



**Auditor of State
Betty Montgomery**

**FINANCIAL CONDITION
HANCOCK COUNTY**

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**FINANCIAL CONDITION
HANCOCK COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003**

| FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title | Federal CFDA Number | Pass Through Entity Number | Disbursements |
|--|---------------------------|---|-------------------------------------|
| UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | |
| <i>Passed Through the Ohio Department of Development</i> | | | |
| HOME Investment Partnerships Program | 14.239 | B-C-00-029-2 | \$ 84,153 |
| Community Development Block Grants/State's Program | 14.228 | B-F-02-029-1 B-F-01-029-1 B-C-00-029-1 | 93,404 8,700 31,870 |
| Total Community Development Block Grants/State's Program | | | <u>133,974</u> |
| Total Department of Housing and Urban Development | | | <u>218,127</u> |
| UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | |
| <i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services</i> | | | |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | - 32-02947-00- CPREV-P-02-9946 32-02947-00- CPREV-P-03-9946 | 206,173 35,906 12,037 |
| Total Block Grants for Prevention and Treatment of Substance Abuse | | | <u>254,116</u> |
| Medical Assistance Program (Medicaid) | 93.778 | - | 91,553 |
| <i>Passed Through the Ohio Department of Job and Family Services</i> | | | |
| Child Welfare Services - State Grants | 93.645 | - | 41,765 |
| <i>Passed Through the Ohio Department of Mental Health</i> | | | |
| Medical Assistance Program (Medicaid) | 93.778 | - | 1,020,133 |
| Social Services Block Grant (SSBG) | 93.667 | - | 49,460 |
| <i>Passed Through the Ohio Department of Mental Retardation and Developmental Disabilities</i> | | | |
| Medical Assistance Program (Medicaid) | 93.778 | - | 3,334,771 |
| Social Services Block Grant (SSBG) | 93.667 | - | 55,701 |
| Total Medical Assistance Program (Medicaid) | | | <u>4,446,457</u> |
| Total Social Services Block Grant (SSBG) | | | <u>105,161</u> |
| Total Department of Health and Human Services | | | <u>4,847,499</u> |

(Continued)

**FINANCIAL CONDITION
HANCOCK COUNTY**

**SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)**

| FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title | Federal CFDA Number | Pass Through Entity Number | Disbursements |
|--|---------------------------|---|-------------------------|
| UNITED STATES DEPARTMENT OF EDUCATION | | | |
| <i>Passed through the Ohio Department of Education</i> | | | |
| <u>Special Education Cluster</u> | | | |
| Special Education - Grants to States | 84.027 | 066019-6BSF-2003-I 066019-6BSF-2004-I | 14,836 19,195 |
| Total Special Education - Grants to States | | | <u>34,031</u> |
| Special Education - Preschool Grants | 84.173 | 066019-PGS1-2003-I 066019-PGS1-2004-I | 11,139 6,619 |
| Total Special Education - Preschool Grants | | | <u>17,758</u> |
| Total Special Education Cluster | | | <u>51,789</u> |
| Innovative Education Program Strategies | 84.298 | 066019-C2S1-2003 | 557 |
| Total Department of Education | | | <u>52,346</u> |
| UNITED STATES DEPARTMENT OF HOMELAND SECURITY | | | |
| <i>Passed Through the Ohio Emergency Management Agency</i> | | | |
| State Domestic Preparedness Equipment Support Program | 97.004 | 2002-TE-CX-0049 2002-TE-CX-0106 2001-TE-CX-0016 | 43,836 40,263 925 |
| Total State Domestic Preparedness Equipment Support Program | | | <u>85,024</u> |
| Emergency Management Performance Grants | 97.042 | - | 27,363 |
| State and Local All Hazards Emergency Operations Planning | 97.051 | - | 1,996 |
| Total Department of Homeland Security | | | <u>114,383</u> |
| UNITED STATES DEPARTMENT OF LABOR | | | |
| <i>Passed Through the Ohio Department of Job and Family Services</i> | | | |
| Workforce Investment Act Cluster (WIA) | | | |
| Workforce Investment Act - Adult | | - | 60,407 |
| Workforce Investment Act - Adult Administration | | - | 1,785 |
| Total Workforce Investment Act - Adult Program | 17.258 | | <u>62,192</u> |
| Workforce Investment Act - Youth | | - | 35,306 |
| Workforce Investment Act - Youth Administration | | - | 1,044 |
| Total Workforce Investment Act - Youth Program | 17.259 | | <u>36,350</u> |
| Workforce Investment Act - Dislocated Workers | | - | 263,634 |
| Workforce Investment Act - Dislocated Workers Administration | | - | 7,791 |
| Total Workforce Investment Act - Dislocated Workers Progra | 17.260 | | <u>271,425</u> |
| Total Workforce Investment Act Cluster (WIA) | | | <u>369,967</u> |
| Total Department of Labor | | | <u>369,967</u> |

(Continued)

**FINANCIAL CONDITION
HANCOCK COUNTY**

SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 2003
(Continued)

| FEDERAL GRANTOR <i>Pass-Through Grantor</i> Program Title | Federal CFDA Number | Pass Through Entity Number | Disbursements |
|--|---------------------------|--------------------------------------|----------------------------|
| UNITED STATES DEPARTMENT OF JUSTICE | | | |
| <i>Direct Assistance</i> | | | |
| Public Safety Partnership and Community Policing Grants | 16.710 | 2000SHWX0693 | 82,373 |
| <i>Passed Through the Ohio Office of Criminal Justice Services</i> | | | |
| Byrne Formula Grant Program | 16.579 | 2001-DG-G01-9100 2001-DG-G01-9214 | 26,666 44,898 |
| Total Byrne Formula Grant Program | | | <u>71,564</u> |
| Bulletproof Vest Partnership Program | 16.607 | - | <u>4,886</u> |
| <i>Passed Through the Ohio Department of Youth Services</i> | | | |
| Juvenile Accountability Incentive Block Grant | 16.523 | 2001-JB-013-A148 2002-JB-013-A148 | 1,362 14,414 |
| Total Juvenile Accountability Incentive Block Grant | | | <u>15,776</u> |
| Total Department of Justice | | | <u>174,599</u> |
| UNITED STATES DEPARTMENT OF TRANSPORTATION | | | |
| <i>Passed Through the Ohio Department of Transportation</i> | | | |
| Highway Planning and Construction | 20.205 | | <u>1,178,540</u> |
| Total Department of Transportation | | | <u>1,178,540</u> |
| TOTAL FEDERAL ASSISTANCE | | | <u><u>\$ 6,955,461</u></u> |

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS SCHEDULE

**FINANCIAL CONDITION
HANCOCK COUNTY**

**NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2003**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B - SUBRECIPIENTS

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

The subrecipient agencies have certain compliance responsibilities related to administering these Federal Programs. Under Federal Circular A-133, the County is responsible for monitoring subrecipients to help assure that Federal awards are used for authorized purposes in compliance with laws, regulations and the provisions of contracts or grant agreements, and that performance goals are achieved. Medicaid disbursements of \$1,020,133 by the Alcohol Drug Addition and Mental Health Services Board were paid to subrecipients who provide services to the Board.

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

The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. In 2003, the County also used \$7,965 of the revolving loan fund to complete a renovation project at Century Health. 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). An initial loan was made during 2003 in the amount of \$155,000. 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, 2003, the gross amount of loans outstanding under this program was \$276,321.

**FINANCIAL CONDITION
HANCOCK COUNTY**

NOTES TO THE SCHEDULE OF FEDERAL AWARDS EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 2003
(Continued)

NOTE D - MATCHING REQUIREMENTS

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

NOTE E - U.S. DEPARTMENT OF HOMELAND SECURITY FEDERAL AWARDS

The Federal Homeland Security Act of 2002 established the Department of Homeland Security (the Department) to consolidate functions of other Federal agencies related to homeland security. Effective January 24, 2003, the Department began to administer certain Federal awards the County previously received from other Federal agencies. The accompanying Federal Awards Schedule reports all 2003 award amounts under the Department's Catalog of Federal Domestic Assistance (CFDA) numbers. The purposes and compliance requirements of these programs has not changed. A comparison of the former Federal agencies CFDA numbers the County reported in its 2002 Federal Awards Expenditure Schedule compared with the Department's CFDA numbers reported in the 2003 Schedule follows:

| <u>Previous Federal Agency</u> | <u>CFDA number used for 2002</u> | <u>Homeland Security CFDA number for 2003</u> |
|--------------------------------|--|---|
| Department of Justice | 16.007 | 97.004 |
| Emergency Management Agency | 83.552 | 97.042 |
| Emergency Management Agency | 83.562 | 97.051 |

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**Auditor of State
Betty Montgomery**

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

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

To the County Commissioners:

We have audited the financial statements of Hancock County as of and for the year ended December 31, 2003, and have issued our report thereon dated June 24, 2004, in which we noted that our opinion on the Blanchard Valley Industries and Hancock Community Housing, Inc. component units were based on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Blanchard Valley Industries 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 24, 2004.

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 24, 2004.

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.



Betty Montgomery
Auditor of State

June 24, 2004



**Auditor of State
Betty Montgomery**

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

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

To the Board of County Commissioners:

Compliance

We have audited the compliance of Hancock County (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2003. The County's major federal programs are 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 each of its major federal programs 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 each of its major federal programs for the year ended December 31, 2003. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the County in a separate letter dated June 24, 2004.

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.

Schedule of Federal Awards Expenditures

We have audited the basic financial statements of Hancock County as of and for the year ended December 31, 2003, and have issued our report thereon dated June 24, 2004, in which we noted that our opinion on the Blanchard Valley Industries and Hancock Community Housing, Inc. component units were based on the report of other auditors. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. We subjected this information to the auditing procedures applied in the audit of the basic financial statements. In our opinion, it is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Hancock County
Independent Accountant's Report on Compliance with Requirements
Applicable to Major Federal Program and Internal Controls Over
Compliance in Accordance With *OMB Circular A-133*
Page 3

This report is intended for the information and use of the audit committee, management, 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.

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

Betty Montgomery
Auditor of State

June 24, 2004

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**FINANCIAL CONDITION
HANCOCK COUNTY**

SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 §.505
DECEMBER 31, 2003

1. SUMMARY OF AUDITOR'S RESULTS

| | | |
|--------------------|---|---|
| (d)(1)(i) | Type of Financial Statement Opinion | Unqualified |
| (d)(1)(ii) | Were there any material control weakness conditions reported at the financial statement level (GAGAS)? | No |
| (d)(1)(ii) | Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)? | No |
| (d)(1)(iii) | Was there any reported material noncompliance at the financial statement level (GAGAS)? | No |
| (d)(1)(iv) | Were there any material internal control weakness conditions reported for major federal programs? | No |
| (d)(1)(iv) | Were there any other reportable internal control weakness conditions reported for major federal programs? | No |
| (d)(1)(v) | Type of Major Programs' Compliance Opinion | Unqualified |
| (d)(1)(vi) | Are there any reportable findings under § .510? | No |
| (d)(1)(vii) | Major Programs (list): | Medical Assistance Program - CFDA #93.778 Work Investment Act Program Cluster: Youth Program CFDA #17.258 Adult Program CFDA #17.259 Dislocated Worker Program CFDA #17.260 |

| | | |
|---------------------|--|--|
| <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.

**FINANCIAL CONDITION
HANCOCK COUNTY**

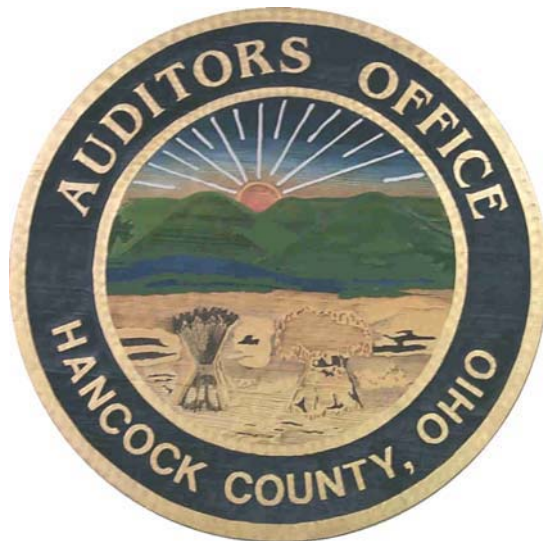
SCHEDULE OF PRIOR AUDIT FINDINGS
OMB CIRCULAR A -133 §.315 (b)
DECEMBER 31, 2003

| Finding Number | Finding Summary | Fully Corrected? | Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i> |
|----------------|--|------------------|--|
| 2002-001 | ORC § 117.28 Overpayment of compensation | Yes | |
| 2002-002 | ORC § 5705.41(D) Failure to certify disbursements | Yes | |
| 2002-003 | 29 CFR 667.300 WIA program was not accruing expenses | No | Improvement has been made reducing this to a management letter comment. |

HANCOCK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended
December 31, 2003



Charity A. Rauschenberg, CPA
Hancock County Auditor

Prepared by the Hancock County Auditor's Office

Hancock County, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2003
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Comprehensive Annual Financial Report
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Hancock County, Ohio
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Hancock County AUDITOR



CHARITY A. RAUSCHENBERG

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

June 24, 2004

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, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2003. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

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

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

REPORTING ENTITY

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

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

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

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

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

COUNTY ORGANIZATION AND SERVICES

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

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

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

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

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

ECONOMIC CONDITION AND OUTLOOK

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

Hancock County has supported low unemployment rates for many years. The County consistently ranks in the five lowest unemployment counties 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. Four of the top five employers in Hancock County are manufacturing facilities.

The County is fortunate to be the home of two Fortune 500 companies: Cooper Tire and Rubber Company and Marathon Ashland Petroleum. Cooper Tire and Rubber Company was founded in 1914 and three years later moved its headquarters to Findlay, Ohio. Cooper Tire specializes in the manufacturing and marketing of rubber products for consumers and industrial users. Today, Cooper Tire is one of Hancock County's largest employers with 2,204 employees.

Recently, Marathon and Ashland Petroleum merged their refining, marketing, and transportation operations into a joint venture. Based in Findlay, Marathon Ashland Petroleum LLC (MAP) is the fifth largest refiner in the nation and employs 1,635 people locally.

Whirlpool Corporation's Findlay division has grown to become the largest dishwasher manufacturing facility in the world. The plant opened in 1967 with a work force of 200. Initially the plant built food waste disposals. Today, 2,050 people are employed in the Findlay plant which currently only builds dishwashers.

Work will continue in 2004 on two major construction projects in Hancock County. Owens Community College and Blanchard Valley Health Association have both commenced work on construction projects that will solidify their presence in Hancock County.

Owens will continue work on its campus relocation project in 2004. Phase I of the project began in 2003 and includes 137,000 square feet for classrooms, technical and computer laboratories, library and a child care center at an estimated cost of \$18.7 million. Owens expects to have Phase I completed and ready for students by fall semester 2005.

Blanchard Valley Health Association announced plans in 2003 for a 200,000 square foot addition on its current hospital campus. The majority of this space will be used to construct new patient rooms. The estimated total cost of the project is \$95 million. Some early renovation work began in 2003 with a main groundbreaking expected in fall 2004. Construction should be complete in late 2007.

Cardinal Health announced in 2003 that it would be building a 174,000 square feet distribution center at a cost of \$14.77 million. It is anticipated that as many as 115 new jobs will result in Hancock County as a result of the company's investment.

CURRENT MAJOR INITIATIVES

In 2003 county elected officials reduced expenditures and the County Commissioners placed a .25 percent sales tax on the May 2003 ballot for voter consideration. The levy was approved for the criminal and justice administration expenditures for a period of two years. Collection of the sales tax became effective July 1, 2003. For budgeting simplicity, the criminal and justice administration committee agreed to use this fund for the operations of the County Jail.

The County constructed a new Bureau of Motor Vehicles one-stop center during 2003. This facility houses the auto titling, auto licensing, driver's license testing, commercial driver's license testing, and salvage inspections. The project commenced in the spring of 2003 and tenants moved into the new offices by the end of the year. The project is financed by lease agreements with the State of Ohio and the County's Clerk of Courts.

Also during 2003, the Board of County Commissioners vacated their office space on the first floor of the county courthouse. The County Commissioners have moved their offices into one of the more recently purchased buildings downtown. The Common Pleas Court addressed security issues, as well as overcrowding, due to increased caseloads in domestic relations. As a result, the space was renovated for the domestic relations offices.

FUTURE MAJOR INITIATIVES

The County Engineer continues to plan and utilize Federal Highway monies for the benefit of Hancock County citizens. Federal Highway monies were used to replace seven bridges around the County in 2003. In addition the state legislation approved a 2-cent per gallon gasoline tax in the summer of 2003. The Engineer replaced 20 bridges and improved 24.2 miles of road with local and state funds. For 2004, the Engineer has budgeted federal grant monies to be used for 2 large road projects, a sewer project with the Village of Van Buren, the resurfacing of two heavily traveled roads, and continued road and bridge repairs.

The need for additional office space continues to be addressed. Buildings have been purchased and are either occupied by County offices or rented. The County has explored options of building either a new Court building or a new administrative building. The plans for construction range from \$5 million to \$8 million. A capital projects fund has been established to accumulate funding for the project. The Board of Commissioners and the Judges of the Common Pleas Court have agreed to renovate space in the courthouse to temporarily house the domestic relations court. As a result of the sluggish economy the Commissioners have tabled action on a new building until financially feasible.

Within the next two years, the County Auditor plans to replace the financial, payroll, and property tax accounting software. The current software was designed and has been utilized since 1980. The property tax accounting software has been contracted. Implementation is projected for late 2004. Evaluation of the current financial systems has commenced in 2004 with selection and implementation projected for 2005. Moneys set aside in the County Capital Improvements capital projects fund and the Real Estate Assessment special revenue fund will be used to purchase the software.

FINANCIAL INFORMATION

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

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

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

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

Cash Management

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

Risk Management

The County contracted with the Mid West Pool Risk Management Agency, Inc. for liability, property, and crime insurance. The program has a \$0, \$500, and \$500 deductible per occurrence. The County also participates in the County Commissioners Association of Ohio Workers’ Compensation Group Rating Program, an insurance purchasing pool.

INDEPENDENT AUDIT

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

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

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hancock County for its comprehensive annual financial report for the year ended December 31, 2002. The Certificate of Achievement is a prestigious national award received for conformance with the highest standards for preparation of state and local government financial reports.

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

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

ACKNOWLEDGEMENTS

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

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

Sincerely,

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

Charity A. Rauschenberg, CPA
Hancock County Auditor

Hancock County, Ohio

*Elected Officials
December 31, 2003*

COMMISSIONERS

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

AUDITOR

Anthony P. Iriti

CORONER

Dr. Leroy L. Schroeder

ENGINEER

Steven C. Wilson

PROSECUTING ATTORNEY

Robert A. Fry

RECORDER

Anita M. Musgrave

SHERIFF

Michael E. Heldman

TREASURER

J. Steve Welton

CLERK OF COURTS

Cathy Prosser-Wilcox

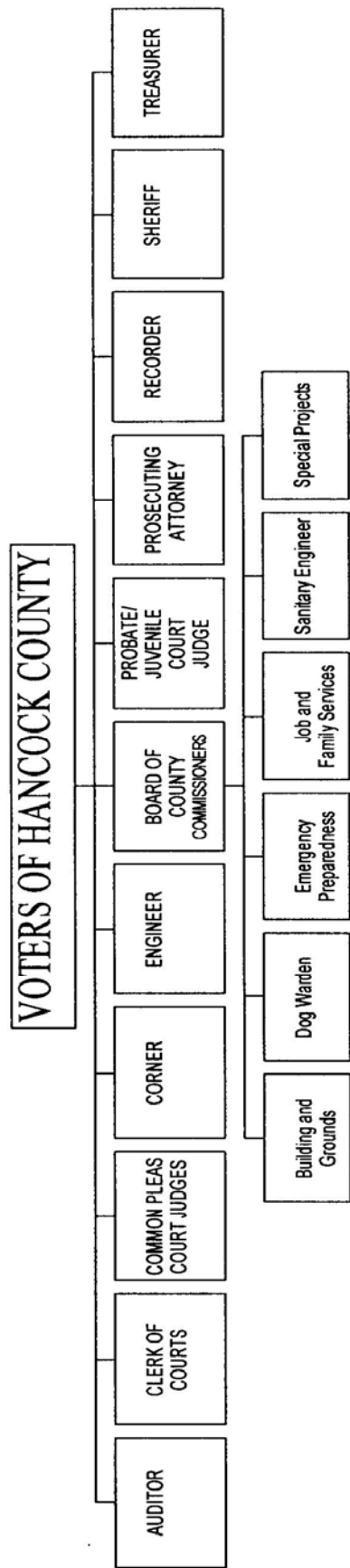
COMMON PLEAS COURT JUDGES

Joseph H. Niemeyer
Reginald J. Routson

PROBATE/JUVENILE COURT JUDGE

Allan H. Davis

HANCOCK COUNTY GOVERNMENT ORGANIZATIONAL CHART



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

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

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Hancock County,
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2002

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



A handwritten signature in black ink, appearing to read "Edward Haney".

President

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

Executive Director

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FINANCIAL SECTION

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**Auditor of State
Betty Montgomery**

INDEPENDENT ACCOUNTANTS' REPORT

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

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County (the County) as of and for the year ended December 31, 2003, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Blanchard Valley Industries and Hancock Community Housing Inc., discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for the Blanchard Valley Industries and Hancock Community Housing, Inc., on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 other auditors audited the financial statements of the Blanchard Valley Industries in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of December 31, 2003, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General; Motor Vehicle and Gas Tax; Alcohol, Drug Addiction, and Mental Health; Job and Family Services; and Mental Retardation and Development Disabilities funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2004 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.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to form opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules listed in the table of contents are presented for additional analysis and are not a required part of the basic financial statements. We subjected the combining and individual fund financial statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the data in the introductory and statistical sections to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on it.



Betty Montgomery
Auditor of State

June 24, 2004

Hancock County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

The discussion and analysis of Hancock County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2003. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Financial Highlights

Key financial highlights for 2003 are as follows:

The County's total net assets increased by \$6,025 thousand, which represents a 7.5 percent increase from 2002.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$12,763 thousand, an increase of \$2,343 thousand from the prior year. Of this amount, \$9,493 thousand is available for spending (unreserved fund balance) on behalf of its citizens. This increase was attributable to budget reductions made throughout the year by numerous departments in an effort to minimize to potential budget shortfall. In addition, additional revenues were received beginning July 1, 2003 as a result of voter-approved one quarter of one percent (0.25%) permissive sales and use tax to be used to support criminal and administrative justice services in Hancock County.

At the end of the current year, unreserved fund balance for the General Fund was \$3,285 thousand, which represents a 29.8 percent increase from the prior year and represents 26.1 percent of total General Fund expenditures.

Overview of the Financial Statements

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

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

County-Wide Financial Statements

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

Statement of Net Assets and Statement of Activities

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

The change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position

Hancock County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

of the County, nonfinancial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

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

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

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

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

Fund Financial Statements

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

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

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

Hancock County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

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

Proprietary Funds - The County has one type of proprietary fund. Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Sanitary Landfill operations, the Agricultural Service Center, and the BMV One Stop building.

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is much like that used for the proprietary funds.

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

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

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2003 compared to 2002:

Table 1
Net Assets
(In thousands)

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|-------------------------|-----------------|--------------------------|----------------|-----------------|-----------------|
| | 2003 | 2002 | 2003 | 2002 | 2003 | 2002 |
| Assets | | | | | | |
| Current and Other Assets | \$35,173 | \$31,957 | \$5,752 | \$5,330 | \$40,925 | \$37,287 |
| Capital Assets, Net | 74,993 | 74,563 | 5,405 | 3,073 | 80,398 | 77,636 |
| Total Assets | 110,166 | 106,520 | 11,157 | 8,403 | 121,323 | 114,923 |
| Liabilities | | | | | | |
| Current and Other Liabilities | 13,422 | 14,084 | 215 | 247 | 13,637 | 14,331 |
| Long-Term Liabilities | 16,018 | 17,392 | 5,643 | 3,200 | 21,661 | 20,592 |
| Total Liabilities | 29,440 | 31,476 | 5,858 | 3,447 | 35,298 | 34,923 |
| Net Assets | | | | | | |
| Invested in Capital Assets, Net of Related Debt | 64,644 | 62,859 | 1,278 | 1,138 | 65,922 | 63,997 |
| Restricted | 12,373 | 9,672 | 0 | 0 | 12,373 | 9,672 |
| Unrestricted | 3,709 | 2,513 | 4,021 | 3,818 | 7,730 | 6,331 |
| Total Net Assets | \$80,726 | \$75,044 | \$5,299 | \$4,956 | \$86,025 | \$80,000 |

Hancock County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$86,026 thousand (\$80,727 thousand in governmental activities and \$5,299 thousand in business-type activities) as of December 31, 2003. By far, the largest portion of the County's net assets (76.8 percent) reflects its investment in capital assets (e.g., land and improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (14.2 percent) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets (\$7,730 thousand) may be used to meet the County's ongoing obligations to citizens and creditors.

Table 2 shows the changes in net assets for 2003 compared to 2002.

Table 2
Changes in Net Assets
(In Thousands)

| | Governmental Activities | | Business-Type Activities | | Total | |
|------------------------------------|-------------------------|---------|--------------------------|---------|----------|---------|
| | 2003 | 2002 | 2003 | 2002 | 2003 | 2002 |
| Revenues: | | | | | | |
| Program Revenues | | | | | | |
| Charges for Services | \$7,535 | \$6,471 | \$2,889 | \$2,675 | \$10,424 | \$9,146 |
| Operating Grants and Contributions | 21,883 | 20,425 | 0 | 0 | 21,883 | 20,425 |
| Capital Grants and Contributions | 1,329 | 1,321 | 0 | 0 | 1,329 | 1,321 |
| Total Program Revenues | 30,747 | 28,217 | 2,889 | 2,675 | 33,636 | 30,892 |
| General Revenues | | | | | | |
| Property Taxes | 7,137 | 6,324 | 0 | 0 | 7,137 | 6,324 |
| Payment in Lieu of Taxes | 1,515 | 1,312 | 0 | 0 | 1,515 | 1,312 |
| Sales Tax | 6,075 | 4,865 | 0 | 0 | 6,075 | 4,866 |
| Intergovernmental | 2,628 | 2,700 | 0 | 0 | 2,628 | 2,700 |
| Investment Income | 511 | 789 | 81 | 343 | 592 | 1,132 |
| Other | 1,207 | 1,070 | 51 | 62 | 1,258 | 1,132 |
| Total General Revenues | 19,073 | 17,060 | 132 | 405 | 19,205 | 17,465 |
| Total Revenues | 49,820 | 45,277 | 3,021 | 3,080 | 52,841 | 48,357 |
| Transfers | 73 | 0 | (73) | 0 | 0 | 0 |
| Total Revenues and Transfers | 49,893 | 45,277 | 2,948 | 3,080 | 52,841 | 48,357 |

(continued)

Hancock County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2003
Unaudited

| | Governmental Activities | | Business-Type Activities | | Total | |
|--------------------------------------|-------------------------|---------|--------------------------|-------|---------|---------|
| | 2003 | 2002 | 2003 | 2002 | 2003 | 2002 |
| Program Expenses: | | | | | | |
| General Government | | | | | | |
| Legislative and Executive | \$5,491 | \$5,597 | \$0 | \$0 | \$5,491 | \$5,597 |
| Judicial | 2,892 | 2,855 | 0 | 0 | 2,892 | 2,855 |
| Public Safety | 6,312 | 6,524 | 0 | 0 | 6,312 | 6,524 |
| Public Works | 4,083 | 4,794 | 0 | 0 | 4,083 | 4,794 |
| Health | 14,263 | 13,319 | 0 | 0 | 14,263 | 13,319 |
| Human Services | 9,219 | 8,131 | 0 | 0 | 9,219 | 8,131 |
| Conservation and Recreation | 353 | 0 | 0 | 0 | 353 | 0 |
| Economic Development | 373 | 1,113 | 0 | 0 | 373 | 1,113 |
| Intergovernmental | 374 | 636 | 0 | 0 | 374 | 636 |
| Interest Expense | 851 | 827 | 0 | 0 | 851 | 827 |
| Sanitary Landfill | 0 | 0 | 2,280 | 2,342 | 2,280 | 2,342 |
| BMV One Stop | 0 | 0 | 121 | 0 | 121 | 0 |
| Agricultural Service Center | 0 | 0 | 205 | 150 | 205 | 150 |
| Total Expenses | 44,211 | 43,796 | 2,606 | 2,492 | 46,817 | 46,288 |
| Increase (Decrease) in Net Assets | \$5,682 | \$1,481 | \$342 | \$588 | \$6,024 | \$2,069 |

Governmental Activities

Governmental activities increased the County's net assets by \$5,682 thousand, thereby accounting for 94.3 percent of the total growth in the net assets of the County. Key elements of this increase are as follows. Operating grants were the largest program revenue, accounting for \$21,883 thousand or 43.9 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Motor Vehicle and Gas Tax (\$3,804 thousand); Alcohol, Drug, and Mental Health (\$3,990 thousand); Job and Family Services (\$5,195 thousand); and Mental Retardation and Developmental Disabilities (\$5,152 thousand). The health programs, Alcohol, Drug, and Mental Health and Mental Retardation and Developmental Disabilities, experienced a 14.4 percent increase in State and Federal funding.

The County's direct charges to users of governmental services made up \$7,535 thousand or 15.1 percent of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Property tax revenues accounted for \$7,137 thousand of total revenues for governmental activities, or 14.3 percent of total revenues. Another major component of general revenues was sales taxes, which accounted for \$6,075 thousand or 12.2 percent of total revenues. Sales tax revenue increased 24.8 percent over 2002 revenues. In 2003, voters in Hancock County approved an additional permissive sales and use tax at a rate of one-quarter of one percent (0.25%) effective July 1, 2003, that accounted for 83.3 percent of this increase. The additional permissive sales and use tax were to be used to support criminal and administrative justice services in Hancock County. Base sales tax showed a 4.2 percent increase.

The health program accounted for \$14,263 thousand of the \$44,211 thousand total expenses for governmental activities, or 32.1 percent of total expenses. The next largest program was human services, accounting for \$9,219 thousand and representing 20.8 percent of total governmental expenses. Both programs experienced growth in line with the increase in program funding. Other programs experienced an overall decrease in expenditures of \$1,617, or 7.2 percent as budget reductions were made throughout the County in an effort to eliminate a projected budget deficit.

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

Table 3
Governmental Activities
(In Thousands)

| | Total Cost of Services | | Net Cost of Services | |
|-----------------------------|------------------------|----------|----------------------|----------|
| | 2003 | 2002 | 2003 | 2002 |
| General Government | | | | |
| Legislative/Executive | \$5,491 | \$5,597 | \$2,053 | \$2,719 |
| Judicial | 2,892 | 2,855 | 1,724 | 1,774 |
| Public Safety | 6,312 | 6,524 | 4,574 | 4,722 |
| Public Works | 4,083 | 4,794 | (2,204) | (342) |
| Health | 14,263 | 13,319 | 4,543 | 4,615 |
| Human Services | 9,219 | 8,131 | 1,207 | 500 |
| Conservation and Recreation | 353 | 0 | 353 | 0 |
| Economic Development | 373 | 1,113 | (12) | 132 |
| Intergovernmental | 374 | 636 | 374 | 632 |
| Interest Expense | 851 | 827 | 851 | 827 |
| Total Expenses | \$44,211 | \$43,796 | \$13,463 | \$15,579 |

As shown in the table above, 45.1 percent of legislative/executive and judicial costs of services are derived from charges for services and operating grants. Legislative/Executive activities include costs associated with the general administration of County government. Administration consists of the County Commissioners, Auditor, Treasurer, Prosecutor, and Recorder. Judicial represents costs associated with the administration of the County's court system. The net cost of these services decreased 15.9 percent in 2003.

Charges for services, operating grants, and capital grants fund a significant portion of health expenses (68.1 percent) and human services expenses (86.9 percent). The remaining \$5,750 thousand net cost of services is funded by property taxes and intergovernmental revenues.

The increase in Conservation and Recreation relates to a loss on the sale of the Hancock Recreation Center to the City of Findlay in 2003. This transaction was the culmination of an agreement reached in 2002 between the City of Findlay and Hancock County. The property and operations of the Center were transferred to the City of Findlay.

Economic Development services decreased \$740 due to a drop in expenditures made related to federal Community Housing Improvement Programs received by the County.

Business-Type Activities

The net assets for business-type activities increased by \$343 thousand during 2003. Major revenue sources increased by 8.0 percent. Receipts at the landfill accounted for 98.5 percent of the increase. It experienced increased usage because of its competitive fee structure. Investment earnings decreased by 76.3 percent in the landfill trust designed to defray closure/postclosure costs of the future, primarily due

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to a decrease in fair value of investments. These earnings included a decrease of 2.6 percent in fair value of the trust's investments.

Financial Analysis of County Funds

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

Governmental Funds - The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of December 31, 2003, the County's governmental funds reported a combined ending fund balance of \$12,763 thousand, an increase of \$2,343 thousand in comparison with the prior year. Approximately 74.4 percent of this total (\$9,493 thousand) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year (\$2,747 thousand) or a variety of other restricted purposes (\$523 thousand). Contracts and purchase order commitments increased by \$721 thousand.

The General Fund is the primary operating fund of the County. At the end of 2003, unreserved fund balance was \$3,285 thousand, while total fund balance was \$3,579 thousand. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 26.1 percent of total General Fund expenditures.

The unreserved fund balance of the County's General Fund increased by \$754 thousand during 2003. Key factors in this increase are as follows:

A transfer of Public Safety expenditures to a Special Revenue fund to be supported by voter-approved additional one-quarter of one percent (0.25%) permissive sales and use tax.

Slight increase in charges for services

Decrease in most general fund expenditures.

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

Unrestricted net assets of the Sanitary Landfill at December 31, 2003, were \$3,991 thousand, for the Agricultural Service Center were \$28 thousand, and for the BMV One Stop were \$1 thousand. Unrestricted net assets increased by \$203 thousand.

Budgetary Highlights

By State statute, the Board of County Commissioners adopts the annual operating budget for the County on the first day of January. For the General Fund, changes from the original to the final budget net change in fund balance were (\$708) thousand. Revenues were estimated conservatively to ensure a

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healthy fund balance for beginning 2004. Sales tax was closely monitored and elected officials were notified of the changes in revenues during the year. Elected officials met regularly to prioritize needs after taking into account projected budget cuts from state and federal funding. As a result the actual expenditures were \$516 thousand less than the final budget.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2003, was \$80,398 thousand (net of accumulated depreciation). This investment in capital assets includes land and improvements, buildings and improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure.

During 2003, the County completed construction on the Bureau of Motor Vehicles (BMV) One Stop Building. The BMV One Stop building was constructed to house motor vehicle offices and facilities at a total cost of \$2,141 thousand. Renovations were also made to move of the Domestic Relations Court into the Courthouse and to the drop-in center for Alcohol and Drug Addiction, Mental Health Board clients.

Major capital asset events during 2003 included the replacement of sixteen bridges at a cost of \$2,271 thousand. The Engineer also replaced 8 culverts, in the amount of \$81 thousand.

Note 12 (Capital Assets) provides capital asset activity during 2003.

Long-Term Debt - On May 1, 2003, the County issued general obligation bonds to retire a bond anticipation note, which was originally issued to pay the costs of constructing, furnishing and equipping a building to house motor vehicle offices and facilities.

At December 31, 2003, the County had total general obligation bonded debt outstanding of \$15,707 thousand. Of this amount, \$4,212 thousand will be repaid from business-type activities. Other outstanding debt included special assessment bonds of \$1,093 thousand, OWDA loans payable of \$497 thousand, and loans payable of \$38 thousand. The County's long-term bonded debt increased by \$1,039 thousand (6.6 percent) during 2003.

Standards & Poor's Corporation has assigned an underlying rating of AA- to the outstanding general obligation debt of the County. However, an AAA credit rating was listed on the bonds since the County purchased insurance from Financial Security Assurance, Inc. guaranteeing bond payments.

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

General obligation notes were issued throughout the year for a total of \$3,957 thousand. This amount included \$1,587 thousand in special assessment notes that were issued for road, water, and sewer projects within the County. Notes were also issued to purchase equipment and vehicles for the Engineer and for the construction of the BMV One Stop building.

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Economic Factors

Hancock County has experienced growth in the past twenty years, aided in part by the completion and opening of the County-financed connector road. The road connected a fully developed international industrial park to Interstate 75. With the increased accessibility, and a central midwest location, Hancock County has become home to three major retail distribution facilities. Revenues from payments in lieu of taxes for this area exceed the annual debt service by 42.9 percent for the year 2003 due to the growth in the designated area.

According to the Labor Market Information, population in the County has increased at a modest rate of 2.6 percent since 2000. Hancock County consistently ranks among the five lowest unemployment rates in Ohio. Even with a slight increase in unemployment from 3.6 percent at December 31, 2002 to 4.0 percent at December 31, 2003, the County compares favorably with the 6.0 percent rate for the State and 5.7 percent rate for the nation.

The most significant contributing growth component has been the establishment of Hancock County as a retail destination for a multi-county area. The retail market area is estimated at over 250,000 people. In spite of a sluggish economy statewide, Hancock County continues to generate moderate growth in sales tax revenues. For 2003, sales tax revenues increased approximately 4.2 percent over 2002 sales tax revenues. This compares favorably to the slight decrease in sales tax revenues of 1.2 percent between 2001 and 2002.

Investment earnings of governmental activities were lower in 2003 by \$278 thousand due to continued low interest rates on investments. Uncertainty in the allocation of monies to the County through the Local Government and Local Government Revenue Assistance program for 2003 was also a major factor considered during the preparation of the County's 2004 budget. As a result of these and other factors, the County reduced its original appropriations by 13.4 percent over 2003 final appropriations.

Requests for Information

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

Hancock County, Ohio
Statement of Net Assets
 Primary Government as of December 31, 2003
 Component Units as of December 31, 2003

| | Primary Government | | |
|--|----------------------------|-----------------------------|--------------|
| | Governmental Activities | Business-Type Activities | Total |
| <u>Assets</u> | | | |
| Equity in Pooled Cash and Cash Equivalents | \$14,422,871 | \$1,748,096 | \$16,170,967 |
| Cash and Cash Equivalents in Segregated Accounts | 356,173 | 417,700 | 773,873 |
| Cash and Cash Equivalents with Fiscal Agent | 95,575 | 0 | 95,575 |
| Investments in Segregated Accounts | 0 | 0 | 0 |
| Investments with Fiscal Agent | 0 | 3,153,897 | 3,153,897 |
| Due from Primary Government | 0 | 0 | 0 |
| Due from Component Unit | 334 | 0 | 334 |
| Due from Agency Funds | 83,690 | 0 | 83,690 |
| Accounts Receivable | 84,038 | 265,593 | 349,631 |
| Sales Taxes Receivable | 1,229,261 | 0 | 1,229,261 |
| Accrued Interest Receivable | 34,197 | 38,981 | 73,178 |
| Due from Other Governments | 6,763,778 | 0 | 6,763,778 |
| Internal Balances | 2,045 | (2,045) | 0 |
| Prepaid Items | 292,433 | 29,900 | 322,333 |
| Materials and Supplies Inventory | 439,292 | 14,527 | 453,819 |
| Payment in Lieu of Taxes Receivable | 1,420,260 | 0 | 1,420,260 |
| Property Taxes Receivable | 7,188,734 | 0 | 7,188,734 |
| Loans Receivable | 276,321 | 0 | 276,321 |
| Special Assessments Receivable | 2,401,498 | 0 | 2,401,498 |
| Deposits | 0 | 0 | 0 |
| Unamortized Issuance Costs | 82,453 | 85,952 | 168,405 |
| Nondepreciable Capital Assets | 24,556,652 | 608,326 | 25,164,978 |
| Depreciable Capital Assets, Net | 50,436,470 | 4,796,502 | 55,232,972 |
| <i>Total Assets</i> | 110,166,075 | 11,157,429 | 121,323,504 |
| <u>Liabilities</u> | | | |
| Accrued Wages Payable | 1,170,038 | 43,242 | 1,213,280 |
| Matured Compensated Absences Payable | 21,657 | 0 | 21,657 |
| Accounts Payable | 1,306,466 | 20,337 | 1,326,803 |
| Contracts Payable | 220,648 | 111,603 | 332,251 |
| Due to Component Unit | 4,004 | 0 | 4,004 |
| Due to Primary Government | 0 | 0 | 0 |
| Due to Other Governments | 279,158 | 22,513 | 301,671 |
| Notes Payable | 1,756,730 | 0 | 1,756,730 |
| Accrued Interest Payable | 60,723 | 17,544 | 78,267 |
| Retainage Payable | 102,644 | 0 | 102,644 |
| Deferred Revenue | 8,499,605 | 0 | 8,499,605 |
| Long-Term Liabilities | | | |
| Due Within One Year | 1,438,414 | 121,630 | 1,560,044 |
| Due in More Than One Year | 14,579,522 | 5,521,375 | 20,100,897 |
| <i>Total Liabilities</i> | 29,439,609 | 5,858,244 | 35,297,853 |
| <u>Net Assets</u> | | | |
| Invested in Capital Assets, Net of Related Debt | 64,644,765 | 1,278,418 | 65,923,183 |
| Restricted for: | | | |
| Debt Service | 1,792,097 | 0 | 1,792,097 |
| Capital Projects | 42,983 | 0 | 42,983 |
| Other Purposes | | | |
| Expendable | 10,952,372 | 0 | 10,952,372 |
| Nonexpendable | 247,000 | 0 | 247,000 |
| Unrestricted (Deficit) | 3,047,249 | 4,020,767 | 7,068,016 |
| <i>Total Net Assets</i> | \$80,726,466 | \$5,299,185 | \$86,025,651 |

See accompanying notes to the basic financial statements

| Component Units | | |
|------------------------------------|-----------------------------------|---------------------------------|
| Regional Planning Commission | Blanchard Valley Industries | Hancock Community Housing |
| \$48,219 | \$0 | \$0 |
| 0 | 26,950 | 34,989 |
| 0 | 0 | 0 |
| 0 | 381,175 | 0 |
| 0 | 0 | 0 |
| 0 | 4,004 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 27,910 | 1,200 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 1,009 | 0 | 0 |
| 0 | 2,929 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 1,146 | 500 |
| 0 | 0 | 0 |
| 0 | 0 | 86,844 |
| 5,465 | 145,511 | 550,532 |
| <u>54,693</u> | <u>589,625</u> | <u>674,065</u> |
| 0 | 21,223 | 0 |
| 0 | 0 | 0 |
| 0 | 15,112 | 0 |
| 0 | 0 | 99,498 |
| 0 | 0 | 0 |
| 0 | 334 | 0 |
| 365 | 91 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 10,050 |
| 0 | 0 | 71,737 |
| 0 | 0 | 103,437 |
| 16,408 | 0 | 400,091 |
| <u>16,773</u> | <u>36,760</u> | <u>684,813</u> |
| 5,465 | 145,511 | 133,848 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 32,455 | 407,354 | (144,596) |
| <u>\$37,920</u> | <u>\$552,865</u> | <u>(\$10,748)</u> |

Hancock County, Ohio
Statement of Activities
For the Year Ended December 31, 2003

| Function/Program | Expenses | Program Revenues | | |
|---|---------------------|----------------------|---|---|
| | | Charges for Services | Operating Grants, Contributions, and Interest | Capital Grants, Contributions, and Interest |
| <u>Governmental Activities</u> | | | | |
| General Government | | | | |
| Legislative and Executive | \$5,490,477 | \$3,437,256 | \$0 | \$0 |
| Judicial | 2,892,307 | 970,436 | 197,546 | 0 |
| Public Safety | 6,312,041 | 795,229 | 942,965 | 0 |
| Public Works | 4,083,327 | 1,137,134 | 3,883,422 | 1,266,502 |
| Health | | | | |
| Alcohol, Drug, and Mental Health | 4,985,761 | 82,511 | 3,989,755 | 0 |
| Mental Retardation and Developmental Disabilities | 8,636,653 | 201,696 | 5,151,951 | 0 |
| Other Health | 640,625 | 168,115 | 63,889 | 62,254 |
| Human Services | | | | |
| Job and Family Services | 5,723,687 | 407,192 | 5,195,066 | 0 |
| Other Human Services | 3,494,991 | 328,491 | 2,080,751 | 0 |
| Conservation and Recreation | 352,476 | 0 | 0 | 0 |
| Economic Development | 373,065 | 7,500 | 377,771 | 0 |
| Intergovernmental | 374,166 | 0 | 0 | 0 |
| Interest and Fiscal Charges | 850,945 | 0 | 0 | 0 |
| <i>Total Governmental Activities</i> | <u>44,210,521</u> | <u>7,535,560</u> | <u>21,883,116</u> | <u>1,328,756</u> |
| <u>Business-Type Activities</u> | | | | |
| Sanitary Landfill | 2,280,326 | 2,668,086 | 0 | 0 |
| Agricultural Service Center | 204,805 | 218,140 | 0 | 0 |
| BMV One Stop | 121,238 | 3,264 | 0 | 0 |
| <i>Total Business-Type Activities</i> | <u>2,606,369</u> | <u>2,889,490</u> | <u>0</u> | <u>0</u> |
| <i>Total Primary Government</i> | <u>\$46,816,890</u> | <u>\$10,425,050</u> | <u>\$21,883,116</u> | <u>\$1,328,756</u> |
| <u>Component Units</u> | | | | |
| Regional Planning Commission | \$152,592 | \$183,148 | \$0 | \$0 |
| Blanchard Valley Industries | 1,728,447 | 1,660,862 | 0 | 0 |
| Hancock Community Housing | 45,182 | 12,000 | 13,701 | 5,380 |
| <i>Total Component Units</i> | <u>\$1,926,221</u> | <u>\$1,856,010</u> | <u>\$13,701</u> | <u>\$5,380</u> |

General Revenues

Property Taxes Levied for:
General Operating
Health-Alcohol, Drug, and Mental Health
Health-Mental Retardation and Developmental Disabilities
Human Services - Agency on Aging
Debt Service - Hospital Bond 4
Capital Outlay - County Capital Improvements
Payment in Lieu of Taxes
Sales Taxes
Intergovernmental not Restricted to a Particular Purpose
Interest
Increase (Decrease) in Fair Value of Investments
Other

Total General Revenues

Transfers

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

| Net (Expense) Revenue and Changes in Net Assets | | | | | |
|---|--------------------------|---------------------|------------------------------|-----------------------------|---------------------------|
| Primary Government | | | Component Units | | |
| Governmental Activities | Business-Type Activities | Total | Regional Planning Commission | Blanchard Valley Industries | Hancock Community Housing |
| (\$2,053,221) | \$0 | (\$2,053,221) | \$0 | \$0 | \$0 |
| (1,724,325) | 0 | (1,724,325) | 0 | 0 | 0 |
| (4,573,847) | 0 | (4,573,847) | 0 | 0 | 0 |
| 2,203,731 | 0 | 2,203,731 | 0 | 0 | 0 |
| (913,495) | 0 | (913,495) | 0 | 0 | 0 |
| (3,283,006) | 0 | (3,283,006) | 0 | 0 | 0 |
| (346,367) | 0 | (346,367) | 0 | 0 | 0 |
| (121,429) | 0 | (121,429) | 0 | 0 | 0 |
| (1,085,749) | 0 | (1,085,749) | 0 | 0 | 0 |
| (352,476) | 0 | (352,476) | 0 | 0 | 0 |
| 12,206 | 0 | 12,206 | 0 | 0 | 0 |
| (374,166) | 0 | (374,166) | 0 | 0 | 0 |
| (850,945) | 0 | (850,945) | 0 | 0 | 0 |
| <u>(13,463,089)</u> | <u>0</u> | <u>(13,463,089)</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 0 | 387,760 | 387,760 | 0 | 0 | 0 |
| 0 | 13,335 | 13,335 | 0 | 0 | 0 |
| 0 | (117,974) | (117,974) | 0 | 0 | 0 |
| <u>0</u> | <u>283,121</u> | <u>283,121</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <u>(13,463,089)</u> | <u>283,121</u> | <u>(13,179,968)</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 0 | 0 | 0 | 30,556 | 0 | 0 |
| 0 | 0 | 0 | 0 | (67,585) | 0 |
| 0 | 0 | 0 | 0 | 0 | (14,101) |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>30,556</u> | <u>(67,585)</u> | <u>(14,101)</u> |
| 1,487,479 | 0 | 1,487,479 | 0 | 0 | 0 |
| 1,314,416 | 0 | 1,314,416 | 0 | 0 | 0 |
| 3,192,362 | 0 | 3,192,362 | 0 | 0 | 0 |
| 543,998 | 0 | 543,998 | 0 | 0 | 0 |
| 137,505 | 0 | 137,505 | 0 | 0 | 0 |
| 460,699 | 0 | 460,699 | 0 | 0 | 0 |
| 1,515,381 | 0 | 1,515,381 | 0 | 0 | 0 |
| 6,074,559 | 0 | 6,074,559 | 0 | 0 | 0 |
| 2,627,985 | 0 | 2,627,985 | 0 | 0 | 0 |
| 510,770 | 164,018 | 674,788 | 0 | 7,798 | 0 |
| 0 | (82,653) | (82,653) | 0 | 32,550 | 0 |
| 1,207,315 | 50,879 | 1,258,194 | 166 | (1,718) | 415 |
| <u>19,072,469</u> | <u>132,244</u> | <u>19,204,713</u> | <u>166</u> | <u>38,630</u> | <u>415</u> |
| 5,609,380 | 415,365 | 6,024,745 | 30,722 | (28,955) | (13,686) |
| <u>72,743</u> | <u>(72,743)</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| 5,682,123 | 342,622 | 6,024,745 | 30,722 | (28,955) | (13,686) |
| 75,044,343 | 4,956,563 | 80,000,906 | 7,198 | 581,820 | 2,938 |
| <u>\$80,726,466</u> | <u>\$5,299,185</u> | <u>\$86,025,651</u> | <u>\$37,920</u> | <u>\$552,865</u> | <u>(\$10,748)</u> |

Hancock County, Ohio

*Balance Sheet
Governmental Funds
December 31, 2003*

| | General | Motor Vehicle and Gas Tax | Alcohol, Drug, and Mental Health | Job and Family Services |
|--|--------------------|---------------------------------|--|-------------------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$3,128,002 | \$715,556 | \$868,264 | \$151,449 |
| Cash and Cash Equivalents in Segregated Accounts | 5,220 | 0 | 0 | 0 |
| Accounts Receivable | 71,912 | 2,329 | 0 | 0 |
| Sales Taxes Receivable | 819,508 | 0 | 0 | 0 |
| Accrued Interest Receivable | 33,971 | 0 | 0 | 0 |
| Due from Other Governments | 1,560,160 | 2,228,133 | 1,206,571 | 363,243 |
| Due from Agency Fund | 83,690 | 0 | 0 | 0 |
| Due from Component Unit | 334 | 0 | 0 | 0 |
| Interfund Receivable | 168,431 | 6,308 | 0 | 195,019 |
| Prepaid Items | 190,232 | 1,197 | 3,116 | 5,725 |
| Materials and Supplies Inventory | 86,549 | 319,245 | 5,591 | 25,455 |
| Payment in Lieu of Taxes Receivable | 0 | 0 | 0 | 0 |
| Restricted Assets | | | | |
| Cash and Cash Equivalents with Fiscal Agent | 0 | 14,912 | 0 | 0 |
| Property Taxes Receivable | 1,330,593 | 0 | 1,408,698 | 0 |
| Loans Receivable | 0 | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$7,478,602</u> | <u>\$3,287,680</u> | <u>\$3,492,240</u> | <u>\$740,891</u> |
| <u>Liabilities and Fund Balances</u> | | | | |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$387,995 | \$96,715 | \$18,164 | \$135,933 |
| Matured Compensated Absences Payable | 20,347 | 0 | 0 | 37 |
| Accounts Payable | 108,927 | 124,583 | 657,657 | 113,446 |
| Contracts Payable | 7,700 | 29,505 | 0 | 0 |
| Retainage Payable | 0 | 0 | 0 | 0 |
| Due to Component Unit | 0 | 0 | 0 | 0 |
| Due to Other Governments | 200,791 | 4,792 | 915 | 41,004 |
| Interfund Payable | 7,515 | 1,082 | 0 | 3,016 |
| Notes Payable | 0 | 170,000 | 0 | 0 |
| Accrued Interest Payable | 0 | 397 | 0 | 0 |
| Liabilities Payable from Restricted Assets | | | | |
| Retainage Payable | 0 | 14,912 | 0 | 0 |
| Deferred Revenue | 3,166,407 | 1,920,071 | 2,612,558 | 375,860 |
| <i>Total Liabilities</i> | <u>3,899,682</u> | <u>2,362,057</u> | <u>3,289,294</u> | <u>669,296</u> |
| <u>Fund Balances</u> | | | | |
| Reserved for Encumbrances | 293,890 | 189,958 | 596,723 | 180,417 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 0 |
| Reserved for Endowments | 0 | 0 | 0 | 0 |
| Unreserved, Reported in | | | | |
| General Fund | 3,285,030 | 0 | 0 | 0 |
| Special Revenue Funds (Deficit) | 0 | 735,665 | (393,777) | (108,822) |
| Debt Service Funds | 0 | 0 | 0 | 0 |
| Capital Projects Funds (Deficit) | 0 | 0 | 0 | 0 |
| Permanent Fund | 0 | 0 | 0 | 0 |
| <i>Total Fund Balances</i> | <u>3,578,920</u> | <u>925,623</u> | <u>202,946</u> | <u>71,595</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$7,478,602</u> | <u>\$3,287,680</u> | <u>\$3,492,240</u> | <u>\$740,891</u> |

See accompanying notes to the basic financial statements

| Mental Retardation and Developmental Disabilities | Water and Sewer Bond Retirement | Other Governmental Funds | Total |
|--|---------------------------------------|--------------------------------|---------------------|
| \$2,143,804 | \$239,463 | \$7,176,333 | \$14,422,871 |
| 22,350 | 0 | 328,603 | 356,173 |
| 7,731 | 0 | 2,066 | 84,038 |
| 0 | 0 | 409,753 | 1,229,261 |
| 0 | 0 | 226 | 34,197 |
| 821,702 | 0 | 583,969 | 6,763,778 |
| 0 | 0 | 0 | 83,690 |
| 0 | 0 | 0 | 334 |
| 0 | 0 | 26,411 | 396,169 |
| 72,622 | 0 | 19,541 | 292,433 |
| 1,589 | 0 | 863 | 439,292 |
| 0 | 0 | 1,420,260 | 1,420,260 |
| 0 | 0 | 80,663 | 95,575 |
| 3,423,428 | 0 | 1,026,015 | 7,188,734 |
| 0 | 0 | 276,321 | 276,321 |
| 0 | 1,845,763 | 555,735 | 2,401,498 |
| <u>\$6,493,226</u> | <u>\$2,085,226</u> | <u>\$11,906,759</u> | <u>\$35,484,624</u> |
| \$357,508 | \$0 | \$180,372 | \$1,176,687 |
| 1,273 | 0 | 0 | 21,657 |
| 46,719 | 0 | 248,485 | 1,299,817 |
| 0 | 0 | 183,443 | 220,648 |
| 0 | 0 | 7,069 | 7,069 |
| 2,155 | 0 | 1,849 | 4,004 |
| 20,375 | 0 | 11,281 | 279,158 |
| 0 | 0 | 382,511 | 394,124 |
| 0 | 0 | 1,586,730 | 1,756,730 |
| 0 | 0 | 3,558 | 3,955 |
| 0 | 0 | 80,663 | 95,575 |
| 3,917,669 | 1,845,763 | 3,623,518 | 17,461,846 |
| <u>4,345,699</u> | <u>1,845,763</u> | <u>6,309,479</u> | <u>22,721,270</u> |
| 51,593 | 0 | 1,434,168 | 2,746,749 |
| 0 | 0 | 276,321 | 276,321 |
| 0 | 0 | 247,000 | 247,000 |
| 0 | 0 | 0 | 3,285,030 |
| 2,095,934 | 0 | 3,104,771 | 5,433,771 |
| 0 | 239,463 | 1,473,730 | 1,713,193 |
| 0 | 0 | (1,038,191) | (1,038,191) |
| 0 | 0 | 99,481 | 99,481 |
| <u>2,147,527</u> | <u>239,463</u> | <u>5,597,280</u> | <u>12,763,354</u> |
| <u>\$6,493,226</u> | <u>\$2,085,226</u> | <u>\$11,906,759</u> | <u>\$35,484,624</u> |

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Hancock County, Ohio
*Reconciliation of Total Governmental Fund Balances
to Net Assets of Governmental Activities
December 31, 2003*

Total Governmental Funds Balances \$12,763,354

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

Capital assets used in governmental activities are not
financial resources and, therefore, are not reported in the funds. 74,993,122

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

| | | |
|--------------------------------|-----------|-----------|
| Accounts Receivable | 29,409 | |
| Sales Taxes Receivable | 690,649 | |
| Accrued Interest Receivable | 6,069 | |
| Due from Component Unit | 164 | |
| Due from Other Governments | 5,706,915 | |
| Interfund Receivable | 18,148 | |
| Property Taxes Receivable | 109,389 | |
| Special Assessments Receivable | 2,401,498 | |
| | | 8,962,241 |

Unamortized issuance costs represent deferred charges which
do not provide current financial resources and, therefore,
not reported in the funds. 82,453

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

| | | |
|----------------------------------|--------------|--------------|
| Accrued Interest Payable | (56,768) | |
| Compensated Absences Payable | (2,892,869) | |
| General Obligation Bonds Payable | (11,495,062) | |
| Special Assessment Bonds Payable | (1,093,821) | |
| OWDA Loans Payable | (497,974) | |
| Loans Payable | (38,210) | |
| | | (16,074,704) |

Net Assets of Governmental Activities \$80,726,466

See accompanying notes to the basic financial statements

Hancock County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2003

| | General | Motor Vehicle and Gas Tax | Alcohol, Drug, and Mental Health | Job and Family Services |
|---|---------------------------|---------------------------------|--|-------------------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$1,051,628 | \$0 | \$1,312,595 | \$0 |
| Payment in Lieu of Taxes | 0 | 0 | 0 | 0 |
| Sales Taxes | 4,997,705 | 0 | 0 | 0 |
| Permissive Motor Vehicle License Taxes | 0 | 143,598 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 0 |
| Charges for Services | 3,860,904 | 330,389 | 82,511 | 407,192 |
| Licenses and Permits | 8,630 | 0 | 0 | 0 |
| Fines and Forfeitures | 98,764 | 79,665 | 0 | 0 |
| Intergovernmental | 2,696,754 | 3,703,303 | 3,098,808 | 4,831,824 |
| Interest | 480,356 | 6,862 | 0 | 0 |
| Rent | 77,051 | 0 | 0 | 0 |
| Donations | 0 | 0 | 0 | 0 |
| Other | 78,209 | 4,979 | 11,508 | 338,387 |
| <i>Total Revenues</i> | <u>13,350,001</u> | <u>4,268,796</u> | <u>4,505,422</u> | <u>5,577,403</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| General Government | | | | |
| Legislative and Executive | 4,240,184 | 0 | 0 | 0 |
| Judicial | 2,548,276 | 0 | 0 | 0 |
| Public Safety | 4,533,911 | 0 | 0 | 0 |
| Public Works | 106,312 | 3,779,550 | 0 | 0 |
| Health | 302,116 | 0 | 4,957,150 | 0 |
| Human Services | 418,088 | 0 | 0 | 5,635,649 |
| Economic Development and Assistance | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Intergovernmental | 374,166 | 0 | 0 | 0 |
| Debt Service | | | | |
| Principal Retirement | 36,152 | 0 | 264 | 0 |
| Interest and Fiscal Charges | 4,183 | 7,040 | 5 | 0 |
| <i>Total Expenditures</i> | <u>12,563,388</u> | <u>3,786,590</u> | <u>4,957,419</u> | <u>5,635,649</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>786,613</u> | <u>482,206</u> | <u>(451,997)</u> | <u>(58,246)</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers - In | 0 | 0 | 0 | 0 |
| Transfers - Out | (597) | 0 | (59,410) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(597)</u> | <u>0</u> | <u>(59,410)</u> | <u>0</u> |
| <i>Net Change in Fund Balances</i> | 786,016 | 482,206 | (511,407) | (58,246) |
| <i>Fund Balances at Beginning of Year</i> | <u>2,792,904</u> | <u>443,417</u> | <u>714,353</u> | <u>129,841</u> |
| <i>Fund Balances at End of Year</i> | <u><u>\$3,578,920</u></u> | <u><u>\$925,623</u></u> | <u><u>\$202,946</u></u> | <u><u>\$71,595</u></u> |

See accompanying notes to the basic financial statements

| Mental Retardation and Developmental Disabilities | Water and Sewer Bond Retirement | Other Governmental Funds | Total |
|--|---------------------------------------|--------------------------------|---------------------|
| \$3,188,022 | \$0 | \$1,569,039 | \$7,121,284 |
| 0 | 0 | 1,508,852 | 1,508,852 |
| 0 | 0 | 776,247 | 5,773,952 |
| 0 | 0 | 0 | 143,598 |
| 0 | 186,958 | 255,093 | 442,051 |
| 201,696 | 0 | 1,669,386 | 6,552,078 |
| 0 | 0 | 147,641 | 156,271 |
| 0 | 0 | 19,596 | 198,025 |
| 4,870,721 | 0 | 5,180,400 | 24,381,810 |
| 0 | 5,928 | 62,229 | 555,375 |
| 0 | 0 | 97,915 | 174,966 |
| 15,312 | 0 | 41,966 | 57,278 |
| 341,643 | 22,172 | 409,417 | 1,206,315 |
| <u>8,617,394</u> | <u>215,058</u> | <u>11,737,781</u> | <u>48,271,855</u> |
| 0 | 0 | 962,801 | 5,202,985 |
| 0 | 0 | 234,996 | 2,783,272 |
| 0 | 0 | 1,654,583 | 6,188,494 |
| 0 | 0 | 92,240 | 3,978,102 |
| 8,489,958 | 0 | 252,057 | 14,001,281 |
| 0 | 0 | 3,123,745 | 9,177,482 |
| 0 | 0 | 373,065 | 373,065 |
| 0 | 0 | 3,937,488 | 3,937,488 |
| 0 | 0 | 0 | 374,166 |
| 0 | 105,268 | 1,175,000 | 1,316,684 |
| 0 | 90,697 | 708,343 | 810,268 |
| <u>8,489,958</u> | <u>195,965</u> | <u>12,514,318</u> | <u>48,143,287</u> |
| <u>127,436</u> | <u>19,093</u> | <u>(776,537)</u> | <u>128,568</u> |
| 0 | 6 | 2,389,444 | 2,389,450 |
| (115,442) | 0 | (15) | (175,464) |
| <u>(115,442)</u> | <u>6</u> | <u>2,389,429</u> | <u>2,213,986</u> |
| 11,994 | 19,099 | 1,612,892 | 2,342,554 |
| <u>2,135,533</u> | <u>220,364</u> | <u>3,984,388</u> | <u>10,420,800</u> |
| <u>\$2,147,527</u> | <u>\$239,463</u> | <u>\$5,597,280</u> | <u>\$12,763,354</u> |

Hancock County, Ohio
*Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2003*

Net Change in Fund Balances - Total Governmental Funds \$2,342,554

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

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

| | | |
|---|--------------------|---------|
| Capital Outlay - Construction in Progress | 17,612 | |
| Capital Outlay - Depreciable Capital Assets | 2,833,187 | |
| Depreciation | <u>(2,041,720)</u> | 809,079 |

The proceeds from the sale of capital assets are reported as revenue in the governmental funds. The cost of the capital assets is removed from the capital asset account on the statement of net assets and is offset against the proceeds from the sale of capital assets resulting in a loss on disposal of capital assets on the statement of activities.

| | | |
|------------------------------------|--|-----------|
| Loss on Disposal of Capital Assets | | (379,321) |
|------------------------------------|--|-----------|

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

| | | |
|--------------------------|----------------|-----------|
| Property Taxes | 15,175 | |
| Payment in Lieu of Taxes | 6,529 | |
| Sales Taxes | 300,607 | |
| Special Assessments | (227,245) | |
| Charges for Services | 33,934 | |
| Intergovernmental | 1,483,760 | |
| Interest | (47,108) | |
| Other | <u>(4,988)</u> | 1,560,664 |

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

| | | |
|--------------------------|---------------|-----------|
| General Obligation Bonds | 1,175,000 | |
| Special Assessment Bonds | 80,000 | |
| OWDA Loans | 25,268 | |
| Loans Payable | <u>36,416</u> | 1,316,684 |

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

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

| | | |
|---------------------------------|--------------|----------|
| Accrued Interest Payable | (17,894) | |
| Amortization of Accounting Loss | (17,350) | |
| Amortization of Premium | <u>1,191</u> | (34,053) |

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

| | | |
|----------------------------|--|---------|
| Unamortized Issuance Costs | | (6,624) |
|----------------------------|--|---------|

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

| | | |
|------------------------------|--|---------------|
| Compensated Absences Payable | | <u>73,140</u> |
|------------------------------|--|---------------|

Change in Net Assets of Governmental Activities \$5,682,123

See accompanying notes to the basic financial statements

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Hancock County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | Actual | Variance with Final Budget Over (Under) |
|---|-------------------------|--------------------|--------------------|---|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$1,230,446 | \$1,126,000 | \$1,031,562 | (\$94,438) |
| Sales Taxes | 4,200,000 | 4,200,000 | 4,957,163 | 757,163 |
| Charges for Services | 2,884,000 | 2,924,586 | 3,908,646 | 984,060 |
| Licenses and Permits | 4,700 | 4,700 | 8,630 | 3,930 |
| Fines and Forfeitures | 100,000 | 100,000 | 100,015 | 15 |
| Intergovernmental | 2,387,470 | 2,414,470 | 2,711,130 | 296,660 |
| Interest | 700,000 | 700,000 | 430,675 | (269,325) |
| Rent | 25,000 | 25,000 | 77,051 | 52,051 |
| Other | 0 | 0 | 78,740 | 78,740 |
| <i>Total Revenues</i> | <u>11,531,616</u> | <u>11,494,756</u> | <u>13,303,612</u> | <u>1,808,856</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| General Government | | | | |
| Legislative and Executive | 4,363,712 | 4,662,823 | 4,512,347 | 150,476 |
| Judicial | 2,730,040 | 2,926,182 | 2,699,157 | 227,025 |
| Public Safety | 4,731,708 | 4,817,364 | 4,781,149 | 36,215 |
| Public Works | 102,103 | 149,326 | 131,876 | 17,450 |
| Health | 343,000 | 352,000 | 313,733 | 38,267 |
| Human Services | 465,661 | 467,199 | 420,419 | 46,780 |
| Intergovernmental | 341,431 | 374,166 | 374,166 | 0 |
| <i>Total Expenditures</i> | <u>13,077,655</u> | <u>13,749,060</u> | <u>13,232,847</u> | <u>516,213</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(1,546,039)</u> | <u>(2,254,304)</u> | <u>70,765</u> | <u>2,325,069</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Advances - In | 0 | 0 | 295,209 | 295,209 |
| Advances - Out | 0 | 0 | (367,184) | (367,184) |
| Transfers - Out | (50,000) | (50,000) | (597) | 49,403 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(50,000)</u> | <u>(50,000)</u> | <u>(72,572)</u> | <u>(22,572)</u> |
| <i>Net Change in Fund Balance</i> | (1,596,039) | (2,304,304) | (1,807) | 2,302,497 |
| <i>Fund Balance at Beginning of Year</i> | 1,818,538 | 2,152,577 | 2,152,577 | 0 |
| Prior Year Encumbrances Appropriated | 391,613 | 391,615 | 391,615 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$614,112</u> | <u>\$239,888</u> | <u>\$2,542,385</u> | <u>\$2,302,497</u> |

See accompanying notes to the basic financial statements

Hancock County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|---|-------------------------|------------------|------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Permissive Motor Vehicle License Taxes | \$130,000 | \$130,000 | \$142,876 | \$12,876 |
| Charges for Services | 180,000 | 180,000 | 282,607 | 102,607 |
| Fines and Forfeitures | 100,000 | 100,000 | 78,987 | (21,013) |
| Intergovernmental | 3,478,000 | 3,478,000 | 3,675,024 | 197,024 |
| Interest | 15,000 | 15,000 | 6,893 | (8,107) |
| Other | 0 | 0 | 4,979 | 4,979 |
| <i>Total Revenues</i> | <u>3,903,000</u> | <u>3,903,000</u> | <u>4,191,366</u> | <u>288,366</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Works | 3,571,300 | 4,115,555 | 4,040,516 | 75,039 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>331,700</u> | <u>(212,555)</u> | <u>150,850</u> | <u>363,405</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers - In | 0 | 0 | 100,000 | 100,000 |
| Transfers - Out | 0 | (150,780) | (150,780) | 0 |
| Advances - Out | 0 | | (100,000) | (100,000) |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>(150,780)</u> | <u>(150,780)</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 331,700 | (363,335) | 70 | 363,405 |
| <i>Fund Balance at Beginning of Year</i> | 100,000 | 251,548 | 251,548 | 0 |
| Prior Year Encumbrances Appropriated | 148,755 | 148,755 | 148,755 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$580,455</u> | <u>\$36,968</u> | <u>\$400,373</u> | <u>\$363,405</u> |

See accompanying notes to the basic financial statements

Hancock County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Alcohol, Drug, and Mental Health Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | Actual | Variance with Final Budget Over (Under) |
|---|-------------------------|--------------------|--------------------|---|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$1,091,847 | \$1,340,117 | \$1,299,328 | (\$40,789) |
| Charges for Services | 50,000 | 0 | 82,511 | 82,511 |
| Intergovernmental | 3,805,813 | 3,883,076 | 3,174,071 | (709,005) |
| Other | 17,000 | 17,000 | 12,340 | (4,660) |
| <i>Total Revenues</i> | <u>4,964,660</u> | <u>5,240,193</u> | <u>4,568,250</u> | <u>(671,943)</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Health | <u>3,646,750</u> | <u>6,119,859</u> | <u>5,792,022</u> | <u>327,837</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 1,317,910 | (879,666) | (1,223,772) | (344,106) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Advances - In | 0 | 0 | 200,000 | 200,000 |
| Transfers - Out | 0 | (59,411) | (59,410) | 1 |
| <i>Total Other Financing Sourced (Uses)</i> | <u>0</u> | <u>(59,411)</u> | <u>140,590</u> | <u>200,001</u> |
| <i>Net Change in Fund Balance</i> | 1,317,910 | (939,077) | (1,083,182) | (144,105) |
| <i>Fund Balance at Beginning of Year</i> | 445,561 | 168,612 | 168,612 | 0 |
| Prior Year Encumbrances Appropriated | <u>579,047</u> | <u>579,047</u> | <u>579,047</u> | <u>0</u> |
| <i>Fund Balance (Deficit) at End of Year</i> | <u>\$2,342,518</u> | <u>(\$191,418)</u> | <u>(\$335,523)</u> | <u>(\$144,105)</u> |

See accompanying notes to the basic financial statements

Hancock County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|------------------|--------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$223,917 | \$223,917 | \$223,917 | \$0 |
| Intergovernmental | 5,583,454 | 5,583,454 | 4,863,657 | (719,797) |
| Other | 136,259 | 136,259 | 338,387 | 202,128 |
| <i>Total Revenues</i> | <u>5,943,630</u> | <u>5,943,630</u> | <u>5,425,961</u> | <u>(517,669)</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Human Services | 5,986,600 | 6,287,135 | 5,978,595 | 308,540 |
| <i>Net Change in Fund Balance</i> | (42,970) | (343,505) | (552,634) | (209,129) |
| <i>Fund Balance at Beginning of Year</i> | 323,000 | 136,443 | 136,443 | 0 |
| Prior Year Encumbrances Appropriated | 300,535 | 300,535 | 300,535 | 0 |
| <i>Fund Balance (Deficit) at End of Year</i> | <u>\$580,565</u> | <u>\$93,473</u> | <u>(\$115,656)</u> | <u>(\$209,129)</u> |

See accompanying notes to the basic financial statements

Hancock County, Ohio
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Mental Retardation and Developmental Disabilities Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|---|-------------------------|------------------|--------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$3,031,888 | \$3,256,455 | \$3,156,139 | (\$100,316) |
| Charges for Services | 162,926 | 162,926 | 201,710 | 38,784 |
| Intergovernmental | 4,605,085 | 4,625,850 | 4,883,257 | 257,407 |
| Donations | 2,500 | 2,500 | 15,312 | 12,812 |
| Other | 27,550 | 27,550 | 140,188 | 112,638 |
| <i>Total Revenues</i> | <u>7,829,949</u> | <u>8,075,281</u> | <u>8,396,606</u> | <u>321,325</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Health | 9,536,649 | 9,751,668 | 8,598,395 | 1,153,273 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (1,706,700) | (1,676,387) | (201,789) | 1,474,598 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers - In | 6,000 | 66,000 | 0 | (66,000) |
| Transfers - Out | (106,000) | (128,485) | (115,442) | 13,043 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(100,000)</u> | <u>(62,485)</u> | <u>(115,442)</u> | <u>(52,957)</u> |
| <i>Net Change in Fund Balance</i> | (1,806,700) | (1,738,872) | (317,231) | 1,421,641 |
| <i>Fund Balance at Beginning of Year</i> | 1,844,000 | 2,084,688 | 2,084,688 | 0 |
| Prior Year Encumbrances Appropriated | 157,918 | 157,918 | 157,918 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$195,218</u> | <u>\$503,734</u> | <u>\$1,925,375</u> | <u>\$1,421,641</u> |

See accompanying notes to the basic financial statements

Hancock County, Ohio*Statement of Fund Net Assets***Business-Type Activities***December 31, 2003*

| | Sanitary Landfill | Agricultural Service Center | BMV One-Stop | Totals |
|---|----------------------|--------------------------------|--------------------|--------------------|
| <u>Assets</u> | | | | |
| <u>Current Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,618,947 | \$116,358 | \$12,791 | \$1,748,096 |
| Accounts Receivable | 265,593 | 0 | 0 | 265,593 |
| Prepaid Items | 29,900 | 0 | 0 | 29,900 |
| Deferred Charges | 0 | 0 | 85,952 | 85,952 |
| Materials and Supplies Inventory | 13,472 | 934 | 121 | 14,527 |
| <i>Total Current Assets</i> | <u>1,927,912</u> | <u>117,292</u> | <u>98,864</u> | <u>2,144,068</u> |
| <u>Noncurrent Assets</u> | | | | |
| Restricted Assets | | | | |
| Cash and Cash Equivalents with Fiscal Agent | 417,700 | 0 | 0 | 417,700 |
| Investments with Fiscal Agent | 3,153,897 | 0 | 0 | 3,153,897 |
| Accrued Interest Receivable | 38,981 | 0 | 0 | 38,981 |
| Capital Assets | | | | |
| Nondepreciable Capital Assets | 532,279 | 75,000 | 1,047 | 608,326 |
| Depreciable Capital Assets, Net | 1,051,246 | 1,651,962 | 2,093,294 | 4,796,502 |
| <i>Total Noncurrent Assets</i> | <u>5,194,103</u> | <u>1,726,962</u> | <u>2,094,341</u> | <u>9,015,406</u> |
| <i>Total Assets</i> | <u>7,122,015</u> | <u>1,844,254</u> | <u>2,193,205</u> | <u>11,159,474</u> |
| <u>Liabilities</u> | | | | |
| <u>Current Liabilities</u> | | | | |
| Accrued Wages Payable | 41,261 | 1,981 | 0 | 43,242 |
| Accounts Payable | 17,282 | 1,131 | 1,924 | 20,337 |
| Contracts Payable | 36,603 | 75,000 | 0 | 111,603 |
| Due to Other Governments | 22,420 | 93 | 0 | 22,513 |
| Interfund Payable | 1,537 | 0 | 508 | 2,045 |
| Accrued Interest Payable | 1,029 | 7,387 | 9,128 | 17,544 |
| Compensated Absences Payable | 21,630 | 0 | 0 | 21,630 |
| General Obligation Bonds Payable | 35,000 | 65,000 | 0 | 100,000 |
| <i>Total Current Liabilities</i> | <u>176,762</u> | <u>150,592</u> | <u>11,560</u> | <u>338,914</u> |
| <u>Long-Term Liabilities</u> | | | | |
| Liabilities Payable from Restricted Assets | | | | |
| Closure/Postclosure Costs Payable | 1,298,981 | 0 | 0 | 1,298,981 |
| Compensated Absences Payable | 106,307 | 3,725 | 0 | 110,032 |
| General Obligation Bonds Payable | 205,000 | 1,535,000 | 2,372,362 | 4,112,362 |
| <i>Total Long-Term Liabilities</i> | <u>1,610,288</u> | <u>1,538,725</u> | <u>2,372,362</u> | <u>5,521,375</u> |
| <i>Total Liabilities</i> | <u>1,787,050</u> | <u>1,689,317</u> | <u>2,383,922</u> | <u>5,860,289</u> |
| <u>Net Assets</u> | | | | |
| Invested in Capital Assets, Net of Related Debt | 1,343,525 | 126,962 | (192,069) | 1,278,418 |
| Unrestricted | 3,991,440 | 27,975 | 1,352 | 4,020,767 |
| <i>Total Net Assets (Deficit)</i> | <u>\$5,334,965</u> | <u>\$154,937</u> | <u>(\$190,717)</u> | <u>\$5,299,185</u> |

See accompanying notes to the basic financial statements

Hancock County, Ohio
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Business-Type Activities
For the Year Ended December 31, 2003

| | Sanitary Landfill | Agricultural Service Center | BMV One-Stop | Totals |
|---|----------------------|--------------------------------|--------------------|--------------------|
| <u>Operating Revenues</u> | | | | |
| Charges for Services | \$2,668,086 | \$218,140 | \$3,264 | \$2,889,490 |
| Other | 50,879 | 0 | 0 | 50,879 |
| <i>Total Operating Revenues</i> | <u>2,718,965</u> | <u>218,140</u> | <u>3,264</u> | <u>2,940,369</u> |
| <u>Operating Expenses</u> | | | | |
| Personal Services | 612,719 | 28,624 | 0 | 641,343 |
| Fringe Benefits | 212,138 | 13,879 | 0 | 226,017 |
| Contractual Services | 750,469 | 37,023 | 2,311 | 789,803 |
| Materials and Supplies | 293,842 | 12,104 | 0 | 305,946 |
| Closure and Postclosure Costs | 177,020 | 0 | 0 | 177,020 |
| Depreciation | 219,955 | 21,828 | 46,902 | 288,685 |
| Other | 268 | 0 | 0 | 268 |
| <i>Total Operating Expenses</i> | <u>2,266,411</u> | <u>113,458</u> | <u>49,213</u> | <u>2,429,082</u> |
| <i>Operating Income</i> | <u>452,554</u> | <u>104,682</u> | <u>(45,949)</u> | <u>511,287</u> |
| <u>Non-Operating Revenues (Expenses)</u> | | | | |
| Capital Contributions | 0 | 0 | 2,141,243 | 2,141,243 |
| Transfers - Out | 0 | 0 | (2,213,986) | (2,213,986) |
| Interest Revenue | 164,018 | 0 | 0 | 164,018 |
| Interest Expense | (13,915) | (91,347) | (72,025) | (177,287) |
| Decrease in Fair Value of Investments | (82,653) | 0 | 0 | (82,653) |
| <i>Total Non-Operating Revenues (Expenses)</i> | <u>67,450</u> | <u>(91,347)</u> | <u>(144,768)</u> | <u>(168,665)</u> |
| <i>Change in Net Assets</i> | 520,004 | 13,335 | (190,717) | 342,622 |
| <i>Net Assets Beginning of Year</i> | <u>4,814,961</u> | <u>141,602</u> | <u>0</u> | <u>4,956,563</u> |
| <i>Net Assets (Deficit) End of Year</i> | <u>\$5,334,965</u> | <u>\$154,937</u> | <u>(\$190,717)</u> | <u>\$5,299,185</u> |

See accompanying notes to the basic financial statements

Hancock County, Ohio
Statement of Cash Flows
Business-Type Activities
For the Year Ended December 31, 2003

| | Sanitary Landfill | Agricultural Service Center | BMV One-Stop | Totals |
|---|----------------------|--------------------------------|-----------------|--------------------|
| <u>Increase (Decrease) in Cash and Cash Equivalents</u> | | | | |
| <u>Cash Flows from Operating Activities</u> | | | | |
| Cash Received from Customers | \$2,708,086 | \$218,140 | \$3,264 | \$2,929,490 |
| Cash Received from Other Revenues | 52,183 | 0 | 0 | 52,183 |
| Cash Payments for Personal Services | (623,189) | (26,372) | 0 | (649,561) |
| Cash Payments for Fringe Benefits | (235,160) | (13,786) | 0 | (248,946) |
| Cash Payments for Contractual Services | (783,479) | (37,081) | 0 | (820,560) |
| Cash Payments for Materials and Supplies | (291,986) | (12,103) | 0 | (304,089) |
| Cash Payments for Other | (268) | 0 | 0 | (268) |
| <i>Net Cash Provided by Operating Activities</i> | <u>826,187</u> | <u>128,798</u> | <u>3,264</u> | <u>958,249</u> |
| <u>Cash Flows from Capital and Related Financing Activities</u> | | | | |
| Cash Payments for Acquisition of Capital Assets | (479,126) | 0 | 0 | (479,126) |
| Cash Payments for Principal on Notes | 0 | 0 | (2,200,000) | (2,200,000) |
| Cash Payments for Interest on Notes | 0 | 0 | (12,956) | (12,956) |
| Cash Received from Proceeds of Bonds | 0 | 0 | 2,200,000 | 2,200,000 |
| Cash Received for Premium on Bonds | 0 | 0 | 172,362 | 172,362 |
| Cash Payments for Issuance Costs | 0 | 0 | (85,982) | (85,982) |
| Cash Payments for Principal on Bonds | (35,000) | (60,000) | 0 | (95,000) |
| Cash Payments for Interest on Bonds | (14,058) | (91,593) | (63,897) | (169,548) |
| <i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i> | <u>(528,184)</u> | <u>(151,593)</u> | <u>9,527</u> | <u>(670,250)</u> |
| <u>Cash Flows from Investing Activities</u> | | | | |
| Cash Received from Interest | 170,256 | 0 | 0 | 170,256 |
| Cash Received from Sale of Investments | 800,000 | 0 | 0 | 800,000 |
| Cash Payments for Purchase of Investments | (909,869) | 0 | 0 | (909,869) |
| <i>Net Cash Flows Provided by Investing Activities</i> | <u>60,387</u> | <u>0</u> | <u>0</u> | <u>60,387</u> |
| <i>Net Increase (Decrease) in Cash and Cash Equivalents</i> | 358,390 | (22,795) | 12,791 | 348,386 |
| <i>Cash and Cash Equivalents at Beginning of Year</i> | <u>1,678,257</u> | <u>139,153</u> | <u>0</u> | <u>1,817,410</u> |
| <i>Cash and Cash Equivalents at End of Year</i> | <u>\$2,036,647</u> | <u>\$116,358</u> | <u>\$12,791</u> | <u>\$2,165,796</u> |

continued

Hancock County, Ohio
Statement of Cash Flows
Business-Type Activities (continued)
For the Year Ended December 31, 2003

| | Agricultural Service Center | Agricultural Service Center | BMV One-Stop | Totals |
|--|--------------------------------|--------------------------------|-----------------|------------------|
| Reconciliation of Operating Income (Loss) | | | | |
| <u>to Net Cash Provided by Operating Activities</u> | | | | |
| Operating Income (Loss) | \$452,554 | \$104,682 | (\$45,949) | \$511,287 |
| Adjustments to Reconcile Operating Income (Loss) | | | | |
| <u>to Net Cash Provided by Operating Activities</u> | | | | |
| Depreciation | 219,955 | 21,828 | 46,902 | 288,685 |
| Changes in Assets and Liabilities: | | | | |
| Decrease in Accounts Receivable | 41,304 | 0 | 0 | 41,304 |
| Increase in Prepaid Items | (7,475) | 0 | 0 | (7,475) |
| (Increase) Decrease in Materials and Supplies Inventory | (2,244) | 1 | (121) | (2,364) |
| Increase in Accrued Wages Payable | 1,469 | 1,250 | 0 | 2,719 |
| Increase (Decrease) in Accounts Payable | 11,791 | (58) | 1,924 | 13,657 |
| Decrease in Contracts Payable | (37,656) | 0 | 0 | (37,656) |
| Increase in Interfund Payable | 828 | 0 | 508 | 1,336 |
| Increase (Decrease) in Due to Other Governments | (19,420) | 93 | 0 | (19,327) |
| Increase in Closure/Postclosure Costs | 177,020 | 0 | 0 | 177,020 |
| Increase (Decrease) in Compensated Absences Payable | (11,939) | 1,002 | 0 | (10,937) |
| Net Cash Provided by Operating Activities | <u>\$826,187</u> | <u>\$128,798</u> | <u>\$3,264</u> | <u>\$958,249</u> |

Noncash Capital Financing:

In 2003, the governmental funds contributed \$2,141,243 in capital assets to the BMV One-Stop Enterprise fund.

Noncash Investing Activity:

In 2003, there was an decrease in the fair value of investments in the Sanitary Landfill enterprise fund, in the amount of \$82,652.

See accompanying notes to the basic financial statements

Hancock County, Ohio
Statement of Fiduciary Net Assets
Fiduciary Funds
December 31, 2003

| | Investment Trust | Agency |
|--|---------------------|---------------------|
| <u>Assets</u> | | |
| Equity in Pooled Cash and Cash Equivalents | \$175,839 | \$3,515,647 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 682,782 |
| Accounts Receivable | 0 | 379,160 |
| Other Local Taxes Receivable | 0 | 60,331 |
| Due from Other Governments | 0 | 545,123 |
| Property Taxes Receivable | 0 | 53,766,910 |
| Special Assessments Receivable | 0 | 684,741 |
| | <u>175,839</u> | <u>\$59,634,694</u> |
| <i>Total Assets</i> | | |
| <u>Liabilities</u> | | |
| Accounts Payable | 0 | \$0 |
| Due to Other Governments | 0 | 58,002,107 |
| Payroll Withholdings | 0 | 0 |
| Deposits Held and Due to Others | 0 | 10,234 |
| Undistributed Assets | 0 | 1,622,353 |
| | <u>0</u> | <u>1,622,353</u> |
| <i>Total Liabilities</i> | 0 | <u>\$59,634,694</u> |
| <u>Net Assets</u> | | |
| Held in Trust for External Pool Participants | <u>175,839</u> | |
| Total Net Assets | <u>\$175,839</u> | |

See accompanying notes to the basic financial statements

Hancock County, Ohio
Statement of Changes in Fiduciary Net Assets
Investment Trust Fund
For the Year Ended December 31, 2003

| | |
|-------------------------------------|-------------------------|
| <u>Additions</u> | |
| Interest | \$5,609 |
| Individual Account Transactions | |
| Operating Revenues | 1,623,262 |
| Reinvested Distributions | 6,334 |
| Operating Expenses | <u>(2,120,557)</u> |
| Net Individual Account Transactions | <u>(490,961)</u> |
| <i>Total Additions</i> | (485,352) |
| <u>Deductions</u> | |
| Distribution to Participants | <u>6,334</u> |
| <i>Change in Net Assets</i> | (491,686) |
| <i>Net Assets Beginning of Year</i> | <u>667,525</u> |
| <i>Net Assets End of Year</i> | <u><u>\$175,839</u></u> |

See accompanying notes to the basic financial statements

Hancock County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2003

Note 1 - Reporting Entity

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

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

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

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

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

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

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

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

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

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

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

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

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

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

Note 2 - Summary of Significant Accounting Policies

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

B. Fund Accounting

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

Governmental Funds

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

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

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

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

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

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

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

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

Proprietary Funds

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

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

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

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

Fiduciary Funds

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

C. Measurement Focus

Government-Wide Financial Statements

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

Fund Financial Statements

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

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

D. Basis of Accounting

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

Revenues - Exchange and Nonexchange Transactions

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

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

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

Deferred Revenues

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

Property taxes for which there was an enforceable legal claim at December 31, 2003, but were levied to finance 2004 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

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

Expenses/Expenditures

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

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

E. Budgetary Process

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

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the year end fund balances were known. This resulted in differences being reported for beginning of year fund balances for the original and final budgeted amounts. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2003.

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

F. Cash and Investments

To improve cash management, cash received by the County is pooled and invested. Individual fund integrity is maintained through County records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

Cash and cash equivalents that are held separately within departments of the County, and not included in the County Treasury, are recorded as "Cash and Cash Equivalents in Segregated Accounts" and "Cash and Cash Equivalents with Fiscal Agent".

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

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the General Fund during 2003 was \$480,356 which includes approximately \$425,726 assigned from other County funds.

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

G. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2003, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

H. Inventory

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

I. Restricted Assets

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

J. Loans Receivable

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

K. Unamortized Issuance Costs/Bond Premium

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

L. Capital Assets

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

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

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

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

M. Interfund Receivables/Payables

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

N. Compensated Absences

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

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

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

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

O. Accrued Liabilities and Long-Term Obligations

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

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

P. Unamortized Loss on Advance Refunding

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

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

Q. Net Assets

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

R. Fund Balance Reserves

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

S. Operating Revenues and Expenses

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

T. Interfund Transactions

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

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

U. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of management and are either unusual in nature or infrequent in occurrence. Neither of these types of transactions occurred during 2003.

V. Estimates

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

Note 3 – Accountability

A. Accountability

The following funds had deficit fund balances as of December 31, 2003.

| | <u>Deficit Fund Balances</u> |
|-----------------------------|----------------------------------|
| Capital Projects Funds | |
| Water Projects | \$274,297 |
| Special Improvements | 10,794 |
| Road Improvements | 61,029 |
| MRDD Capital Improvements | 11,462 |
| County Capital Improvements | 33,617 |
| Enterprise Funds | |
| BMV One Stop | 190,717 |

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

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

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

Note 4 - Budgetary Basis of Accounting

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

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

4. Although not part of the appropriated budget, the County has various activities that are included as part of the reporting entity when preparing financial statements that conform with GAAP.

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

Net Change in Fund Balance

| | General | Motor Vehicle and Gas Tax | Alcohol, Drug, and Mental Health |
|--|------------------|---------------------------------|--|
| GAAP Basis | \$786,016 | \$482,206 | (\$511,407) |
| Nonbudgeted Cash Activity | 311 | 0 | 0 |
| Net Adjustment for Revenue Accruals | (46,920) | (77,430) | 62,828 |
| Net Adjustment for Expenditure Accruals | (251,258) | 147,097 | 217,344 |
| Prepaid Items | 20,664 | (1,197) | 29 |
| Materials and Supplies Inventory | 7,340 | 6,585 | (431) |
| Transfer of Debt Activity | 0 | 1,717 | 0 |
| Proceeds of Notes | 0 | 170,000 | 0 |
| Principal Retirement | 0 | (315,000) | 0 |
| Advances In | 295,209 | 0 | 200,000 |
| Advances Out | (367,184) | (100,000) | 0 |
| Encumbrances | (445,985) | (313,908) | (1,051,545) |
| Budget Basis | <u>(\$1,807)</u> | <u>\$70</u> | <u>(\$1,083,182)</u> |

Net Change in Fund Balance

| | Job and Family Services | Mental Retardation and Developmental Disabilities |
|--|----------------------------|---|
| GAAP Basis | (\$58,246) | \$11,994 |
| Nonbudgeted Cash Activity | 0 | 37,764 |
| Net Adjustment for Revenue Accruals | (151,442) | (36,197) |
| Net Adjustment for Expenditure Accruals | (82,039) | (197,424) |
| Prepaid Items | (155) | (59,079) |
| Materials and Supplies Inventory | 5,477 | 1,300 |
| Encumbrances | (266,229) | (75,589) |
| Budget Basis | <u>(\$552,634)</u> | <u>(\$317,231)</u> |

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

Note 5 - Deposits and Investments

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

Moneys held by the County which are not considered active are classified as inactive and can be deposited or invested in the following securities:

1. United States treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2), or cash, or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed 5 percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed two hundred seventy days and in an amount not to exceed 10 percent of the County's total average portfolio.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

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

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

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

At year end, the County had \$449,959 in undeposited cash on hand which is included on the balance sheet/statement of net assets of the County as part of "Equity in Pooled Cash and Cash Equivalents".

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

At year end, the carrying amount of the County's deposits was \$20,287,728, which includes \$48,219 held by the County as fiscal agent for the Regional Planning Commission. At year end, the bank balance was \$20,921,637. Of the bank balance \$866,335 was covered by federal depository insurance. The remaining amounts were uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

| | Category 3 | Carrying and Fair Value |
|--|-------------|----------------------------|
| Federal Farm Credit Bank Bonds | \$675,572 | \$675,572 |
| Federal Home Loan Bank Bonds | 982,898 | 982,898 |
| Federal Home Loan Mortgage Corporation Bonds | 111,968 | 111,968 |
| Federal National Mortgage Association Bonds | 838,825 | 838,825 |
| Student Loan Marketing Association Bonds | 119,907 | 119,907 |
| U. S. Treasury Bonds | 424,727 | 424,727 |
| Repurchase Agreement | 307,515 | 307,515 |
| | \$3,461,412 | \$3,461,412 |
| Mutual Funds | | 417,700 |
| Total Investments | | \$3,879,112 |

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

| | Cash and Cash Equivalents/Deposits | Investments |
|------------------------------|---------------------------------------|-------------|
| GASB Statement No. 9 | \$21,414,683 | \$3,153,897 |
| Cash on Hand | (449,959) | 0 |
| Regional Planning Commission | 48,219 | 0 |
| Repurchase Agreement | (307,515) | 307,515 |
| Mutual Funds | (417,700) | 417,700 |
| GASB Statement No. 3 | \$20,287,728 | \$3,879,112 |

Note 6 - Investment Pool

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

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, 2003

| | |
|--|--------------|
| <u>Assets</u> | |
| Equity in Pooled Cash and Cash Equivalents | \$19,910,673 |
| Accrued Interest Receivable | 34,197 |
| <i>Total Assets</i> | 19,944,870 |
| <u>Net Assets</u> | |
| Internal Portion | 19,769,031 |
| External Portion | 175,839 |
| <i>Total Net Assets</i> | \$19,944,870 |

Statement of Changes in Net Assets
For the Year Ended December 31, 2003

| | |
|---|------------------|
| <u>Additions</u> | |
| Interest | \$ 559,889 |
| Individual Account Transactions | |
| Operating Revenues | 198,480,766 |
| Reinvested Distributions | 465,515 |
| Operating Expenses | (196,800,746) |
| Net Individual Account Transactions | 2,145,535 |
| Total Additions | 2,705,424 |
| <u>Deductions</u> | |
| Distribution to Participants | 465,515 |
| <i>Change in Net Assets</i> | 2,239,909 |
| <i>Net Assets Beginning of Year</i> | 17,704,961 |
| <i>Net Assets End of Year</i> | \$19,944,870 |

At year end, the pool had \$449,959 in undeposited cash on hand which is included on the balance sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents".

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

At year end, the carrying amount of the pool's deposits was \$19,460,714 and the bank balance was \$19,782,992. Of the bank balance, \$500,000 was federally insured. The remaining amount was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

Note 7 - Property Taxes

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2003 represent the collection of 2002 taxes. Real property taxes received in 2003 were levied after October 1, 2002, on the assessed values as of January 1, 2002, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2003 represent the collection of 2002 taxes. Public utility real and tangible personal property taxes received in 2003 became a lien on December 31, 2001, were levied after October 1, 2002, and are collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

Tangible personal property tax revenues received in 2003 (other than public utility property) represent the collection of 2003 taxes. Tangible personal property taxes received in 2003 were levied after October 1, 2002, on the true value as of December 31, 2002. Tangible personal property is currently assessed at 25 percent of true value for capital assets and 24 percent for inventory. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2003, and for which there was an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2003 operations.

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

The full tax rate for all County operations for the year ended December 31, 2003, was \$5.00 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2003 property tax receipts were based are as follows:

| | <u>Amount</u> |
|--------------------------------|-------------------------------|
| Real Property | |
| Agricultural | \$119,021,250 |
| Residential | 796,262,040 |
| Industrial | 75,056,890 |
| Commercial | 177,251,930 |
| Public Utility Property | 58,586,520 |
| Tangible Personal Property | <u>272,015,303</u> |
| Total Assessed Value | <u><u>\$1,498,193,933</u></u> |

Note 8 - Permissive Sales and Use Tax

In 1983, the County Commissioners, by resolution, imposed a one-half of one percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. As required by State statute, the County Commissioners established how the sales tax proceeds would be allocated prior to the election. Proceeds of the tax are credited entirely to the General Fund.

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2003. On the accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred revenue.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

Note 9 - Payment in Lieu of Taxes

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

Note 10 - Receivables

Receivables at December 31, 2003, consisted of accounts (billings for user charged services, including unbilled utility services), sales taxes, accrued interest, grants, entitlements, and shared revenues, interfund, property taxes, loans (community development block grant monies loaned to local businesses), and special assessments. All amounts due from other governments are considered collectible in full. Delinquent property taxes may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

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

Special assessments relating to the payment of debt are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$2,246,111. On December 31, 2003, the amount of delinquent special assessments was \$16,552.

Loans receivable expected to be collected in more than one year are \$250,656 in the Community Development Block Grant special revenue fund.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

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

| Fund Type/Fund | Description | Amount |
|---|---------------------------------------|------------------|
| General Fund | Local Government Revenue Assistance | \$1,303,202 |
| | Grants and Subsidies | 160,337 |
| | Fines and Forfeitures | 7,122 |
| | Estate Tax | 18,890 |
| | Other | 70,609 |
| Total General Fund | | <u>1,560,160</u> |
| Special Revenue Funds | | |
| Motor Vehicle and Gas Tax | Motor Vehicle License Tax and Gas Tax | 2,153,935 |
| Motor Vehicle and Gas Tax | Fines and Forfeitures | 6,108 |
| Motor Vehicle and Gas Tax | Signs/Fuel | 68,090 |
| Ditch Maintenance | Other | 5,766 |
| Alcohol, Drug, and Mental Health | Homestead and Rollback | 71,844 |
| Alcohol, Drug, and Mental Health | Grants and Subsidies | 1,134,727 |
| Job and Family Services | Grants and Subsidies | 363,243 |
| Mental Retardation/Developmental Disabilities | Homestead and Rollback | 172,739 |
| Mental Retardation/Developmental Disabilities | Grants and Subsidies | 628,155 |
| Mental Retardation/Developmental Disabilities | Other | 10,906 |
| Child Support Enforcement Agency | Poundage | 21,549 |
| Child Support Enforcement Agency | Grants and Subsidies | 9,051 |
| Children Services | Grants and Subsidies | 192,906 |
| Community Development Block Grant | Grants and Subsidies | 3,848 |
| Jail Diversion | Grants and Subsidies | 45,891 |
| MRDD Family Resource Services | Grants and Subsidies | 9,023 |
| Community Correction | Grants and Subsidies | 90,708 |
| Emergency Management Agency | Grants and Subsidies | 6,052 |
| Enforcement and Education | Fines and Forfeitures | 157 |
| Juvenile Diversion | Grants and Subsidies | 12,000 |
| Probation Services | Fines and Forfeitures | 135 |
| Special Projects | Grants and Subsidies | 9,351 |
| Ohio Children's Trust | Grants and Subsidies | 11,568 |
| COP-CAR | Grants and Subsidies | 67,346 |
| MRDD Residential Waiver Services | Grants and Subsidies | 879 |
| Agency on Aging | Homestead and Rollback | 28,737 |
| Total Special Revenue Funds | | <u>5,124,714</u> |

continued

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

| Fund Type/Fund | Description | Amount |
|--|--------------------------------------|--------------------|
| Debt Service Funds | | |
| County Road 140 | Homestead and Rollback | \$15,920 |
| Tiffin Avenue | Homestead and Rollback | 12,876 |
| I-75/Tall Timbers Connector | Homestead and Rollback | 50,108 |
| Total Debt Service Funds | | <u>78,904</u> |
| Total Governmental Activities | | <u>6,763,778</u> |
| | | |
| Agency Funds | | |
| Library/Local Government Support | Library Local Government | 221,068 |
| Local Government | Local Government | 149,001 |
| Undivided Tax | Motor Vehicle License and Gas Tax | 122,258 |
| Law Library | Fines and Forfeitures | 12,809 |
| Municipal Permissive Motor Vehicle Tax | Permissive Motor Vehicle License Tax | 17,913 |
| Local Government Revenue Assistance | Local Government Revenue Assistance | 22,074 |
| Total Agency Funds | | <u>545,123</u> |
| | | |
| Total | | <u>\$7,308,901</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 \$61,858 of federal food stamps at December 31, 2003.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

Note 12 - Capital Assets

Capital asset activity for the year ended December 31, 2003, was as follows:

| | Balance at January 1, 2003 | Additions | Reductions | Balance at December 31, 2003 |
|---|----------------------------------|--------------------|--------------------|------------------------------------|
| Primary Government | | | | |
| Governmental Activities: | | | | |
| Nondepreciable Capital Assets: | | | | |
| Land and Improvements | \$24,552,352 | \$0 | (\$13,312) | \$24,539,040 |
| Construction in Progress | 243,383 | 17,612 | (243,383) | 17,612 |
| Total Nondepreciable Capital Assets | <u>24,795,735</u> | <u>17,612</u> | <u>(256,695)</u> | <u>24,556,652</u> |
| Depreciable Capital Assets: | | | | |
| Buildings and Building Improvements | 27,014,650 | 224,606 | (479,170) | 26,760,086 |
| Improvements Other Than Buildings | 162,471 | 18,768 | 0 | 181,239 |
| Machinery and Equipment | 3,366,659 | 185,935 | (181,846) | 3,370,748 |
| Vehicles | 3,986,640 | 268,518 | (86,995) | 4,168,163 |
| Infrastructure | 37,377,422 | 2,378,743 | (363,101) | 39,393,064 |
| Total Depreciable Capital Assets | <u>71,907,842</u> | <u>3,076,570</u> | <u>(1,111,112)</u> | <u>73,873,300</u> |
| Less Accumulated Depreciation for: | | | | |
| Buildings and Building Improvements | (6,236,119) | (423,909) | 138,959 | (6,521,069) |
| Improvements Other Than Buildings | (93,967) | (7,384) | 0 | (101,351) |
| Machinery and Equipment | (1,893,883) | (295,112) | 169,013 | (2,019,982) |
| Vehicles | (2,492,150) | (383,583) | 84,996 | (2,790,737) |
| Infrastructure | (11,424,094) | (931,732) | 352,135 | (12,003,691) |
| Total Accumulated Depreciation | <u>(22,140,213)</u> | <u>(2,041,720)</u> | <u>745,103</u> | <u>(23,436,830)</u> |
| Total Depreciable Capital Assets, Net | <u>49,767,629</u> | <u>1,034,850</u> | <u>(366,009)</u> | <u>50,436,470</u> |
| Governmental Activities Capital Assets, Net | <u>\$74,563,364</u> | <u>\$1,052,462</u> | <u>(\$622,704)</u> | <u>\$74,993,122</u> |
| Business-Type Activities: | | | | |
| Nondepreciable Capital Assets: | | | | |
| Land and Improvements | \$607,279 | \$1,047 | \$0 | \$608,326 |
| Depreciable Capital Assets: | | | | |
| Buildings and Building Improvements | 1,779,538 | 1,707,854 | 0 | 3,487,392 |
| Improvements Other Than Buildings | 130,922 | 432,342 | 0 | 563,264 |
| Machinery and Equipment | 2,245,389 | 351,113 | 0 | 2,596,502 |
| Vehicles | 210,537 | 128,013 | (42,523) | 296,027 |
| Total Depreciable Capital Assets | <u>4,366,386</u> | <u>2,619,322</u> | <u>(42,523)</u> | <u>6,943,185</u> |

Continued

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

| | Balance at January 1, 2003 | Additions | Reductions | Balance at December 31, 2003 |
|--|----------------------------------|--------------------|---------------|------------------------------------|
| Less Accumulated Depreciation for: | | | | |
| Buildings and Building Improvements | (\$71,757) | (\$35,529) | \$0 | (\$107,286) |
| Improvements Other Than Buildings | (43,553) | (37,256) | 0 | (80,809) |
| Machinery and Equipment | (1,612,676) | (193,448) | 0 | (1,806,124) |
| Vehicles | (172,535) | (22,452) | 42,523 | (152,464) |
| Total Accumulated Depreciation | <u>(1,900,521)</u> | <u>(288,685)</u> | <u>42,523</u> | <u>(2,146,683)</u> |
| Total Depreciable Capital Assets, Net | <u>2,465,865</u> | <u>2,330,637</u> | <u>0</u> | <u>4,796,502</u> |
| Business-Type Activities Capital Assets, Net | <u>\$3,073,144</u> | <u>\$2,331,684</u> | <u>\$0</u> | <u>\$5,404,828</u> |

Depreciation expense was charged to governmental functions as follows:

| | |
|--|--------------------|
| Governmental Activities: | |
| General Government | |
| Legislative and Executive | \$169,039 |
| Judicial | 96,717 |
| Public Safety | 200,741 |
| Public Works | 1,251,002 |
| Health | |
| Alcohol, Drug, and Mental Health | 18,595 |
| Mental Retardation and Developmental Disabilities | 179,754 |
| Other Health | 79,595 |
| Human Services | |
| Job and Family Services | 37,630 |
| Other Human Services | 8,647 |
| Total Depreciation Expense-Governmental Activities | <u>\$2,041,720</u> |

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

Note 13 - Interfund Balances

Interfund balances at December 31, 2003, consisted of the following individual fund receivables and payables:

| | |
|--------------------------|------------------|
| Due to General Fund from | |
| Other Public Safety | \$44,471 |
| Other Special Revenue | 23,158 |
| Water Projects | 14,650 |
| Special Improvements | 26,860 |
| C-International | 55,000 |
| Total General Fund | <u>\$164,139</u> |

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

| | |
|---------------------------|----------------|
| Due to General Fund from | |
| Motor Vehicle and Gas Tax | \$1,082 |
| Job and Family Services | 3,016 |
| Sanitary Landfill | 194 |
| Total General Fund | <u>\$4,292</u> |

| | |
|---------------------------------------|----------------|
| Due to Motor Vehicle and Gas Tax from | |
| General Fund | \$4,457 |
| Sanitary Landfill | 1,343 |
| BMV One Stop | 508 |
| Total Motor Vehicle and Gas Tax | <u>\$6,308</u> |

| | |
|-------------------------------------|------------------|
| Due to Job and Family Services from | |
| Child Support Enforcement Agency | \$28,221 |
| Children Services | 166,798 |
| Total Job and Family Services | <u>\$195,019</u> |

| | |
|-------------------------------|----------------|
| Due to Ditch Maintenance from | |
| General Fund | <u>\$3,058</u> |

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

In addition, at year end the Tiffin Avenue Bond Retirement Fund was due \$23,353 from the I-75/Tall Timbers Connector Bond Retirement Fund. This was due to a posting error during 2003.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

Note 14 - Risk Management

A. Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Since 1992, the County has contracted with the Mid West Pool Risk Management Agency, Inc. for liability, property, and crime insurance. The program has a \$0, \$500, and \$500 maintenance deductible per occurrence, respectively. The list below is a general description of insurance coverage; all policy terms, conditions, restrictions, exclusions, etc. are not included.

| | |
|---|-------------|
| Liability | |
| General and Law Liability | |
| Combined (Per Occurrence) | \$1,000,000 |
| Automobile (Per Occurrence) | 1,000,000 |
| Public Official Errors and Omissions | |
| Aggregate | 1,000,000 |
| Property (Per Occurrence) | 242,518,676 |
| Flood and Earthquake (Annual Aggregate) | 36,000,000 |
| Boiler and Machinery (Per Occurrence) | 30,000,000 |
| Faithful Performance Crime Insurance | |
| (Per Occurrence) | 250,000 |
| Excess Liability (Per Occurrence and Aggregate) | 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

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

C. Workers' Compensation

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

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

Note 15 - Contractual Obligations

As of December 31, 2003, the County had the following contractual purchase commitments:

| Company | Project | Contract Amount | Paid to Date | Balance |
|----------------------------|---------------------------------------|-----------------|--------------|-----------|
| Underground Utilities | CR 220 Sanitary Sewer | \$905,507 | \$0 | \$905,507 |
| American Electric Power | CR 220 Sanitary Sewer | 15,500 | 0 | 15,500 |
| Turf Concepts | Ottawa Creek Enhancement | 53,720 | 30,305 | 23,415 |
| Rosengarten Construction | Schoonover Single Co. Ditch | 40,879 | 0 | 40,879 |
| Boes Brothers | Krout Single County Ditch | 33,304 | 0 | 33,304 |
| Poggemeyer Design Group | 6 th Street Bridge Project | 54,200 | 52,937 | 1,263 |
| Norfolk Southern Railroad | CR 236 Railroad Crossing | 74,200 | 21,764 | 52,436 |
| Poggemeyer Design Group | CR 86 Relocation | 17,600 | 1,932 | 15,668 |
| Peterman Associates | CR 212 Improvements | 16,375 | 12,281 | 4,094 |
| B. Hill'z Excavating, Inc. | Bridge Construction 172-3.41 | 196,770 | 188,239 | 8,531 |
| E.J. Meyer & Sons, Inc. | Bridge Construction 72.0.29 | 175,314 | 164,359 | 10,955 |
| Charles Associates, Inc. | BMV Building | 1,488,634 | 1,428,173 | 60,461 |
| CTL Engineering | BMV Building | 5,825 | 5,022 | 803 |
| Don Snyder Excavating | BMV Building | 176,715 | 0 | 176,715 |
| Lake Erie Electric | BMV Building | 204,172 | 196,005 | 8,167 |
| Peterman Associates | BMV Building | 79,300 | 55,103 | 24,197 |

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

| Company | Project | Contract Amount | Paid to Date | Balance |
|----------------------------|------------------------------|--------------------|-----------------|---------|
| Tilton Corporation | BMV Building | \$167,081 | \$159,081 | \$8,000 |
| Vulcan Enterprises | BMV Building | 29,253 | 28,083 | 1,170 |
| Wyandot Construction, Inc. | BMV Building | 76,745 | 73,675 | 3,070 |
| Tri-County Mech. Services | BVC Boiler Replacement | 24,894 | 23,898 | 996 |
| Malcolm Pirnie, Inc. | Landfill | 286,714 | 223,076 | 63,638 |
| Maximus, Inc. | Cost Allocation Plan | 26,100 | 8,700 | 17,400 |
| Van Horn, Hoover, & Assoc. | Sanitary Sewer CR 95/Bigelow | 33,000 | 0 | 33,000 |
| Maximus, Inc. | Court Computerization | 729,887 | 634,462 | 95,425 |

Note 16 - Defined Benefit Retirement Plans

A. Public Employees Retirement System

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

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

For the year ended December 31, 2003, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2003 was 8.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 11.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2003, 2002, and 2001 were \$1,531,003, \$1,568,998, and \$1,624,043, respectively; 92 percent has been contributed for 2003 and 100 percent has been contributed for 2002 and 2001. The unpaid contribution for 2003 is recorded as a liability. Contributions to the member-directed plan for 2003 were \$20,962 made by the County and \$13,150 made by plan members.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

B. State Teachers Retirement System

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

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

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

For the year ended December 31, 2003, plan members were required to contribute 9.3 percent of their annual covered salary and the County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers.

The County's required contribution for pension obligations for the DBP for the years ended December 31, 2003, 2002, and 2001 was \$71,953, \$51,101, and \$64,844, respectively; 96 percent has been contributed for fiscal year 2003 and 100 percent has been contributed for fiscal years 2002 and 2001. Contributions for the DCP and CP for 2003, were \$0 made by the County and \$404 made by plan members.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

Note 17 - Postemployment Benefits

A. Public Employees Retirement System

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (OPB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2003 employer contribution rate was 13.55 percent of covered payroll (16.7 percent for law enforcement and public safety); 5.00 percent was the portion used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2002, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 4 percent annually.

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

The number of active contributing participants in the traditional and combined plans was 364,881. Actual employer contributions for 2003 which were used to fund postemployment benefits was \$878,580. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for the payment of benefits at December 31, 2002 (the latest information available), was \$10 billion. The actuarially accrued liability and the unfunded actuarial accrued liability were \$18.7 billion and \$8.7 billion, respectively.

In December 2001, the OPERS Board adopted the Health Care "Choices" Plan. The Choices Plan will be offered to all persons newly hired in an OPERS covered position after January 1, 2003, with no prior service credit accumulated toward health care coverage. The Choices Plan will incorporate a cafeteria approach offering a broader range of health care options. The Choices Plan uses a graded scale from ten to thirty years to calculate a monthly health care benefit. This is in contrast to the ten-year "cliff" eligibility standard for the present Plan.

The benefit recipient will be free to select the option that best meets their needs. Recipients will fund health care costs in excess of their monthly health care benefit. The Choices Plan will also offer a spending account feature enabling the benefit recipient to apply their allowance toward specific medical expenses, much like a medical spending account.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

B. State Teachers Retirement System

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

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year 2003, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$5,535.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$3,011 million at June 30, 2002 (the latest information available). For the fiscal year ended June 30, 2002, net health care costs paid by STRS were \$354,697,000, and STRS had 105,300 eligible benefit recipients.

Note 18 - Compensated Absences

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

Note 19 - Notes Payable

A summary of the note transactions for the year ended December 31, 2003, follows:

| | Balance at December 31, 2002 | Additions | Reductions | Balance at December 31, 2003 |
|-------------------------------|------------------------------------|-----------|------------|------------------------------------|
| Special Revenue Fund | | | | |
| General Obligation | | | | |
| County Engineer 2.05% | \$315,000 | \$170,000 | \$315,000 | \$170,000 |
| | | | | |
| Capital Projects Funds | | | | |
| General Obligation | | | | |
| Administrative Building 2.38% | 450,000 | 0 | 450,000 | 0 |
| County Facilities 2.50% | 0 | 2,200,000 | 2,200,000 | 0 |
| | | | | |
| Total General Obligation | 450,000 | 2,200,000 | 2,650,000 | 0 |

continued

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

| | Balance at December 31, 2002 | Additions | Reductions | Balance at December 31, 2003 |
|---------------------------------------|------------------------------------|--------------------|--------------------|------------------------------------|
| Special Assessment | | | | |
| Road Improvements - Melrose 2.05% | \$83,000 | \$61,200 | \$83,000 | \$61,200 |
| County 236 Sewer 3.56% | 6,252 | 4,680 | 6,252 | 4,680 |
| US 224/Trention Avenue Sewer 2.05% | 310,000 | 293,700 | 310,000 | 293,700 |
| McKinley Street Waterline 2.05% | 69,000 | 64,900 | 69,000 | 64,900 |
| Giffith Heights 2.05% | 146,000 | 149,500 | 146,000 | 149,500 |
| CR 220 Sanitary Sewer/Van Buren 2.05% | 748,000 | 765,700 | 748,000 | 765,700 |
| BMV Sewer Project 2.05% | 0 | 170,000 | 0 | 170,000 |
| Simon Herr Joint Ditch Project 3.56% | 0 | 2,600 | 0 | 2,600 |
| Krout Ditch 2.78% | 0 | 33,450 | 0 | 33,450 |
| Schoonover Ditch 2.78% | 0 | 41,000 | 0 | 41,000 |
| Total Special Assessment | <u>1,362,252</u> | <u>1,586,730</u> | <u>1,362,252</u> | <u>1,586,730</u> |
| Total Capital Projects Funds | <u>1,812,252</u> | <u>3,786,730</u> | <u>4,012,252</u> | <u>1,586,730</u> |
| Total | <u>\$2,127,252</u> | <u>\$3,956,730</u> | <u>\$4,327,252</u> | <u>\$1,756,730</u> |

The County issued general obligation bond anticipation notes to purchase equipment for the Engineer and to construct the BMV One Stop Building. The bond anticipation note liability is reflected in the fund which received the proceeds and all bond anticipation notes have a maturity of one year. The bond anticipation notes are backed by the full faith and credit of Hancock County.

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

Note 20 - Long-Term Debt

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

| | Original Issue Date | Interest Rate | Original Issue Amount |
|---|------------------------|------------------|--------------------------|
| General Obligation Bonds | | | |
| County Road 140 | 1997 | 4.95% | \$1,285,000 |
| County Road 140 | 1999 | 5.75 | 340,000 |
| Tiffin Avenue | 1997 | 4.90 | 825,000 |
| Tiffin Avenue | 1999 | 5.75 | 220,000 |
| I-75/Tall Timbers Connector | 1997 | 4.90 | 1,600,000 |
| I-75/Tall Timbers Connector | 1999 | 5.75 | 4,750,000 |
| Courthouse Restoration | 1997 | 5.75 | 1,700,000 |
| Justice Center Refunding Bonds | 1996 | 5.65 | 2,641,000 |
| Hospital Improvement Bond #4 | 1978 | 5.25 | 4,000,000 |
| Trash Compactor | 1999 | 4.90 | 360,000 |
| Agricultural Service Center | 1999 | 4.90 | 1,820,000 |
| Library Improvement Refunding | 2002 | 3.50 - 4.25 | 1,750,000 |
| Job and Family Services Refunding | 2002 | 3.50 - 4.75 | 950,000 |
| BMV One Stop Building | 2003 | 3.00 - 6.00 | 2,200,000 |
| Special Assessment Bonds | | | |
| US 224 Water | 1996 | 5.65 | 256,000 |
| CR88/SR 12 Sewer | 1996 | 5.65 | 580,400 |
| SR 12 West Water | 1996 | 5.65 | 117,600 |
| Beechwood Water and Sewer Refunding | 2002 | 3.5 - 4.25 | 445,000 |
| Ohio Water Development Authority | | | |
| Eastgate Water/Sewer Project | 1991 | 7.54 | 169,091 |
| SR 12 West (Fostoria) | 1998 | 5.73 | 475,239 |

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

Changes in the County's long-term obligations during 2003 were as follows:

| | Balance at December 31, 2002 | Additions | Reductions | Balance at December 31, 2003 | Amount Due in One Year |
|---------------------------------------|------------------------------------|------------|--------------------|------------------------------------|---------------------------|
| Governmental Activities | | | | | |
| General Obligation Bonds | | | | | |
| County Road 140 | \$680,000 | \$0 | \$230,000 | \$450,000 | \$245,000 |
| Tiffin Avenue | 825,000 | 0 | 55,000 | 770,000 | 55,000 |
| I-75/Tall Timbers Connector | 5,845,000 | 0 | 210,000 | 5,635,000 | 220,000 |
| Courthouse Restoration | 1,280,000 | 0 | 90,000 | 1,190,000 | 120,000 |
| Justice Center Refunding | 1,400,000 | 0 | 200,000 | 1,200,000 | 215,000 |
| Hospital Improvement Bond #4 | 160,000 | 0 | 160,000 | 0 | 0 |
| Library Improvement Refunding | | | | | |
| Serial and Term Bonds | 1,695,000 | 0 | 160,000 | 1,535,000 | 170,000 |
| Accounting Loss | (102,262) | | (11,362) | (90,900) | 0 |
| Premium | 7,795 | 0 | 866 | 6,929 | 0 |
| Job and Family Services Refunding | | | | | |
| Serial and Term Bonds | 920,000 | 0 | 70,000 | 850,000 | 65,000 |
| Accounting Loss | (56,202) | 0 | (3,747) | (52,455) | 0 |
| Premium | 1,594 | 0 | 106 | 1,488 | 0 |
| Total General Obligation Bonds | \$12,655,925 | \$0 | \$1,160,863 | \$11,495,062 | \$1,090,000 |
| Special Assessment Bonds | | | | | |
| US 224 Water | \$203,942 | \$0 | \$10,734 | \$193,208 | \$10,734 |
| CR 88/SR 12 Sewer | 462,372 | 0 | 24,335 | 438,037 | 24,335 |
| SR 12 West Water | 93,686 | 0 | 4,931 | 88,755 | 4,931 |
| Beechwood Water and Sewer Refunding | | | | | |
| Serial and Term Bonds | 430,000 | 0 | 40,000 | 390,000 | 40,000 |
| Accounting Loss | (20,169) | 0 | (2,241) | (17,928) | 0 |
| Premium | 1,968 | 0 | 219 | 1,749 | 0 |
| Total Special Assessment Bonds | \$1,171,799 | \$0 | \$77,978 | \$1,093,821 | \$80,000 |
| OWDA Loans | | | | | |
| Eastgate Water/Sewer Project | \$105,947 | \$0 | \$8,649 | \$97,298 | \$9,301 |
| SR 12 West (Fostoria) | 417,295 | 0 | 16,619 | 400,676 | 17,571 |
| Total OWDA Loans | \$523,242 | \$0 | \$25,268 | \$497,974 | \$26,872 |

continued

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

| | Balance at December 31, 2002 | Additions | Reductions | Balance at December 31, 2003 | Amount Due in One Year |
|---------------------------------------|------------------------------------|--------------------|--------------------|------------------------------------|---------------------------|
| Loans Payable | \$74,626 | \$0 | \$36,416 | \$38,210 | \$38,210 |
| Compensated Absences Payable | 2,966,009 | 192,918 | 266,058 | 2,892,869 | 203,332 |
| Total Governmental Activities | \$17,391,601 | \$192,918 | \$1,566,583 | \$16,017,936 | \$1,438,414 |
| Business-Type Activities | | | | | |
| General Obligation Bonds | | | | | |
| Trash Compactor | \$275,000 | \$0 | \$35,000 | \$240,000 | \$35,000 |
| Agricultural Service Center | 1,660,000 | 0 | 60,000 | 1,600,000 | 65,000 |
| BMV One Stop | 0 | 2,200,000 | 0 | 2,200,000 | 0 |
| Premium | 0 | 172,362 | 0 | 172,362 | 0 |
| Total General Obligation Bonds | \$1,935,000 | \$2,372,362 | \$95,000 | \$4,212,362 | \$100,000 |
| Compensated Absences Payable | \$142,599 | \$9,189 | \$20,126 | \$131,662 | \$21,360 |
| Landfill Closure/Postclosure Costs | 1,121,961 | 177,020 | 0 | 1,298,981 | 0 |
| Total Business-Type Activities | \$3,199,560 | \$2,558,571 | \$115,126 | \$5,643,005 | \$121,630 |

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

The County Road 140, Tiffin Avenue, and I-75/Tall Timbers Connector bonds will be paid from payments in lieu of taxes the County receives related to the projects. Based on development which has occurred and the terms of the agreements already in place, the County expects to receive annual payments of approximately \$1,000,000 in lieu of taxes through at least 2004.

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

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

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

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

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

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

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

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

The County entered into a loan agreement to purchase voting equipment. This loan will be paid from the General Fund.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

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

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

The effect of the debt limitations described above is an overall debt margin of \$35,828,578 at December 31, 2003.

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

| Year Ending | Governmental Activities | | | |
|-------------|-------------------------|-------------|--------------------|-----------|
| | General Obligation | | Special Assessment | |
| | Principal | Interest | Principal | Interest |
| 2004 | \$1,090,000 | \$596,503 | \$80,000 | \$55,422 |
| 2005 | 970,000 | 546,931 | 85,000 | 51,763 |
| 2006 | 1,015,000 | 499,274 | 95,000 | 47,927 |
| 2007 | 955,000 | 450,584 | 90,000 | 43,927 |
| 2008 | 1,000,000 | 404,154 | 100,000 | 39,946 |
| 2009 -2013 | 3,595,000 | 1,377,524 | 445,000 | 126,590 |
| 2014 -2018 | 2,490,000 | 581,596 | 215,000 | 25,012 |
| 2019 | 515,000 | 30,256 | 0 | 0 |
| Total | \$11,630,000 | \$4,486,822 | \$1,100,000 | \$390,587 |

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

| Year Ending | Ohio Water Development Authority | | Loans Payable | |
|--------------|-------------------------------------|------------------|-----------------|----------------|
| | Principal | Interest | Principal | Interest |
| 2004 | \$26,872 | \$30,295 | \$38,210 | \$2,125 |
| 2005 | 28,580 | 28,587 | 0 | 0 |
| 2006 | 30,397 | 26,768 | 0 | 0 |
| 2007 | 32,335 | 24,832 | 0 | 0 |
| 2008 | 34,397 | 22,770 | | |
| 2009 - 2013 | 173,401 | 79,161 | 0 | 0 |
| 2014 - 2018 | 171,992 | 30,659 | 0 | 0 |
| Total | \$497,974 | \$243,072 | \$38,210 | \$2,125 |

| Year Ending | BMV One Stop | | Sanitary Landfill | | Agricultural Service Center | |
|--------------|--------------------|--------------------|-------------------|-----------------|-----------------------------|------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest |
| 2004 | \$0 | \$109,538 | \$35,000 | \$12,342 | \$65,000 | \$88,653 |
| 2005 | 10,000 | 109,537 | 35,000 | 10,593 | 65,000 | 85,402 |
| 2006 | 40,000 | 109,238 | 40,000 | 8,825 | 70,000 | 82,120 |
| 2007 | 70,000 | 108,037 | 40,000 | 6,785 | 75,000 | 78,550 |
| 2008 | 70,000 | 105,938 | 45,000 | 4,725 | 80,000 | 74,687 |
| 2009 - 2013 | 405,000 | 487,788 | 45,000 | 2,363 | 475,000 | 305,138 |
| 2014 - 2018 | 495,000 | 397,813 | 0 | 0 | 620,000 | 157,744 |
| 2019 - 2023 | 630,000 | 261,900 | 0 | 0 | 150,000 | 8,813 |
| 2014 - 2026 | 480,000 | 58,800 | 0 | 0 | 0 | 0 |
| Total | \$2,200,000 | \$1,748,589 | \$240,000 | \$45,633 | \$1,600,000 | \$881,107 |

Conduit Debt

In 1998, the County issued \$8,115,000 in Multi-Family Housing Revenue Bonds and \$3,500,000 in Multi-Family Housing Mortgage Revenue Bonds. The proceeds were used to acquire, construct, improve, and equip real and personal property as a multi-family housing complex. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2003, \$11,433,000 of these bonds was outstanding.

In 1999, the County issued \$1,500,000 in Economic Development Revenue Bonds. The proceeds were used to acquire, construct, and equip a manufacturing facility. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2003, \$1,240,000 of these bonds was outstanding.

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

In 2000, the County issued \$5,000,000 in Hospital Facilities Revenue Bonds. The proceeds were used for the construction of an underground parking garage and an acute health care facility. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2003, \$4,482,853 of these bonds was outstanding.

Note 21 - Closure and Postclosure of Landfill

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$1,298,981 reported as landfill closure and postclosure costs payable at December 31, 2003, represents the cumulative amount reported to date based on the use of 11.6 percent of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and postclosure care of \$9,931,342 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2003. The County expects to close the active cell of the landfill in 2048. 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, 2003, cash, cash equivalents, and investments of \$3,571,597 are held for these purposes. These are reported as restricted assets on the statement of fund net assets.

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

Note 22 - Interfund Transfers

During 2003, the following transfers were made:

| Transfers In | Transfers Out | | | | | Total |
|---------------------------------|---------------|--|--|--------------------|-------------|--------------------|
| | General | Alcohol, Drug, and Mental Health | Mental Retardation and Developmental Disabilities | BMV One Stop | Other | |
| Governmental Funds | | | | | | |
| Water and Sewer Bond Retirement | 0 | 0 | 0 | 0 | 6 | 6 |
| All Other Governmental | 597 | 59,410 | 115,442 | 2,213,986 | 9 | 2,389,444 |
| Total Governmental Funds | \$597 | \$59,410 | \$115,442 | \$2,213,986 | \$15 | \$2,389,450 |

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

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

Note 23 - Component Units

A. Hancock Regional Planning Commission

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

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

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

B. Blanchard Valley Industries

Basis of Presentation Financial statement presentation follows the recommendations of Financial Accounting Standards Board Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-For-Profit Organizations". Under SFAS No. 117, the Industries 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, 2003, all net assets were unrestricted.

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

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

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

Investments Investments are recorded at fair value as determined by quoted market prices of the securities held. The market value of the investments as of December 31, 2003, were as follows:

| | Fair Value |
|--------------|---------------|
| Money Market | 38,593 |
| Mutual Funds | 342,582 |
| Totals | \$381,175 |

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

Property and equipment as of December 31, 2003, was as follows:

| | Balance at January 1, 2003 | Additions | Reductions | Balance at December 31, 2003 |
|--|----------------------------------|------------|------------|------------------------------------|
| Depreciable Capital Assets: | | | | |
| Building | \$94,564 | \$7,850 | \$0 | \$102,414 |
| Leasehold Improvements | 44,402 | 0 | 0 | 44,402 |
| Equipment | 136,835 | 0 | 4,759 | 132,076 |
| Furniture and Fixtures | 32,457 | 0 | 1,733 | 30,724 |
| Vehicles | 74,232 | 0 | 0 | 74,232 |
| Total Depreciable Capital Assets | 382,490 | 7,850 | 6,492 | 383,848 |
| Less: Accumulated Depreciation for: | | | | |
| Building | (7,441) | (4,611) | 0 | (12,052) |
| Leasehold Improvements | (13,145) | (2,960) | 0 | (16,105) |
| Equipment | (101,341) | (11,350) | 3,705 | (108,986) |
| Furniture and Fixtures | (25,471) | (2,559) | 1,068 | (26,962) |
| Vehicles | (74,232) | 0 | 0 | (74,232) |
| Total Accumulated Depreciation | (221,630) | (21,480) | 4,773 | (238,337) |
| Total Depreciable Capital Assets, Net | \$160,860 | (\$13,630) | \$1,719 | \$145,511 |

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

Related Party Transactions The Industries had a \$4,004 due from the primary government at December 31, 2003, from the Mental Retardation and Developmental Disabilities special revenue fund.

Note Payable In 2000, the Industries obtained a note for the purchase of real estate and it was collateralized by the real estate. The note was to mature in November 2015. The note was paid in full in March 2003.

C. Hancock Community Housing, Inc.

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

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

Cash and Cash Equivalents Hancock Community Housing, Inc. considers all highly liquid instruments purchased with a maturity of less than three months to be cash equivalents. Cash and cash equivalents of Hancock Community Housing, Inc. are presented as “Cash and Cash Equivalents in Segregated Accounts”. At December 31, 2003, the carrying amount of deposits was \$34,989 and the bank balance was \$35,895, which was all covered by federal depository insurance.

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

Property and equipment as of December 31, 2003, was as follows:

| | Balance at January 1, 2003 | Additions | Reductions | Balance at December 31, 2003 |
|-------------------------------------|----------------------------------|----------------------|----------------|------------------------------------|
| Land | \$81,854 | \$4,990 | \$0 | \$86,844 |
| Buildings | 131,142 | 439,896 | 0 | 571,038 |
| Total Capital Assets | <u>212,996</u> | <u>444,886</u> | <u>0</u> | <u>657,882</u> |
| Less: Accumulated Depreciation for: | | | | |
| Buildings | (3,725) | (16,781) | 0 | (20,506) |
| Total Accumulated Depreciation | <u>(3,725)</u> | <u>(16,781)</u> | <u>0</u> | <u>(20,506)</u> |
| Total Capital Assets, Net | <u>\$209,271</u> | <u>\$428,105</u> | <u>\$0</u> | <u>\$637,376</u> |

Long-term Debt In 2003, Hancock Community Housing obtained an open ended mortgage for the purchase of real estate and it was collateralized by the real estate. The open ended mortgage is available for eleven years (2015) at a fixed rate of 5.990 percent.

Annual requirements to amortize the mortgage bonds outstanding as of December 31, 2003, follows:

| <u>Year</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|-------------|------------------|------------------|------------------|
| 2004 | \$103,437 | \$24,933 | \$128,370 |
| 2005 | 29,659 | 23,160 | 52,819 |
| 2006 | 31,486 | 21,334 | 52,820 |
| 2007 | 33,424 | 19,395 | 52,819 |
| 2008 | 35,482 | 17,337 | 52,819 |
| 2009-2014 | 263,782 | 53,133 | 316,915 |
| 2015 | 6,258 | 41 | 6,299 |
| Totals | <u>\$503,528</u> | <u>\$159,333</u> | <u>\$662,861</u> |

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

Subsequent Events In January 2004, Hancock Community Housing, Inc. entered into a construction loan agreement in the amount of \$100,000. The loan is for the further development of a Payne Avenue housing project replacing the previous note of \$80,000. At March 12, 2004, \$76,088 of the loan has been distributed to Hancock Community Housing, Inc. Hancock Community Housing, Inc. also drew an additional \$66,332 in January 2004 on a construction loan refinanced in June 2003 leaving an available balance of \$18,352 on the construction loan.

Note 24 - Jointly Governed Organizations

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

The Joint Board of County Commissioners for the Blanchard River Stream Enhancement Project (the Board) is a jointly governed organization among six counties. The Board consists of eighteen members; the three county commissioners of each of the six counties. The Board was formed to approve construction and maintenance for clearing the Blanchard River of log jams and debris. Revenues are generated by assessments and a State grant. Hancock County's portion of the 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 to raise money for such purposes and to expend, contribute, disburse, or otherwise handle and dispose of the same for such purposes. The Board of Trustees consists of nine members, including a County Commissioner from each of the member counties and the Director of Region 3, West Central SBDC Partnership.

C. Metropolitan Housing Authority

The Metropolitan Housing Authority (the Authority) is a jointly governed organization between Hancock County and the City of Findlay. The Authority was established under Section 3735.27 of the Ohio Revised Code to monitor housing accommodations to insure safe and sanitary housing is available to the citizens. Two members of the Board of Trustees are appointed by the Probate Court Judge, two members are appointed by the City of Findlay's mayor, and one member is appointed by the County Commissioners.

Note 25 - Insurance Pools

A. Mid West Pool Risk Management Agency, Inc.

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

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

B. Midwest Employee Benefit Consortium

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

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

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

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

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

Note 26 - Related Organizations

A. County Park District

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

Hancock County, Ohio
Notes to the Basic Financial Statements (continued)
For the Year Ended December 31, 2003

B. Hancock County/City of Findlay Joint Recreation District

The Hancock County/City of Findlay Joint Recreation District (the District) is a distinct political subdivision of the State of Ohio created under the provisions of the Ohio Revised Code. The District is governed by a seven member Board of Trustees; four are appointed by the County and 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 serves as the taxing authority, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Trustees. Financial information can be obtained from Hancock County, Charity A. Rauschenberg, County Auditor, 300 South Main Street, Findlay, Ohio 45840-3345.

C. Findlay-Hancock County Public Library

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

Note 27 - Related Party Transactions

Blanchard Valley Industries, a discretely presented component unit of Hancock County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its programs. In 2003, these contributions were \$1,424,988.

Note 28 - Contingent Liabilities

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

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

Note 29 – Subsequent Event

On January 2, 2004, the Hancock County Commissioners entered into a contract for bridge replacement with Harper Structure, Inc. in the amount of \$1,297,022. This project will be funded from the Federal Highway Fund. A change order was approved for this project in the amount of \$131,657. The change order will be funded out of the Motor Vehicle and Gas Tax Fund.

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**Combining Statements and
Individual Fund Schedules**

Hancock County, Ohio

Nonmajor Special Revenue Funds

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

Child Support Enforcement Agency

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

Dog and Kennel

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

Children Services

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

Real Estate Assessment

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

Community Development Block Grant

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

Community Corrections

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

Certificate of Title

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

Felony Delinquent Juvenile Care and Custody

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

Agency On Aging Levy

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

Criminal Administrative Justice Services

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

continued

Hancock County, Ohio

Nonmajor Special Revenue Funds (continued)

Other Public Safety

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

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

Other

This fund accounts for a combination of funds operated by the County and subsidized in part by federal, state, and local moneys. 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 | Ditch Maintenance Assessment |
| County Tuberculosis | Common Pleas Court General Special Projects |
| Ohio Children's Trust | Van Buren Water |
| Project P.E.A.C.E. | Enterprise Zone |
| Veterans Service Trust | Market Development |

Nonmajor Debt Service Funds

Debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long-term obligation principal, interest, and related costs. The note retirement funds are shown on a budgetary basis only. 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 principal and interest payments on the justice center refunding bonds.

Hospital Improvement Bond #4 Bond Retirement

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

Library Improvement Bond Retirement

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

Job and Family Services Bond Retirement

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

continued

Hancock County, Ohio

Nonmajor Debt Service Funds (continued)

County Road 140 Bond Retirement

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

Tiffin Avenue Bond Retirement

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

I-75/Tall Timbers Connector Bond Retirement

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

Courthouse Restoration Bond Retirement

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

Road Improvement Bond Retirement

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

Motor Vehicle and Gas 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 administrative offices.

Special Improvement Bond Retirement

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

Nonmajor Capital Projects Funds

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

Water Projects

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

Special Improvements

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

Alcohol and Drug Abuse

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

Federal Highway

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

continued

Hancock County, Ohio

Nonmajor Capital Projects Funds (continued)

Issue II

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

I-75/Tall Timbers Connector

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

Road Improvement

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

Courthouse Restoration

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

MRDD Capital

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

County Capital Improvements

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

Roadwork and Business Development Grant

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

C-International Sanitary Sewer

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

Nonmajor Permanent Fund

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

Children's Trust

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

Hancock County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2003

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds |
|--|---|--------------------------------------|--|
| <u>Assets</u> | | | |
| Equity in Pooled Cash and Cash Equivalents | \$3,427,805 | \$1,473,730 | \$1,928,317 |
| Cash and Cash Equivalents in Segregated Accounts | 328,603 | 0 | 0 |
| Accounts Receivable | 2,066 | 0 | 0 |
| Accrued Interest Receivable | 0 | 0 | 0 |
| Due from Other Governments | 505,065 | 78,904 | 0 |
| Prepaid Items | 19,541 | 0 | 0 |
| Materials and Supplies Inventory | 863 | 0 | 0 |
| Payment in Lieu of Taxes Receivable | 0 | 1,420,260 | 0 |
| Restricted Assets | | | |
| Cash and Cash Equivalents with Fiscal Agent | 0 | 0 | 80,663 |
| Interfund Receivable | 3,058 | 23,353 | 0 |
| Property Taxes Receivable | 563,327 | 462,688 | 0 |
| Sales Tax Receivable | 409,753 | 0 | 0 |
| Loans Receivable | 276,321 | 0 | 0 |
| Special Assessments Receivable | 479,888 | 75,048 | 799 |
| | <hr/> | <hr/> | <hr/> |
| <i>Total Assets</i> | <u>\$6,016,290</u> | <u>\$3,533,983</u> | <u>\$2,009,779</u> |
| <u>Liabilities</u> | | | |
| Accrued Wages Payable | \$180,372 | \$0 | \$0 |
| Accounts Payable | 234,461 | 0 | 14,024 |
| Contracts Payable | 5,201 | 0 | 178,242 |
| Retainage Payable | 0 | 0 | 7,069 |
| Due to Other Governments | 11,281 | 0 | 0 |
| Due to Component Unit | 1,849 | 0 | 0 |
| Interfund Payable | 262,648 | 23,353 | 96,510 |
| Notes Payable | 0 | 0 | 1,586,730 |
| Accrued Interest Payable | 0 | 0 | 3,558 |
| Liabilities Payable from Restricted Assets | | | |
| Retainage Payable | 0 | 0 | 80,663 |
| Deferred Revenue | 1,585,593 | 2,036,900 | 799 |
| | <hr/> | <hr/> | <hr/> |
| <i>Total Liabilities</i> | <u>2,281,405</u> | <u>2,060,253</u> | <u>1,967,595</u> |
| <u>Fund Balance</u> | | | |
| Reserved for Encumbrances | 353,793 | 0 | 1,080,375 |
| Reserved for Loans Receivable | 276,321 | 0 | 0 |
| Reserved for Endowments | 0 | 0 | 0 |
| Unreserved, Reported in: | | | |
| Special Revenue Funds | 3,104,771 | 0 | 0 |
| Debt Service Funds | 0 | 1,473,730 | 0 |
| Capital Projects Funds (Deficit) | 0 | 0 | (1,038,191) |
| Permanent Fund | 0 | 0 | 0 |
| | <hr/> | <hr/> | <hr/> |
| <i>Total Fund Balances (Deficit)</i> | <u>3,734,885</u> | <u>1,473,730</u> | <u>42,184</u> |
| | <hr/> | <hr/> | <hr/> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$6,016,290</u> | <u>\$3,533,983</u> | <u>\$2,009,779</u> |

| Nonmajor Permanent Fund | Totals |
|-------------------------------|--------------|
| \$346,481 | \$7,176,333 |
| 0 | 328,603 |
| 0 | 2,066 |
| 226 | 226 |
| 0 | 583,969 |
| 0 | 19,541 |
| 0 | 863 |
| 0 | 1,420,260 |
| 0 | 80,663 |
| 0 | 26,411 |
| 0 | 1,026,015 |
| 0 | 409,753 |
| 0 | 276,321 |
| 0 | 555,735 |
| \$346,707 | \$11,906,759 |
| \$0 | \$180,372 |
| 0 | 248,485 |
| 0 | 183,443 |
| 0 | 7,069 |
| 0 | 11,281 |
| 0 | 1,849 |
| 0 | 382,511 |
| 0 | 1,586,730 |
| 0 | 3,558 |
| 0 | 80,663 |
| 226 | 3,623,518 |
| 226 | 6,309,479 |
| 0 | 1,434,168 |
| 0 | 276,321 |
| 247,000 | 247,000 |
| 0 | 3,104,771 |
| 0 | 1,473,730 |
| 0 | (1,038,191) |
| 99,481 | 99,481 |
| 346,481 | 5,597,280 |
| \$346,707 | \$11,906,759 |

Hancock County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds
December 31, 2003

| | Child Support Enforcement Agency | Dog and Kennel | Children Services |
|--|--|-------------------|----------------------|
| <u>Assets</u> | | | |
| Equity in Pooled Cash and Cash Equivalents | \$275,043 | \$77,919 | \$327,662 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 0 | 0 |
| Accounts Receivable | 0 | 0 | 0 |
| Due from Other Governments | 30,600 | 0 | 192,906 |
| Interfund Receivable | 0 | 0 | 0 |
| Prepaid Items | 1,901 | 0 | 0 |
| Materials and Supplies Inventory | 0 | 0 | 0 |
| Property Taxes Receivable | 0 | 0 | 0 |
| Loans Receivable | 0 | 0 | 0 |
| Sales Tax Receivable | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$307,544</u> | <u>\$77,919</u> | <u>\$520,568</u> |
| <u>Liabilities</u> | | | |
| Accrued Wages Payable | \$34,226 | \$1,683 | \$0 |
| Accounts Payable | 0 | 0 | 70,299 |
| Contracts Payable | 0 | 0 | 0 |
| Due to Other Governments | 1,718 | 50 | 0 |
| Due to Component Unit | 0 | 0 | 0 |
| Interfund Payable | 28,221 | 0 | 166,798 |
| Deferred Revenue | 9,051 | 0 | 175,001 |
| <i>Total Liabilities</i> | <u>73,216</u> | <u>1,733</u> | <u>412,098</u> |
| <u>Fund Balance</u> | | | |
| Reserved for Encumbrances | 0 | 0 | 44,713 |
| Reserved for Loans Receivable | 0 | 0 | 0 |
| Unreserved | 234,328 | 76,186 | 63,757 |
| <i>Total Fund Balances</i> | <u>234,328</u> | <u>76,186</u> | <u>108,470</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$307,544</u> | <u>\$77,919</u> | <u>\$520,568</u> |

| <u>Real Estate Assessment</u> | <u>Community Development Block Grant</u> | <u>Community Corrections</u> | <u>Certificate of Title</u> | <u>Felony Delinquent Juvenile Care and Custody</u> | <u>Agency on Aging Levy</u> |
|-----------------------------------|--|----------------------------------|---------------------------------|--|-------------------------------------|
| \$151,981 | \$10,033 | \$6,335 | \$537,361 | \$591,061 | \$17,403 |
| 0 | 313,517 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 3,848 | 90,708 | 0 | 0 | 28,737 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 1,300 | 0 | 0 | 0 | 12,466 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 563,327 |
| 0 | 276,321 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>\$153,281</u> | <u>\$603,719</u> | <u>\$97,043</u> | <u>\$537,361</u> | <u>\$603,527</u> | <u>\$609,467</u> |
| \$13,210 | \$0 | \$7,222 | \$7,806 | \$6,649 | \$0 |
| 882 | 1,500 | 0 | 7,639 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 647 | 5,649 | 454 | 325 | 289 | 0 |
| 0 | 1,849 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 500 | 45,354 | 0 | 0 | 592,064 |
| <u>14,739</u> | <u>9,498</u> | <u>53,030</u> | <u>15,770</u> | <u>6,938</u> | <u>592,064</u> |
| 136,522 | 0 | 0 | 65,047 | 28,640 | 0 |
| 0 | 276,321 | 0 | 0 | 0 | 0 |
| <u>2,020</u> | <u>317,900</u> | <u>44,013</u> | <u>456,544</u> | <u>567,949</u> | <u>17,403</u> |
| <u>138,542</u> | <u>594,221</u> | <u>44,013</u> | <u>521,591</u> | <u>596,589</u> | <u>17,403</u> |
| <u>\$153,281</u> | <u>\$603,719</u> | <u>\$97,043</u> | <u>\$537,361</u> | <u>\$603,527</u> | <u>\$609,467</u> |

Hancock County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Governmental Funds (continued)
December 31, 2003

| | Criminal Justice Administrative Services | Other Public Safety | Other | Totals |
|--|---|------------------------|--------------------|--------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$126,611 | \$280,566 | \$1,025,830 | \$3,427,805 |
| Cash and Cash Equivalents in Segregated Accounts | 0 | 15,086 | 0 | 328,603 |
| Accounts Receivable | 0 | 0 | 2,066 | 2,066 |
| Due from Other Governments | 0 | 131,581 | 26,685 | 505,065 |
| Interfund Receivable | 0 | 0 | 3,058 | 3,058 |
| Prepaid Items | 0 | 1,326 | 2,548 | 19,541 |
| Materials and Supplies Inventory | 0 | 179 | 684 | 863 |
| Property Taxes Receivable | 0 | 0 | 0 | 563,327 |
| Loans Receivable | 0 | 0 | 0 | 276,321 |
| Sales Tax Receivable | 409,753 | 0 | 0 | 409,753 |
| Special Assessments Receivable | 0 | 0 | 479,888 | 479,888 |
| <i>Total Assets</i> | <u>\$536,364</u> | <u>\$428,738</u> | <u>\$1,540,759</u> | <u>\$6,016,290</u> |
| <u>Liabilities</u> | | | | |
| Accrued Wages Payable | \$97,713 | \$7,607 | \$4,256 | \$180,372 |
| Accounts Payable | 51,739 | 99,569 | 2,833 | 234,461 |
| Contracts Payable | 0 | 0 | 5,201 | 5,201 |
| Due to Other Governments | 1,071 | 594 | 484 | 11,281 |
| Due to Component Unit | 0 | 0 | 0 | 1,849 |
| Interfund Payable | 0 | 44,471 | 23,158 | 262,648 |
| Deferred Revenue | 230,216 | 40,997 | 492,410 | 1,585,593 |
| <i>Total Liabilities</i> | <u>380,739</u> | <u>193,238</u> | <u>528,342</u> | <u>2,281,405</u> |
| <u>Fund Balance</u> | | | | |
| Reserved for Encumbrances | 0 | 55,751 | 23,120 | 353,793 |
| Reserved for Loans Receivable | 0 | 0 | 0 | 276,321 |
| Unreserved | 155,625 | 179,749 | 989,297 | 3,104,771 |
| <i>Total Fund Balances</i> | <u>155,625</u> | <u>235,500</u> | <u>1,012,417</u> | <u>3,734,885</u> |
| <i>Total Liabilities and Fund Balances</i> | <u>\$536,364</u> | <u>\$428,738</u> | <u>\$1,540,759</u> | <u>\$6,016,290</u> |

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Hancock County, Ohio
Combining Balance Sheet
Nonmajor Debt Service Governmental Funds
December 31, 2003

| | Justice Center Bond Retirement | Hospital Improvement Bond #4 Bond Retirement | Special Improvement Bond Retirement | County Road 140 Bond Retirement |
|--|--------------------------------------|---|---|---------------------------------------|
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$9,153 | \$643 | \$236,449 |
| Due from Other Governments | 0 | 0 | 0 | 15,920 |
| Payment in Lieu of Taxes Receivable | 0 | 0 | 0 | 286,555 |
| Interfund Receivable | 0 | 0 | 0 | 0 |
| Special Assessments Receivable | 0 | 0 | 0 | 0 |
| Property Taxes Receivable | 278,678 | 0 | 0 | 0 |
| <i>Total Assets</i> | <u>\$278,678</u> | <u>\$9,153</u> | <u>\$643</u> | <u>\$538,924</u> |
| <u>Liabilities</u> | | | | |
| Interfund Payable | \$0 | \$0 | \$0 | \$0 |
| Deferred Revenue | 278,678 | 0 | 0 | 302,475 |
| <i>Total Liabilities</i> | <u>278,678</u> | <u>0</u> | <u>0</u> | <u>302,475</u> |
| <u>Fund Balance</u> | | | | |
| Unreserved | 0 | 9,153 | 643 | 236,449 |
| <i>Total Liabilities and Fund Balances</i> | <u>\$278,678</u> | <u>\$9,153</u> | <u>\$643</u> | <u>\$538,924</u> |

| Tiffin Avenue Bond Retirement | I-75/Tall Timbers Connector Bond Retirement | Road Improvement Bond Retirement | Courthouse Restoration Bond Retirement | Totals |
|-------------------------------------|---|---|---|--------------------|
| \$385,359 | \$842,126 | \$0 | \$0 | \$1,473,730 |
| 12,876 | 50,108 | 0 | 0 | 78,904 |
| 208,419 | 925,286 | 0 | 0 | 1,420,260 |
| 23,353 | 0 | 0 | 0 | 23,353 |
| 0 | 0 | 75,048 | 0 | 75,048 |
| 0 | 0 | 0 | 184,010 | 462,688 |
| <u>\$630,007</u> | <u>\$1,817,520</u> | <u>\$75,048</u> | <u>\$184,010</u> | <u>\$3,533,983</u> |
| \$0 | \$23,353 | \$0 | \$0 | 23,353 |
| 244,648 | 952,041 | 75,048 | 184,010 | 2,036,900 |
| <u>244,648</u> | <u>975,394</u> | <u>75,048</u> | <u>184,010</u> | <u>2,060,253</u> |
| <u>385,359</u> | <u>842,126</u> | <u>0</u> | <u>0</u> | <u>1,473,730</u> |
| <u>\$630,007</u> | <u>\$1,817,520</u> | <u>\$75,048</u> | <u>\$184,010</u> | <u>\$3,533,983</u> |

Hancock County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Governmental Funds
December 31, 2003

| | <u>Water Projects</u> | <u>Special Improvements</u> | <u>Alcohol and Drug Abuse</u> |
|---|---------------------------|---------------------------------|-----------------------------------|
| <u>Assets</u> | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,020,046 | \$98,875 | \$27,041 |
| Restricted Assets | | | |
| Cash and Cash Equivalents with Fiscal Agent | 0 | 0 | 0 |
| Special Assessments Receivable | <u>0</u> | <u>799</u> | <u>0</u> |
| <i>Total Assets</i> | <u><u>\$1,020,046</u></u> | <u><u>\$99,674</u></u> | <u><u>\$27,041</u></u> |
| <u>Liabilities</u> | | | |
| Accounts Payable | \$0 | \$0 | \$0 |
| Contracts Payable | 0 | 5,345 | 0 |
| Retainage Payable | 0 | 0 | 0 |
| Interfund Payable | 14,650 | 26,860 | 0 |
| Notes Payable | 1,278,480 | 77,050 | 0 |
| Accrued Interest Payable | 1,213 | 414 | 0 |
| Liabilities Payable from Restricted Assets | | | |
| Retainage Payable | 0 | 0 | 0 |
| Deferred Revenue | <u>0</u> | <u>799</u> | <u>0</u> |
| <i>Total Liabilities</i> | <u>1,294,343</u> | <u>110,468</u> | <u>0</u> |
| <u>Fund Balance</u> | | | |
| Reserved for Encumbrances | 921,007 | 92,536 | 0 |
| Unreserved (Deficit) | <u>(1,195,304)</u> | <u>(103,330)</u> | <u>27,041</u> |
| <i>Total Fund Balances (Deficit)</i> | <u>(274,297)</u> | <u>(10,794)</u> | <u>27,041</u> |
| <i>Total Liabilities and Fund Balances</i> | <u><u>\$1,020,046</u></u> | <u><u>\$99,674</u></u> | <u><u>\$27,041</u></u> |

| I-75/Tall Timbers Connector | Road Improvement | Courthouse Restoration | MRDD Capital | County Capital Improvements | C-International | Totals |
|-----------------------------------|---------------------|---------------------------|-----------------|-----------------------------------|-----------------|--------------------|
| \$400,000 | \$314 | \$6,342 | \$0 | \$320,699 | \$55,000 | \$1,928,317 |
| 0 | 0 | 0 | 996 | 79,667 | 0 | 80,663 |
| 0 | 0 | 0 | 0 | 0 | 0 | 799 |
| <u>\$400,000</u> | <u>\$314</u> | <u>\$6,342</u> | <u>\$996</u> | <u>\$400,366</u> | <u>\$55,000</u> | <u>\$2,009,779</u> |
| \$0 | \$0 | \$0 | \$2,227 | \$11,797 | \$0 | \$14,024 |
| 0 | 0 | 0 | 9,235 | 163,662 | 0 | 178,242 |
| 0 | 0 | 0 | 0 | 7,069 | 0 | 7,069 |
| 0 | 0 | 0 | 0 | 0 | 55,000 | 96,510 |
| 0 | 61,200 | 0 | 0 | 170,000 | 0 | 1,586,730 |
| 0 | 143 | 0 | 0 | 1,788 | 0 | 3,558 |
| 0 | 0 | 0 | 996 | 79,667 | 0 | 80,663 |
| 0 | 0 | 0 | 0 | 0 | 0 | 799 |
| 0 | 61,343 | 0 | 12,458 | 433,983 | 55,000 | 1,967,595 |
| 0 | 0 | 0 | 8,862 | 57,970 | 0 | 1,080,375 |
| 400,000 | (61,029) | 6,342 | (20,324) | (91,587) | 0 | (1,038,191) |
| 400,000 | (61,029) | 6,342 | (11,462) | (33,617) | 0 | 42,184 |
| <u>\$400,000</u> | <u>\$314</u> | <u>\$6,342</u> | <u>\$996</u> | <u>\$400,366</u> | <u>\$55,000</u> | <u>\$2,009,779</u> |

Hancock County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2003

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds |
|---|---|--------------------------------------|--|
| <u>Revenues</u> | | | |
| Property Taxes | \$535,723 | \$572,617 | \$460,699 |
| Sales Tax | 776,247 | 0 | 0 |
| Payment in Lieu of Taxes | 0 | 1,508,852 | 0 |
| Special Assessments | 194,119 | 634 | 60,340 |
| Charges for Services | 1,669,386 | 0 | 0 |
| Licenses and Permits | 147,641 | 0 | 0 |
| Fines and Forfeitures | 19,596 | 0 | 0 |
| Intergovernmental | 3,438,208 | 16,226 | 1,725,966 |
| Interest | 26,035 | 0 | 28,949 |
| Rent | 0 | 97,915 | 0 |
| Donations | 23,853 | 0 | 0 |
| Other | 195,117 | 213,981 | 319 |
| <i>Total Revenues</i> | <u>7,025,925</u> | <u>2,410,225</u> | <u>2,276,273</u> |
| <u>Expenditures</u> | | | |
| Current | | | |
| General Government | | | |
| Legislative and Executive | 962,801 | 0 | 0 |
| Judicial | 234,996 | 0 | 0 |
| Public Safety | 1,654,583 | 0 | 0 |
| Public Works | 92,240 | 0 | 0 |
| Health | 252,057 | 0 | 0 |
| Human Services | 3,100,313 | 0 | 0 |
| Economic Development and Assistance | 373,065 | 0 | 0 |
| Capital Outlay | 125,161 | 0 | 3,812,327 |
| Debt Service | | | |
| Principal Retirement | 0 | 1,175,000 | 0 |
| Interest and Fiscal Charges | 0 | 652,317 | 56,026 |
| <i>Total Expenditures</i> | <u>6,795,216</u> | <u>1,827,317</u> | <u>3,868,353</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>230,709</u> | <u>582,908</u> | <u>(1,592,080)</u> |
| <u>Other Financing Sources (Uses)</u> | | | |
| Transfers - In | 60,007 | 9 | 2,329,428 |
| Transfers - Out | 0 | 0 | (15) |
| <i>Total Other Financing Sources (Uses)</i> | <u>60,007</u> | <u>9</u> | <u>2,329,413</u> |
| <i>Net Change in Fund Balances</i> | 290,716 | 582,917 | 737,333 |
| <i>Fund Balances (Deficit) at Beginning of Year</i> | <u>3,444,169</u> | <u>890,813</u> | <u>(695,149)</u> |
| <i>Fund Balances at End of Year</i> | <u><u>\$3,734,885</u></u> | <u><u>\$1,473,730</u></u> | <u><u>\$42,184</u></u> |

| Nonmajor Permanent Fund | Totals |
|-------------------------------|-------------|
| \$0 | \$1,569,039 |
| 0 | 776,247 |
| 0 | 1,508,852 |
| 0 | 255,093 |
| 0 | 1,669,386 |
| 0 | 147,641 |
| 0 | 19,596 |
| 0 | 5,180,400 |
| 7,245 | 62,229 |
| 0 | 97,915 |
| 18,113 | 41,966 |
| 0 | 409,417 |
| 25,358 | 11,737,781 |
| 0 | 962,801 |
| 0 | 234,996 |
| 0 | 1,654,583 |
| 0 | 92,240 |
| 0 | 252,057 |
| 23,432 | 3,123,745 |
| 0 | 373,065 |
| 0 | 3,937,488 |
| 0 | 1,175,000 |
| 0 | 708,343 |
| 23,432 | 12,514,318 |
| 1,926 | (776,537) |
| 0 | 2,389,444 |
| 0 | (15) |
| 0 | 2,389,429 |
| 1,926 | 1,612,892 |
| 344,555 | 3,984,388 |
| \$346,481 | \$5,597,280 |

Hancock County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Governmental Funds
For the Year Ended December 31, 2003

| | Child Support Enforcement Agency | Dog and Kennel | Children Services | Real Estate Assessment |
|---|--|------------------------|-------------------------|---------------------------|
| <u>Revenues</u> | | | | |
| Special Assessments | \$0 | \$0 | \$0 | \$0 |
| Property Taxes | 0 | 0 | 0 | 0 |
| Sales Tax | 0 | 0 | 0 | 0 |
| Charges for Services | 211,063 | 21,486 | 19,513 | 583,147 |
| Licenses and Permits | 0 | 139,806 | 0 | 335 |
| Fines and Forfeitures | 0 | 6,823 | 0 | 0 |
| Intergovernmental | 902,915 | 0 | 996,529 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Donations | 612 | 0 | 0 | 0 |
| Other | 362 | 0 | 168,363 | 865 |
| <i>Total Revenues</i> | <u>1,114,952</u> | <u>168,115</u> | <u>1,184,405</u> | <u>584,347</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| General Government | | | | |
| Legislative and Executive | 0 | 0 | 0 | 729,780 |
| Judicial | 0 | 0 | 0 | 0 |
| Public Safety | 0 | 0 | 0 | 0 |
| Public Works | 0 | 0 | 0 | 0 |
| Health | 0 | 149,398 | 0 | 0 |
| Human Services | 1,005,770 | 0 | 1,473,517 | 0 |
| Economic Development and Assistance | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| <i>Total Expenditures</i> | <u>1,005,770</u> | <u>149,398</u> | <u>1,473,517</u> | <u>729,780</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>109,182</u> | <u>18,717</u> | <u>(289,112)</u> | <u>(145,433)</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers - In | 0 | 0 | 0 | 0 |
| <i>Net Change in Fund Balances</i> | 109,182 | 18,717 | (289,112) | (145,433) |
| <i>Fund Balances at Beginning of Year</i> | <u>125,146</u> | <u>57,469</u> | <u>397,582</u> | <u>283,975</u> |
| <i>Fund Balances at End of Year</i> | <u><u>\$234,328</u></u> | <u><u>\$76,186</u></u> | <u><u>\$108,470</u></u> | <u><u>\$138,542</u></u> |

| Community Development Block Grant | Community Corrections | Certificate of Title | Felony Delinquent Juvenile Care and Custody | Agency On Aging | Criminal Administrative Justice Services |
|-----------------------------------|-----------------------|----------------------|---|-----------------|--|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 0 | 0 | 0 | 0 | 535,723 | 0 |
| 0 | 0 | 0 | 0 | 0 | 776,247 |
| 0 | 0 | 329,224 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 239,743 | 176,881 | 0 | 295,324 | 59,005 | 0 |
| 17,528 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 2,417 | 0 | 63 | 2,005 | 0 | 0 |
| <u>259,688</u> | <u>176,881</u> | <u>329,287</u> | <u>297,329</u> | <u>594,728</u> | <u>776,247</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 177,226 | 0 | 0 | 0 |
| 0 | 174,356 | 0 | 197,076 | 0 | 620,622 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 577,325 | 0 |
| 253,065 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 |
| <u>253,065</u> | <u>174,356</u> | <u>177,226</u> | <u>197,076</u> | <u>577,325</u> | <u>620,622</u> |
| <u>6,623</u> | <u>2,525</u> | <u>152,061</u> | <u>100,253</u> | <u>17,403</u> | <u>155,625</u> |
| 0 | 0 | 0 | 0 | 0 | 0 |
| 6,623 | 2,525 | 152,061 | 100,253 | 17,403 | 155,625 |
| <u>587,598</u> | <u>41,488</u> | <u>369,530</u> | <u>496,336</u> | <u>0</u> | <u>0</u> |
| <u>\$594,221</u> | <u>\$44,013</u> | <u>\$521,591</u> | <u>\$596,589</u> | <u>\$17,403</u> | <u>\$155,625</u> |

continued

Hancock County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Special Revenue Governmental Funds (continued)
For the Year Ended December 31, 2003

| | Other Public Safety | Other | Totals |
|---|-------------------------|---------------------------|---------------------------|
| <u>Revenues</u> | | | |
| Special Assessments | \$0 | \$194,119 | \$194,119 |
| Property Taxes | 0 | 0 | 535,723 |
| Sales Tax | 0 | 0 | 776,247 |
| Charges for Services | 190,961 | 313,992 | 1,669,386 |
| Licenses and Permits | 0 | 7,500 | 147,641 |
| Fines and Forfeitures | 12,773 | 0 | 19,596 |
| Intergovernmental | 460,051 | 307,760 | 3,438,208 |
| Interest | 34 | 8,473 | 26,035 |
| Donations | 0 | 23,241 | 23,853 |
| Other | 16,981 | 4,061 | 195,117 |
| <i>Total Revenues</i> | <u>680,800</u> | <u>859,146</u> | <u>7,025,925</u> |
| <u>Expenditures</u> | | | |
| Current | | | |
| General Government | | | |
| Legislative and Executive | 0 | 233,021 | 962,801 |
| Judicial | 0 | 57,770 | 234,996 |
| Public Safety | 662,529 | 0 | 1,654,583 |
| Public Works | 0 | 92,240 | 92,240 |
| Health | 0 | 102,659 | 252,057 |
| Human Services | 0 | 43,701 | 3,100,313 |
| Economic Development and Assistance | 0 | 120,000 | 373,065 |
| Capital Outlay | 0 | 125,161 | 125,161 |
| <i>Total Expenditures</i> | <u>662,529</u> | <u>774,552</u> | <u>6,795,216</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>18,271</u> | <u>84,594</u> | <u>230,709</u> |
| <u>Other Financing Sources (Uses)</u> | | | |
| Transfers - In | 597 | 59,410 | 60,007 |
| <i>Net Change in Fund Balances</i> | 18,868 | 144,004 | 290,716 |
| <i>Fund Balances at Beginning of Year</i> | <u>216,632</u> | <u>868,413</u> | <u>3,444,169</u> |
| <i>Fund Balances at End of Year</i> | <u><u>\$235,500</u></u> | <u><u>\$1,012,417</u></u> | <u><u>\$3,734,885</u></u> |

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Hancock County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Governmental Funds
For the Year Ended December 31, 2003

| | Justice Center Bond Retirement | Hospital Improvement Bond #4 Bond Retirement | Library Improvement Bond Retirement | Special Improvement Bond Retirement |
|---|--------------------------------------|---|---|---|
| <u>Revenues</u> | | | | |
| Property Taxes | \$274,977 | \$139,580 | \$0 | \$0 |
| Payment in Lieu of Taxes | 0 | 0 | 0 | 0 |
| Special Assessments | 0 | 0 | 0 | 634 |
| Intergovernmental | 0 | 16,226 | 0 | 0 |
| Rent | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 213,981 | 0 |
| <i>Total Revenues</i> | <u>274,977</u> | <u>155,806</u> | <u>213,981</u> | <u>634</u> |
| <u>Expenditures</u> | | | | |
| Debt Service | | | | |
| Principal Retirement | 200,000 | 160,000 | 160,000 | 0 |
| Interest and Fiscal Charges | 74,977 | 8,400 | 64,742 | 0 |
| <i>Total Expenditures</i> | <u>274,977</u> | <u>168,400</u> | <u>224,742</u> | <u>0</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 0 | (12,594) | (10,761) | 634 |
| <u>Other Financing Sources</u> | | | | |
| Transfers - In | 0 | 0 | 0 | 9 |
| <i>Net Change in Fund Balances</i> | 0 | (12,594) | (10,761) | 643 |
| <i>Fund Balances at Beginning of Year</i> | <u>0</u> | <u>21,747</u> | <u>10,761</u> | <u>0</u> |
| <i>Fund Balances at End of Year</i> | <u><u>\$0</u></u> | <u><u>\$9,153</u></u> | <u><u>\$0</u></u> | <u><u>\$643</u></u> |

| Job and Family Services Bond Retirement | County Road 140 Bond Retirement | Tiffin Avenue Bond Retirement | I-75/Tall Timbers Connector Bond Retirement | Courthouse Restoration Bond Retirement | Totals |
|---|---------------------------------|-------------------------------|---|--|--------------------|
| \$0 | \$0 | \$0 | \$0 | \$158,060 | \$572,617 |
| 0 | 321,082 | 256,971 | 930,799 | 0 | 1,508,852 |
| 0 | 0 | 0 | 0 | 0 | 634 |
| 0 | 0 | 0 | 0 | 0 | 16,226 |
| 97,915 | 0 | 0 | 0 | 0 | 97,915 |
| 0 | 0 | 0 | 0 | 0 | 213,981 |
| <u>97,915</u> | <u>321,082</u> | <u>256,971</u> | <u>930,799</u> | <u>158,060</u> | <u>2,410,225</u> |
| 70,000 | 230,000 | 55,000 | 210,000 | 90,000 | 1,175,000 |
| <u>38,049</u> | <u>32,265</u> | <u>44,008</u> | <u>321,816</u> | <u>68,060</u> | <u>652,317</u> |
| <u>108,049</u> | <u>262,265</u> | <u>99,008</u> | <u>531,816</u> | <u>158,060</u> | <u>1,827,317</u> |
| (10,134) | 58,817 | 157,963 | 398,983 | 0 | 582,908 |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>9</u> |
| (10,134) | 58,817 | 157,963 | 398,983 | 0 | 582,917 |
| <u>10,134</u> | <u>177,632</u> | <u>227,396</u> | <u>443,143</u> | <u>0</u> | <u>890,813</u> |
| <u>\$0</u> | <u>\$236,449</u> | <u>\$385,359</u> | <u>\$842,126</u> | <u>\$0</u> | <u>\$1,473,730</u> |

Hancock County, Ohio
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Governmental Funds
For the Year Ended December 31, 2003

| | Water Projects | Special Improvements | Alcohol and Drug Abuse | Issue II |
|---|---------------------------|--------------------------|---------------------------|-------------------|
| <u>Revenues</u> | | | | |
| Property Taxes | \$0 | \$0 | \$0 | \$0 |
| Payment in Lieu of Taxes | 0 | 0 | 0 | 0 |
| Special Assessments | 33,727 | 16,632 | 0 | 0 |
| Intergovernmental | 250,000 | 0 | 209,464 | 300,000 |
| Rent | 0 | 0 | 0 | 0 |
| Donations | 0 | 0 | 0 | 0 |
| Interest | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| <i>Total Revenues</i> | <u>283,727</u> | <u>16,632</u> | <u>209,464</u> | <u>300,000</u> |
| <u>Expenditures</u> | | | | |
| Capital Outlay | 3,403 | 37,411 | 24,650 | 300,000 |
| Debt Service | | | | |
| Interest and Fiscal Charges | 28,255 | 614 | 0 | 0 |
| <i>Total Expenditures</i> | <u>31,658</u> | <u>38,025</u> | <u>24,650</u> | <u>300,000</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>252,069</u> | <u>(21,393)</u> | <u>184,814</u> | <u>0</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers - In | 0 | 0 | 0 | 0 |
| Transfers - Out | (6) | (9) | 0 | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(6)</u> | <u>(9)</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 252,063 | (21,402) | 184,814 | 0 |
| <i>Fund Balances (Deficit) at Beginning of Year</i> | <u>(526,360)</u> | <u>10,608</u> | <u>(157,773)</u> | <u>0</u> |
| <i>Fund Balances (Deficit) at End of Year</i> | <u><u>(\$274,297)</u></u> | <u><u>(\$10,794)</u></u> | <u><u>\$27,041</u></u> | <u><u>\$0</u></u> |

| Federal Highway | I-75/Tall Timbers Connector | Road Improvement | Courthouse Restoration | MRDD Capital | County Capital Improvements | Totals |
|-----------------|-----------------------------|-------------------|------------------------|-------------------|-----------------------------|--------------------|
| \$0 | \$0 | \$0 | \$0 | \$0 | \$460,699 | \$460,699 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 9,981 | 0 | 0 | 0 | 60,340 |
| 966,502 | 0 | 0 | 0 | 0 | 0 | 1,725,966 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0 | 0 | 13,486 | 0 | 0 | 15,463 | 28,949 |
| 0 | 0 | 0 | 0 | 0 | 319 | 319 |
| <u>966,502</u> | <u>0</u> | <u>23,467</u> | <u>0</u> | <u>0</u> | <u>476,481</u> | <u>2,276,273</u> |
| 966,502 | 0 | 0 | 0 | 141,504 | 2,338,857 | 3,812,327 |
| 0 | 0 | 1,893 | 0 | 0 | 25,264 | 56,026 |
| <u>966,502</u> | <u>0</u> | <u>1,893</u> | <u>0</u> | <u>141,504</u> | <u>2,364,121</u> | <u>3,868,353</u> |
| <u>0</u> | <u>0</u> | <u>21,574</u> | <u>0</u> | <u>(141,504)</u> | <u>(1,887,640)</u> | <u>(1,592,080)</u> |
| 0 | 0 | 0 | 0 | 115,442 | 2,213,986 | 2,329,428 |
| 0 | 0 | 0 | 0 | 0 | 0 | (15) |
| <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>115,442</u> | <u>2,213,986</u> | <u>2,329,413</u> |
| 0 | 0 | 21,574 | 0 | (26,062) | 326,346 | 737,333 |
| 0 | 400,000 | (82,603) | 6,342 | 14,600 | (359,963) | (695,149) |
| <u>\$0</u> | <u>\$400,000</u> | <u>(\$61,029)</u> | <u>\$6,342</u> | <u>(\$11,462)</u> | <u>(\$33,617)</u> | <u>\$42,184</u> |

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Hancock County, Ohio

Fiduciary Funds

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

Investment Trust Fund

External Investment Pool

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

Agency Funds

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

Subdivision Agency

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

Payroll

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

Real Estate Taxes

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

Personal Taxes

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

Library/Local Government Support

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

Local Government

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

continued

Hancock County, Ohio

Fiduciary Funds (continued)

County Court

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

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

Other Agency Funds

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

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

Hancock County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2003

| Subdivision Agency | Balance at January 1, 2003 | Additions | Reductions | Balance at December 31, 2003 |
|--|----------------------------------|---------------------|---------------------|------------------------------------|
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$3 | \$57,114,341 | \$57,114,341 | \$3 |
| Due from Other Governments | 34,243 | 34,004 | 34,243 | 34,004 |
| <i>Total Assets</i> | <u>\$34,246</u> | <u>\$57,148,345</u> | <u>\$57,148,584</u> | <u>\$34,007</u> |
| Liabilities | | | | |
| Due to Other Governments | <u>\$34,246</u> | <u>\$57,148,345</u> | <u>\$57,148,584</u> | <u>\$34,007</u> |
| Payroll | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$85,027</u> | <u>\$18,879,168</u> | <u>\$18,964,195</u> | <u>\$0</u> |
| Liabilities | | | | |
| Payroll Withholdings | <u>\$85,027</u> | <u>\$18,879,168</u> | <u>\$18,964,195</u> | <u>\$0</u> |
| Real Estate Taxes | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$1,154,614 | \$39,079,644 | \$38,674,093 | \$1,560,165 |
| Property Taxes Receivable | 39,458,176 | 40,209,951 | 39,458,176 | 40,209,951 |
| Special Assessments Receivable | 637,542 | 684,741 | 637,542 | 684,741 |
| <i>Total Assets</i> | <u>\$41,250,332</u> | <u>\$79,974,336</u> | <u>\$78,769,811</u> | <u>\$42,454,857</u> |
| Liabilities | | | | |
| Due to Other Governments | <u>\$41,250,332</u> | <u>\$79,974,336</u> | <u>\$78,769,811</u> | <u>\$42,454,857</u> |
| Personal Taxes | | | | |
| Assets | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$14,246,394 | \$14,148,697 | \$97,697 |
| Due from Other Governments | 461,701 | 0 | 461,701 | 0 |
| Property Taxes Receivable | 14,484,331 | 13,556,959 | 14,484,331 | 13,556,959 |
| <i>Total Assets</i> | <u>\$14,946,032</u> | <u>\$27,803,353</u> | <u>\$29,094,729</u> | <u>\$13,654,656</u> |
| Liabilities | | | | |
| Accounts Payable | \$79,971 | \$0 | \$79,971 | \$0 |
| Due to Other Governments | 14,866,061 | 27,803,353 | 29,014,758 | 13,654,656 |
| <i>Total Liabilities</i> | <u>\$14,946,032</u> | <u>\$27,803,353</u> | <u>\$29,094,729</u> | <u>\$13,654,656</u> |

continued

Hancock County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2003

| | Balance at January 1, 2003 | Additions | Reductions | Balance at December 31, 2003 |
|---|----------------------------------|---------------------|---------------------|------------------------------------|
| Library/Local Government Support | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$2,958,011 | \$2,958,011 | \$0 |
| Due from Other Governments | 220,270 | 221,068 | 220,270 | 221,068 |
| <i>Total Assets</i> | <u>\$220,270</u> | <u>\$3,179,079</u> | <u>\$3,178,281</u> | <u>\$221,068</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | <u>\$220,270</u> | <u>\$3,179,079</u> | <u>\$3,178,281</u> | <u>\$221,068</u> |
| Local Government | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$3,997,143 | \$3,997,143 | \$0 |
| Due from Other Governments | 149,001 | 149,001 | 149,001 | 149,001 |
| <i>Total Assets</i> | <u>\$149,001</u> | <u>\$4,146,144</u> | <u>\$4,146,144</u> | <u>\$149,001</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | <u>\$149,001</u> | <u>\$4,146,144</u> | <u>\$4,146,144</u> | <u>\$149,001</u> |
| County Court | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$609,360 | \$12,358,309 | \$12,350,338 | \$617,331 |
| Accounts Receivable | 301,387 | 379,160 | 301,387 | 379,160 |
| <i>Total Assets</i> | <u>\$910,747</u> | <u>\$12,737,469</u> | <u>\$12,651,725</u> | <u>\$996,491</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$910,747</u> | <u>\$12,737,469</u> | <u>\$12,651,725</u> | <u>\$996,491</u> |
| Board of Health | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | <u>\$219,750</u> | <u>\$616,724</u> | <u>\$535,699</u> | <u>\$300,775</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$219,750</u> | <u>\$616,724</u> | <u>\$535,699</u> | <u>\$300,775</u> |

continued

Hancock County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2003

| | Balance at January 1, 2003 | Additions | Reductions | Balance at December 31, 2003 |
|--|----------------------------------|--------------------|--------------------|------------------------------------|
| Undivided Tax | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$412 | \$1,845,079 | \$1,845,489 | \$2 |
| Due from Other Governments | 71,626 | 88,254 | 71,626 | 88,254 |
| <i>Total Assets</i> | <u>\$72,038</u> | <u>\$1,933,333</u> | <u>\$1,917,115</u> | <u>\$88,256</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | <u>\$72,038</u> | <u>\$1,933,333</u> | <u>\$1,917,115</u> | <u>\$88,256</u> |
| Manufactured Home Tax | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$44,004 | \$391,413 | \$394,480 | \$40,937 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | <u>\$44,004</u> | <u>\$391,413</u> | <u>\$394,480</u> | <u>\$40,937</u> |
| Estate Tax | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$761,813 | \$2,163,179 | \$2,259,087 | \$665,905 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | <u>\$761,813</u> | <u>\$2,163,179</u> | <u>\$2,259,087</u> | <u>\$665,905</u> |
| Law Library | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$42,264 | \$931 | \$16,477 | \$26,718 |
| Due from Other Governments | 12,817 | 12,809 | 12,817 | 12,809 |
| <i>Total Assets</i> | <u>\$55,081</u> | <u>\$13,740</u> | <u>\$29,294</u> | <u>\$39,527</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | <u>\$55,081</u> | <u>\$13,740</u> | <u>\$29,294</u> | <u>\$39,527</u> |

continued

Hancock County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2003

| | Balance at January 1, 2003 | Additions | Reductions | Balance at December 31, 2003 |
|---|----------------------------------|------------------|------------------|------------------------------------|
| Municipal Permissive Motor Vehicle Tax | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$610,147 | \$265,130 | \$416,300 | \$458,977 |
| Due from Other Governments | 18,424 | 17,913 | 18,424 | 17,913 |
| <i>Total Assets</i> | <u>\$628,571</u> | <u>\$283,043</u> | <u>\$434,724</u> | <u>\$476,890</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | <u>\$628,571</u> | <u>\$283,043</u> | <u>\$434,724</u> | <u>\$476,890</u> |
| Soil and Water | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$30,084 | \$223,658 | \$224,069 | \$29,673 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$30,084</u> | <u>\$223,658</u> | <u>\$224,069</u> | <u>\$29,673</u> |
| Hotel/Motel Tax | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$3,741 | \$360,928 | \$355,694 | \$8,975 |
| Other Local Taxes Receivable | 30,397 | 60,331 | 30,397 | 60,331 |
| <i>Total Assets</i> | <u>\$34,138</u> | <u>\$421,259</u> | <u>\$386,091</u> | <u>\$69,306</u> |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$34,138</u> | <u>\$421,259</u> | <u>\$386,091</u> | <u>\$69,306</u> |
| Local Government Revenue Assistance | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$582,575 | \$582,575 | \$0 |
| Due from Other Governments | 22,074 | 22,074 | 22,074 | 22,074 |
| <i>Total Assets</i> | <u>\$22,074</u> | <u>\$604,649</u> | <u>\$604,649</u> | <u>\$22,074</u> |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | <u>\$22,074</u> | <u>\$604,649</u> | <u>\$604,649</u> | <u>\$22,074</u> |
| Local Emergency Planning Commission | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$54,842 | \$7,680 | \$0 | \$62,522 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | <u>\$54,842</u> | <u>\$7,680</u> | <u>\$0</u> | <u>\$62,522</u> |

continued

Hancock County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2003

| | Balance at January 1, 2003 | Additions | Reductions | Balance at December 31, 2003 |
|---|----------------------------------|-------------|-------------|------------------------------------|
| Undivided Property Tax Replacement | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$145,142 | \$145,142 | \$0 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$0 | \$145,142 | \$145,142 | \$0 |
| Blanchard River Construction | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$48,822 | \$59,092 | \$0 | \$107,914 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$48,822 | \$59,092 | \$0 | \$107,914 |
| Hancock County Election Commission | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$75 | \$380 | \$0 | \$455 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$75 | \$380 | \$0 | \$455 |
| Sheriff Agency | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$52,104 | \$2,642,551 | \$2,639,438 | \$55,217 |
| <i>Total Assets</i> | \$52,104 | \$2,642,551 | \$2,639,438 | \$55,217 |
| <u>Liabilities</u> | | | | |
| Undistributed Assets | \$52,104 | \$2,642,551 | \$2,639,438 | \$55,217 |
| Inmate | | | | |
| <u>Assets</u> | | | | |
| Cash and Cash Equivalents in Segregated Accounts | \$11,751 | \$113,863 | \$115,380 | \$10,234 |
| <u>Liabilities</u> | | | | |
| Deposits Held and Due to Others | \$11,751 | \$113,863 | \$115,380 | \$10,234 |

continued

Hancock County, Ohio
Combining Statement of Changes in Assets and Liabilities
All Agency Funds (continued)
For the Year Ended December 31, 2003

| | Balance at January 1, 2003 | Additions | Reductions | Balance at December 31, 2003 |
|---|----------------------------------|----------------------|----------------------|------------------------------------|
| Housing Trust | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$0 | \$154,929 | \$0 | \$154,929 |
| <u>Liabilities</u> | | | | |
| Due to Other Governments | \$0 | \$154,929 | \$0 | \$154,929 |
| Total - All Funds | | | | |
| <u>Assets</u> | | | | |
| Equity in Pooled Cash and Cash Equivalents | \$3,055,598 | \$143,091,541 | \$142,631,492 | \$3,515,647 |
| Cash and Cash Equivalents in Segregated Accounts | 673,215 | 15,114,723 | 15,105,156 | 682,782 |
| Accounts Receivable | 301,387 | 379,160 | 301,387 | 379,160 |
| Other Local Taxes Receivable | 30,397 | 60,331 | 30,397 | 60,331 |
| Due from Other Governments | 990,156 | 545,123 | 990,156 | 545,123 |
| Property Taxes Receivable | 53,942,507 | 53,766,910 | 53,942,507 | 53,766,910 |
| Special Assessments Receivable | 637,542 | 684,741 | 637,542 | 684,741 |
| <i>Total Assets</i> | <u>\$59,630,802</u> | <u>\$213,642,529</u> | <u>\$213,638,637</u> | <u>\$59,634,694</u> |
| <u>Liabilities</u> | | | | |
| Accounts Payable | \$79,971 | \$0 | \$79,971 | \$0 |
| Due to Other Governments | 58,103,491 | 177,940,685 | 178,042,069 | 58,002,107 |
| Payroll Withholdings | 85,027 | 18,879,168 | 18,964,195 | 0 |
| Deposits Held and Due to Others | 11,751 | 113,863 | 115,380 | 10,234 |
| Undistributed Assets | 1,350,562 | 16,708,813 | 16,437,022 | 1,622,353 |
| <i>Total Liabilities</i> | <u>\$59,630,802</u> | <u>\$213,642,529</u> | <u>\$213,638,637</u> | <u>\$59,634,694</u> |

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

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2003

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|--|-------------------|-------------------|-------------------|---|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$1,230,446 | \$1,126,000 | \$1,031,562 | (\$94,438) |
| Sales Taxes | 4,200,000 | 4,200,000 | 4,957,163 | 757,163 |
| Charges for Services | 2,884,000 | 2,924,586 | 3,908,646 | 984,060 |
| Licenses and Permits | 4,700 | 4,700 | 8,630 | 3,930 |
| Fines and Forfeitures | 100,000 | 100,000 | 100,015 | 15 |
| Intergovernmental | 2,387,470 | 2,414,470 | 2,711,130 | 296,660 |
| Interest | 700,000 | 700,000 | 430,675 | (269,325) |
| Rent | 25,000 | 25,000 | 77,051 | 52,051 |
| Other | 0 | 0 | 78,740 | 78,740 |
| <i>Total Revenues</i> | <u>11,531,616</u> | <u>11,494,756</u> | <u>13,303,612</u> | <u>1,808,856</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| General Government - Legislative and Executive | | | | |
| County Commissioners | | | | |
| Personal Services | 167,500 | 169,500 | 167,706 | 1,794 |
| Fringe Benefits | 71,700 | 79,760 | 70,046 | 9,714 |
| Contractual Services | 3,050 | 2,800 | 943 | 1,857 |
| Materials and Supplies | 4,000 | 4,300 | 2,114 | 2,186 |
| Capital Outlay | 2,036 | 2,036 | 129 | 1,907 |
| Other | 7,000 | 14,559 | 13,659 | 900 |
| <i>Total County Commissioners</i> | <u>255,286</u> | <u>272,955</u> | <u>254,597</u> | <u>18,358</u> |
| Microfilm | | | | |
| Personal Services | 18,000 | 18,000 | 16,065 | 1,935 |
| Fringe Benefits | 2,750 | 2,996 | 2,979 | 17 |
| Contractual Services | 14,500 | 13,750 | 13,218 | 532 |
| Materials and Supplies | 3,000 | 5,314 | 3,042 | 2,272 |
| Other | 50 | 50 | 0 | 50 |
| <i>Total Microfilm</i> | <u>38,300</u> | <u>40,110</u> | <u>35,304</u> | <u>4,806</u> |
| Auditor | | | | |
| Personal Services | 269,940 | 273,942 | 271,863 | 2,079 |
| Fringe Benefits | 133,518 | 138,646 | 138,023 | 623 |
| Contractual Services | 16,500 | 21,510 | 11,376 | 10,134 |
| Materials and Supplies | 3,811 | 6,408 | 6,019 | 389 |
| Capital Outlay | 0 | 1,850 | 1,662 | 188 |
| <i>Total Auditor</i> | <u>423,769</u> | <u>442,356</u> | <u>428,943</u> | <u>13,413</u> |

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, 2003

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|--|------------------|----------|----------|---|
| | Original | Final | | |
| Auditor - Assess Personal Property | | | | |
| Personal Services | \$43,604 | \$44,284 | \$44,284 | \$0 |
| Fringe Benefits | 6,858 | 7,745 | 7,745 | 0 |
| Contractual Services | 1,000 | 1,450 | 1,005 | 445 |
| Materials and Supplies | 1,881 | 1,995 | 1,153 | 842 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Total Auditor - Assess Personal Property | 53,343 | 55,474 | 54,187 | 1,287 |
| Auditor - Assess Real Property | | | | |
| Personal Services | 16,471 | 16,471 | 16,471 | 0 |
| Fringe Benefits | 2,432 | 2,365 | 2,365 | 0 |
| Contractual Services | 4,229 | 4,879 | 4,394 | 485 |
| Materials and Supplies | 0 | 67 | 0 | 67 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Total Auditor - Assess Real Property | 23,132 | 23,782 | 23,230 | 552 |
| Treasurer | | | | |
| Personal Services | 91,326 | 111,112 | 111,112 | 0 |
| Fringe Benefits | 48,020 | 49,153 | 48,523 | 630 |
| Contractual Services | 4,000 | 4,001 | 4,001 | 0 |
| Materials and Supplies | 3,500 | 5,765 | 5,472 | 293 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Other | 0 | 40 | 25 | 15 |
| Total Treasurer | 146,846 | 170,071 | 169,133 | 938 |
| Prosecuting Attorney | | | | |
| Personal Services | 433,656 | 481,830 | 481,775 | 55 |
| Fringe Benefits | 177,534 | 190,086 | 184,510 | 5,576 |
| Contractual Services | 53,787 | 56,103 | 56,098 | 5 |
| Materials and Supplies | 8,909 | 9,107 | 9,107 | 0 |
| Capital Outlay | 3,727 | 3,908 | 3,908 | 0 |
| Total Prosecuting Attorney | 677,613 | 741,034 | 735,398 | 5,636 |
| Budget Commission | | | | |
| Personal Services | 15,400 | 15,400 | 15,400 | 0 |
| Fringe Benefits | 2,337 | 2,231 | 2,231 | 0 |
| Contractual Services | 557 | 365 | 365 | 0 |
| Materials and Supplies | 0 | 298 | 119 | 179 |
| Total Budget Commission | 18,294 | 18,294 | 18,115 | 179 |

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, 2003

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|--|------------------|------------------|------------------|---|
| | Original | Final | | |
| Board of Revision | | | | |
| Personal Services | \$12,250 | \$12,050 | \$12,050 | \$0 |
| Fringe Benefits | 1,845 | 2,901 | 2,894 | 7 |
| Contractual Services | 0 | 200 | 141 | 59 |
| Materials and Supplies | 87 | 119 | 0 | 119 |
| Total Board of Revision | 14,182 | 15,270 | 15,085 | 185 |
| Bureau of Inspection | | | | |
| Contractual Services | 57,000 | 59,564 | 56,734 | 2,830 |
| Data Processing Board | | | | |
| Personal Services | 189,134 | 191,137 | 191,134 | 3 |
| Fringe Benefits | 64,042 | 67,266 | 66,959 | 307 |
| Contractual Services | 30,472 | 31,803 | 31,692 | 111 |
| Materials and Supplies | 5,000 | 4,594 | 4,430 | 164 |
| Capital Outlay | 0 | 5,221 | 5,221 | 0 |
| Total Data Processing Board | 288,648 | 300,021 | 299,436 | 585 |
| Board of Elections | | | | |
| Personal Services | 186,910 | 186,910 | 186,574 | 336 |
| Fringe Benefits | 67,335 | 70,223 | 69,885 | 338 |
| Contractual Services | 13,200 | 22,759 | 22,052 | 707 |
| Materials and Supplies | 55,500 | 69,305 | 68,715 | 590 |
| Capital Outlay | 49,000 | 49,800 | 48,980 | 820 |
| Total Board of Elections | 371,945 | 398,997 | 396,206 | 2,791 |
| Buildings and Grounds Maintenance | | | | |
| Personal Services | 260,000 | 258,000 | 223,158 | 34,842 |
| Fringe Benefits | 111,230 | 111,077 | 99,607 | 11,470 |
| Contractual Services | 780,146 | 888,281 | 867,875 | 20,406 |
| Materials and Supplies | 92,000 | 199,045 | 184,754 | 14,291 |
| Capital Outlay | 19,500 | 27,152 | 17,877 | 9,275 |
| Total Buildings and Grounds Maintenance | 1,262,876 | 1,483,555 | 1,393,271 | 90,284 |
| Recorder | | | | |
| Personal Services | 129,389 | 134,499 | 134,451 | 48 |
| Fringe Benefits | 40,385 | 49,978 | 49,974 | 4 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Other | 1,586 | 917 | 811 | 106 |
| Total Recorder | 171,360 | 185,394 | 185,236 | 158 |

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, 2003

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|---|------------------|------------------|------------------|---|
| | Original | Final | | |
| Personnel Safety | | | | |
| Personal Services | \$21,341 | \$2,629 | \$2,629 | \$0 |
| Fringe Benefits | 13,404 | 1,920 | 1,920 | 0 |
| Contractual Services | 0 | 9,900 | 8,883 | 1,017 |
| Total Personnel Safety | 34,745 | 14,449 | 13,432 | 1,017 |
| Insurance | | | | |
| Fringe Benefits | 3,202 | 5,202 | 5,038 | 164 |
| Contractual Services | 273,171 | 287,684 | 286,101 | 1,583 |
| Total Insurance | 276,373 | 292,886 | 291,139 | 1,747 |
| Other | | | | |
| Personal Services | 100,000 | 624 | 0 | 624 |
| Fringe Benefits | 50,000 | 2,535 | 0 | 2,535 |
| Contractual Services | 100,000 | 145,452 | 142,901 | 2,551 |
| Total Other | 250,000 | 148,611 | 142,901 | 5,710 |
| Total General Government - Legislative and Executive | 4,363,712 | 4,662,823 | 4,512,347 | 150,476 |
| General Government - Judicial | | | | |
| Court of Appeals | | | | |
| Contractual Services | 26,500 | 26,500 | 20,879 | 5,621 |
| Common Pleas Court | | | | |
| Personal Services | 326,418 | 318,418 | 316,103 | 2,315 |
| Fringe Benefits | 138,057 | 114,025 | 113,093 | 932 |
| Contractual Services | 65,000 | 65,611 | 58,015 | 7,596 |
| Materials and Supplies | 9,000 | 12,059 | 12,054 | 5 |
| Capital Outlay | 1,000 | 115,210 | 78,678 | 36,532 |
| Total Common Pleas Court | 539,475 | 625,323 | 577,943 | 47,380 |
| Jury Commission | | | | |
| Personal Services | 300 | 400 | 400 | 0 |
| Contractual Services | 60 | 82 | 66 | 16 |
| Materials and Supplies | 700 | 1,300 | 1,270 | 30 |
| Other | 1,000 | 435 | 231 | 204 |
| Total Jury Commission | 2,060 | 2,217 | 1,967 | 250 |

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, 2003

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|---------------------------------|------------------|----------------|----------------|---|
| | Original | Final | | |
| Law Library | | | | |
| Personal Services | \$1,068 | \$1,500 | \$1,500 | \$0 |
| Fringe Benefits | 639 | 409 | 409 | 0 |
| Total Law Library | 1,707 | 1,909 | 1,909 | 0 |
| Adult Probation | | | | |
| Personal Services | 163,660 | 164,443 | 164,375 | 68 |
| Fringe Benefits | 29,503 | 56,918 | 56,699 | 219 |
| Contractual Services | 9,500 | 4,588 | 4,576 | 12 |
| Materials and Supplies | 8,463 | 7,326 | 7,326 | 0 |
| Capital Outlay | 0 | 7,530 | 7,145 | 385 |
| Total Adult Probation | 211,126 | 240,805 | 240,121 | 684 |
| Juvenile Court | | | | |
| Personal Services | 189,912 | 190,724 | 190,333 | 391 |
| Fringe Benefits | 84,631 | 74,973 | 70,901 | 4,072 |
| Contractual Services | 195,400 | 230,059 | 209,895 | 20,164 |
| Materials and Supplies | 4,500 | 6,384 | 6,238 | 146 |
| Capital Outlay | 1,000 | 1,318 | 1,296 | 22 |
| Total Juvenile Court | 475,443 | 503,458 | 478,663 | 24,795 |
| Juvenile Probation | | | | |
| Personal Services | 93,287 | 93,434 | 93,434 | 0 |
| Fringe Benefits | 18,490 | 34,884 | 32,953 | 1,931 |
| Material and Supplies | 4,500 | 4,500 | 4,500 | 0 |
| Other | 300 | 300 | 100 | 200 |
| Total Juvenile Probation | 116,577 | 133,118 | 130,987 | 2,131 |
| Probate Court | | | | |
| Personal Services | 123,835 | 125,539 | 110,123 | 15,416 |
| Fringe Benefits | 54,594 | 55,249 | 43,987 | 11,262 |
| Contractual Services | 3,650 | 3,000 | 2,299 | 701 |
| Materials and Supplies | 3,000 | 5,150 | 4,011 | 1,139 |
| Capital Outlay | 5,603 | 4,603 | 3,620 | 983 |
| Other | 500 | 0 | 0 | 0 |
| Total Probate Court | 191,182 | 193,541 | 164,040 | 29,501 |

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, 2003

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|---|------------------|-----------|-----------|---|
| | Original | Final | | |
| Clerk of Courts | | | | |
| Personal Services | \$142,119 | \$207,241 | \$190,134 | \$17,107 |
| Fringe Benefits | 90,555 | 95,345 | 87,374 | 7,971 |
| Contractual Services | 15,100 | 31,864 | 29,185 | 2,679 |
| Materials and Supplies | 6,000 | 9,016 | 8,634 | 382 |
| Capital Outlay | 3,000 | 2,400 | 595 | 1,805 |
| Other | 3,500 | 378 | 0 | 378 |
| Total Clerk of Courts | 260,274 | 346,244 | 315,922 | 30,322 |
| Municipal Court | | | | |
| Personal Services | 210,248 | 210,098 | 199,397 | 10,701 |
| Contractual Services | 97,435 | 100,373 | 99,028 | 1,345 |
| Total Municipal Court | 307,683 | 310,471 | 298,425 | 12,046 |
| Public Defenders | | | | |
| Personal Services | 197,069 | 221,908 | 221,870 | 38 |
| Fringe Benefits | 72,406 | 86,203 | 85,948 | 255 |
| Contractual Services | 30,250 | 17,273 | 16,593 | 680 |
| Materials and Supplies | 2,250 | 2,476 | 2,381 | 95 |
| Capital Outlay | 150 | 100 | 100 | 0 |
| Total Public Defenders | 302,125 | 327,960 | 326,892 | 1,068 |
| Court Appointed Special Advocate | | | | |
| Personal Services | 33,085 | 27,085 | 24,086 | 2,999 |
| Fringe Benefits | 5,621 | 5,621 | 4,691 | 930 |
| Contractual Services | 2,150 | 2,150 | 2,150 | 0 |
| Materials and Supplies | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 6,000 | 6,000 | 0 |
| Total Court Appointed Special Advocate | 40,856 | 40,856 | 36,927 | 3,929 |
| Other | | | | |
| Contractual Services | 105,000 | 105,000 | 104,482 | 518 |
| Other | 150,032 | 68,780 | 0 | 68,780 |
| Total Other | 255,032 | 173,780 | 104,482 | 69,298 |
| Total General Government - Judicial | 2,730,040 | 2,926,182 | 2,699,157 | 227,025 |
| Total General Government | 7,093,752 | 7,589,005 | 7,211,504 | 377,501 |

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, 2003

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|--------------------------------|------------------|-----------|-----------|---|
| | Original | Final | | |
| Public Safety | | | | |
| Coroner | | | | |
| Personal Services | \$43,114 | \$43,114 | \$43,113 | \$1 |
| Fringe Benefits | 16,407 | 17,048 | 17,047 | 1 |
| Contractual Services | 26,812 | 71,195 | 66,595 | 4,600 |
| Materials and Supplies | 200 | 188 | 110 | 78 |
| Other | 1,700 | 1,731 | 1,731 | 0 |
| Total Coroner | 88,233 | 133,276 | 128,596 | 4,680 |
| Sheriff | | | | |
| Personal Services | 1,562,373 | 1,725,033 | 1,725,028 | 5 |
| Fringe Benefits | 976,607 | 707,582 | 706,814 | 768 |
| Contractual Services | 90,157 | 123,910 | 116,870 | 7,040 |
| Materials and Supplies | 137,040 | 165,064 | 162,769 | 2,295 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Total Sheriff | 2,766,177 | 2,721,589 | 2,711,481 | 10,108 |
| Sheriff - Jail | | | | |
| Personal Services | 1,129,992 | 984,745 | 984,745 | 0 |
| Fringe Benefits | 229,830 | 387,043 | 387,043 | 0 |
| Contractual Services | 195,000 | 212,878 | 206,618 | 6,260 |
| Materials and Supplies | 28,100 | 26,592 | 26,461 | 131 |
| Capital Outlay | 5,000 | 2,990 | 2,966 | 24 |
| Other | 0 | 15,000 | 15,000 | 0 |
| Total Sheriff - Jail | 1,587,922 | 1,629,248 | 1,622,833 | 6,415 |
| Sheriff - Rehabilitation | | | | |
| Personal Services | 71,406 | 74,864 | 73,480 | 1,384 |
| Fringe Benefits | 13,522 | 34,690 | 30,844 | 3,846 |
| Contractual Services | 191,848 | 209,543 | 200,299 | 9,244 |
| Materials and Supplies | 11,600 | 12,579 | 12,041 | 538 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Other | 1,000 | 1,575 | 1,575 | 0 |
| Total Sheriff - Rehabilitation | 289,376 | 333,251 | 318,239 | 15,012 |
| Total Public Safety | 4,731,708 | 4,817,364 | 4,781,149 | 36,215 |
| Public Works | | | | |
| Sanitation and Drainage | | | | |
| Contractual Services | 8,900 | 8,900 | 3,452 | 5,448 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Total Sanitation and Drainage | 8,900 | 8,900 | 3,452 | 5,448 |

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, 2003

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|---------------------------------|------------------|----------------|----------------|---|
| | Original | Final | | |
| Engineer - Mapping | | | | |
| Personal Services | \$53,904 | \$58,657 | \$58,657 | \$0 |
| Fringe Benefits | 23,342 | 32,341 | 27,848 | 4,493 |
| Contractual Services | 13,674 | 14,145 | 6,972 | 7,173 |
| Materials and Supplies | 2,283 | 2,283 | 1,947 | 336 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Total Engineer - Mapping | 93,203 | 107,426 | 95,424 | 12,002 |
| Other Public Works | | | | |
| Contractual Services | 0 | 33,000 | 33,000 | 0 |
| Total Public Works | 102,103 | 149,326 | 131,876 | 17,450 |
| Health | | | | |
| Vital Statistics | | | | |
| Contractual Services | 2,500 | 2,500 | 1,786 | 714 |
| Other Health | | | | |
| Contractual Services | 340,500 | 349,500 | 311,947 | 37,553 |
| Total Health | 343,000 | 352,000 | 313,733 | 38,267 |
| Human Services | | | | |
| Soldiers Relief | | | | |
| Personal Services | 40,500 | 40,500 | 38,823 | 1,677 |
| Fringe Benefits | 9,000 | 9,800 | 7,323 | 2,477 |
| Contractual Services | 89,840 | 89,040 | 63,139 | 25,901 |
| Materials and Supplies | 1,000 | 1,000 | 495 | 505 |
| Capital Outlay | 1,000 | 1,000 | 95 | 905 |
| Total Soldiers Relief | 141,340 | 141,340 | 109,875 | 31,465 |
| Veteran Services | | | | |
| Personal Services | 96,500 | 96,500 | 93,296 | 3,204 |
| Fringe Benefits | 25,200 | 26,701 | 26,381 | 320 |
| Contractual Services | 15,000 | 16,000 | 11,609 | 4,391 |
| Other | 2,925 | 1,925 | 1,568 | 357 |
| Total Veteran Services | 139,625 | 141,126 | 132,854 | 8,272 |
| Job and Family Services | | | | |
| Contractual Services | 184,696 | 184,696 | 177,653 | 7,043 |

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, 2003

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|---|--------------------|--------------------|--------------------|---|
| | Original | Final | | |
| Other | | | | |
| Fringe Benefits | 0 | 37 | 37 | 0 |
| Total Human Services | 465,661 | 467,199 | 420,419 | 46,780 |
| Intergovernmental | | | | |
| Agriculture | | | | |
| Contractual Services | 341,431 | 341,745 | 341,745 | 0 |
| Other | | | | |
| Contractual Services | 0 | 32,421 | 32,421 | 0 |
| Total Intergovernmental | 341,431 | 374,166 | 374,166 | 0 |
| Total Expenditures | 13,077,655 | 13,749,060 | 13,232,847 | 516,213 |
| <i>Excess of Revenues</i> | | | | |
| <i>Under Expenditures</i> | (1,546,039) | (2,254,304) | 70,765 | 2,325,069 |
| Other Financing Sources (Uses) | | | | |
| Advances-In | 0 | 0 | 295,209 | 295,209 |
| Advances-Out | 0 | 0 | (367,184) | (367,184) |
| Transfers - Out | (50,000) | (50,000) | (597) | 49,403 |
| Total Other Financing Sources (Uses) | (50,000) | (50,000) | (72,572) | (22,572) |
| Net Change in Fund Balance | (1,596,039) | (2,304,304) | (1,807) | 2,302,497 |
| Fund Balance at Beginning of Year | 1,818,538 | 2,152,577 | 2,152,577 | 0 |
| Prior Year Encumbrances Appropriated | 391,613 | 391,615 | 391,615 | 0 |
| Fund Balance at End of Year | \$614,112 | \$239,888 | \$2,542,385 | \$2,302,497 |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | Actual | Variance with Final Budget Over (Under) |
|---|-------------------------|------------------|------------------|---|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Permissive Motor Vehicle License Taxes | \$130,000 | \$130,000 | \$142,876 | \$12,876 |
| Charges for Services | 180,000 | 180,000 | 282,607 | 102,607 |
| Fines and Forfeitures | 100,000 | 100,000 | 78,987 | (21,013) |
| Intergovernmental | 3,478,000 | 3,478,000 | 3,675,024 | 197,024 |
| Interest | 15,000 | 15,000 | 6,893 | (8,107) |
| Other | 0 | 0 | 4,979 | 4,979 |
| <i>Total Revenues</i> | <u>3,903,000</u> | <u>3,903,000</u> | <u>4,191,366</u> | <u>288,366</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Works | | | | |
| Personal Services | 1,481,300 | 1,435,300 | 1,431,027 | 4,273 |
| Fringe Benefits | 525,000 | 535,500 | 531,243 | 4,257 |
| Contractual Services | 285,000 | 702,489 | 684,809 | 17,680 |
| Materials and Supplies | 1,050,000 | 1,209,266 | 1,165,419 | 43,847 |
| Capital Outlay | 230,000 | 233,000 | 228,018 | 4,982 |
| <i>Total Expenditures</i> | <u>3,571,300</u> | <u>4,115,555</u> | <u>4,040,516</u> | <u>75,039</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>331,700</u> | <u>(212,555)</u> | <u>150,850</u> | <u>363,405</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers - In | 0 | 0 | 100,000 | 100,000 |
| Transfers - Out | 0 | (150,780) | (150,780) | 0 |
| Advances - Out | 0 | 0 | (100,000) | (100,000) |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>(150,780)</u> | <u>(150,780)</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 331,700 | (363,335) | 70 | 363,405 |
| <i>Fund Balance at Beginning of Year</i> | 100,000 | 251,548 | 251,548 | 0 |
| Prior Year Encumbrances Appropriated | 148,755 | 148,755 | 148,755 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$580,455</u> | <u>\$36,968</u> | <u>\$400,373</u> | <u>\$363,405</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, 2003

| | <u>Budgeted Amounts</u> | | Actual | Variance with Final Budget Over (Under) |
|---|-------------------------|--------------------|--------------------|---|
| | Original | Final | | |
| Revenues | | | | |
| Property Taxes | \$1,091,847 | \$1,340,117 | \$1,299,328 | (\$40,789) |
| Charges for Services | 50,000 | 0 | 82,511 | 82,511 |
| Intergovernmental | 3,805,813 | 3,883,076 | 3,174,071 | (709,005) |
| Other | 17,000 | 17,000 | 12,340 | (4,660) |
| <i>Total Revenues</i> | <u>4,964,660</u> | <u>5,240,193</u> | <u>4,568,250</u> | <u>(671,943)</u> |
| Expenditures | | | | |
| Current | | | | |
| Health | | | | |
| Personal Services | 250,000 | 260,000 | 258,353 | 1,647 |
| Fringe Benefits | 70,750 | 110,150 | 106,684 | 3,466 |
| Contractual Services | 3,307,000 | 5,719,584 | 5,401,686 | 317,898 |
| Materials and Supplies | 7,000 | 9,125 | 8,090 | 1,035 |
| Capital Outlay | 12,000 | 21,000 | 17,209 | 3,791 |
| <i>Total Expenditures</i> | <u>3,646,750</u> | <u>6,119,859</u> | <u>5,792,022</u> | <u>327,837</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | 1,317,910 | (879,666) | (1,223,772) | (344,106) |
| Other Financing Sources (Uses) | | | | |
| Advances - In | 0 | 0 | 200,000 | 200,000 |
| Transfers - Out | 0 | (59,411) | (59,410) | 1 |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>(59,411)</u> | <u>140,590</u> | <u>200,001</u> |
| <i>Net Change in Fund Balance</i> | 1,317,910 | (939,077) | (1,083,182) | (144,105) |
| <i>Fund Balance at Beginning of Year</i> | 445,561 | 168,612 | 168,612 | 0 |
| Prior Year Encumbrances Appropriated | 579,047 | 579,047 | 579,047 | 0 |
| <i>Fund Balance (Deficit) at End of Year</i> | <u>\$2,342,518</u> | <u>(\$191,418)</u> | <u>(\$335,523)</u> | <u>(\$144,105)</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, 2003

| | <u>Budgeted Amounts</u> | | Actual | Variance with Final Budget Over (Under) |
|--|-------------------------|------------------|--------------------|---|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$223,917 | \$223,917 | \$223,917 | \$0 |
| Intergovernmental | 5,583,454 | 5,583,454 | 4,863,657 | (719,797) |
| Other | 136,259 | 136,259 | 338,387 | 202,128 |
| <i>Total Revenues</i> | <u>5,943,630</u> | <u>5,943,630</u> | <u>5,425,961</u> | <u>(517,669)</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Human Services | | | | |
| Administrative | | | | |
| Personal Services | 1,279,000 | 1,232,700 | 1,217,819 | 14,881 |
| Fringe Benefits | 678,500 | 745,000 | 708,457 | 36,543 |
| Contractual Services | 1,410,600 | 1,290,408 | 1,196,492 | 93,916 |
| Materials and Supplies | 25,000 | 35,000 | 24,143 | 10,857 |
| Capital Outlay | 20,000 | 10,000 | 1,760 | 8,240 |
| Total Administrative | <u>3,413,100</u> | <u>3,313,108</u> | <u>3,148,671</u> | <u>164,437</u> |
| Public Assistance | | | | |
| Personal Services | 745,000 | 743,600 | 743,212 | 388 |
| Fringe Benefits | 128,500 | 162,211 | 148,090 | 14,121 |
| Contractual Services | 1,700,000 | 2,034,294 | 1,904,700 | 129,594 |
| Materials and Supplies | 0 | 33,922 | 33,922 | 0 |
| Total Public Assistance | <u>2,573,500</u> | <u>2,974,027</u> | <u>2,829,924</u> | <u>144,103</u> |
| <i>Total Expenditures</i> | <u>5,986,600</u> | <u>6,287,135</u> | <u>5,978,595</u> | <u>308,540</u> |
| <i>Net Change in Fund Balance</i> | (42,970) | (343,505) | (552,634) | (209,129) |
| <i>Fund Balance at Beginning of Year</i> | 323,000 | 136,443 | 136,443 | 0 |
| Prior Year Encumbrances Appropriated | <u>300,535</u> | <u>300,535</u> | <u>300,535</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$580,565</u> | <u>\$93,473</u> | <u>(\$115,656)</u> | <u>(\$209,129)</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|---|-------------------------|--------------------|--------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$3,031,888 | \$3,256,455 | \$3,156,139 | (\$100,316) |
| Charges for Services | 162,926 | 162,926 | 201,710 | 38,784 |
| Intergovernmental | 4,605,085 | 4,625,850 | 4,883,257 | 257,407 |
| Donations | 2,500 | 2,500 | 15,312 | 12,812 |
| Other | 27,550 | 27,550 | 140,188 | 112,638 |
| <i>Total Revenues</i> | <u>7,829,949</u> | <u>8,075,281</u> | <u>8,396,606</u> | <u>321,325</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Health | | | | |
| Personal Services | 4,800,000 | 5,246,843 | 5,231,655 | 15,188 |
| Fringe Benefits | 925,307 | 986,148 | 979,599 | 6,549 |
| Contractual Services | 3,435,842 | 3,127,188 | 2,002,699 | 1,124,489 |
| Materials and Supplies | 250,000 | 281,647 | 274,713 | 6,934 |
| Capital Outlay | 125,500 | 109,842 | 109,729 | 113 |
| <i>Total Expenditures</i> | <u>9,536,649</u> | <u>9,751,668</u> | <u>8,598,395</u> | <u>1,153,273</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>(1,706,700)</u> | <u>(1,676,387)</u> | <u>(201,789)</u> | <u>1,474,598</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Transfers - In | 6,000 | 66,000 | 0 | (66,000) |
| Transfers - Out | (106,000) | (128,485) | (115,442) | 13,043 |
| <i>Total Other Financing Sources (Uses)</i> | <u>(100,000)</u> | <u>(62,485)</u> | <u>(115,442)</u> | <u>(52,957)</u> |
| <i>Net Change in Fund Balance</i> | (1,806,700) | (1,738,872) | (317,231) | 1,421,641 |
| <i>Fund Balance at Beginning of Year</i> | 1,844,000 | 2,084,688 | 2,084,688 | 0 |
| Prior Year Encumbrances Appropriated | 157,918 | 157,918 | 157,918 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$195,218</u> | <u>\$503,734</u> | <u>\$1,925,375</u> | <u>\$1,421,641</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|--------------------|--------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Special Assessments | \$236,646 | \$236,646 | \$226,613 | (\$10,033) |
| Interest | 250 | 250 | 0 | (250) |
| Other | 0 | 0 | 22,172 | 22,172 |
| <i>Total Revenues</i> | <u>236,896</u> | <u>236,896</u> | <u>248,785</u> | <u>11,889</u> |
| <u>Expenditures</u> | | | | |
| Debt Service | | | | |
| Principal Retirement | 1,384,521 | 1,384,521 | 1,384,520 | 1 |
| Interest and Fiscal Charges | 123,335 | 134,532 | 132,422 | 2,110 |
| <i>Total Expenditures</i> | <u>1,507,856</u> | <u>1,519,053</u> | <u>1,516,942</u> | <u>2,111</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(1,270,960)</u> | <u>(1,282,157)</u> | <u>(1,268,157)</u> | <u>14,000</u> |
| <u>Other Financing Sources</u> | | | | |
| Proceeds of Notes | 1,276,352 | 1,276,352 | 1,289,677 | 13,325 |
| Transfers - In | 0 | 0 | 6 | 6 |
| <i>Total Other Financing Sources</i> | <u>1,276,352</u> | <u>1,276,352</u> | <u>1,289,683</u> | <u>13,331</u> |
| <i>Net Change in Fund Balance</i> | 5,392 | (5,805) | 21,526 | 27,331 |
| <i>Fund Balance at Beginning of Year</i> | <u>0</u> | <u>189,690</u> | <u>189,690</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$5,392</u> | <u>\$183,885</u> | <u>\$211,216</u> | <u>\$27,331</u> |

Hancock County, Ohio
*Schedule of Revenues, Expenses, and Changes in
Fund Equity - Budget (Non-GAAP Basis) and Actual*
Sanitary Landfill Enterprise Fund
For the Year Ended December 31, 2003

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|---|--------------------|--------------------|--------------------|---|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$1,706,023 | \$1,706,023 | \$2,705,570 | \$999,547 |
| Other Operating Revenues | 344,506 | 53,306 | 52,183 | (1,123) |
| Interest | 0 | 0 | 165,274 | 165,274 |
| <i>Total Revenues</i> | <u>2,050,529</u> | <u>1,759,329</u> | <u>2,923,027</u> | <u>1,163,698</u> |
| <u>Expenses</u> | | | | |
| Landfill | | | | |
| Personal Services | 452,568 | 452,568 | 424,375 | 28,193 |
| Fringe Benefits | 174,760 | 181,342 | 164,649 | 16,693 |
| Contractual Services | 959,350 | 1,140,616 | 966,697 | 173,919 |
| Materials and Supplies | 311,000 | 336,636 | 275,663 | 60,973 |
| Capital Outlay | 391,124 | 459,318 | 426,391 | 32,927 |
| Debt Service: | | | | |
| Principal Retirement | 35,000 | 35,000 | 35,000 | 0 |
| Interest and Fiscal Charges | 14,058 | 14,058 | 14,058 | 0 |
| <i>Total Landfill</i> | <u>2,337,860</u> | <u>2,619,538</u> | <u>2,306,833</u> | <u>312,705</u> |
| Recycling | | | | |
| Personal Services | 220,068 | 220,069 | 198,814 | 21,255 |
| Fringe Benefits | 85,429 | 86,625 | 70,511 | 16,114 |
| Contractual Services | 23,065 | 30,487 | 28,199 | 2,288 |
| Materials and Supplies | 43,812 | 44,889 | 26,870 | 18,019 |
| Capital Outlay | 563 | 65,063 | 63,161 | 1,902 |
| Other | 500 | 497 | 268 | 229 |
| <i>Total Recycling</i> | <u>373,437</u> | <u>447,630</u> | <u>387,823</u> | <u>59,807</u> |
| <i>Total Expenses</i> | <u>2,711,297</u> | <u>3,067,168</u> | <u>2,694,656</u> | <u>372,512</u> |
| <i>Net Change in Fund Balance</i> | (660,768) | (1,307,839) | 228,371 | 1,536,210 |
| <i>Fund Equity at Beginning of Year</i> | 4,185,590 | 4,171,122 | 4,171,122 | 0 |
| Prior Year Encumbrances Appropriated | 303,014 | 303,014 | 303,014 | 0 |
| <i>Fund Equity at End of Year</i> | <u>\$3,827,836</u> | <u>\$3,166,297</u> | <u>\$4,702,507</u> | <u>\$1,536,210</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, 2003*

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|---|------------------|-----------|-----------|---|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$224,000 | \$224,000 | \$218,140 | (\$5,860) |
| <u>Expenses</u> | | | | |
| Personal Services | 40,600 | 40,600 | 26,372 | 14,228 |
| Fringe Benefits | 28,500 | 28,500 | 13,786 | 14,714 |
| Contractual Services | 50,900 | 56,718 | 43,905 | 12,813 |
| Materials and Supplies | 15,000 | 12,357 | 4,253 | 8,104 |
| Capital Outlay | 5,000 | 8,000 | 8,000 | 0 |
| Debt Service | | | | |
| Principal Retirement | 60,000 | 60,000 | 60,000 | 0 |
| Interest and Fiscal Charges | 91,600 | 91,600 | 91,593 | 7 |
| <i>Total Expenses</i> | 291,600 | 297,775 | 247,909 | 49,866 |
| <i>Net Change in Fund Balance</i> | (67,600) | (73,775) | (29,769) | 44,006 |
| <i>Fund Equity at Beginning of Year</i> | 93,000 | 132,980 | 132,980 | 0 |
| Prior Year Encumbrances Appropriated | 6,175 | 6,175 | 6,175 | 0 |
| <i>Fund Equity at End of Year</i> | \$31,575 | \$65,380 | \$109,386 | \$44,006 |

Hancock County, Ohio
*Schedule of Revenues, Expenses, and Changes in
Fund Equity - Budget (Non-GAAP Basis) and Actual
Bureau of Motor Vehicle One Stop Enterprise Fund
For the Year Ended December 31, 2003*

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|---|------------------|------------------|------------------|---|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$17,000 | \$20,000 | \$3,264 | (\$16,736) |
| Proceeds of Notes | 2,360,000 | 2,445,952 | 0 | (2,445,952) |
| Proceeds of Bonds | 0 | 0 | 2,372,362 | 2,372,362 |
| <i>Total Revenues</i> | <u>2,377,000</u> | <u>2,465,952</u> | <u>2,375,626</u> | <u>(90,326)</u> |
| <u>Expenses</u> | | | | |
| Contractual Services | 1,644 | 1,644 | 1,644 | 0 |
| Materials and Supplies | 1,300 | 1,300 | 0 | 1,300 |
| Debt Service | | | | |
| Principal Retirement | 2,200,000 | 2,200,000 | 2,200,000 | 0 |
| Interest and Fiscal Charges | 160,000 | 245,952 | 162,835 | 83,117 |
| <i>Total Expenses</i> | <u>2,362,944</u> | <u>2,448,896</u> | <u>2,364,479</u> | <u>84,417</u> |
| <i>Net Change in Fund Balance</i> | 14,056 | 17,056 | 11,147 | (5,909) |
| <i>Fund Equity at Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Equity at End of Year</i> | <u>\$14,056</u> | <u>\$17,056</u> | <u>\$11,147</u> | <u>(\$5,909)</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, 2003

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Over (Under) |
|--|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$162,657 | \$162,657 | \$206,302 | \$43,645 |
| Intergovernmental | 757,123 | 757,123 | 834,440 | 77,317 |
| Donations | 0 | 0 | 612 | 612 |
| Other | 0 | 0 | 362 | 362 |
| <i>Total Revenues</i> | <u>919,780</u> | <u>919,780</u> | <u>1,041,716</u> | <u>121,936</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Human Services | | | | |
| Personal Services | 530,000 | 505,100 | 497,348 | 7,752 |
| Fringe Benefits | 199,500 | 216,900 | 204,012 | 12,888 |
| Contractual Services | 320,000 | 418,697 | 370,307 | 48,390 |
| <i>Total Expenditures</i> | <u>1,049,500</u> | <u>1,140,697</u> | <u>1,071,667</u> | <u>69,030</u> |
| <i>Net Change in Fund Balance</i> | (129,720) | (220,917) | (29,951) | 190,966 |
| <i>Fund Balance at Beginning of Year</i> | 147,000 | 220,737 | 220,737 | 0 |
| Prior Year Encumbrances Appropriated | 179 | 179 | 179 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$17,459</u> | <u>(\$1)</u> | <u>\$190,965</u> | <u>\$190,966</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|----------------|-----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$20,000 | \$20,000 | \$20,028 | \$28 |
| Licenses and Permits | 74,000 | 74,000 | 139,806 | 65,806 |
| Fines and Forfeitures | 6,000 | 6,000 | 6,848 | 848 |
| <i>Total Revenues</i> | <u>100,000</u> | <u>100,000</u> | <u>166,682</u> | <u>66,682</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Health | | | | |
| Personal Services | 16,200 | 16,450 | 16,450 | 0 |
| Fringe Benefits | 2,700 | 2,700 | 2,368 | 332 |
| Contractual Services | 126,111 | 128,317 | 128,316 | 1 |
| Materials and Supplies | 3,500 | 4,450 | 2,318 | 2,132 |
| Other | 100 | 64 | 30 | 34 |
| <i>Total Expenditures</i> | <u>148,611</u> | <u>151,981</u> | <u>149,482</u> | <u>2,499</u> |
| <i>Net Change in Fund Balance</i> | (48,611) | (51,981) | 17,200 | 69,181 |
| <i>Fund Balance at Beginning of Year</i> | 50,000 | 55,561 | 55,561 | 0 |
| Prior Year Encumbrances Appropriated | <u>1,200</u> | <u>1,200</u> | <u>1,200</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$2,589</u> | <u>\$4,780</u> | <u>\$73,961</u> | <u>\$69,181</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|------------------------|-------------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$23,935 | \$23,935 | \$19,782 | (\$4,153) |
| Intergovernmental | 910,750 | 1,010,750 | 1,028,755 | 18,005 |
| Other | 85,766 | 185,766 | 168,363 | (17,403) |
| <i>Total Revenues</i> | <u>1,020,451</u> | <u>1,220,451</u> | <u>1,216,900</u> | <u>(3,551)</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Human Services | | | | |
| Contractual Services | <u>1,240,000</u> | <u>1,530,538</u> | <u>1,407,150</u> | <u>123,388</u> |
| <i>Net Change in Fund Balance</i> | (219,549) | (310,087) | (190,250) | 119,837 |
| <i>Fund Balance at Beginning of Year</i> | 300,000 | 235,864 | 235,864 | 0 |
| Prior Year Encumbrances Appropriated | <u>90,539</u> | <u>90,538</u> | <u>90,538</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$170,990</u></u> | <u><u>\$16,315</u></u> | <u><u>\$136,152</u></u> | <u><u>\$119,837</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|----------------|-----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$564,700 | \$583,835 | \$583,147 | (\$688) |
| Licenses and Permits | 0 | 0 | 335 | 335 |
| Other | 0 | 865 | 865 | 0 |
| <i>Total Revenues</i> | <u>564,700</u> | <u>584,700</u> | <u>584,347</u> | <u>(353)</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| General Government - Legislative and Executive | | | | |
| Personal Services | 200,000 | 201,975 | 197,142 | 4,833 |
| Fringe Benefits | 87,060 | 96,695 | 93,579 | 3,116 |
| Contractual Services | 432,640 | 577,789 | 571,844 | 5,945 |
| Materials and Supplies | 15,000 | 5,398 | 4,359 | 1,039 |
| Capital Outlay | 30,000 | 5,041 | 5,041 | 0 |
| <i>Total Expenditures</i> | <u>764,700</u> | <u>886,898</u> | <u>871,965</u> | <u>14,933</u> |
| <i>Net Change in Fund Balance</i> | (200,000) | (302,198) | (287,618) | 14,580 |
| <i>Fund Balance at Beginning of Year</i> | 200,000 | 244,467 | 244,467 | 0 |
| Prior Year Encumbrances Appropriated | <u>57,731</u> | <u>57,731</u> | <u>57,731</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$57,731</u> | <u>\$0</u> | <u>\$14,580</u> | <u>\$14,580</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|--------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$428,921 | \$458,921 | \$236,395 | (\$222,526) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Economic Development and Assistance | | | | |
| Contractual Services | 438,921 | 461,453 | 234,553 | 226,900 |
| <i>Net Change in Fund Balance</i> | (10,000) | (2,532) | 1,842 | 4,374 |
| <i>Fund Balance at Beginning of Year</i> | 10,000 | (19,988) | (19,988) | 0 |
| Prior Year Encumbrances Appropriated | 22,532 | 22,532 | 22,532 | 0 |
| <i>Fund Balance (Deficit) at End of Year</i> | <u>\$22,532</u> | <u>\$12</u> | <u>\$4,386</u> | <u>\$4,374</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|-----------------------|-----------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$181,416 | \$181,487 | \$176,881 | (\$4,606) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Personal Services | 133,126 | 133,126 | 128,282 | 4,844 |
| Fringe Benefits | 53,028 | 53,028 | 52,160 | 868 |
| Other | 626 | 626 | 0 | 626 |
| <i>Total Expenditures</i> | <u>186,780</u> | <u>186,780</u> | <u>180,442</u> | <u>6,338</u> |
| <i>Net Change in Fund Balance</i> | (5,364) | (5,293) | (3,561) | 1,732 |
| <i>Fund Balance at Beginning of Year</i> | <u>9,829</u> | <u>9,897</u> | <u>9,897</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$4,465</u></u> | <u><u>\$4,604</u></u> | <u><u>\$6,336</u></u> | <u><u>\$1,732</u></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, 2003

| | <u>Budgeted Amounts</u> | | Actual | Variance with Final Budget Over (Under) |
|---|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$265,000 | \$265,000 | \$309,687 | \$44,687 |
| Other | 0 | 0 | 63 | 63 |
| <i>Total Revenues</i> | <u>265,000</u> | <u>265,000</u> | <u>309,750</u> | <u>44,750</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| General Government - Judicial | | | | |
| Personal Services | 110,000 | 110,000 | 98,316 | 11,684 |
| Fringe Benefits | 58,500 | 58,500 | 52,018 | 6,482 |
| Contractual Services | 5,500 | 61,035 | 56,491 | 4,544 |
| Materials and Supplies | 12,500 | 27,500 | 20,421 | 7,079 |
| Capital Outlay | 10,000 | 50,000 | 17,300 | 32,700 |
| <i>Total Expenditures</i> | <u>196,500</u> | <u>307,035</u> | <u>244,546</u> | <u>62,489</u> |
| <i>Excess of Revenues Over Expenditures</i> | 68,500 | (42,035) | 65,204 | 107,239 |
| <u>Other Financing Uses</u> | | | | |
| Transfers - Out | (150,000) | (40,000) | 0 | 40,000 |
| <i>Net Change in Fund Balance</i> | (81,500) | (82,035) | 65,204 | 147,239 |
| <i>Fund Balance at Beginning of Year</i> | 405,000 | 379,402 | 379,402 | 0 |
| Prior Year Encumbrances Appropriated | 535 | 535 | 535 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$324,035</u> | <u>\$297,902</u> | <u>\$445,141</u> | <u>\$147,239</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, 2003

| | <u>Budgeted Amounts</u> | | Actual | Variance with Final Budget Over (Under) |
|--|-------------------------|--------------|-----------|---|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$262,645 | \$262,645 | \$318,224 | \$55,579 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Felony Delinquent Care and Custody | | | | |
| Personal Services | 45,008 | 45,008 | 39,677 | 5,331 |
| Fringe Benefits | 15,128 | 15,776 | 13,584 | 2,192 |
| Contractual Services | 252,039 | 271,501 | 141,290 | 130,211 |
| Total Felony Delinquent Care and Custody | 312,175 | 332,285 | 194,551 | 137,734 |
| Ohio Youth Commission | | | | |
| Personal Services | 42,016 | 42,016 | 42,016 | 0 |
| Fringe Benefits | 14,606 | 15,509 | 12,494 | 3,015 |
| Contractual Services | 111,894 | 110,992 | 0 | 110,992 |
| Total Ohio Youth Commission | 168,516 | 168,517 | 54,510 | 114,007 |
| <i>Total Expenditures</i> | 480,691 | 500,802 | 249,061 | 251,741 |
| <i>Excess of Revenues Under Expenditures</i> | (218,046) | (238,157) | 69,163 | 307,320 |
| <u>Other Financing Sources</u> | | | | |
| Other Financing Source | 976 | 976 | 2,005 | 1,029 |
| <i>Net Change in Fund Balance</i> | (217,070) | (237,181) | 71,168 | 308,349 |
| <i>Fund Balance at Beginning of Year</i> | 217,070 | 471,142 | 471,142 | 0 |
| Prior Year Encumbrances Appropriated | 20,111 | 20,111 | 20,111 | 0 |
| <i>Fund Balance at End of Year</i> | \$20,111 | \$254,072 | \$562,421 | \$308,349 |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Jail Diversion Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|----------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$91,782 | \$91,782 | \$89,487 | (\$2,295) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Personal Services | 52,525 | 52,525 | 50,407 | 2,118 |
| Fringe Benefits | 27,718 | 27,718 | 26,829 | 889 |
| Contractual Services | 7,676 | 7,676 | 5,480 | 2,196 |
| Materials and Supplies | 163 | 164 | 163 | 1 |
| Capital Outlay | 11,596 | 11,596 | 11,576 | 20 |
| Other | 396 | 396 | 0 | 396 |
| <i>Total Expenditures</i> | <u>100,074</u> | <u>100,075</u> | <u>94,455</u> | <u>5,620</u> |
| <i>Net Change in Fund Balance</i> | (8,292) | (8,293) | (4,968) | 3,325 |
| <i>Fund Balance at Beginning of Year</i> | <u>10,396</u> | <u>10,587</u> | <u>10,587</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$2,104</u> | <u>\$2,294</u> | <u>\$5,619</u> | <u>\$3,325</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
COPS Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|---|-------------------------|----------------|-------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$235,758 | \$235,758 | \$172,762 | (\$62,996) |
| <i>Total Revenues</i> | <u>235,758</u> | <u>235,758</u> | <u>172,762</u> | <u>(62,996)</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Personal Services | 65,832 | 64,106 | 64,106 | 0 |
| Fringe Benefits | 16,778 | 18,506 | 18,268 | 238 |
| Contractual Services | 2,981 | 2,981 | 2,868 | 113 |
| Capital Outlay | 145,148 | 145,148 | 145,148 | 0 |
| <i>Total Expenditures</i> | <u>230,739</u> | <u>230,741</u> | <u>230,390</u> | <u>351</u> |
| <i>Excess of Revenues Over Expenditures</i> | 5,019 | 5,017 | (57,628) | (62,645) |
| <u>Other Financing Sources</u> | | | | |
| Advances - In | 0 | 0 | 40,000 | 40,000 |
| <i>Net Change in Fund Balance</i> | 5,019 | 5,017 | (17,628) | (22,645) |
| <i>Fund Balance at Beginning of Year</i> | <u>0</u> | <u>2,390</u> | <u>2,390</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$5,019</u> | <u>\$7,407</u> | <u>(\$15,238)</u> | <u>(\$22,645)</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
E-911 Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|-----------------------|-----------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$76,850 | \$76,850 | \$40,129 | (\$36,721) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Personal Services | 8,000 | 8,000 | 8,000 | 0 |
| Fringe Benefits | 2,100 | 2,850 | 2,673 | 177 |
| Contractual Services | 66,850 | 66,850 | 29,694 | 37,156 |
| Materials and Supplies | 500 | 500 | 0 | 500 |
| Capital Outlay | 6,000 | 11,250 | 6,209 | 5,041 |
| Other | 400 | 400 | 400 | 0 |
| <i>Total Expenditures</i> | <u>83,850</u> | <u>89,850</u> | <u>46,976</u> | <u>42,874</u> |
| <i>Net Change in Fund Balance</i> | (7,000) | (13,000) | (6,847) | 6,153 |
| <i>Fund Balance at Beginning of Year</i> | 7,000 | 8,510 | 8,510 | 0 |
| Prior Year Encumbrances Appropriated | <u>6,000</u> | <u>6,000</u> | <u>6,000</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$6,000</u></u> | <u><u>\$1,510</u></u> | <u><u>\$7,663</u></u> | <u><u>\$6,153</u></u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Domestic Violence Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|--------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$22,000 | \$22,000 | \$20,734 | (\$1,266) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Contractual Services | 22,000 | 22,000 | 20,734 | 1,266 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance at Beginning of Year</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Emergency Management Agency Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Over (Under) |
|--|-------------------------|-----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$54,868 | \$54,868 | \$55,196 | \$328 |
| Intergovernmental | 149,702 | 149,702 | 118,483 | (31,219) |
| Other | 20,000 | 20,000 | 16,981 | (3,019) |
| <i>Total Revenues</i> | <u>224,570</u> | <u>224,570</u> | <u>190,660</u> | <u>(33,910)</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Personal Services | 45,687 | 45,687 | 45,426 | 261 |
| Fringe Benefits | 26,935 | 27,935 | 24,218 | 3,717 |
| Contractual Services | 3,328 | 5,328 | 5,082 | 246 |
| Materials and Supplies | 7,500 | 22,500 | 18,529 | 3,971 |
| Capital Outlay | 151,300 | 131,300 | 88,827 | 42,473 |
| Other | 21,000 | 25,000 | 15,781 | 9,219 |
| <i>Total Expenditures</i> | <u>255,750</u> | <u>257,750</u> | <u>197,863</u> | <u>59,887</u> |
| <i>Net Change in Fund Balance</i> | (31,180) | (33,180) | (7,203) | 25,977 |
| <i>Fund Balance at Beginning of Year</i> | 15,000 | 64,563 | 64,563 | 0 |
| Prior Year Encumbrances Appropriated | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>(\$16,180)</u> | <u>\$31,383</u> | <u>\$57,360</u> | <u>\$25,977</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|-----------------|-----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$34,000 | \$34,000 | \$30,601 | (\$3,399) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Personal Services | 2,000 | 2,000 | 0 | 2,000 |
| Fringe Benefits | 8,000 | 8,000 | 357 | 7,643 |
| Materials and Supplies | 0 | 10,000 | 557 | 9,443 |
| Contractual Services | 13,000 | 13,000 | 3,916 | 9,084 |
| Capital Outlay | 22,000 | 12,000 | 0 | 12,000 |
| Other | 7,900 | 12,000 | 1,212 | 10,788 |
| <i>Total Expenditures</i> | <u>52,900</u> | <u>57,000</u> | <u>6,042</u> | <u>50,958</u> |
| <i>Net Change in Fund Balance</i> | (18,900) | (23,000) | 24,559 | 47,559 |
| <i>Fund Balance at Beginning of Year</i> | <u>67,481</u> | <u>64,158</u> | <u>64,158</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$48,581</u> | <u>\$41,158</u> | <u>\$88,717</u> | <u>\$47,559</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Drivers Alcohol Treatment Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|--------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Fines and Forfeitures | \$275 | \$275 | \$238 | (\$37) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Contractual Services | 1,275 | 1,275 | 0 | 1,275 |
| <i>Net Change in Fund Balance</i> | (1,000) | (1,000) | 238 | 1,238 |
| <i>Fund Balance at Beginning of Year</i> | 1,275 | 1,000 | 1,000 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$275</u> | <u>\$0</u> | <u>\$1,238</u> | <u>\$1,238</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|----------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Fines and Forfeitures | \$2,500 | \$2,500 | \$2,609 | \$109 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Contractual Services | 8,000 | 9,434 | 1,755 | 7,679 |
| <i>Net Change in Fund Balance</i> | (5,500) | (6,934) | 854 | 7,788 |
| <i>Fund Balance at Beginning of Year</i> | 8,000 | 6,967 | 6,967 | 0 |
| Prior Year Encumbrances Appropriated | 1,434 | 1,434 | 1,434 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$3,934</u> | <u>\$1,467</u> | <u>\$9,255</u> | <u>\$7,788</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|----------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Fines and Forfeitures | \$3,960 | \$3,960 | \$3,257 | (\$703) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Contractual Services | 4,000 | 4,000 | 2,905 | 1,095 |
| Capital Outlay | 1,000 | 1,000 | 0 | 1,000 |
| <i>Total Expenditures</i> | <u>5,000</u> | <u>5,000</u> | <u>2,905</u> | <u>2,095</u> |
| <i>Net Change in Fund Balance</i> | (1,040) | (1,040) | 352 | 1,392 |
| <i>Fund Balance at Beginning of Year</i> | <u>2,000</u> | <u>3,259</u> | <u>3,259</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$960</u> | <u>\$2,219</u> | <u>\$3,611</u> | <u>\$1,392</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Sheriff's Commissary Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|-----------------------|------------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$51,000 | \$51,000 | \$45,085 | (\$5,915) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Materials and Supplies | 47,000 | 49,500 | 39,137 | 10,363 |
| Capital Outlay | 10,000 | 10,825 | 7,556 | 3,269 |
| <i>Total Expenditures</i> | <u>57,000</u> | <u>60,325</u> | <u>46,693</u> | <u>13,632</u> |
| <i>Net Change in Fund Balance</i> | (6,000) | (9,325) | (1,608) | 7,717 |
| <i>Fund Balance at Beginning of Year</i> | 10,000 | 11,364 | 11,364 | 0 |
| Prior Year Encumbrances Appropriated | <u>3,325</u> | <u>3,325</u> | <u>3,325</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$7,325</u></u> | <u><u>\$5,364</u></u> | <u><u>\$13,081</u></u> | <u><u>\$7,717</u></u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Juvenile Diversion Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|----------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$5,000 | \$8,616 | \$8,442 | (\$174) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Personal Services | 550 | 1,100 | 1,100 | 0 |
| Contractual Services | 3,250 | 5,956 | 5,806 | 150 |
| Materials and Supplies | 800 | 1,210 | 1,208 | 2 |
| Other | 400 | | | 0 |
| <i>Total Expenditures</i> | <u>5,000</u> | <u>8,266</u> | <u>8,114</u> | <u>152</u> |
| <i>Excess of Revenues Under Expenditures</i> | 0 | 350 | 328 | (22) |
| <u>Other Financing Uses</u> | | | | |
| Advances - Out | 0 | 0 | (5,000) | (5,000) |
| <i>Net Change in Fund Balance</i> | 0 | 350 | (4,672) | (5,022) |
| <i>Fund Balance at Beginning of Year</i> | 0 | 4,528 | 4,528 | 0 |
| Prior Year Encumbrances Appropriated | 150 | 150 | 150 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$150</u> | <u>\$5,028</u> | <u>\$6</u> | <u>(\$5,022)</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Metrich Law Enforcement Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|-----------------|-----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Fines and Forfeitures | \$0 | \$0 | \$1,036 | \$1,036 |
| Interest | 0 | 0 | 36 | 36 |
| <i>Total Revenues</i> | <u>0</u> | <u>0</u> | <u>1,072</u> | <u>1,072</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Capital Outlay | 3,341 | 3,341 | 0 | 3,341 |
| <i>Net Change in Fund Balance</i> | (3,341) | (3,341) | 1,072 | 4,413 |
| <i>Fund Balance at Beginning of Year</i> | <u>6,248</u> | <u>16,019</u> | <u>16,019</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$2,907</u> | <u>\$12,678</u> | <u>\$17,091</u> | <u>\$4,413</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Inmate Services Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|---|-------------------------|---------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$48,815 | \$48,815 | \$0 | (\$48,815) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Personal Services | 29,040 | 29,040 | 0 | 29,040 |
| Fringe Benefits | 9,275 | 9,275 | 0 | 9,275 |
| Contractual Services | 6,000 | 6,000 | 0 | 6,000 |
| Materials and Supplies | 2,000 | 2,000 | 0 | 2,000 |
| Capital Outlay | 500 | 500 | 0 | 500 |
| Other | 1,400 | 1,400 | 0 | 1,400 |
| <i>Total Expenditures</i> | <u>48,215</u> | <u>48,215</u> | <u>0</u> | <u>48,215</u> |
| <i>Excess of Revenues Over Expenditures</i> | 600 | 600 | 0 | (600) |
| <u>Other Financing Sources</u> | | | | |
| Transfers - In | <u>0</u> | <u>0</u> | <u>597</u> | <u>597</u> |
| <i>Net Change in Fund Balance</i> | 600 | 600 | 597 | (3) |
| <i>Fund Balance at Beginning of Year</i> | <u>0</u> | <u>(597)</u> | <u>(597)</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$600</u> | <u>\$3</u> | <u>\$0</u> | <u>(\$3)</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|------------------------|------------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$83,000 | \$83,000 | \$107,036 | \$24,036 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| General Government - Legislative and Executive | | | | |
| Contractual Services | 88,500 | 124,788 | 122,590 | 2,198 |
| Materials and Supplies | 4,500 | 6,700 | 6,437 | 263 |
| Capital Outlay | 5,000 | 2,200 | 1,379 | 821 |
| <i>Total Expenditures</i> | <u>98,000</u> | <u>133,688</u> | <u>130,406</u> | <u>3,282</u> |
| <i>Net Change in Fund Balance</i> | (15,000) | (50,688) | (23,370) | 27,318 |
| <i>Fund Balance at Beginning of Year</i> | 119,262 | 84,986 | 84,986 | 0 |
| Prior Year Encumbrances Appropriated | <u>16,688</u> | <u>16,688</u> | <u>16,688</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$120,950</u></u> | <u><u>\$50,986</u></u> | <u><u>\$78,304</u></u> | <u><u>\$27,318</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, 2003

| | <u>Budgeted Amounts</u> | | Actual | Variance with Final Budget Over (Under) |
|--|-------------------------|------------------------|------------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$94,000 | \$107,982 | \$107,920 | (\$62) |
| Other | 0 | 0 | 61 | 61 |
| <i>Total Revenues</i> | <u>94,000</u> | <u>107,982</u> | <u>107,981</u> | <u>(1)</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| General Government - Legislative and Executive | | | | |
| Personal Services | 65,250 | 104,191 | 104,140 | 51 |
| Fringe Benefits | 15,300 | 24,092 | 23,768 | 324 |
| Contractual Services | 5,000 | 1,060 | 997 | 63 |
| Capital Outlay | 4,450 | 4,450 | 239 | 4,211 |
| <i>Total Expenditures</i> | <u>90,000</u> | <u>133,793</u> | <u>129,144</u> | <u>4,649</u> |
| <i>Net Change in Fund Balance</i> | 4,000 | (25,811) | (21,163) | 4,648 |
| <i>Fund Balance at Beginning of Year</i> | <u>50,000</u> | <u>66,979</u> | <u>66,979</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$54,000</u></u> | <u><u>\$41,168</u></u> | <u><u>\$45,816</u></u> | <u><u>\$4,648</u></u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Court Computerization Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|------------------------|-------------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$49,530 | \$49,530 | \$52,295 | \$2,765 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| General Government - Judicial | | | | |
| Contractual Services | 30,000 | 31,700 | 9,313 | 22,387 |
| Materials and Supplies | 2,500 | 2,500 | 911 | 1,589 |
| Capital Outlay | 105,000 | 105,000 | 8,870 | 96,130 |
| <i>Total Expenditures</i> | <u>137,500</u> | <u>139,200</u> | <u>19,094</u> | <u>120,106</u> |
| <i>Net Change in Fund Balance</i> | (87,970) | (89,670) | 33,201 | 122,871 |
| <i>Fund Balance at Beginning of Year</i> | 132,970 | 160,506 | 160,506 | 0 |
| Prior Year Encumbrances Appropriated | <u>1,700</u> | <u>1,700</u> | <u>1,700</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$46,700</u></u> | <u><u>\$72,536</u></u> | <u><u>\$195,407</u></u> | <u><u>\$122,871</u></u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Indigent Guardianship Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|---|-------------------------|-----------------|-----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$10,000 | \$10,000 | \$9,055 | (\$945) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| General Government - Judicial | | | | |
| Contractual Services | 31,000 | 31,000 | 2,243 | 28,757 |
| <i>Excess of Revenues Over (Under) Expenditures</i> | (21,000) | (21,000) | 6,812 | 27,812 |
| <u>Other Financing Uses</u> | | | | |
| Transfers - Out | (7,000) | (7,000) | 0 | 7,000 |
| <i>Net Change in Fund Balance</i> | (28,000) | (28,000) | 6,812 | 34,812 |
| <i>Fund Balance at Beginning of Year</i> | 59,000 | 60,420 | 60,420 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$31,000</u> | <u>\$32,420</u> | <u>\$67,232</u> | <u>\$34,812</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Special Projects Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|---|-------------------------|-----------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$79,240 | \$79,240 | \$67,406 | (\$11,834) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Works | | | | |
| Personal Services | 38,505 | 34,407 | 30,943 | 3,464 |
| Fringe Benefits | 21,581 | 16,502 | 15,461 | 1,041 |
| Contractual Services | 8,290 | 18,261 | 18,218 | 43 |
| Other | 3,468 | 5,018 | 4,731 | 287 |
| <i>Total Expenditures</i> | <u>71,844</u> | <u>74,188</u> | <u>69,353</u> | <u>4,835</u> |
| <i>Excess of Revenues Over (Under) Expenditures</i> | <u>7,396</u> | <u>5,052</u> | <u>(1,947)</u> | <u>(6,999)</u> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Advances - In | 0 | 0 | 11,320 | 11,320 |
| Advances - Out | 0 | 0 | (11,320) | (11,320) |
| <i>Total Other Financing Sources (Uses)</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 7,396 | 5,052 | (1,947) | (6,999) |
| <i>Fund Balance at Beginning of Year</i> | 3,924 | 3,976 | 3,976 | 0 |
| Prior Year Encumbrances Appropriated | 2,344 | 2,344 | 2,344 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$13,664</u> | <u>\$11,372</u> | <u>\$4,373</u> | <u>(\$6,999)</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|----------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$12,000 | \$12,000 | \$0 | (\$12,000) |
| Donations | 0 | 0 | 5,507 | 5,507 |
| <i>Total Revenues</i> | <u>12,000</u> | <u>12,000</u> | <u>5,507</u> | <u>(6,493)</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Works | | | | |
| Contractual Services | <u>9,300</u> | <u>9,300</u> | <u>2,573</u> | <u>6,727</u> |
| <i>Net Change in Fund Balance</i> | 2,700 | 2,700 | 2,934 | 234 |
| <i>Fund Balance at Beginning of Year</i> | <u>2,000</u> | <u>1,399</u> | <u>1,399</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$4,700</u> | <u>\$4,099</u> | <u>\$4,333</u> | <u>\$234</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|----------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Special Assessments | \$6,000 | \$12,000 | \$713 | (\$11,287) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Works | | | | |
| Capital Outlay | 7,000 | 7,000 | 0 | 7,000 |
| <i>Net Change in Fund Balance</i> | (1,000) | 5,000 | 713 | (4,287) |
| <i>Fund Balance at Beginning of Year</i> | 2,000 | 2,384 | 2,384 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$1,000</u> | <u>\$7,384</u> | <u>\$3,097</u> | <u>(\$4,287)</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|-----------------------|------------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$54,160 | \$54,160 | \$54,160 | \$0 |
| Donations | 10,829 | 10,829 | 9,729 | (1,100) |
| <i>Total Revenues</i> | <u>64,989</u> | <u>64,989</u> | <u>63,889</u> | <u>(1,100)</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Health | | | | |
| Contractual Services | <u>106,760</u> | <u>147,700</u> | <u>109,315</u> | <u>38,385</u> |
| <i>Excess of Revenues (Under) Expenditures</i> | (41,771) | (82,711) | (45,426) | 37,285 |
| <u>Other Financing Sources</u> | | | | |
| Transfers - In | <u>42,000</u> | <u>42,000</u> | <u>59,410</u> | <u>17,410</u> |
| <i>Net Change in Fund Balance</i> | 229 | (40,711) | 13,984 | 54,695 |
| <i>Fund Balance at Beginning of Year</i> | <u>45,000</u> | <u>47,444</u> | <u>47,444</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$45,229</u></u> | <u><u>\$6,733</u></u> | <u><u>\$61,428</u></u> | <u><u>\$54,695</u></u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Victims Assistance Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|-------------------|-----------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$18,406 | \$24,852 | \$24,540 | (\$312) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Human Services | | | | |
| Personal Services | 17,544 | 24,921 | 23,253 | 1,668 |
| Contractual Services | 180 | 320 | 240 | 80 |
| Materials and Supplies | 569 | 918 | 677 | 241 |
| Other | 113 | 200 | 150 | 50 |
| <i>Total Expenditures</i> | <u>18,406</u> | <u>26,359</u> | <u>24,320</u> | <u>2,039</u> |
| <i>Net Change in Fund Balance</i> | 0 | (1,507) | 220 | 1,727 |
| <i>Fund Balance at Beginning of Year</i> | <u>1,630</u> | <u>1,508</u> | <u>1,508</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$1,630</u></u> | <u><u>\$1</u></u> | <u><u>\$1,728</u></u> | <u><u>\$1,727</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|--------------|------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Special Assessments | \$170,651 | \$170,651 | \$170,651 | \$0 |
| <u>Expenditures</u> | | | | |
| Capital Outlay | 543,146 | 547,141 | 129,979 | 417,162 |
| <i>Net Change in Fund Balance</i> | (372,495) | (376,490) | 40,672 | 417,162 |
| <i>Fund Balance at Beginning of Year</i> | 391,917 | 372,491 | 372,491 | 0 |
| Prior Year Encumbrances Appropriated | 4,000 | 4,000 | 4,000 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$23,422</u> | <u>\$1</u> | <u>\$417,163</u> | <u>\$417,162</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Tuberculosis Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|--------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| <i>Total Revenues</i> | \$0 | \$0 | \$0 | \$0 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Health | | | | |
| Contractual Services | 2,000 | 2,696 | 787 | 1,909 |
| <i>Net Change in Fund Balance</i> | (2,000) | (2,696) | (787) | 1,909 |
| <i>Fund Balance at Beginning of Year</i> | 4,254 | 2,604 | 2,604 | 0 |
| Prior Year Encumbrances Appropriated | 696 | 696 | 696 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$2,950</u> | <u>\$604</u> | <u>\$2,513</u> | <u>\$1,909</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Common Pleas Court General Special Projects Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|------------------------|------------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Charges for Services | \$17,000 | \$17,000 | \$35,853 | \$18,853 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| General Government - Judicial | | | | |
| Contractual Services | 5,000 | 5,000 | 0 | 5,000 |
| Capital Outlay | 30,000 | 30,000 | 21,739 | 8,261 |
| Other | 5,000 | 5,000 | 0 | 5,000 |
| <i>Total Expenditures</i> | <u>40,000</u> | <u>40,000</u> | <u>21,739</u> | <u>18,261</u> |
| <i>Net Change in Fund Balance</i> | (23,000) | (23,000) | 14,114 | 37,114 |
| <i>Fund Balance at Beginning of Year</i> | <u>57,526</u> | <u>54,733</u> | <u>54,733</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$34,526</u></u> | <u><u>\$31,733</u></u> | <u><u>\$68,847</u></u> | <u><u>\$37,114</u></u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Ohio Children's Trust Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|--------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$19,135 | \$19,342 | \$19,342 | \$0 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Human Services | | | | |
| Contractual Services | 19,135 | 19,342 | 19,342 | 0 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance at Beginning of Year</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Van Buren Water Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|-----------------|-----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Special Assessments | \$22,000 | \$22,000 | \$23,509 | \$1,509 |
| Other | 4,000 | 4,000 | 4,000 | 0 |
| <i>Total Revenues</i> | <u>26,000</u> | <u>26,000</u> | <u>27,509</u> | <u>1,509</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Works | | | | |
| Contractual Services | <u>27,942</u> | <u>27,942</u> | <u>27,942</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | (1,942) | (1,942) | (433) | 1,509 |
| <i>Fund Balance at Beginning of Year</i> | <u>1,942</u> | <u>17,287</u> | <u>17,287</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$0</u> | <u>\$15,345</u> | <u>\$16,854</u> | <u>\$1,509</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Project P.E.A.C.E. Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|----------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$16,266 | \$16,266 | \$16,266 | \$0 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| General Government - Judicial | | | | |
| Personal Services | 10,032 | 11,172 | 10,648 | 524 |
| Fringe Benefits | 1,745 | 2,601 | 2,174 | 427 |
| Contractual Services | 4,489 | 0 | 0 | 0 |
| Other | 0 | 4,677 | 4,677 | 0 |
| <i>Total Expenditures</i> | <u>16,266</u> | <u>18,450</u> | <u>17,499</u> | <u>951</u> |
| <i>Net Change in Fund Balance</i> | 0 | (2,184) | (1,233) | 951 |
| <i>Fund Balance at Beginning of Year</i> | 0 | 7,747 | 7,747 | 0 |
| Prior Year Encumbrances Appropriated | <u>288</u> | <u>288</u> | <u>288</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$288</u> | <u>\$5,851</u> | <u>\$6,802</u> | <u>\$951</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Agency on Aging Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|----------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$530,234 | \$536,047 | \$518,319 | (\$17,728) |
| Intergovernmental | 65,535 | 63,231 | 59,005 | (4,226) |
| <i>Total Revenues</i> | <u>595,769</u> | <u>599,278</u> | <u>577,324</u> | <u>(21,954)</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Human Services | | | | |
| Contractual Services | <u>595,769</u> | <u>595,769</u> | <u>577,325</u> | <u>18,444</u> |
| <i>Net Change in Fund Balance</i> | 0 | 3,509 | (1) | (3,510) |
| <i>Fund Balance at Beginning of Year</i> | 0 | 0 | 0 | 0 |
| Prior Year Encumbrances Appropriated | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$0</u> | <u>\$3,509</u> | <u>(\$1)</u> | <u>(\$3,510)</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Criminal Administrative Justice Services Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|----------------|-----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Sales Tax | \$550,000 | \$550,000 | \$596,710 | \$46,710 |
| <i>Total Revenues</i> | <u>550,000</u> | <u>550,000</u> | <u>596,710</u> | <u>46,710</u> |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Public Safety | | | | |
| Personal Services | 303,000 | 303,545 | 303,542 | 3 |
| Fringe Benefits | 121,800 | 121,255 | 117,311 | 3,944 |
| Contractual Services | 97,300 | 97,300 | 85,917 | 11,383 |
| Materials and Supplies | 13,500 | 13,500 | 13,261 | 239 |
| Capital Outlay | 4,060 | 4,060 | 4,019 | 41 |
| Other | 8,000 | 8,000 | 6,454 | 1,546 |
| <i>Total Expenditures</i> | <u>547,660</u> | <u>547,660</u> | <u>530,504</u> | <u>17,156</u> |
| <i>Net Change in Fund Balance</i> | 2,340 | 2,340 | 66,206 | 63,866 |
| <i>Fund Balance at Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$2,340</u> | <u>\$2,340</u> | <u>\$66,206</u> | <u>\$63,866</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Enterprise Zone Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|--------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| License and Permits | \$0 | \$0 | \$7,500 | \$7,500 |
| <u>Expenditures</u> | | | | |
| <i>Total Expenditures</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 7,500 | 7,500 |
| <i>Fund Balance at Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$0</u> | <u>\$0</u> | <u>\$7,500</u> | <u>\$7,500</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Veterans Service Trust Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|--------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Donations | \$0 | \$0 | \$8,005 | \$8,005 |
| <u>Expenditures</u> | | | | |
| <i>Total Expenditures</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 8,005 | 8,005 |
| <i>Fund Balance at Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$0</u> | <u>\$0</u> | <u>\$8,005</u> | <u>\$8,005</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Market Development Special Revenue Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|--------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$150,000 | \$150,000 | \$120,000 | (\$30,000) |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Economic Development and Assistance | | | | |
| Contractual Services | 150,000 | 150,000 | 120,000 | 30,000 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance at Beginning of Year</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Justice Center Bond Retirement Debt Service Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|-------------------|-------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$274,978 | \$274,978 | \$274,978 | \$0 |
| <u>Expenditures</u> | | | | |
| Debt Service | | | | |
| Principal Retirement | 200,000 | 200,000 | 200,000 | 0 |
| Interest and Fiscal Charges | 74,978 | 74,978 | 74,978 | 0 |
| <i>Total Expenditures</i> | <u>274,978</u> | <u>274,978</u> | <u>274,978</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance at Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Hospital Improvement Bond #4 Bond Retirement Debt Service Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|-----------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$151,561 | \$147,413 | \$142,907 | (\$4,506) |
| Intergovernmental | 16,839 | 17,388 | 16,226 | (1,162) |
| <i>Total Revenues</i> | <u>168,400</u> | <u>164,801</u> | <u>159,133</u> | <u>(5,668)</u> |
| <u>Expenditures</u> | | | | |
| Debt Service | | | | |
| Principal Retirement | 160,000 | 160,000 | 160,000 | 0 |
| Interest and Fiscal Charges | 8,400 | 8,400 | 8,400 | 0 |
| <i>Total Expenditures</i> | <u>168,400</u> | <u>168,400</u> | <u>168,400</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 0 | (3,599) | (9,267) | (5,668) |
| <i>Fund Balance at Beginning of Year</i> | <u>0</u> | <u>18,420</u> | <u>18,420</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$0</u> | <u>\$14,821</u> | <u>\$9,153</u> | <u>(\$5,668)</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Library Improvement Bond Retirement Debt Service Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|-----------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Other | \$224,743 | \$224,743 | \$213,981 | (\$10,762) |
| <u>Expenditures</u> | | | | |
| Debt Service | | | | |
| Principal Retirement | 160,000 | 160,000 | 160,000 | 0 |
| Interest and Fiscal Charges | 64,743 | 64,743 | 64,742 | 1 |
| <i>Total Expenditures</i> | <u>224,743</u> | <u>224,743</u> | <u>224,742</u> | <u>1</u> |
| <i>Net Change in Fund Balance</i> | 0 | 0 | (10,761) | (10,761) |
| <i>Fund Balance at Beginning of Year</i> | <u>0</u> | <u>10,761</u> | <u>10,761</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$0</u> | <u>\$10,761</u> | <u>\$0</u> | <u>(\$10,761)</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Job and Family Services Bond Retirement Debt Service Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|-----------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Rent | \$108,050 | \$108,050 | \$97,915 | (\$10,135) |
| Other | 0 | 0 | 0 | 0 |
| <i>Total Revenues</i> | <u>108,050</u> | <u>108,050</u> | <u>97,915</u> | <u>(10,135)</u> |
| <u>Expenditures</u> | | | | |
| Debt Service | | | | |
| Principal Retirement | 70,000 | 70,000 | 70,000 | 0 |
| Interest and Fiscal Charges | 38,050 | 38,050 | 38,049 | 1 |
| <i>Total Expenditures</i> | <u>108,050</u> | <u>108,050</u> | <u>108,049</u> | <u>1</u> |
| <i>Net Change in Fund Balance</i> | 0 | 0 | (10,134) | (10,134) |
| <i>Fund Balance at Beginning of Year</i> | <u>0</u> | <u>10,315</u> | <u>10,135</u> | <u>(180)</u> |
| <i>Fund Balance at End of Year</i> | <u>\$0</u> | <u>\$10,315</u> | <u>\$1</u> | <u>(\$10,314)</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
County Road 140 Bond Retirement Debt Service Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|------------------|------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Payment in Lieu of Taxes | \$262,265 | \$262,265 | \$321,082 | \$58,817 |
| <u>Expenditures</u> | | | | |
| Debt Service | | | | |
| Principal Retirement | 230,000 | 230,000 | 230,000 | 0 |
| Interest and Fiscal Charges | 32,265 | 32,265 | 32,265 | 0 |
| <i>Total Expenditures</i> | <u>262,265</u> | <u>262,265</u> | <u>262,265</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 58,817 | 58,817 |
| <i>Fund Balance at Beginning of Year</i> | <u>0</u> | <u>177,635</u> | <u>177,635</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$0</u> | <u>\$177,635</u> | <u>\$236,452</u> | <u>\$58,817</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Tiffin Avenue Bond Retirement Debt Service Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|------------------|------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Payment in Lieu of Taxes | \$99,008 | \$99,008 | \$256,971 | \$157,963 |
| <u>Expenditures</u> | | | | |
| Debt Service | | | | |
| Principal Retirement | 55,000 | 55,000 | 55,000 | 0 |
| Interest and Fiscal Charges | 44,008 | 44,008 | 44,008 | 0 |
| <i>Total Expenditures</i> | <u>99,008</u> | <u>99,008</u> | <u>99,008</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 157,963 | 157,963 |
| <i>Fund Balance at Beginning of Year</i> | <u>0</u> | <u>227,396</u> | <u>227,396</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$0</u> | <u>\$227,396</u> | <u>\$385,359</u> | <u>\$157,963</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
I-75/Tall Timbers Connector Bond Retirement Debt Service Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|------------------|------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Payment in Lieu of Taxes | \$531,817 | \$531,817 | \$930,799 | \$398,982 |
| <u>Expenditures</u> | | | | |
| Debt Service | | | | |
| Principal Retirement | 210,000 | 210,000 | 210,000 | 0 |
| Interest and Fiscal Charges | 321,817 | 321,817 | 321,816 | 1 |
| <i>Total Expenditures</i> | <u>531,817</u> | <u>531,817</u> | <u>531,816</u> | <u>1</u> |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 398,983 | 398,983 |
| <i>Fund Balance at Beginning of Year</i> | <u>0</u> | <u>443,142</u> | <u>443,142</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$0</u> | <u>\$443,142</u> | <u>\$842,125</u> | <u>\$398,983</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Courthouse Restoration Bond Retirement Debt Service Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|----------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$158,060 | \$158,060 | \$158,060 | \$0 |
| <u>Expenditures</u> | | | | |
| Debt Service | | | | |
| Principal Retirement | 90,000 | 90,000 | 90,000 | 0 |
| Interest and Fiscal Charges | 68,060 | 68,060 | 68,060 | 0 |
| <i>Total Expenditures</i> | <u>158,060</u> | <u>158,060</u> | <u>158,060</u> | <u>0</u> |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance at Beginning of Year</i> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Road Improvement Bond Retirement Debt Service Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|---------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Special Assessments | \$4,000 | \$4,000 | \$23,467 | \$19,467 |
| <u>Expenditures</u> | | | | |
| Debt Service | | | | |
| Principal Retirement | 83,000 | 83,000 | 83,000 | 0 |
| Interest and Fiscal Charges | 2,100 | 2,638 | 2,513 | 125 |
| <i>Total Expenditures</i> | <u>85,100</u> | <u>85,638</u> | <u>85,513</u> | <u>125</u> |
| <i>Excess of Revenues Under Expenditures</i> | (81,100) | (81,638) | (62,046) | 19,592 |
| <u>Other Financing Sources</u> | | | | |
| Proceeds of Notes | 82,000 | 82,000 | 61,738 | (20,262) |
| <i>Net Change in Fund Balance</i> | 900 | 362 | (308) | (670) |
| <i>Fund Balance at Beginning of Year</i> | <u>0</u> | <u>622</u> | <u>622</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$900</u> | <u>\$984</u> | <u>\$314</u> | <u>(\$670)</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Motor Vehicle and Gas Tax Note Retirement Debt Service Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|------------------|------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Other | \$0 | \$0 | \$0 | \$0 |
| <u>Expenditures</u> | | | | |
| Debt Service | | | | |
| Principal Retirement | 315,000 | 315,000 | 315,000 | 0 |
| Interest and Fiscal Charges | 9,094 | 9,094 | 8,991 | 103 |
| <i>Total Expenditures</i> | <u>324,094</u> | <u>324,094</u> | <u>323,991</u> | <u>103</u> |
| <i>Excess of Revenues Under Expenditures</i> | <u>(324,094)</u> | <u>(324,094)</u> | <u>(323,991)</u> | <u>103</u> |
| <u>Other Financing Sources</u> | | | | |
| Proceeds of Notes | 173,494 | 173,494 | 171,494 | (2,000) |
| Transfers - In | 150,000 | 150,000 | 150,780 | 780 |
| <i>Total Other Financing Sources</i> | <u>323,494</u> | <u>323,494</u> | <u>322,274</u> | <u>(1,220)</u> |
| <i>Net Change in Fund Balance</i> | (600) | (600) | (1,717) | (1,117) |
| <i>Fund Balance at Beginning of Year</i> | <u>1,139</u> | <u>1,717</u> | <u>1,717</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$539</u> | <u>\$1,117</u> | <u>\$0</u> | <u>(\$1,117)</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Administrative Building Note Retirement Debt Service Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|-------------------|-------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Property Taxes | \$200,000 | \$460,710 | \$460,699 | (\$11) |
| Other | 261,000 | 0 | 0 | 0 |
| <i>Total Revenues</i> | <u>461,000</u> | <u>460,710</u> | <u>460,699</u> | <u>(11)</u> |
| <u>Expenditures</u> | | | | |
| Debt Service | | | | |
| Principal Retirement | 450,000 | 450,000 | 450,000 | 0 |
| Interest and Fiscal Charges | 10,715 | 10,715 | 10,710 | 5 |
| <i>Total Expenditures</i> | <u>460,715</u> | <u>460,715</u> | <u>460,710</u> | <u>5</u> |
| <i>Net Change in Fund Balance</i> | 285 | (5) | (11) | (6) |
| <i>Fund Balance at Beginning of Year</i> | <u>0</u> | <u>11</u> | <u>11</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$285</u></u> | <u><u>\$6</u></u> | <u><u>\$0</u></u> | <u><u>(\$6)</u></u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Special Improvements Bond Retirement Debt Service Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|--------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Special Assessments | \$0 | \$0 | \$634 | \$634 |
| <u>Other Financing Sources</u> | | | | |
| Proceeds of Notes | 0 | 0 | 9 | 9 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 643 | 643 |
| <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>\$643</u> | <u>\$643</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|------------------|------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$0 | \$0 | \$250,000 | \$250,000 |
| <u>Expenditures</u> | | | | |
| Capital Outlay | 656,673 | 931,667 | 924,410 | 7,257 |
| <i>Excess of Revenues Under Expenditures</i> | <i>(656,673)</i> | <i>(931,667)</i> | <i>(674,410)</i> | <i>257,257</i> |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Proceeds of Notes | 0 | 275,000 | 0 | (275,000) |
| Advances - Out | 0 | 0 | (975) | (975) |
| Transfers - Out | 0 | (6) | (6) | 0 |
| <i>Total Other Financing Sources (Uses)</i> | <i>0</i> | <i>274,994</i> | <i>(981)</i> | <i>(275,975)</i> |
| Net Change in Fund Balance | (656,673) | (656,673) | (675,391) | (18,718) |
| <i>Fund Balance at Beginning of Year</i> | <i>656,673</i> | <i>802,676</i> | <i>802,676</i> | <i>0</i> |
| Prior Year Encumbrances Appropriated | 0 | 0 | 0 | 0 |
| <i>Fund Balance at End of Year</i> | <i>\$0</i> | <i>\$146,003</i> | <i>\$127,285</i> | <i>(\$18,718)</i> |

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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|-----------------|----------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Special Assessments | \$29,452 | \$31,213 | \$16,632 | (\$14,581) |
| <u>Expenditures</u> | | | | |
| Capital Outlay | 87,098 | 142,864 | 129,948 | 12,916 |
| Debt Service | | | | |
| Interest and Fiscal Charges | 0 | 200 | 200 | 0 |
| <i>Total Expenditures</i> | <u>87,098</u> | <u>143,064</u> | <u>130,148</u> | <u>12,916</u> |
| <i>Excess of Revenues Under Expenditures</i> | (57,646) | (111,851) | (113,516) | (1,665) |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Proceeds of Notes | 101,860 | 102,060 | 77,041 | (25,019) |
| Advance - Out | 0 | 0 | (17,050) | (17,050) |
| <i>Total Other Financing Sources (Uses)</i> | <u>101,860</u> | <u>102,060</u> | <u>59,991</u> | <u>(42,069)</u> |
| <i>Net Change in Fund Balance</i> | 44,214 | (9,791) | (53,525) | (43,734) |
| <i>Fund Balance at Beginning of Year</i> | <u>12,914</u> | <u>513</u> | <u>513</u> | <u>0</u> |
| Prior Year Encumbrances Appropriated | <u>54,004</u> | <u>54,004</u> | <u>54,004</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u>\$111,132</u> | <u>\$44,726</u> | <u>\$992</u> | <u>(\$43,734)</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|-------------------------|------------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$200,000 | \$200,000 | \$209,464 | \$9,464 |
| Other | 0 | 20,218 | 0 | (20,218) |
| <i>Total Revenues</i> | <u>200,000</u> | <u>220,218</u> | <u>209,464</u> | <u>(10,754)</u> |
| <u>Expenditures</u> | | | | |
| Capital Outlay | 60,000 | 144,138 | 106,343 | 37,795 |
| <i>Excess of Revenues Under Expenditures</i> | <u>140,000</u> | <u>76,080</u> | <u>103,121</u> | <u>27,041</u> |
| <u>Other Financing Uses</u> | | | | |
| Advances - Out | 0 | 0 | (200,000) | (200,000) |
| <i>Net Change in Fund Balance</i> | 140,000 | 76,080 | (96,879) | (172,959) |
| <i>Fund Balance at Beginning of Year</i> | <u>57,000</u> | <u>103,702</u> | <u>103,702</u> | <u>0</u> |
| Prior Year Encumbrances Appropriated | <u>20,218</u> | <u>20,218</u> | <u>20,218</u> | <u>0</u> |
| <i>Fund Balance at End of Year</i> | <u><u>\$217,218</u></u> | <u><u>\$200,000</u></u> | <u><u>\$27,041</u></u> | <u><u>(\$172,959)</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|--------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$300,000 | \$300,000 | \$300,000 | \$0 |
| <u>Expenditures</u> | | | | |
| Capital Outlay | 300,000 | 300,000 | 300,000 | 0 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance at Beginning of Year</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Federal Highway Capital Projects Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|--------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$1,145,293 | \$1,178,540 | \$1,178,540 | \$0 |
| <u>Expenditures</u> | | | | |
| Capital Outlay | 175,293 | 1,178,540 | 1,178,540 | 0 |
| <i>Net Change in Fund Balance</i> | 970,000 | 0 | 0 | 0 |
| <i>Fund Balance at Beginning of Year</i> | 0 | (967,202) | (967,202) | 0 |
| Prior Year Encumbrances Appropriated | 967,202 | 967,202 | 967,202 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$1,937,202</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
I-75/Tall Timbers Capital Projects Fund
For the Year Ended December 31, 2003

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

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Courthouse Restoration Capital Projects Fund
For the Year Ended December 31, 2003

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

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
MRDD Capital Projects Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|----------------|-------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Donations and Contributions | \$10,000 | \$10,000 | \$0 | (\$10,000) |
| <u>Expenditures</u> | | | | |
| Capital Outlay | 110,000 | 173,440 | 170,971 | 2,469 |
| <i>Excess of Revenues Under Expenditures</i> | (100,000) | (163,440) | (170,971) | (7,531) |
| <u>Other Financing Sources</u> | | | | |
| Transfers - In | 100,000 | 130,000 | 115,442 | (14,558) |
| <i>Net Change in Fund Balance</i> | 0 | (33,440) | (55,529) | (22,089) |
| <i>Fund Balance at Beginning of Year</i> | 0 | 12,355 | 12,355 | 0 |
| Prior Year Encumbrances Appropriated | 23,440 | 23,440 | 23,440 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$23,440</u> | <u>\$2,355</u> | <u>(\$19,734)</u> | <u>(\$22,089)</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, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|------------------|------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Rental Income | \$0 | \$0 | \$0 | \$0 |
| Interest | 0 | 0 | 15,463 | 15,463 |
| Other | 0 | 0 | 319 | 319 |
| <i>Total Revenues</i> | <u>0</u> | <u>0</u> | <u>15,782</u> | <u>15,782</u> |
| <u>Expenditures</u> | | | | |
| Capital Outlay | | | | |
| Administration Building | 21,000 | 10,399 | 10,310 | 89 |
| Bureau of Motor Vehicle One-Stop | 2,273,914 | 2,363,407 | 2,338,230 | 25,177 |
| Domestic Court Renovations | 69,000 | 74,500 | 68,602 | 5,898 |
| Debt Service | | | | |
| Interest and Fiscal Charges | 1,494 | 8,732 | 8,732 | 0 |
| <i>Total Expenditures</i> | <u>2,365,408</u> | <u>2,457,038</u> | <u>2,425,874</u> | <u>31,164</u> |
| <i>Excess of Revenues Under Expenditures</i> | (2,365,408) | (2,457,038) | (2,410,092) | 46,946 |
| <u>Other Financing Sources (Uses)</u> | | | | |
| Proceeds of Notes | 2,360,864 | 2,368,102 | 2,378,732 | 10,630 |
| Advance - In | 0 | 0 | 160,864 | 160,864 |
| Advance - Out | 0 | 0 | (160,864) | (160,864) |
| <i>Total Other Financing Sources</i> | <u>2,360,864</u> | <u>2,368,102</u> | <u>2,378,732</u> | <u>10,630</u> |
| <i>Net Change in Fund Balance</i> | (4,544) | (88,936) | (31,360) | 57,576 |
| <i>Fund Balance at Beginning of Year</i> | 21,000 | 63,720 | 63,720 | 0 |
| Prior Year Encumbrances Appropriated | 47,841 | 47,841 | 47,841 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$64,297</u> | <u>\$22,625</u> | <u>\$80,201</u> | <u>\$57,576</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Roadwork and Business Development Capital Projects Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|---|-------------------------|------------------|---------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Intergovernmental | \$400,000 | \$400,000 | \$0 | (\$400,000) |
| <u>Expenditures</u> | | | | |
| Total Expenditures | 0 | 0 | 0 | 0 |
| Excess of Revenues Over Expenditures | 400,000 | 400,000 | 0 | (400,000) |
| Net Change in Fund Balance | 400,000 | 400,000 | 0 | (400,000) |
| Fund Balance at Beginning of Year | 400,000 | 0 | 0 | 0 |
| Fund Balance at End of Year | <u>\$800,000</u> | <u>\$400,000</u> | <u>\$0</u> | <u>(\$400,000)</u> |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
C-International Sanitary Sewer Capital Projects Fund
For the Year Ended December 31, 2003

| | Budgeted Amounts | | Actual | Variance with Final Budget Over (Under) |
|--|------------------|-------|----------|---|
| | Original | Final | | |
| <u>Revenues</u> | | | | |
| <i>Total Revenues</i> | \$0 | \$0 | \$0 | \$0 |
| <u>Expenditures</u> | | | | |
| <i>Total Expenditures</i> | 0 | 0 | 0 | 0 |
| <u>Other Financing Sources</u> | | | | |
| Advances - In | 0 | 0 | 55,000 | 55,000 |
| <i>Net Change in Fund Balance</i> | 0 | 0 | 55,000 | 55,000 |
| <i>Fund Balance at Beginning of Year</i> | 0 | 0 | 0 | 0 |
| <i>Fund Balance at End of Year</i> | \$0 | \$0 | \$55,000 | \$55,000 |

Hancock County, Ohio
Schedule of Revenues, Expenditures, and Changes in Fund Balance
Budget (Non-GAAP Basis) and Actual
Children's Trust Permanent Fund
For the Year Ended December 31, 2003

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Over (Under)</u> |
|--|-------------------------|------------------|------------------|--|
| | <u>Original</u> | <u>Final</u> | | |
| <u>Revenues</u> | | | | |
| Interest | \$9,000 | \$9,000 | \$6,150 | (\$2,850) |
| Donations | 8,000 | 8,000 | 18,113 | 10,113 |
| <i>Total Revenues</i> | 17,000 | 17,000 | 24,263 | 7,263 |
| <u>Expenditures</u> | | | | |
| Current | | | | |
| Human Services | | | | |
| Contractual Services | 25,000 | 25,000 | 23,432 | 1,568 |
| <i>Net Change in Fund Balance</i> | (8,000) | (8,000) | 831 | 8,831 |
| <i>Fund Balance at Beginning of Year</i> | 73,000 | 344,468 | 344,468 | 0 |
| <i>Fund Balance at End of Year</i> | <u>\$65,000</u> | <u>\$336,468</u> | <u>\$345,299</u> | <u>\$8,831</u> |

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**Schedules of Capital Assets
Governmental Activities**

Hancock County, Ohio
Capital Assets Used in the Operation of Governmental Funds
Schedule by Source
December 31, 2003

Governmental funds capital assets:

| | |
|-------------------------------------|--------------|
| Land and Improvements | \$24,539,040 |
| Construction in Progress | 17,612 |
| Buildings and Building Improvements | 26,760,086 |
| Improvements Other Than Buildings | 181,239 |
| Machinery and Equipment | 3,370,748 |
| Vehicles | 4,168,163 |
| Infrastructure | 39,393,064 |
| | <hr/> |
| | \$98,429,952 |
| | <hr/> <hr/> |

Investments in governmental funds capital assets by source:

| | |
|-------------------------------|--------------|
| General Fund Revenues | \$47,595,152 |
| Special Revenue Fund Revenues | 46,166,023 |
| Capital Contributions | 4,655,282 |
| Donations | 13,495 |
| | <hr/> |
| | \$98,429,952 |
| | <hr/> <hr/> |

Hancock County, Ohio
Capital Assets Used in the Operation of Governmental Funds
Schedule of Changes by Function
December 31, 2003

| | Balance at January 1, 2003 | Additions | Transfers between Functions | Reductions | Balance at December 31, 2003 |
|---------------------------------|----------------------------------|--------------------|-----------------------------------|--------------------|------------------------------------|
| General Government | | | | | |
| Legislative and Executive | \$6,459,871 | \$5,289 | (\$532,386) | \$580,667 | \$5,352,107 |
| Judicial | 2,790,297 | 111,863 | 576,726 | 9,947 | \$3,468,939 |
| Public Safety | 8,587,793 | 38,438 | 0 | 111,086 | \$8,515,145 |
| Public Works | 64,211,981 | 2,717,852 | (44,340) | 570,990 | \$66,314,503 |
| Health | 12,069,870 | 219,418 | 0 | 95,117 | \$12,194,171 |
| Human Services | 2,053,892 | 1,322 | 0 | 0 | \$2,055,214 |
| Conservation and Recreation | 508,276 | 0 | 0 | 0 | \$508,276 |
| Economic Development | 21,597 | 0 | 0 | 0 | \$21,597 |
| <i>Total Governmental Funds</i> | | | | | |
| <i>Capital Assets</i> | <u>\$96,703,577</u> | <u>\$3,094,182</u> | <u>\$0</u> | <u>\$1,367,807</u> | <u>\$98,429,952</u> |

Hancock County, Ohio
Capital Assets Used in the Operation of Governmental Funds
Schedule by Function
December 31, 2003

| | Total | Land and Improvements | Construction in Progress | Buildings and Building Improvements |
|---------------------------------|---------------------|--------------------------|--------------------------------|---|
| General Government | | | | |
| Legislative and Executive | \$5,352,107 | \$1,145,945 | \$0 | \$3,011,134 |
| Judicial | 3,468,939 | 38,556 | 0 | 3,135,092 |
| Public Safety | 8,515,145 | 400,695 | 0 | 7,085,549 |
| Public Works | 66,314,503 | 22,576,209 | 17,612 | 365,686 |
| Health | 12,194,171 | 318,409 | 0 | 11,070,568 |
| Human Services | 2,055,214 | 8,523 | 0 | 1,612,887 |
| Conservation and Recreation | 508,276 | 29,106 | 0 | 479,170 |
| Economic Development | 21,597 | 21,597 | 0 | 0 |
| <i>Total Governmental Funds</i> | | | | |
| <i>Capital Assets</i> | <u>\$98,429,952</u> | <u>\$24,539,040</u> | <u>\$17,612</u> | <u>\$26,760,086</u> |

| Improvements Other Than Buildings | Machinery and Equipment | Vehicles | Infrastructure |
|---|----------------------------|--------------------|-------------------|
| \$36,851 | \$973,658 | \$184,519 | \$0 |
| 0 | 257,179 | 38,112 | 0 |
| 5,289 | 206,524 | 817,088 | 0 |
| 12,767 | 1,577,874 | 2,371,291 | 39,393,064 |
| 85,010 | 134,439 | 585,745 | 0 |
| 41,322 | 221,074 | 171,408 | 0 |
| 0 | 0 | 0 | 0 |
| 0 | 0 | 0 | 0 |
| <u>\$181,239</u> | <u>\$3,370,748</u> | <u>\$4,168,163</u> | <u>39,393,064</u> |

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STATISTICAL SECTION

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**The Following Unaudited Statistical Tables
Reflect Social and Economic Data,
Financial Trends, and Fiscal Capacity of the County**

Hancock County, Ohio
Government-Wide Expenses by Function
Last Two Years

| | <u>2003</u> | <u>2002</u> |
|----------------------------------|---------------------|---------------------|
| General Government: | | |
| Legislative and Executive | 5,490,477 | \$5,597,423 |
| Judicial | 2,892,307 | 2,855,053 |
| Public Safety | 6,312,041 | 6,524,065 |
| Public Works | 4,083,327 | 4,793,566 |
| Health | | |
| Alcohol, Drug, and Mental Health | 4,985,761 | 4,540,449 |
| Mental Retardation and | | |
| Developmental Disabilities | 8,636,653 | 8,009,762 |
| Other Health | 640,625 | 768,853 |
| Human Services | | |
| Job and Family Services | 5,723,687 | 5,708,054 |
| Other Human Services | 3,494,991 | 2,423,054 |
| Conservation and Recreation | 352,476 | 0 |
| Economic Development | 373,065 | 1,113,052 |
| Intergovernmental | 374,166 | 635,895 |
| Interest and Fiscal Charges | 850,945 | 827,189 |
| Sanitary Landfill | 2,280,326 | 2,342,043 |
| Agricultural Service Center | 204,805 | 149,642 |
| BMV One-Stop | 121,238 | 0 |
| Total Expenditures | <u>\$46,816,890</u> | <u>\$46,288,100</u> |

Source: Hancock County Auditor

Hancock County, Ohio

Government-Wide Revenues

Last Two Years

| | <u>2003</u> | <u>2002</u> |
|--|----------------------------|----------------------------|
| Charges for Services | \$10,425,050 | \$9,146,368 |
| Operating Grants, Contributions and Interest | 21,883,116 | 20,425,122 |
| Capital Grants, Contributions, and Interest | 1,328,756 | 1,320,833 |
| Property Taxes | 7,136,459 | 6,323,616 |
| Payment in Lieu of Taxes | 1,515,381 | 1,311,940 |
| Sales Taxes | 6,074,559 | 4,865,680 |
| Intergovernmental Not Restricted to a Particular Purpose | 2,627,985 | 2,699,694 |
| Interest | 674,788 | 951,934 |
| Increase (Decrease) in Fair Value of Investments | (82,653) | 180,444 |
| Other | <u>1,258,194</u> | <u>1,131,935</u> |
| Total Revenues | <u><u>\$52,841,635</u></u> | <u><u>\$48,357,566</u></u> |

Source: Hancock County Auditor

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

| | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| General Government | | | | | |
| Legislative and Executive | \$5,202,985 | \$5,516,962 | \$5,278,511 | \$5,475,685 | \$4,927,175 |
| Judicial | 2,783,272 | 2,826,448 | 3,248,023 | 2,279,079 | 2,235,303 |
| Public Safety | 6,188,494 | 6,255,302 | 6,192,975 | 5,227,653 | 5,034,004 |
| Public Works | 3,978,102 | 4,356,176 | 4,305,158 | 4,774,335 | 4,798,814 |
| Health | 14,001,281 | 12,955,812 | 12,282,180 | 12,038,969 | 11,039,271 |
| Human Services | 9,177,482 | 8,067,845 | 8,651,142 | 7,600,976 | 6,542,827 |
| Economic Development and Assistance | 373,065 | 1,113,052 | 248,298 | 105,851 | 236,203 |
| Transportation (2) | 0 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 1,719 | 18,197 |
| Capital Outlay | 3,937,488 | 2,425,987 | 4,381,697 | 1,116,542 | 1,699,809 |
| Intergovernmental | 374,166 | 635,895 | 434,520 | 391,177 | 299,230 |
| Debt Service | <u>2,126,952</u> | <u>5,343,241</u> | <u>2,181,893</u> | <u>2,142,268</u> | <u>1,966,480</u> |
| Total Expenditures | <u><u>\$48,143,287</u></u> | <u><u>\$49,496,720</u></u> | <u><u>\$47,204,397</u></u> | <u><u>\$41,154,254</u></u> | <u><u>\$38,797,313</u></u> |

(1) Prior to 2001, expenditures includes General, Special Revenue, Capital Projects, and Debt Service Funds.
2001 and after, expenditures includes General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds.

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

Source: Hancock County Auditor

| <u>1998</u> | <u>1997</u> | <u>1996</u> | <u>1995</u> | <u>1994</u> |
|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$4,617,090 | \$4,768,124 | \$4,661,731 | \$4,022,230 | \$3,854,392 |
| 2,111,030 | 2,326,051 | 2,500,879 | 2,121,281 | 1,789,802 |
| 4,523,806 | 4,115,728 | 3,692,418 | 3,290,148 | 3,250,835 |
| 4,006,518 | 3,676,717 | 3,632,507 | 4,211,765 | 3,184,551 |
| 10,387,485 | 10,290,527 | 10,124,831 | 9,344,933 | 8,641,241 |
| 6,140,794 | 5,535,977 | 4,787,994 | 5,393,459 | 5,088,128 |
| 607,764 | 331,556 | 967,992 | 483,747 | 258,188 |
| 42,531 | N/A | N/A | N/A | N/A |
| 41,839 | N/A | 35,442 | 35,318 | 27,913 |
| 1,662,115 | 3,167,965 | 9,282,772 | 2,835,313 | 3,133,942 |
| 289,230 | 280,230 | 271,230 | 263,230 | 252,358 |
| 2,013,867 | 1,791,074 | 1,504,274 | 1,188,828 | 1,095,053 |
| <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> |

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

| | <u>2003</u> | <u>2002</u> | <u>2001</u> | <u>2000</u> | <u>1999</u> |
|------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Taxes | \$13,038,834 | \$11,351,911 | \$11,610,906 | \$11,174,778 | \$10,522,817 |
| Payment in Lieu of Taxes (2) | 1,508,852 | 1,305,251 | 1,187,153 | 1,029,540 | 851,941 |
| Special Assessments | 442,051 | 442,695 | 468,006 | 387,781 | 337,724 |
| Charges for Services | 6,552,078 | 5,731,604 | 5,253,754 | 4,938,504 | 4,654,783 |
| Licenses and Permits | 156,271 | 133,408 | 127,280 | 132,632 | 126,354 |
| Fines and Forfeitures | 198,025 | 207,235 | 250,721 | 347,102 | 269,215 |
| Intergovernmental | 24,381,810 | 24,002,922 | 23,426,133 | 21,386,479 | 19,771,548 |
| Interest | 555,375 | 795,893 | 1,323,402 | 1,357,587 | 1,197,617 |
| Rent | 174,966 | 180,960 | 175,885 | 249,918 | 364,464 |
| Donations | 57,278 | 88,367 | 132,603 | 17,233 | 21,776 |
| Other | <u>1,206,315</u> | <u>1,049,636</u> | <u>1,031,564</u> | <u>591,757</u> | <u>960,661</u> |
| Total Revenues | <u><u>\$48,271,855</u></u> | <u><u>\$45,289,882</u></u> | <u><u>\$44,987,407</u></u> | <u><u>\$41,613,311</u></u> | <u><u>\$39,078,900</u></u> |

(1) Except for 2001, expenditures includes General, Special Revenue, Capital Projects, and Debt Service Funds.
 In 2001, expenditures includes General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds.

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

Source: Hancock County Auditor

| <u>1998</u> | <u>1997</u> | <u>1996</u> | <u>1995</u> | <u>1994</u> |
|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$10,124,573 | \$9,323,035 | \$8,562,337 | \$8,239,073 | \$7,789,256 |
| 871,649 | 871,649 | N/A | N/A | N/A |
| 321,380 | 232,994 | 374,162 | 726,073 | 250,013 |
| 4,459,948 | 3,895,451 | 3,666,281 | 4,820,232 | 4,861,610 |
| 119,261 | 121,586 | 129,515 | 119,057 | 117,885 |
| 240,829 | 200,600 | 267,572 | 220,988 | 248,798 |
| 19,484,640 | 18,429,649 | 18,835,072 | 16,102,055 | 15,924,701 |
| 1,062,393 | 1,057,210 | 1,138,461 | 883,401 | 624,620 |
| 0 | 0 | 6,000 | 56,360 | 79,458 |
| 38,797 | 6,075 | 252,058 | 16,379 | 18,144 |
| <u>1,411,775</u> | <u>1,317,231</u> | <u>1,170,557</u> | <u>1,096,412</u> | <u>522,298</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> |

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

| Collection Year | Current Tax Levy | Total Tax Collections (1) | Percent Collected | Current Delinquencies | Prior Delinquencies | Total Outstanding Delinquencies (2) | Percent of Delinquencies to Total Tax Collections |
|-----------------|------------------|---------------------------|-------------------|-----------------------|---------------------|-------------------------------------|---|
| 2003 | \$7,931,506 | \$7,424,805 | 93.61% | \$287,998 | \$75,608 | \$363,606 | 4.90% |
| 2002 | 6,999,793 | 6,725,710 | 96.08 | 214,724 | 59,825 | 274,549 | 4.08 |
| 2001 | 6,874,449 | 6,678,288 | 97.15 | 171,635 | 59,927 | 231,562 | 3.47 |
| 2000 | 6,408,941 | 6,367,814 | 99.36 | 176,884 | 37,256 | 214,140 | 3.36 |
| 1999 | 5,931,688 | 5,902,772 | 99.51 | 132,887 | 36,422 | 169,309 | 2.87 |
| 1998 | 5,640,180 | 5,624,179 | 99.72 | 108,173 | 29,168 | 137,341 | 2.44 |
| 1997 | 5,372,469 | 5,361,091 | 99.79 | 88,366 | 24,426 | 112,792 | 2.10 |
| 1996 | 4,693,269 | 4,684,875 | 99.82 | 88,338 | 31,445 | 119,783 | 2.56 |
| 1995 | 4,549,696 | 4,530,443 | 99.58 | 92,490 | 25,275 | 117,765 | 2.60 |
| 1994 | 4,526,105 | 4,511,051 | 99.67 | 83,432 | 29,187 | 112,619 | 2.50 |

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

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

Source: Hancock County Auditor

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

| Collection Year | Current Tax Levy | Total Tax Collections (1) | Percent Collected | Current Delinquencies | Prior Delinquencies | Total Outstanding Delinquencies (2) | Percent of Delinquencies to Total Tax Collections |
|-----------------|------------------|---------------------------|-------------------|-----------------------|---------------------|-------------------------------------|---|
| 2003 | \$1,565,999 | \$1,535,411 | 98.05% | \$19,726 | \$189,050 | \$208,776 | 13.60% |
| 2002 | 1,612,528 | 1,486,853 | 92.21 | 63,903 | 73,075 | 136,978 | 9.21 |
| 2001 | 1,746,904 | 1,781,074 | 101.96 | 25,626 | 47,449 | 73,075 | 4.10 |
| 2000 | 1,467,661 | 1,437,317 | 97.93 | 63,248 | 38,000 | 101,248 | 7.04 |
| 1999 | 1,590,157 | 1,597,745 | 100.48 | 46,973 | 26,708 | 73,681 | 4.61 |
| 1998 | 1,607,487 | 1,634,098 | 101.66 | 16,810 | 57,826 | 74,636 | 4.57 |
| 1997 | 1,523,122 | 1,502,688 | 98.66 | 17,132 | 24,863 | 41,995 | 2.79 |
| 1996 | 1,303,719 | 1,302,765 | 99.93 | 11,302 | 22,023 | 33,325 | 2.56 |
| 1995 | 1,156,832 | 1,282,267 | 110.84 | 11,705 | 88,783 | 100,488 | 7.84 |
| 1994 | 1,107,451 | 1,045,008 | 94.36 | 104,780 | 132,809 | 237,589 | 22.74 |

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

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

Source: Hancock County Auditor

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

| Collection Year | Real Property | | Public Utility Property | |
|-----------------|-----------------|----------------------------|-------------------------|----------------------------|
| | Assessed Value | Estimated Actual Value (1) | Assessed Value | Estimated Actual Value (1) |
| 2003 | \$1,167,592,110 | \$3,335,977,457 | \$58,586,520 | \$66,575,591 |
| 2002 | 1,137,563,590 | 3,250,181,686 | 58,181,990 | 66,115,898 |
| 2001 | 1,067,788,210 | 3,050,823,457 | 73,838,400 | 83,907,273 |
| 2000 | 1,041,723,400 | 2,976,352,571 | 70,451,330 | 80,058,330 |
| 1999 | 1,014,805,890 | 2,899,445,400 | 76,574,170 | 87,016,102 |
| 1998 | 867,747,700 | 2,479,279,143 | 74,818,430 | 85,020,943 |
| 1997 | 851,293,150 | 2,432,266,143 | 73,318,520 | 83,316,500 |
| 1996 | 826,161,940 | 2,360,462,686 | 73,880,690 | 83,955,330 |
| 1995 | 742,921,900 | 2,122,634,000 | 83,231,900 | 94,581,705 |
| 1994 | 724,904,530 | 2,071,155,800 | 90,177,080 | 102,473,955 |

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

Source: Hancock County Auditor

| Tangible Personal Property | | Totals | | |
|----------------------------|----------------------------|-----------------|----------------------------|-------|
| Assessed Value | Estimated Actual Value (1) | Assessed Value | Estimated Actual Value (1) | Ratio |
| \$272,015,303 | \$1,088,061,212 | \$1,498,193,933 | \$4,490,614,260 | 33.4% |
| 293,676,888 | 1,174,707,552 | 1,489,422,468 | 4,491,005,136 | 33.2 |
| 246,254,287 | 985,017,148 | 1,387,880,897 | 4,119,747,878 | 33.7 |
| 267,326,643 | 1,069,306,572 | 1,379,501,373 | 4,125,717,473 | 33.4 |
| 268,624,169 | 1,074,496,676 | 1,360,004,229 | 4,060,958,178 | 33.5 |
| 254,393,757 | 1,017,575,028 | 1,196,959,887 | 3,581,875,114 | 33.4 |
| 228,376,930 | 913,507,720 | 1,152,988,600 | 3,429,090,363 | 33.6 |
| 202,265,929 | 809,063,716 | 1,102,308,559 | 3,253,481,732 | 33.9 |
| 192,302,869 | 769,211,476 | 1,018,456,669 | 2,986,427,181 | 34.1 |
| 183,347,748 | 733,390,992 | 998,429,358 | 2,907,020,747 | 34.3 |

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

| | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| County Units: | | | | | | | | | | |
| General Fund | \$1.50 | \$1.50 | \$1.40 | \$1.40 | \$1.40 | \$1.40 | \$1.40 | \$1.40 | \$1.40 | \$1.40 |
| Mental Retardation and Developmental Disabilities | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 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 | 0.11 | 0.12 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 | 0.10 |
| Agency On Aging | 0.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Rate | 5.51 | 5.12 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 4.70 | 4.70 | 4.70 |
| In County School Districts | | | | | | | | | | |
| Arcadia LSD | 38.97 | 36.97 | 37.13 | 37.45 | 37.45 | 38.00 | 38.74 | 38.90 | 39.23 | 39.20 |
| Arlington LSD | 34.10 | 34.30 | 38.89 | 39.65 | 40.14 | 41.73 | 42.40 | 42.90 | 38.00 | 38.70 |
| Cory-Rawson LSD | 34.50 | 34.50 | 34.50 | 35.80 | 36.10 | 36.71 | 37.00 | 37.10 | 37.40 | 37.10 |
| Findlay CSD | 53.35 | 53.35 | 53.35 | 53.35 | 53.35 | 53.35 | 53.35 | 53.35 | 53.35 | 48.65 |
| Liberty-Benton LSD | 41.57 | 41.87 | 42.61 | 42.95 | 43.63 | 45.67 | 46.00 | 46.50 | 47.34 | 44.80 |
| McComb LSD | 35.16 | 35.26 | 35.46 | 35.36 | 35.56 | 35.86 | 35.91 | 31.86 | 32.26 | 32.40 |
| Van Buren LSD | 37.50 | 36.01 | 37.40 | 32.80 | 32.80 | 32.80 | 32.93 | 33.04 | 33.05 | 27.20 |
| Vanlue LSD | 44.86 | 44.94 | 45.00 | 45.39 | 45.55 | 46.85 | 47.00 | 47.20 | 48.25 | 44.10 |
| Out of County School Districts | | | | | | | | | | |
| Ada EVSD | 47.20 | 39.70 | 39.70 | 39.70 | 39.70 | 39.70 | 39.70 | 39.70 | 39.70 | 39.70 |
| Bluffton EVSD | 46.65 | 45.63 | 45.61 | 45.81 | 40.91 | 41.31 | 42.37 | 37.51 | 38.01 | 39.01 |
| Elmwood LSD | 39.50 | 39.90 | 39.70 | 36.50 | 37.00 | 36.90 | 36.80 | 38.50 | 36.80 | 36.80 |
| Fostoria CSD | 55.68 | 51.38 | 52.88 | 52.88 | 52.88 | 53.28 | 53.28 | 53.28 | 48.53 | 48.43 |
| 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 | 53.30 | 53.66 | 53.66 | 50.50 | 52.40 | 52.40 | 51.70 | 52.50 | 52.00 | 52.00 |
| Riverdale LSD | 40.10 | 40.20 | 40.20 | 34.00 | 34.00 | 34.00 | 34.00 | 34.00 | 38.78 | 34.00 |
| Joint Vocational School Districts | | | | | | | | | | |
| Apollo JVS | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 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 |
| Cities | | | | | | | | | | |
| City of Findlay | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 |
| City of Fostoria | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 |
| Villages | | | | | | | | | | |
| Arcadia | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 |
| Arlington | 4.70 | 4.70 | 4.70 | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | 4.60 | 4.60 |
| Benton-Ridge | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 1.90 | 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 | 3.58 | 3.83 | 4.07 | 4.07 | 4.07 | 4.21 | 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 | 5.30 | 5.30 | 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 | 1.30 | 1.30 | 1.30 | 2.80 | 2.80 | 2.80 |

continued

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

| | 2003 | 2002 | 2001 | 2000 | 1999 | 1998 | 1997 | 1996 | 1995 | 1994 |
|------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Townships | | | | | | | | | | |
| Allen | \$4.10 | \$3.30 | \$3.70 | \$2.80 | \$2.80 | \$2.80 | \$3.20 | \$3.20 | \$4.10 | \$4.10 |
| Amanda | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 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 | 2.80 | 2.80 | 2.80 | 5.80 | 5.80 | 5.80 | 5.80 |
| Eagle | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 |
| Jackson | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| Liberty | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 |
| Madison | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 | 2.10 |
| Marion | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| Orange | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 | 3.60 |
| Pleasant | 4.30 | 4.30 | 2.90 | 2.90 | 2.90 | 2.90 | 2.90 | 4.40 | 4.40 | 4.40 |
| Portage | 4.60 | 4.60 | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 | 4.70 | 4.70 | 4.70 |
| Union | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 5.85 | 5.85 | 5.85 |
| Van Buren | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 | 3.10 |
| Washington | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 |
| Other Units | | | | | | | | | | |
| Appleseed Joint Ambulance District | 1.20 | 1.20 | 1.20 | 1.20 | 1.10 | 0.50 | 0.50 | 0.50 | 0.90 | 0.40 |
| Bluffton Library | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| Hancock County Park District | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 |
| PMP Joint Ambulance District | 4.00 | 4.00 | 3.80 | 3.80 | 3.80 | 3.44 | 3.44 | 3.44 | 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 |

Source: Hancock County Auditor

Hancock County, Ohio
Principal Property Taxpayers
December 31, 2003

| <u>Taxpayers</u> | <u>Type of Business</u> | <u>Real Estate Assessed Valuation</u> |
|------------------------------|--|---|
| Cooper Tire & Rubber Company | Corporate Office and Tire Manufacturer | \$7,872,470 |
| Whirlpool Corporation | Home Appliances | 6,952,430 |
| Ohio Power | Electric Utility | 756,330 |
| Best Buy Findlay Limited | Distribution Center | 2,738,650 |
| Ball Metal Beverage | Beverage Cans | 4,961,960 |
| Marathon Oil Company | Petroleum Products | 11,553,890 |
| Findlex | Brake Products | 1,563,880 |
| Owens-Brockway Plastic | Plastic Bottles | 2,511,150 |
| Consolidated Biscuit Co. | Cookies and Crackers | 3,654,540 |
| Kohl's Department Stores | Distribution Warehouse | <u>251,920</u> |
| Totals | | <u><u>\$42,817,220</u></u> |

Source: Hancock County Auditor

| Tangible Personal Property Assessed Valuation | Public Utility Assessed Valuation | Tax Incremental Financing Assessed Valuation | Total Assessed Valuation | Percent of Total County Assessed Valuation |
|--|---|---|--------------------------------|---|
| \$22,904,330 | \$0 | \$1,367,980 | \$32,144,780 | 2.145% |
| 22,457,780 | 0 | 0 | 29,410,210 | 1.963% |
| 0 | 27,425,220 | 0 | 28,181,550 | 1.881% |
| 9,113,580 | 0 | 7,055,230 | 18,907,460 | 1.262% |
| 12,642,370 | 0 | 0 | 17,604,330 | 1.175% |
| 4,235,210 | 0 | 0 | 15,789,100 | 1.054% |
| 9,431,160 | 0 | 147,800 | 11,142,840 | 0.744% |
| 9,636,450 | 0 | 0 | 12,147,600 | 0.811% |
| 5,809,030 | 0 | 0 | 9,463,570 | 0.632% |
| 3,274,790 | 0 | 5,644,230 | 9,170,940 | 0.612% |
| <u>\$99,504,700</u> | <u>\$27,425,220</u> | <u>\$14,215,240</u> | <u>\$183,962,380</u> | 12.279% |

Hancock County, Ohio
Special Assessments Billed and Collected
Last Ten Years

| Collection Year | Special Assessments Billed | Special Assessments Collections | Percent Collected | Current Delinquencies | Prior Delinquencies | Total Outstanding Delinquencies (2) | Percent of Delinquencies to Special Assessments Collections |
|-----------------|----------------------------|---------------------------------|-------------------|-----------------------|---------------------|-------------------------------------|---|
| 2003 | 461,088 | 442,051 | 95.87% | 14,932 | 3,035 | \$17,967 | 4.06% |
| 2002 | 472,460 | 442,695 | 93.70 | 25,123 | 8,172 | 33,295 | 7.52 |
| 2001 | 491,155 | 468,006 | 95.29 | 14,694 | 1,148 | 15,842 | 3.38 |
| 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 |

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

(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
Computation of Legal Debt Margin
December 31, 2003

| | Total Debt Limit (1) | Total Unvoted Debt Limit (2) |
|---|-------------------------|---------------------------------|
| Assessed Value of County, Collection Year 2003 | \$1,498,193,933 | \$1,498,193,933 |
| Debt Limitation | 35,954,848 | 14,981,939 |
| Total Outstanding Debt: | | |
| General Obligation Notes | 170,000 | 170,000 |
| General Obligation Bonds | 15,670,000 | 15,670,000 |
| Special Assessment Notes | 1,586,730 | 1,586,730 |
| Special Assessment Bonds | 1,110,000 | 1,110,000 |
| OWDA Loans | 497,974 | 497,974 |
| Total | 19,034,704 | 19,034,704 |
| Exemptions: | | |
| General Obligation Bonds Payable from Other Sources | 7,385,000 | 7,385,000 |
| General Obligation Bonds Exempt by State Law | 6,855,000 | 6,855,000 |
| Special Assessment Notes | 1,586,730 | 1,586,730 |
| Special Assessment Bonds | 1,110,000 | 1,110,000 |
| OWDA Loans | 497,974 | 497,974 |
| Amount Available in Debt Service Fund (3) | 1,473,730 | 1,473,730 |
| Total | 18,908,434 | 18,908,434 |
| Net Debt | 126,270 | 126,270 |
| Total Legal Debt Margin (Debt Limitation Minus Net Debt) | \$35,828,578 | \$14,855,669 |

(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 | 29,954,848 |
| | \$35,954,848 |

(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 |
|------|------------|-------------------|-----------------------------|----------------|
| 2003 | \$ 73,133 | \$ 1,498,193,933 | \$ 15,670,000 | 7,385,000 |
| 2002 | 72,286 | 1,489,422,468 | 14,740,000 | 5,675,000 |
| 2001 | 71,295 | 1,387,880,897 | 15,750,000 | 5,945,000 |
| 2000 | 71,295 | 1,379,501,373 | 16,850,000 | 6,375,000 |
| 1999 | 68,813 | 1,360,004,229 | 17,825,000 | 6,765,000 |
| 1998 | 68,813 | 1,196,959,887 | 11,165,000 | 3,155,000 |
| 1997 | 68,813 | 1,152,988,600 | 11,975,000 | 7,025,000 |
| 1996 | 68,538 | 1,102,308,559 | 7,031,000 | 5,911,000 |
| 1995 | 68,208 | 1,018,456,669 | 7,235,000 | 5,975,000 |
| 1994 | 67,717 | 998,429,358 | 7,645,000 | 6,225,000 |

(1) Includes only General Obligation Bonds

Source: Hancock County Auditor

| | Debt Service Moneys Available | Net Bonded Debt | Ratio of Net Bonded Debt to Assessed Value | Net Bonded Debt Per Capita |
|----|-------------------------------------|--------------------|--|----------------------------------|
| \$ | 1,473,730 | 6,811,270 | 0.45% | \$ 93.14 |
| | 2,895,348 | 6,169,652 | 0.41 | 85.35 |
| | 859,807 | 8,945,193 | 0.64 | 125.47 |
| | 490,829 | 9,984,171 | 0.72 | 140.04 |
| | 241,850 | 10,818,150 | 0.80 | 157.21 |
| | 42,976 | 7,967,024 | 0.67 | 115.78 |
| | 378,945 | 4,571,055 | 0.40 | 66.43 |
| | 31,083 | 1,088,917 | 0.10 | 15.89 |
| | 14,625 | 1,245,375 | 0.12 | 18.26 |
| | 32,369 | 1,387,631 | 0.14 | 20.49 |

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

| Year | Principal (1) | Interest and Fiscal Charges | Total Debt Service | Total General Governmental Expenditures | Ratio of Debt Service to Total General Governmental Expenditures |
|------|---------------|--------------------------------|-----------------------|--|---|
| 2003 | \$945,000 | \$549,527 | \$1,494,527 | \$48,143,287 | 3.10% |
| 2002 | \$905,000 | \$598,894 | 1,503,894 | 49,496,720 | 3.04 |
| 2001 | 835,000 | 644,976 | 1,479,976 | 47,204,397 | 3.14 |
| 2000 | 730,000 | 698,473 | 1,428,473 | 41,154,254 | 3.47 |
| 1999 | 660,000 | 429,435 | 1,089,435 | 38,797,313 | 2.81 |
| 1998 | 650,000 | 463,125 | 1,113,125 | 36,444,069 | 3.05 |
| 1997 | 466,000 | 395,637 | 861,637 | 36,283,949 | 2.37 |
| 1996 | 480,000 | 383,498 | 863,498 | 41,462,070 | 2.08 |
| 1995 | 410,000 | 116,040 | 526,040 | 33,190,252 | 1.58 |
| 1994 | 395,000 | 136,290 | 531,290 | 30,576,403 | 1.74 |

(1) 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, 2003*

| <u>Subdivision</u> | <u>Outstanding Indebtedness (1)</u> | <u>Allocable to County (2)</u> | <u>Portions of Debt Borne by Properties Within County</u> |
|--|---|------------------------------------|---|
| The County | \$18,447,280 | 100.00% | \$18,447,280 |
| All subdivisions wholly within County | 49,056,362 | 100.00 | 49,056,362 |
| City of Fostoria | 1,665,000 | 23.88 | 397,602 |
| Village of Bluffton | 170,000 | 15.73 | 26,741 |
| Fostoria CSD | 6,879,618 | 20.45 | 1,406,882 |
| Ada EVSD | 7,686,437 | 4.62 | 355,113 |
| Bluffton EVSD | 6,204,649 | 2.82 | 174,971 |
| Elmwood LSD | 3,655,000 | 2.20 | 80,410 |
| McComb LSD | 2,580,000 | 83.53 | 2,155,074 |
| North Baltimore LSD | 2,675,000 | 0.11 | 2,943 |
| Riverdale LSD | 5,492,998 | 38.56 | 2,118,100 |
| Vanlue LSD | 71,030 | 84.98 | 60,361 |
| Penta County JVSD | <u>2,925,000</u> | 0.04 | <u>1,170</u> |
| | <u><u>\$107,508,374</u></u> | | <u><u>\$74,283,009</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
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 |
| 2003 | \$915,283,290 | \$252,308,820 | \$1,167,592,110 | \$36,156,947 | \$21,464,985 | \$57,621,932 |
| 2002 | 894,002,280 | 243,561,310 | 1,137,563,590 | 27,836,181 | 17,930,974 | 45,767,155 |
| 2001 | 833,869,040 | 233,919,170 | 1,067,788,210 | 22,206,943 | 19,521,233 | 41,728,176 |
| 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 |

(1) Hancock County Auditor

(2) City of Findlay Engineering Department

Hancock County, Ohio

Ten Largest Employers

December 31, 2003

| <u>Ten Largest Employers</u> | <u>Nature of Business</u> | <u>Employees</u> |
|-------------------------------------|---|------------------|
| Cooper Tire & Rubber Company | Corporate Office and Tire Manufacturing | 2,204 |
| Whirlpool Corporation | Home Appliances | 2,050 |
| Marathon Ashland Petroleum | Petroleum Products | 1,635 |
| Blanchard Valley Health Association | Hospital Services | 1,561 |
| Consolidated Biscuit Co. | Cookies and Crackers | 950 |
| DTR Industries | Rubber Auto Parts | 914 |
| Findlay City School District | School System/Education | 811 |
| Kohl's Distribution Center | Retail Distribution Center | 796 |
| Findlex Corporation | Automotive brake components | 652 |
| Hancock County | County Government Services | 615 |

Hancock County, Ohio

Educational Facilities

December 31, 2003

COUNTY PUBLIC SCHOOLS (K-12)

| | |
|--------------------|-------|
| Arcadia LSD | 624 |
| Arlington LSD | 627 |
| Cory-Rawson LSD | 694 |
| Liberty Benton LSD | 1,295 |
| McComb LSD | 831 |
| Van Buren LSD | 962 |
| Vanlue LSD | 322 |

TOTAL STUDENTS 5,355

CITY PUBLIC SCHOOLS (K-12)

| | |
|--------------|-------|
| Bigelow | 264 |
| Chamberlin | 258 |
| Jacobs | 283 |
| Jefferson | 244 |
| Lincoln | 484 |
| Northview | 278 |
| Wilson Vance | 400 |
| Washington | 238 |
| Whittier | 412 |
| Central | 541 |
| Donnell | 484 |
| Glenwood | 442 |
| High School | 2,153 |

TOTAL STUDENTS 6,481

PRIVATE SCHOOLS (K-12)

| | |
|---------------------------|-----|
| Heritage Christian School | 146 |
| St. Michael's Church | 578 |

TOTAL STUDENTS 724

HOME SCHOOLED

| | |
|--------|-----|
| County | 140 |
| City | 146 |

TOTAL STUDENTS 286

VOCATIONAL SCHOOLS

| | |
|-----------------------------------|------|
| Apollo Joint Vocational School | 574 |
| Penta Co. Joint Vocational School | 1550 |
| VanGuard Joint Vocational School | 497 |

COLLEGES/UNIVERSITIES SERVING HANCOCK COUNTY

| | <u>1998</u> | <u>1999</u> | <u>2000</u> | <u>2001</u> | <u>2002</u> | <u>2003</u> |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Owens Community College | 1,807 | 2,026 | 1,985 | 2,158 | 2,466 | 2,623 |
| Southern Ohio College | 117 | 251 | 148 | 232 | 368 | 150 |
| Winebrenner Theological Seminary | 161 | 174 | 131 | 119 | 135 | 149 |
| University of Findlay | 4,181 | 4,397 | 4,511 | 4,586 | 4,586 | 4,711 |

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

Hancock County, Ohio

Miscellaneous Statistics

December 31, 2003

| | |
|---|------------------|
| Date of Incorporation | January 21, 1828 |
| County Seat | Findlay, Ohio |
| Population (2003 estimated) | 73,133 |
| Area - Square Miles | 532 |
| Number of Political Subdivisions Wholly Located in the County | |
| Cities | 1 |
| Villages | 11 |
| Townships | 17 |
| School Districts | 8 |
| Colleges | 3 |
| Owens Community College | |
| Southern Ohio College | |
| Winebrenner Theological Seminary | |
| Universities | 1 |
| Findlay | |
| Road Mileage | |
| US & State Routes | 217 |
| County Roads | 433 |
| Township Roads | 534 |
| Number of Farms | 1,120 |
| Land in Farms (in acres) | 287,000 |
| Average Size of Farms (in acres) | 256 |
| Average Cash Receipts | \$41,442 |
| Homestead Exemptions | |
| Exemptions granted on Real Estate | 894 |
| Exemptions granted on Mobile Homes | 93 |
| Actual reduction in taxable dollars | \$101,562 |
| Manufactured Homes | |
| 2,217 manufactured homes, taxable value | \$8,950,381 |

continued

Hancock County, Ohio
Miscellaneous Statistics (continued)
December 31, 2003

Industrial Sites

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

Communications

5 Radio Stations: WPFX 107.7 FM; WBVI 96.7 FM
 WFIN 1330 AM; WKXA 100.5 FM; WLFC 88.3
1 Daily Newspaper: The Findlay Courier

Voter Statistics, General Election of November, 2003

| | |
|---|--------|
| Number of Registered Voters | 45,615 |
| Number of Voters, Last General Election | 16,816 |
| Percentage of Voters Voting | 36.87% |

Sources: County and City Data Book 2003
 Ohio Department of Transportation
 Hancock County Board of Elections
 All other information obtained from County records.



**Auditor of State
Betty Montgomery**

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Columbus, Ohio 43216-1140

Telephone 614-466-4514
800-282-0370

Facsimile 614-466-4490

HANCOCK COUNTY FINANCIAL CONDITION

HANOCK 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 13, 2004**