

HANCOCK COUNTY, OHIO

SUPPLEMENTAL REPORTS

DECEMBER 31, 2009

CHARITY RAUSCHENBERG, AUDITOR



Mary Taylor, CPA
Auditor of State

Board of County Commissioners
Hancock County
300 S. Main Street
Findlay, Ohio 45840

We have reviewed the *Independent Auditor's Report* of Hancock County, prepared by Julian & Grube, Inc., for the audit period January 1, 2009 through December 31, 2009. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

Mary Taylor

Mary Taylor, CPA
Auditor of State

July 16, 2010

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HANCOCK COUNTY

**BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

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Julian & Grube, Inc.
Serving Ohio Local Governments

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

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

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

Our audit was conducted for the purpose of forming opinions on the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Findlay, Hancock County, Ohio, as of and for the year ended December 31, 2009, which collectively comprise the City of Findlay's basic financial statements. 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as whole.

Julian & Grube, Inc.
June 28, 2010

**HANCOCK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(A) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF AGRICULTURE			
<i>Passed through Ohio Department of Job and Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-89-20-G-1011115047	\$ 249,230
Total U.S. Department of Agriculture			<u>249,230</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<i>Passed Through Ohio Department of Development:</i>			
(H) Community Development Block Grants/State's Program	14.228	B-F-08-029-1	96,248
(H) Community Development Block Grants/State's Program	14.228	B-E-09-029-1	169,794
(H) Community Development Block Grants/State's Program	14.228	B-Z-08-028-1	14,601
Total Community Development Block Grants/State's Program			<u>280,643</u>
Total U.S. Department of Housing and Urban Development			<u>280,643</u>
U.S. DEPARTMENT OF JUSTICE			
<i>Passed Through the Office of Criminal Justice:</i>			
Crime Victim Assistance	16.575	2008-JG-B01-6457	28,000
Crime Victim Assistance	16.575	2008-VAGENE-388T	19,541
Crime Victim Assistance	16.575	2010-VAGENE-388T	6,017
Total Crime Victim Assistance			<u>53,558</u>
Total U.S. Department of Justice			<u>53,558</u>
U.S. DEPARTMENT OF LABOR			
<i>Passed Through Ohio Department of Job and Family Services and Area 17 Workforce Investment Board</i>			
Workforce Investment Act Cluster:			
(C), (E) WIA Adult Program	17.258	N/A	142,472
(C), (E) ARRA - WIA Adult Program	17.258	N/A	133,299
(C), (E) WIA Adult Program - Administration	17.258	N/A	70,183
(C), (E) ARRA - WIA Adult Program - Administration	17.258	N/A	14,825
Total WIA Adult Program			<u>360,779</u>
(C), (E) WIA Youth Activities	17.259	N/A	136,090
(C), (E) ARRA - WIA Youth Activities	17.259	N/A	104,730
(C), (E) WIA Youth Activities - Administration	17.259	N/A	444
(C), (E) ARRA - WIA Youth Activities - Administration	17.259	N/A	45,000
Total WIA Youth Activities			<u>286,264</u>
(C), (E) WIA Dislocated Workers	17.260	N/A	1,352,941
(C), (E) ARRA - WIA Dislocated Workers (Recovery Act Funded)	17.260	N/A	170,416
(C), (E) WIA Dislocated Workers - Administration	17.260	N/A	42,215
(C), (E) ARRA - WIA Dislocated Workers (Recovery Act Funded) - Administration	17.260	N/A	29,828
Total WIA Dislocated Workers			<u>1,595,400</u>
Total U.S. Department of Labor and Workforce Investment Act Cluster			<u>2,242,443</u>
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation:</i>			
Highway Planning and Construction	20.205	23870	558,630
Highway Planning and Construction	20.205	23876	112,823
Highway Planning and Construction	20.205	75049	462,986
Highway Planning and Construction	20.205	81299	606,617
Highway Planning and Construction	20.205	84764	340,591
Total Highway Planning and Construction			<u>2,081,647</u>
State and Community Highway Safety	20.600	EVEO-2009-32-00-00-28-00	21,658
Total U.S. Department of Transportation			<u>2,103,305</u>
U.S. DEPARTMENT OF EDUCATION			
<i>Passed Through Ohio Department of Education:</i>			
Special Education Cluster			
(B), (D) Special Education-Grants for Infants and Families	84.027	2009	37,151
(B), (D) Special Education - Preschool Grants	84.173	2009	12,360
Total Special Education Cluster			<u>49,511</u>
(D) State Grants for Innovative Programs	84.298	2009	179
Total U.S. Department of Education			<u>49,690</u>

-continued

**HANCOCK COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2009**

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(A) CASH FEDERAL DISBURSEMENTS
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<i>Passed Through Ohio Department of Job and Family Services:</i>			
Promoting Safe and Stable Families	93.556	G-89-20-G-1011115047	16,562
Temporary Assistance for Needy Families	93.558	G-89-20-G-1011115047	2,113,404
Child Support Enforcement	93.563	G-89-20-G-1011115047	104,054
ARRA - Child Support Enforcement	93.563	G-89-20-G-1011115047	684,341
Total Child Support Enforcement			788,395
Child Care and Development Cluster:			
(F) Child Care and Development Block Grant	93.575	G-89-20-G-1011115047	6,561
(F) Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	G-89-20-G-1011115047	460,569
(F) ARRA - Child Care and Development Block Grant	93.713	G-89-20-G-1011115047	100,000
Total Child Care and Development Cluster			567,130
Child Welfare Services_State Grants	93.645	G-89-20-G-1011115047	51,406
Adoption Assistance	93.659	G-89-20-G-1011115047	14,422
Social Services Block Grant	93.667	G-89-20-G-1011115047	765,505
Child Abuse and Prevention State Grants	93.669	G-89-20-G-1011115047	1,836
Children's Health Insurance Program	93.767	G-89-20-G-1011115047	126,812
Medical Assistance Program	93.778	G-89-20-G-1011115047	227,563
(C), (G) Medical Assistance Program	93.778	N/A	1,387,345
Total Medical Assistance Program			1,614,908
Block Grants for Prevention and Treatment of Substance Abuse	93.959	32-0423-CMMCO-P-09-9946	41,746
(C) Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	203,655
Total Block Grants for Prevention and Treatment of Substance Abuse			245,401
Total U.S. Department of Health and Human Services			6,305,781
U.S. DEPARTMENT OF HOMELAND SECURITY			
<i>Passed Through Ohio Emergency Management Agency</i>			
(C) Disaster Grant - Public Assistance	97.036	N/A	7,421
Emergency Management Performance Grants	97.042	2008-EM-E8-0002	24,971
Emergency Management Performance Grants	97.042	2009-EM-E8-0002	14,517
Total Emergency Management Performance Grants			39,488
Homeland Security Grant Program	97.067	2007-GE-T8-0030	68,268
Homeland Security Grant Program	97.067	2008-GE-T8-0030	61,126
Total Homeland Security Grant Program			129,394
Total U.S. Department of Homeland Security			176,303
Total Federal Financial Assistance			\$ 11,460,953

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

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

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

(D) OAKS did not assign pass through numbers for 2009.

(E) Included as part of the "Workforce Investment Act Cluster" in determining major programs.

(F) Included as part of the "Child Care and Development Cluster" in determining major programs.

(G) This portion of the grant was passed through Ohio Department of Mental Retardation and Developmental Disabilities.

(H) The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on this schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on this schedule. These loans are collateralized by mortgages on the property. The County did not incur any administrative costs during 2009.

Activity in the Community Development Block Grant revolving loan fund during 2009 is as follows:

Beginning loans receivable balance as of January 1, 2009	\$ 215,504
Loans Disbursed	454,150
Loans Repaid	(122,558)
Ending loans receivable balance as of December 31, 2009	<u>\$ 547,096</u>
Cash balance on hand as of December 31, 2009	\$ 33,752
Delinquent amounts due as of December 31, 2009	\$ -



Julian & Grube, Inc.
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333 County Line Rd. West, Westerville, OH 43082 Phone: 614.846.1899 Fax: 614.846.2799

**Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements Performed
in Accordance With *Government Auditing Standards***

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of and for the year ended December 31, 2009, which collectively comprise Hancock County's basic financial statements and have issued our report thereon dated June 28, 2010. We did not audit the financial statements of the Blanchard Valley Industries and Hancock Community Housing, Inc., Hancock County's discretely presented component units. The financial statements of Blanchard Valley Industries and Hancock Community Housing, Inc. were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Hancock County, is based on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

We did note certain matters not requiring inclusion in this report that we reported to the management of Hancock County in a separate letter dated June 28, 2010.

This report is intended solely for the information and use of the Commissioners and management of Hancock County, 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 cursive script that reads "Julian & Grube, Inc." with a period at the end.

Julian & Grube, Inc.
June 28, 2010



Julian & Grube, Inc.

Serving Ohio Local Governments

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

Report on Compliance With Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133

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

Compliance

We have audited the compliance of Hancock County, Ohio, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133, Compliance Supplement* that apply to each of its major federal programs for the year ended December 31, 2009. The summary of auditor's results section of the accompanying schedule of findings identifies Hancock County's major federal programs. Hancock County's management is responsible for complying with the requirements of laws, regulations, contracts, and grants applicable to each major federal program. Our responsibility is to express an opinion on Hancock County's compliance based on our audit.

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

In our opinion, Hancock County complied, in all material respects, with the requirements referred to above that apply to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

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

Board of Commissioners
Hancock County

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

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

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

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

Julian & Grube, Inc.
June 28, 2010

HANCOCK COUNTY
SCHEDULE OF FINDINGS
OMB CIRCULAR A-133 § .505
DECEMBER 31, 2009

1. SUMMARY OF AUDITOR'S RESULTS		
(d)(1)(i)	<i>Type of Financial Statement Opinion</i>	Unqualified
(d)(1)(ii)	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	No
(d)(1)(ii)	<i>Were there any other significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	No
(d)(1)(iii)	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	No
(d)(1)(iv)	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
(d)(1)(iv)	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	No
(d)(1)(v)	<i>Type of Major Programs' Compliance Opinion</i>	Unqualified
(d)(1)(vi)	<i>Are there any reportable findings under §.510?</i>	No
(d)(1)(vii)	<i>Major Programs (listed):</i>	Temporary Assistance to Needy Families, CFDA #93.558; Social Services Block Grant, CFDA #93.667; Child Care and Development Cluster, CFDA #93.575, #93.596 and #93.713; Child Support Enforcement, CFDA #93.563; Workforce Investment Act Cluster, CFDA #17.258, #17.259 and #17.260; Highway Planning and Construction, CFDA #20.205
(d)(1)(viii)	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$343,829 Type B: all others
(d)(1)(ix)	<i>Low Risk Auditee?</i>	No

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

None.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
--

None.

HANCOCK COUNTY

STATUS OF PRIOR AUDIT FINDINGS

OMB CIRCULAR A-133 § .505

DECEMBER 31, 2009

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain:</i>
2008-001	Ohio Revised Code Section 5705.41(B) states that no subdivision shall make any expenditure of money unless it has been lawfully appropriated.	Yes	N/A
2008-002	<u>Material Weakness</u> - Monitoring Financial Statements - The 2008 financial statements contained mathematical errors and thus requiring audit adjustments.	Yes	N/A

HANCOCK COUNTY, OHIO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2009

HANCOCK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended
December 31, 2009



Charity A. Rauschenberg, CPA
Hancock County Auditor

Prepared by the Hancock County Auditor's Office

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INTRODUCTORY SECTION

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HANCOCK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009

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HANCOCK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009

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HANCOCK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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Hancock County AUDITOR



CHARITY A. RAUSCHENBERG

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

June 28, 2010

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

As Auditor of Hancock County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2009. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

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

Included in this report, at the front of the financial section, is an unqualified opinion on Hancock County's financial statements for the year ended December 31, 2009, rendered by Julian & Grube, Inc. This Independent Auditor's Report, found on page one of the Financial Section, provides assurance that the financial statements are free of material misstatements.

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

Profile of Hancock County

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

The County's estimated 2009 population of 74,538 placed it as the 35th most populous of the State's eighty-eight counties. The City of Findlay (the City), the County seat, with an estimated 2009 population of 37,492, is the largest municipality in the County. In addition to the City, there is a portion of one other city, eleven villages or portions of villages, and seventeen townships located in the County.

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

	Percent of Assessed Valuation for Real Property
Residential/Agricultural	62.11%
Commercial/Industrial	17.59
Public Utility	0.05
Governmental (including parks) and Other Tax Exempt	12.82(a)
Agricultural	7.43

(a) Exempt from property taxation.

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

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

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

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

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

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

The County's area has a number of institutions of higher education. The University of Findlay has an approximate enrollment of more than 4,100 students. Owens Community College, Brown Mackie College, and Winebrenner Theological Seminary all have campuses located in the County and account for enrollment of over 8,230 students. Within commuting distance to the County are numerous public and private two-year and four-year colleges and universities including Bowling Green State University, University of Toledo, James A. Rhodes State College, The Ohio State University-Lima Branch, Tiffin University, Ohio Northern University, Bluffton University, Heidelberg College, and University of Northwestern Ohio.

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

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

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

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

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

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

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

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

For financial reporting purposes, the County includes all funds, agencies, boards, and commissions making up Hancock County (the Primary Government) and its component units in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity" and GASB Statement No. 39 "Determining Whether Certain Organizations Are Component Units - an amendment to GASB Statement No. 14". The County's primary government includes the financial activities of the Hancock County Board of Alcohol, Drug, and Mental Health Services, the Board of Developmental Disabilities, the Job and Family Services Department, and all departments and activities that are directly operated by the elected County officials.

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

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

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

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

Local Economy

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

The NWOFP coordinated a vast number of residents, businesses, offices, departments, elected officials and governmental entities to advance flood mitigation in Hancock County and surrounding areas. In 2009, NWOFP secured a \$3 million grant in the State of Ohio's 2008-2010 budget, purchased 27 local properties, partnered with the U.S. Army Corps of Engineers to complete various flood mitigation studies and assisted with the development of a "locally preferred" flood mitigation plan. NWOFP also instituted various modes of conveying this information to the community such as: quarterly public meetings, quarterly status reports to elected officials and agencies, history and progress videos, a website and booths at local fairs/community events. For 2010, the NWOFP will continue to work with the U.S. Army Corps of Engineers to complete the necessary flood mitigation studies, secure funding and refine a flood mitigation design plan. This is also the year the NWOFP is scheduled to dissolve; final design and implementation of the flood mitigation plan will be the responsibility of a public entity who will serve as the "local" non-federal sponsor. Baker & Daniels is developing a compare/contrast document of entities which could qualify as a flood control district under Ohio law.

2010 will be a revaluation year, which is a physical inspection of all real estate parcels in the County. Values have continued to rise over \$369 million, or 30.1 percent over the last ten years, despite the loss of tangible personal property values. Most of this growth is related to an increase in real property values within the County. The average sales price for residential property declined to \$129,320 in 2009, a decrease of 12.79 percent from 2008. The number of homes offered for sale in the County saturated the real estate market in 2009, thus creating competition among sellers. The effect of this "buyer's market" has been felt across the State.

Personal incomes in Hancock County have risen \$596 million, or 34.3 percent, since 1997. During that time, Hancock County was consistently ranked in the top five counties in the State for the lowest unemployment rate but has dropped to 28th out of 88 counties for 2009. As of April 30, 2010, the

unemployment rate has decreased .2 percent, compared to one year earlier. Hancock County, at 10.0 percent unemployment, still remains under the State average of 10.2 percent.

A major concern of any growing community is the announcement that a company is going out of business or has decided to relocate to a different community. Government and local community leaders have taken a proactive approach when one of these unfortunate events occurs that the buildings do not remain vacant for long. In 2009, Findlay Ford had to cease operations, however, the Reineke family was able to acquire the property, re-open the Ford dealership, and expand their “family of car dealerships” in Northwest Ohio. American Powersports, a local recreational vehicle dealer, renovated a vacant building to showcase a large variety of motorcycles, snowmobiles, ATVs and jet-skis. This location not only enabled the dealership to increase its inventory, but also provides high visibility and easy on/off access from I-75.

In 2008, Cooper Tire and Rubber Corporation executives met with local and state officials to discuss the financial situation of Hancock County’s second largest employer. By mid-December 2008, Cooper Tire announced that Findlay’s plant would be one of the three to continue manufacturing tire and rubber products. During the third quarter of 2009, Cooper Tire posted a net income of \$47 million; this profit signified the end of a string of six straight quarters of losses. The profit was attributed to reduced raw material costs, manufacturing improvements and the closing of the Albany, Georgia plant. Locally, the Findlay plant is in the process of adding capacity with an additional \$10 million investment in automation, cost improvements and retooling. These investments are anticipated to create 100 new jobs. The Findlay location also serves as headquarters for Cooper Tire and Rubber Corporation.

Long-Term Financial Planning

Hancock County management has been committed to maintaining, at a minimum, a year end cash balance of \$2.5 million in the General Fund. This level of cash balance was achieved for the 2009 year-end. An increase in local sales tax was imposed in January 2009. The increase generated an additional one-quarter percent (1/4%) of sales tax revenue designated specifically for General Fund operations. In September, the General Fund departments provided information to reduce their 2009 appropriations which further ensured the County would achieve a 2009 year-end cash balance of \$2.5 million.

The County has been one of three of the lowest sales tax rates in the State of Ohio for several years. In 2008, the Board of County Commissioners took action to impose an additional 3/4% sales tax for one year, beginning in January 2009. The County Commissioners stated that 1/4% would be allocated for County operation stabilization. The second 1/4% would be allocated for County capital improvement needs, which have been expedited by the floodwaters. The third 1/4% would be allocated for flood mitigation efforts, in cooperation with the Army Corp of Engineers and a new organization, known as the Northwest Ohio Flood Mitigation Partnership. The additional sales tax increased Hancock County’s sales tax from .50% to 1.25%. When combined with the State’s 5.5% sales tax, consumers paid sales tax of 6.75% on taxable purchases in Hancock County.

Continuation of the additional 3/4% sales tax (beyond the one year period imposed by the Commissioners) was to be put on the November 2009 ballot for Hancock County voters to decide. At the same time, the School Board decided to place a levy issue on the ballot to construct a new middle school and the City of Findlay decided to place an issue on the ballot which would increase the local income tax to 1 1/2% to offset declining revenues. The three entities recognized the burden this would place on taxpayers and reached the following concessions: Hancock County Commissioners would allow the 1/4% allocated for capital improvements to lapse at the end of 2009 and only place a 10-year, 1/2% sales tax issue on the November ballot, the City of Findlay would change its income tax ballot issue to 1 1/4% for the upcoming three years and the Board of Education would change their levy by reducing the requested millage by .10 (one tenth). The headline that appeared on the Wednesday, November 4th edition of the Findlay Courier read “YES, YES, YES.” Hancock County voters approved all three ballot issues placed before them.

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

Work is also ongoing in the development of a three to five-year capital and facilities plan. Currently, the Commissioners have a lease-to-purchase option on a building in downtown Findlay. If exercised, the building could house several county departments displaced from their offices by the August 2007 flood, as well as provide much needed storage for public records.

Relevant Financial Policies

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

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

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

Major Initiatives

Hancock County Commissioners initially planned a new court administration building to replace lost office space from the 2007 flood. The additional ¼% sales tax, designated for capital projects, would generate \$2.5 million to be used for construction and debt service. As a part of the cooperative agreement between the County, City and Board of Education, this portion of the additional sales tax was not included on the November 2009 ballot; its collection lapsed on December 31, 2009. As the revenue stream lapsed, so did the plans for a new court administration building. It became clear in these difficult economic times that purchasing an existing downtown building was more feasible than building a new one. The County was already leasing office space for several departments displaced by the flood, so a lease-to-purchase option was negotiated. The additional ¼% sales tax generated sufficient revenue during its 12 months of collection to purchase the downtown building and complete modest remodeling to accommodate County departments. Purchasing the building will keep County government in downtown Findlay and reduce future amounts spent on leased office space. The lease-to-purchase option is expected to be exercised in 2010.

During 2007, the County applied for grant dollars to replace the Sheriff department's outdated radio equipment. This significant update to the communication equipment of deputies on duty throughout the County to the home base was completed in 2009. These new wireless radios utilize the Multi-Agency Radio Communications System (MARCS). The MARCS system enables public safety responders to communicate within Ohio cost effectively, from anywhere, anytime. The grant required a partial match of County dollars, which were obtained through the issuance of Bonds in 2009.

For the last several years, there has been a large growth of retail establishments on the east side of the City of Findlay. Currently, the emphasis has been on the west side of Findlay, along the "I-75 corridor". In late 2008, Home Depot reached an agreement for the location of a "rapid deployment" warehouse along I-75, in northern Hancock County. The warehouse will serve as a temporary (less than 24 hour) holding facility for products to be off-loaded and reorganized before being loaded and shipped to Home

Depot stores in this region. Approximately 300 new, full-time jobs will be created at the warehouse. Construction is now in its final phase and includes the widening of Township Road 14 to ease the ingress and egress of tractor-trailers. The widening of the road will be primarily paid for by an Ohio Roadwork Development Grant and will be completed in 2010.

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

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

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hancock County for its comprehensive annual financial report for the year ended December 31, 2008. The Certificate of Achievement is a prestigious national award received for conformance with the highest standards for preparation of state and local government financial reports.

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

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

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

Sincerely,

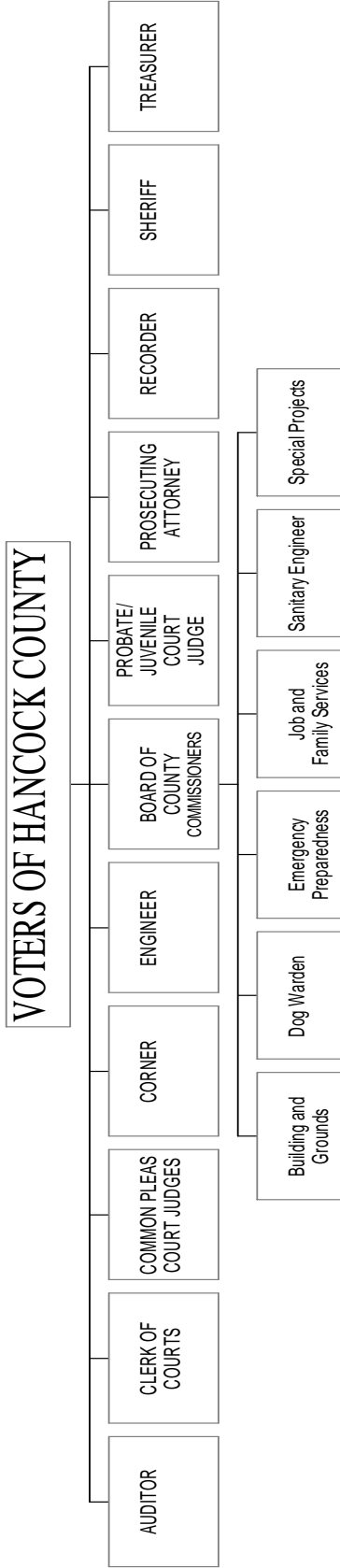


Charity A. Rauschenberg, CPA
Hancock County Auditor

Hancock County, Ohio
Elected Officials
December 31, 2009

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

HANCOCK COUNTY GOVERNMENT ORGANIZATIONAL CHART



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

AGRICULTURAL SOCIETY	ALCOHOL, DRUG & MENTAL HEALTH BOARD	BLANCHARD VALLEY INDUSTRIES	BOARD OF ELECTIONS	BOARD OF 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, 2008

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



President

Executive Director

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FINANCIAL SECTION

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Julian & Grube, Inc.
Serving Ohio Local Governments

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

Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of and for the year ended December 31, 2009, which collectively comprise Hancock County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of Hancock County's management. Our responsibility is to express an opinion 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. The financial statements of Blanchard Valley Industries and Hancock Community Housing, Inc. were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for Hancock County, is based on the report of the other auditors.

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

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of December 31, 2009 and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General Fund and Major Special Revenue Funds: Alcohol, Drug and Mental Health Fund, Job and Family Services Fund and Board of Developmental Disabilities Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2010, on our consideration of Hancock County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

The management's discussion and analysis is not a required part of the basic financial statements, but is supplementary information required by accounting principles generally accepted in the United States of America. We and other auditors 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 and the other auditors did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Hancock County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor funds financial statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Julian & Grube, Inc." with a stylized flourish at the end.

Julian & Grube, Inc.
June 28, 2010

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009 UNAUDITED

The management's discussion and analysis of Hancock County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2009. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Using This Annual Report

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

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

County-Wide Financial Statements

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

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets changed during 2009. These statements are prepared using the accrual basis of accounting similar to the accounting method used by most private sector companies. This basis of accounting considers all of the current year's revenues and expenses, regardless of when the cash is received or paid.

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

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

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

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

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

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009 UNAUDITED

Fund Financial Statements

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

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009
UNAUDITED

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net assets for 2009 and 2008:

	Table 1 Net Assets					
	Governmental Activities 2009	Governmental Activities 2008	Business-type Activities 2009	Business-type Activities 2008	2009 Total	2008 Total
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Assets</u>						
Current and other assets	\$ 54,323,112	\$ 49,470,701	\$ 8,248,734	\$ 7,222,793	\$ 62,571,846	\$ 56,693,494
Capital assets	97,722,794	95,550,644	9,833,360	8,880,522	107,556,154	104,431,166
Total assets	<u>152,045,906</u>	<u>145,021,345</u>	<u>18,082,094</u>	<u>16,103,315</u>	<u>170,128,000</u>	<u>161,124,660</u>
<u>Liabilities</u>						
Long-term liabilities outstanding	17,214,471	17,709,041	9,292,095	6,606,072	26,506,566	24,315,113
Other liabilities	14,099,966	16,836,816	192,583	2,548,841	14,292,549	19,385,657
Total liabilities	<u>31,314,437</u>	<u>34,545,857</u>	<u>9,484,678</u>	<u>9,154,913</u>	<u>40,799,115</u>	<u>43,700,770</u>
<u>Net Assets</u>						
Invested in capital assets, net of related debt	85,606,598	81,924,696	4,056,179	3,601,564	89,662,777	85,526,260
Restricted	32,145,475	26,533,938	2,850,305	2,736,155	34,995,780	29,270,093
Unrestricted	2,979,396	2,016,854	1,690,932	610,683	4,670,328	2,627,537
Total net assets	<u>\$ 120,731,469</u>	<u>\$ 110,475,488</u>	<u>\$ 8,597,416</u>	<u>\$ 6,948,402</u>	<u>\$ 129,328,885</u>	<u>\$ 117,423,890</u>

Current and other assets for governmental activities increased due to the increased sales tax effective January 1, 2009. The Board of Developmental Disabilities continued to have a significant cash balance from revenues collected in 2009 from a new 1.9 mill levy passed by the voters in 2005 and carryover cash balances being greater than expenses. The tax increment financing agreement continued to accumulate revenues greater than the current debt service payments for the I-75/Tall Timbers Connector project. These increases are also reflected in restricted net assets. Other liabilities in the governmental activities decreased due to a decrease in accounts payable and notes payable reported at December 31, 2009. During 2009 the County retired \$1,932,000 in bond anticipation notes and issued \$2,560,000 in bonds which were outstanding at December 31, 2009, to finance landfill improvements, resulting in an increase in long-term liabilities and decrease in other liabilities of the business-type activities from 2008.

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

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

HANCOCK COUNTY, OHIO
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009
UNAUDITED

Table 2 shows the changes in net assets for 2009 and 2008.

Table 2
Changes in Net Assets

	Governmental Activities 2009	Business-type Activities 2009	Governmental Activities 2008	Business-type Activities 2008	2009 Total	2008 Total
Revenues						
Program revenues:						
Charges for services and sales	\$ 7,900,423	\$ 4,534,526	\$ 8,604,048	\$ 4,897,236	\$ 12,434,949	\$ 13,501,284
Operating grants and contributions	28,464,714	-	27,752,431	-	28,464,714	27,752,431
Capital grants and contributions	2,251,590	-	2,936,390	-	2,251,590	2,936,390
Total program revenues	38,616,727	4,534,526	39,292,869	4,897,236	43,151,253	44,190,105
General revenues:						
Property taxes	9,860,345	-	10,493,331	-	9,860,345	10,493,331
Payment in lieu of taxes	1,555,719	-	1,533,901	-	1,555,719	1,533,901
Sales tax	11,218,864	-	5,365,591	-	11,218,864	5,365,591
Unrestricted grants	2,828,422	-	2,642,903	-	2,828,422	2,642,903
Investment earnings	744,484	210,582	1,297,056	289,673	955,066	1,586,729
Increase in fair value of investmtnes	-	-	-	29,988	-	29,988
Other	328,481	195,897	333,459	24,718	524,378	358,177
Total general revenues	26,536,315	406,479	21,666,241	344,379	26,942,794	22,010,620
Total revenues	65,153,042	4,941,005	60,959,110	5,241,615	70,094,047	66,200,725
Expenses						
Program Expenses:						
General government						
Legislative and executive	6,063,596	-	6,678,699	-	6,063,596	6,678,699
Judicial	3,334,419	-	3,505,006	-	3,334,419	3,505,006
Public safety	9,021,486	-	7,876,051	-	9,021,486	7,876,051
Public works	5,854,928	-	6,589,711	-	5,854,928	6,589,711
Health	17,057,091	-	18,522,667	-	17,057,091	18,522,667
Human services	11,516,761	-	10,803,065	-	11,516,761	10,803,065
Economic development	212,671	-	114,517	-	212,671	114,517
Conservation and recreation	1,045,778	-	489,238	-	1,045,778	489,238
Intergovernmental	-	-	426,056	-	-	426,056
Interest and fiscal charges	790,331	-	769,871	-	790,331	769,871
Sanitary landfill	-	2,984,277	-	4,531,002	2,984,277	4,531,002
Agricultural service center	-	152,376	-	167,968	152,376	167,968
BMV one-stop	-	155,338	-	192,116	155,338	192,116
Total expenses	54,897,061	3,291,991	55,774,881	4,891,086	58,189,052	60,665,967
Revenues over (under) expenses	10,255,981	1,649,014	5,184,229	350,529	11,904,995	5,534,758
Transfers	-	-	45,000	(45,000)	-	-
Change in net assets	10,255,981	1,649,014	5,229,229	305,529	11,904,995	5,534,758
Net assets at beginning of year	110,475,488	6,948,402	105,246,259	6,642,873	117,423,890	111,889,132
Net assets at end of year	\$ 120,731,469	\$ 8,597,416	\$ 110,475,488	\$ 6,948,402	\$ 129,328,885	\$ 117,423,890

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2009
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Charges for services includes fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

General revenues increased \$4,870,074 or 22.47 percent in 2009 as a result of the additional sales tax effective January 1, 2009. Sales tax revenue increased from \$5,365,591 in 2008 to \$11,218,864 in 2009. Property taxes decreased 6.03 percent during 2009 due to the phase-out of the tangible personal property tax.

The most significant changes in 2009 expenses occurred in the public safety, public works, health, and conservation and recreation programs. Public safety expenses increased in 2009, primarily due to grants received and spent in the Emergency Management Agency Fund for new wireless radios to facilitate usage of the MARC (Multi-Agency Radio Communications) System. Both public works and health services expenses have decreased due to the excess amounts spent in 2008 on the time and effort the County used for flood recovery. Conservation and recreation expenses increased in 2009 as a result of monies received and spent in the National Emergency Grant Fund which provided employment for dislocated (unemployed) workers to clean-up and remove debris from the Blanchard River.

Net assets of the business-type activities increased due to net capital asset additions of \$1,402,231.

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

Table 3
Governmental Activities

	Total Cost of Services 2009	Net Cost of Services 2009	Total Cost of Services 2008	Net Cost of Services 2008
Program Expenses:				
General government				
Legislative and executive	\$ 6,063,596	\$ 2,896,541	\$ 6,678,699	\$ 3,606,375
Judicial	3,334,419	2,107,041	3,505,006	2,528,672
Public safety	9,021,486	6,945,755	7,876,051	3,554,352
Public works	5,854,928	(2,488,109)	6,589,711	(1,955,592)
Health	17,057,091	5,247,269	18,522,667	6,566,707
Human services	11,516,761	632,147	10,803,065	1,065,087
Economic development	212,671	(88,570)	114,517	(15,126)
Conservation and recreation	1,045,778	237,929	489,238	(64,390)
Intergovernmental	-	-	426,056	426,056
Interest and fiscal charges	790,331	790,331	769,871	769,871
Total	\$ 54,897,061	\$ 16,280,334	\$ 55,774,881	\$ 16,482,012

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009 UNAUDITED

Charges for services provided for 48 percent of the costs of the legislative and executive program which represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecuting Attorney. Charges for services (primarily fines and forfeitures) provided for 36 percent of the costs of the judicial program. This program represents costs associated with the administration of the County's court system including the Common Pleas, Probate, and Juvenile courts.

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

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

Governmental Funds Financial Analysis

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

The General Fund is the primary operating fund of the County. At the end of 2009, unreserved fund balance was \$3,140,012, while total fund balance was \$3,714,291. During 2009, the County's General Fund increased primarily due to a 17 percent decrease in legislative and executive expenditures, while transfers to other funds increased \$2,928,650 to fund future capital expenditures.

The Alcohol, Drug, and Mental Health Fund's fund balance decreased by \$42,867. This fund experienced a decrease in revenue due to fewer property taxes and intergovernmental revenues received in 2009 as a result of the phase-out of the tangible personal property tax.

The increase in fund balance in the Job and Family Services Fund can be attributed to the increased revenues in 2009 from state grants.

The Board of Developmental Disabilities Fund had an increase in fund balance in 2009. Revenues remained consistent with the prior year while expenses decreased from the prior year.

The Water and Sewer Bond Retirement Fund had a slight increase in fund balance in 2009

Business-Type Activities Financial Analysis

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

The change in net assets for the Sanitary Landfill Fund was significant; there was a reduction of contract services expense due to the purchase of land and the capitalization of buildings, improvements other than buildings, equipment and vehicles that occurred in 2009.

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

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009 UNAUDITED

Budgetary Highlights

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

For the General Fund, the revenue and other financing sources were decreased by Budget Commission from the original budget and the final budget by \$1,140,825, due to declining actual receipts. Changes from the final budget to actual revenues were not significant. Interest revenues were estimated conservatively because it is dependent on the economy.

Appropriation changes from the original budget to the final budget were \$975,440. Actual expenditures and other financing uses were \$692,513 less than the final budget. Legislative and executive expenditures accounted for \$202,366, or 29 percent of this variance. In anticipation of a continuing need for flood recovery, greater 2009 appropriations had been made to contractual services than was ultimately needed. The positive variance for the judicial program accounted for \$263,647, or 38 percent of the overall change. The Board of County Commissioners provided additional funds for a court appointed special advocate which was not needed. The positive variance for public safety programs accounted for \$200,913 or 29 percent. Closing the Rehabilitation and Opportunity Center before the end of the year, as well as not hiring to fill vacated job openings contributed to the variance.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2009, was \$97,722,794 and \$9,833,360, respectively, (net of accumulated depreciation). This investment in capital assets includes land and improvements, buildings and improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure.

For governmental activities, major capital asset additions in 2009 included replacing seven bridges, one culvert and resurfacing fourteen roads. In 2008, ADAMHS began construction of a multi-unit housing complex. Additionally, the Commissioners improved buildings' energy efficiency by contracting to replace antiquated heating and cooling systems throughout the Courthouse, the jail facility, and a few other minor updates to ancillary County buildings. Because these projects were completed in early 2009, the Construction in Progress reflects a significant reduction while Buildings and Building Improvements reflects a significant addition. In business-type activities, the Landfill purchased adjoining land with an existing building, as well as a new compactor. Construction of a new scalehouse, scales and entrance road was completed in early 2009. This activity reflects a reduction to Construction in Progress and additions to Buildings and Other Improvements. Note 11 to the basic financial statements provides additional information regarding capital assets.

Debt - At December 31, 2009, the County had total general obligation bonded debt outstanding of \$15,582,729. Of this amount, \$5,777,181 will be repaid from business-type activities. Other outstanding debt included special assessment bonds of \$2,225,998, OWDA loans of \$308,799, and \$2,001,849 in other loans.

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

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

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2009 UNAUDITED

Current Issues

In May 2009, voters approved the five year, 2.5 mill renewal levy for the Board of Developmental Disabilities.

On September 25, 2008, the County Commissioners imposed a .5 percent sales tax for ten years for general operations and flood mitigation. The Commissioners' resolution stated that the .5 percent sales tax be allocated as .25 percent for general operations provided by the General Fund and .25 percent for the Flood Mitigation Capital Improvement Fund. The County Commissioners also imposed a .25 percent sales tax for County capital improvements. The increase in sales tax was effective January 1, 2009 with receipts received by the county, commencing in March 2009. The additional sales tax collections for flood mitigation and capital needs were transferred from the General Fund to the respective funds.

The Board of County Commissioners reduced their request for approval of continuing the increased sales tax from .75 percent to .5 percent. The .5 percent sales tax issue was placed on the November 3, 2009 ballot for affirmation by the public. The continuance of .5 percent was approved by voters, while the .25 percent sales tax for County capital needs lapsed on December 31, 2009.

Requests for Information

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

**BASIC
FINANCIAL STATEMENTS**

HANCOCK COUNTY, OHIO

STATEMENT OF NET ASSETS
DECEMBER 31, 2009

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets:			
Equity in pooled cash and cash equivalents.	\$ 27,447,683	\$ 1,275,103	\$ 28,722,786
Cash and cash equivalents in segregated accounts	66,361	5,063,235	5,129,596
Cash and cash equivalents with fiscal and escrow agents.	42,897	33,493	76,390
Investments in segregated accounts.	-	1,108,093	1,108,093
Receivables (net of allowance for uncollectibles):			
Sales taxes	2,079,696	-	2,079,696
Real estate and other taxes	10,239,629	-	10,239,629
Accounts	322,408	587,427	909,835
Special assessments.	3,106,535	-	3,106,535
Accrued interest	247,307	18,338	265,645
Loans	547,096	-	547,096
Internal balances	1,587	(1,587)	-
Due from other governments.	7,316,405	-	7,316,405
Due from external parties.	28,386	-	28,386
Due from primary government	-	-	-
Prepaid items.	130,330	1,263	131,593
Materials and supplies inventory.	613,284	26,371	639,655
Payment in lieu of taxes receivable	1,916,947	-	1,916,947
Deposit	-	-	-
Unamortized issuance costs	216,561	136,998	353,559
Capital assets:			
Nondepreciable capital assets.	32,627,794	1,046,624	33,674,418
Depreciable capital assets, net	65,095,000	8,786,736	73,881,736
Total capital assets, net of accumulated depreciation	<u>97,722,794</u>	<u>9,833,360</u>	<u>107,556,154</u>
Total assets	<u>152,045,906</u>	<u>18,082,094</u>	<u>170,128,000</u>
Liabilities:			
Accounts payable.	819,067	24,942	844,009
Contracts payable.	95,055	55,503	150,558
Retainage payable	42,897	33,493	76,390
Accrued wages and benefits	918,175	40,012	958,187
Due to other governments	479,925	13,613	493,538
Due to external party	1,280	1,073	2,353
Due to component unit.	9,757	-	9,757
Notes payable.	78,900	-	78,900
Accrued interest payable	50,026	23,947	73,973
Unearned revenue.	11,604,884	-	11,604,884
Long-term liabilities:			
Due within one year	2,757,560	439,388	3,196,948
Due in more than one year	14,456,911	8,852,707	23,309,618
Total liabilities	<u>31,314,437</u>	<u>9,484,678</u>	<u>40,799,115</u>
Net assets:			
Invested in capital assets, net of related debt	85,606,598	4,056,179	89,662,777
Restricted for:			
Debt service.	7,221,911	-	7,221,911
Capital projects	4,827,173	-	4,827,173
General government.	2,840,937	-	2,840,937
Public safety.	1,613,459	-	1,613,459
Public works	3,801,164	-	3,801,164
Health	9,433,673	-	9,433,673
Human services.	1,201,840	-	1,201,840
Economic development	586,987	-	586,987
Conservation and recreation	229,679	-	229,679
Closure/postclosure costs	-	2,850,305	2,850,305
Children in custody:			
Expendable.	141,652	-	141,652
Nonexpendable.	247,000	-	247,000
Unrestricted (deficit)	2,979,396	1,690,932	4,670,328
Total net assets	<u>\$ 120,731,469</u>	<u>\$ 8,597,416</u>	<u>\$ 129,328,885</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Component Units

Blanchard Valley Industries		Hancock Community Housing, Inc.	
\$	-	\$	-
	23,637		4,243
	-		-
	437,688		-
	-		-
	-		-
	23,318		700
	-		-
	-		-
	-		-
	-		-
	9,757		-
	1,498		151
	1,470		-
	-		-
	419		-
	-		-
	-		111,854
	43,431		442,974
	43,431		554,828
	541,218		559,922
	10,360		2,074
	-		-
	-		-
	5,119		-
	2,940		-
	-		-
	-		-
	-		-
	-		-
	-		199,451
	-		23,476
	-		260,615
	18,419		485,616
	43,431		270,736
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	479,368		(196,430)
\$	522,799	\$	74,306

HANCOCK COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
General government				
Legislative and executive	\$ 6,063,596	\$ 2,894,153	\$ 272,902	\$ -
Judicial	3,334,419	1,196,639	30,739	-
Public safety	9,021,486	1,318,597	757,134	-
Public works	5,854,928	1,458,717	4,792,410	2,091,910
Health	17,057,091	549,622	11,260,200	-
Human services	11,516,761	482,695	10,242,239	159,680
Economic development and assistance.	212,671	-	301,241	-
Conservation and recreation	1,045,778	-	807,849	-
Interest and fiscal charges	790,331	-	-	-
Total governmental activities.	<u>54,897,061</u>	<u>7,900,423</u>	<u>28,464,714</u>	<u>2,251,590</u>
Business-Type Activities:				
Sanitary landfill	2,984,277	4,050,258	-	-
Agricultural service center	152,376	270,191	-	-
BMV one-stop	155,338	214,077	-	-
Total business-type activities	<u>3,291,991</u>	<u>4,534,526</u>	<u>-</u>	<u>-</u>
Total primary government.	<u>\$ 58,189,052</u>	<u>\$ 12,434,949</u>	<u>\$ 28,464,714</u>	<u>\$ 2,251,590</u>
Component Units:				
Blanchard Valley Industries	\$ 1,164,496	\$ 365,212	\$ 793,263	\$ -
Hancock Community Housing, Inc	57,395	30,753	17,340	21,514
Total component units.	<u>\$ 1,221,891</u>	<u>\$ 395,965</u>	<u>\$ 810,603</u>	<u>\$ 21,514</u>

General Revenues:

Property taxes levied for:	
General fund	
Health - Alcohol, Drug, and Mental Health.	
Health - Board of Developmental Disabilities.	
Human services - Agency on Aging.	
County capital improvements.	
Payment in lieu of taxes	
Sales taxes	
Intergovernmental not restricted to a particular purpose	
Interest.	
Other	
Increase in fair value of investments.	
Total general revenues	
Change in net assets	
Net assets at beginning of year.	
Net assets at end of year	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Blanchard Valley Industries	Hancock Community Housing, Inc.
\$ (2,896,541)	\$ -	\$ (2,896,541)	\$ -	\$ -
(2,107,041)	-	(2,107,041)	-	-
(6,945,755)	-	(6,945,755)	-	-
2,488,109	-	2,488,109	-	-
(5,247,269)	-	(5,247,269)	-	-
(632,147)	-	(632,147)	-	-
88,570	-	88,570	-	-
(237,929)	-	(237,929)	-	-
(790,331)	-	(790,331)	-	-
(16,280,334)	-	(16,280,334)	-	-
-	1,065,981	1,065,981	-	-
-	117,815	117,815	-	-
-	58,739	58,739	-	-
-	1,242,535	1,242,535	-	-
(16,280,334)	1,242,535	(15,037,799)	-	-
-	-	-	(6,021)	-
-	-	-	-	12,212
-	-	-	(6,021)	12,212
1,727,735	-	1,727,735	-	-
1,660,472	-	1,660,472	-	-
5,406,028	-	5,406,028	-	-
766,371	-	766,371	-	-
299,739	-	299,739	-	-
1,555,719	-	1,555,719	-	-
11,218,864	-	11,218,864	-	-
2,828,422	-	2,828,422	-	-
744,484	210,582	955,066	9,138	-
328,481	195,897	524,378	892	-
-	-	-	64,011	-
26,536,315	406,479	26,942,794	74,041	-
10,255,981	1,649,014	11,904,995	68,020	12,212
110,475,488	6,948,402	117,423,890	454,779	62,094
<u>\$ 120,731,469</u>	<u>\$ 8,597,416</u>	<u>\$ 129,328,885</u>	<u>\$ 522,799</u>	<u>\$ 74,306</u>

HANCOCK COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2009

	<u>General</u>	<u>Alcohol, Drug, and Mental Health</u>	<u>Job and Family Services</u>	<u>Board of Developmental Disabilities</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 2,779,707	\$ 710,211	\$ 754,047	\$ 6,954,329
Cash and cash equivalents in segregated accounts	-	-	-	17,098
Cash and cash equivalents with fiscal and escrow agents.	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Sales taxes	2,079,696	-	-	-
Real estate and other taxes	1,813,705	1,722,846	-	5,622,744
Accounts	314,450	187	-	-
Special assessments.	-	-	-	-
Accrued interest	97,642	-	-	-
Loans	-	-	50,000	-
Interfund loans	125,792	-	-	-
Due from other funds	3,168	-	18,245	-
Due from other governments	1,458,479	1,281,067	93,347	1,290,584
Due from external party	27,827	-	-	-
Prepayments.	67,115	2,182	42,269	554
Payment in lieu of taxes receivable	-	-	-	-
Materials and supplies inventory	110,008	2,848	26,523	1,319
Total assets	<u>\$ 8,877,589</u>	<u>\$ 3,719,341</u>	<u>\$ 984,431</u>	<u>\$ 13,886,628</u>
Liabilities:				
Accounts payable	\$ 79,849	\$ 401,622	\$ 6,203	\$ 48,975
Contracts payable	-	-	-	-
Retainage payable.	-	-	-	-
Accrued wages and benefits.	382,914	17,905	102,957	236,038
Compensated absences payable	-	-	-	436
Due to other funds.	35,082	3,791	10,206	-
Due to other governments.	195,944	6,826	42,727	166,750
Due to external party	-	-	-	-
Due to component unit.	-	-	-	9,757
Interfund loans payable	-	-	-	-
Loans payable	-	-	-	-
Accrued interest payable	-	-	-	-
Notes payable	-	-	-	-
Deferred revenue	2,767,224	879,721	111,592	1,139,421
Unearned revenue.	1,702,285	1,629,900	-	5,318,316
Total liabilities	<u>5,163,298</u>	<u>2,939,765</u>	<u>273,685</u>	<u>6,919,693</u>
Fund Balances:				
Reserved for encumbrances.	507,164	953,437	247,395	533,957
Reserved for prepayments.	67,115	2,182	42,269	554
Reserved for restricted principal.	-	-	-	-
Reserved for loans receivable.	-	-	50,000	-
Unreserved:				
Designated for termination benefits held in special revenue fund.	-	-	-	-
Undesignated (deficit), reported in:				
General fund	3,140,012	-	-	-
Special revenue funds.	-	(176,043)	371,082	6,432,424
Debt service funds	-	-	-	-
Capital projects funds.	-	-	-	-
Permanent fund.	-	-	-	-
Total fund balances	<u>3,714,291</u>	<u>779,576</u>	<u>710,746</u>	<u>6,966,935</u>
Total liabilities and fund balances	<u>\$ 8,877,589</u>	<u>\$ 3,719,341</u>	<u>\$ 984,431</u>	<u>\$ 13,886,628</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Water and Sewer Bond Retirement	Other Governmental Funds	Total Governmental Funds
\$ 345,295	\$ 15,904,094	\$ 27,447,683
-	49,263	66,361
-	42,897	42,897
-	-	2,079,696
-	1,080,334	10,239,629
-	7,771	322,408
2,544,968	561,567	3,106,535
108,803	40,862	247,307
-	547,096	597,096
-	-	125,792
-	52,583	73,996
-	3,192,928	7,316,405
-	559	28,386
-	18,210	130,330
-	1,916,947	1,916,947
-	472,586	613,284
<u>\$ 2,999,066</u>	<u>\$ 23,887,697</u>	<u>\$ 54,354,752</u>
\$ -	\$ 282,418	\$ 819,067
-	95,055	95,055
-	42,897	42,897
-	178,361	918,175
-	4,096	4,532
-	23,330	72,409
-	67,678	479,925
-	1,280	1,280
-	-	9,757
10,698	115,094	125,792
-	50,000	50,000
-	388	388
-	78,900	78,900
2,653,771	3,314,062	10,865,791
-	2,954,383	11,604,884
<u>2,664,469</u>	<u>7,207,942</u>	<u>25,168,852</u>
-	2,305,106	4,547,059
-	18,210	130,330
-	247,000	247,000
-	412,091	462,091
-	71,350	71,350
-	-	3,140,012
-	5,881,382	12,508,845
334,597	4,261,372	4,595,969
-	3,341,592	3,341,592
-	141,652	141,652
<u>334,597</u>	<u>16,679,755</u>	<u>29,185,900</u>
<u>\$ 2,999,066</u>	<u>\$ 23,887,697</u>	<u>\$ 54,354,752</u>

HANCOCK COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET ASSETS OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2009

Total governmental fund balances		\$ 29,185,900
<i>Amounts reported for governmental activities in the statement of net assets are different because of the following:</i>		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		97,722,794
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Accounts receivable	\$ 524,631	
Accrued interest receivable	79,903	
Due from other governments	5,359,119	
Sales taxes receivable	1,094,246	
Property taxes receivable	551,692	
Special assessments receivable	<u>3,256,200</u>	
Total		10,865,791
Unamortized premiums on bond issuance are not recognized in the funds.		(190,046)
Unamortized discounts on bond issuance are not recognized in the funds.		3,145
Unamortized bond issuance costs are not recognized in the funds.		216,561
Unamortized accounting losses are not recognized in the funds.		355,354
On the statement of net assets, interest is accrued on outstanding bonds, notes and loans payable, whereas in governmental funds, interest is accrued when due.		(49,638)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. The long-term liabilities are as follows:		
General obligation bonds	(9,980,000)	
Special assessment bonds	(2,219,999)	
OWDA loans	(308,799)	
Voice recorder system loan	(16,422)	
Guaranteed energy savings performance contract	(1,885,427)	
ADAMH note	(100,000)	
Compensated absences	<u>(2,867,745)</u>	
Total		<u>(17,378,392)</u>
Net assets of governmental activities		<u><u>\$ 120,731,469</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>General</u>	<u>Alcohol, Drug, and Mental Health</u>	<u>Job and Family Services</u>	<u>Board of Developmental Disabilities</u>
Revenues:				
Property taxes	\$ 1,710,563	\$ 1,646,648	\$ -	\$ 5,362,289
Payments in lieu of taxes	-	-	-	-
Permissive motor vehicle license tax	-	-	-	-
Sales taxes	10,530,644	-	-	-
Special assessments	-	-	-	-
Charges for services	3,364,933	33,556	140,330	240,518
Licenses and permits	3,673	-	-	-
Fines and forfeitures	190,151	-	-	-
Intergovernmental	2,848,261	3,945,062	6,959,446	6,645,107
Investment income	908,152	-	-	-
Rental income	234,807	-	-	-
Contributions and donations	-	-	-	8,115
Other	96,906	7,909	604,334	290,458
Total revenues	<u>19,888,090</u>	<u>5,633,175</u>	<u>7,704,110</u>	<u>12,546,487</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	4,748,688	-	-	-
Judicial	2,827,263	-	-	-
Public safety	5,925,491	-	-	-
Public works	100,454	-	-	-
Health	630,049	5,622,137	-	10,237,416
Human services	530,814	-	7,220,640	-
Conservation and recreation	403,218	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	46,409	-	-	-
Interest and fiscal charges	87,108	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	<u>15,299,494</u>	<u>5,622,137</u>	<u>7,220,640</u>	<u>10,237,416</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,588,596</u>	<u>11,038</u>	<u>483,470</u>	<u>2,309,071</u>
Other financing sources (uses):				
Issuance of notes	-	-	-	-
Issuance of bonds	-	-	-	-
Premium on bond issuance	-	-	-	-
Discount on bond issuance	-	-	-	-
Transfers in	6,086	18,000	-	-
Transfers out	(3,560,141)	(71,905)	-	-
Total other financing sources (uses)	<u>(3,554,055)</u>	<u>(53,905)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,034,541	(42,867)	483,470	2,309,071
Fund balances at beginning of year	<u>2,679,750</u>	<u>822,443</u>	<u>227,276</u>	<u>4,657,864</u>
Fund balances at end of year	<u>\$ 3,714,291</u>	<u>\$ 779,576</u>	<u>\$ 710,746</u>	<u>\$ 6,966,935</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Water and Sewer Bond Retirement	Other Governmental Funds	Total Governmental Funds
\$ -	\$ 1,059,730	\$ 9,779,230
-	1,555,719	1,555,719
-	161,958	161,958
-	-	10,530,644
337,850	177,379	515,229
-	2,512,995	6,292,332
-	203,605	207,278
-	135,419	325,570
-	12,853,861	33,251,737
-	18,817	926,969
-	88,810	323,617
-	10,886	19,001
-	884,126	1,883,733
<u>337,850</u>	<u>19,663,305</u>	<u>65,773,017</u>
10,882	1,078,738	5,838,308
-	448,902	3,276,165
-	2,701,745	8,627,236
-	5,531,464	5,631,918
-	319,685	16,809,287
-	3,644,306	11,395,760
-	642,560	1,045,778
-	212,671	212,671
-	3,500,551	3,500,551
216,594	1,637,172	1,900,175
122,938	521,013	731,059
-	31,749	31,749
<u>350,414</u>	<u>20,270,556</u>	<u>59,000,657</u>
<u>(12,564)</u>	<u>(607,251)</u>	<u>6,772,360</u>
-	100,000	100,000
-	1,375,000	1,375,000
-	1,972	1,972
-	(3,184)	(3,184)
19,960	3,832,928	3,876,974
-	(244,928)	(3,876,974)
<u>19,960</u>	<u>5,061,788</u>	<u>1,473,788</u>
7,396	4,454,537	8,246,148
327,201	12,225,218	20,939,752
<u>\$ 334,597</u>	<u>\$ 16,679,755</u>	<u>\$ 29,185,900</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, 2009**

Changes in fund balances - total governmental funds \$ 8,246,148

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

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

Capital outlay - nondepreciable capital assets	\$ 92,500	
Capital outlay - depreciable capital assets	5,193,418	
Depreciation	<u>(3,070,620)</u>	
Total		2,215,298

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets in the statement of activities. (43,148)

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

Property taxes	81,115	
Sales taxes	688,220	
Special assessments	119,345	
Charges for services	31,460	
Fines and forfeitures	25,997	
Intergovernmental	(1,312,899)	
Interest income	(269,663)	
Other	<u>16,450</u>	
Total		(619,975)

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

General obligation bonds	860,000	
Special assessment bonds	190,001	
OWDA loans	36,593	
Voice recorder system loan	7,558	
Guaranteed energy savings performance contract	126,073	
ADAMHS loan	<u>679,950</u>	
Total		1,900,175

Bond and note proceeds are other financing sources in the governmental funds, but the issuance increases long-term liabilities on the statement of net assets.

Bonds	(1,375,000)	
Notes	<u>(100,000)</u>	
Total		(1,475,000)

- (Continued)

HANCOCK COUNTY, OHIO

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES (Continued)
FOR THE YEAR ENDED DECEMBER 31, 2009**

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding debt on the statement of activities. Premiums, discounts, bond issue costs, and accounting losses are reported as revenues and expenditures when the debt is first issued and is amortized over the life of the new debt in the statement of activities.

Accrued interest payable	\$	(1,837)	
Amortization of bond issue costs		(22,828)	
Amortization of premium		16,738	
Amortization of discount		(39)	
Amortization of accounting loss		(51,306)	
Total	\$		(59,272)

Issuance costs are reported as an expenditure when paid in the governmental funds but are amortized in the statement of activities. 31,749

Premiums on bond issuance are reported as revenues in the governmental funds but are amortized in the statement of activities. (1,972)

Discounts on bond issuance are reported as expenditures when paid in the governmental funds but are amortized in the statement of activities. 3,184

Compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. 58,794

Change in net assets of governmental activities **\$ 10,255,981**

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 1,755,171	\$ 1,732,547	\$ 1,774,940	\$ 42,393
Sales taxes	10,600,000	9,873,000	9,923,772	50,772
Charges for services	3,420,616	3,320,616	3,369,824	49,208
Licenses and permits	3,850	3,850	3,673	(177)
Fines and forfeitures	97,000	97,000	90,315	(6,685)
Intergovernmental	3,097,479	2,806,278	2,877,901	71,623
Investment income	900,000	900,000	951,416	51,416
Rental income	90,000	90,000	234,807	144,807
Other	5,000	5,000	69,078	64,078
Total revenues	<u>19,969,116</u>	<u>18,828,291</u>	<u>19,295,726</u>	<u>467,435</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	6,002,540	5,457,071	5,254,705	202,366
Judicial	3,259,387	3,276,147	3,012,500	263,647
Public safety	6,332,223	6,110,125	5,909,212	200,913
Public works	113,098	108,215	104,340	3,875
Health	804,814	805,514	676,128	129,386
Human services	571,850	567,826	529,623	38,203
Conservation and recreation	403,218	403,218	403,218	-
Debt service:				
Principal retirement	38,851	38,851	38,851	-
Interest and fiscal charges	85,753	85,753	85,753	-
Total expenditures	<u>17,611,734</u>	<u>16,852,720</u>	<u>16,014,330</u>	<u>838,390</u>
Excess of revenues over expenditures	<u>2,357,382</u>	<u>1,975,571</u>	<u>3,281,396</u>	<u>1,305,825</u>
Other financing sources (uses):				
Other financing uses	-	(36,850)	(36,850)	-
Advances in	-	-	58,451	58,451
Advances out	-	-	(145,895)	(145,895)
Transfers in	15,774	15,774	6,086	(9,688)
Transfers out	(3,813,435)	(3,560,159)	(3,560,141)	18
Total other financing sources (uses)	<u>(3,797,661)</u>	<u>(3,581,235)</u>	<u>(3,678,349)</u>	<u>(97,114)</u>
Net change in fund balance	(1,440,279)	(1,605,664)	(396,953)	1,208,711
Fund balance at beginning of year	1,796,685	1,796,685	1,796,685	-
Prior year encumbrances appropriated	<u>791,159</u>	<u>791,159</u>	<u>791,159</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,147,565</u>	<u>\$ 982,180</u>	<u>\$ 2,190,891</u>	<u>\$ 1,208,711</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ALCOHOL, DRUG AND MENTAL HEALTH SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 1,667,682	\$ 1,646,538	\$ 1,699,707	\$ 53,169
Charges for services	45,000	45,000	33,556	(11,444)
Intergovernmental	4,303,900	4,559,538	3,917,467	(642,071)
Other	-	-	9,179	9,179
Total revenues	<u>6,016,582</u>	<u>6,251,076</u>	<u>5,659,909</u>	<u>(591,167)</u>
Expenditures:				
Current:				
Health	<u>7,253,447</u>	<u>6,819,317</u>	<u>6,783,824</u>	<u>35,493</u>
Total expenditures	<u>7,253,447</u>	<u>6,819,317</u>	<u>6,783,824</u>	<u>35,493</u>
Excess of expenditures over revenues	<u>(1,236,865)</u>	<u>(568,241)</u>	<u>(1,123,915)</u>	<u>(555,674)</u>
Other financing sources (uses):				
Advances in	-	-	200,000	200,000
Transfers in.	-	-	18,000	18,000
Transfers out	<u>(47,300)</u>	<u>(71,905)</u>	<u>(71,905)</u>	<u>-</u>
Total other financing sources (uses)	<u>(47,300)</u>	<u>(71,905)</u>	<u>146,095</u>	<u>218,000</u>
Net change in fund balance.	(1,284,165)	(640,146)	(977,820)	(337,674)
Fund balance (deficit) at beginning of year.	(1,125,471)	(1,125,471)	(1,125,471)	-
Prior year encumbrances appropriated	<u>1,571,347</u>	<u>1,571,347</u>	<u>1,571,347</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (838,289)</u>	<u>\$ (194,270)</u>	<u>\$ (531,944)</u>	<u>\$ (337,674)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JOB AND FAMILY SERVICES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Charges for services	\$ 154,280	\$ 363,140	\$ 363,140	\$ -
Intergovernmental	6,902,323	8,160,523	6,959,446	(1,201,077)
Other	323,120	51,511	389,495	337,984
Total revenues	<u>7,379,723</u>	<u>8,575,174</u>	<u>7,712,081</u>	<u>(863,093)</u>
Expenditures:				
Current:				
Human services	7,514,130	8,657,105	7,645,349	1,011,756
Total expenditures	<u>7,514,130</u>	<u>8,657,105</u>	<u>7,645,349</u>	<u>1,011,756</u>
Net change in fund balance.	(134,407)	(81,931)	66,732	148,663
Fund balance at beginning of year	211,180	211,180	211,180	-
Prior year encumbrances appropriated	<u>228,740</u>	<u>228,740</u>	<u>228,740</u>	<u>-</u>
Fund balance at end of year	<u>\$ 305,513</u>	<u>\$ 357,989</u>	<u>\$ 506,652</u>	<u>\$ 148,663</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BOARD OF DEVELOPMENTAL DISABILITIES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 5,441,603	\$ 5,372,352	\$ 5,534,277	\$ 161,925
Charges for services	208,108	208,108	240,518	32,410
Intergovernmental	6,130,911	6,259,726	6,635,631	375,905
Donations and contributions	20,000	20,000	8,115	(11,885)
Other	65,940	65,940	152,933	86,993
Total revenues	<u>11,866,562</u>	<u>11,926,126</u>	<u>12,571,474</u>	<u>645,348</u>
Expenditures:				
Current:				
Health	13,640,017	13,444,902	10,699,650	2,745,252
Total expenditures	<u>13,640,017</u>	<u>13,444,902</u>	<u>10,699,650</u>	<u>2,745,252</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,773,455)</u>	<u>(1,518,776)</u>	<u>1,871,824</u>	<u>3,390,600</u>
Other financing sources (uses):				
Transfers in	1,000,000	1,000,000	-	(1,000,000)
Transfers out	(250,000)	(150,000)	-	150,000
Total other financing sources (uses)	<u>750,000</u>	<u>850,000</u>	<u>-</u>	<u>(850,000)</u>
Net change in fund balance	(1,023,455)	(668,776)	1,871,824	2,540,600
Fund balance at beginning of year	3,834,938	3,834,938	3,834,938	-
Prior year encumbrances appropriated	<u>688,072</u>	<u>688,072</u>	<u>688,072</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,499,555</u>	<u>\$ 3,854,234</u>	<u>\$ 6,394,834</u>	<u>\$ 2,540,600</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF NET ASSETS
ENTERPRISE FUNDS
DECEMBER 31, 2009

	Sanitary Landfill	Agricultural Service Center	BMV One-Stop	Total
Assets:				
Current assets:				
Equity in pooled cash and cash equivalents	\$ 1,201,943	\$ 52,386	\$ 20,774	\$ 1,275,103
Cash and cash equivalents with fiscal and escrow agents.	33,493	-	-	33,493
Receivables (net of allowance for uncollectibles):				
Accounts	539,279	48,148	-	587,427
Materials and supplies inventory	24,711	887	773	26,371
Prepayments.	210	483	570	1,263
Total current assets.	<u>1,799,636</u>	<u>101,904</u>	<u>22,117</u>	<u>1,923,657</u>
Noncurrent assets:				
Restricted assets				
Cash and cash equivalents in segregated accounts.	5,063,235	-	-	5,063,235
Investments in segregated accounts.	1,108,093	-	-	1,108,093
Accrued interest receivable.	18,338	-	-	18,338
Unamortized bond issuance costs	58,126	15,342	63,530	136,998
Capital assets:				
Land and construction in progress	970,577	75,000	1,047	1,046,624
Depreciable capital assets, net	5,423,503	1,520,997	1,842,236	8,786,736
Total noncurrent assets	<u>12,641,872</u>	<u>1,611,339</u>	<u>1,906,813</u>	<u>16,160,024</u>
Total assets	<u>14,441,508</u>	<u>1,713,243</u>	<u>1,928,930</u>	<u>18,083,681</u>
Liabilities:				
Current liabilities:				
Accounts payable.	23,770	-	1,172	24,942
Contracts payable.	55,503	-	-	55,503
Accrued wages and benefits	39,245	767	-	40,012
Compensated absences payable.	33,214	1,174	-	34,388
Retainage payable	33,493	-	-	33,493
Due to other governments	13,369	244	-	13,613
Due to other funds	1,587	-	-	1,587
Due to external parties	1,073	-	-	1,073
Accrued interest payable.	11,234	4,402	8,311	23,947
Current portion of general obligation bonds.	225,000	100,000	80,000	405,000
Total current liabilities	<u>437,488</u>	<u>106,587</u>	<u>89,483</u>	<u>633,558</u>
Long-term liabilities:				
Compensated absences payable.	137,113	4,052	-	141,165
General obligation bonds payable.	2,337,775	1,052,008	1,982,398	5,372,181
Landfill closure and postclosure costs payable	3,339,361	-	-	3,339,361
Total long-term liabilities.	<u>5,814,249</u>	<u>1,056,060</u>	<u>1,982,398</u>	<u>8,852,707</u>
Total liabilities	<u>6,251,737</u>	<u>1,162,647</u>	<u>2,071,881</u>	<u>9,486,265</u>
Net assets:				
Invested in capital assets, net of related debt.	3,831,305	443,989	(219,115)	4,056,179
Restricted for:				
Closure and postclosure costs	2,850,305	-	-	2,850,305
Unrestricted	1,508,161	106,607	76,164	1,690,932
Total net assets (deficit)	<u>\$ 8,189,771</u>	<u>\$ 550,596</u>	<u>\$ (142,951)</u>	<u>\$ 8,597,416</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET ASSETS
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Sanitary Landfill	Agricultural Service Center	BMV One-Stop	Total
Operating revenues:				
Charges for services	\$ 4,050,258	\$ 270,191	\$ 214,077	\$ 4,534,526
Other.	124,677	11,220	-	135,897
Total operating revenues	<u>4,174,935</u>	<u>281,411</u>	<u>214,077</u>	<u>4,670,423</u>
Operating expenses:				
Personal services	1,016,728	21,637	-	1,038,365
Contract services	805,560	39,291	3,471	848,322
Materials and supplies	327,692	4,513	2,494	334,699
Depreciation	368,233	21,827	49,634	439,694
Landfill closure and postclosure care costs	332,594	-	-	332,594
Other.	52,332	-	-	52,332
Total operating expenses.	<u>2,903,139</u>	<u>87,268</u>	<u>55,599</u>	<u>3,046,006</u>
Operating income	<u>1,271,796</u>	<u>194,143</u>	<u>158,478</u>	<u>1,624,417</u>
Nonoperating revenues (expenses):				
Interest revenue	210,582	-	-	210,582
Interest expense and fiscal charges	(71,439)	(65,108)	(99,739)	(236,286)
Nonoperating revenues	-	60,000	-	60,000
Loss on disposal of capital assets	(9,699)	-	-	(9,699)
Total nonoperating revenues (expenses)	<u>129,444</u>	<u>(5,108)</u>	<u>(99,739)</u>	<u>24,597</u>
Change in net assets.	1,401,240	189,035	58,739	1,649,014
Net assets (deficit) at beginning of year.	<u>6,788,531</u>	<u>361,561</u>	<u>(201,690)</u>	<u>6,948,402</u>
Net assets (deficit) at end of year	<u>\$ 8,189,771</u>	<u>\$ 550,596</u>	<u>\$ (142,951)</u>	<u>\$ 8,597,416</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO
STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Sanitary Landfill	Agricultural Service Center	BMV One-Stop	Total
Cash flows from operating activities:				
Cash received from sales/service charges	\$ 3,860,124	\$ 222,043	\$ 214,077	\$ 4,296,244
Cash received from other operating revenue	124,677	11,220	-	135,897
Cash payments for personal services	(1,008,336)	(22,296)	-	(1,030,632)
Cash payments for contract services	(1,180,841)	(41,393)	(5,087)	(1,227,321)
Cash payments for materials and supplies	(338,248)	(4,098)	(2,220)	(344,566)
Cash payments for other expenses.	(52,332)	-	-	(52,332)
	<u>1,405,044</u>	<u>165,476</u>	<u>206,770</u>	<u>1,777,290</u>
Net cash provided by operating activities.				
Cash flows from capital and related financing activities:				
Acquisition of capital assets.	(1,366,467)	-	(27,690)	(1,394,157)
Cash received for bonds issued.	2,560,000	-	-	2,560,000
Premium received for bonds issued.	2,823	-	-	2,823
Issuance costs for bonds issued.	(59,111)	-	-	(59,111)
Principal payments on notes	(1,932,000)	-	-	(1,932,000)
Interest payments on notes.	(67,620)	-	-	(67,620)
Principal payments on bonds	(45,000)	(95,000)	(75,000)	(215,000)
Interest payments on bonds.	(2,363)	(58,225)	(103,838)	(164,426)
	<u>(909,738)</u>	<u>(153,225)</u>	<u>(206,528)</u>	<u>(1,269,491)</u>
Net cash used in capital and related financing activities				
Cash flows from investing activities:				
Cash received from interest	213,773	-	-	213,773
Cash received from sale of investments	193,453	-	-	193,453
	<u>407,226</u>	<u>-</u>	<u>-</u>	<u>407,226</u>
Net cash provided by investing activities.				
Net increase in cash and cash equivalents	902,532	12,251	242	915,025
Cash and cash equivalents at beginning of year	<u>5,396,139</u>	<u>40,135</u>	<u>20,532</u>	<u>5,456,806</u>
Cash and cash equivalents at end of year.	<u>\$ 6,298,671</u>	<u>\$ 52,386</u>	<u>\$ 20,774</u>	<u>\$ 6,371,831</u>

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HANCOCK COUNTY, OHIO
STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Sanitary Landfill</u>	<u>Agricultural Service Center</u>	<u>BMV One-Stop</u>	<u>Total</u>
Reconciliation of operating income to net cash provided by operating activities:				
Operating income	\$ 1,271,796	\$ 194,143	\$ 158,478	\$ 1,624,417
Adjustments:				
Depreciation	368,233	21,827	49,634	439,694
Changes in assets and liabilities:				
(Increase) in accounts receivable	(190,134)	(48,148)	-	(238,282)
(Increase) decrease in materials and supplies inventory. . .	(6,889)	415	274	(6,200)
(Increase) in prepayments.	(22)	(483)	(570)	(1,075)
Increase (decrease) in accounts payable.	12,120	(1,619)	(1,046)	9,455
Increase (decrease) in due to other governments.	(32,936)	124	-	(32,812)
Decrease in contracts payable.	(354,497)	-	-	(354,497)
Decrease in accrued wages and benefits.	(1,173)	-	-	(1,173)
Increase in landfill closure and postclosure care liability .	332,594	-	-	332,594
Increase in due to other funds	430	-	-	430
Increase (decrease) in compensated absences payable. . .	8,132	(783)	-	7,349
Decrease in due to external parties	(2,610)	-	-	(2,610)
Net cash provided by operating activities	<u>\$ 1,405,044</u>	<u>\$ 165,476</u>	<u>\$ 206,770</u>	<u>\$ 1,777,290</u>

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

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF FIDUCIARY NET ASSETS
 FIDUCIARY FUNDS
 DECEMBER 31, 2009

	<u>Investment Trust</u>	<u>Agency</u>
Assets:		
Equity in pooled cash and cash equivalents	\$ 550,349	\$ 5,852,113
Cash and cash equivalents in segregated accounts.	-	1,056,351
Receivables:		
Real estate and other taxes	-	58,724,216
Accounts	-	347,931
Special assessments receivable	-	921,541
Due from other governments	-	3,312,736
Due from external parties.	-	2,353
Total assets	<u>\$ 550,349</u>	<u>\$ 70,217,241</u>
Liabilities:		
Accounts payable.	6,399	\$ 43,268
Payroll withholdings	-	309,017
Due to other governments.	-	68,202,310
Due to external parties.	-	28,386
Deposits held and due to others.	-	351,748
Undistributed assets	-	1,282,512
Total liabilities	<u>6,399</u>	<u>\$ 70,217,241</u>
Net Assets:		
Held in trust for external pool participants.	<u>\$ 543,950</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, 2009

	Investment Trust
Additions:	
Interest	\$ 1,685
Individual account transactions	
Operating revenues.	2,037,714
Reinvested distributions	1,685
Operating expenses	(1,902,137)
Net individual account transactions	137,262
Total additions.	138,947
Deductions:	
Distribution to participants	1,685
Total deductions.	1,685
Changes in net assets	137,262
Net assets at the beginning of the year.	406,688
Net assets at the end of the year	\$ 543,950

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 1 - DESCRIPTION OF THE COUNTY

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 1 - DESCRIPTION OF THE COUNTY - (Continued)

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

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

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

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

B. Fund Accounting

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

The following are the County's major governmental funds:

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

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

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

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

Water and sewer bond retirement fund - This fund accounts for special assessment revenue used for the repayment of special assessment bonds and notes.

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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

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

C. Measurement Focus

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

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

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

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

D. Basis of Accounting

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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

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

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance 2010 operations and other revenues received in advance of the year for which they were intended to finance, have been recorded as deferred revenue. Sales taxes and special assessments not received within the available period, grants and entitlements received before the eligibility requirements are met and delinquent property taxes due at December 31, 2009, are recorded as deferred revenue in the fund financial statements.

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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

E. Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department and object level. Budgetary information for the water projects capital projects fund is not reported because the note activity is budgeted in a debt service fund and is moved on the GAAP basis to the fund that received the proceeds.

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

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

F. Cash and Investments

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

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

During 2009, the County's investments included nonnegotiable certificates of deposit, mutual funds, federal agency securities and U.S. Treasury bonds. Investments are reported at fair value, except for nonnegotiable certificates of deposit, which are reported at cost. Fair value is based on quoted market price or current shares price.

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the general fund during 2009 was \$908,152, which includes \$828,653 assigned from other County funds.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

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

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

G. Inventory

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

H. Capital Assets

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

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

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

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

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2009, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

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

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

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

K. Compensated Absences

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

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

L. Loans Receivable

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

M. Fund Balance Reserves and Designations

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

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

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

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

N. Accrued Liabilities and Long-term Obligations

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

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

O. Internal Activity

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

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

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

P. Operating Revenues and Expenses

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

Q. Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets (primarily from developers), or from grants or outside contributions of resources restricted to capital acquisition and construction. The County did not receive any capital contributions during 2009.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

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

R. Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by the creditors, grantors or laws or regulations of other governments. As of December 31, 2009, there were no net assets restricted by enabling legislation.

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

S. Restricted Assets

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

T. Estimates

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

U. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County administration and that are either unusual in nature or infrequent in occurrence. The County had no extraordinary or special items during 2009.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2009, the County has implemented GASB Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments", GASB Statement No. 55, "The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments", GASB Statement No. 56 "Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards", and GASB Statement No. 57 "Other Postemployment Benefit (OPEB) Measurements by Agent Employers and Agent Multiple-Employers".

GASB Statement No. 52 improves the quality of financial reporting by requiring endowments to report their land and other real estate investments at fair value, creating consistency in reporting among similar entities that exist to invest resources for the purpose of generating income. The implementation of GASB Statement No. 52 did not have an effect on the financial statements of the County.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB's authoritative literature. The implementation of GASB Statement No. 55 did not have an effect on the financial statements of the County.

GASB Statement No. 56 incorporates into the GASB's authoritative literature certain accounting and financial reporting guidance presented in the American Institute of Certified Public Accountants' (AICPA) Statements on Auditing Standards. The implementation of GASB Statement No. 56 did not have an effect on the financial statements of the County.

GASB Statement No. 57 establishes standards for the measurement and financial reporting of actuarially determined information by agent employers with individual-employer OPEB plans that have fewer than 100 total plan members and by the agent multiple-employer OPEB plans in which they participate. The implementation of GASB Statement No. 57 did not have an effect on the financial statements of the County.

B. Deficit Fund Balances/Net Assets

The following funds had deficit fund balances/net assets as of December 31, 2009:

	<u>Deficit</u>
BMV one-stop major enterprise fund	\$ 142,951
<u>Nonmajor governmental funds:</u>	
National emergency grant	20,321
Water and sewer project	7,434
VanBuren water	4,767
Neighborhood stabilization	43,048
Juvenile diversification	10,583
Special improvements	133,869

The deficit in the BMV one-stop enterprise fund is due to the reporting of general obligation bonds as a liability. The deficit will be alleviated when the general obligation bonds are repaid.

The deficits in the nonmajor special revenue funds are due to outstanding accounts payable, contracts payable, and interfund liabilities. These deficits will be alleviated when the liabilities are repaid.

The deficit in the special improvements nonmajor capital projects fund is due to reporting a note payable liability and an outstanding interfund liability. The deficit will be alleviated when the note payable and the advance are repaid.

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

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

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

	Change in Fund Balance			
	General	Alcohol, Drug and Mental Health	Job and Family Services	Board of Developmental Disabilities
Budget basis	\$ (396,953)	\$ (977,820)	\$ 66,732	\$ 1,871,824
Net adjustment for revenue accruals	592,364	(26,734)	(7,971)	(24,987)
Net adjustment for expenditure accruals	123,770	(80,468)	177,314	(97,261)
Net adjustment for other sources/(uses)	124,294	(200,000)	-	-
Adjustment for encumbrances	591,066	1,242,155	247,395	559,495
GAAP basis	\$ 1,034,541	\$ (42,867)	\$ 483,470	\$ 2,309,071

NOTE 5 - DEPOSITS AND INVESTMENTS

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

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

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

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

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

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

A. Cash and Cash Equivalents in Segregated Accounts

At year end, the County had \$6,185,947 in cash and cash equivalents deposited separate from the County's internal investment pool, which includes \$5,063,235 in restricted assets associated with the County sanitary landfill. This amount is included in the amount of deposits with fiscal institutions below.

B. Cash and Cash Equivalents with Fiscal and Escrow Agents

At year end, the County had \$76,390 in cash and cash equivalents held with fiscal and escrow agents. This amount is not included in the amount of deposits with fiscal institutions below.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

C. Deposits with Financial Institutions

At December 31, 2009, the carrying amount of all County deposits, including cash in segregated accounts, was \$37,580,771. Based on the criteria described in GASB Statement No. 40, “Deposits and Investment Risk Disclosures”, as of December 31, 2009, \$27,224,018 of the County’s bank balance of \$37,732,050 was exposed to custodial risk as discussed below, while \$10,508,032 was covered by the Federal Deposit Insurance Corporation (FDIC).

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

D. Investments

As of December 31, 2009, the County had the following investments and maturities:

<u>Investment type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>			
		<u>6 months or less</u>	<u>7 to 12 months</u>	<u>1 year to 5 years</u>	<u>Greater than 5 years</u>
Mutual funds	\$ 1,732,674	\$ 1,732,674	\$ -	\$ -	\$ -
Federal Farm Credit Bank	449,156	102,689	-	112,846	233,621
Federal Home Loan Bank	2,108,356	-	-	2,108,356	-
Student Loan Marketing association bonds	114,750	-	-	114,750	-
U.S. Treasury bonds	433,581	-	-	-	433,581
Total	<u>\$ 4,838,517</u>	<u>\$ 1,835,363</u>	<u>\$ -</u>	<u>\$ 2,335,952</u>	<u>\$ 667,202</u>

The weighted average maturity of investments is 2.23 years.

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

<u>Investment type</u>	<u>Landfill</u>
Mutual funds	\$ 1,732,674
Federal Farm Credit Bank	449,156
Federal Home Loan Bank	110,606
Student Loan Marketing association bonds	114,750
U.S. Treasury bonds	433,581
Total	<u>\$ 2,840,767</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

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

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

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

Concentration of Credit Risk: The County places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the County at December 31, 2009:

<u>Investment type</u>	<u>Fair Value</u>	<u>% of Total</u>
Mutual funds	\$ 1,732,674	35.81
Federal Farm Credit Bank	449,156	9.28
Federal Home Loan Bank	2,108,356	43.58
Student loan marketing association bonds	114,750	2.37
U.S. Treasury bonds	<u>433,581</u>	<u>8.96</u>
Total	<u>\$ 4,838,517</u>	<u>100.00</u>

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

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the statement of net assets as of December 31, 2009.

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 37,580,771
Investments	4,838,517
Cash and cash equivalents with fiscal and escrow agents	<u>76,390</u>
Total	<u>\$ 42,495,678</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

<u>Cash and investments per statement of net assets</u>	
Governmental activities	\$ 27,556,941
Business-type activities	7,479,924
Investment trust	550,349
Agency funds	6,908,464
Total	<u>\$ 42,495,678</u>

NOTE 6 - INVESTMENT POOL

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

**Statement of Net Assets
December 31, 2009**

<u>Assets</u>	
Equity in pooled cash and cash equivalents	\$ 35,125,248
Accrued interest receivable	<u>247,307</u>
Total	<u>\$ 35,372,555</u>
<u>Net assets held in trust for pool participants</u>	
Internal portion	\$ 34,828,605
External portion	<u>543,950</u>
Total net assets	<u>\$ 35,372,555</u>

**Statement of Changes in Net Assets
For The Year Ended December 31, 2009**

<u>Additions</u>	
Interest	<u>\$ 808,656</u>
<u>Deductions</u>	
Operating expenses	<u>-</u>
Net increase in assets resulting from operations	808,656
Distribution to participants	(953,819)
Capital transactions	<u>8,051,625</u>
Change in net assets	7,906,462
Net assets, beginning of year	<u>27,466,093</u>
Net assets, end of year	<u>\$ 35,372,555</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 7 - RECEIVABLES

Receivables at December 31, 2009, consisted of accounts (billings for user charged services, including unbilled utility services); sales taxes; accrued interest; amounts due from other governments including grants, entitlements, and shared revenues; amounts due from external parties; interfund, payment in lieu of taxes; property taxes, loans (community development block grant moneys loaned to local businesses), and special assessments. All receivables are considered collectible in full and within one year, except for payment in lieu of taxes, property taxes, loans, and special assessments. Payment in lieu of taxes and property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal CDBG program. The loans have an annual interest rate of 2 to 5.25 percent and are to be repaid over periods ranging from six to fifteen years. Loans outstanding at December 31, 2009, were \$547,096. Loans receivable, in the amount of \$412,091, will not be received within one year.

Special assessments relating to the payment of debt are not expected to be collected within one year. Special assessments, in the amount of \$2,564,928, will not be received within one year. Delinquent special assessments were \$133,509.

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

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

Fund	Description	Amount
General Fund	Local Government	\$ 966,057
	Prisoner Housing	129,876
	Phone Services	5,525
	Paper Services	21,055
	Homestead and Rollback	136,034
	Tangible Personal Property	
	Reimbursement	52,288
	Grants	56,446
	Security Services	31,853
	Court Fines	3,430
	Defense of Indigents	55,229
	Election	586
	Immobilization Fees	100
Total General Fund		<u>1,458,479</u>

-continued

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 7 - RECEIVABLES - (Continued)

Fund	Description	Amount
Other Major Funds		
Alcohol, Drug and Mental Health	Homestead Rollback	\$ 111,961
Alcohol, Drug and Mental Health	Tangible Personal Property	34,859
Alcohol, Drug and Mental Health	Grants	1,134,247
Job and Family Services	Grants	93,347
Board of Development Disabilities	Homestead Rollback	362,247
Board of Development Disabilities	Tangible Personal Property	153,378
Board of Development Disabilities	Fees	3,305
Board of Development Disabilities	Grants	771,654
Total Other Major Funds		<u>2,664,998</u>
Non-Major Funds		
Motor Vehicle and Gas Tax	Charges/Fines and Forfeitures	15,162
Motor Vehicle and Gas Tax	Permissive Motor Vehicle License Tax	11,928
Motor Vehicle and Gas Tax	Gas Tax	1,144,032
Motor Vehicle and Gas Tax	Motor Vehicle License Registration Fees	963,767
Motor Vehicle and Gas Tax	Excess IRP	83,717
Children Services	Grants	61,368
Community Development Block Grant	Grants	7,234
Community Corrections	Grants	110,994
Agency on Aging Levy	Homestead and Rollback	51,674
Agency on Aging Levy	Tangible Personal Property	13,943
Law Library	Court Fines	56,651
Jail Diversion	Grants	29,398
COPS Hiring Grant	Grants	10,774
Ditch Maintenance Assessment	Charges for Services	6,454
Emergency Management Agency	Grants	51,548
Substance Abuse	Grants	41,944
Neighborhood	Grants	134,161
National Emergency Grant	Grants	285,000
Victims Assistance	Grants	31,143
Drug Law Enforcement	Court Fines	262
Enforcement and Education	Court Fines	100
E-911	Grants	56,947
Juvenile Diversion	Grants	24,727
Total Non-Major Funds		<u>3,192,928</u>
Total Governmental Activities		<u>\$ 7,316,405</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 7 - RECEIVABLES - (Continued)

Fund	Description	Amount
Agency Funds		
Subdivision	Motor Vehicle License - Corporation	\$ 230,576
Subdivision	Motor Vehicle License - Township	122,618
Library/Local Government Support	Library Local Government	1,204,282
Local Government	Local Government	1,005,487
Undivided Tax	Township Gas Tax	729,652
Indigent Defense Fee	Court Fines	1,385
Municipal Permissive Motor Vehicle Tax	Permissive Motor Vehicle License Tax	18,736
Total Agency Funds		<u>\$ 3,312,736</u>

NOTE 8 - PERMISSIVE SALES AND USE TAX

In 1983, the County Commissioners, by resolution, imposed a one-half of one percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. On September 25, 2008, the County Commissioners approved a .5 percent sales tax for ten years for general operations and flood mitigation. The Commissioners' resolution stated that the .5 percent sales tax will be allocated as .25 percent for general operations provided by the County general fund and .25 percent for flood mitigation. The County commissioners also approved a .25 percent sales tax for twenty-two years for County building needs. The additional sales taxes were effective January 1, 2009. Proceeds of the tax are credited to the general fund.

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2009. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred revenue. On the accrual basis, the full amount of the receivable is recognized as revenue.

NOTE 9 - PAYMENT IN LIEU OF TAXES

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 10 - PROPERTY TAXES

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

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2009 public utility property taxes became a lien December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

Beginning in calendar year 2009 tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. The October 2008 tangible personal property tax settlement was the last property tax settlement for general personal property taxes. Tangible personal property tax collections in calendar year 2009 represent delinquent collections.

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

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Property taxes receivable represents real property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2009 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by unearned revenue since the current taxes were not levied to finance 2009 operations and the collection of delinquent taxes has been offset by deferred revenue since the collection of the taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is deferred.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 10 - PROPERTY TAXES - (Continued)

The full tax rate for all County operations for the year ended December 31, 2009 was \$7.80 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

Real Property

Residential/Agricultural	\$ 1,200,696,460
Commercial/Industrial/Mineral	304,500,070
Tangible Personal Property	2,738,190
Public Utility - Personal	<u>56,962,270</u>
Total Assessed Value	<u>\$ 1,564,896,990</u>

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2009 was as follows:

<u>Governmental activities:</u>	<u>Balance</u> <u>12/31/08</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/09</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 32,535,294	\$ 92,500	\$ -	\$ 32,627,794
Construction in progress	<u>2,698,181</u>	<u>-</u>	<u>(2,698,181)</u>	<u>-</u>
Total capital assets, not being depreciated	<u>35,233,475</u>	<u>92,500</u>	<u>(2,698,181)</u>	<u>32,627,794</u>
<i>Capital assets, being depreciated:</i>				
Buildings	26,529,104	4,018,912	-	30,548,016
Improvements other than buildings	227,654	-	-	227,654
Equipment	5,273,636	741,005	(131,685)	5,882,956
Vehicles	4,686,245	132,649	-	4,818,894
Infrastructure	<u>55,586,731</u>	<u>2,999,033</u>	<u>(265,473)</u>	<u>58,320,291</u>
Total capital assets, being depreciated	<u>92,303,370</u>	<u>7,891,599</u>	<u>(397,158)</u>	<u>99,797,811</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(8,394,098)	(567,404)	-	(8,961,502)
Improvements other than buildings	(148,085)	(11,117)	-	(159,202)
Equipment	(3,520,539)	(488,932)	121,601	(3,887,870)
Vehicles	(3,864,115)	(245,085)	-	(4,109,200)
Infrastructure	<u>(16,059,364)</u>	<u>(1,758,082)</u>	<u>232,409</u>	<u>(17,585,037)</u>
Total accumulated depreciation	<u>(31,986,201)</u>	<u>(3,070,620)</u>	<u>354,010</u>	<u>(34,702,811)</u>
Total capital assets, being depreciated net	<u>60,317,169</u>	<u>4,820,979</u>	<u>(43,148)</u>	<u>65,095,000</u>
Governmental activities capital assets, net	<u>\$ 95,550,644</u>	<u>\$ 4,913,479</u>	<u>\$ (2,741,329)</u>	<u>\$ 97,722,794</u>

Depreciation expense was charged to governmental functions as follows:

<u>Governmental activities:</u>	
Legislative and executive	\$ 190,456
Judicial	74,290
Public safety	358,708
Health	328,108
Public works	1,978,805
Human services	<u>140,253</u>
Total depreciation expense	<u>\$ 3,070,620</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 11 - CAPITAL ASSETS - (Continued)

<u>Business-type activities</u>	<u>Balance</u> <u>12/31/08</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/09</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 956,698	\$ 61,426	\$ -	\$ 1,018,124
Construction in progress	<u>1,195,659</u>	<u>28,500</u>	<u>(1,195,659)</u>	<u>28,500</u>
Total capital assets, not being depreciated	<u>2,152,357</u>	<u>89,926</u>	<u>(1,195,659)</u>	<u>1,046,624</u>
<i>Capital assets, being depreciated:</i>				
Buildings	4,455,800	727,441	(15,781)	5,167,460
Improvements other than buildings	570,009	1,002,778	-	1,572,787
Equipment	3,641,559	233,676	(441,241)	3,433,994
Vehicles	<u>559,005</u>	<u>544,069</u>	<u>-</u>	<u>1,103,074</u>
Total capital assets, being depreciated	<u>9,226,373</u>	<u>2,507,964</u>	<u>(457,022)</u>	<u>11,277,315</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(299,150)	(76,393)	6,083	(369,460)
Improvements other than buildings	(269,791)	(54,360)	-	(324,151)
Equipment	(1,626,198)	(238,829)	441,240	(1,423,787)
Vehicles	<u>(303,069)</u>	<u>(70,112)</u>	<u>-</u>	<u>(373,181)</u>
Total accumulated depreciation	<u>(2,498,208)</u>	<u>(439,694)</u>	<u>447,323</u>	<u>(2,490,579)</u>
Total capital assets, being depreciated net	<u>6,728,165</u>	<u>2,068,270</u>	<u>(9,699)</u>	<u>8,786,736</u>
Business-type activities capital assets, net	<u>\$ 8,880,522</u>	<u>\$ 2,158,196</u>	<u>\$ (1,205,358)</u>	<u>\$ 9,833,360</u>

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

Business-type activities:

Sanitary landfill	\$ 368,233
Agricultural service center	21,827
BMV one-stop	<u>49,634</u>
Total depreciation expense	<u>\$ 439,694</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

- A.** Interfund loans receivable/payable consisted of the following at December 31, 2009, as reported on the fund statement:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General	Water and sewer bond retirement	\$ 10,698
General	Nonmajor governmental	<u>115,094</u>
Total		<u>\$ 125,792</u>

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

- B.** Long-term loans receivable/payable consisted of the following at December 31, 2009, as reported on the fund statement:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
Job and family services	Nonmajor governmental	\$ 50,000

The loan was necessitated to cover costs in the national emergency nonmajor special revenue fund. The loan will be repaid once the anticipated revenues are received.

- C.** Due to/from other funds at December 31, 2009, consisted of the following as reported on the fund statements:

	General	Alcohol, Drug and Mental Health	Job and Family Services	Other Governmental	Sanitary Landfill	Total Due from Other Funds
General	\$ -	\$ -	\$ 2,387	\$ 732	\$ 49	\$ 3,168
Job and family services	-	-	-	18,245	-	18,245
Nonmajor governmental	<u>35,082</u>	<u>3,791</u>	<u>7,819</u>	<u>4,353</u>	<u>1,538</u>	<u>52,583</u>
Total due to other funds	<u>\$ 35,082</u>	<u>\$ 3,791</u>	<u>\$ 10,206</u>	<u>\$ 23,330</u>	<u>\$ 1,587</u>	<u>\$ 73,996</u>

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES - (Continued)

D. Due to/from external parties at December 31, 2009, consisted of the following as reported on the fund statements:

	Other			Total
	Governmental		Sanitary	Due from
	Funds	Agency	Landfill	External Parties
General	\$ -	\$ 27,827	\$ -	27,827
Nonmajor governmental	-	559	-	559
Agency	<u>1,280</u>	<u>-</u>	<u>1,073</u>	<u>2,353</u>
Total due to external parties	<u>\$ 1,280</u>	<u>\$ 28,386</u>	<u>\$ 1,073</u>	<u>\$ 30,739</u>

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

NOTE 13 - RISK MANAGEMENT

A. Property and Liability

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

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

Liability

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

The County pays all elected officials' bonds by statute.

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

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 13 - RISK MANAGEMENT - (Continued)

B. Health Care

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

C. Workers' Compensation

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 14 - CONTRACTUAL OBLIGATIONS

As of December 31, 2009, the County had the following contractual purchase commitments:

Company	Project	Contract Amount	Payments as of 12/31/09	Contract Balance at 12/31/09
Tyler Technologies	Software License, Fee, Implementation	\$ 318,864	\$ 298,366	\$ 20,498
Tyler Technologies	Optional Products and Services	113,500	62,552	50,948
TFC Architects	Maintenance Garage Design	207,730	148,381	59,349
Sidle Construction, Inc.	Trucking Services	87,000	81,246	5,754
Environmental Enterprises	Hazardous Waste Collections	40,000	19,786	20,214
Bluffton Paving	CR 99/212 Repaving	140,577	47,501	93,076
Malcolm Pirinie	Consulting	140,000	124,978	15,022
Appraisal Research Co.	Reval Services	484,748	440,312	44,436
Appraisal Research Co.	MH Services for 2009	63,990	563	63,427
Appraisal Research Co.	Contract Services	59,900	58,702	1,198
Poggemeyer Design Group	Bridge Repair - TR 173	57,500	56,500	1,000
Malcolm Pirinie	Consulting	54,700	54,113	587
Woolpert, Inc.	Digital Orthoimagery Project	105,900	-	105,900
Focus on Friends	Contract Services	45,000	33,750	11,250
Century Health	Contract Services	576,008	506,662	69,346
Steyer Huber & Assoc, Inc.	Contract Services	31,000	29,450	1,550
WSOS CAC, Inc.	Contract Services	137,462	86,345	51,117
Koehler Brothers	Lease for Health Department	50,000	37,500	12,500
L&M Supportive Housing Services	Contract Services	170,192	130,744	39,448
Family Resource Centers	Contract Services	420,500	287,834	132,666
Angela Bair	Contract Services	28,298	23,169	5,129
Neff Construction, Inc.	Swisher Ditch Construction	35,999	34,834	1,165
State of Ohio	MARC's System	44,640	-	44,640
Total		<u>\$ 3,413,508</u>	<u>\$ 2,563,288</u>	<u>\$ 850,220</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 15 - PENSION PLANS

A. Ohio Public Employees Retirement System

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

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2009, member and contribution rates were consistent across all three plans. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Plan. The 2009 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 10.10%. The County's contribution rate for 2009 was 14.00%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.63% of covered payroll.

The County's contribution rate for pension benefits for 2009 was 7.00% from January 1 through March 31, 2009 and 8.50% from April 1 through December 31, 2009, except for those plan members in law enforcement and public safety. For those classifications, pension contributions were 10.63% from January 1 through March 31, 2009 and 12.13% from April 1 through December 31, 2009. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2009, 2008 and 2007 were \$1,650,762, \$1,473,005 and \$1,654,512, respectively; 94.72% has been contributed for 2009 and 100% has been contributed for 2008 and 2007.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 15 - PENSION PLANS - (Continued)

B. State Teachers Retirement System

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

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

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

Funding Policy - For 2009, plan members were required to contribute 10.00% of their annual covered salaries. The County was required to contribute 14.00%; 13.00% was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2009, 2008, and 2007 were \$94,530, \$101,932 and \$77,919, respectively; 95.85% has been contributed for 2009 and 100 percent for years 2008 and 2007.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 16 - POSTRETIREMENT BENEFIT PLANS

A. Ohio Public Employees Retirement System

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, local government employers contributed 14.00% of covered payroll (17.63% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for 2009 was 7.00% from January 1 through March 31, 2009 and 5.50% from April 1 through December 31, 2009.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008 and 2007 were \$1,153,548, \$1,416,700 and \$1,074,796, respectively; 94.72% has been contributed for 2009 and 100% has been contributed for 2008 and 2007.

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

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 16 - POSTRETIREMENT BENEFIT PLANS - (Continued)

B. State Teachers Retirement System

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

Funding Policy - Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. All benefit recipients, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2009, STRS Ohio allocated employer contributions equal to 1.00% of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2009, 2008 and 2007 were \$7,272, \$7,841 and \$5,994, respectively; 95.85% has been contributed for 2009 and 100 percent for 2008 and 2007.

NOTE 17 - COMPENSATED ABSENCES

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

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 18 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2009, follows:

	Balance 12/31/2008	Issued	Retired	Balance 12/31/2009
Governmental activities:				
<u>Bond anticipation notes</u>				
Engineer's maintenance garage - 3.50%	\$ 381,000	\$ -	\$ (381,000)	\$ -
Radio equipment - 3.50%	448,000	-	(448,000)	-
Jail security - 3.50%	<u>782,000</u>	<u>-</u>	<u>(782,000)</u>	<u>-</u>
Total bond anticipation notes	<u>1,611,000</u>	<u>-</u>	<u>(1,611,000)</u>	<u>-</u>
<u>Special assessment notes</u>				
HG Greer ditch - 3.00%	-	16,300	-	16,300
CR Swisher ditch - 3.00%	-	39,600	-	39,600
Eagle creek stream - 4.25%	72,000	-	(72,000)	-
Pifer ditch - 3.00%	-	11,000	-	11,000
Pifer ditch - 3.50%	15,000	-	(15,000)	-
Wilch ditch - 3.00%	-	12,000	-	12,000
Wilch ditch - 3.50%	<u>19,000</u>	<u>-</u>	<u>(19,000)</u>	<u>-</u>
Total special assessment notes	<u>106,000</u>	<u>78,900</u>	<u>(106,000)</u>	<u>78,900</u>
<u>Construction note</u>				
ADAMHS - 3.25%	<u>-</u>	<u>100,000</u>	<u>(100,000)</u>	<u>-</u>
Total construction note	<u>-</u>	<u>100,000</u>	<u>(100,000)</u>	<u>-</u>
Total notes payable - governmental activities	<u>\$ 1,717,000</u>	<u>\$ 178,900</u>	<u>\$ (1,817,000)</u>	<u>\$ 78,900</u>
Business-type activities:				
<u>Bond anticipation notes</u>				
Airport land acquisition - 3.50%	\$ 501,000	\$ -	\$ (501,000)	\$ -
Landfill improvement - 3.50%	<u>1,431,000</u>	<u>-</u>	<u>(1,431,000)</u>	<u>-</u>
Total bond anticipation notes - business-type activities	<u>\$ 1,932,000</u>	<u>\$ -</u>	<u>\$ (1,932,000)</u>	<u>\$ -</u>

The bond anticipation notes outstanding at December 31, 2008 that matured on November 9, 2009, were retired using the \$3,935,000 various general obligation bonds issued on November 4, 2009 (See Note 19 for detail).

A taxable affordable housing revenue note in the amount of \$100,000 was issued on February 25, 2009 and matured on November 24, 2009. The note was issued to pay a portion of the costs of the Melrose Efficiency Apartment Complex, a supervised living facility owned and operated by ADAMH, and was refinanced on a long-term basis on November 24, 2009 (See Note 19 for detail).

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT

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

<u>General Obligation Bonds</u>	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<u>Governmental Activities</u>			
Tiffin Avenue	1997	4.5 - 5.75%	\$ 825,000
I-75/Tall Timbers Connector	1997	4.5 - 5.75	1,600,000
Courthouse Restoration	1997	4.5 - 5.75	1,700,000
Tiffin Avenue	1999	4.9 - 5.875	220,000
I-75/Tall Timbers Connector	1999	4.9 - 5.875	4,750,000
Library Improvement Refunding	2002	3.50 - 4.25	1,750,000
Job and Family Services Refunding	2002	3.50 - 4.75	950,000
I-75/Tall Timbers Connector Refunding	2005	3.50 - 5.00	4,415,000
Courthouse Restoration Refunding	2005	3.50 - 4.00	770,000
ADAMHS Building	2005	3.50 - 5.00	200,000
US 224/CR 300 Construction	2007	4.10 - 4.50	2,995,000
Engineers Garage	2009	2.00	185,000
Jail Security System	2009	2.00 - 4.00	755,000
Sheriff Department Radios	2009	2.00 - 4.00	435,000
<u>Business-Type Activities</u>			
Trash Compactor	1999	4.90 - 5.25	360,000
Agricultural Service Center	1999	4.9 - 5.875	1,820,000
BMV One-Stop	2003	3.00 - 6.00	2,200,000
Agricultural Service Center Refunding	2005	4.10 - 4.50	1,180,000
County Landfill Improvements	2009	2.00 - 3.625	2,045,000
County Landfill Equipment	2009	2.00 - 3.625	515,000
<u>Special Assessment Bonds</u>			
Beechwood Water/Sewer Refunding	2002	3.50 - 4.25	445,000
Griffith Heights	2004	4.00 - 5.00	136,812
CR 220 Sanitary Sewer/Van Buren	2004	4.00 - 5.00	618,188
US 224 W/Trenton Ave Sewer	2004	4.00 - 5.00	277,551
McKinley Street Waterline	2004	4.00 - 5.00	62,449
Road Improvement - East Melrose	2005	3.50 - 3.75	60,000
US 224 Water Refunding	2005	3.50 - 4.00	179,761
CR 88/SR 12 Sewer Refunding	2005	3.50 - 4.00	407,628
SR 12 West Water Refunding	2005	3.50 - 4.00	82,611
CR 95/CR 18 Sewer	2007	3.40 - 4.10	810,000
<u>Ohio Water Development Loans</u>			
Eastgate Water/Sewer Project	1991	7.54	169,091
SR 12 West (Fostoria)	1998	5.73	475,239

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

Changes in the County's long-term obligations during 2009 were as follows:

Governmental Activities:	Balance 12/31/2008	Additions	Reductions	Balance 12/31/2009	Amount Due Within One Year
<u>General Obligation Bonds</u>					
Tiffin Avenue	\$ 30,000	\$ -	\$ (15,000)	\$ 15,000	\$ 15,000
I-75/Tall Timbers connector	440,000	-	(210,000)	230,000	230,000
I-75/Tall Timbers connector refunding					
Serial and term bonds	4,155,000	-	(120,000)	4,035,000	115,000
Accounting loss	(296,862)	-	26,987	(269,875)	-
Premium	90,533	-	(8,230)	82,303	-
Courthouse restoration refunding					
Serial bonds	600,000	-	(140,000)	460,000	150,000
Accounting loss	(20,483)	-	5,121	(15,362)	-
Premium	4,342	-	(1,086)	3,256	-
Library improvement refunding					
Serial and terms bonds	640,000	-	(205,000)	435,000	215,000
Accounting loss	(34,087)	-	11,362	(22,725)	-
Premium	2,598	-	(866)	1,732	-
Job and family services refunding					
Serial and term bonds	525,000	-	(65,000)	460,000	60,000
Accounting loss	(33,721)	-	3,747	(29,974)	-
Premium	956	-	(106)	850	-
ADMHS building	170,000	-	(5,000)	165,000	10,000
US 224/CR 300 construction	2,905,000	-	(100,000)	2,805,000	105,000
Premium	81,065	-	(4,267)	76,798	-
Engineers Garage					
Serial bond	-	185,000	-	185,000	185,000
Premium	-	1,972	(282)	1,690	-
Jail Security System					
Serial and term bonds	-	755,000	-	755,000	50,000
Discount	-	(1,596)	20	(1,576)	-
Sheriff Department Radio					
Serial and term bonds	-	435,000	-	435,000	25,000
Discount	-	(1,588)	19	(1,569)	-
Total general obligation bonds	<u>9,259,341</u>	<u>1,373,788</u>	<u>(827,581)</u>	<u>9,805,548</u>	<u>1,160,000</u>
<u>Special Assessment Bonds</u>					
US 224 water refunding					
serial and term bonds	135,491	-	(14,757)	120,734	16,098
Accounting loss	(3,967)	-	496	(3,471)	-
Premium	938	-	(117)	821	-
CR 88/SR 12 sewer refunding					
Serial bonds	307,242	-	(33,462)	273,780	36,504
Accounting loss	(8,994)	-	1,124	(7,870)	-
Premium	2,127	-	(266)	1,861	-
SR 12 West water refunding					
Serial bonds	62,267	-	(6,782)	55,485	7,398
Accounting loss	(1,823)	-	228	(1,595)	-
Premium	431	-	(54)	377	-

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

Governmental activities (continued)	Balance 12/31/08	Additions	Disposals	Balance 12/31/09	Amount Due Within One Year
Beechwood water and sewer refunding					
Serial and term bonds	\$ 160,000	\$ -	\$ (50,000)	\$ 110,000	\$ 55,000
Accounting loss	(6,723)	-	2,241	(4,482)	-
Premium	656	-	(219)	437	-
Griffith Heights water/sewer project	118,692	-	(5,436)	113,256	5,436
CR 220 sanitary sewer/Van Buren	536,308	-	(24,564)	511,744	24,564
US 224 W/Trenton Avenue sewer	228,571	-	(12,245)	216,326	12,245
McKinley Street waterline	51,429	-	(2,755)	48,674	2,755
Road improvement - East Melrose	30,000	-	(10,000)	20,000	10,000
CR 95/CR 18 sewer	780,000	-	(30,000)	750,000	35,000
Premium	21,166	-	(1,245)	19,921	-
				-	
Total special assessment bonds	<u>2,413,811</u>	<u>-</u>	<u>(187,813)</u>	<u>2,225,998</u>	<u>205,000</u>
 <u>OWDA Loans</u>					
Eastgate water/sewer project	43,233	-	(13,377)	29,856	14,386
SR 12 west water/sewer project	<u>302,159</u>	<u>-</u>	<u>(23,216)</u>	<u>278,943</u>	<u>24,546</u>
Total OWDA loans	<u>345,392</u>	<u>-</u>	<u>(36,593)</u>	<u>308,799</u>	<u>38,932</u>
 <u>Other Long-Term Obligations</u>					
Voice recorder system loan	23,980	-	(7,558)	16,422	7,985
Guaranteed energy savings performance contract	2,011,500	-	(126,073)	1,885,427	179,434
ADAMH Taxable Affordable Housing Revenue Note	-	100,000	-	100,000	3,492
ADAMH loan	679,950	-	(679,950)	-	-
Compensated absences	<u>2,975,067</u>	<u>1,083,765</u>	<u>(1,186,555)</u>	<u>2,872,277</u>	<u>1,162,717</u>
Total other long-term obligations	<u>5,690,497</u>	<u>1,183,765</u>	<u>(2,000,136)</u>	<u>4,874,126</u>	<u>1,353,628</u>
Total governmental activities long-term obligations	<u>\$ 17,709,041</u>	<u>\$ 2,557,533</u>	<u>\$ (3,052,123)</u>	<u>\$ 17,214,471</u>	<u>\$ 2,757,560</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

Business-type activities:	Balance 12/31/08	Additions	Disposals	Balance 12/31/09	Amount Due Within One Year
<u>General Obligation Bonds</u>					
Landfill trash compactor	\$ 45,000	\$ -	\$ (45,000)	\$ -	\$ -
Landfill improvements					
Serial bonds	-	2,045,000	-	2,045,000	180,000
Premium	-	2,250	(38)	2,212	-
Landfill equipment					
Serial bonds	-	515,000	-	515,000	45,000
Premium	-	573	(10)	563	-
Agricultural service center	175,000	-	(85,000)	90,000	90,000
Agricultural service center refunding					
Serial and term bonds	1,130,000	-	(10,000)	1,120,000	10,000
Accounting loss	(89,120)	-	8,102	(81,018)	-
Premium	25,329	-	(2,303)	23,026	-
BMV one-stop	2,010,000	-	(75,000)	1,935,000	80,000
Premium	134,892	-	(7,494)	127,398	-
Total general obligation bonds	<u>3,431,101</u>	<u>2,562,823</u>	<u>(216,743)</u>	<u>5,777,181</u>	<u>405,000</u>
<u>Other Long-Term Obligations</u>					
Compensated absences	168,204	40,327	(32,978)	175,553	34,388
Landfill closure/postclosure costs	3,006,767	332,594	-	3,339,361	-
Total other long-term obligations	<u>3,174,971</u>	<u>372,921</u>	<u>(32,978)</u>	<u>3,514,914</u>	<u>34,388</u>
Total business-type activities	<u>\$ 6,606,072</u>	<u>\$ 2,935,744</u>	<u>\$ (249,721)</u>	<u>\$ 9,292,095</u>	<u>\$ 439,388</u>

General Obligation Bonds

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

On November 10, 2005, the County issued \$8,085,000 in various purpose improvement and refunding bonds with interest rates ranging from 3.5 percent to 5 percent. The various purpose improvement bonds were issued to retire notes originally issued for Alcohol, Drug Addiction, and Mental Health Services to purchase a new office building and to construct East Melrose Road. The refunding portion of the issue refunded the I-75/Tall Timbers Connector, Courthouse Restoration, Justice Center, and Agricultural Service Center general obligation bonds and the US 224 Water, CR 88/SR 12 Sewer, and SR 12 West water special assessment bonds. At December 31, 2009, \$5,860,000 of the refunded bonds being held by the escrow agent is still outstanding.

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

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

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

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

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

Year	Amount
2026	\$ 210,000

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

Special Assessment Bonds and OWDA Loans

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

The special assessment bonds and OWDA loans will be paid from special assessment collections. In the event special assessments are not sufficient to cover the principal and interest payments, the general fund will be responsible for making principal and interest payments. The total principal and interest remaining to be paid on the special assessment bonds and OWDA loans are \$2,219,999 and \$308,799, respectively. Principal and interest for the current year and total assessments received were \$339,532 and \$337,850, respectively.

Voice Recorder System Loan

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

ADAMH Taxable Affordable Housing Revenue Note

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

ADAMH Loan

On July 19, 2007, the County entered into an agreement with the Findlay-Hancock Community Foundation to receive up to \$679,950 for the County to purchase land and construct sixteen transitional and "supportive living" apartment units. The agreement stipulates that the first year for the amount of any drawdowns on this agreement is interest free and has a 6 percent interest rate for the second year of any balance owed. The County repaid the \$679,950 loan during 2009.

Guaranteed Energy Savings Contract

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

Compensated Absences

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors should not exceed 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 \$35,771,003 at December 31, 2009.

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

Year Ending December 31,	General Obligation Bonds			Year Ending December 31,	Special Assessment Bonds		
	Principal	Interest	Total		Principal	Interest	Total
2010	\$ 1,160,000	\$ 417,315	\$ 1,577,315	2010	\$ 205,000	\$ 106,331	\$ 311,331
2011	985,000	370,645	1,355,645	2011	204,999	97,678	302,677
2012	800,000	333,069	1,133,069	2012	150,000	88,594	238,594
2013	670,000	301,870	971,870	2013	155,000	81,674	236,674
2014	685,000	275,518	960,518	2014	165,000	74,557	239,557
2015 - 2019	3,730,000	934,077	4,664,077	2015 - 2019	684,999	258,367	943,366
2020 - 2024	1,320,000	300,378	1,620,378	2020 - 2024	590,001	93,060	683,061
2025 - 2027	630,000	56,800	686,800	2025	65,000	2,665	67,665
Total	<u>\$ 9,980,000</u>	<u>\$ 2,989,672</u>	<u>\$ 12,969,672</u>	Total	<u>\$ 2,219,999</u>	<u>\$ 802,926</u>	<u>\$ 3,022,925</u>

Year Ending December 31,	OWDA Loans			Year Ending December 31,	GES Performance Contract		
	Principal	Interest	Total		Principal	Interest	Total
2010	\$ 38,932	\$ 18,074	\$ 57,006	2010	\$ 179,434	\$ 69,773	\$ 249,207
2011	41,423	15,660	57,083	2011	186,299	62,909	249,208
2012	27,440	13,090	40,530	2012	193,427	55,781	249,208
2013	29,012	11,518	40,530	2013	200,827	48,380	249,207
2014	30,675	9,856	40,531	2014	208,510	40,697	249,207
2015 - 2018	141,317	20,802	162,119	2015 - 2018	916,930	79,903	996,833
Total	<u>\$ 308,799</u>	<u>\$ 89,000</u>	<u>\$ 397,799</u>	Total	<u>\$ 1,885,427</u>	<u>\$ 357,443</u>	<u>\$ 2,242,870</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

Year Ending December 31,	Voice Recorder System Loan			Year Ending December 31,	ADAMH Note		
	Principal	Interest	Total		Principal	Interest	Total
2010	\$ 7,985	\$ 928	\$ 8,913	2010	\$ 3,492	\$ 8,427	\$ 11,919
2011	8,437	476	8,913	2011	3,795	8,124	11,919
2012	-	-	-	2012	4,125	7,795	11,920
2013	-	-	-	2013	4,483	7,436	11,919
2014	-	-	-	2014	4,872	7,047	11,919
2015 - 2019	-	-	-	2015 - 2019	31,489	28,109	59,598
2020 - 2024	-	-	-	2020 - 2024	47,744	11,854	59,598
Total	<u>\$ 16,422</u>	<u>\$ 1,404</u>	<u>\$ 17,826</u>	Total	<u>\$ 100,000</u>	<u>\$ 78,792</u>	<u>\$ 178,792</u>

Year Ending December 31,	Business-Type Activities - General Obligation Bonds		
	Principal	Interest	Total
2010	\$ 405,000	\$ 231,259	\$ 636,259
2011	415,000	213,111	628,111
2012	435,000	201,373	636,373
2013	440,000	188,773	628,773
2014	455,000	174,848	629,848
2015 - 2019	2,555,000	620,541	3,175,541
2020 - 2024	670,000	224,100	894,100
2025 - 2026	330,000	30,000	360,000
Total	<u>\$ 5,705,000</u>	<u>\$ 1,884,005</u>	<u>\$ 7,589,005</u>

Conduit Debt

In 1998, the County issued \$8,115,000 in multi-family housing revenue bonds and \$3,500,000 in multi-family housing mortgage revenue bonds. The proceeds were used to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. During 2007, \$5,855,000 of the multi-family housing revenue bonds and \$2,524,000 of the multi-family housing mortgage revenue bonds were refunded. As of December 31, 2009, \$1,705,000 of these bonds was outstanding.

In 1999, the County issued \$1,500,000 in economic development revenue bonds. The proceeds were used to acquire, construct, and equip a manufacturing facility for Koehler Brothers, Inc. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2009, \$660,000 of these bonds was outstanding.

In 2000, the County issued \$5,000,000 in hospital facilities revenue bonds. The proceeds were used to construct an underground parking garage and an acute health care facility for Blanchard Valley Regional Health Center. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2009, \$2,469,849 of these bonds was outstanding.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 19 - LONG-TERM DEBT - (Continued)

In 2004, the County issued \$110,875,000 in hospital facilities revenue bonds. The proceeds were used to acquire, construct, equip, and improve hospital facilities at an acute health care facility for Blanchard Valley Regional Health Center. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2009, \$109,650,000 of these bonds was outstanding.

In 2007, the County issued \$5,855,000 in multi-family housing refunding revenue bonds and \$215,000 in multi-family housing revenue bonds to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2009, \$5,998,273 of these bonds was outstanding.

In 2007, the County issued \$2,520,000 in multi-family housing refunding revenue bonds and \$100,000 in multi-family housing revenue bonds to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2009, \$2,589,038 of these bonds was outstanding.

In 2007, the County entered into a \$6,756,000 capital lease agreement of Independence House, which is comprised of a skilled nursing facility, rehabilitation facility and independent living apartments located in Fostoria, Ohio. The leasing arrangement will provide hospital facilities to service the residents of the County. The County is not obligated in any way to pay the lease charges on the lease from any of its funds, and therefore, the lease has been excluded entirely from the County's debt presentation. As of December 31, 2009, \$6,398,599 of the lease was outstanding.

NOTE 20 - CLOSURE AND POSTCLOSURE OF LANDFILL

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$3,339,361 reported as landfill closure and postclosure costs payable at December 31, 2009, represents the cumulative amount reported to date based on the use of 24 percent of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and postclosure care of \$10,565,439 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2009. The County expects to close the active cell of the landfill in 2032. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care. The County is in compliance with these requirements, and, at December 31, 2009, cash and cash equivalents and investments of \$6,171,328 are held for these purposes. These are reported as restricted assets on the statement of fund net assets.

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 21 - INTERFUND TRANSFERS

During 2009, the following transfers were made:

<u>Transfers In</u>	Transfers Out			<u>Total</u>
	<u>General</u>	<u>Alcohol, Drug and Mental Health</u>	<u>Other Governmental</u>	
General	\$ -	\$ -	\$ 6,086	\$ 6,086
Alcohol, Drug and Mental Health	-	-	18,000	18,000
Water and sewer Bond Retirement	19,960	-	-	19,960
Other Governmental	<u>3,540,181</u>	<u>71,905</u>	<u>220,842</u>	<u>3,832,928</u>
Total	<u>\$ 3,560,141</u>	<u>\$ 71,905</u>	<u>\$ 244,928</u>	<u>\$ 3,876,974</u>

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

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

NOTE 22 - COMPONENT UNITS

A. Blanchard Valley Industries

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 22 - COMPONENT UNITS - (Continued)

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

Investments - Investments are recorded at fair value based on quoted market price of the securities held. The market value of investments as of December 31, 2009, was as follows:

	Fair Value
Money Market	\$ 10,988
Fixed Income Mutual Funds	157,963
Corporate Stock Mutual Funds	<u>268,737</u>
Totals	<u>\$437,688</u>

For the year ended December 31, 2009, the Industries had the following investments:

Investment	Total	Credit Rating	5% or More of Total
Money Market Bank Deposits	\$ 10,988	N/A	N/A
Janus Perkins Mid Cap Value	-	5 Star	N/A
Harbor International	-	4 Star	N/A
Blackrock U.S. Opportunities	13,497	4 Star	N/A
Eaton Vance Large Cap Value	66,267	4 Star	15.1%
Fidelity Advisor New Insights	69,154	5 Star	15.8%
Primco Low Duration	-	4 Star	N/A
Primco Total Return	-	5 Star	N/A
Huntington Situs Fund IV	26,745	4 Star	6.1%
Templeton Global Bond Fund	32,419	5 Star	7.4%
Huntington Mid Corp America	13,393	3 Star	N/A
Huntington International Equity	52,726	4 Star	12.0%
Huntington Real Strategies	13,675	N/A	N/A
Janus Perkins Mid Cap Value	13,280	5 Star	N/A
Huntington Short and Intermediate Fixed	62,802	3 Star	14.3%
Huntington Mortgage Securities	15,683	3 Star	N/A
Primco Total Return	<u>47,058</u>	5 Star	N/A
Total	<u>\$ 437,687</u>		

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 22 - COMPONENT UNITS - (Continued)

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

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

A summary of changes in capital assets by class during the year ended December 31, 2009 is as follows:

	Balance 12/31/08	Additions	Disposals	Balance 12/31/09
Buildings and Improvements	\$ 86,966	\$ -	\$ -	\$ 86,966
Machinery and Equipment	77,742	10,230	(17,176)	70,796
Furniture and Fixtures	68,215	-	-	68,215
Vehicles	<u>72,054</u>	<u>-</u>	<u>-</u>	<u>72,054</u>
Total Capital Assets	304,977	10,230	(17,176)	298,031
Accumulated Depreciation	<u>(254,912)</u>	<u>(14,782)</u>	<u>15,094</u>	<u>(254,600)</u>
Net Capital Assets	<u>\$ 50,065</u>	<u>\$ (4,552)</u>	<u>\$ (2,082)</u>	<u>\$ 43,431</u>

Related Party Transactions - The Industries had \$9,757 due from the primary government at December 31, 2009, from the Board of Developmental Disabilities Special Revenue Fund.

Significant Concentration of Business with Customer - Cardinal Health, Inc. provided sales of approximately 30% of the production revenue and services to the Industries. If canceled, the volume of business would have a severe impact on the production operations of the Industries. However, management would still carry on habilitation programs regardless of services it could lose until new customers were secured.

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

Subsequent Event - In January 2010, Cardinal Health, Inc. announced it would be moving its operations out of Findlay, Ohio. The Industries will lose approximately 30% of its production revenue.

B. Hancock Community Housing, Inc.

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 22 - COMPONENT UNITS - (Continued)

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

Cash and Cash Equivalents - Hancock Community Housing, Inc. considers all highly liquid instruments purchased with a maturity of less than three months to be cash equivalents. Cash and cash equivalents of Hancock Community Housing, Inc. are presented as “cash and cash equivalents in segregated accounts”. At December 31, 2009, the carrying amount of deposits was \$4,243 and the bank balance was \$4,243, which was all covered by federal depository insurance.

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

Capital asset activity as of December 31, 2009, was as follows:

	Balance <u>12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/09</u>
Land	\$ 111,854	\$ -	\$ -	\$ 111,854
Land Improvements	6,852	-	-	6,852
Buildings	<u>581,382</u>	-	-	<u>581,382</u>
Total Capital Assets	<u>700,088</u>	-	-	<u>700,088</u>
Accumulated Depreciation For:				
Land Improvements	(1,590)	(457)	-	(2,047)
Buildings	<u>(121,592)</u>	<u>(21,621)</u>	-	<u>(143,213)</u>
Total Accumulated Depreciation	<u>(123,182)</u>	<u>(22,078)</u>	-	<u>(145,260)</u>
Total Capital Assets, Net	<u>\$ 576,906</u>	<u>\$ (22,078)</u>	<u>\$ -</u>	<u>\$ 554,828</u>

Long-Term Debt

	Beginning Balance <u>01/01/09</u>	<u>Issued</u>	<u>Redeemed</u>	Ending Balance <u>12/31/09</u>	Due Within One Year
Mortgage - Huntington Bank	\$ 229,617	\$ -	\$(18,710)	\$210,907	\$ 17,590
Mortgage - First Federal	<u>78,922</u>	-	<u>(5,738)</u>	<u>73,184</u>	<u>5,886</u>
Totals	<u>\$ 308,539</u>	<u>\$ -</u>	<u>\$(24,448)</u>	<u>\$284,091</u>	<u>\$ 23,476</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 22 - COMPONENT UNITS - (Continued)

Huntington Bank

Property located at 2800 High Point Lane, 1118 Crystal Lane, 1815 Bishop Lane and 1859 Breckenridge Road
Interest is presently 5.04%
Original amount: \$520,000

First Federal Bank

Property located at 1615 Payne Avenue
Interest is presently 5.05%
Original amount: \$100,000

The annual requirements to amortize all mortgages outstanding as of December 31, 2009, including interest payments of \$71,290 are as follows:

Year Ending December 31,	Principal	Interest	Total
2010	\$ 23,476	\$ 21,455	\$ 44,931
2011	25,261	18,457	43,718
2012	180,816	7,135	187,951
2013	7,168	3,348	10,516
2014	<u>47,370</u>	<u>233</u>	<u>47,603</u>
Total	<u>\$ 284,091</u>	<u>\$ 50,628</u>	<u>\$ 334,719</u>

Risk Management

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

The Hancock Community Housing, Inc. does not have a “self-insurance” fund with formalized risk management programs. During 2009, the Hancock Community Housing, Inc. purchased property liability insurance from the Erie Insurance Group.

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

NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 23 - JOINTLY GOVERNED ORGANIZATIONS - (Continued)

B. West Central Partnership, Inc.

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

C. Metropolitan Housing Authority

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

D. Blanchard Valley Port Authority

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

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

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

During 2009, the County did not make any contributions to the Authority. Financial information can be obtained from the Hancock County Auditor, 300 South Main Street, Findlay, Ohio 45840-3345.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 24 - INSURANCE POOLS

A. Midwest Pool Risk Management Agency, Inc.

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

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

B. Midwest Employee Benefit Consortium

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

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2009

NOTE 25 - RELATED ORGANIZATIONS

A. County Park District

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

B. Findlay-Hancock County Public Library

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

C. Regional Planning Commission

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

NOTE 26 - RELATED PARTY TRANSACTIONS

Blanchard Valley Industries, a discretely presented component unit of Hancock County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its programs. In 2009, these contributions were \$790,821.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2009**

NOTE 27 - CONTINGENT LIABILITIES

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

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

NOTE 28 - SIGNIFICANT SUBSEQUENT EVENT

The County issued a note for \$360,000 on April 30, 2010 to purchase a new vector for the Engineer's department. The note bears an annual interest rate of 1.537% and matures on December 15, 2010.

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**COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES**

HANCOCK COUNTY, OHIO

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

Major Special Revenue Funds

Alcohol, Drug, and Mental Health

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

Job and Family Services

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

Board of Developmental Disabilities (DD)

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

Nonmajor Special Revenue Funds

Motor Vehicle License and Gas Tax

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

Child Support Enforcement Agency (CSEA)

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

Dog and Kennel

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

Children Services

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

Real Estate Assessment

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

Community Development Block Grant

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

Community Corrections

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

HANCOCK COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

Certificate of Title

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

Felony Delinquent Juvenile Care and Custody

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

Agency on Aging Levy

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

Criminal Administrative Justice Services

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

National Emergency Grant

This fund accounts for grant monies used for national emergencies.

Other Public Safety

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

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

Other

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

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

HANCOCK COUNTY, OHIO

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

DEBT SERVICE FUNDS

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

Major Debt Service Fund

Water and Sewer Bond Retirement

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

Nonmajor Debt Service Funds

Library Improvement Bond Retirement

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

Special Improvements Bond Retirement

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

Job and Family Services Bond Retirement

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

Tiffin Avenue Bond Retirement

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

Road Improvement Bond Retirement

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

Courthouse Restoration Bond Retirement

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

ADAMHS Bond Retirement

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

MVGT Bond Retirement

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

Financial Management Bond Retirement

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

I75/Tall Timbers Connector Bond Retirement

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

US224/CR 300 Bond Retirement

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

HANCOCK COUNTY, OHIO

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

Nonmajor Debt Service Funds (Continued)

Capital Project Sheriff Bond Retirement

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

Energy Savings Gateway Bond Retirement

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

CAPITAL PROJECTS FUNDS

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

Nonmajor Capital Projects Funds

Special Improvements

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

Motor Vehicle and Gas Tax

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

Alcohol and Drug Abuse

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

Job and Family Services

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

Ohio Public Works Commission

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

Federal Highway

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

Courthouse Restoration

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

Developmental Disabilities

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

County Capital Improvements

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

Sheriff's Office

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

Flood Mitigation

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

HANCOCK COUNTY, OHIO

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES
FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

PERMANENT FUND

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

Nonmajor Permanent Fund

Children's Trust

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

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
Assets:			
Equity in pooled cash and cash equivalents	\$ 6,344,537	\$ 4,262,852	\$ 4,908,053
Cash and cash equivalents in segregated accounts	49,263	-	-
Cash and cash equivalents with fiscal and escrow agents	42,897	-	-
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	795,159	285,175	-
Accounts	7,771	-	-
Special assessments	451,148	19,960	90,459
Accrued interest	39,864	369	629
Loans	547,096	-	-
Due from other funds	52,583	-	-
Due from other governments.	3,192,928	-	-
Due from external party	559	-	-
Prepayments	18,210	-	-
Prepayment in lieu of taxes receivable	-	1,916,947	-
Materials and supplies inventory.	472,586	-	-
Total assets	\$ 12,014,601	\$ 6,485,303	\$ 4,999,141
Liabilities:			
Accounts payable	\$ 282,418	\$ -	\$ -
Contracts payable.	45,403	-	49,652
Retainage payable	42,897	-	-
Accrued wages and benefits.	178,361	-	-
Compensated absences payable.	4,096	-	-
Due to other funds.	23,330	-	-
Due to other governments.	64,558	-	3,120
Due to external party.	1,280	-	-
Interfund loans payable	32,405	-	82,689
Loans payable	50,000	-	-
Accrued interest payable	-	-	388
Notes payable.	-	-	78,900
Deferred revenue.	3,202,645	20,329	91,088
Unearned revenue	752,261	2,202,122	-
Total liabilities	4,679,654	2,222,451	305,837
Fund Balances:			
Reserved for encumbrances	951,914	1,480	1,351,712
Reserved for prepayments	18,210	-	-
Reserved for restricted principal.	-	-	-
Reserved for loans receivable	412,091	-	-
Unreserved:			
Designated for termination benefits	71,350	-	-
Undesignated, reported in:			
Special revenue funds	5,881,382	-	-
Debt service funds.	-	4,261,372	-
Capital projects funds.	-	-	3,341,592
Permanent funds.	-	-	-
Total fund balances.	7,334,947	4,262,852	4,693,304
Total liabilities and fund balances	\$ 12,014,601	\$ 6,485,303	\$ 4,999,141

<u>Nonmajor Permanent Fund</u>	<u>Total Nonmajor Governmental Funds</u>
\$ 388,652	\$ 15,904,094
-	49,263
-	42,897
-	1,080,334
-	7,771
-	561,567
-	40,862
-	547,096
-	52,583
-	3,192,928
-	559
-	18,210
-	1,916,947
-	472,586
\$ 388,652	\$ 23,887,697
\$ -	\$ 282,418
-	95,055
-	42,897
-	178,361
-	4,096
-	23,330
-	67,678
-	1,280
-	115,094
-	50,000
-	388
-	78,900
-	3,314,062
-	2,954,383
-	7,207,942
-	2,305,106
-	18,210
247,000	247,000
-	412,091
-	71,350
-	5,881,382
-	4,261,372
-	3,341,592
141,652	141,652
388,652	16,679,755
\$ 388,652	\$ 23,887,697

HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2009

	Motor Vehicle License and Gas Tax	Child Support Enforcement Agency	Dog and Kennel	Children Services
Assets:				
Equity in pooled cash and cash equivalents	\$ 448,155	\$ 327,305	\$ 95,380	\$ 280,788
Cash and cash equivalents in segregated accounts	-	-	-	-
Cash and cash equivalents with fiscal and escrow agents.	42,897	-	-	-
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes	-	-	-	-
Accounts	6,609	-	-	-
Special assessments	-	-	-	-
Accrued interest.	-	-	-	-
Loans.	-	-	-	-
Due from other funds.	9,628	-	-	15,866
Due from other governments.	2,218,606	-	-	61,368
Due from external party	559	-	-	-
Prepayments	45	-	-	-
Materials and supplies inventory	472,441	-	-	-
Total assets.	<u>\$ 3,198,940</u>	<u>\$ 327,305</u>	<u>\$ 95,380</u>	<u>\$ 358,022</u>
Liabilities:				
Accounts payable	\$ 138,077	\$ -	\$ 20,000	\$ 83,524
Contracts payable.	11,803	-	-	-
Retainage payable	42,897	-	-	-
Accrued wages and benefits.	79,722	23,510	1,239	-
Compensated absences payable.	-	-	-	-
Due to other funds.	732	18,245	-	-
Due to other governments.	27,476	8,127	302	-
Due to external party	-	-	-	-
Interfund loans payable.	-	-	-	-
Loans payable	-	-	-	-
Deferred revenue	1,866,509	-	-	71,849
Unearned revenue	-	-	-	-
Total liabilities.	<u>2,167,216</u>	<u>49,882</u>	<u>21,541</u>	<u>155,373</u>
Fund Balances:				
Reserved for encumbrances	132,868	42,860	1,223	118,799
Reserved for prepayments	45	-	-	-
Reserved for loans receivable	-	-	-	-
Unreserved:				
Designated for termination benefits	-	-	-	-
Undesignated (deficit), reported in:				
Special revenue funds	898,811	234,563	72,616	83,850
Total fund balances (deficit).	<u>1,031,724</u>	<u>277,423</u>	<u>73,839</u>	<u>202,649</u>
Total liabilities and fund balances	<u>\$ 3,198,940</u>	<u>\$ 327,305</u>	<u>\$ 95,380</u>	<u>\$ 358,022</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>
\$ 907,455	\$ 1,571	\$ 31,047	\$ 747,338	\$ 453,720	\$ 21,513
-	33,752	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	795,159
-	-	-	-	-	-
-	-	-	-	-	-
-	547,096	-	-	-	-
-	-	-	-	-	-
-	7,234	110,994	-	-	65,617
-	-	-	-	-	-
1,649	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 909,104</u>	<u>\$ 589,653</u>	<u>\$ 142,041</u>	<u>\$ 747,338</u>	<u>\$ 453,720</u>	<u>\$ 882,289</u>
\$ -	\$ 750	\$ -	\$ 598	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
9,379	-	7,092	5,758	5,472	-
-	-	-	65	-	-
-	-	-	-	4,353	-
2,990	1,916	2,344	2,091	1,815	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	4,568	55,497	-	-	108,515
-	-	-	-	-	752,261
<u>12,369</u>	<u>7,234</u>	<u>64,933</u>	<u>8,512</u>	<u>11,640</u>	<u>860,776</u>
332,974	-	1,426	1,076	59,671	-
1,649	-	-	-	-	-
-	412,091	-	-	-	-
-	-	-	-	-	-
<u>562,112</u>	<u>170,328</u>	<u>75,682</u>	<u>737,750</u>	<u>382,409</u>	<u>21,513</u>
<u>896,735</u>	<u>582,419</u>	<u>77,108</u>	<u>738,826</u>	<u>442,080</u>	<u>21,513</u>
<u>\$ 909,104</u>	<u>\$ 589,653</u>	<u>\$ 142,041</u>	<u>\$ 747,338</u>	<u>\$ 453,720</u>	<u>\$ 882,289</u>

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HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2009

	<u>National Emergency Grant</u>	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
Assets:				
Equity in pooled cash and cash equivalents	\$ 34,388	\$ 948,026	\$ 2,047,851	\$ 6,344,537
Cash and cash equivalents in segregated accounts	-	15,511	-	49,263
Cash and cash equivalents with fiscal and escrow agents.	-	-	-	42,897
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes	-	-	-	795,159
Accounts	-	-	1,162	7,771
Special assessments	-	-	451,148	451,148
Accrued interest.	-	-	39,864	39,864
Loans.	-	-	-	547,096
Due from other funds.	-	-	27,089	52,583
Due from other governments.	285,000	173,756	270,353	3,192,928
Due from external party	-	-	-	559
Prepayments	-	9,730	6,786	18,210
Materials and supplies inventory	-	145	-	472,586
Total assets.	<u>\$ 319,388</u>	<u>\$ 1,147,168</u>	<u>\$ 2,844,253</u>	<u>\$ 12,014,601</u>
Liabilities:				
Accounts payable	\$ 9,269	\$ 13,336	\$ 16,864	\$ 282,418
Contracts payable.	-	-	33,600	45,403
Retainage payable	-	-	-	42,897
Accrued wages and benefits.	22,493	11,703	11,993	178,361
Compensated absences payable.	-	-	4,031	4,096
Due to other funds.	-	-	-	23,330
Due to other governments.	6,667	4,212	6,618	64,558
Due to external party	1,280	-	-	1,280
Interfund loans payable.	-	16,650	15,755	32,405
Loans payable	50,000	-	-	50,000
Deferred revenue	250,000	114,691	731,016	3,202,645
Unearned revenue	-	-	-	752,261
Total liabilities.	<u>339,709</u>	<u>160,592</u>	<u>819,877</u>	<u>4,679,654</u>
Fund Balances:				
Reserved for encumbrances	124	161,285	99,608	951,914
Reserved for prepayments	-	9,730	6,786	18,210
Reserved for loans receivable	-	-	-	412,091
Unreserved:				
Designated for termination benefits	-	-	71,350	71,350
Undesignated (deficit), reported in:				
Special revenue funds	(20,445)	815,561	1,846,632	5,881,382
Total fund balances (deficit).	<u>(20,321)</u>	<u>986,576</u>	<u>2,024,376</u>	<u>7,334,947</u>
Total liabilities and fund balances	<u>\$ 319,388</u>	<u>\$ 1,147,168</u>	<u>\$ 2,844,253</u>	<u>\$ 12,014,601</u>

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HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2009

	Special Improvements Bond Retirement	Tiffin Avenue Bond Retirement	Road Improvement Bond Retirement	Courthouse Restoration Bond Retirement
Assets:				
Equity in pooled cash and cash equivalents	\$ 12,308	\$ 15,788	\$ 22,555	\$ -
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes	-	-	-	167,275
Special assessments	-	-	19,960	-
Accrued interest	-	-	369	-
Prepayment in lieu of taxes receivable	-	-	-	-
Total assets	<u>\$ 12,308</u>	<u>\$ 15,788</u>	<u>\$ 42,884</u>	<u>\$ 167,275</u>
Liabilities:				
Deferred revenue	\$ -	\$ -	\$ 20,329	\$ -
Unearned revenue	-	-	-	167,275
Total liabilities.	<u>-</u>	<u>-</u>	<u>20,329</u>	<u>167,275</u>
Fund Balances:				
Reserved for encumbrances	-	-	-	-
Undesignated, reported in:				
Debt service funds.	12,308	15,788	22,555	-
Total fund balances	<u>12,308</u>	<u>15,788</u>	<u>22,555</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 12,308</u>	<u>\$ 15,788</u>	<u>\$ 42,884</u>	<u>\$ 167,275</u>

ADAMHs Bond Retirement	I-75/Tall Timbers Connector Bond Retirement	US-224/CR 300 Bond Retirement	Capital Projects Sheriff Bond Retirement	Energy Savings Gateway Bond Retirement	Total
\$ 100,000	\$ 3,910,225	\$ 98	\$ -	\$ 201,878	\$ 4,262,852
-	-	-	117,900	-	285,175
-	-	-	-	-	19,960
-	-	-	-	-	369
-	1,505,353	411,594	-	-	1,916,947
<u>\$ 100,000</u>	<u>\$ 5,415,578</u>	<u>\$ 411,692</u>	<u>\$ 117,900</u>	<u>\$ 201,878</u>	<u>\$ 6,485,303</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,329
-	1,505,353	411,594	117,900	-	2,202,122
-	1,505,353	411,594	117,900	-	2,222,451
1,480	-	-	-	-	1,480
98,520	3,910,225	98	-	201,878	4,261,372
100,000	3,910,225	98	-	201,878	4,262,852
<u>\$ 100,000</u>	<u>\$ 5,415,578</u>	<u>\$ 411,692</u>	<u>\$ 117,900</u>	<u>\$ 201,878</u>	<u>\$ 6,485,303</u>

HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2009

	Special Improvements	Motor Vehicle and Gas Tax	Job and Family Services	Ohio Public Works Commission
Assets:				
Equity in pooled cash and cash equivalents . . .	\$ 76,489	\$ 140,674	\$ 3,465	\$ -
Receivables (net of allowance for uncollectibles):				
Special assessments	90,459	-	-	-
Accrued interest	629	-	-	-
Total assets	\$ 167,577	\$ 140,674	\$ 3,465	\$ -
Liabilities:				
Contracts payable	\$ 48,381	\$ -	\$ -	\$ -
Due to other governments	-	-	-	-
Interfund loans payable	82,689	-	-	-
Accrued interest payable	388	-	-	-
Notes payable	78,900	-	-	-
Deferred revenue	91,088	-	-	-
Total liabilities	301,446	-	-	-
Fund Balances:				
Reserved for encumbrances	2,093	59,349	-	182,959
Unreserved:				
Undesignated (deficit), reported in:				
Capital projects funds	(135,962)	81,325	3,465	(182,959)
Total fund balances (deficit)	(133,869)	140,674	3,465	-
Total liabilities and fund balances	\$ 167,577	\$ 140,674	\$ 3,465	\$ -

<u>Federal Highway</u>	<u>Courthouse Restoration</u>	<u>Developmental Disabilities</u>	<u>County Capital Improvements</u>	<u>Sheriff's Office</u>
\$ -	\$ 56,342	\$ 918,779	\$ 1,856,895	\$ 205,427
-	-	-	-	-
-	-	-	-	-
<u>\$ -</u>	<u>\$ 56,342</u>	<u>\$ 918,779</u>	<u>\$ 1,856,895</u>	<u>\$ 205,427</u>
\$ -	\$ -	\$ 1,271	\$ -	\$ -
-	-	-	-	3,120
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	1,271	-	3,120
819,500	-	39,942	104,862	143,007
<u>(819,500)</u>	<u>56,342</u>	<u>877,566</u>	<u>1,752,033</u>	<u>59,300</u>
-	56,342	917,508	1,856,895	202,307
<u>\$ -</u>	<u>\$ 56,342</u>	<u>\$ 918,779</u>	<u>\$ 1,856,895</u>	<u>\$ 205,427</u>

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HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS (CONTINUED)
DECEMBER 31, 2009

	Flood Mitigation	Total
Assets:		
Equity in pooled cash and cash equivalents . . .	\$ 1,649,982	\$ 4,908,053
Receivables (net of allowance for uncollectibles):		
Special assessments	-	90,459
Accrued interest	-	629
	<u>\$ 1,649,982</u>	<u>\$ 4,999,141</u>
Total assets	<u>\$ 1,649,982</u>	<u>\$ 4,999,141</u>
Liabilities:		
Contracts payable.	\$ -	\$ 49,652
Due to other governments	-	3,120
Interfund loans payable.	-	82,689
Accrued interest payable	-	388
Notes payable	-	78,900
Deferred revenue	-	91,088
	<u>-</u>	<u>305,837</u>
Total liabilities.	<u>-</u>	<u>305,837</u>
Fund Balances:		
Reserved for encumbrances	-	1,351,712
Unreserved:		
Undesignated (deficit), reported in:		
Capital projects funds	1,649,982	3,341,592
	<u>1,649,982</u>	<u>4,693,304</u>
Total fund balances (deficit).	<u>1,649,982</u>	<u>4,693,304</u>
Total liabilities and fund balances	<u>\$ 1,649,982</u>	<u>\$ 4,999,141</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
Revenues:			
Property taxes	\$ 779,655	\$ 162,175	\$ 117,900
Payments in lieu of taxes.	-	1,555,719	-
Permissive motor vehicle license tax	161,958	-	-
Special assessments.	145,424	11,032	20,923
Charges for services	2,512,995	-	-
Licenses and permits	203,605	-	-
Fines and forfeitures	135,419	-	-
Intergovernmental	9,913,656	676,751	2,263,454
Investment income	9,311	-	-
Rental income	-	88,810	-
Contributions and donations	10,886	-	-
Other	532,051	231,575	97,519
Total revenues	<u>14,404,960</u>	<u>2,726,062</u>	<u>2,499,796</u>
Expenditures:			
Current:			
General government:			
Legislative and executive	1,078,738	-	-
Judicial	448,902	-	-
Public safety.	2,701,745	-	-
Public works.	5,531,464	-	-
Health	319,685	-	-
Human services	3,627,380	-	-
Conservation and recreation.	642,560	-	-
Economic development	212,671	-	-
Capital outlay	109,685	-	3,390,866
Debt service:			
Principal retirement	-	1,637,172	-
Interest and fiscal charges	-	469,878	51,135
Bond issuance costs	-	-	31,749
Total expenditures	<u>14,672,830</u>	<u>2,107,050</u>	<u>3,473,750</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>(267,870)</u>	<u>619,012</u>	<u>(973,954)</u>
Other financing sources (uses):			
Issuance of notes	-	100,000	-
Issuance of bonds	-	-	1,375,000
Premium on bond issuance	-	-	1,972
Discount on bond issuance	-	-	(3,184)
Transfers in	26,750	364,300	3,441,878
Transfers out	(221,086)	-	(23,842)
Total other financing sources (uses)	<u>(194,336)</u>	<u>464,300</u>	<u>4,791,824</u>
Net change in fund balances.	(462,206)	1,083,312	3,817,870
Fund balances at beginning of year.	<u>7,797,153</u>	<u>3,179,540</u>	<u>875,434</u>
Fund balances at end of year	<u>\$ 7,334,947</u>	<u>\$ 4,262,852</u>	<u>\$ 4,693,304</u>

Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
\$ -	\$ 1,059,730
-	1,555,719
-	161,958
-	177,379
-	2,512,995
-	203,605
-	135,419
-	12,853,861
9,506	18,817
-	88,810
-	10,886
22,981	884,126
<u>32,487</u>	<u>19,663,305</u>
-	1,078,738
-	448,902
-	2,701,745
-	5,531,464
-	319,685
16,926	3,644,306
-	642,560
-	212,671
-	3,500,551
-	1,637,172
-	521,013
-	31,749
<u>16,926</u>	<u>20,270,556</u>
<u>15,561</u>	<u>(607,251)</u>
-	100,000
-	1,375,000
-	1,972
-	(3,184)
-	3,832,928
-	(244,928)
-	<u>5,061,788</u>
15,561	4,454,537
<u>373,091</u>	<u>12,225,218</u>
<u>\$ 388,652</u>	<u>\$ 16,679,755</u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Motor Vehicle License and Gas Tax</u>	<u>Child Support Enforcement Agency</u>	<u>Dog and Kennel</u>	<u>Children Services</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Permissive motor vehicle license tax	161,958	-	-	-
Special assessments	-	-	-	-
Charges for services	532,216	200,371	20,013	40,983
Licenses and permits	-	-	203,605	-
Fines and forfeitures	76,487	-	14,483	-
Intergovernmental	4,359,677	422,712	-	1,503,957
Investment income	2,350	-	-	-
Contributions and donations	-	-	-	-
Other	11,818	258,573	7	143,170
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	5,144,506	881,656	238,108	1,688,110
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety.	-	-	-	-
Public works.	5,385,189	-	-	-
Health	-	-	241,936	-
Human services	-	945,900	-	1,658,311
Conservation and recreation.	-	-	-	-
Economic development	-	-	-	-
Capital outlay.	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	5,385,189	945,900	241,936	1,658,311
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures.	(240,683)	(64,244)	(3,828)	29,799
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses):				
Transfers in.	-	-	-	-
Transfers out.	(197,000)	-	-	-
Total other financing sources (uses)	(197,000)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	(437,683)	(64,244)	(3,828)	29,799
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficit) at beginning of year.	1,469,407	341,667	77,667	172,850
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficit) at end of year	\$ 1,031,724	\$ 277,423	\$ 73,839	\$ 202,649
	<hr/>	<hr/>	<hr/>	<hr/>

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 759,991
-	-	-	-	-	-
-	-	-	-	-	-
735,326	-	-	351,150	-	-
-	-	-	-	-	-
-	-	-	-	-	-
120,942	301,262	221,988	-	-	202,907
-	6,908	-	-	-	-
-	-	-	-	-	-
122	6,173	-	85	14,617	-
<u>856,390</u>	<u>314,343</u>	<u>221,988</u>	<u>351,235</u>	<u>14,617</u>	<u>962,898</u>
793,689	-	-	-	-	-
-	-	-	261,113	-	-
-	-	210,723	-	343,182	-
-	-	-	-	-	-
-	-	-	-	-	965,874
-	-	-	-	-	-
-	209,528	-	-	-	-
-	-	-	-	-	-
<u>793,689</u>	<u>209,528</u>	<u>210,723</u>	<u>261,113</u>	<u>343,182</u>	<u>965,874</u>
62,701	104,815	11,265	90,122	(328,565)	(2,976)
-	-	-	-	-	-
-	-	-	(6,086)	-	-
-	-	-	(6,086)	-	-
62,701	104,815	11,265	84,036	(328,565)	(2,976)
834,034	477,604	65,843	654,790	770,645	24,489
<u>\$ 896,735</u>	<u>\$ 582,419</u>	<u>\$ 77,108</u>	<u>\$ 738,826</u>	<u>\$ 442,080</u>	<u>\$ 21,513</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2009

	Criminal Administrative Justice Services	National Emergency Grant	Other Public Safety	Other
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ 19,664
Permissive motor vehicle license tax	-	-	-	-
Special assessments	-	-	-	145,424
Charges for services	-	-	214,473	418,463
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	19,857	24,592
Intergovernmental	-	670,000	1,927,760	182,451
Investment income	-	-	53	-
Contributions and donations	-	-	-	10,886
Other	-	152	55,606	41,728
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	-	670,152	2,217,749	843,208
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	285,049
Judicial	-	-	-	187,789
Public safety	13,477	-	2,116,810	17,553
Public works	-	-	-	146,275
Health	-	-	-	77,749
Human services	-	-	-	57,295
Conservation and recreation	-	642,560	-	-
Economic development	-	-	-	3,143
Capital outlay	-	-	-	109,685
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	13,477	642,560	2,116,810	884,538
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(13,477)	27,592	100,939	(41,330)
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses):				
Transfers in	-	-	-	26,750
Transfers out	-	-	-	(18,000)
Total other financing sources (uses)	-	-	-	8,750
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	(13,477)	27,592	100,939	(32,580)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficit) at beginning of year	13,477	(47,913)	885,637	2,056,956
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficit) at end of year	\$ -	\$ (20,321)	\$ 986,576	\$ 2,024,376
	<hr/>	<hr/>	<hr/>	<hr/>

Total	
\$	779,655
	161,958
	145,424
	2,512,995
	203,605
	135,419
	9,913,656
	9,311
	10,886
	532,051
	<u>14,404,960</u>

	1,078,738
	448,902
	2,701,745
	5,531,464
	319,685
	3,627,380
	642,560
	212,671
	109,685
	<u>14,672,830</u>

(267,870)

	26,750
	<u>(221,086)</u>
	<u>(194,336)</u>

(462,206)

7,797,153

\$ 7,334,947

HANCOCK COUNTY, OHIO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	Library Improvement Bond Retirement	Special Improvements Bond Retirement	Job and Family Services Bond Retirement	Tiffin Avenue Bond Retirement
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Payments in lieu of taxes	-	-	-	-
Special assessments.	-	-	-	-
Intergovernmental	-	-	-	-
Rental income	-	-	88,810	-
Other	231,575	-	-	-
Total revenues	<u>231,575</u>	<u>-</u>	<u>88,810</u>	<u>-</u>
Expenditures:				
Debt service:				
Principal retirement	205,000	-	65,000	15,000
Interest and fiscal charges	26,575	-	23,823	1,574
Total expenditures	<u>231,575</u>	<u>-</u>	<u>88,823</u>	<u>16,574</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(13)</u>	<u>(16,574)</u>
Other financing sources:				
Issuance of notes	-	-	-	-
Transfers in.	-	-	13	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>13</u>	<u>-</u>
Net change in fund balance	-	-	-	(16,574)
Fund balances at beginning of year	<u>-</u>	<u>12,308</u>	<u>-</u>	<u>32,362</u>
Fund balances at end of year.	<u>\$ -</u>	<u>\$ 12,308</u>	<u>\$ -</u>	<u>\$ 15,788</u>

Road Improvement Bond Retirement	Courthouse Restoration Bond Retirement	ADAMHS Bond Retirement	I-75/Tall Timbers Connector Bond Retirement	US-224/CR 300 Bond Retirement
\$ -	\$ 162,175	\$ -	\$ -	\$ -
-	-	-	1,335,000	220,719
11,032	-	-	-	-
-	-	676,751	-	-
-	-	-	-	-
-	-	-	-	-
<u>11,032</u>	<u>162,175</u>	<u>676,751</u>	<u>1,335,000</u>	<u>220,719</u>
10,000	140,000	684,950	330,000	100,000
<u>1,075</u>	<u>22,175</u>	<u>29,606</u>	<u>201,975</u>	<u>125,693</u>
<u>11,075</u>	<u>162,175</u>	<u>714,556</u>	<u>531,975</u>	<u>225,693</u>
<u>(43)</u>	<u>-</u>	<u>(37,805)</u>	<u>803,025</u>	<u>(4,974)</u>
-	-	100,000	-	-
-	-	<u>37,805</u>	-	-
-	-	<u>137,805</u>	-	-
(43)	-	100,000	803,025	(4,974)
<u>22,598</u>	<u>-</u>	<u>-</u>	<u>3,107,200</u>	<u>5,072</u>
<u>\$ 22,555</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ 3,910,225</u>	<u>\$ 98</u>

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HANCOCK COUNTY, OHIO
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR DEBT SERVICE FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Energy Savings Gateway Bond Retirement	Total
	<u> </u>	<u> </u>
Revenues:		
Property taxes	\$ -	\$ 162,175
Payments in lieu of taxes	-	1,555,719
Special assessments.	-	11,032
Intergovernmental	-	676,751
Rental income	-	88,810
Other	-	231,575
	<u> </u>	<u> </u>
Total revenues	-	2,726,062
	<u> </u>	<u> </u>
Expenditures:		
Debt service:		
Principal retirement	87,222	1,637,172
Interest and fiscal charges	37,382	469,878
	<u> </u>	<u> </u>
Total expenditures	124,604	2,107,050
	<u> </u>	<u> </u>
Excess (deficiency) of revenues over (under) expenditures	(124,604)	619,012
	<u> </u>	<u> </u>
Other financing sources:		
Issuance of notes	-	100,000
Transfers in.	326,482	364,300
	<u> </u>	<u> </u>
Total other financing sources	326,482	464,300
	<u> </u>	<u> </u>
Net change in fund balance	201,878	1,083,312
Fund balances at beginning of year	<u> </u>	<u> </u>
	-	3,179,540
Fund balances at end of year.	<u> </u>	<u> </u>
	\$ 201,878	\$ 4,262,852
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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Special Improvements</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Alcohol and Drug Abuse</u>	<u>Job and Family Services</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	20,923	-	-	-
Intergovernmental	-	-	206,269	-
Other	-	-	62,794	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	20,923	-	269,063	-
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
Capital outlay	53,555	-	231,144	-
Debt service:				
Interest and fiscal charges	3,521	11,260	-	-
Bond issuance costs	-	4,272	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	57,076	15,532	231,144	-
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(36,153)	(15,532)	37,919	-
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses):				
Issuance of bonds	-	185,000	-	-
Premium on bond issuance	-	1,972	-	-
Discount on bond issuance	-	-	-	-
Transfers in	-	197,000	31,192	-
Transfers out	-	-	(23,842)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses).	-	383,972	7,350	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance.	(36,153)	368,440	45,269	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficit) at beginning of year .	(97,716)	(227,766)	(45,269)	3,465
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficit) at end of year	<u>\$ (133,869)</u>	<u>\$ 140,674</u>	<u>\$ -</u>	<u>\$ 3,465</u>

Ohio Public Works Commission	Federal Highway	Courthouse Restoration	Developmental Disabilities	County Capital Improvements	Sheriff's Office
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 117,900
-	-	-	-	-	-
422,380	1,634,805	-	-	-	-
-	-	-	-	34,725	-
<u>422,380</u>	<u>1,634,805</u>	<u>-</u>	<u>-</u>	<u>34,725</u>	<u>117,900</u>
422,380	1,634,805	-	83,695	134,157	773,330
-	-	-	-	-	36,354
-	-	-	-	-	<u>27,477</u>
<u>422,380</u>	<u>1,634,805</u>	<u>-</u>	<u>83,695</u>	<u>134,157</u>	<u>837,161</u>
-	-	-	(83,695)	(99,432)	(719,261)
-	-	-	-	-	1,190,000
-	-	-	-	-	-
-	-	-	-	-	(3,184)
-	-	-	-	1,505,904	-
-	-	-	-	-	-
-	-	-	-	1,505,904	1,186,816
-	-	-	(83,695)	1,406,472	467,555
-	-	56,342	1,001,203	450,423	(265,248)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,342</u>	<u>\$ 917,508</u>	<u>\$ 1,856,895</u>	<u>\$ 202,307</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Flood Mitigation</u>	<u>Total</u>
Revenues:		
Property taxes	\$ -	\$ 117,900
Special assessments.	-	20,923
Intergovernmental	-	2,263,454
Other	-	97,519
	<hr/>	<hr/>
Total revenues	-	2,499,796
Expenditures:		
Current:		
Capital outlay	57,800	3,390,866
Debt service:		
Interest and fiscal charges	-	51,135
Bond issuance costs	-	31,749
	<hr/>	<hr/>
Total expenditures	57,800	3,473,750
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>
	(57,800)	(973,954)
Other financing sources (uses):		
Issuance of bonds	-	1,375,000
Premium on bond issuance	-	1,972
Discount on bond issuance	-	(3,184)
Transfers in	1,707,782	3,441,878
Transfers out	-	(23,842)
	<hr/>	<hr/>
Total other financing sources (uses).	1,707,782	4,791,824
Net change in fund balance.	1,649,982	3,817,870
Fund balances (deficit) at beginning of year .	<hr/>	<hr/>
	-	875,434
Fund balances (deficit) at end of year	<hr/>	<hr/>
	\$ 1,649,982	\$ 4,693,304

HANCOCK COUNTY, OHIO
COMBINING STATEMENTS
FUND DESCRIPTIONS - FIDUCIARY FUNDS

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

Investment Trust Fund

External Investment Pool

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

Agency Funds

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

Subdivision

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

Payroll

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

Real Estate Taxes

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

Personal Taxes

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

Library/Local Government Support

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

Local Government

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

County Court

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

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

Other Agency Funds

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

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Balance 12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/09</u>
Subdivision				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 56,527,496	\$ 56,527,031	\$ 465
Due from other governments	370,452	-	370,452	-
Total assets.	<u>\$ 370,452</u>	<u>\$ 56,527,496</u>	<u>\$ 56,897,483</u>	<u>\$ 465</u>
Liabilities:				
Due to other governments.	\$ 370,452	\$ 56,527,496	\$ 56,897,483	\$ 465
Total liabilities.	<u>\$ 370,452</u>	<u>\$ 56,527,496</u>	<u>\$ 56,897,483</u>	<u>\$ 465</u>
Payroll				
Assets:				
Equity in pooled cash and cash equivalents	\$ 355,114	\$ 76,883	\$ 122,980	\$ 309,017
Total assets.	<u>\$ 355,114</u>	<u>\$ 76,883</u>	<u>\$ 122,980</u>	<u>\$ 309,017</u>
Liabilities:				
Payroll withholdings	\$ 355,114	\$ 76,883	\$ 122,980	\$ 309,017
Total liabilities.	<u>\$ 355,114</u>	<u>\$ 76,883</u>	<u>\$ 122,980</u>	<u>\$ 309,017</u>
Real Estate Taxes				
Assets:				
Equity in pooled cash and cash equivalents	\$ 1,472,862	\$ 63,598,833	\$ 63,301,971	\$ 1,769,724
Real estate and other taxes receivable	52,923,870	57,836,152	52,923,870	57,836,152
Due from other governments	-	353,194	-	353,194
Special assessments receivable	872,800	921,541	872,800	921,541
Total assets.	<u>\$ 55,269,532</u>	<u>\$ 122,709,720</u>	<u>\$ 117,098,641</u>	<u>\$ 60,880,611</u>
Liabilities:				
Due to other governments.	\$ 55,269,532	\$ 122,709,720	\$ 117,098,641	\$ 60,880,611
Total liabilities.	<u>\$ 55,269,532</u>	<u>\$ 122,709,720</u>	<u>\$ 117,098,641</u>	<u>\$ 60,880,611</u>
Personal Taxes				
Assets:				
Equity in pooled cash and cash equivalents	\$ 57,919	\$ 3,370,614	\$ 3,361,834	\$ 66,699
Taxes receivable	4,190,649	800,726	4,190,649	800,726
Total assets.	<u>\$ 4,248,568</u>	<u>\$ 4,171,340</u>	<u>\$ 7,552,483</u>	<u>\$ 867,425</u>
Liabilities:				
Due to other governments.	\$ 4,248,568	\$ 4,171,340	\$ 7,552,483	\$ 867,425
Total liabilities.	<u>\$ 4,248,568</u>	<u>\$ 4,171,340</u>	<u>\$ 7,552,483</u>	<u>\$ 867,425</u>
Library/Local Government Support				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,420,266	\$ 2,420,266	\$ -
Due from other governments	1,534,382	1,204,282	1,534,382	1,204,282
Total assets.	<u>\$ 1,534,382</u>	<u>\$ 3,624,548</u>	<u>\$ 3,954,648</u>	<u>\$ 1,204,282</u>
Liabilities:				
Due to other governments.	\$ 1,534,382	\$ 3,624,548	\$ 3,954,648	\$ 1,204,282
Total liabilities.	<u>\$ 1,534,382</u>	<u>\$ 3,624,548</u>	<u>\$ 3,954,648</u>	<u>\$ 1,204,282</u>

-- Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Balance 12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/09</u>
Local Government				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 3,900,195	\$ 3,900,195	\$ -
Due from other governments	1,192,206	1,005,487	1,192,206	1,005,487
Total assets.	<u>\$ 1,192,206</u>	<u>\$ 4,905,682</u>	<u>\$ 5,092,401</u>	<u>\$ 1,005,487</u>
Liabilities:				
Due to other governments.	\$ 1,192,206	\$ 4,905,682	\$ 5,092,401	\$ 1,005,487
Total liabilities.	<u>\$ 1,192,206</u>	<u>\$ 4,905,682</u>	<u>\$ 5,092,401</u>	<u>\$ 1,005,487</u>
County Court				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 758,254	\$ 11,641,892	\$ 11,561,663	\$ 838,483
Accounts receivable.	335,216	347,931	335,216	347,931
Total assets.	<u>\$ 1,093,470</u>	<u>\$ 11,989,823</u>	<u>\$ 11,896,879</u>	<u>\$ 1,186,414</u>
Liabilities:				
Deposits held and due to others	\$ 335,216	\$ 347,931	\$ 335,216	\$ 347,931
Undistributed assets	758,254	11,641,892	11,561,663	838,483
Total liabilities.	<u>\$ 1,093,470</u>	<u>\$ 11,989,823</u>	<u>\$ 11,896,879</u>	<u>\$ 1,186,414</u>
Board of Health				
Assets:				
Equity in pooled cash and cash equivalents	\$ 312,297	\$ 625,411	\$ 570,339	\$ 367,369
Accounts receivable.	3,683	-	3,683	-
Due from external parties.	3,683	2,353	3,683	2,353
Total assets.	<u>\$ 319,663</u>	<u>\$ 627,764</u>	<u>\$ 577,705</u>	<u>\$ 369,722</u>
Liabilities:				
Accounts payable.	\$ 880	\$ -	\$ 880	\$ -
Due to other governments.	6,506	341,895	6,506	341,895
Due to external parties.	-	27,827	-	27,827
Undistributed assets	312,277	258,042	570,319	-
Total liabilities.	<u>\$ 319,663</u>	<u>\$ 627,764</u>	<u>\$ 577,705</u>	<u>\$ 369,722</u>
Undivided Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 2,799,925	\$ 2,715,126	\$ 84,799
Due from other governments	739,980	729,652	739,980	729,652
Total assets.	<u>\$ 739,980</u>	<u>\$ 3,529,577</u>	<u>\$ 3,455,106</u>	<u>\$ 814,451</u>
Liabilities:				
Due to other governments.	\$ 739,980	\$ 3,529,577	\$ 3,455,106	\$ 814,451
Total liabilities.	<u>\$ 739,980</u>	<u>\$ 3,529,577</u>	<u>\$ 3,455,106</u>	<u>\$ 814,451</u>
Manufactured Home Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 32,627	\$ 425,457	\$ 413,361	\$ 44,723
Total assets.	<u>\$ 32,627</u>	<u>\$ 425,457</u>	<u>\$ 413,361</u>	<u>\$ 44,723</u>
Liabilities:				
Due to other governments	\$ 32,627	\$ 425,457	\$ 413,361	\$ 44,723
Total liabilities.	<u>\$ 32,627</u>	<u>\$ 425,457</u>	<u>\$ 413,361</u>	<u>\$ 44,723</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Balance</u> <u>12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/09</u>
Estate Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 680,816	\$ 3,381,611	\$ 1,676,141	\$ 2,386,286
Total assets.	<u>\$ 680,816</u>	<u>\$ 3,381,611</u>	<u>\$ 1,676,141</u>	<u>\$ 2,386,286</u>
Liabilities:				
Due to other governments	\$ 680,816	\$ 3,381,611	\$ 1,676,141	\$ 2,386,286
Total liabilities.	<u>\$ 680,816</u>	<u>\$ 3,381,611</u>	<u>\$ 1,676,141</u>	<u>\$ 2,386,286</u>
Law Library				
Assets:				
Equity in pooled cash and cash equivalents	\$ 28,474	\$ 119,466	\$ 120,760	\$ 27,180
Total assets.	<u>\$ 28,474</u>	<u>\$ 119,466</u>	<u>\$ 120,760</u>	<u>\$ 27,180</u>
Liabilities:				
Due to other governments	\$ 28,474	\$ 119,466	\$ 120,760	\$ 27,180
Total liabilities.	<u>\$ 28,474</u>	<u>\$ 119,466</u>	<u>\$ 120,760</u>	<u>\$ 27,180</u>
Municipal Permissive Motor Vehicle Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 295,831	\$ 252,660	\$ 106,023	\$ 442,468
Due from other governments	19,367	18,736	19,367	18,736
Total assets.	<u>\$ 315,198</u>	<u>\$ 271,396</u>	<u>\$ 125,390</u>	<u>\$ 461,204</u>
Liabilities:				
Due to other governments	\$ 315,198	\$ 271,396	\$ 125,390	\$ 461,204
Total liabilities.	<u>\$ 315,198</u>	<u>\$ 271,396</u>	<u>\$ 125,390</u>	<u>\$ 461,204</u>
Soil and Water				
Assets:				
Equity in pooled cash and cash equivalents	\$ 46,278	\$ 289,437	\$ 225,257	\$ 110,458
Total assets.	<u>\$ 46,278</u>	<u>\$ 289,437</u>	<u>\$ 225,257</u>	<u>\$ 110,458</u>
Liabilities:				
Due to external parties	\$ 412	\$ 559	\$ 412	\$ 559
Undistributed assets	45,866	288,878	224,845	109,899
Total liabilities.	<u>\$ 46,278</u>	<u>\$ 289,437</u>	<u>\$ 225,257</u>	<u>\$ 110,458</u>
Hotel/Motel Tax				
Assets:				
Equity in pooled cash and cash equivalents	\$ 4,403	\$ 358,903	\$ 358,116	\$ 5,190
Real estate and other taxes receivable	78,333	87,338	78,333	87,338
Total assets.	<u>\$ 82,736</u>	<u>\$ 446,241</u>	<u>\$ 436,449</u>	<u>\$ 92,528</u>
Liabilities:				
Due to other governments	\$ -	\$ 87,338	\$ -	\$ 87,338
Undistributed assets	82,736	358,903	436,449	5,190
Total liabilities.	<u>\$ 82,736</u>	<u>\$ 446,241</u>	<u>\$ 436,449</u>	<u>\$ 92,528</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Balance</u> <u>12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/09</u>
Local Emergency Planning Commission				
Assets:				
Equity in pooled cash and cash equivalents	\$ 108,624	\$ -	\$ 9,052	\$ 99,572
Total assets.	<u>\$ 108,624</u>	<u>\$ -</u>	<u>\$ 9,052</u>	<u>\$ 99,572</u>
Liabilities:				
Undistributed assets	\$ 108,624	\$ -	\$ 9,052	\$ 99,572
Total liabilities.	<u>\$ 108,624</u>	<u>\$ -</u>	<u>\$ 9,052</u>	<u>\$ 99,572</u>
Undivided Property Tax Replacement				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 163,729	\$ 163,729	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 163,729</u>	<u>\$ 163,729</u>	<u>\$ -</u>
Liabilities:				
Due to other governments	\$ -	\$ 163,729	\$ 163,729	\$ -
Total liabilities.	<u>\$ -</u>	<u>\$ 163,729</u>	<u>\$ 163,729</u>	<u>\$ -</u>
Blanchard River Construction				
Assets:				
Equity in pooled cash and cash equivalents	\$ 120,722	\$ 43,268	\$ 107,153	\$ 56,837
Total assets.	<u>\$ 120,722</u>	<u>\$ 43,268</u>	<u>\$ 107,153</u>	<u>\$ 56,837</u>
Liabilities:				
Accounts payable.	\$ 10,060	\$ 43,268	\$ 10,060	\$ 43,268
Undistributed assets	110,662	-	97,093	13,569
Total liabilities.	<u>\$ 120,722</u>	<u>\$ 43,268</u>	<u>\$ 107,153</u>	<u>\$ 56,837</u>
Hancock County Election Commission				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 3,315	\$ 3,315	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 3,315</u>	<u>\$ 3,315</u>	<u>\$ -</u>
Liabilities:				
Undistributed assets	\$ -	\$ 3,315	\$ 3,315	\$ -
Total liabilities.	<u>\$ -</u>	<u>\$ 3,315</u>	<u>\$ 3,315</u>	<u>\$ -</u>
Sheriff Agency				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 42,523	\$ 3,028,897	\$ 2,857,369	\$ 214,051
Total assets.	<u>\$ 42,523</u>	<u>\$ 3,028,897</u>	<u>\$ 2,857,369</u>	<u>\$ 214,051</u>
Liabilities:				
Undistributed assets	\$ 42,523	\$ 3,028,897	\$ 2,857,369	\$ 214,051
Total liabilities.	<u>\$ 42,523</u>	<u>\$ 3,028,897</u>	<u>\$ 2,857,369</u>	<u>\$ 214,051</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Balance 12/31/08</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/09</u>
Inmate				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 2,788	\$ 124,797	\$ 123,768	\$ 3,817
Total assets.	<u>\$ 2,788</u>	<u>\$ 124,797</u>	<u>\$ 123,768</u>	<u>\$ 3,817</u>
Liabilities:				
Deposits held and due to others	\$ 2,788	\$ 124,797	\$ 123,768	\$ 3,817
Total liabilities.	<u>\$ 2,788</u>	<u>\$ 124,797</u>	<u>\$ 123,768</u>	<u>\$ 3,817</u>
Housing Trust				
Assets:				
Equity in pooled cash and cash equivalents	\$ 56,567	\$ 332,297	\$ 307,901	\$ 80,963
Accounts receivable.	503	-	503	-
Total assets.	<u>\$ 57,070</u>	<u>\$ 332,297</u>	<u>\$ 308,404</u>	<u>\$ 80,963</u>
Liabilities:				
Due to other governments.	\$ 57,070	\$ 332,297	\$ 308,404	\$ 80,963
Total liabilities	<u>\$ 57,070</u>	<u>\$ 332,297</u>	<u>\$ 308,404</u>	<u>\$ 80,963</u>
Indigent Defense Fee				
Assets:				
Equity in pooled cash and cash equivalents	\$ -	\$ 23,889	\$ 23,526	\$ 363
Due from other governments	-	1,385	-	1,385
Total assets.	<u>\$ -</u>	<u>\$ 25,274</u>	<u>\$ 23,526</u>	<u>\$ 1,748</u>
Liabilities:				
Undistributed assets.	\$ -	\$ 25,274	\$ 23,526	\$ 1,748
Total liabilities	<u>\$ -</u>	<u>\$ 25,274</u>	<u>\$ 23,526</u>	<u>\$ 1,748</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2009

<i>All Agency Funds</i>	Balance 12/31/08	Additions	Reductions	Balance 12/31/09
Assets				
Equity in pooled cash and cash equivalents	\$ 3,572,534	\$ 138,713,655	\$ 136,434,076	\$ 5,852,113
Cash and cash equivalents in segregated accounts	803,565	14,795,586	14,542,800	1,056,351
Real estate and other taxes receivable	57,192,852	58,724,216	57,192,852	58,724,216
Accounts receivable.	339,402	347,931	339,402	347,931
Special assessments receivable	872,800	921,541	872,800	921,541
Due from other governments	3,856,387	3,312,736	3,856,387	3,312,736
Due from external parties.	3,683	2,353	3,683	2,353
Total assets.	<u>\$ 66,641,223</u>	<u>\$ 216,818,018</u>	<u>\$ 213,242,000</u>	<u>\$ 70,217,241</u>
Liabilities				
Accounts payable	\$ 10,940	\$ 43,268	\$ 10,940	\$ 43,268
Payroll withholdings	355,114	76,883	122,980	309,017
Due to other governments.	64,475,811	200,591,552	196,865,053	68,202,310
Due to external parties.	412	28,386	412	28,386
Deposits held and due to others	338,004	472,728	458,984	351,748
Undistributed assets	1,460,942	15,605,201	15,783,631	1,282,512
Total liabilities.	<u>\$ 66,641,223</u>	<u>\$ 216,818,018</u>	<u>\$ 213,242,000</u>	<u>\$ 70,217,241</u>

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 1,755,171	\$ 1,732,547	\$ 1,774,940	\$ 42,393
Sales taxes	10,600,000	9,873,000	9,923,772	50,772
Charges for services.	3,420,616	3,320,616	3,369,824	49,208
Licenses and permits	3,850	3,850	3,673	(177)
Fines and forfeitures	97,000	97,000	90,315	(6,685)
Intergovernmental	3,097,479	2,806,278	2,877,901	71,623
Investment income	900,000	900,000	951,416	51,416
Rental income	90,000	90,000	234,807	144,807
Other	5,000	5,000	69,078	64,078
Total revenues	19,969,116	18,828,291	19,295,726	467,435
Expenditures:				
Current:				
General government:				
Legislative and executive				
County Commissioners				
Personal services.	205,274	205,999	203,376	2,623
Fringe benefits.	80,440	78,507	70,615	7,892
Materials and supplies	3,611	1,649	1,428	221
Contractual services	2,547	2,347	1,827	520
Other.	4,587	7,787	7,764	23
Total County Commissioners	296,459	296,289	285,010	11,279
Microfilm				
Personal services.	14,042	12,324	11,324	1,000
Fringe benefits	2,411	2,133	1,889	244
Materials and supplies	26,725	126,213	123,519	2,694
Contractual services	105,340	21,549	21,162	387
Total Microfilm.	148,518	162,219	157,894	4,325
Auditor				
Personal services.	276,010	265,215	256,139	9,076
Fringe benefits	115,506	109,664	95,052	14,612
Materials and supplies	20,486	20,449	20,449	-
Contractual services	17,900	26,300	26,300	-
Total Auditor	429,902	421,628	397,940	23,688
Auditor - Personal Property				
Personal services.	20,000	7,586	7,397	189
Fringe benefits.	7,871	7,740	3,543	4,197
Materials and supplies	200	-	-	-
Contractual services	1,125	-	-	-
Other.	100	-	-	-
Total Auditor - Personal Property	29,296	15,326	10,940	4,386

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HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor - Real Property				
Personal services	\$ 18,176	\$ 18,014	\$ 17,927	\$ 87
Fringe benefits	10,290	9,400	7,331	2,069
Materials and supplies	200	200	200	-
Contractual services	4,000	4,000	4,000	-
Total Auditor - Personal Property	<u>32,666</u>	<u>31,614</u>	<u>29,458</u>	<u>2,156</u>
Auditor - Manufactured Homes				
Materials and supplies	100	100	100	-
Contractual services	1,600	1,600	1,109	491
Total Auditor - Manufactured Homes	<u>1,700</u>	<u>1,700</u>	<u>1,209</u>	<u>491</u>
Treasurer				
Personal services	113,214	111,532	109,273	2,259
Fringe benefits	55,363	50,489	47,934	2,555
Materials and supplies	7,500	5,400	5,292	108
Contractual services	38,000	35,400	34,866	534
Other	3,150	3,000	2,885	115
Total Treasurer	<u>217,227</u>	<u>205,821</u>	<u>200,250</u>	<u>5,571</u>
Prosecuting Attorney				
Personal services	601,703	611,661	611,593	68
Fringe benefits	219,879	180,280	180,275	5
Materials and supplies	9,000	9,000	9,000	-
Contractual services	63,352	63,330	63,330	-
Capital outlay	3,705	3,705	3,705	-
Other	2,400	694	694	-
Total Prosecuting Attorney	<u>900,039</u>	<u>868,670</u>	<u>868,597</u>	<u>73</u>
Bureau of Inspection				
Contractual services	70,000	70,000	70,000	-
Total Bureau of Inspection	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
Budget Commission				
Personal services	16,731	16,474	16,470	4
Fringe benefits	12,523	11,538	9,611	1,927
Materials and supplies	150	150	150	-
Contractual services	320	320	-	320
Total Budget Commission	<u>29,724</u>	<u>28,482</u>	<u>26,231</u>	<u>2,251</u>
Board of Revisions				
Personal services	14,801	14,465	14,128	337
Fringe benefits	8,553	8,172	5,510	2,662
Materials and supplies	500	500	-	500
Total Board of Revisions	<u>23,854</u>	<u>23,137</u>	<u>19,638</u>	<u>3,499</u>

- - Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing Board				
Personal services	\$ 219,395	\$ 210,630	\$ 210,230	\$ 400
Fringe benefits	76,775	68,222	65,896	2,326
Materials and supplies	85,833	4,879	4,590	289
Contractual services	13,232	93,779	93,563	216
Capital outlay	6,600	6,126	6,126	-
Other	500	500	-	500
Total Data Processing Board	402,335	384,136	380,405	3,731
Board of Elections				
Personal services	301,959	300,363	292,562	7,801
Fringe benefits.	86,177	83,518	82,707	811
Materials and supplies	40,811	27,662	27,298	364
Contractual services	30,100	30,100	29,963	137
Capital outlay	50,574	4,552	4,552	-
Other.	500	-	-	-
Total Board of Elections.	510,121	446,195	437,082	9,113
Building and Ground Maintenance				
Personal services.	261,000	257,204	247,569	9,635
Fringe benefits.	187,747	140,139	122,742	17,397
Materials and supplies	82,282	79,923	66,050	13,873
Contractual services	915,643	973,529	938,074	35,455
Other.	264,400	31,007	12,568	18,439
Total Building and Ground Maintenance	1,711,072	1,481,802	1,387,003	94,799
Recorder				
Personal services.	123,149	123,665	123,386	279
Fringe benefits	49,974	47,366	40,992	6,374
Materials and supplies	-	4,000	3,965	35
Other.	14,068	4,645	2,008	2,637
Total Recorder	187,191	179,676	170,351	9,325
Insurance				
Fringe benefits.	26,580	11,718	11,640	78
Contractual services	400,451	349,053	349,053	-
Total Insurance.	427,031	360,771	360,693	78
Personnel - Safety				
Personal services.	28,828	31,000	30,745	255
Fringe benefits.	5,125	7,612	7,317	295
Materials and supplies	250	250	202	48
Contractual services	12,000	7,700	7,678	22
Other.	500	500	467	33
Total Personnel - Safety.	46,703	47,062	46,409	653
Flood Disaster				
Materials and supplies	3,000	-	-	-
Contractual services.	248,953	283,926	269,537	14,389
Capital outlay	-	2,911	2,911	-
Other	13,528	9,869	1,605	8,264
Total Flood Disaster	265,481	296,706	274,053	22,653

-- Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Other				
Contractual services	\$ 238,840	\$ 135,837	\$ 131,542	\$ 4,295
Capital outlay	34,381	-	-	-
Total Other	<u>273,221</u>	<u>135,837</u>	<u>131,542</u>	<u>4,295</u>
Total general government - legislative and executive	<u>6,002,540</u>	<u>5,457,071</u>	<u>5,254,705</u>	<u>202,366</u>
Judicial				
Court of Appeals				
Contractual services.	500	500	-	500
Other.	26,230	26,161	20,588	5,573
Total Court of Appeals.	<u>26,730</u>	<u>26,661</u>	<u>20,588</u>	<u>6,073</u>
Common Pleas Court				
Personal services.	367,342	367,342	348,593	18,749
Fringe benefits.	142,680	142,480	114,050	28,430
Materials and supplies	10,024	8,024	7,976	48
Contractual services	71,585	70,185	46,269	23,916
Capital outlay	38,240	40,135	39,799	336
Other.	10,175	10,175	8,925	1,250
Total Common Pleas Court	<u>640,046</u>	<u>638,341</u>	<u>565,612</u>	<u>72,729</u>
Jury Commission				
Personal services.	400	400	400	-
Materials and supplies	1,485	1,485	628	857
Contractual services	123	123	120	3
Other.	271	271	71	200
Total Jury Commission	<u>2,279</u>	<u>2,279</u>	<u>1,219</u>	<u>1,060</u>
Law Library				
Personal services.	-	25,000	24,148	852
Fringe benefits.	-	16,000	9,028	6,972
Total law library	<u>-</u>	<u>41,000</u>	<u>33,176</u>	<u>7,824</u>
Adult Probation				
Personal services.	207,335	194,235	194,001	234
Fringe benefits.	68,832	67,872	58,438	9,434
Materials and supplies	10,319	25,789	25,789	-
Contractual services	7,253	4,073	4,073	-
Capital outlay	2,898	4,048	3,370	678
Other.	6,065	6,625	6,609	16
Total Adult Probation	<u>302,702</u>	<u>302,642</u>	<u>292,280</u>	<u>10,362</u>
Court Appointed Special Advocate				
Contractual services	32,400	32,400	17,100	15,300
Total Court Appointed Special Advocate	<u>32,400</u>	<u>32,400</u>	<u>17,100</u>	<u>15,300</u>

-- Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal services	\$ 235,457	\$ 235,165	\$ 227,877	\$ 7,288
Fringe benefits.	102,121	95,908	86,173	9,735
Materials and supplies	9,150	9,125	8,313	812
Contractual services	297,584	283,450	195,391	88,059
Other.	23,500	20,402	8,034	12,368
Total Juvenile Court	667,812	644,050	525,788	118,262
Juvenile Probation				
Personal services.	104,668	103,253	103,233	20
Fringe benefits.	44,502	37,480	37,337	143
Materials and supplies	6,500	6,500	6,404	96
Contractual services	2,000	2,000	600	1,400
Other.	500	500	278	222
Total Juvenile Probation	158,170	149,733	147,852	1,881
Juvenile Court - PEACE				
Personal services	13,592	13,592	13,332	260
Fringe benefits.	5,807	5,216	4,462	754
Total Juvenile Court - PEACE.	19,399	18,808	17,794	1,014
Probate Court				
Personal services.	131,833	130,019	128,427	1,592
Fringe benefits.	60,612	55,592	50,915	4,677
Materials and supplies	6,925	5,832	5,322	510
Contractual services	3,350	2,337	2,213	124
Other.	500	119	119	-
Total Probate Court	203,220	193,899	186,996	6,903
Clerk of Courts				
Personal services.	183,214	181,247	179,084	2,163
Fringe benefits	100,591	92,452	88,246	4,206
Materials and supplies	9,000	9,000	8,403	597
Contractual services	13,929	13,929	9,187	4,742
Other.	5,500	4,958	4,476	482
Total Clerk of Courts	312,234	301,586	289,396	12,190
Municipal Court				
Personal services.	227,086	231,343	231,343	-
Contractual services	122,958	126,228	125,112	1,116
Total Municipal Court	350,044	357,571	356,455	1,116
Miscellaneous - Judicial				
Contractual services	108,000	144,540	140,316	4,224
Total Miscellaneous - Judicial.	108,000	144,540	140,316	4,224

- - Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Defenders				
Personal services.	\$ 292,000	\$ 287,561	\$ 286,506	\$ 1,055
Fringe benefits.	131,521	119,113	116,143	2,970
Materials and supplies	3,100	3,038	2,751	287
Contractual services	4,600	7,875	7,545	330
Other.	5,130	5,050	4,983	67
Total Public Defenders.	<u>436,351</u>	<u>422,637</u>	<u>417,928</u>	<u>4,709</u>
 Total general government - judicial	 <u>3,259,387</u>	 <u>3,276,147</u>	 <u>3,012,500</u>	 <u>263,647</u>
 Total general government	 <u>9,261,927</u>	 <u>8,733,218</u>	 <u>8,267,205</u>	 <u>466,013</u>
Public safety				
Coroner				
Personal services.	48,871	48,871	48,871	-
Fringe benefits.	20,805	19,317	18,915	402
Materials and supplies	250	250	-	250
Contractual services	64,560	64,560	63,538	1,022
Other.	2,000	5,444	5,024	420
Total Coroner.	<u>136,486</u>	<u>138,442</u>	<u>136,348</u>	<u>2,094</u>
Sheriff				
Personal services.	2,149,358	2,105,781	2,044,261	61,520
Fringe benefits.	848,470	780,560	740,383	40,177
Materials and supplies	226,169	179,326	173,434	5,892
Contractual services	243,428	274,839	271,113	3,726
Capital outlay	27,286	29,257	29,187	70
Total Sheriff	<u>3,494,711</u>	<u>3,369,763</u>	<u>3,258,378</u>	<u>111,385</u>
Sheriff - Jail				
Personal services.	1,640,335	1,579,655	1,529,594	50,061
Fringe benefits.	618,705	570,685	546,013	24,672
Materials and supplies	34,517	36,517	35,503	1,014
Contractual services	407,469	410,484	400,431	10,053
Total Sheriff - Jail	<u>2,701,026</u>	<u>2,597,341</u>	<u>2,511,541</u>	<u>85,800</u>
Sheriff - Rehabilitation				
Other.	-	4,579	2,945	1,634
Total Sheriff - Rehabilitation.	<u>-</u>	<u>4,579</u>	<u>2,945</u>	<u>1,634</u>
 Total public safety	 <u>6,332,223</u>	 <u>6,110,125</u>	 <u>5,909,212</u>	 <u>200,913</u>
Public works				
Sanitation and Drainage				
Contractual services	3,558	4,670	4,066	604
Total Sanitation and Drainage	<u>3,558</u>	<u>4,670</u>	<u>4,066</u>	<u>604</u>

- - Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Mapping				
Personal services	\$ 69,328	\$ 68,236	\$ 65,434	\$ 2,802
Fringe benefits	31,948	28,404	27,938	466
Materials and supplies	1,400	893	890	3
Contractual services	6,294	5,742	5,742	-
Capital outlay	270	270	270	-
Other	300	-	-	-
Total Mapping	<u>109,540</u>	<u>103,545</u>	<u>100,274</u>	<u>3,271</u>
Total public works	<u>113,098</u>	<u>108,215</u>	<u>104,340</u>	<u>3,875</u>
Health				
TB Clinic and Care				
Contractual services	2,000	2,700	2,095	605
Total TB Clinic and Care	<u>2,000</u>	<u>2,700</u>	<u>2,095</u>	<u>605</u>
Other Health Department				
Contractual services	802,814	802,814	674,033	128,781
Total Other Health Department	<u>802,814</u>	<u>802,814</u>	<u>674,033</u>	<u>128,781</u>
Total health	<u>804,814</u>	<u>805,514</u>	<u>676,128</u>	<u>129,386</u>
Human services				
Soldier's Relief				
Personal services	30,408	30,458	30,426	32
Fringe benefits	9,250	8,652	5,892	2,760
Materials and supplies	5,000	5,000	4,109	891
Contractual services	70,500	92,500	75,210	17,290
Other	51,000	29,000	26,400	2,600
Total Soldier's Relief	<u>166,158</u>	<u>165,610</u>	<u>142,037</u>	<u>23,573</u>
Veteran's Services				
Personal services	113,674	113,674	110,842	2,832
Fringe benefits	31,424	29,398	27,834	1,564
Contractual services	39,500	39,300	36,933	2,367
Other	30,200	30,000	23,183	6,817
Total Veteran's Services	<u>214,798</u>	<u>212,372</u>	<u>198,792</u>	<u>13,580</u>
Job and Family Services				
Contractual services	190,894	189,844	188,794	1,050
Total Job and Family Services	<u>190,894</u>	<u>189,844</u>	<u>188,794</u>	<u>1,050</u>
Total human services	<u>571,850</u>	<u>567,826</u>	<u>529,623</u>	<u>38,203</u>

-- Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Conservation and recreation				
Agriculture Department				
Contractual services	\$ 403,218	\$ 403,218	\$ 403,218	\$ -
Total Agriculture Department	<u>403,218</u>	<u>403,218</u>	<u>403,218</u>	<u>-</u>
Total conservation and recreation	<u>403,218</u>	<u>403,218</u>	<u>403,218</u>	<u>-</u>
Debt service				
Principal retirement	38,851	38,851	38,851	-
Interest and fiscal charges	<u>85,753</u>	<u>85,753</u>	<u>85,753</u>	<u>-</u>
Total debt service.	<u>124,604</u>	<u>124,604</u>	<u>124,604</u>	<u>-</u>
Total expenditures	<u>17,611,734</u>	<u>16,852,720</u>	<u>16,014,330</u>	<u>838,390</u>
Excess of revenues over expenditures	<u>2,357,382</u>	<u>1,975,571</u>	<u>3,281,396</u>	<u>1,305,825</u>
Other financing sources (uses):				
Other financing uses	-	(36,850)	(36,850)	-
Advances in.	-	-	58,451	58,451
Advances out	-	-	(145,895)	(145,895)
Transfer in	15,774	15,774	6,086	(9,688)
Transfers out	<u>(3,813,435)</u>	<u>(3,560,159)</u>	<u>(3,560,141)</u>	<u>18</u>
Total other financing sources (uses)	<u>(3,797,661)</u>	<u>(3,581,235)</u>	<u>(3,678,349)</u>	<u>(97,114)</u>
Net change in fund balance	(1,440,279)	(1,605,664)	(396,953)	1,208,711
Fund balance at beginning of year.	1,796,685	1,796,685	1,796,685	-
Prior year encumbrances appropriated	<u>791,159</u>	<u>791,159</u>	<u>791,159</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,147,565</u>	<u>\$ 982,180</u>	<u>\$ 2,190,891</u>	<u>\$ 1,208,711</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ALCOHOL, DRUG, AND MENTAL HEALTH SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 1,667,682	\$ 1,646,538	\$ 1,699,707	\$ 53,169
Charges for services	45,000	45,000	33,556	(11,444)
Intergovernmental	4,303,900	4,559,538	3,917,467	(642,071)
Other	-	-	9,179	9,179
Total revenues	<u>6,016,582</u>	<u>6,251,076</u>	<u>5,659,909</u>	<u>(591,167)</u>
Expenditures:				
Current:				
Health				
Personal services	335,600	332,600	332,422	178
Fringe benefits	146,396	124,943	123,037	1,906
Materials and supplies	6,373	7,167	5,411	1,756
Contractual services	6,728,052	6,321,925	6,291,836	30,089
Capital outlay	7,026	4,723	4,567	156
Other	30,000	27,959	26,551	1,408
Total expenditures	<u>7,253,447</u>	<u>6,819,317</u>	<u>6,783,824</u>	<u>35,493</u>
Excess of expenditures over revenues	<u>(1,236,865)</u>	<u>(568,241)</u>	<u>(1,123,915)</u>	<u>(555,674)</u>
Other financing sources (uses):				
Advances in	-	-	200,000	200,000
Transfers in	-	-	18,000	18,000
Transfers out	<u>(47,300)</u>	<u>(71,905)</u>	<u>(71,905)</u>	<u>-</u>
Total other financing sources (uses)	<u>(47,300)</u>	<u>(71,905)</u>	<u>146,095</u>	<u>218,000</u>
Net change in fund balance	<u>(1,284,165)</u>	<u>(640,146)</u>	<u>(977,820)</u>	<u>(337,674)</u>
Fund balance (deficit) at beginning of year	<u>(1,125,471)</u>	<u>(1,125,471)</u>	<u>(1,125,471)</u>	<u>-</u>
Prior year encumbrances appropriated	<u>1,571,347</u>	<u>1,571,347</u>	<u>1,571,347</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (838,289)</u>	<u>\$ (194,270)</u>	<u>\$ (531,944)</u>	<u>\$ (337,674)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JOB AND FAMILY SERVICES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 154,280	\$ 363,140	\$ 363,140	\$ -
Intergovernmental	6,902,323	8,160,523	6,959,446	(1,201,077)
Other	323,120	51,511	389,495	337,984
	<u>7,379,723</u>	<u>8,575,174</u>	<u>7,712,081</u>	<u>(863,093)</u>
Expenditures:				
Current:				
Other human services				
Personal services	50,000	55,100	55,071	29
Fringe benefits	23,580	24,430	19,195	5,235
Contractual services.	565,614	1,241,380	1,072,502	168,878
Other	765,500	1,279,201	1,039,586	239,615
Total other human services	<u>1,404,694</u>	<u>2,600,111</u>	<u>2,186,354</u>	<u>413,757</u>
Administrative				
Personal services	1,513,000	1,518,058	1,418,129	99,929
Fringe benefits	718,600	715,542	581,317	134,225
Materials and supplies	35,000	45,000	34,919	10,081
Contractual services	737,602	691,326	556,052	135,274
Capital outlay	25,000	5,000	2,448	2,552
Other	286,028	395,062	391,752	3,310
Total administrative.	<u>3,315,230</u>	<u>3,369,988</u>	<u>2,984,617</u>	<u>385,371</u>
Public assistance				
Personal services	767,400	686,249	637,764	48,485
Fringe benefits	352,750	343,901	236,806	107,095
Contractual services.	1,609,056	1,569,712	1,519,254	50,458
Other	65,000	87,144	80,554	6,590
Total public assistance.	<u>2,794,206</u>	<u>2,687,006</u>	<u>2,474,378</u>	<u>212,628</u>
Total human services expenditures	<u>7,514,130</u>	<u>8,657,105</u>	<u>7,645,349</u>	<u>1,011,756</u>
Net change in fund balance	(134,407)	(81,931)	66,732	148,663
Fund balance at beginning of year.	211,180	211,180	211,180	-
Prior year encumbrances appropriated	228,740	228,740	228,740	-
Fund balance at end of year	<u>\$ 305,513</u>	<u>\$ 357,989</u>	<u>\$ 506,652</u>	<u>\$ 148,663</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BOARD OF DEVELOPMENTAL DISABILITIES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes.	\$ 5,441,603	\$ 5,372,352	\$ 5,534,277	\$ 161,925
Charges for services.	208,108	208,108	240,518	32,410
Intergovernmental.	6,130,911	6,259,726	6,635,631	375,905
Donations and contributions	20,000	20,000	8,115	(11,885)
Other	65,940	65,940	152,933	86,993
Total revenues	<u>11,866,562</u>	<u>11,926,126</u>	<u>12,571,474</u>	<u>645,348</u>
Expenditures:				
Current:				
Health				
Personal services.	5,500,000	5,426,000	5,338,480	87,520
Fringe benefits.	2,546,734	2,634,916	2,094,397	540,519
Materials and supplies	466,519	543,659	526,264	17,395
Contractual services	5,048,066	4,695,748	2,648,491	2,047,257
Capital outlay	73,698	139,579	92,018	47,561
Other.	5,000	5,000	-	5,000
Total expenditures	<u>13,640,017</u>	<u>13,444,902</u>	<u>10,699,650</u>	<u>2,745,252</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>(1,773,455)</u>	<u>(1,518,776)</u>	<u>1,871,824</u>	<u>3,390,600</u>
Other financing sources (uses):				
Transfers in	1,000,000	1,000,000	-	(1,000,000)
Transfers out	<u>(250,000)</u>	<u>(150,000)</u>	<u>-</u>	<u>150,000</u>
Total other financing sources (uses).	<u>750,000</u>	<u>850,000</u>	<u>-</u>	<u>(850,000)</u>
Net change in fund balance	<u>(1,023,455)</u>	<u>(668,776)</u>	<u>1,871,824</u>	<u>2,540,600</u>
Fund balance at beginning of year.	3,834,938	3,834,938	3,834,938	-
Prior year encumbrances appropriated	<u>688,072</u>	<u>688,072</u>	<u>688,072</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,499,555</u>	<u>\$ 3,854,234</u>	<u>\$ 6,394,834</u>	<u>\$ 2,540,600</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 WATER AND SEWER BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 310,700	\$ 310,700	\$ 337,850	\$ 27,150
Other	16,700	16,700	-	(16,700)
Total revenues.	<u>327,400</u>	<u>327,400</u>	<u>337,850</u>	<u>10,450</u>
Expenditures:				
Current:				
Other expense				
Other	-	10,882	10,882	-
Total other expense.	<u>-</u>	<u>10,882</u>	<u>10,882</u>	<u>-</u>
Debt service:				
Principal retirement.	216,598	216,598	216,594	4
Interest and fiscal charges	122,938	122,942	122,938	4
Total debt service.	<u>339,536</u>	<u>339,540</u>	<u>339,532</u>	<u>8</u>
Total expenditures	<u>339,536</u>	<u>350,422</u>	<u>350,414</u>	<u>8</u>
Excess of expenditures over revenues	<u>(12,136)</u>	<u>(23,022)</u>	<u>(12,564)</u>	<u>10,458</u>
Other financing sources:				
Advances in	-	-	407	407
Transfers in	16,410	16,410	19,960	3,550
Total other financing sources	<u>16,410</u>	<u>16,410</u>	<u>20,367</u>	<u>3,957</u>
Net change in fund balance	4,274	(6,612)	7,803	14,415
Fund balance at beginning of year	<u>337,492</u>	<u>337,492</u>	<u>337,492</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 341,766</u>	<u>\$ 330,880</u>	<u>\$ 345,295</u>	<u>\$ 14,415</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SANITARY LANDFILL ENTERPRISE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 4,413,000	\$ 4,413,000	\$ 3,860,124	\$ (552,876)
Investment income	-	-	140,440	140,440
Other	10,000	10,000	124,677	114,677
Issuance of bonds	400,000	2,437,373	2,560,000	122,627
Premium on issuance of bonds	-	-	2,823	2,823
Total revenues	4,823,000	6,860,373	6,688,064	(172,309)
Expenses:				
Personal services	773,000	761,889	742,218	19,671
Fringe benefits	350,302	346,787	266,118	80,669
Materials and supplies	462,523	491,246	474,938	16,308
Contractual services	2,891,296	2,667,736	2,132,576	535,160
Capital outlay	150,000	787,350	692,122	95,228
Other	75,575	75,375	54,463	20,912
Debt service:				
Principal retirement	546,000	1,977,000	1,977,000	-
Interest and fiscal charges	19,898	126,271	69,983	56,288
Bond issuance costs	-	-	59,111	(59,111)
Total expenses	5,268,594	7,233,654	6,468,529	765,125
Net change in fund equity before transfers	(445,594)	(373,281)	219,535	592,816
Transfers in	126,713	186,713	-	(186,713)
Transfers out	(88,178)	(168,078)	-	168,078
Net change in fund equity	(407,059)	(354,646)	219,535	574,181
Fund equity at beginning of year	5,937,425	5,937,425	5,937,425	-
Prior year encumbrances appropriated	509,786	509,786	509,786	-
Fund equity at end of year	\$ 6,040,152	\$ 6,092,565	\$ 6,666,746	\$ 574,181

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 AGRICULTURAL SERVICE CENTER ENTERPRISE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 230,971	\$ 230,971	\$ 222,043	\$ (8,928)
Other	-	-	11,220	11,220
Total revenues	<u>230,971</u>	<u>230,971</u>	<u>233,263</u>	<u>2,292</u>
Expenses:				
Personal services.	20,000	20,000	14,923	5,077
Fringe benefits.	12,334	12,334	7,373	4,961
Materials and supplies	10,000	10,000	4,251	5,749
Contractual services	43,993	43,943	43,488	455
Other	3,123	3,123	-	3,123
Debt service:				
Principal retirement	95,000	95,000	95,000	-
Interest and fiscal charges	58,225	58,225	58,225	-
Total expenses	<u>242,675</u>	<u>242,625</u>	<u>223,260</u>	<u>19,365</u>
Net change in fund equity.	(11,704)	(11,654)	10,003	21,657
Fund equity at beginning of year	26,142	26,142	26,142	-
Prior year encumbrances appropriated	<u>13,993</u>	<u>13,993</u>	<u>13,993</u>	<u>-</u>
Fund equity at end of year	<u>\$ 28,431</u>	<u>\$ 28,481</u>	<u>\$ 50,138</u>	<u>\$ 21,657</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BMV ONE-STOP ENTERPRISE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 213,953	\$ 213,953	\$ 214,077	\$ 124
Total revenues	<u>213,953</u>	<u>213,953</u>	<u>214,077</u>	<u>124</u>
Expenses:				
Materials and supplies	5,305	5,105	2,884	2,221
Contractual services	43,726	41,104	35,382	5,722
Debt service:				
Principal retirement	75,000	75,000	75,000	-
Interest and fiscal charges	<u>103,838</u>	<u>103,838</u>	<u>103,838</u>	<u>-</u>
Total expenses	<u>227,869</u>	<u>225,047</u>	<u>217,104</u>	<u>7,943</u>
Net change in fund equity.	(13,916)	(11,094)	(3,027)	8,067
Fund equity at beginning of year	6,806	6,806	6,806	-
Prior year encumbrances appropriated.	<u>13,726</u>	<u>13,726</u>	<u>13,726</u>	<u>-</u>
Fund equity at end of year.	<u>\$ 6,616</u>	<u>\$ 9,438</u>	<u>\$ 17,505</u>	<u>\$ 8,067</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE LICENSE AND GAS TAX SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Permissive motor vehicle license tax	\$ 160,000	\$ 160,000	\$ 162,412	\$ 2,412
Charges for services	347,000	247,000	566,274	319,274
Fines and forfeitures	75,000	75,000	70,131	(4,869)
Intergovernmental	4,603,000	4,603,000	4,367,786	(235,214)
Investment income	10,000	10,000	2,350	(7,650)
Other	-	-	1,125	1,125
Total revenues	5,195,000	5,095,000	5,170,078	75,078
Expenditures:				
Current:				
Public works				
Personal services	1,692,879	1,531,674	1,531,334	340
Fringe benefits	612,500	510,505	507,428	3,077
Materials and supplies	1,303,040	1,439,876	1,415,443	24,433
Contractual services	1,205,980	1,417,072	1,402,731	14,341
Capital outlay	377,350	603,850	603,544	306
Other	37,300	28,150	27,811	339
Total expenditures	5,229,049	5,531,127	5,488,291	42,836
Excess of expenditures over revenues	(34,049)	(436,127)	(318,213)	117,914
Other financing uses:				
Transfers out	(200,000)	(197,000)	(197,000)	-
Total other financing uses	(200,000)	(197,000)	(197,000)	-
Net change in fund balance	(234,049)	(633,127)	(515,213)	117,914
Fund balance at beginning of year	563,129	563,129	563,129	-
Prior year encumbrances appropriated.	124,670	124,670	124,670	-
Fund balance at end of year	\$ 453,750	\$ 54,672	\$ 172,586	\$ 117,914

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILD SUPPORT ENFORCEMENT AGENCY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 216,000	\$ 216,000	\$ 200,371	\$ (15,629)
Intergovernmental	1,029,867	1,029,867	422,712	(607,155)
Other	-	-	258,573	258,573
Total revenues	<u>1,245,867</u>	<u>1,245,867</u>	<u>881,656</u>	<u>(364,211)</u>
Expenditures:				
Current:				
Human services				
Personal services	451,000	451,000	449,765	1,235
Fringe benefits	208,200	208,200	174,686	33,514
Materials and supplies	50,000	50,000	2,020	47,980
Contractual services	46,000	46,000	40,839	5,161
Capital outlay	10,000	10,000	-	10,000
Other	350,000	350,000	341,991	8,009
Total expenditures	<u>1,115,200</u>	<u>1,115,200</u>	<u>1,009,301</u>	<u>105,899</u>
Net change in fund balance	130,667	130,667	(127,645)	(258,312)
Fund balance at beginning of year	<u>412,090</u>	<u>412,090</u>	<u>412,090</u>	<u>-</u>
Fund balance at end of year	<u>\$ 542,757</u>	<u>\$ 542,757</u>	<u>\$ 284,445</u>	<u>\$ (258,312)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DOG AND KENNEL SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 20,000	\$ 20,000	\$ 20,013	\$ 13
Licenses and permits.	129,000	129,000	203,605	74,605
Fines and forfeitures	-	-	14,483	14,483
Other	-	-	7	7
Total revenues	<u>149,000</u>	<u>149,000</u>	<u>238,108</u>	<u>89,108</u>
Expenditures:				
Current:				
Health				
Personal services.	16,260	16,010	16,010	-
Fringe benefits.	10,851	9,099	8,794	305
Materials and supplies	6,343	8,647	8,647	-
Contractual services	93,245	190,746	190,402	344
Other.	400	98	68	30
Total expenditures	<u>127,099</u>	<u>224,600</u>	<u>223,921</u>	<u>679</u>
Net change in fund balance	21,901	(75,600)	14,187	89,787
Fund balance at beginning of year	76,027	76,027	76,027	-
Prior year encumbrances appropriated	<u>3,943</u>	<u>3,943</u>	<u>3,943</u>	<u>-</u>
Fund balance at end of year	<u>\$ 101,871</u>	<u>\$ 4,370</u>	<u>\$ 94,157</u>	<u>\$ 89,787</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILDREN SERVICES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 54,000	\$ 54,000	\$ 40,983	\$ (13,017)
Intergovernmental	1,740,000	1,740,000	1,504,237	(235,763)
Other	71,500	71,500	139,505	68,005
Total revenues	<u>1,865,500</u>	<u>1,865,500</u>	<u>1,684,725</u>	<u>(180,775)</u>
Expenditures:				
Current:				
Human services				
Contractual services	1,688,237	1,685,180	1,613,442	71,738
Other.	204,468	203,193	202,349	844
Total expenditures	<u>1,892,705</u>	<u>1,888,373</u>	<u>1,815,791</u>	<u>72,582</u>
Net change in fund balance.	(27,205)	(22,873)	(131,066)	(108,193)
Fund balance at beginning of year	121,703	121,703	121,703	-
Prior year encumbrances appropriated	92,705	92,705	92,705	-
Fund balance at end of year	<u>\$ 187,203</u>	<u>\$ 191,535</u>	<u>\$ 83,342</u>	<u>\$ (108,193)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 REAL ESTATE ASSESSMENT SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 694,050	\$ 694,050	\$ 735,326	\$ 41,276
Intergovernmental	50,000	50,000	120,942	70,942
Other	-	-	122	122
Total revenues	<u>744,050</u>	<u>744,050</u>	<u>856,390</u>	<u>112,340</u>
Expenditures:				
Current:				
General government - legislative and executive				
Personal services.	215,000	215,000	173,230	41,770
Fringe benefits.	100,760	100,760	65,100	35,660
Materials and supplies	23,208	21,463	17,685	3,778
Contractual services	781,789	887,748	854,478	33,270
Capital outlay	5,814	12,542	9,845	2,697
Other.	8,764	6,147	6,052	95
Total expenditures.	<u>1,135,335</u>	<u>1,243,660</u>	<u>1,126,390</u>	<u>117,270</u>
Net change in fund balance	(391,285)	(499,610)	(270,000)	229,610
Fund balance at beginning of year.	735,646	735,646	735,646	-
Prior year encumbrances appropriated	<u>108,835</u>	<u>108,835</u>	<u>108,835</u>	-
Fund balance at end of year	<u>\$ 453,196</u>	<u>\$ 344,871</u>	<u>\$ 574,481</u>	<u>\$ 229,610</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental.	\$ 97,000	\$ 305,502	\$ 299,346	\$ (6,156)
Total revenues.	<u>97,000</u>	<u>305,502</u>	<u>299,346</u>	<u>(6,156)</u>
Expenditures:				
Current:				
Economic development and assistance				
Contractual services	113,295	298,589	294,207	4,382
Other.	-	29,045	29,045	-
Total expenditures	<u>113,295</u>	<u>327,634</u>	<u>323,252</u>	<u>4,382</u>
Net change in fund balance.	(16,295)	(22,132)	(23,906)	(1,774)
Fund balance at beginning of year	9,182	9,182	9,182	-
Prior year encumbrances appropriated	<u>16,295</u>	<u>16,295</u>	<u>16,295</u>	<u>-</u>
Fund balance at end of year	<u>\$ 9,182</u>	<u>\$ 3,345</u>	<u>\$ 1,571</u>	<u>\$ (1,774)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMMUNITY CORRECTIONS SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 110,994	\$ 221,988	\$ 221,988	\$ -
Total revenues	<u>110,994</u>	<u>221,988</u>	<u>221,988</u>	<u>-</u>
Expenditures:				
Current:				
Public safety				
Personal services	72,521	125,740	118,535	7,205
Fringe benefits.	53,962	69,141	49,893	19,248
Materials and supplies	-	980	330	650
Contractual services	7,838	25,067	21,122	3,945
Capital outlay	-	19,679	19,679	-
Other.	-	-	1,426	(1,426)
Total expenditures	<u>134,321</u>	<u>240,607</u>	<u>210,985</u>	<u>29,622</u>
Net change in fund balance	(23,327)	(18,619)	11,003	29,622
Fund balance at beginning of year.	<u>18,618</u>	<u>18,618</u>	<u>18,618</u>	<u>-</u>
Fund balance (deficit) at end of year.	<u>\$ (4,709)</u>	<u>\$ (1)</u>	<u>\$ 29,621</u>	<u>\$ 29,622</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CERTIFICATE OF TITLE SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 275,000	\$ 275,000	\$ 351,150	\$ 76,150
Other	-	-	85	85
Total revenues	<u>275,000</u>	<u>275,000</u>	<u>351,235</u>	<u>76,235</u>
Expenditures:				
Current:				
General government - judicial				
Personal services	135,000	135,000	127,821	7,179
Fringe benefits	88,800	87,088	67,767	19,321
Materials and supplies	9,329	11,041	9,637	1,404
Contractual services	55,593	55,593	54,391	1,202
Capital outlay	5,585	5,000	901	4,099
Other	3,000	3,000	2,129	871
Total expenditures	<u>297,307</u>	<u>296,722</u>	<u>262,646</u>	<u>34,076</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(22,307)</u>	<u>(21,722)</u>	<u>88,589</u>	<u>110,311</u>
Other financing uses:				
Transfers out	<u>(10,000)</u>	<u>(10,000)</u>	<u>(6,086)</u>	<u>3,914</u>
Total other financing uses	<u>(10,000)</u>	<u>(10,000)</u>	<u>(6,086)</u>	<u>3,914</u>
Net change in fund balance	<u>(32,307)</u>	<u>(31,722)</u>	<u>82,503</u>	<u>114,225</u>
Fund balance at beginning of year	<u>662,247</u>	<u>662,247</u>	<u>662,247</u>	<u>-</u>
Prior year encumbrances appropriated	<u>914</u>	<u>914</u>	<u>914</u>	<u>-</u>
Fund balance at end of year	<u>\$ 630,854</u>	<u>\$ 631,439</u>	<u>\$ 745,664</u>	<u>\$ 114,225</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FELONY DELINQUENT JUVENILE CARE AND CUSTODY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 345,096	\$ 345,096	\$ 9,443	\$ (335,653)
Other	-	-	14,642	14,642
Total revenues	345,096	345,096	24,085	(321,011)
Expenditures:				
Current:				
Public safety				
Felony delinquent care and custody				
Personal services	51,968	51,968	46,137	5,831
Fringe benefits.	30,569	30,436	20,270	10,166
Contractual services	548,994	505,074	124,473	380,601
Capital outlay	92	92	-	92
Other.	85,085	85,085	-	85,085
Total felony delinquent care and custody	716,708	672,655	190,880	481,775
Ohio youth commission				
Personal services	48,588	48,588	47,657	931
Fringe benefits.	19,444	19,444	12,520	6,924
Contractual services	237,077	260,801	181,184	79,617
Capital outlay	92	92	-	92
Total Ohio youth commission	305,201	328,925	241,361	87,564
Total expenditures.	1,021,909	1,001,580	432,241	569,339
Net change in fund balance	(676,813)	(656,484)	(408,156)	248,328
Fund balance at beginning of year	729,631	729,631	729,631	-
Prior year encumbrances appropriated	68,221	68,221	68,221	-
Fund balance at end of year	\$ 121,039	\$ 141,368	\$ 389,696	\$ 248,328

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 AGENCY ON AGING LEVY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 769,449	\$ 883,154	\$ 784,480	\$ (98,674)
Intergovernmental	202,298	201,232	202,907	1,675
Total revenues	<u>971,747</u>	<u>1,084,386</u>	<u>987,387</u>	<u>(96,999)</u>
Expenditures:				
Current:				
Human services:				
Contractual services	<u>971,747</u>	<u>971,747</u>	<u>965,874</u>	<u>5,873</u>
Total expenditures	<u>971,747</u>	<u>971,747</u>	<u>965,874</u>	<u>5,873</u>
Net change in fund balance	-	112,639	21,513	(91,126)
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 112,639</u>	<u>\$ 21,513</u>	<u>\$ (91,126)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CRIMINAL ADMINISTRATIVE JUSTICE SERVICES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Current:				
Public safety				
Capital outlay	\$ 13,477	\$ 13,477	\$ 13,477	\$ -
Total expenditures.	<u>13,477</u>	<u>13,477</u>	<u>13,477</u>	<u>-</u>
Net change in fund balance.	(13,477)	(13,477)	(13,477)	-
Fund balance at beginning of year	<u>13,477</u>	<u>13,477</u>	<u>13,477</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 NATIONAL EMERGENCY GRANT SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 640,000	\$ 641,000	\$ 635,000	\$ (6,000)
Other	-	-	152	152
Total revenues	<u>640,000</u>	<u>641,000</u>	<u>635,152</u>	<u>(5,848)</u>
Expenditures:				
Current:				
Conservation & recreation				
Personal services	362,000	339,105	331,684	7,421
Fringe benefits	114,818	137,713	130,156	7,557
Materials and supplies	30,000	30,000	21,730	8,270
Contractual services	113,525	111,674	105,563	6,111
Capital outlay	30,052	22,667	15,362	7,305
Other	8,000	15,385	15,052	333
Total expenditures	<u>658,395</u>	<u>656,544</u>	<u>619,547</u>	<u>36,997</u>
Net change in fund balance	(18,395)	(15,544)	15,605	31,149
Fund balance (deficit) at beginning of year	(676)	(676)	(676)	-
Prior year encumbrances appropriated	<u>18,402</u>	<u>18,402</u>	<u>18,402</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (669)</u>	<u>\$ 2,182</u>	<u>\$ 33,331</u>	<u>\$ 31,149</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OTHER PUBLIC SAFETY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 179,761	\$ 193,261	\$ 214,473	\$ 21,212
Fines and forfeitures	9,900	9,900	12,562	2,662
Intergovernmental	1,520,132	1,764,664	1,883,756	119,092
Investment income	200	200	53	(147)
Other	5,000	5,000	55,606	50,606
	<u>1,714,993</u>	<u>1,973,025</u>	<u>2,166,450</u>	<u>193,425</u>
Total revenues				
	<u>1,714,993</u>	<u>1,973,025</u>	<u>2,166,450</u>	<u>193,425</u>
Expenditures:				
Current:				
Public safety				
Personal services	140,366	229,704	169,688	60,016
Fringe benefits.	76,442	100,717	60,448	40,269
Materials and supplies.	75,613	78,398	65,771	12,627
Contractual services	222,505	228,693	178,425	50,268
Capital outlay	3,018,203	1,905,376	1,689,814	215,562
Other.	172,634	176,630	124,176	52,454
	<u>3,705,763</u>	<u>2,719,518</u>	<u>2,288,322</u>	<u>431,196</u>
Total expenditures				
	<u>3,705,763</u>	<u>2,719,518</u>	<u>2,288,322</u>	<u>431,196</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,990,770)</u>	<u>(746,493)</u>	<u>(121,872)</u>	<u>624,621</u>
Other financing sources (uses):				
Advances in	17,800	17,800	26,603	8,803
Advances out.	-	-	(18,853)	(18,853)
Other financing sources	-	1,915	-	(1,915)
	<u>17,800</u>	<u>19,715</u>	<u>7,750</u>	<u>(11,965)</u>
Total other financing sources (uses)				
	<u>17,800</u>	<u>19,715</u>	<u>7,750</u>	<u>(11,965)</u>
Net change in fund balance	<u>(1,972,970)</u>	<u>(726,778)</u>	<u>(114,122)</u>	<u>612,656</u>
Fund balance (deficit) at beginning of year	<u>(458,278)</u>	<u>(458,278)</u>	<u>(458,278)</u>	<u>-</u>
Prior year encumbrances appropriated	<u>1,355,497</u>	<u>1,355,497</u>	<u>1,355,497</u>	<u>-</u>
Fund balance (deficit) at end of year.	<u>\$ (1,075,751)</u>	<u>\$ 170,441</u>	<u>\$ 783,097</u>	<u>\$ 612,656</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OTHER SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 36,000	\$ 36,000	\$ 19,664	\$ (16,336)
Special assessments	36,443	177,174	145,267	(31,907)
Charges for services	380,982	380,982	381,016	34
Fines and forfeitures	-	50	150	100
Intergovernmental	60,931	1,347,898	216,551	(1,131,347)
Donations and contributions.	17,400	17,400	10,886	(6,514)
Other	4,000	4,000	11,074	7,074
Total revenues.	535,756	1,963,504	784,608	(1,178,896)
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	65,500	167,221	141,195	26,026
Fringe benefits	40,050	81,908	36,210	45,698
Materials and supplies	3,347	3,347	3,313	34
Contractual services.	137,064	1,510,798	143,948	1,366,850
Capital outlay.	84,522	28,510	1,189	27,321
Other	56,992	26,992	17,005	9,987
Total general government - legislative and executive	387,475	1,818,776	342,860	1,475,916
General government - judicial				
Personal services.	36,200	90,584	89,562	1,022
Fringe benefits.	9,825	14,734	11,741	2,993
Materials and supplies	10,344	9,750	1,756	7,994
Contractual services	154,147	149,938	17,757	132,181
Capital outlay	336,425	333,425	60,060	273,365
Other.	71,198	66,578	6,055	60,523
Total general government - judicial	618,139	665,009	186,931	478,078
Public safety				
Personal services.	-	17,421	13,329	4,092
Fringe benefits.	-	1,360	1,296	64
Total public safety	-	18,781	14,625	4,156
Public works				
Contractual services	53,025	64,241	48,771	15,470
Capital outlay	4,060	3,940	2,940	1,000
Total public works	57,085	68,181	51,711	16,470
Health				
Fringe benefits.	6,000	2,331	2,070	261
Materials and supplies	6,500	4,000	3,631	369
Contractual services	95,474	86,425	74,595	11,830
Capital outlay	-	500	500	-
Other.	1,000	200	-	200
Total health.	108,974	93,456	80,796	12,660

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HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OTHER SPECIAL REVENUE FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Human services				
Personal services	\$ 17,365	\$ 40,812	\$ 22,673	\$ 18,139
Fringe benefits	-	6,682	6,682	-
Materials and supplies	1,748	2,776	1,242	1,534
Contractual services	-	23,136	23,136	-
Capital outlay	-	1,828	1,699	129
Other	400	3,134	2,486	648
Total human services	<u>19,513</u>	<u>78,368</u>	<u>57,918</u>	<u>20,450</u>
Other				
Contractual services	-	116,211	112,146	4,065
Total other	<u>-</u>	<u>116,211</u>	<u>112,146</u>	<u>4,065</u>
Economic development and assistance				
Contractual services	-	3,143	3,143	-
Total economic development and assistance	<u>-</u>	<u>3,143</u>	<u>3,143</u>	<u>-</u>
Capital outlay				
Capital outlay	<u>26,810</u>	<u>584,474</u>	<u>119,249</u>	<u>465,225</u>
Total capital outlay	<u>26,810</u>	<u>584,474</u>	<u>119,249</u>	<u>465,225</u>
Total expenditures	<u>1,217,996</u>	<u>3,446,399</u>	<u>969,379</u>	<u>2,477,020</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(682,240)</u>	<u>(1,482,895)</u>	<u>(184,771)</u>	<u>1,298,124</u>
Other financing sources (uses):				
Transfers in	35,000	35,000	26,750	(8,250)
Transfers out	-	(18,000)	(18,000)	-
Advances in	-	-	4,767	4,767
Total other financing sources (uses)	<u>35,000</u>	<u>17,000</u>	<u>13,517</u>	<u>(3,483)</u>
Net change in fund balance	<u>(647,240)</u>	<u>(1,465,895)</u>	<u>(171,254)</u>	<u>1,294,641</u>
Fund balance at beginning of year	<u>2,005,829</u>	<u>2,005,829</u>	<u>2,005,829</u>	<u>-</u>
Prior year encumbrances appropriated	<u>112,791</u>	<u>112,791</u>	<u>112,791</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,471,380</u>	<u>\$ 652,725</u>	<u>\$ 1,947,366</u>	<u>\$ 1,294,641</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LIBRARY IMPROVEMENT BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ 231,575	\$ 231,575	\$ 231,575	\$ -
Total revenues	<u>231,575</u>	<u>231,575</u>	<u>231,575</u>	<u>-</u>
Expenditures:				
Debt service:				
Principal retirement	205,000	205,000	205,000	-
Interest and fiscal charges	<u>26,575</u>	<u>26,575</u>	<u>26,575</u>	<u>-</u>
Total expenditures	<u>231,575</u>	<u>231,575</u>	<u>231,575</u>	<u>-</u>
Net change in fund balance.	-	-	-	-
Fund balance at beginning of year.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SPECIAL IMPROVEMENTS BOND RETIREMENT DEBT SERVICE
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ -	\$ -	\$ 13,748	\$ 13,748
Total revenues	-	-	13,748	13,748
Expenditures:				
Debt service:				
Principal retirement	87,000	106,000	106,000	-
Interest and fiscal charges	3,045	3,710	3,710	-
Total expenditures	90,045	109,710	109,710	-
Excess of expenditures over revenues	(90,045)	(109,710)	(95,962)	13,748
Other financing sources:				
Issuance of notes	-	19,665	23,000	3,335
Advances in	-	74,520	74,520	-
Transfers in	90,045	90,045	-	(90,045)
Total other financing sources	90,045	184,230	97,520	(86,710)
Net change in fund balance	-	74,520	1,558	(72,962)
Fund balance at beginning of year	<u>13,711</u>	<u>13,711</u>	<u>13,711</u>	<u>-</u>
Fund balance at end of year	<u>\$ 13,711</u>	<u>\$ 88,231</u>	<u>\$ 15,269</u>	<u>\$ (72,962)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JOB AND FAMILY SERVICES BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Rental income	\$ 88,823	\$ 88,823	\$ 88,810	\$ (13)
Total revenues	<u>88,823</u>	<u>88,823</u>	<u>88,810</u>	<u>(13)</u>
Expenditures:				
Debt service:				
Principal retirement	65,000	65,000	65,000	-
Interest and fiscal charges	<u>23,823</u>	<u>23,823</u>	<u>23,823</u>	<u>-</u>
Total expenditures	<u>88,823</u>	<u>88,823</u>	<u>88,823</u>	<u>-</u>
Excess of expenditures over revenues	<u>-</u>	<u>-</u>	<u>(13)</u>	<u>(13)</u>
Other financing sources:				
Transfers in.	-	-	13	13
Total other financing sources	<u>-</u>	<u>-</u>	<u>13</u>	<u>13</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 TIFFIN AVENUE BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ 15,000	\$ 15,000	\$ 15,000	\$ -
Interest and fiscal charges	1,575	1,575	1,574	1
Total expenditures	16,575	16,575	16,574	1
Net change in fund balance.	(16,575)	(16,575)	(16,574)	1
Fund balance at beginning of year	<u>32,362</u>	<u>32,362</u>	<u>32,362</u>	<u>-</u>
Fund balance at end of year	<u>\$ 15,787</u>	<u>\$ 15,787</u>	<u>\$ 15,788</u>	<u>\$ 1</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ROAD IMPROVEMENT BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 11,075	\$ 11,075	\$ 11,032	\$ (43)
Total revenues	<u>11,075</u>	<u>11,075</u>	<u>11,032</u>	<u>(43)</u>
Expenditures:				
Debt service:				
Principal retirement	10,000	10,000	10,000	-
Interest and fiscal charges	<u>1,075</u>	<u>1,075</u>	<u>1,075</u>	<u>-</u>
Total expenditures	<u>11,075</u>	<u>11,075</u>	<u>11,075</u>	<u>-</u>
Net change in fund balance.	-	-	(43)	(43)
Fund balance at beginning of year	<u>22,598</u>	<u>22,598</u>	<u>22,598</u>	<u>-</u>
Fund balance at end of year	<u>\$ 22,598</u>	<u>\$ 22,598</u>	<u>\$ 22,555</u>	<u>\$ (43)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COURTHOUSE RESTORATION BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 162,175	\$ 162,175	\$ 162,175	\$ -
Total revenues	<u>162,175</u>	<u>162,175</u>	<u>162,175</u>	<u>-</u>
Expenditures:				
Debt service:				
Principal retirement	140,000	140,000	140,000	-
Interest and fiscal charges	<u>22,175</u>	<u>22,175</u>	<u>22,175</u>	<u>-</u>
Total expenditures	<u>162,175</u>	<u>162,175</u>	<u>162,175</u>	<u>-</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ADAMHS BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ -	\$ 603,359	\$ 676,751	\$ 73,392
Total revenues	<u>-</u>	<u>603,359</u>	<u>676,751</u>	<u>73,392</u>
Expenditures:				
Debt service:				
Principal retirement	5,000	784,950	784,950	-
Interest and fiscal charges	7,244	31,086	31,086	-
Total expenditures	<u>12,244</u>	<u>816,036</u>	<u>816,036</u>	<u>-</u>
Excess of expenditures over revenues	<u>(12,244)</u>	<u>(212,677)</u>	<u>(139,285)</u>	<u>73,392</u>
Other financing sources:				
Issuance of notes	-	178,310	200,000	21,690
Transfers in	12,300	36,142	37,805	1,663
Total other financing sources	<u>12,300</u>	<u>214,452</u>	<u>237,805</u>	<u>23,353</u>
Net change in fund balance.	56	1,775	98,520	96,745
Fund balance at beginning of year.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 56</u>	<u>\$ 1,775</u>	<u>\$ 98,520</u>	<u>\$ 96,745</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MVGT BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 13,335	\$ 13,335	\$ -	\$ (13,335)
Total revenues	<u>13,335</u>	<u>13,335</u>	<u>-</u>	<u>(13,335)</u>
Expenditures:				
Debt service:				
Principal retirement	381,000	381,000	381,000	-
Interest and fiscal charges	13,335	15,676	13,334	2,342
Bond issue costs	-	-	4,272	(4,272)
Total expenditures	<u>394,335</u>	<u>396,676</u>	<u>398,606</u>	<u>(1,930)</u>
Excess of expenditures over revenues	<u>(381,000)</u>	<u>(383,341)</u>	<u>(398,606)</u>	<u>(15,265)</u>
Other financing sources:				
Issuance of notes	181,000	-	-	-
Issuance of bonds	-	183,300	185,000	1,700
Premium on bond issuance	-	42	1,972	1,930
Transfers in	<u>200,000</u>	<u>200,000</u>	<u>197,000</u>	<u>(3,000)</u>
Total other financing sources	<u>381,000</u>	<u>383,342</u>	<u>383,972</u>	<u>630</u>
Net change in fund balance.	-	1	(14,634)	(14,635)
Fund balance at beginning of year.	<u>16,860</u>	<u>16,860</u>	<u>16,860</u>	<u>-</u>
Fund balance at end of year	<u>\$ 16,860</u>	<u>\$ 16,861</u>	<u>\$ 2,226</u>	<u>\$ (14,635)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FINANCIAL MANAGEMENT BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 I-75/TALL TIMBERS CONNECTOR BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Payments in lieu of taxes	\$ 1,330,000	\$ 1,330,000	\$ 1,335,000	\$ 5,000
Total revenues	<u>1,330,000</u>	<u>1,330,000</u>	<u>1,335,000</u>	<u>5,000</u>
Expenditures:				
Debt service:				
Principal retirement.	330,000	330,000	330,000	-
Interest and fiscal charges	<u>201,975</u>	<u>201,975</u>	<u>201,975</u>	<u>-</u>
Total expenditures	<u>531,975</u>	<u>531,975</u>	<u>531,975</u>	<u>-</u>
Net change in fund balance	798,025	798,025	803,025	5,000
Fund balance at beginning of year.	<u>3,107,200</u>	<u>3,107,200</u>	<u>3,107,200</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,905,225</u>	<u>\$ 3,905,225</u>	<u>\$ 3,910,225</u>	<u>\$ 5,000</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 US-224/CR 300 BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Payments in lieu of taxes	\$ 220,621	\$ 220,621	\$ 220,719	\$ 98
Total revenues	<u>220,621</u>	<u>220,621</u>	<u>220,719</u>	<u>98</u>
Expenditures:				
Debt service:				
Principal retirement.	100,000	100,000	100,000	-
Interest and fiscal charges	<u>125,693</u>	<u>125,693</u>	<u>125,693</u>	<u>-</u>
Total expenditures	<u>225,693</u>	<u>225,693</u>	<u>225,693</u>	<u>-</u>
Net change in fund balance	(5,072)	(5,072)	(4,974)	98
Fund balance at beginning of year.	<u>5,072</u>	<u>5,072</u>	<u>5,072</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 98</u>	<u>\$ 98</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CAPITAL PROJECT SHERIFF BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ -	\$ -	\$ 117,900	\$ 117,900
Total revenues	-	-	117,900	117,900
Expenditures:				
Debt service:				
Principal retirement	1,230,000	1,230,000	1,230,000	-
Interest and fiscal charges	43,050	73,711	43,051	30,660
Bond issue costs	-	-	27,477	(27,477)
Total expenditures	1,273,050	1,303,711	1,300,528	3,183
Excess of expenditures over revenues	(1,273,050)	(1,303,711)	(1,182,628)	121,083
Other financing sources (uses):				
Issuance of bonds	-	1,185,811	1,190,000	4,189
Discount on bond issuance	-	-	(3,184)	(3,184)
Transfers in	117,900	117,900	-	(117,900)
Total other financing sources (uses)	117,900	1,303,711	1,186,816	(116,895)
Net change in fund balance	(1,155,150)	-	4,188	4,188
Fund balance at beginning of year.	<u>2,763</u>	<u>2,763</u>	<u>2,763</u>	<u>-</u>
Fund balance (deficit) at end of year.	<u>\$ (1,152,387)</u>	<u>\$ 2,763</u>	<u>\$ 6,951</u>	<u>\$ 4,188</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ENERGY SAVINGS GATEWAY BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ -	\$ 37,382	\$ -	\$ (37,382)
Total revenues	-	37,382	-	(37,382)
Expenditures:				
Debt service:				
Principal retirement	-	87,222	87,222	-
Interest and fiscal charges	-	37,382	37,382	-
Total expenditures	-	124,604	124,604	-
Excess of expenditures over revenues.	-	(87,222)	(124,604)	(37,382)
Other financing sources:				
Issuance of notes	-	87,222	-	(87,222)
Transfers in	-	-	326,482	326,482
Total other financing sources	-	87,222	326,482	239,260
Net change in fund balance	-	-	201,878	201,878
Fund balance at beginning of year.	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 201,878</u>	<u>\$ 201,878</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SPECIAL IMPROVEMENTS CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ -	\$ 27,374	\$ 7,175	\$ (20,199)
Total revenues	-	27,374	7,175	(20,199)
Expenditures:				
Capital outlay.	29,654	61,072	55,648	5,424
Total expenditures	29,654	61,072	55,648	5,424
Excess of expenditures over revenues	(29,654)	(33,698)	(48,473)	(14,775)
Other financing sources (uses):				
Issuance of notes	-	95,498	55,900	(39,598)
Advances in.	-	-	39,598	39,598
Advances out	-	(39,598)	(39,598)	-
Total other financing sources (uses)	-	55,900	55,900	-
Net change in fund balance	(29,654)	22,202	7,427	(14,775)
Fund balance (deficit) at beginning of year	(14,027)	(14,027)	(14,027)	-
Prior year encumbrances appropriated	29,654	29,654	29,654	-
Fund balance (deficit) at end of year.	<u>\$ (14,027)</u>	<u>\$ 37,829</u>	<u>\$ 23,054</u>	<u>\$ (14,775)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE AND GAS TAX CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ALCOHOL AND DRUG ABUSE CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 40,000	\$ 900,000	\$ 206,269	\$ (693,731)
Other	200,000	263,000	62,794	(200,206)
Total revenues	<u>240,000</u>	<u>1,163,000</u>	<u>269,063</u>	<u>(893,937)</u>
Expenditures:				
Capital outlay	<u>725,159</u>	<u>1,380,617</u>	<u>435,299</u>	<u>945,318</u>
Total expenditures	<u>725,159</u>	<u>1,380,617</u>	<u>435,299</u>	<u>945,318</u>
Excess of expenditures over revenues	<u>(485,159)</u>	<u>(217,617)</u>	<u>(166,236)</u>	<u>51,381</u>
Other financing sources (uses):				
Issuance of notes	-	100,000	-	(100,000)
Advances out	-	-	(200,000)	(200,000)
Transfers in	-	31,192	31,192	-
Transfers out	-	(23,842)	(23,842)	-
Total other financing sources (uses)	<u>-</u>	<u>107,350</u>	<u>(192,650)</u>	<u>(300,000)</u>
Net change in fund balance	(485,159)	(110,267)	(358,886)	(248,619)
Fund balance (deficit) at beginning of year	(2,984)	(2,984)	(2,984)	-
Prior year encumbrances appropriated	<u>361,870</u>	<u>361,870</u>	<u>361,870</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (126,273)</u>	<u>\$ 248,619</u>	<u>\$ -</u>	<u>\$ (248,619)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JOB AND FAMILY SERVICES CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	\$ 3,465	\$ 3,465	\$ 3,465	\$ -
Fund balance at end of year	<u>\$ 3,465</u>	<u>\$ 3,465</u>	<u>\$ 3,465</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OHIO PUBLIC WORKS COMMISSION CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 915,000	\$ 1,186,961	\$ 422,380	\$ (764,581)
Total revenues	<u>915,000</u>	<u>1,186,961</u>	<u>422,380</u>	<u>(764,581)</u>
Expenditures:				
Capital outlay.	<u>1,186,961</u>	<u>1,186,961</u>	<u>749,847</u>	<u>437,114</u>
Total expenditures	<u>1,186,961</u>	<u>1,186,961</u>	<u>749,847</u>	<u>437,114</u>
Net change in fund balance	(271,961)	-	(327,467)	(327,467)
Fund balance (deficit) at beginning of year	(127,453)	(127,453)	(127,453)	-
Prior year encumbrances appropriated.	<u>271,961</u>	<u>271,961</u>	<u>271,961</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (127,453)</u>	<u>\$ 144,508</u>	<u>\$ (182,959)</u>	<u>\$ (327,467)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FEDERAL HIGHWAY CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 2,078,655	\$ 2,629,273	\$ 1,634,805	\$ (994,468)
Total revenues	<u>2,078,655</u>	<u>2,629,273</u>	<u>1,634,805</u>	<u>(994,468)</u>
Expenditures:				
Capital outlay.	<u>2,629,273</u>	<u>2,543,695</u>	<u>2,454,305</u>	<u>89,390</u>
Total expenditures	<u>2,629,273</u>	<u>2,543,695</u>	<u>2,454,305</u>	<u>89,390</u>
Net change in fund balance.	(550,618)	85,578	(819,500)	(905,078)
Fund balance (deficit) at beginning of year	(550,618)	(550,618)	(550,618)	-
Prior year encumbrances appropriated.	<u>550,618</u>	<u>550,618</u>	<u>550,618</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (550,618)</u>	<u>\$ 85,578</u>	<u>\$ (819,500)</u>	<u>\$ (905,078)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COURTHOUSE RESTORATION CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DEVELOPMENTAL DISABILITIES CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Capital outlay	\$ 500,000	\$ 500,000	\$ 123,637	\$ 376,363
Total expenditures	500,000	500,000	123,637	376,363
Net change in fund balance	(500,000)	(500,000)	(123,637)	376,363
Fund balance at beginning of year	<u>1,001,203</u>	<u>1,001,203</u>	<u>1,001,203</u>	<u>-</u>
Fund balance at end of year	<u>\$ 501,203</u>	<u>\$ 501,203</u>	<u>\$ 877,566</u>	<u>\$ 376,363</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY CAPITAL IMPROVEMENTS CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ -	\$ -	\$ 34,725	\$ 34,725
Total revenues.	<u>-</u>	<u>-</u>	<u>34,725</u>	<u>34,725</u>
Expenditures:				
Capital outlay	<u>210,886</u>	<u>299,707</u>	<u>235,896</u>	<u>63,811</u>
Total expenditures	<u>210,886</u>	<u>299,707</u>	<u>235,896</u>	<u>63,811</u>
Excess of expenditures over revenues	<u>(210,886)</u>	<u>(299,707)</u>	<u>(201,171)</u>	<u>98,536</u>
Other financing sources (uses):				
Transfers in	-	-	1,505,904	1,505,904
Transfers out.	<u>(8,500)</u>	<u>(8,500)</u>	<u>-</u>	<u>8,500</u>
Total other financing sources (uses)	<u>(8,500)</u>	<u>(8,500)</u>	<u>1,505,904</u>	<u>1,514,404</u>
Net change in fund balance.	<u>(219,386)</u>	<u>(308,207)</u>	<u>1,304,733</u>	<u>1,612,940</u>
Fund balance at beginning of year	366,366	366,366	366,366	-
Prior year encumbrances appropriated.	<u>80,068</u>	<u>80,068</u>	<u>80,068</u>	<u>-</u>
Fund balance at end of year	<u>\$ 227,048</u>	<u>\$ 138,227</u>	<u>\$ 1,751,167</u>	<u>\$ 1,612,940</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SHERIFF'S OFFICE CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Current:				
Contractual services	\$ 26,150	\$ 78,770	\$ 78,613	\$ 157
Other.	1,615	4,604	1,554	3,050
Capital outlay.	<u>1,121,343</u>	<u>1,035,637</u>	<u>1,014,198</u>	<u>21,439</u>
 Total expenditures	<u>1,149,108</u>	<u>1,119,011</u>	<u>1,094,365</u>	<u>24,646</u>
 Net change in fund balance.	(1,149,108)	(1,119,011)	(1,094,365)	24,646
 Fund balance at beginning of year.	274,605	274,605	274,605	-
Prior year encumbrances appropriated	<u>872,109</u>	<u>872,109</u>	<u>872,109</u>	<u>-</u>
 Fund balance (deficit) at end of year.	<u>\$ (2,394)</u>	<u>\$ 27,703</u>	<u>\$ 52,349</u>	<u>\$ 24,646</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FLOOD MITIGATION FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Capital outlay	\$ -	\$ 100,000	\$ 57,800	\$ 42,200
Total expenditures	-	100,000	57,800	42,200
Excess of expenditures over revenues.	-	(100,000)	(57,800)	42,200
Other financing sources:				
Transfers in	-	100,000	1,707,782	1,607,782
Total other financing sources	-	100,000	1,707,782	1,607,782
Net change in fund balance	-	-	1,649,982	1,649,982
Fund balance at beginning of year.	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,649,982</u>	<u>\$ 1,649,982</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILDREN'S TRUST PERMANENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment income	\$ 5,000	\$ 5,000	\$ 9,506	\$ 4,506
Other	20,000	20,000	22,981	2,981
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>32,487</u>	<u>7,487</u>
Expenditures:				
Current:				
Human services				
Contractual services.	25,090	24,771	16,936	7,835
Total expenditures	<u>25,090</u>	<u>24,771</u>	<u>16,936</u>	<u>7,835</u>
Net change in fund balance.	(90)	229	15,551	15,322
Fund balance at beginning of year.	373,001	373,001	373,001	-
Prior year encumbrances appropriated	<u>90</u>	<u>90</u>	<u>90</u>	<u>-</u>
Fund balance at end of year	<u>\$ 373,001</u>	<u>\$ 373,320</u>	<u>\$ 388,642</u>	<u>\$ 15,322</u>

STATISTICAL SECTION

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HANCOCK COUNTY, OHIO

STATISTICAL SECTION DESCRIPTION

This part of Hancock County’s comprehensive annual financial report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

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

Revenue Capacity	198
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These schedules contain information to help the reader assess the County’s most significant local revenue sources.

Debt Capacity	214
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These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

Demographic and Economic Information	224
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These schedules offer demographic and economic indicators to help the reader understand how the environment within which the County’s financial activities take place.

Operating Information	227
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These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement No. 34 in 2001; schedules presenting government-wide information include information beginning in that year.

HANCOCK COUNTY, OHIO
NET ASSETS BY COMPONENT
LAST NINE YEARS
(FULL ACCRUAL BASIS OF ACCOUNTING)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Governmental activities:					
Invested in capital assets, net of related debt	\$ 85,606,598	\$ 81,924,696	\$ 81,761,707	\$ 75,477,566	\$ 73,633,589
Restricted	32,145,475	26,533,938	19,182,757	17,743,753	14,977,222
Unrestricted	<u>2,979,396</u>	<u>2,016,854</u>	<u>4,301,795</u>	<u>1,923,561</u>	<u>3,965,217</u>
Total governmental activities net assets	<u>120,731,469</u>	<u>110,475,488</u>	<u>105,246,259</u>	<u>95,144,880</u>	<u>92,576,028</u>
Business-type activities:					
Invested in capital assets, net of related debt	4,056,179	3,601,564	2,563,360	2,163,103	1,302,662
Restricted	2,850,305	2,736,155	2,668,538	2,393,532	2,372,730
Unrestricted	<u>1,690,932</u>	<u>610,683</u>	<u>1,410,975</u>	<u>1,698,235</u>	<u>2,156,316</u>
Total business-type activities net assets	<u>8,597,416</u>	<u>6,948,402</u>	<u>6,642,873</u>	<u>6,254,870</u>	<u>5,831,708</u>
Primary government:					
Invested in capital assets, net of related debt	89,662,777	85,526,260	84,325,067	77,640,669	74,936,251
Restricted	34,995,780	29,270,093	21,851,295	20,137,285	17,349,952
Unrestricted	<u>4,670,328</u>	<u>2,627,537</u>	<u>5,712,770</u>	<u>3,621,796</u>	<u>6,121,533</u>
Total primary government net assets	<u>\$ 129,328,885</u>	<u>\$ 117,423,890</u>	<u>\$ 111,889,132</u>	<u>\$ 101,399,750</u>	<u>\$ 98,407,736</u>

Source: County financial records.

2004	2003	2002	2001
\$ 69,579,488	\$ 64,766,164	\$ 62,821,953	\$ 61,019,241
14,890,888	13,881,838	11,943,830	11,469,481
3,311,992	2,078,464	278,560	1,074,602
<u>87,782,368</u>	<u>80,726,466</u>	<u>75,044,343</u>	<u>73,563,324</u>
1,785,768	1,278,418	1,138,406	753,345
2,363,028	2,311,597	2,418,706	2,166,688
1,773,225	1,709,170	1,399,451	1,448,083
<u>5,922,021</u>	<u>5,299,185</u>	<u>4,956,563</u>	<u>4,368,116</u>
71,365,256	66,044,582	63,960,359	61,772,586
17,253,916	16,193,435	14,362,536	13,636,169
5,085,217	3,787,634	1,678,011	2,522,685
<u>\$ 93,704,389</u>	<u>\$ 86,025,651</u>	<u>\$ 80,000,906</u>	<u>\$ 77,931,440</u>

HANCOCK COUNTY, OHIO
CHANGE IN NET ASSETS
LAST NINE YEARS
(FULL ACCRUAL BASIS OF ACCOUNTING)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Expenses				
Governmental activities				
General government				
Legislative and executive	\$ 6,063,596	\$ 6,678,699	\$ 7,278,060	\$ 5,869,524
Intergovernmental	-	-	3,674,280	-
Judicial	3,334,419	3,505,006	3,463,496	3,418,857
Public safety	9,021,486	7,876,051	7,659,978	6,874,983
Public works	5,854,928	6,589,711	7,021,520	7,401,055
Intergovernmental	-	-	-	5,030,786
Health	17,057,091	18,522,667	18,363,670	15,953,079
Human services	11,516,761	10,803,065	11,245,647	9,819,130
Economic development	212,671	114,517	291,615	737,677
Conservation and recreation	1,045,778	489,238	-	-
Intergovernmental	-	426,056	426,057	417,273
Interest and fiscal charges	790,331	769,871	774,508	798,280
Total governmental activities expenses	<u>54,897,061</u>	<u>55,774,881</u>	<u>60,198,831</u>	<u>56,320,644</u>
Business-type activities				
Sanitary landfill	2,984,277	4,531,002	4,304,009	3,772,801
Agricultural service center	152,376	167,968	187,457	203,367
BMV one-stop	155,338	192,116	194,087	196,466
Total business-type activities expenses	<u>3,291,991</u>	<u>4,891,086</u>	<u>4,685,553</u>	<u>4,172,634</u>
Total primary government expenses	<u>58,189,052</u>	<u>60,665,967</u>	<u>64,884,384</u>	<u>60,493,278</u>
Program revenues				
Governmental activities				
Charges for services				
General government				
Legislative and executive	2,894,153	2,974,888	3,145,295	3,660,578
Judicial	1,196,639	976,051	1,094,343	1,023,620
Public safety	1,318,597	1,760,237	1,544,750	1,383,467
Public works	1,458,717	1,701,853	922,895	1,341,858
Health	549,622	463,466	440,860	483,278
Human services	482,695	727,553	708,388	753,951
Economic development	-	-	1,450	-
Operating grants, contributions, and interest	28,464,714	27,752,431	26,008,422	24,219,942
Capital grants and contributions	2,251,590	2,936,390	15,018,469	3,973,329
Total governmental activities program revenues	<u>38,616,727</u>	<u>39,292,869</u>	<u>48,884,872</u>	<u>36,840,023</u>

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 5,611,192	\$ 5,501,620	\$ 5,490,477	\$ 5,597,423	\$ 5,088,250
-	-	-	-	-
3,208,601	3,197,536	2,892,307	2,855,053	3,210,503
7,367,162	7,511,417	6,312,041	6,524,065	6,206,169
7,216,843	6,387,243	4,083,327	4,793,566	5,218,275
-	-	-	-	-
15,280,921	15,449,908	14,263,039	13,319,064	12,062,742
9,070,201	8,727,582	9,218,678	8,131,108	8,578,679
219,644	173,278	373,065	1,113,052	248,298
-	-	352,476	-	-
493,286	445,995	374,166	635,895	434,520
726,885	753,099	850,945	827,189	1,025,188
<u>49,194,735</u>	<u>48,147,678</u>	<u>44,210,521</u>	<u>43,796,415</u>	<u>42,072,624</u>
4,013,480	2,560,798	2,280,326	2,342,043	2,564,688
168,367	188,754	204,805	149,642	154,107
185,665	191,873	121,238	-	-
<u>4,367,512</u>	<u>2,941,425</u>	<u>2,606,369</u>	<u>2,491,685</u>	<u>2,718,795</u>
<u>53,562,247</u>	<u>51,089,103</u>	<u>46,816,890</u>	<u>46,288,100</u>	<u>44,791,419</u>
3,541,119	3,224,686	3,437,256	2,882,284	2,671,219
974,807	971,302	970,436	876,558	816,502
1,163,621	1,014,278	795,229	1,053,454	897,960
1,048,332	1,050,199	1,137,134	889,680	1,269,390
456,795	450,186	452,322	439,816	378,183
670,867	461,524	735,683	329,554	328,732
5,000	5,000	7,500	-	-
22,299,731	22,173,982	21,883,116	20,425,122	18,700,985
3,340,630	5,054,738	1,328,756	1,320,833	1,241,159
<u>33,500,902</u>	<u>34,405,895</u>	<u>30,747,432</u>	<u>28,217,301</u>	<u>26,304,130</u>

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HANCOCK COUNTY, OHIO
CHANGE IN NET ASSETS (CONTINUED)
LAST NINE YEARS
(FULL ACCRUAL BASIS OF ACCOUNTING)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Business-type activities				
Charges for services				
Sanitary landfill	\$ 4,050,258	\$ 4,478,459	\$ 4,257,908	\$ 3,919,189
Agricultural service center	270,191	218,670	231,037	215,820
BMV one-stop	214,077	200,107	224,669	209,670
Total business-type activities program revenues	<u>4,534,526</u>	<u>4,897,236</u>	<u>4,713,614</u>	<u>4,344,679</u>
Total primary government program revenues	<u>43,151,253</u>	<u>44,190,105</u>	<u>53,598,486</u>	<u>41,184,702</u>
Net (expense)/revenue				
Governmental activities	\$ (16,280,334)	\$ (16,482,012)	\$ (11,313,959)	\$ (19,480,621)
Business-type activities	1,242,535	6,150	28,061	172,045
Total primary government net expense	<u>\$ (15,037,799)</u>	<u>\$ (16,475,862)</u>	<u>\$ (11,285,898)</u>	<u>\$ (19,308,576)</u>
General revenues and other changes in net assets				
Governmental activities				
Property taxes levied for				
General operating	1,727,735	1,687,824	1,682,101	1,761,935
Health - Alcohol, Drug, and Mental Health	1,660,472	1,765,489	1,341,282	1,371,331
Health - Mental Retardation and Developmental Disabilities	5,406,028	5,778,651	6,023,683	6,157,601
Human services - Agency on Aging	766,371	814,842	549,270	548,553
Debt service - Hospital Bond 4	-	-	-	-
County capital improvements	299,739	446,525	442,575	402,354
Payment in lieu of taxes	1,555,719	1,533,901	1,422,744	1,279,749
Sales tax imposed for				
General operating	11,218,864	5,365,591	5,619,402	5,377,752
Criminal administrative justice services	-	-	-	-
Intergovernmental not restricted to a particular purpose	2,828,422	2,642,903	2,820,530	2,651,737
Interest	744,484	1,297,056	1,626,851	1,594,825
Other	328,481	333,459	1,072,061	903,636
Transfers	-	45,000	(40,000)	-
Extraordinary item	-	-	(1,145,161)	-
Total governmental activities	<u>26,536,315</u>	<u>21,711,241</u>	<u>21,415,338</u>	<u>22,049,473</u>
Business-type activities				
Interest	210,582	289,673	224,134	215,727
Gain on sale of capital assets	-	-	-	-
Other	195,897	24,718	38,692	57,355
Increase (decrease) in fair value of investments	-	29,988	57,116	(21,965)
Transfers	-	(45,000)	40,000	-
Total business-type activities	<u>406,479</u>	<u>299,379</u>	<u>359,942</u>	<u>251,117</u>
Total primary government	<u>26,942,794</u>	<u>22,010,620</u>	<u>21,775,280</u>	<u>22,300,590</u>
Change in net assets				
Governmental activities	10,255,981	5,229,229	10,101,379	2,568,852
Business-type activities	1,649,014	305,529	388,003	423,162
Total primary government change in net assets	<u>\$ 11,904,995</u>	<u>\$ 5,534,758</u>	<u>\$ 10,489,382</u>	<u>\$ 2,992,014</u>

Source: County financial records.

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 3,740,181	\$ 3,015,856	\$ 2,668,086	\$ 2,456,882	\$ 2,109,354
218,519	218,171	218,140	218,140	230,907
207,196	211,123	3,264	-	-
<u>4,165,896</u>	<u>3,445,150</u>	<u>2,889,490</u>	<u>2,675,022</u>	<u>2,340,261</u>
<u>37,666,798</u>	<u>37,851,045</u>	<u>33,636,922</u>	<u>30,892,323</u>	<u>28,644,391</u>
\$ (15,693,833)	\$ (13,741,783)	\$ (13,463,089)	\$ (15,579,114)	\$ (15,768,494)
(201,616)	503,725	283,121	183,337	(378,534)
<u>\$ (15,895,449)</u>	<u>\$ (13,238,058)</u>	<u>\$ (13,179,968)</u>	<u>\$ (15,395,777)</u>	<u>\$ (16,147,028)</u>
1,708,397	1,557,160	1,487,479	1,926,923	1,909,591
1,361,797	1,341,882	1,314,416	1,129,278	1,167,047
3,543,617	3,257,252	3,192,362	3,113,837	3,208,787
544,784	536,826	543,998	-	-
-	-	137,505	153,578	178,966
450,020	462,688	460,699	-	-
1,291,074	1,403,286	1,515,381	1,311,940	1,194,362
5,453,147	5,231,737	5,068,096	4,865,680	4,923,237
1,596,752	2,615,869	1,006,463	-	-
2,572,558	2,656,350	2,627,985	2,699,694	3,154,214
1,006,164	480,522	510,770	788,988	1,232,292
959,183	1,130,531	1,207,315	1,070,215	1,008,453
-	123,582	72,743	-	(80,000)
-	-	-	-	-
<u>20,487,493</u>	<u>20,797,685</u>	<u>19,145,212</u>	<u>17,060,133</u>	<u>17,896,949</u>
174,496	158,508	164,018	162,946	176,198
-	80,000	-	-	-
-	58,124	50,879	61,720	30,111
(63,193)	(53,939)	(82,653)	180,444	34,378
-	(123,582)	(72,743)	-	80,000
<u>111,303</u>	<u>119,111</u>	<u>59,501</u>	<u>405,110</u>	<u>320,687</u>
<u>20,598,796</u>	<u>20,916,796</u>	<u>19,204,713</u>	<u>17,465,243</u>	<u>18,217,636</u>
4,793,660	7,055,902	5,682,123	1,481,019	2,128,455
(90,313)	622,836	342,622	588,447	(57,847)
<u>\$ 4,703,347</u>	<u>\$ 7,678,738</u>	<u>\$ 6,024,745</u>	<u>\$ 2,069,466</u>	<u>\$ 2,070,608</u>

HANCOCK COUNTY, OHIO
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
General fund:					
Reserved	\$ 574,279	\$ 740,168	\$ 779,722	\$ 321,452	\$ 190,029
Unreserved	3,140,012	1,939,582	3,622,576	5,051,916	5,727,753
Total general fund	<u>3,714,291</u>	<u>2,679,750</u>	<u>4,402,298</u>	<u>5,373,368</u>	<u>5,917,782</u>
All other governmental funds:					
Reserved	4,812,201	6,030,204	2,817,588	3,595,723	2,752,911
Designated in special revenue funds	71,350	178,219	78,453	150,000	-
Unreserved, undesignated, reported in					
Special revenue funds	12,508,845	8,976,573	9,182,230	7,928,076	5,344,480
Debt service funds	4,595,969	3,506,741	2,711,101	662,205	1,359,608
Capital projects funds (deficit)	3,341,592	(557,826)	(1,261,062)	(2,563,146)	390,859
Permanent fund	141,652	126,091	133,397	111,411	105,547
Total all other governmental funds	<u>25,471,609</u>	<u>18,260,002</u>	<u>13,661,707</u>	<u>9,884,269</u>	<u>9,953,405</u>
Total all governmental funds	<u>\$ 29,185,900</u>	<u>\$ 20,939,752</u>	<u>\$ 18,064,005</u>	<u>\$ 15,257,637</u>	<u>\$ 15,871,187</u>

Source: County financial records.

Notes:

(1) GASB Statements No. 33 and 34 were implemented in 2001.

2004	2003	2002	2001 (1)	2000
\$ 245,403	\$ 293,890	\$ 262,092	\$ 334,496	\$ 641,551
4,226,347	3,285,030	2,530,812	2,884,972	3,764,815
4,471,750	3,578,920	2,792,904	3,219,468	4,406,366
2,329,299	2,976,180	2,314,705	1,661,317	1,854,404
-	-	-	-	-
6,403,375	5,433,771	5,877,222	6,084,368	5,579,277
2,300,062	1,713,193	1,111,177	1,028,188	627,740
(215,377)	(1,038,191)	(1,772,763)	(601,665)	467,800
100,226	99,481	97,555	78,324	-
10,917,585	9,184,434	7,627,896	8,250,532	8,529,221
<u>\$ 15,389,335</u>	<u>\$ 12,763,354</u>	<u>\$ 10,420,800</u>	<u>\$ 11,470,000</u>	<u>\$ 12,935,587</u>

HANCOCK COUNTY, OHIO
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005 (1)</u>
Revenues:					
Property taxes	\$ 9,779,230	\$ 10,231,525	\$ 10,028,931	\$ 10,263,899	\$ 7,504,519
Payments in lieu of taxes	1,555,719	1,533,901	1,422,744	1,279,749	1,302,662
Permissive motor vehicle license tax	161,958	149,955	160,075	158,259	155,998
Sales taxes	10,530,644	5,479,560	5,547,061	5,393,549	7,328,736
Other local taxes	-	-	-	-	-
Special assessments	515,229	516,362	519,352	474,824	364,586
Charges for services	6,292,332	7,474,497	6,996,511	7,521,117	6,951,168
Licenses and permits	207,278	193,071	189,217	188,239	177,957
Fines and forfeitures	325,570	238,309	212,102	200,911	213,779
Intergovernmental	33,251,737	32,161,636	29,330,138	29,606,229	27,341,104
Investment income	926,969	1,512,578	1,629,856	1,365,746	1,042,155
Rental income	323,617	195,970	229,241	175,447	164,962
Contributions and donations	19,001	211,502	35,832	62,504	77,810
Other	1,883,733	1,240,420	988,568	884,797	959,183
Total revenues	<u>65,773,017</u>	<u>61,139,286</u>	<u>57,289,628</u>	<u>57,575,270</u>	<u>53,584,619</u>
Expenditures:					
Current:					
General government:					
Legislative and executive	5,838,308	6,660,698	6,916,837	5,678,765	5,555,092
Judicial	3,276,165	3,355,626	3,354,376	3,339,842	3,141,140
Public safety	8,627,236	7,625,131	7,417,823	7,332,929	7,478,204
Public works	5,631,918	6,204,082	5,052,443	5,520,040	5,465,132
Health	16,809,287	17,883,946	18,076,247	15,739,572	15,010,802
Human services	11,395,760	10,651,723	11,297,212	9,615,808	9,141,414
Conservation and recreation	1,045,778	489,238	-	-	-
Economic development	212,671	114,517	291,615	737,677	219,644
Intergovernmental	-	426,056	426,057	417,273	493,286
Other	-	-	-	-	-
Capital outlay	3,500,551	5,573,518	3,573,661	7,818,163	4,469,442
Debt service:					
Principal retirement	1,900,175	1,311,551	1,191,248	1,251,953	1,255,135
Interest and fiscal charges	731,059	707,126	698,505	736,798	766,555
Issuance costs	31,749	9,295	100,026	-	-
Total expenditures	<u>59,000,657</u>	<u>61,012,507</u>	<u>58,396,050</u>	<u>58,188,820</u>	<u>52,995,846</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 6,772,360</u>	<u>\$ 126,779</u>	<u>\$ (1,106,422)</u>	<u>\$ (613,550)</u>	<u>\$ 588,773</u>

2004	2003	2002 (1)	2001	2000
\$ 7,148,377	\$ 7,121,284	\$ 6,282,992	\$ 6,482,073	\$ 6,075,664
1,482,190	1,508,852	1,305,251	1,187,153	1,029,540
153,996	143,598	134,694	128,275	127,655
7,795,967	5,773,952	4,934,225	4,947,631	4,902,663
-	-	-	52,927	68,796
478,756	442,051	442,695	468,006	387,781
6,436,579	6,552,078	5,731,604	5,253,754	4,938,504
171,063	156,271	133,408	127,280	132,632
189,907	198,025	207,235	250,721	347,102
29,612,138	24,381,810	24,002,922	23,426,133	21,386,479
481,520	555,375	795,893	1,323,402	1,357,587
161,142	174,966	180,960	175,885	249,918
50,235	57,278	88,367	132,603	17,233
1,151,700	1,206,315	1,049,636	1,031,564	591,757
<u>55,313,570</u>	<u>48,271,855</u>	<u>45,289,882</u>	<u>44,987,407</u>	<u>41,613,311</u>
5,280,823	5,202,985	5,516,962	5,278,511	5,588,892
3,169,874	2,783,272	2,826,448	3,248,023	2,279,079
7,199,740	6,188,494	6,255,302	6,192,975	5,227,653
5,126,467	3,978,102	4,356,176	4,305,158	4,774,335
15,161,703	14,001,281	12,955,812	12,282,180	12,038,969
9,600,505	9,177,482	8,067,845	8,651,142	7,600,976
-	-	-	-	-
173,278	373,065	1,113,052	248,298	105,851
445,995	374,166	635,895	434,520	391,177
-	-	-	-	1,719
5,782,771	3,937,488	2,425,897	4,381,697	1,116,542
1,235,082	1,316,684	1,322,725	1,153,038	1,063,384
733,747	810,268	954,533	1,028,855	1,078,884
-	-	-	-	-
<u>53,909,985</u>	<u>48,143,287</u>	<u>46,430,647</u>	<u>47,204,397</u>	<u>41,267,461</u>
<u>\$ 1,403,585</u>	<u>\$ 128,568</u>	<u>\$ (1,140,765)</u>	<u>\$ (2,216,990)</u>	<u>\$ 345,850</u>

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HANCOCK COUNTY, OHIO
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (CONTINUED)
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005 (1)</u>
Other financing sources (uses):					
Loans issued	\$ -	\$ 679,950	\$ 40,047	\$ -	\$ -
Bonds issued	1,375,000	-	3,805,000	-	260,000
Notes issued	100,000	-	-	-	-
Refunding bonds issued	-	-	-	-	6,645,000
Premium on bonds issued	1,972	-	107,743	-	143,590
Premium on notes issued	-	12,518	-	-	-
Discount on bonds issued	(3,184)	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	(7,155,511)
Sale of capital assets	-	-	-	-	-
Inception of capital lease	-	-	-	-	-
Inception of GES performance contract	-	2,011,500	-	-	-
Transfers in	3,876,974	2,471,892	1,598,920	1,585,677	691,521
Transfers out	(3,876,974)	(2,426,892)	(1,638,920)	(1,585,677)	(691,521)
Total other financing sources (uses)	<u>1,473,788</u>	<u>2,748,968</u>	<u>3,912,790</u>	<u>-</u>	<u>(106,921)</u>
Changes in fund balances	<u>\$ 8,246,148</u>	<u>\$ 2,875,747</u>	<u>\$ 2,806,368</u>	<u>\$ (613,550)</u>	<u>\$ 481,852</u>
Debt service as a percentage of noncapital expenditures	5.0%	3.4%	3.7%	2.4%	16.8%
Capital Outlay	5,285,918	6,713,583	17,066,342	6,282,249	2,850,799

Source: County financial records.

Note:

(1) Debt service includes the payment to refunded bond escrow agent creating a higher percentage of debt service to noncapital expenditures.

<u>2004</u>	<u>2003</u>	<u>2002 (1)</u>	<u>2001</u>	<u>2000</u>
\$ -	\$ -	\$ -	\$ -	\$ -
1,098,110	-	-	-	-
-	-	-	-	-
-	-	3,157,548	-	-
-	-	-	-	-
-	-	-	-	-
-	-	(3,065,983)	-	-
704	-	-	-	4,245
-	-	-	-	17,982
-	-	-	-	-
458,479	2,389,450	966,802	1,648,644	1,247,853
(334,897)	(175,464)	(966,802)	(1,728,644)	(1,258,770)
<u>1,222,396</u>	<u>2,213,986</u>	<u>91,565</u>	<u>(80,000)</u>	<u>11,310</u>
<u>\$ 2,625,981</u>	<u>\$ 2,342,554</u>	<u>\$ (1,049,200)</u>	<u>\$ (2,296,990)</u>	<u>\$ 357,160</u>
2.5%	3.1%	9.7%	2.6%	2.7%
3,739,707	5,107,042	1,222,648	2,265,106	2,303,197

HANCOCK COUNTY, OHIO
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility			
2009	\$ 1,200,696,460	\$ 304,500,070	\$ 4,300,561,514	\$ 56,962,270	\$ 64,729,852
2008	1,173,962,710	300,527,970	4,212,830,514	52,267,820	59,395,250
2007	1,097,729,680	282,151,120	3,942,516,571	59,749,310	67,896,943
2006	1,072,479,910	272,917,930	3,843,993,829	58,898,310	66,929,898
2005	1,045,921,120	269,686,300	3,758,878,343	57,754,620	65,630,250
2004	942,968,220	264,722,170	3,450,543,971	57,176,380	64,973,159
2003	915,283,290	252,880,090	3,337,609,657	58,015,250	65,926,420
2002	894,002,280	244,164,520	3,251,905,143	57,578,780	65,430,432
2001	833,869,040	234,581,820	3,052,716,743	73,175,750	83,154,261
2000	812,741,220	229,685,480	2,978,362,000	69,748,030	79,259,125

Source: Hancock County Auditor.

Notes:

Real property is reappraised every six years with a State mandated updated of the current market value in the third year following each appraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value of railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax is being phased out beginning in 2006. The percentage is 18.75 percent for 2006, 12.5 percent for 2007, and 6.25 percent for 2008. For 2009, tangible personal personal property tax is assessed at 0.00% of property value, including inventory, except for telephone tangible personal property, which is assessed at 10.0%.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

Tangible Personal Property		Total		Weighted Average Tax Rate
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
\$ 2,738,190	\$ 27,381,900	\$ 1,564,896,990	\$ 4,392,673,266	7.00
61,776,580	988,425,280	1,588,535,080	5,260,651,044	7.34
126,303,335	1,010,426,680	1,565,933,445	5,020,840,194	7.07
188,512,441	1,005,399,685	1,592,808,591	4,916,323,412	7.09
240,100,584	1,091,366,291	1,613,462,624	4,915,874,884	5.19
249,127,286	1,083,162,113	1,513,994,056	4,598,679,243	5.40
272,015,303	1,133,397,096	1,498,193,933	4,536,933,173	5.33
293,676,888	1,174,707,552	1,489,422,468	4,492,043,127	4.81
246,254,287	985,017,148	1,387,880,897	4,120,888,152	4.90
267,326,643	1,069,306,572	1,379,501,373	4,126,927,697	4.90

HANCOCK COUNTY, OHIO
PROPERTY TAX RATES (COLLECTION YEAR)
DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 ASSESSED VALUE)
LAST TEN YEARS

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Unvoted millage					
General fund					
Effective millage rates	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Voted millage					
Mental Retardation and Developmental Disabilities					
Residential/agricultural	4.00	4.00	4.20	4.21	2.30
Commercial/industrial	4.15	4.14	4.35	4.34	2.46
Tangible/public utility personal	4.00	4.40	4.40	4.40	2.50
ADAMHS					
Residential/agricultural	1.24	1.25	0.92	0.92	0.92
Commercial/industrial	1.25	1.24	0.98	0.98	0.98
Tangible/public utility personal	1.30	1.30	1.00	1.00	1.00
Agency on Aging					
Residential/agricultural	0.57	0.56	0.37	0.37	0.37
Commercial/industrial	0.57	0.39	0.39	0.39	0.39
Tangible/public utility personal	0.60	0.60	0.40	0.40	0.40
Total voted millage					
Total effective voted millage by type of property					
Residential/agricultural	5.80	5.79	5.49	5.50	3.59
Commercial/industrial	5.96	5.95	5.72	5.71	3.84
Tangible/public utility personal	6.30	6.30	5.80	5.80	3.90
Total county rate					
Residential/agricultural	7.30	7.29	6.99	7.00	5.09
Commercial/industrial	7.47	7.45	7.22	7.21	5.34
Tangible/public utility personal	7.80	7.80	7.30	7.30	5.40
In county school districts					
Arcadia LSD	32.81	32.91 - 43.42	32.60 - 43.11	32.92 - 43.43	34.03 - 45.28
Arlington LSD	33.26	22.00 - 33.40	22.26 - 33.66	22.55 - 33.76	22.50 - 33.90
Cory-Rawson LSD	39.50	21.63 - 34.00	22.13 - 34.50	22.13 - 34.50	22.13 - 34.50
Findlay CSD	64.18	32.58 - 60.75	32.58 - 60.75	30.10 - 58.25	30.10 - 58.25
Liberty-Benton LSD	43.54	28.15 - 38.95	28.27 - 39.07	28.34 - 39.14	28.68 - 39.48
McComb LSD	33.68	27.27 - 35.18	27.39 - 35.30	27.19 - 35.14	27.18 - 35.26
Van Buren LSD	37.20-41.33	30.71 - 40.58	30.47 - 40.34	30.72 - 40.60	27.08 - 36.95
Vanlue LSD	45.53	33.76 - 45.83	34.82 - 46.89	34.99 - 47.07	28.42 - 40.54
Out of county school districts					
Ada EVSD	\$47.00	29.36 - 47.20	29.26 - 47.10	29.21 - 47.10	29.60 - 47.20
Bluffton EVSD	40.85	29.56 - 42.74	29.56 - 42.74	29.60 - 43.10	31.21 - 44.71
Elmwood LSD	37.70	21.93 - 36.80	22.73 - 37.60	22.45 - 37.30	24.20 - 39.00
Fostoria CSD	57.69	42.00 - 60.56	42.00 - 60.56	42.00 - 60.56	44.23 - 65.31
Hardin Northern LSD	43.25	29.62 - 44.15	22.82 - 37.35	22.82 - 37.35	23.30 - 37.35
North Baltimore LSD	55.70	34.04 - 51.60	34.04 - 51.60	34.05 - 51.10	38.02 - 51.80
Riverdale LSD	37.20	29.08 - 37.70	29.08 - 37.70	29.17 - 37.80	29.38 - 37.90

2004	2003	2002	2001	2000
\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
2.38	2.38	2.38	2.50	2.50
2.50	2.50	2.49	2.50	2.50
2.50	2.50	2.50	2.50	2.50
1.00	1.00	0.82	0.86	0.86
1.00	1.00	0.92	0.92	0.92
1.00	1.00	1.00	1.00	1.00
0.40	0.40	N/A	N/A	N/A
0.40	0.40	N/A	N/A	N/A
0.40	0.40	N/A	N/A	N/A
3.77	3.78	3.20	3.36	3.36
3.90	3.90	3.41	3.42	3.42
3.90	3.90	3.50	3.50	3.50
5.27	5.28	4.70	4.86	4.86
5.40	5.40	4.91	4.92	4.92
5.40	5.40	5.00	5.00	5.00
28.56 - 39.01	28.57 - 38.97	26.44 - 36.97	27.64 - 37.13	27.98 - 37.45
22.65 - 34.05	22.70 - 34.10	22.90 - 34.30	27.50 - 38.89	28.25 - 39.65
22.23 - 34.50	22.24 - 34.50	22.23 - 34.50	22.84 - 34.50	24.15 - 35.80
27-78 - 53.35	27.85 - 53.35	27.85 - 53.35	29.07 - 53.35	29.07 - 53.35
30.31 - 41.11	30.77 - 41.57	31.07 - 41.87	31.81 - 42.61	32.15 - 42.95
27.22 - 35.26	27.11 - 35.16	27.04 - 35.26	28.12 - 35.46	28.02 - 35.36
29.27 - 37.50	29.40 - 37.50	27.88 - 36.01	29.68 - 37.40	25.08 - 32.80
28.49 - 44.66	28.70 - 44.86	28.79 - 44.94	29.61 - 45.00	30.02 - 45.39
29.57 - 47.20	29.57 - 47.20	23.34 - 39.70	23.37 - 39.70	23.41 - 39.70
36.16 - 45.67	33.14 - 46.65	32.12 - 45.63	30.30 - 45.61	32.42 - 45.81
24.70 - 39.50	24.70 - 39.50	25.11 - 39.90	24.90 - 39.70	23.62 - 36.50
35.39 - 55.68	35.39 - 55.68	30.226 - 51.38	32.26 - 52.88	32.24 - 52.88
23.30 - 37.35	23.30 - 37.35	23.34 - 37.35	23.34 - 37.35	22.98 - 37.35
37.68 - 51.46	33.23 - 53.30	33.33 - 53.66	33.33 - 53.66	30.17 - 50.50
28.96 - 37.90	30.52 - 40.10	30.97 - 40.20	30.84 - 40.20	23.16 - 34.00

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HANCOCK COUNTY, OHIO
PROPERTY TAX RATES (COLLECTION YEAR) - (CONTINUED)
DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 ASSESSED VALUE)
LAST TEN YEARS

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Joint vocational school districts					
Apollo JVS	\$2.20	\$2.06 - \$2.20	\$2.04 - \$2.20	\$2.06 - \$2.20	\$2.07 - \$2.20
Penta County JVS	3.20	2.89 - 3.20	2.89 - 3.20	2.89 - 3.20	2.94 - 3.20
Vanguard JVS	1.60	1.60	1.60	1.60	1.60
Cities					
Findlay	3.20	3.20	3.20	3.20	3.20
Fostoria	3.40	3.40	3.40	3.40	3.40
Villages					
Arcadia	4.70	4.43 - 4.70	4.43 - 4.70	4.43 - 4.70	4.42 - 4.70
Arlington	5.20	5.20	5.20	5.20	4.43 - 4.70
Benton-Ridge	1.90	1.90	1.90	1.90	2.74 - 2.90
Bluffton	1.80	1.80	1.80	1.80	1.80
Jenera	5.60	5.60	5.60	5.60	3.46 - 5.60
McComb	2.60	4.18	4.14	3.99	3.96
Mount Blanchard	7.70	8.09 - 8.20	7.95 - 8.20	8.09 - 8.20	4.84 - 5.20
Mount Cory	2.50	2.50	2.50	2.50	2.50
Rawson	2.50	2.50	2.50	2.50	2.50
Van Buren	5.30	4.94 - 5.30	5.25 - 5.30	4.94 - 5.30	4.96 - 5.30
Vanlue	1.30	1.30	1.30	1.30	1.30
Townships					
Allen	4.1	4.09 - 4.10	4.08 - 4.10	4.09 - 4.10	4.01 - 4.10
Amanda	2.70-4.00	3.65 - 4.00	3.64 - 4.00	3.65 - 4.00	3.65 - 4.00
Biglick	2.50	2.50	2.50	2.50	2.50
Blanchard	3.10	3.10	3.10	3.10	3.10
Cass	3.20	3.20	3.20	3.20	3.20
Delaware	2.50-3.90	2.80	3.88 - 3.90	2.80	2.80
Eagle	2.10	2.10	2.10	2.10	2.10
Jackson	2.50	2.50	2.50	2.50	2.50
Liberty	3.20	2.20	3.20	2.20	2.20
Madison	2.10	2.10	2.10	2.10	2.10
Marion	2.50	2.50	2.50	2.50	2.50
Orange	1.30-3.60	3.27 - 3.60	3.60	3.27 - 3.60	3.28 - 3.60
Pleasant	2.20-3.80	2.90	3.80	2.90	2.90
Portage	4.10	3.20	4.10	3.20	3.20
Union	2.60-5.10	5.09 - 5.10	5.09 - 5.10	5.09 - 5.10	5.09 - 5.10
Van Buren	3.10	3.10	3.10	3.10	3.10
Washington	2.40	2.40	2.40	2.40	2.40

2004	2003	2002	2001	2000
\$2.07 - \$2.20	\$2.11 - \$2.20	\$2.11 - \$2.20	\$2.11 - \$2.20	\$2.13 - \$2.20
2.95 - 3.20	2.00 - 2.20	2.00 - 2.20	0.90 - 2.20	2.00 - 2.20
1.60	1.60	1.60	1.60	1.60
3.20	3.20	3.20	3.20	3.20
3.40	3.40	3.40	3.40	3.40
4.70	4.70	4.13 - 4.70	4.43 - 4.70	4.43 - 4.70
4.44 - 4.70	4.70	4.44 - 4.70	4.70	4.43 - 6.00
2.81 - 2.90	2.90	2.81 - 2.90	2.90	2.51 - 2.90
1.80	1.80	1.80	1.80	1.80
3.78 - 5.60	5.60	3.79 - 5.60	4.00 - 5.60	4.00 - 5.60
4.03	3.58	3.83	4.07	4.07
4.89 - 5.20	5.20	4.89 - 5.20	5.20	4.66 - 5.20
2.50	2.50	2.50	2.50	2.50
2.50	2.50	2.50	2.50	2.50
5.04 - 5.30	5.30	5.04 - 5.30	4.25 - 6.30	4.25 - 6.30
1.30	1.30	1.30	1.30	1.30
4.06 - 4.10	4.06 - 4.10	3.26 - 3.30	3.70	2.80
3.65 - 4.00	3.65 - 4.00	3.65 - 4.00	3.65 - 4.00	3.65 - 4.00
2.50	2.50	2.50	2.50	2.50
3.10	3.10	3.10	3.10	3.10
3.20	3.20	3.20	3.20	3.20
2.80	2.80	2.80	2.80	2.80
2.10	2.10	2.10	2.10	2.10
2.50	2.50	2.50	2.50	2.50
2.20	2.20	2.20	2.20	2.20
2.10	2.10	2.10	2.10	2.10
2.50	2.50	2.50	2.50	2.50
3.27 - 3.60	3.27 - 3.60	3.27 - 3.60	3.28 - 3.60	3.28 - 3.60
2.90	4.21 - 4.30	4.20 - 4.30	2.90	2.90
3.20	4.56 - 4.60	4.56 - 4.60	3.20	3.20
3.10	3.10	3.10	3.10	3.10
3.10	3.10	3.10	3.10	3.10
2.40	2.40	2.40	2.40	2.40

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HANCOCK COUNTY, OHIO
PROPERTY TAX RATES (COLLECTION YEAR) - (CONTINUED)
DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 ASSESSED VALUE)
LAST TEN YEARS

Other units	2009	2008	2007	2006	2005
Appleseed Joint Ambulance District	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20
Bluffton Library	1.00	0.42 - 0.60	0.42 - 0.60	0.42 - 0.60	0.42 - 0.60
Hancock County Park District	0.80	0.70 - 0.80	0.70 - 0.82	0.70 - 0.80	0.70 - 0.82
PMP Joint Ambulance District	4	3.83 - 4.00	3.90 - 4.00	3.83 - 4.00	3.90 - 4.00
Seneca County Health District	0.30	0.27 - 0.30	0.28 - 0.30	0.27 - 0.30	0.28 - 0.30
Hospital Bond	N/A	N/A	N/A	N/A	N/A

Source: Ohio Department of Taxation.

Notes:

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each appraisal.

Overlapping rates are those of local governments that apply to property owners within Hancock County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

2004	2003	2002	2001	2000
\$1.16 - \$1.20	\$1.15 - \$1.20	\$1.03 - \$1.20	\$1.11 - \$1.20	\$1.11 - \$1.20
0.45 - 0.60	0.48 - 0.60	2.20 - 2.32	0.48 - 0.60	0.51 - 0.60
0.76 - 0.80	0.76 - 0.80	0.76 - 0.80	0.80	0.69 - 0.80
3.79 - 4.00	3.79 - 4.00	3.79 - 4.00	3.12 - 3.80	3.12 - 3.80
0.29 - 0.30	0.29 - 0.30	0.30	0.12 - 0.30	0.12 - 0.30
N/A	0.11	0.12	0.12	0.15

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HANCOCK COUNTY, OHIO
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Taxpayer	Collection Year 2009			Collection Year 2000		
	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total County Assessed Valuation
Ohio Power	\$35,832,980	1	2.29%	\$37,773,370	1	2.74%
Marathon Oil Company	10,646,930	2	0.68%	11,133,200	5	0.81%
Cooper Tire & Rubber Company	8,950,190	3	0.57%	34,377,470	2	2.49%
Whirlpool Corporation	7,874,430	4	0.50%	31,574,640	3	2.29%
Findlay Shopping Center	6,460,380	5	0.41%			
Ball Metal Beverage	5,272,960	6	0.34%	20,028,220	4	1.45%
Kohl's Distribution/Department	5,250,000	7	0.34%			
Hancock-Wood Electric Co-Op	4,322,070	8	0.28%			
Consolidated Biscuit	3,880,440	9	0.25%	8,948,070	7	0.65%
Logistics Solutions of Ohio	3,844,010	10	0.25%			
Nissan Brakes (dba Findlex Corp)				10,328,590	6	0.75%
Owens-Brockway Plastic				8,526,340	8	0.63%
Columbia Gas				7,873,290	9	0.57%
Best Buy Findlay Limited				7,683,560	10	0.56%
Total principal taxpayers	<u>92,334,390</u>		<u>5.90%</u>	<u>\$178,246,750</u>		<u>12.94%</u>
All other taxpayers	<u>1,472,562,600</u>		<u>94.10%</u>	<u>1,201,254,623</u>		<u>87.06%</u>
Total county assessed value	<u>\$ 1,564,896,990</u>		<u>100.00%</u>	<u>\$ 1,379,501,373</u>		<u>100.00%</u>

Source: Hancock County Auditor.

HANCOCK COUNTY, OHIO
PROPERTY TAX LEVIES AND COLLECTIONS
REAL AND PUBLIC UTILITY REAL PROPERTY TAXES
LAST TEN YEARS

Collection Year	Current Tax Levy	Total Tax Collections (1)	Percent Collected	Current Delinquencies	Prior Delinquencies
2009	\$ 12,653,899	\$ 12,455,141	98.43%	\$ 289,515	\$ 172,452
2008	12,345,721	12,232,575	99.08	469,931	165,255
2007	11,715,214	11,025,605	94.11	34,343	137,434
2006	11,396,032	10,564,001	92.70	369,375	151,937
2005	8,428,919	7,827,575	92.87	255,392	95,570
2004	8,087,338	7,604,016	94.02	238,999	90,276
2003	7,931,506	7,424,805	93.61	287,998	75,608
2002	6,999,793	6,725,710	96.08	214,724	59,825
2001	6,874,449	6,678,288	97.15	171,635	59,927
2000	6,408,941	6,367,814	99.36	176,884	37,256

Source: Hancock County Auditor.

Notes:

- (1) The amounts shown as collected include the collection of delinquencies and the state reimbursement (rollback and homestead) amounts.
- (2) The County does not identify delinquent tax collections by tax year. Delinquent tax collections include penalties and interest.

	<u>Total Outstanding Delinquencies (2)</u>	<u>Delinquencies to Total Tax Collections</u>
\$	461,967	3.71%
	635,186	5.19
	171,777	1.56
	521,312	4.93
	350,962	4.48
	329,275	4.33
	363,606	4.90
	274,549	4.08
	231,562	3.47
	214,140	3.36

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
2009	\$ 166,375	\$ 486,311	292.30%	\$ 1,697	\$ 893,708
2008	543,215	599,811	110.42	9,977	166,806
2007	1,037,502	1,076,644	103.77	28,999	349,831
2006	1,417,149	1,608,414	113.50	95,516	384,754
2005	1,524,035	1,526,098	100.14	77,955	475,280
2004	1,581,663	1,561,728	98.74	52,549	344,881
2003	1,565,999	1,535,411	98.05	19,726	189,050
2002	1,612,528	1,486,853	92.21	63,903	73,075
2001	1,746,904	1,781,074	101.96	25,626	47,449
2000	1,467,661	1,437,317	97.93	63,248	38,000

Source: Hancock County Auditor.

Notes:

- (1) The amounts shown as collected include the collection of delinquencies and the state \$10,000 personal property reimbursement amounts.
- (2) The County does not identify delinquent tax collections by tax year. Delinquent tax collections include penalties and interest.

<u>Total Outstanding Delinquencies (2)</u>	<u>Percent of Delinquencies to Total Tax Collections</u>
895,405	184.12%
176,783	29.47
378,830	35.19
480,270	29.86
553,235	36.25
397,430	25.45
208,776	13.60
136,978	9.21
73,075	4.10
101,248	7.04

HANCOCK COUNTY, OHIO
TAXABLE SALES BY TYPE
LAST NINE YEARS

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Sales tax payments	\$ 2,906,926	\$ 1,559,710	\$ 1,626,182	\$ 1,598,827	\$ 2,045,924
Direct pay tax return payments	292,714	208,123	214,032	186,093	209,546
Seller's use tax return payments	857,102	546,962	506,301	383,467	556,071
Consumer's use tax return payments	336,487	171,461	195,762	217,436	369,725
Motor vehicle tax payments	1,160,157	604,721	645,211	641,127	858,437
Watercraft and outboard motors	18,696	8,484	14,042	15,983	21,980
Department of liquor control	24,300	11,325	10,363	9,569	11,765
Sales tax on motor vehicle fuel refunds	931	516	509	550	2,258
Sales/use tax voluntary payments	4,062	2,733	31,006	3,276	4,518
Statewide master numbers	4,473,717	2,364,936	2,444,931	2,389,066	3,049,002
Sales/use tax assessment payments	42,699	16,648	4,776	16,368	13,887
Streamlined sales tax payments	2,721	2,281	1,371	86	0
Administrative rotary fund fee	(100,240)	(54,201)	(57,578)	(54,562)	(71,432)
Sales/use tax refunds approved	(120,205)	(78,108)	(17,506)	(29,534)	(21,782)
Total	<u>\$ 9,900,067</u>	<u>\$ 5,365,591</u>	<u>\$ 5,619,402</u>	<u>\$ 5,377,752</u>	<u>\$ 7,049,899</u>
Sales tax rate	(3)	0.50%	0.50%	0.50%	(2)

Source: Ohio Department of Taxation.

Notes:

- (1) The sales tax rate increased to .75 percent in July 2003 due to a voter-approved increase of .25 percent to the .50 percent sales tax rate.
- (2) The sales tax rate decreased to .50 percent in July 2005 due to the expiration of the voter-approved .25 percent sales tax that was approved in 2003.
- (3) The sales tax rate increase to 1.25 percent in January 2009 due to an imposed increase of .75 percent to the .50 percent sales tax rate.

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately two months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

Information prior to 2001 was not available.

2004	2003	2002	2001
\$ 2,223,560	\$ 2,017,457	\$ 1,648,142	\$ 1,560,616
232,762	219,769	238,603	258,967
674,247	510,764	393,047	456,211
313,451	264,332	125,089	195,486
1,026,605	861,570	686,671	662,461
17,416	15,022	12,661	10,250
12,418	8,754	6,759	6,390
1,392	600	99	152
21,746	18,428	2,202	2,218
3,432,912	2,247,463	1,799,271	1,830,753
19,682	3,694	8,689	2,926
0	0	0	0
(79,762)	(61,678)	(49,212)	(49,864)
(48,823)	(31,616)	(6,341)	(13,329)
\$ 7,847,606	\$ 6,074,559	\$ 4,865,680	\$ 4,923,237
0.75%	(1)	0.50%	0.50%

HANCOCK COUNTY, OHIO
RATIOS OF OUSTANDING DEBT BY TYPE
LAST TEN YEARS

Year	Governmental Activities						
	General Obligation Notes	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	Other Loans	Capital Leases
2009	\$ -	\$ 78,900	\$ 9,980,000	\$ 2,219,999	\$ 308,799	\$ 2,001,849	\$ -
2008	1,611,000	106,000	9,259,341	2,413,811	345,392	2,715,430	-
2007	1,944,000	681,000	10,302,166	2,601,622	379,789	31,134	-
2006	3,900,000	1,517,000	8,190,207	1,905,776	412,124	-	-
2005	2,500,000	1,576,000	9,223,765	2,048,898	442,522	-	-
2004	325,000	1,772,800	10,419,199	2,113,953	471,102	-	-
2003	170,000	1,586,730	11,495,062	1,093,821	497,974	38,210	-
2002	765,000	1,362,252	12,655,925	1,171,799	523,242	74,626	-
2001	1,402,000	1,321,825	13,730,000	1,245,000	547,002	115,831	2,760
2000	1,172,000	171,405	14,745,000	1,310,000	569,347	140,992	28,292

Source: Hancock County Auditor.

Note: See page 224 for information on population and personal income.

Business-type Activities		Total Primary Government	Per Capita	Percentage of Personal Income
Bond Anticipation Notes	General Obligation Bonds			
\$ -	\$ 5,705,000	\$ 20,294,547	\$272	0.01
1,932,000	3,431,101	21,814,075	294	0.01
480,000	3,637,797	20,057,508	270	0.82
-	3,834,491	19,759,598	268	0.85
644,000	3,996,186	20,431,371	278	0.87
110,200	4,104,868	19,317,122	263	0.84
-	4,212,362	19,094,159	261	0.86
-	1,935,000	18,487,844	254	0.87
-	2,020,000	20,384,418	283	0.99
-	2,105,000	20,242,036	284	1.00

HANCOCK COUNTY, OHIO
LEGAL DEBT MARGIN
LAST TEN YEARS

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Assessed value of County	\$ 1,564,896,990	\$ 1,588,535,080	\$ 1,565,933,445	\$ 1,592,808,591
Voted debt limitation (1)	\$ 37,622,425	\$ 38,213,377	\$ 37,648,336	\$ 38,320,215
Total outstanding debt:				
Governmental activities bond anticipation notes	-	1,611,000	1,944,000	3,900,000
Governmental activities special assessment notes	78,900	106,000	681,000	1,517,000
Business-type activities bond anticipation notes	-	1,932,000	480,000	-
Governmental activities general obligation bonds:				
County Road 140	-	-	-	-
Tiffin Avenue	15,000	30,000	45,000	120,000
I-75/Tall Timbers connector	230,000	440,000	630,000	885,000
I-75/Tall Timbers connector refunding	4,035,000	4,155,000	4,270,000	4,305,000
Courthouse renovation	-	-	-	120,000
Courthouse renovation refunding	460,000	600,000	740,000	750,000
Justice center refunding	-	-	270,000	530,000
Hospital improvement bond #4	-	-	-	-
Library improvement refunding	435,000	640,000	835,000	1,020,000
Job and Family Services refunding	460,000	525,000	585,000	650,000
ADAMHMS building	165,000	170,000	175,000	180,000
US 224/CR 300 construction	2,805,000	2,905,000	2,995,000	-
Engineers garage	185,000	-	-	-
Jail security system	755,000	-	-	-
Sheriff department radio	435,000	-	-	-
Governmental activities special assessment bonds:				
US 224 water refunding	120,734	135,491	150,248	163,663
CR 88/SR 12 sewer refunding	273,780	307,242	340,704	371,124
SR 12 West water refunding	55,485	62,267	69,048	75,213
Beechwood water and sewer	-	-	-	-
Beechwood water and sewer refunding	110,000	160,000	210,000	255,000
Griffith Heights	113,256	118,692	124,128	128,658
CR 200 sanitary sewer/Van Buren	511,744	536,308	560,872	581,342
US 224 W/Trenton Avenue sewer	216,326	228,571	240,816	253,061
McKinley Street waterline	48,674	51,429	54,184	56,939
CR 236 sanitary sewer	-	-	-	-
Road improvement-East Melrose	20,000	30,000	40,000	45,000
CR 95/CR 18 sewer	750,000	780,000	810,000	-
OWDA loans	308,799	345,392	379,789	412,124
Loans payable	-	-	31,134	-
Voice recorder system - loans payable	16,422	23,980	-	-
Guaranteed energy savings performance contract - loans payable	1,885,427	2,011,500	-	-
ADAMH - loans payable	-	679,950	-	-
ADAMH - notes payable	100,000	-	-	-
Business-type activities general obligation bonds				
Trash compactor	-	45,000	90,000	130,000
Landfill improvements	2,045,000	-	-	-
Landfill equipment (compactor)	515,000	-	-	-
Agricultural service center	90,000	175,000	255,000	330,000
Agricultural service center refunding	1,120,000	1,130,000	1,140,000	1,150,000
BMV one-stop	1,935,000	2,010,000	2,080,000	2,150,000
Total outstanding debt	\$ 20,294,547	\$ 21,944,822	\$ 20,225,923	\$ 20,079,124

2005	2004	2003	2002	2001	2000
\$ 1,613,462,624	\$ 1,513,994,056	\$ 1,498,193,933	\$ 1,489,422,468	\$ 1,387,880,897	\$ 1,379,501,373
\$ 38,836,566	\$ 36,349,851	\$ 35,954,848	\$ 35,735,562	\$ 33,197,022	\$ 32,987,534
2,500,000	325,000	170,000	765,000	1,402,000	1,172,000
1,576,000	1,883,000	1,586,730	1,362,252	1,321,825	171,405
644,000	-	-	-	-	-
105,000	205,000	450,000	680,000	895,000	110,000
190,000	715,000	770,000	825,000	875,000	925,000
1,130,000	5,415,000	5,635,000	5,845,000	6,045,000	6,180,000
4,340,000	-	-	-	-	-
240,000	1,070,000	1,190,000	1,280,000	1,365,000	1,455,000
760,000	-	-	-	-	-
775,000	985,000	1,200,000	1,400,000	1,595,000	1,790,000
-	-	-	160,000	320,000	480,000
1,195,000	1,365,000	1,535,000	1,695,000	1,715,000	1,835,000
715,000	785,000	850,000	920,000	920,000	980,000
185,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
177,078	182,474	193,208	203,942	203,942	222,726
401,544	413,702	438,037	462,372	462,372	504,959
81,378	83,824	88,755	93,686	93,686	102,314
-	-	-	-	450,000	480,000
305,000	350,000	390,000	430,000	-	-
133,188	136,812	-	-	-	-
601,812	618,188	-	-	-	-
265,306	277,551	-	-	-	-
59,694	62,449	-	-	-	-
1,555	62,449	-	-	-	-
50,000	-	-	-	-	-
-	-	-	-	-	-
442,522	471,102	497,974	523,242	547,002	569,347
-	-	-	-	115,831	160,511
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
170,000	205,000	240,000	275,000	305,000	335,000
-	-	-	-	-	-
-	-	-	-	-	-
400,000	1,535,000	1,600,000	1,660,000	1,715,000	1,770,000
1,160,000	-	-	-	-	-
2,190,000	2,200,000	2,200,000	-	-	-
\$ 20,794,077	\$ 19,346,551	\$ 19,034,704	\$ 18,580,494	\$ 20,346,658	\$ 19,243,262

HANCOCK COUNTY, OHIO
LEGAL DEBT MARGIN (CONTINUED)
LAST TEN YEARS

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Exemptions:				
Governmental activities bond anticipation notes	\$ -	\$ -	\$ -	\$ 3,000,000
Governmental activities special assessment notes	78,900	106,000	681,000	1,517,000
Business-type activities bond anticipation notes	-	1,932,000	480,000	-
Governmental activities general obligation bonds				
County Road 140	-	-	-	-
Tiffin Avenue	15,000	30,000	45,000	120,000
I-75/Tall Timbers connector	230,000	440,000	630,000	885,000
I-75/Tall Timbers connector refunding	4,035,000	4,155,000	4,270,000	4,305,000
Courthouse renovation	-	-	-	-
Courthouse renovation refunding	-	-	-	-
Justice center refunding	-	-	270,000	530,000
Hospital improvement bond #4	-	-	-	-
Library improvement refunding	435,000	640,000	835,000	1,020,000
Job and Family Services refunding	460,000	525,000	585,000	650,000
ADAMHMS building	165,000	170,000	175,000	180,000
US 224/CR 300 construction	2,805,000	2,905,000	2,995,000	-
Engineers garage	-	-	-	-
Jail security system	-	-	-	-
Sheriff department radio	-	-	-	-
Governmental activities special assessment bonds				
US 224 water refunding	120,734	135,491	150,248	163,663
CR 88/SR 12 sewer refunding	273,780	307,242	340,704	371,124
SR 12 West water refunding	55,485	62,267	69,048	75,213
Beechwood water and sewer	-	-	-	-
Beechwood water and sewer refunding	110,000	160,000	210,000	255,000
Griffith Heights	113,256	118,692	124,128	128,658
CR 200 sanitary sewer/Van Buren	511,744	536,308	560,872	581,342
US 224 W/Trenton Avenue sewer	216,326	228,571	240,816	253,061
McKinley Street waterline	48,674	51,429	54,184	56,939
CR 236 sanitary sewer	-	-	-	-
Road improvement-East Melrose	20,000	30,000	40,000	45,000
CR 95/CR 18 sewer	750,000	780,000	810,000	-
OWDA loans	308,799	345,392	379,789	412,124
Loans payable	-	-	-	-
Voice recorder system - loans payable	-	-	-	-
Guaranteed energy savings performance contract - loans payable	1,885,427	2,011,500	-	-
ADAMH - loans payable	-	679,950	-	-
ADAMH - notes payable	100,000	-	-	-
Business-type activities general obligation bonds				
Trash compactor	-	45,000	90,000	130,000
Landfill improvements	2,045,000	-	-	-
Landfill equipment (compactor)	515,000	-	-	-
Agricultural service center	90,000	175,000	255,000	330,000
Agricultural service center refunding	1,120,000	1,130,000	1,140,000	1,150,000
BMV one-stop	1,935,000	2,010,000	2,080,000	2,150,000
Total exemptions	\$ 18,443,125	\$ 19,709,842	\$ 17,510,789	\$ 18,309,124

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
\$	2,500,000	\$ 325,000	\$ 170,000	\$ 315,000	\$ 452,000	\$ 572,000
	1,576,000	1,883,000	1,586,730	1,362,252	1,321,825	171,405
	644,000	110,200	-	-	-	-
	105,000	205,000	450,000	680,000	895,000	110,000
	190,000	715,000	770,000	825,000	875,000	925,000
	1,130,000	5,415,000	5,635,000	5,845,000	6,045,000	6,180,000
	4,340,000	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	775,000	985,000	1,200,000	1,400,000	1,595,000	1,790,000
	-	-	-	160,000	320,000	480,000
	1,195,000	1,365,000	1,535,000	1,695,000	1,715,000	1,835,000
	715,000	785,000	850,000	920,000	920,000	980,000
	185,000	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	177,078	182,474	193,208	203,942	203,942	222,726
	401,544	413,702	438,037	462,372	462,372	504,959
	81,378	83,824	88,755	93,686	93,686	102,314
	-	-	-	-	450,000	480,000
	305,000	350,000	390,000	430,000	-	-
	133,188	136,812	-	-	-	-
	601,812	618,188	-	-	-	-
	265,306	277,551	-	-	-	-
	59,694	62,449	-	-	-	-
	1,555	62,449	-	-	-	-
	50,000	-	-	-	-	-
	-	-	-	-	-	-
	442,522	471,102	497,974	523,242	547,002	569,347
	-	-	-	-	115,831	160,511
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	170,000	205,000	240,000	275,000	305,000	335,000
	-	-	-	-	-	-
	-	-	-	-	-	-
	400,000	1,535,000	1,600,000	1,660,000	1,715,000	1,770,000
	1,160,000	-	-	-	-	-
	2,190,000	2,200,000	2,200,000	-	-	-
<u>\$</u>	<u>19,794,077</u>	<u>\$ 18,386,751</u>	<u>\$ 17,844,704</u>	<u>\$ 16,850,494</u>	<u>\$ 18,031,658</u>	<u>\$ 17,188,262</u>

-- Continued

HANCOCK COUNTY, OHIO
LEGAL DEBT MARGIN (CONTINUED)
LAST TEN YEARS

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Total net debt applicable to debt limit	\$ 1,851,422	\$ 2,234,980	\$ 2,715,134	\$ 1,770,000
Total voted legal debt margin (Debt limitation minus net debt)	<u>\$ 35,771,003</u>	<u>\$ 35,978,397</u>	<u>\$ 34,933,202</u>	<u>\$ 36,550,215</u>
Legal debt margin as a percentage of the debt limit (voted)	95.08%	94.15%	92.79%	95.38%
Unvoted debt limitation	<u>\$ 15,648,970</u>	<u>\$ 15,885,351</u>	<u>\$ 15,659,334</u>	<u>\$ 15,928,086</u>
Total unvoted legal debt margin	<u>\$ 13,797,548</u>	<u>\$ 13,650,371</u>	<u>\$ 12,944,200</u>	<u>\$ 14,158,086</u>
Legal debt margin as a percentage of the debt limit (unvoted)	88.17%	85.93%	82.66%	88.89%

Source: Hancock County Auditor.

- (1) The debt limitation is calculated as follows:
- Three percent of first \$100,000,000 of assessed value
 - 1 1/2 percent of next \$200,000,000 of assessed value.
 - 2 1/2 percent of amount of assessed value in excess of \$300,000,000

Note: The amount of debt presented as subject to the limit are balances used to compute the margin a specified by statute (i.e., the gross balances) not amounts that are net of premiums or discounts
On deep discount or capital appreciation bonds, this is the original issue amount

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
\$ 1,000,000	\$ 959,800	\$ 1,190,000	\$ 1,730,000	\$ 2,315,000	\$ 2,055,000
<u>\$ 37,836,566</u>	<u>\$ 35,390,051</u>	<u>\$ 34,764,848</u>	<u>\$ 34,005,562</u>	<u>\$ 30,882,022</u>	<u>\$ 30,932,534</u>
97.43%	97.36%	96.69%	95.16%	93.03%	93.77%
\$ 16,134,626	\$ 15,139,941	\$ 14,981,939	\$ 14,894,225	\$ 13,878,809	\$ 13,795,014
<u>\$ 15,134,626</u>	<u>\$ 14,180,141</u>	<u>\$ 13,791,939</u>	<u>\$ 13,164,225</u>	<u>\$ 11,563,809</u>	<u>\$ 11,740,014</u>
93.80%	93.66%	92.06%	88.38%	83.32%	85.10%

HANCOCK COUNTY, OHIO
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

<u>Year</u>	<u>General Bonded Debt Outstanding</u>	<u>Percentage of Estimated Actual Value of Property</u>	<u>Per Capita</u>
2009	\$ 15,685,000	0.36	\$ 210.43
2008	12,690,442	0.24	170.86
2007	13,939,963	0.28	187.86
2006	12,024,698	0.24	162.88
2005	13,219,951	0.27	179.86
2004	14,524,067	0.32	197.75
2003	15,707,424	0.35	214.77
2002	14,590,925	0.32	200.83
2001	15,750,000	0.38	218.74
2000	16,850,000	0.41	236.28

Source: Hancock County Auditor.

Notes:

See page 198 for information on estimated actual taxable value.

See page 224 for information on population.

HANCOCK COUNTY, OHIO
PLEGDED REVENUE COVERAGE - GOVERNMENTAL ACTIVITIES
LAST TEN YEARS

Year	Gross Revenues (1)	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2009	\$ 348,882	\$ 226,594	\$ 124,013	\$ 350,607	1.00
2008	357,026	224,397	140,163	364,560	0.98
2007	287,493	172,335	127,071	299,406	0.96
2006	299,254	175,399	112,510	287,909	1.04
2005	279,804	113,580	80,350	193,930	1.44
2004	185,008	106,872	85,193	192,065	0.96
2003	215,058	105,267	90,696	195,963	1.10
2002 (1)	249,699	523,760	91,587	615,347	0.41
2001	240,504	87,344	113,802	201,146	1.20
2000	227,885	86,015	118,970	204,985	1.11

Source: Hancock County Auditor.

Notes:

(1) Water and Sewer Bond Retirement Fund and Road Improvement Bond Retirement Fund.

In 2002, the County advance refunded \$415,000 of the Beechwood Water and Sewer special assessment bonds.

HANCOCK COUNTY, OHIO
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS

Year	Population (estimated)	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
2009	74,538	\$2,683,234	\$36,081	10.3%
2008	74,273	2,534,706	34,127	5.8%
2007	74,204	2,457,723	33,121	4.5%
2006	73,824	2,335,429	31,635	4.4%
2005	73,503	2,335,429	31,773	4.9%
2004	73,447	2,289,000	31,165	5.1%
2003	73,135	2,222,000	30,382	5.1%
2002	72,652	2,126,000	29,263	4.4%
2001	72,003	2,060,299	28,614	3.7%
2000	71,315	2,026,761	28,420	3.3%

Sources: Bureau of Labor Statistics.
Bureau of Economic Analysis.
US Census Bureau.

HANCOCK COUNTY, OHIO
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	2009			2000		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Cooper Tire & Rubber Company	2,040	1	5.65%	2,109	1	5.59%
Whirlpool Corporation	1,670	2	4.63%	2,000	2	5.31%
Marathon Oil Company	1,565	3	4.34%	1,063	4	2.82%
Blanchard Valley Health Association	1,282	4	3.55%	1,243	3	3.30%
Consolidated Biscuit	1,100	5	3.05%	1,000	5	2.65%
Findlay City School District	859	6	2.38%	812	7	2.15%
Nissan Brakes (dba Findlex Corporation)	670	7	1.86%	590	10	1.57%
Lowe's Distribution	600	8	1.66%			
University of Findlay	542	9	1.50%			
Kohl's Distribution/Department	450	10	1.25%	990	6	2.63%
DTR Industries				739	8	1.96%
Hancock County				623	9	1.65%
Total principal employers	10,778		29.86%	11,169		29.63%
Total County employed	36,100			37,700		

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HANCOCK COUNTY, OHIO
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN YEARS

Function/Program	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
General government										
Legislative and executive	69	74	71	69	70	68	68	74	73	72
Judicial	47	47	47	47	49	48	45	46	45	45
Public safety										
Enforcement	56	61	60	60	61	58	63	62	63	58
Jail operation	41	47	44	44	43	43	32	42	43	43
Other public safety	4	6	2	3	3	4	4	4	3	3
Public works	48	51	51	50	50	49	50	51	53	53
Health										
Mental Retardation and Developmental Disabilities	175	179	161	159	160	184	191	171	168	159
Other health	7	16	16	15	15	16	16	14	14	14
Human services										
Child Support Enforcement Agency	13	21	16	15	16	15	15	16	16	17
Job and Family Services	62	67	67	64	65	62	64	65	65	64
Other human services	6	6	5	5	5	6	6	5	7	6
Economic development and assistance	6	7	7	6	5	4	3	5	6	4
Other	48	20	16	17	17	19	17	16	16	15
Total	582	602	563	554	559	576	574	571	572	553

Source: Hancock County Auditor.

Method: The formula to calculate the full time equivalent was the total hours worked by department divided by the standard annual hours for that department.

HANCOCK COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS

Function/Program	2009	2008	2007	2006	2005
Legislative/executive					
Auditor					
Number of non-exempt conveyances	1,480	1,579	1,890	2,113	2,421
Number of exempt conveyances	1,147	1,309	1,156	1,227	1,434
Number of real estate transfers	2,627	2,888	3,046	3,340	3,855
Number of auditor's warrants issued	19,790	18,538	22,545	22,841	23,116
Board of elections					
Number of registered voters	53,917	53,965	50,837	50,013	48,631
Number of voters last general election	26,298	37,055	14,655	25,691	18,599
Percent of registered voters voting	48.77%	69.00%	28.83%	51.40%	38.20%
Recorder					
Number of deeds filed	2,350	2,703	2,874	3,643	3,345
Number of mortgages filed	3,977	3,462	4,363	5,839	5,927
Judicial					
Common pleas court					
Number of civil cases filed	1,094	984	887	803	797
Number of criminal cases filed	277	310	293	308	297
Number of domestic cases filed	503	790	445	749	891
Juvenile court					
Number of civil cases filed	955	888	738	769	845
Number of criminal cases filed	1,149	1,261	1,304	1,642	1,665
Number of adjudged delinquent cases filed	510	580	560	639	739
Number of days in Wood County detention facility	1,187	1,539	1,629	2,032	2,303
Public safety					
Jail operation					
Justice center					
Average daily count	94	96	100	100	106
Prisoners booked	2,606	2,577	2,649	2,760	2,732
Prisoners released	2,594	2,588	2,673	2,729	2,734
Out-of-County bed days used	0	0	708	65	0
Rehabilitation opportunity center					
Average daily count	0	22	27	34	45
Enforcement					
Accidents reported	880	1,184	1,096	1,074	1,266
Incidents reported	4,013	4,336	5,184	5,528	4,756
Citations issued	1,655	1,327	1,664	2,029	2,707
Papers served	2,243	2,321	2,307	2,402 (2)	2,416 (2)
Telephone calls	211,660	167,963	195,000	192,992	190,409
Transport hours	2,058	2,013	1,883	1,834	6,913
Court security hours	3,157	3,127	3,968	3,545	3,637
Public works					
Engineer					
Roads resurfaced	8	14	13	6	8
Bridges replaced/rehabbed	9	7	8	9	9
Culverts built	1	2	8	35	40

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
2,201	2,134	2,036	1,953	1,955
1,081	1,263	1,547	1,362	1,423
3,282	3,397	3,585	3,315	3,378
22,880	22,132	23,279	24,922	23,916
49,617	45,615	45,241	44,382	46,207
35,889	16,816	21,137	12,746	30,958
72.33%	36.87%	47.38%	28.99%	67.00%
3,314	3,238	2,717	2,197 (1)	N/A
6,235	9,091	8,294	5,413	N/A
660	618	567	469	468
311	279	236	264	284
862	854	880	854	858
798	668	711	647	640
1,646	1,915	2,068	2,261	2,318
708	695	970	857	1,025
1,925	1,492	2,099	1,678	1,878
105	103	105	100	92
2,606	2,669	2,931	3,018	2,618
2,601	2,652	2,951	3,017	2,632
2,133	N/A	229	N/A	N/A
44	35	26	24	20
1,280	1,367	1,247	1,247	1,393
4,542	5,173	5,232	4,914	5,375
2,261	2,576	3,320	3,852	3,886
2,750 (2)	3,613	3,713	4,520	6,584
113,358	79,297	52,504	53,344	49,464
8,049	N/A	8,029	8,128	7,773
3,715	3,413	3,542	3,847	3,309
5	0	1	2	9
16	19	15	13	12
50	45	40	40	37

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HANCOCK COUNTY, OHIO
OPERATING INDICATORS BY FUNCTION/PROGRAM (CONTINUED)
LAST TEN YEARS

Function/Program	2009	2008	2007	2006	2005
Health					
Dog and kennel					
Number of dog licenses sold	13,292	12,764	12,433	12,047	11,618
Number of kennel licenses sold	27	30	41	33	29
Mental Retardation and Developmental Disabilities					
Students enrolled at Blanchard Valley School					
Early intervention program	48	127	116	106	81
Preschool	37	42	46	33	32
School age	32	35	36	36	29
Consumers employed at Blanchard Valley Industries					
	168	163	155	171	145
Business-type activity					
Landfill					
Tonage per year					
In County	83,380	96,695	89,944	84,401	105,964
Out of County	37,299	40,244	45,435	42,634	38,590

Sources: Various County Departments.

Notes:

(1) Only from 4/30/01 - 12/31/01.

(2) Does not include number of warrants served, civil papers only.

N/A indicates the information was not available.

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
11,417	11,470	10,032	9,972	10,989
25	30	28	42	44
75	63	110	92	94
45	34	37	33	24
30	28	31	30	31
184	191	166	170	175
86,052	75,594	72,031	65,523	70,177
33,075	30,247	25,405	20,520	18,579

HANCOCK COUNTY, OHIO
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST NINE YEARS

Function/Program	2009	2008	2007	2006	2005	2004	2003	2002	2001
Public safety									
Sheriff									
Number of vehicles	47	44	46	46	43	43	42	42	42
Public works									
Engineer									
Roads (miles)	363	363	363	344	434	432	432	434	434
Bridges	381	381	381	369	376	376	381	386	393
Culverts	980	950	950	980	980	980	977	972	965

Source: Hancock County Engineer's Annual Report.

Note: Information prior to 2001 is not available.



Mary Taylor, CPA
Auditor of State

HANCOCK COUNTY FINANCIAL CONDITION

HANCOCK COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JULY 29, 2010**