mileage	
US & State Routes	217
County Roads	437
Township Roads	534
Number of Farms	1090
Land in Farms (in acres)	299,000
Average Size of Farms (in acres)	274
Average Cash Receipts	\$91,084
Homestead Exemptions	
Exemptions granted on Real Estate	951
Exemptions granted on Mobile Homes	101
Actual reduction in taxable dollars	\$116,047

*continued*

**Hancock County, Ohio**  
*Miscellaneous Statistics (continued)*  
*December 31, 2000*

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Manufactured Homes

2,166 manufactured homes, taxable value \$7,407,386

Industrial Sites

Westfield Business Park, covering 100 acres  
Tall Timbers Industrial Park, covering 160 acres

Communications

4 Radio Stations: WHMQ 107.7 FM; WBVI 96.7 FM  
WFIN 1330 AM; WKXA 100.5 FM  
1 Daily Newspaper: The Findlay Courier

Voter Statistics, General Election of November, 2000

Number of Registered Voters	46,207
Number of Voters, Last General Election	30,958
Percentage of Voters Voting	67.00%

Sources:

County and City Data Book 2000  
Ohio Department of Transportation  
Hancock County Board of Elections  
All other information obtained from County records.

**HANCOCK COUNTY**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**DECEMBER 31, 2000**

**1. SUMMARY OF AUDITOR'S RESULTS**

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

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

None.

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None.





STATE OF OHIO  
OFFICE OF THE AUDITOR  

---

JIM PETRO, AUDITOR OF STATE

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

## HANCOCK COUNTY FINANCIAL CONDITION

### HANCOCK COUNTY

#### CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 17, 2001