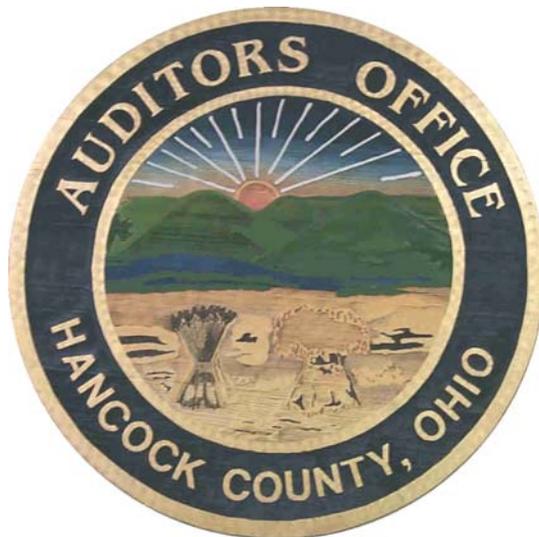


# HANCOCK COUNTY, OHIO

## Comprehensive Annual Financial Report

For the Year Ended  
December 31, 2001



Anthony P. Iriti, AAS  
Hancock County Auditor

Prepared by the Hancock County Auditor's Office

**Hancock County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2001*  
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# Hancock County

# AUDITOR



ANTHONY P. IRITI

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

July 30, 2002

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

As Auditor of Hancock County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2001. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County. In addition, this report includes the early implementation of the new reporting model as promulgated by GASB Statement 34. Other related statements were also implemented. Note 3 to the basic financial statements provides additional information concerning this implementation.

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

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

## REPORTING ENTITY

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

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

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

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

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

## **COUNTY ORGANIZATION AND SERVICES**

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

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

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

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

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

## **ECONOMIC CONDITION AND OUTLOOK**

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

Hancock County has enjoyed low unemployment rates for many years. The County consistently ranks in the five lowest unemployment counties in the State. These low rates are attributable in large part to increased employment in non-manufacturing industries; however, the manufacturing sector remains the backbone of our economy with more than 100 manufacturing firms and a large number of companies servicing their needs. Three of the top five employers in Hancock County are manufacturing facilities.

The County is fortunate to be the home of two Fortune 500 companies: Cooper Tire and Rubber Company and Marathon Ashland Petroleum. Cooper Tire and Rubber Company was founded in 1914 and three years later moved its headquarters to Findlay, Ohio. Cooper Tire specializes in the manufacturing and marketing of rubber products for consumers and industrial users. Today, Cooper Tire is one of Hancock County's largest employers with 2,000 employees.

More recently, Marathon and Ashland Petroleum merged their refining, marketing, and transportation operations into a joint venture. Based in Findlay, Marathon Ashland Petroleum LLC (MAP) is the fifth largest refiner in the nation and employs 1,593 people locally.

Whirlpool Corporation's Findlay division has grown to become the largest dishwasher manufacturing facility in the world. The plant opened in 1967 with a work force of 200. Initially the plant built food waste disposals. Today, 2000 people are employed in the Findlay plant which currently only builds dishwashers.

## **CURRENT MAJOR INITIATIVES**

In 1999, the County purchased an 18,500 square foot building, known as the Mid-Town Center, with the intent to reduce lease agreements by housing various departments in County-owned buildings. In 2001, the Mid-Town Center was renovated and several offices were relocated. The cost of renovations was approximately \$500,000 and was paid from accumulated capital funds. The County also purchased four buildings directly south of the Courthouse for future expansion of government administrative offices. Property was purchased in 2001, in the amount of \$725,786. An additional \$175,000 in property is expected to be purchased in 2002. The total cost of acquisition is paid from accumulated capital funds.

The County awarded a contract for an information system for the Common Pleas Court General and Domestic Divisions, Clerk of Courts legal department, and Adult Probation. The majority of the project was funded from transfers from the Certificate of Title special revenue fund in 2000 and 2001.

The County contributed to several road and bridge projects in 2001. A portion of County Road 212 was widened with State Issue II funds. The bridge on Township Road 123 over the Blanchard River was constructed using Federal Highway Administration funds, including the purchase of the right of way. In addition, the County spent approximately \$200,000 for a sewer pump station and \$30,000 for a traffic light for the Lowe's Distribution project. Engineering continued on the County Road 99 expansion and other miscellaneous road projects.

## **FUTURE MAJOR INITIATIVES**

The County plans to build a One-Stop Center that will include auto titling, auto licensing, driver's license testing, commercial driver's license testing, and salvage inspections. The project should commence in the fall of 2002 and be ready for occupancy in 2003. The project is expected to be financed by lease agreements.

The County Commissioners are discussing placing a .25 percent sales tax on the November 2002 ballot for the construction of roads and bridges.

The need for additional office space continues to be addressed. A location has been purchased, but the type of building is in the architectural stage. The Common Pleas Court must address security issues, as well as overcrowding due to increased caseloads. The County is exploring options of building either a new Court building or a new administrative building. A capital projects fund has been established to accumulate funding for the project.

Within the next two years, the County Auditor plans to replace the financial, payroll, and property tax accounting software. The current software was designed and has been utilized since 1980. Evaluation of systems is scheduled for 2003 with selection and implementation for 2004. Moneys set aside in the General Fund and the Real Estate Assessment special revenue fund will be used to purchase the software.

## **FINANCIAL INFORMATION**

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

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

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

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

### *Cash Management*

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

### *Risk Management*

The County contracted with the Mid West Pool Risk Management Agency, Inc. for liability, property, and crime insurance. The program has a \$5,000 deductible per occurrence. The County also participates in the County Commissioners Association of Ohio Workers' Compensation Group Rating Program, an insurance purchasing pool.

## **INDEPENDENT AUDIT**

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

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

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hancock County for its comprehensive annual financial report for the year ended December 31, 2000. The Certificate of Achievement is a prestigious national award received for conformance with the highest standards for preparation of state and local government financial reports.

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

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

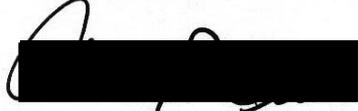
## **ACKNOWLEDGEMENTS**

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

A great deal of credit must go to Local Government Services of the Auditor of State's office for their guidance and support throughout this project. With their assistance, the early implementation of GASB 34 was much less traumatic.

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

Sincerely,

A handwritten signature in black ink, which is partially obscured by a black rectangular redaction box.

Anthony P. Iriti  
Hancock County Auditor

**Hancock County, Ohio**

*Elected Officials  
December 31, 2001*

---

COMMISSIONERS

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

AUDITOR

Anthony P. Iriti

CORONER

Dr. Leroy L. Schroeder

ENGINEER

Steven C. Wilson

PROSECUTING ATTORNEY

Robert A. Fry

RECORDER

Anita M. Musgrave

SHERIFF

Michael E. Heldman

TREASURER

J. Steve Welton

CLERK OF COURTS

Cathy Prosser-Wilcox

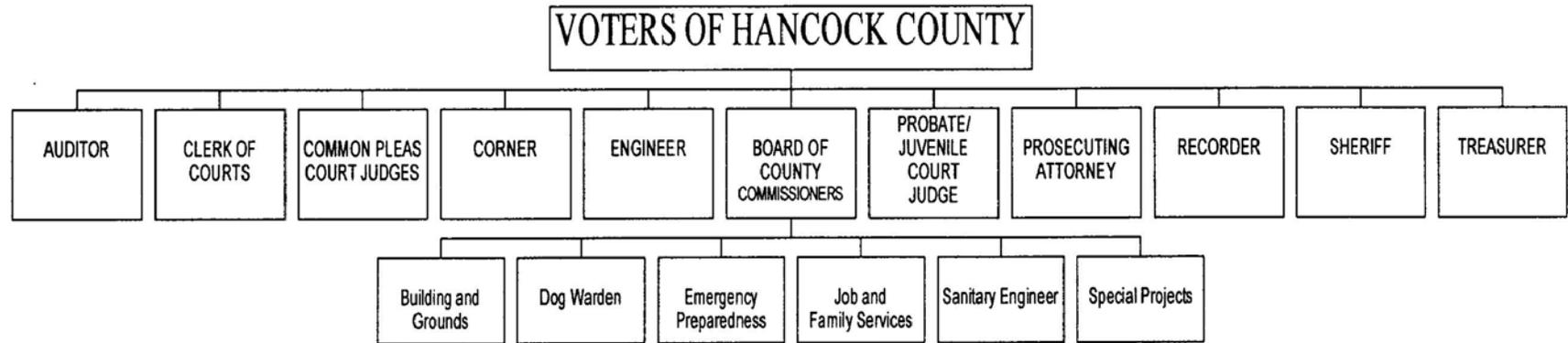
COMMON PLEAS COURT JUDGES

Joseph H. Niemeyer  
Reginald J. Routson

PROBATE/JUVENILE COURT JUDGE

Allan H. Davis

# HANCOCK COUNTY GOVERNMENT ORGANIZATIONAL CHART



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

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

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Hancock County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2000

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.



*Imelda Arave*  
President

*Jeffrey L. Essler*  
Executive Director

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STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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## REPORT OF INDEPENDENT ACCOUNTANTS

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

To the County Commissioners:

We have audited the accompanying basic financial statements of Hancock County (the County) as of and for the year ended December 31, 2001, as listed in the table of contents. These basic financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these basic financial statements based on our audit. We did not audit the financial statements of the Blanchard Valley Industries discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Blanchard Valley Industries component unit, is based on the report of the other auditors.

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

In our opinion, based on our audit and the report of other auditors, the basic financial statements referred to above present fairly, in all material respects, the financial position of Hancock County, as of December 31, 2001, and the results of its operations and cash flows of its business type activities for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note 3, during the year ended December 31, 2001, the County adopted Governmental Accounting Standards Board Statements 33, 34 and Interpretation No. 6.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 30, 2002 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of the County, taken as a whole. The combining and individual fund financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the 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 a whole.

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

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

**Jim Petro**  
Auditor of State

July 30, 2002

**Hancock County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2001  
Unaudited

The discussion and analysis of Hancock County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2001. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

**Financial Highlights**

Key financial highlights for 2001 are as follows:

The County's total net assets increased by \$2,070 thousand, which represents a 2.7 percent increase from 2000.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$11,470 thousand, a decrease of \$2,297 thousand from the prior year. Of this amount, \$9,474 thousand is available for spending (unreserved fund balance) on behalf of its citizens.

At the end of the current year, unreserved fund balance for the General Fund was \$2,885 thousand, which represents a 24.5 percent decrease from the prior year and represents 20.2 percent of total General Fund expenditures.

**Overview of the Financial Statements**

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

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

**County-Wide Financial Statements**

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

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

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

The change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position of the County, nonfinancial information such as changes in the County's tax base and the condition of the County's capital assets will also need to be evaluated.

**Hancock County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2001  
Unaudited

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

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

**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 and Agricultural Service Center are reported here.

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

### **Fund Financial Statements**

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

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

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

**Hancock County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2001  
Unaudited

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

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

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

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

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

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2001 compared to 2000:

Table 1  
Net Assets  
(In thousands)

	Governmental Activities		Business-Type Activities		Total	
	2001	2000	2001	2000	2001	2000
<b>Assets</b>						
Current and Other Assets	\$32,875	\$32,808	\$5,021	\$4,852	\$37,896	\$37,660
Capital Assets, Net	73,283	70,012	2,774	2,919	76,057	72,931
<b>Total Assets</b>	<b>106,158</b>	<b>102,820</b>	<b>7,795</b>	<b>7,771</b>	<b>113,953</b>	<b>110,591</b>
<b>Liabilities</b>						
Current and Other Liabilities	14,085	11,445	226	267	14,311	11,712
Long-Term Liabilities	18,510	19,940	3,201	3,078	21,711	23,018
<b>Total Liabilities</b>	<b>32,595</b>	<b>31,385</b>	<b>3,427</b>	<b>3,345</b>	<b>36,022</b>	<b>34,730</b>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	60,524	56,621	753	814	61,277	57,435
Restricted	9,489	11,264	0	0	9,489	11,264
Unrestricted	3,550	3,550	3,615	3,612	7,165	7,162
<b>Total Net Assets</b>	<b>\$73,563</b>	<b>\$71,435</b>	<b>\$4,368</b>	<b>\$4,426</b>	<b>\$77,931</b>	<b>\$75,861</b>

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As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$77,931 thousand (\$73,563 thousand in governmental activities and \$4,368 thousand in business-type activities) as of December 31, 2001. By far, the largest portion of the County's net assets (79 percent) reflects its investment in capital assets (e.g., land and improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (12 percent) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets (\$7,165 thousand) may be used to meet the County's ongoing obligations to citizens and creditors.

Table 2 shows the changes in net assets for 2001. Since this is the first year the County has prepared financial statements following GASB Statement No. 34, revenue and expense comparisons to 2000 are not available. In future years, when prior year information is available, a comparative analysis of government-wide data will be presented.

Table 2  
Changes in Net Assets  
(In Thousands)

	Governmental Activities <u>2001</u>	Business-Type Activities <u>2001</u>	<u>Total</u>
Revenues			
Program Revenues			
Charges for Services	\$6,362	\$2,340	\$8,702
Operating Grants and Contributions	18,701	0	18,701
Capital Grants and Contributions	1,241	0	1,241
Total Program Revenues	<u>26,304</u>	<u>2,340</u>	<u>28,644</u>
General Revenues			
Property Taxes	6,465	0	6,465
Payment in Lieu of Taxes	1,194	0	1,194
Sales Taxes	4,923	0	4,923
Intergovernmental	3,154	0	3,154
Interest	1,232	211	1,443
Other	1,009	30	1,038
Total General Revenues	<u>17,977</u>	<u>241</u>	<u>18,218</u>
Total Revenues	<u>44,281</u>	<u>2,581</u>	<u>46,862</u>
Transfers	(80)	80	0
Total Revenues and Transfers	<u>44,201</u>	<u>2,661</u>	<u>46,862</u>

continued

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	Governmental Activities	Business-Type Activities	Total
	2001	2001	
Program Expenses			
General Government			
Legislative and Executive	\$5,088	\$0	\$5,088
Judicial	3,210	0	3,210
Public Safety	6,206	0	6,206
Public Works	5,218	0	5,218
Health	12,063	0	12,063
Human Services	8,579	0	8,579
Economic Development	248	0	248
Intergovernmental	435	0	435
Interest	1,025	0	1,025
Sanitary Landfill	0	2,565	2,565
Agricultural Service Center	0	154	154
Total Expenses	<u>42,072</u>	<u>2,719</u>	<u>44,791</u>
Increase (Decrease) in Net Assets	<u>\$2,129</u>	<u>(\$58)</u>	<u>\$2,071</u>

**Governmental Activities**

Operating grants were the largest program revenue, accounting for \$18,701 thousand or 42.2 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Motor Vehicle and Gas Tax (\$3,747 thousand); Alcohol, Drug, and Mental Health (\$2,666 thousand); Job and Family Services (\$5,618 thousand); and Mental Retardation and Developmental Disabilities (\$4,031 thousand).

The County's direct charges to users of governmental services made up \$6,362 thousand or 14.4 percent of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Property tax revenues account for \$6,465 thousand of the \$44,281 thousand total revenues for governmental activities, or 14.6 percent of total revenues. Another major component of general revenues was sales taxes, which accounted for \$4,923 thousand or 11.1 percent of total revenues.

The health program accounted for \$12,063 thousand of the \$42,072 thousand total expenses for governmental activities, or 28.7 percent of total expenses. The next largest program was human services, accounting for \$8,579 thousand and representing 20.4 percent of total governmental expenses.

**Business-Type Activities**

The net assets for business-type activities decreased by \$58 thousand during 2001. Major revenue sources were charges for services of \$2,340 thousand.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The statement of activities reflects the cost of program services and the charges for services, and sales, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues. Comparisons to 2000 have not been made since they are not available.

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Table 3  
 Governmental Activities  
 (In Thousands)

	Total Cost of Services	Net Cost of Services
	2001	2001
General Government		
Legislative/Executive	\$5,088	\$2,417
Judicial	3,210	2,196
Public Safety	6,206	4,520
Public Works	5,218	(1,102)
Health	12,063	4,907
Human Services	8,579	1,383
Economic Development	248	(13)
Intergovernmental	435	435
Interest Expense	1,025	1,025
Total Expenses	\$42,072	\$15,768

Charges for services and operating grants of \$3,685 thousand (44.4 percent of the total costs of services) are received and used to fund the general government expenses of the County. The remaining \$4,613 thousand in general government expenses is funded by property taxes, sales taxes, and intergovernmental revenues. A material portion of health expenses (59.3 percent) and human services expenses (83.9 percent) are funded by charges for services and operating grants. The remaining \$6,290 thousand is funded by property taxes and intergovernmental revenues.

### Financial Analysis of County Funds

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

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

As of December 31, 2001, the County's governmental funds reported a combined ending fund balance of \$11,470 thousand, a decrease of \$2,297 thousand in comparison with the prior year. Approximately 82.6 percent of this total (\$9,474 thousand) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year (\$1,366 thousand) or a variety of other restricted purposes (\$630 thousand).

The General Fund is the primary operating fund of the County. At the end of 2001, unreserved fund balance was \$2,885 thousand, while total fund balance was \$3,219 thousand. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 20.2 percent to total General Fund expenditures, while total fund balance represents 22.5 percent of that same amount.

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The fund balance of the County's General Fund decreased by \$1,042 thousand during 2001. Key factors in this decrease are as follows:

A minimal increase in sales tax revenue while services were maintained at current levels.

The installation of the new information system for the Courts was materially completed in 2001; although the majority of its funding was received in the prior year.

Additional transfers to supplement other funds.

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

Unrestricted net assets of the Sanitary Landfill at December 31, 2001, were \$3,597 thousand, and for the Agricultural Service Center were \$17 thousand. Unrestricted net assets increased by \$3 thousand.

**Budgetary Highlights**

By State statute, the Board of County Commissioners adopts the annual operating budget for the County on the first day of January. For the General Fund, changes from the original to the final budget net change in fund balance was (\$570) thousand. The majority of the increase of expenditures over revenues occurred from additional transfers made to various other governmental funds.

**Capital Assets and Debt Administration**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2001, was \$76,057 thousand (net of accumulated depreciation). This investment in capital assets includes land and improvements, buildings and improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure.

The County purchased several parcels of land beside the Courthouse for the future expansion of County administrative offices during 2001, in the amount of \$726 thousand. Also, renovations of the Mid-Town Center to house County departmental offices continued to be made during 2001, in the amount of \$384 thousand.

Major capital asset events during 2001 included the replacement of eleven bridges at a cost of \$1,320 thousand, and expenses for 28.6 miles of road surface sealing and adding an additional layer of asphalt to 7.1 miles of road was \$359 thousand. The Engineer also replaced some equipment and vehicles, in the amount of \$643 thousand.

Under new board direction, the Board of Mental Retardation and Developmental Disabilities has developed a new strategic capital improvement plan. Major renovations were made to two of the residential houses and the roof was replaced on Blanchard Valley School. Construction in progress was to \$963 thousand as of December 31, 2001.

Note 13 (Capital Assets) provides capital asset activity during 2001.

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Long-Term Debt - At December 31, 2001, the County had total general obligation bonded debt outstanding of \$15,750,000. Of this amount, \$2,020,000 is expected to be repaid from business-type activities. Other outstanding debt included special assessment bonds of \$1,245,000, OWDA loans payable of \$547,002, and loans payable of \$115,831. The County's long-term bonded debt decreased by \$1,232 thousand (6.5 percent) during 2001.

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

In addition to the bonded debt, the County's long-term obligations include compensated absences and closure/postclosure liability. Note 20 provides information regarding bond anticipation notes. Additional information on the County's long-term debt can be found in Note 22 of this report.

General obligation notes were issued throughout the year for a total of \$3,024 thousand. This amount included \$1,621 thousand in special assessment notes that were issued for road, water, and sewer projects within the County. Notes were also issued to purchase equipment and vehicles for the Engineer and for the renovation the Mid-Town Center.

On April 1, 2002, the County issued \$3,145,000 in general obligation refunding bonds to refund the Job and Family Services general obligation bonds, the Library Improvement general obligation bonds, and the Beechwood Water and Sewer special assessment bonds, in the amount of \$920,000, \$1,715,000, and \$450,000, respectively.

### **Economic Factors**

Hancock County has experienced substantial growth in the past twenty years, aided in part by the completion and opening of the County financed connector road. The road connected a fully developed international industrial park to Interstate 75. With the increased accessibility, and a central mid-west location, Hancock County has become home to three major retail distribution facilities. Revenues from payments in lieu of taxes exceed the annual debt service by 11 percent for the year 2002 due to the growth in this area.

Although population growth has been modest, the County did experience an 8.78 percent increase since 1990. Housing starts are at an all time high and the average sale price of residential property has risen to \$135,000.

Another significant factor that attributes to the overall growth of the County is its low unemployment rate. With a rate of 3.2 percent at December 31, 2001, compared to 4.5 percent for the State and 5.4 percent for the nation, Hancock County consistently ranks among the three lowest unemployment rates in Ohio.

The most significant contributing growth component has been the establishment of Hancock County as a retail destination for a multi-county area. The retail market area is estimated at over 250,000 people. Because of this sustained retail growth, Hancock County's sales tax collections have grown 225 percent since its inception, while the rate of one-half percent has remained unchanged. The events of September 11, 2001, and the recession that followed slowed sales tax collections for the first time. Still, while the State reported a 5 percent decrease in collections, Hancock County reported a slight increase of 0.3 percent.

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Investment earnings are anticipated to be lower in 2002 by \$500 thousand due to the lowering of interest rates needed to stimulate the economy. In addition, the State Legislature recently put a freeze on monies allocated to the Local Government and Local Government Revenue Assistance program for 2002. These factors were considered in the preparation of the County's 2002 budget. The County reduced its anticipated spending by 4.18 percent.

**Requests for Information**

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

**Hancock County, Ohio**  
*Statement of Net Assets*  
*Primary Government as of December 31, 2001*  
*Component Units as of December 31, 2001*

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$14,372,750	\$1,536,327	\$15,909,077
Cash and Cash Equivalents in Segregated Accounts	361,894	0	361,894
Cash and Cash Equivalents with Fiscal Agent	88,595	437,649	526,244
Investments in Segregated Accounts	0	0	0
Investments with Fiscal Agent	0	2,728,283	2,728,283
Due from Primary Government	0	0	0
Due from Component Unit	372	0	372
Accounts Receivable	40,507	230,053	270,560
Sales Taxes Receivable	866,846	0	866,846
Accrued Interest Receivable	98,685	44,118	142,803
Due from Other Governments	5,284,940	0	5,284,940
Internal Balances	879	(879)	0
Prepaid Items	173,464	22,425	195,889
Materials and Supplies Inventory	545,844	23,847	569,691
Payment in Lieu of Taxes Receivable	1,182,914	0	1,182,914
Property Taxes Receivable	6,694,672	0	6,694,672
Loans Receivable	383,137	0	383,137
Special Assessments Receivable	2,779,830	0	2,779,830
Deposits	0	0	0
Nondepreciable Capital Assets	25,892,631	536,809	26,429,440
Depreciable Capital Assets, Net	47,390,201	2,236,536	49,626,737
<i>Total Assets</i>	106,158,161	7,795,168	113,953,329
<b><u>Liabilities</u></b>			
Accrued Wages Payable	1,002,273	34,895	1,037,168
Matured Compensated Absences Payable	19,822	0	19,822
Accounts Payable	979,193	29,577	1,008,770
Contracts Payable	328,459	116,656	445,115
Due to Component Unit	1,960	0	1,960
Due to Primary Government	0	0	0
Due to Other Governments	1,029,911	37,049	1,066,960
Notes Payable	2,723,825	0	2,723,825
Accrued Interest Payable	80,780	8,248	89,028
Retainage Payable	94,385	0	94,385
Deferred Revenue	7,823,996	0	7,823,996
Long-Term Liabilities			
Due Within One Year	1,244,009	85,000	1,329,009
Due in More Than One Year	17,266,224	3,115,627	20,381,851
<i>Total Liabilities</i>	32,594,837	3,427,052	36,021,889
<b><u>Net Assets</u></b>			
Invested in Capital Assets, Net of Related Debt	60,524,484	753,345	61,277,829
Restricted for:			
Capital Projects	55,132	0	55,132
Other Purposes			
Expendable	9,187,091	0	9,187,091
Nonexpendable	247,000	0	247,000
Unrestricted	3,549,617	3,614,771	7,164,388
<i>Total Net Assets</i>	\$73,563,324	\$4,368,116	\$77,931,440

See accompanying notes to the basic financial statements

Component Units	
Regional Planning Commission	Blanchard Valley Industries
\$59,656	\$0
0	49,074
0	0
0	419,215
0	0
0	1,960
0	0
0	59,180
0	0
0	0
0	0
0	0
0	0
0	2,280
0	0
0	0
0	0
0	0
0	605
0	0
0	193,292
<u>59,656</u>	<u>725,606</u>
0	11,892
0	0
740	10,574
0	0
0	0
306	66
6,633	111
0	46,765
0	0
0	0
0	0
0	0
15,496	0
<u>23,175</u>	<u>69,408</u>
0	193,292
0	0
0	0
0	0
36,481	462,906
<u>\$36,481</u>	<u>\$656,198</u>

**Hancock County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2001

Function/Program	Expenses	Program Revenues		
		Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants, Contributions, and Interest
<b><u>Governmental Activities</u></b>				
General Government				
Legislative and Executive	\$5,088,250	\$2,671,219	\$0	\$0
Judicial	3,210,503	816,502	197,969	0
Public Safety	6,206,169	897,960	788,061	0
Public Works	5,218,275	1,269,390	3,809,503	1,241,159
Health				
Alcohol, Drug, and Mental Health	4,233,344	77,302	2,665,674	0
Mental Retardation and Developmental Disabilities	7,381,070	154,012	4,031,561	0
Other Health	448,328	146,869	80,283	0
Human Services				
Job and Family Services	5,876,385	0	5,617,881	0
Other Human Services	2,702,294	328,732	1,249,100	0
Economic Development	248,298	0	260,953	0
Intergovernmental	434,520	0	0	0
Interest and Fiscal Charges	1,025,188	0	0	0
<i>Total Governmental Activities</i>	<u>42,072,624</u>	<u>6,361,986</u>	<u>18,700,985</u>	<u>1,241,159</u>
<b><u>Business-Type Activities</u></b>				
Sanitary Landfill	2,564,688	2,109,354	0	0
Agricultural Service Center	154,107	230,907	0	0
<i>Total Business-Type Activities</i>	<u>2,718,795</u>	<u>2,340,261</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$44,791,419</u>	<u>\$8,702,247</u>	<u>\$18,700,985</u>	<u>\$1,241,159</u>
<b><u>Component Units</u></b>				
Regional Planning Commission	\$244,990	\$250,378	\$0	\$0
Blanchard Valley Industries	639,729	641,766	0	0
<i>Total Component Units</i>	<u>\$884,719</u>	<u>\$892,144</u>	<u>\$0</u>	<u>\$0</u>

**General Revenues**  
Property Taxes Levied for:  
General Operating  
Health-Alcohol, Drug, and Mental Health  
Health-Mental Retardation and Developmental Disabilities  
Debt Service-Hospital Improvement Bond #4  
Payment in Lieu of Taxes  
Sales Taxes  
Intergovernmental not Restricted to a Particular Purpose  
Interest  
Increase (Decrease) in Fair Value of Investments  
Other

*Total General Revenues*

*Transfers*

Change in Net Assets

*Net Assets Beginning of Year - (See Note 3)*

*Net Assets End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Regional Planning Commission	Blanchard Valley Industries
(\$2,417,031)	\$0	(\$2,417,031)	\$0	\$0
(2,196,032)	0	(2,196,032)	0	0
(4,520,148)	0	(4,520,148)	0	0
1,101,777	0	1,101,777	0	0
(1,490,368)	0	(1,490,368)	0	0
(3,195,497)	0	(3,195,497)	0	0
(221,176)	0	(221,176)	0	0
(258,504)	0	(258,504)	0	0
(1,124,462)	0	(1,124,462)	0	0
12,655	0	12,655	0	0
(434,520)	0	(434,520)	0	0
(1,025,188)	0	(1,025,188)	0	0
(15,768,494)	0	(15,768,494)	0	0
0	(455,334)	(455,334)	0	0
0	76,800	76,800	0	0
0	(378,534)	(378,534)	0	0
(15,768,494)	(378,534)	(16,147,028)	0	0
0	0	0	5,388	0
0	0	0	0	2,037
0	0	0	5,388	2,037
1,909,591	0	1,909,591	0	0
1,167,047	0	1,167,047	0	0
3,208,787	0	3,208,787	0	0
178,966	0	178,966	0	0
1,194,362	0	1,194,362	0	0
4,923,237	0	4,923,237	0	0
3,154,214	0	3,154,214	0	0
1,232,292	176,198	1,408,490	0	10,038
0	34,378	34,378	0	(55,752)
1,008,453	30,111	1,038,564	2,138	4
17,976,949	240,687	18,217,636	2,138	(45,710)
(80,000)	80,000	0	0	0
2,128,455	(57,847)	2,070,608	7,526	(43,673)
71,434,869	4,425,963	75,860,832	28,955	699,871
<u>\$73,563,324</u>	<u>\$4,368,116</u>	<u>\$77,931,440</u>	<u>\$36,481</u>	<u>\$656,198</u>

**Hancock County, Ohio**

*Balance Sheet  
Governmental Funds  
December 31, 2001*

	General	Motor Vehicle and Gas Tax	Alcohol, Drug, and Mental Health	Job and Family Services
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$3,395,949	\$449,108	\$1,141,128	\$491,220
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Due from Component Unit	372	0	0	0
Accounts Receivable	39,466	1,041	0	0
Sales Taxes Receivable	866,846	0	0	0
Accrued Interest Receivable	98,107	0	0	0
Due from Other Governments	1,608,452	2,132,288	271,058	1,356
Interfund Receivable	46,891	3,620	1,594	82,383
Prepaid Items	145,706	0	0	2,860
Materials and Supplies Inventory	81,056	426,397	1,962	25,813
Payment in Lieu of Taxes Receivable	0	0	0	0
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Cash and Cash Equivalents with Fiscal Agent	0	19,416	0	0
Property Taxes Receivable	1,347,048	0	1,197,954	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Assets</i>	\$7,629,893	\$3,031,870	\$2,613,696	\$603,632
	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Liabilities and Fund Balances</u></b>				
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$419,840	\$80,845	\$13,709	\$118,572
Matured Compensated Absences Payable	0	0	0	0
Accounts Payable	159,666	82,028	428,728	153,027
Contracts Payable	142,323	42,655	0	0
Due to Component Unit	0	0	0	0
Due to Other Governments	429,730	81,960	10,618	266,561
Interfund Payable	2,681	1,165	944	3,945
Notes Payable	0	452,000	0	0
Accrued Interest Payable	0	1,416	0	0
Liabilities Payable from Restricted Assets				
Retainage Payable	0	19,416	0	0
Deferred Revenue	3,256,185	1,911,239	1,420,466	51,181
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Liabilities</i>	4,410,425	2,672,724	1,874,465	593,286
	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Fund Balances</u></b>				
Reserved for Encumbrances	334,496	145,283	281,666	154,192
Reserved for Loans Receivable	0	0	0	0
Reserved for Endowments	0	0	0	0
Unreserved, Reported in				
General Fund	2,884,972	0	0	0
Special Revenue Funds (Deficit)	0	213,863	457,565	(143,846)
Debt Service Funds	0	0	0	0
Capital Projects Funds (Deficit)	0	0	0	0
Permanent Fund	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Fund Balances</i>	3,219,468	359,146	739,231	10,346
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Liabilities and Fund Balances</i>	\$7,629,893	\$3,031,870	\$2,613,696	\$603,632
	<hr/>	<hr/>	<hr/>	<hr/>

See accompanying notes to the basic financial statements

Mental Retardation and Developmental Disabilities	Water and Sewer Bond Retirement	Other Governmental Funds	Total
\$2,648,004	\$168,381	\$6,073,170	\$14,366,960
27,519	0	334,375	361,894
0	0	0	372
0	0	0	40,507
0	0	0	866,846
0	0	578	98,685
751,945	0	519,841	5,284,940
0	0	3,197	137,685
5,021	0	19,877	173,464
9,201	0	1,415	545,844
0	0	1,182,914	1,182,914
0	0	5,790	5,790
0	0	69,179	88,595
3,300,145	0	849,525	6,694,672
0	0	383,137	383,137
0	2,620,058	159,772	2,779,830
<u>\$6,741,835</u>	<u>\$2,788,439</u>	<u>\$9,602,770</u>	<u>\$33,012,135</u>
\$293,589	\$0	\$75,718	\$1,002,273
19,822	0	0	19,822
50,622	0	105,122	979,193
0	0	143,481	328,459
1,960	0	0	1,960
177,225	0	63,817	1,029,911
0	0	128,071	136,806
0	0	2,271,825	2,723,825
0	0	7,133	8,549
0	0	74,969	94,385
<u>3,490,278</u>	<u>2,620,058</u>	<u>2,467,545</u>	<u>15,216,952</u>
<u>4,033,496</u>	<u>2,620,058</u>	<u>5,337,681</u>	<u>21,542,135</u>
80,277	0	369,762	1,365,676
0	0	383,137	383,137
0	0	247,000	247,000
0	0	0	2,884,972
2,628,062	0	2,928,724	6,084,368
0	168,381	859,807	1,028,188
0	0	(601,665)	(601,665)
0	0	78,324	78,324
<u>2,708,339</u>	<u>168,381</u>	<u>4,265,089</u>	<u>11,470,000</u>
<u>\$6,741,835</u>	<u>\$2,788,439</u>	<u>\$9,602,770</u>	<u>\$33,012,135</u>

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**Hancock County, Ohio**  
*Reconciliation of Total Governmental Fund Balances  
to Net Assets of Governmental Activities  
December 31, 2001*

*Total Governmental Funds Balances* \$11,470,000

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

Capital assets used in governmental activities are not  
financial resources and, therefore, are not reported in the funds. 73,282,832

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

Due from Component Unit	174	
Accounts Receivable	33,649	
Sales Taxes Receivable	458,587	
Accrued Interest Receivable	19,602	
Due from Other Governments	3,979,306	
Interfund Receivable	68,218	
Property Taxes Receivable	53,590	
Special Assessments Receivable	2,779,830	
		7,392,956

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

Accrued Interest Payable	(72,231)	
Compensated Absences Payable	(2,869,640)	
General Obligation Bonds Payable	(13,730,000)	
Special Assessment Bonds Payable	(1,245,000)	
OWDA Loans Payable	(547,002)	
Loans Payable	(115,831)	
Capital Leases Payable	(2,760)	
		(18,582,464)

*Net Assets of Governmental Activities* \$73,563,324

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2001*

	General	Motor Vehicle and Gas Tax	Alcohol, Drug, and Mental Health	Job and Family Services
<b><u>Revenues</u></b>				
Property Taxes	\$1,226,947	\$0	\$1,170,238	\$0
Payment in Lieu of Taxes	0	0	0	0
Sales Taxes	4,947,631	0	0	0
Permissive Motor Vehicle License Taxes	0	128,275	0	0
Other Local Taxes	0	52,927	0	0
Special Assessments	0	0	0	0
Charges for Services	3,283,294	165,442	77,302	0
Licenses and Permits	6,924	0	0	0
Fines and Forfeitures	125,494	104,672	0	0
Intergovernmental	2,866,043	3,464,510	3,076,702	5,577,408
Interest	1,239,944	28,324	0	0
Rent	34,885	0	0	0
Donations	0	0	430	0
Other	28,357	162	99,401	280,537
<i>Total Revenues</i>	<u>13,759,519</u>	<u>3,944,312</u>	<u>4,424,073</u>	<u>5,857,945</u>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	4,539,854	0	0	0
Judicial	3,087,972	0	0	0
Public Safety	5,243,734	0	0	0
Public Works	108,656	4,095,720	0	0
Health	299,113	0	4,224,193	0
Human Services	520,673	0	0	5,842,395
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	434,520	0	0	0
Debt Service				
Principal Retirement	43,553	0	971	0
Interest and Fiscal Charges	8,528	27,347	19	0
<i>Total Expenditures</i>	<u>14,286,603</u>	<u>4,123,067</u>	<u>4,225,183</u>	<u>5,842,395</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(527,084)</u>	<u>(178,755)</u>	<u>198,890</u>	<u>15,550</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	182,154	110,275	0	0
Transfers - Out	(697,020)	0	(42,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(514,866)</u>	<u>110,275</u>	<u>(42,000)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(1,041,950)	(68,480)	156,890	15,550
<i>Fund Balances (Deficit) at Beginning of Year (See Note 3)</i>	<u>4,261,418</u>	<u>427,626</u>	<u>582,341</u>	<u>(5,204)</u>
<i>Fund Balances at End of Year</i>	<u>\$3,219,468</u>	<u>\$359,146</u>	<u>\$739,231</u>	<u>\$10,346</u>

See accompanying notes to the basic financial statements

Mental Retardation and Developmental Disabilities	Water and Sewer Bond Retirement	Other Governmental Funds	Total
\$3,217,437	\$0	\$867,451	\$6,482,073
0	0	1,187,153	1,187,153
0	0	0	4,947,631
0	0	0	128,275
0	0	0	52,927
0	211,059	256,947	468,006
154,012	0	1,573,704	5,253,754
0	0	120,356	127,280
0	0	20,555	250,721
4,487,489	0	3,953,981	23,426,133
0	11,172	43,962	1,323,402
0	0	141,000	175,885
74,974	0	57,199	132,603
239,776	18,273	365,058	1,031,564
<u>8,173,688</u>	<u>240,504</u>	<u>8,587,366</u>	<u>44,987,407</u>
0	0	738,657	5,278,511
0	0	160,051	3,248,023
0	0	949,241	6,192,975
0	0	100,782	4,305,158
7,497,786	0	261,088	12,282,180
0	0	2,288,074	8,651,142
0	0	248,298	248,298
0	0	4,381,697	4,381,697
0	0	0	434,520
6,170	87,344	1,015,000	1,153,038
1,396	113,803	877,762	1,028,855
<u>7,505,352</u>	<u>201,147</u>	<u>11,020,650</u>	<u>47,204,397</u>
<u>668,336</u>	<u>39,357</u>	<u>(2,433,284)</u>	<u>(2,216,990)</u>
0	0	1,356,215	1,648,644
(794,000)	0	(195,624)	(1,728,644)
<u>(794,000)</u>	<u>0</u>	<u>1,160,591</u>	<u>(80,000)</u>
(125,664)	39,357	(1,272,693)	(2,296,990)
<u>2,834,003</u>	<u>129,024</u>	<u>5,537,782</u>	<u>13,766,990</u>
<u>\$2,708,339</u>	<u>\$168,381</u>	<u>\$4,265,089</u>	<u>\$11,470,000</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, 2001*

*Net Change in Fund Balances - Total Governmental Funds* (\$2,296,990)

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

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

Capital Outlay - Land	725,786	
Capital Outlay - Construction in Progress	1,655,185	
Capital Outlay - Depreciable Capital Assets	2,726,071	
Depreciation	<u>(1,833,454)</u>	
		3,273,588

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

Loss on Disposal of Capital Assets (2,455)

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

Property Taxes	(17,682)	
Payment in Lieu of Taxes	7,209	
Sales Taxes	(24,394)	
Special Assessments	279,472	
Charges for Services	30,874	
Intergovernmental	(475,274)	
Interest	(24,467)	
Rent	25,627	
Other	<u>(838)</u>	
		(199,473)

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

General Obligation Bonds	1,015,000	
Special Assessment Bonds	64,999	
OWDA Loans	22,345	
Loans Payable	44,680	
Capital Leases Payable	<u>6,014</u>	
		1,153,038

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

Accrued Interest Payable 3,667

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

Compensated Absences Payable 197,080

*Change in Net Assets of Governmental Activities* \$2,128,455

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Property Taxes	\$1,210,235	\$1,210,235	\$1,249,878	\$39,643
Sales Taxes	4,200,000	4,200,000	4,927,334	727,334
Charges for Services	2,516,700	2,537,900	3,269,845	731,945
Licenses and Permits	8,850	8,850	6,924	(1,926)
Fines and Forfeitures	117,000	142,000	102,798	(39,202)
Intergovernmental	2,840,944	2,810,414	2,868,390	57,976
Interest	1,000,000	1,000,000	1,278,163	278,163
Rent	25,000	25,000	34,885	9,885
Other	0	0	12,757	12,757
<i>Total Revenues</i>	<u>11,918,729</u>	<u>11,934,399</u>	<u>13,750,974</u>	<u>1,816,575</u>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	6,207,184	5,784,146	5,462,086	322,060
Judicial	2,884,983	3,204,778	2,989,384	215,394
Public Safety	4,710,249	4,855,369	4,847,845	7,524
Public Works	117,831	122,831	114,008	8,823
Health	263,000	378,099	286,393	91,706
Human Services	594,525	659,525	499,219	160,306
Intergovernmental	377,000	434,576	434,520	56
<i>Total Expenditures</i>	<u>15,154,772</u>	<u>15,439,324</u>	<u>14,633,455</u>	<u>805,869</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,236,043)</u>	<u>(3,504,925)</u>	<u>(882,481)</u>	<u>2,622,444</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Other Financing Sources	0	0	26,534	26,534
Advances - In	0	307,841	381,458	73,617
Advances - Out	0	0	(198,205)	(198,205)
Transfers - In	100,000	100,000	182,154	82,154
Transfers - Out	(14,000)	(622,771)	(598,402)	24,369
<i>Total Other Financing Sources (Uses)</i>	<u>86,000</u>	<u>(214,930)</u>	<u>(206,461)</u>	<u>8,469</u>
<i>Net Change in Fund Balance</i>	<u>(3,150,043)</u>	<u>(3,719,855)</u>	<u>(1,088,942)</u>	<u>2,630,913</u>
<i>Fund Balance at Beginning of Year</i>	2,505,266	3,011,149	3,011,149	0
Prior Year Encumbrances Appropriated	<u>728,613</u>	<u>728,613</u>	<u>728,613</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$83,836</u></u>	<u><u>\$19,907</u></u>	<u><u>\$2,650,820</u></u>	<u><u>\$2,630,913</u></u>

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Motor Vehicle and Gas Tax Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Permissive Motor Vehicle License Taxes	\$137,500	\$137,500	\$128,248	(\$9,252)
Other Local Taxes	65,000	65,000	69,463	4,463
Charges for Services	200,000	200,000	169,000	(31,000)
Fines and Forfeitures	85,000	85,000	107,075	22,075
Intergovernmental	3,580,000	3,580,000	3,466,744	(113,256)
Interest	50,000	50,000	30,255	(19,745)
<i>Total Revenues</i>	4,117,500	4,117,500	3,970,785	(146,715)
<b><u>Expenditures</u></b>				
Current				
Public Works	3,982,160	4,547,161	4,399,867	147,294
<i>Excess of Revenues Over (Under) Expenditures</i>	135,340	(429,661)	(429,082)	579
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	0	100,000	110,275	10,275
Transfers - Out	0	(150,000)	(150,000)	0
<i>Total Other Financing Sources (Uses)</i>	0	(50,000)	(39,725)	10,275
<i>Net Change in Fund Balance</i>	135,340	(479,661)	(468,807)	10,854
<i>Fund Balance at Beginning of Year</i>	300,000	551,307	551,307	0
Prior Year Encumbrances Appropriated	112,162	112,162	112,162	0
<i>Fund Balance at End of Year</i>	<u>\$547,502</u>	<u>\$183,808</u>	<u>\$194,662</u>	<u>\$10,854</u>

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Alcohol, Drug, and Mental Health Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$1,247,509	\$1,154,791	\$1,174,718	\$19,927
Charges for Services	0	100,000	77,302	(22,698)
Intergovernmental	2,300,000	2,692,536	3,264,374	571,838
Donations	0	0	430	430
Other	0	9,950	97,807	87,857
<i>Total Revenues</i>	3,547,509	3,957,277	4,614,631	657,354
<b><u>Expenditures</u></b>				
Current				
Health	4,181,840	4,613,705	4,497,716	115,989
<i>Excess of Revenues Over (Under) Expenditures</i>	(634,331)	(656,428)	116,915	773,343
<b><u>Other Financing Uses</u></b>				
Transfers - Out	0	(42,000)	(42,000)	0
<i>Net Change in Fund Balance</i>	(634,331)	(698,428)	74,915	773,343
<i>Fund Balance at Beginning of Year</i>	1,000,000	600,484	600,484	0
Prior Year Encumbrances Appropriated	97,944	97,944	97,944	0
<i>Fund Balance at End of Year</i>	<u>\$463,613</u>	<u>\$0</u>	<u>\$773,343</u>	<u>\$773,343</u>

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Job and Family Services Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$3,559,315	\$5,453,137	\$5,563,128	\$109,991
<b><u>Expenditures</u></b>				
Current				
Human Services	4,973,424	6,383,424	5,975,939	407,485
<i>Excess of Revenues Under Expenditures</i>	(1,414,109)	(930,287)	(412,811)	517,476
<b><u>Other Financing Sources</u></b>				
Other Financing Sources	1,113,000	735,178	280,537	(454,641)
<i>Net Change in Fund Balance</i>	(301,109)	(195,109)	(132,274)	62,835
<i>Fund Balance at Beginning of Year</i>	190,000	193,402	193,402	0
Prior Year Encumbrances Appropriated	117,924	117,924	117,924	0
<i>Fund Balance at End of Year</i>	<u>\$6,815</u>	<u>\$116,217</u>	<u>\$179,052</u>	<u>\$62,835</u>

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Mental Retardation and Developmental Disabilities Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$3,142,102	\$3,123,807	\$3,228,282	\$104,475
Charges for Services	141,351	141,351	154,012	12,661
Intergovernmental	4,030,878	4,028,845	4,411,457	382,612
Donations	1,000	69,599	74,974	5,375
Other	83,935	83,938	59,873	(24,065)
<i>Total Revenues</i>	7,399,266	7,447,540	7,928,598	481,058
<b><u>Expenditures</u></b>				
Current				
Health	9,577,434	8,903,526	7,398,077	1,505,449
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,178,168)	(1,455,986)	530,521	1,986,507
<b><u>Other Financing Uses</u></b>				
Transfers - Out	0	(832,000)	(794,000)	38,000
<i>Net Change in Fund Balance</i>	(2,178,168)	(2,287,986)	(263,479)	2,024,507
<i>Fund Balance at Beginning of Year</i>	2,317,405	2,613,486	2,613,486	0
Prior Year Encumbrances Appropriated	129,704	129,704	129,704	0
<i>Fund Balance at End of Year</i>	<u>\$268,941</u>	<u>\$455,204</u>	<u>\$2,479,711</u>	<u>\$2,024,507</u>

See accompanying notes to the basic financial statements

**Hancock County, Ohio***Statement of Fund Net Assets***Business-Type Activities***December 31, 2001*

	Sanitary Landfill	Agricultural Service Center	Totals
<b>Assets</b>			
<b>Current Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$1,435,848	\$100,479	\$1,536,327
Accounts Receivable	230,053	0	230,053
Prepaid Items	22,425	0	22,425
Materials and Supplies Inventory	22,666	1,181	23,847
<i>Total Current Assets</i>	<u>1,710,992</u>	<u>101,660</u>	<u>1,812,652</u>
<b>Noncurrent Assets</b>			
Restricted Assets			
Cash and Cash Equivalents with Fiscal Agent	437,649	0	437,649
Investments with Fiscal Agent	2,728,283	0	2,728,283
Accrued Interest Receivable	44,118	0	44,118
Capital Assets			
Nondepreciable Capital Assets	461,809	75,000	536,809
Depreciable Capital Assets, Net	540,919	1,695,617	2,236,536
<i>Total Noncurrent Assets</i>	<u>4,212,778</u>	<u>1,770,617</u>	<u>5,983,395</u>
<i>Total Assets</i>	<u>5,923,770</u>	<u>1,872,277</u>	<u>7,796,047</u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accrued Wages Payable	34,895	0	34,895
Accounts Payable	27,407	2,170	29,577
Contracts Payable	41,656	75,000	116,656
Due to Other Governments	37,049	0	37,049
Interfund Payable	879	0	879
Accrued Interest Payable	1,245	7,003	8,248
General Obligation Bonds Payable	30,000	55,000	85,000
<i>Total Current Liabilities</i>	<u>173,131</u>	<u>139,173</u>	<u>312,304</u>
<b>Long-Term Liabilities</b>			
Liabilities Payable from Restricted Assets			
Closure/Postclosure Costs Payable	1,043,362	0	1,043,362
Compensated Absences Payable	137,265	0	137,265
General Obligation Bonds Payable	275,000	1,660,000	1,935,000
<i>Total Long-Term Liabilities</i>	<u>1,455,627</u>	<u>1,660,000</u>	<u>3,115,627</u>
<i>Total Liabilities</i>	<u>1,628,758</u>	<u>1,799,173</u>	<u>3,427,931</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	697,728	55,617	753,345
Unrestricted	3,597,284	17,487	3,614,771
<i>Total Net Assets</i>	<u>\$4,295,012</u>	<u>\$73,104</u>	<u>\$4,368,116</u>

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Revenues, Expenses, and Changes in Fund Net Assets*  
**Business-Type Activities**  
For the Year Ended December 31, 2001

	Sanitary Landfill	Agricultural Service Center	Totals
<b><u>Operating Revenues</u></b>			
Charges for Services	\$2,109,354	\$230,907	\$2,340,261
Other	30,111	0	30,111
<i>Total Operating Revenues</i>	<u>2,139,465</u>	<u>230,907</u>	<u>2,370,372</u>
<b><u>Operating Expenses</u></b>			
Personal Services	593,054	0	593,054
Fringe Benefits	189,158	0	189,158
Contractual Services	922,270	33,783	956,053
Materials and Supplies	437,184	2,593	439,777
Closure and Postclosure Costs	198,380	0	198,380
Depreciation	207,815	21,827	229,642
<i>Total Operating Expenses</i>	<u>2,547,861</u>	<u>58,203</u>	<u>2,606,064</u>
<i>Operating Income (Loss)</i>	<u>(408,396)</u>	<u>172,704</u>	<u>(235,692)</u>
<b><u>Non-Operating Revenues (Expenses)</u></b>			
Interest Revenue	176,198	0	176,198
Interest Expense	(16,827)	(95,904)	(112,731)
Increase in Fair Value of Investments	34,378	0	34,378
<i>Total Non-Operating Revenues (Expenses)</i>	<u>193,749</u>	<u>(95,904)</u>	<u>97,845</u>
<i>Income (Loss) Before Transfers</i>	(214,647)	76,800	(137,847)
Transfers In	80,000	0	80,000
<i>Change in Net Assets</i>	(134,647)	76,800	(57,847)
<i>Net Assets (Deficit) Beginning of Year (See Note 3)</i>	<u>4,429,659</u>	<u>(3,696)</u>	<u>4,425,963</u>
<i>Net Assets End of Year</i>	<u>\$4,295,012</u>	<u>\$73,104</u>	<u>\$4,368,116</u>

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Cash Flows*  
**Business-Type Activities**  
For the Year Ended December 31, 2001

	Sanitary Landfill	Agricultural Service Center	Totals
<b><u>Increase (Decrease) in Cash and Cash Equivalents</u></b>			
<b><u>Cash Flows from Operating Activities</u></b>			
Cash Received from Customers	\$2,076,274	\$230,907	\$2,307,181
Cash Received from Other Revenues	48,111	0	48,111
Cash Payments for Personal Services	(579,349)	0	(579,349)
Cash Payments for Fringe Benefits	(182,136)	0	(182,136)
Cash Payments for Contractual Services	(967,654)	(33,007)	(1,000,661)
Cash Payments for Materials and Supplies	(472,058)	(3,774)	(475,832)
<i>Net Cash Provided by (Used for)</i> <i>Operating Activities</i>	<u>(76,812)</u>	<u>194,126</u>	<u>117,314</u>
<b><u>Cash Flows from Noncapital Financing Activities</u></b>			
Cash Received from Transfer-In	<u>80,000</u>	<u>0</u>	<u>80,000</u>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>			
Cash Payments for Acquisition of Fixed Assets	(84,413)	0	(84,413)
Cash Payments for Principal on Bonds	(30,000)	(55,000)	(85,000)
Cash Payments for Interest on Bonds	(16,998)	(96,983)	(113,981)
<i>Net Cash Used for Capital and Related</i> <i>Financing Activities</i>	<u>(131,411)</u>	<u>(151,983)</u>	<u>(283,394)</u>
<b><u>Cash Flows from Investing Activities</u></b>			
Cash Received from Interest	171,621	0	171,621
Cash Received from Sale of Investments	1,038,230	0	1,038,230
Cash Payments for Purchase of Investments	(1,047,751)	0	(1,047,751)
<i>Net Cash Flows Provided by Investing Activities</i>	<u>162,100</u>	<u>0</u>	<u>162,100</u>
<i>Net Increase in Cash and Cash Equivalents</i>	33,877	42,143	76,020
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>1,839,620</u>	<u>58,336</u>	<u>1,897,956</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$1,873,497</u>	<u>\$100,479</u>	<u>\$1,973,976</u>

continued

**Hancock County, Ohio**  
*Statement of Cash Flows*  
**Business-Type Activities (continued)**  
For the Year Ended December 31, 2001

	Sanitary Landfill	Agricultural Service Center	Totals
<b>Reconciliation of Operating Income (Loss)</b>			
<b><u>to Net Cash Provided by (Used for) Operating Activities</u></b>			
Operating Income (Loss)	(\$408,396)	\$172,704	(\$235,692)
<b>Adjustments to Reconcile Operating Income (Loss)</b>			
<b><u>to Net Cash Provided by (Used for) Operating Activities</u></b>			
Depreciation	207,815	21,827	229,642
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(15,080)	0	(15,080)
Increase in Prepaid Items	(22,425)	0	(22,425)
Increase in Materials and Supplies Inventory	(6,967)	(1,181)	(8,148)
Increase in Accrued Wages Payable	4,192	0	4,192
Increase (Decrease) in Accounts Payable	(23,081)	776	(22,305)
Decrease in Contracts Payable	(29,398)	0	(29,398)
Increase in Interfund Payable	305	0	305
Increase in Due to Other Governments	8,330	0	8,330
Increase in Closure/Postclosure Costs	198,380	0	198,380
Increase in Compensated Absences Payable	9,513	0	9,513
Net Cash Provided by (Used for)			
Operating Activities	<u>(\$76,812)</u>	<u>\$194,126</u>	<u>\$117,314</u>

**Noncash Investing Activity:**

In 2001, there was an increase in the fair value of investments in the Sanitary Landfill enterprise fund, in the amount of \$34,378.

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2001*

	<u>Investment Trust</u>	<u>Agency</u>
<b><u>Assets</u></b>		
Equity in Pooled Cash and Cash Equivalents	\$696,253	\$2,924,377
Cash and Cash Equivalents in Segregated Accounts	0	980,147
Accounts Receivable	0	602,786
Other Local Taxes Receivable	0	66,190
Due from Other Governments	0	523,529
Property Taxes Receivable	0	51,662,512
Special Assessments Receivable	0	589,686
	<u>696,253</u>	<u>\$57,349,227</u>
<i>Total Assets</i>		
<b><u>Liabilities</u></b>		
Due to Other Governments	0	\$55,289,241
Payroll Withholdings	0	79,380
Deposits Held and Due to Others	0	7,282
Undistributed Assets	0	1,973,324
	<u>0</u>	<u>1,973,324</u>
<i>Total Liabilities</i>	0	<u>\$57,349,227</u>
<b><u>Net Assets</u></b>		
Held in Trust for External Pool Participants	<u>696,253</u>	
Total Net Assets	<u>\$696,253</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, 2001*

<b><u>Additions</u></b>	
Interest	\$27,681
Individual Account Transactions	
Operating Revenues	1,737,823
Reinvested Distributions	29,254
Operating Expenses	<u>(1,645,655)</u>
Net Individual Account Transactions	<u>121,422</u>
 <i>Total Additions</i>	 149,103
<b><u>Deductions</u></b>	
Distribution to Participants	<u>29,254</u>
 <i>Change in Net Assets</i>	 119,849
 <i>Net Assets Beginning of Year</i>	 <u>576,404</u>
 <i>Net Assets End of Year</i>	 <u><u>\$696,253</u></u>

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2001*

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**Note 1 - Reporting Entity**

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

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

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

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

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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

***Jointly Governed Organizations*** The County participates in three jointly governed organizations; the Joint Board of County Commissioners for the Blanchard River Stream Enhancement Project, the West Central Partnership, Inc., and the Metropolitan Housing Authority. (See Note 26)

***Insurance Pools*** The County participates in three insurance pools; the Mid West Pool Risk Management Agency, Inc.; the Midwest Employee Benefit Consortium; and the County Commissioners Association of Ohio Workers' Compensation Group Rating Program. (See Note 27)

***Related Organizations*** Hancock County officials are responsible for appointing a voting majority of the board members of the Hancock County/City of Findlay Joint Recreation District, the Hancock County Park District, and Findlay-Hancock County Public Library. (See Note 28)

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

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

**Note 2 - Summary of Significant Accounting Policies**

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

***A. Basis of Presentation***

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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**Government-Wide Financial Statements**

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

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

**Fund Financial Statements**

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

***B. Fund Accounting***

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

**Governmental Funds**

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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

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

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

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

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

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

### **Proprietary Funds**

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

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

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

### **Fiduciary Funds**

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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***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.

**Fund Financial Statements**

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

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

***D. Basis of Accounting***

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

**Revenues - Exchange and Nonexchange Transactions**

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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

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

**Deferred Revenues**

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

Property taxes for which there was an enforceable legal claim at December 31, 2001, but were levied to finance 2002 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements were met have also been recorded as deferred revenue.

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

**Expenses/Expenditures**

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

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

***E. Budgetary Process***

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the year end fund balances were known. This resulted in differences being reported for beginning of year fund balances for the original and final budgeted amounts. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2001.

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

***F. Cash and Investments***

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

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

Cash and cash equivalents of the Blanchard Valley Industries component unit is recorded as "Cash and Cash Equivalents in Segregated Accounts".

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

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the General Fund during 2001 was \$1,239,944, which includes approximately \$1,058,962 assigned from other County funds.

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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***G. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2001, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

***H. Inventory***

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

***I. Restricted Assets***

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

***J. Loans Receivable***

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

***K. Capital Assets***

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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

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

***L. Interfund Receivables/Payables***

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

***M. Compensated Absences***

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

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

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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

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

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

***O. Net Assets***

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

***P. Fund Balance Reserves***

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

***Q. Operating Revenues and Expenses***

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

***R. Interfund Transactions***

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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***S. Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of management and are either unusual in nature or infrequent in occurrence. Neither of these types of transactions occurred during 2001.

***T. Estimates***

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

**Note 3 - Change in Accounting Principles and Restatement of Fund Equity**

***A. Change in Accounting Principles***

For 2001, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 33, "Accounting and Financial Reporting for Nonexchange Transactions"; GASB Statement No. 34, "Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments"; GASB Statement No. 36, "Recipient Reporting for Certain Shared Nonexchange Revenues"; GASB Statement No. 37, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus"; GASB Statement No. 38, "Certain Financial Statement Note Disclosures"; and GASB Interpretation No. 6, "Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements".

GASB Statements No. 33 and 36 establish accounting and financial reporting standards for nonexchange transactions involving financial or capital resources. The timing for the recognition of assets, liabilities, and expenditures/expenses resulting from nonexchange transactions will be the same whether the accrual or the modified accrual basis of accounting is required. However, for revenue recognition to occur on the modified accrual basis, the criteria established for accrual basis revenue recognition must be met and the revenues must be available. The provisions of GASB Statement No. 33 also require that capital contributions to enterprise funds be recognized as revenues.

GASB Statement No. 34 creates new basic financial statements for reporting on the County's financial activities. The financial statements include government-wide financial statements prepared on the accrual basis of accounting and fund financial statements which present information for individual major funds rather than by fund type. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

The government-wide financial statements split the County's programs between governmental activities and business-type activities. The beginning net asset amount for governmental programs reflects the change in fund balance for governmental funds at December 31, 2000, caused by the conversion to the accrual basis of accounting. Except for the restatement explained below, the beginning net asset amount for the business-type activities equals fund equity of the enterprise funds from the prior year.

GASB Statement No. 37 makes certain clarifications regarding escheat property and modifies several provisions of GASB Statement No. 34, including the Management's Discussion and Analysis. GASB Statement No. 38 modifies, establishes, and rescinds certain financial statement disclosure requirements.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2001

GASB Interpretation No. 6 clarifies the application of standards for modified accrual recognition of certain liabilities and expenditures in areas where differences have arisen, or potentially could arise, in interpretation and practice.

For 2001, the County has increased the threshold amount for capitalizing fixed assets. The threshold amount was increased from \$500 to \$5,000.

***B. Restatement of Fund Equity***

The restatement due to the implementation of the above statements and interpretation had the following effects on fund equity of the major and nonmajor funds of the County as they were previously reported. The implementation had no effect on the Water and Sewer Bond Retirement fund.

	General	Motor Vehicle and Gas Tax	Alcohol, Drug and Mental Health	Job and Family Services	Mental Retardation and Developmental Disabilities
Fund Balance (Deficit) December 31, 2000	\$4,406,366	\$420,585	\$468,434	(\$13,573)	\$2,406,502
GASB Statement No. 33/36 Adjustment:					
Accounts Receivable	(179,613)	0	0	0	0
Accrued Interest Receivable	(43,588)	0	0	0	0
Due from Other Governments	(13,337)	0	79,297		218,438
Property Taxes Receivable	70,533	0	34,022	0	89,979
GASB Statement No. 34 Adjustment:					
Change in Fund Structure	4,816	0	0		34,550
GASB Interpretation No. 6 Adjustment:					
Compensated Absences Payable	16,241	7,041	588	8,369	84,534
Adjusted Fund Balance (Deficit)	<u>\$4,261,418</u>	<u>\$427,626</u>	<u>\$582,341</u>	<u>(\$5,204)</u>	<u>\$2,834,003</u>

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2001

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	Other Governmental	Total Governmental Activities
	<u>                    </u>	<u>                    </u>
Fund Balance December 31, 2000	\$5,247,273	\$12,935,587
GASB Statement No. 33/36 Adjustment:		
Accounts Receivable	(25,100)	(204,713)
Accrued Interest Receivable	(481)	(44,069)
Due from Other Governments	121,514	405,912
Property Taxes Receivable	5,040	199,574
GASB Statement No. 34 Adjustment:		
Change in Fund Structure	313,985	353,351
GASB Interpretation No. 6 Adjustment:		
Compensated Absences Payable	4,575	121,348
Adjusted Fund Balance	<u>\$5,666,806</u>	<u>13,766,990</u>
GASB Statement No. 34 Adjustment:		
Property Taxes		71,272
Payment in Lieu of Taxes		58,477
Sales Taxes		482,981
Special Assessments		2,500,358
Charge for Services		71,115
Intergovernmental		4,363,319
Interest		44,069
Other Revenue		838
Capital Assets		70,011,699
Compensated Absences Payable		(3,066,720)
Accrued Interest Payable		(75,898)
General Obligation Bonds Payable		(14,745,000)
Special Assessment Bonds Payable		(1,309,999)
OWDA Loans Payable		(569,347)
Loans Payable		(160,511)
Capital Leases Payable		<u>(8,774)</u>
Governmental Activities Net Assets at December 31, 2000		<u>\$71,434,869</u>

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

The restatement of the business-type activities:

	Sanitary Landfill	Agricultural Service Center	Total Business-Type Activity
Fund Equity (Deficit) December 31, 2000	\$4,467,468	(\$2,316)	\$4,465,152
Change in Threshold:			
Capital Assets	(37,809)	(1,380)	(39,189)
Adjusted Net Assets at December 31, 2000	\$4,429,659	(\$3,696)	\$4,425,963

The restatement of the private purpose trust funds:

	Private Purpose Trust
Fund Balance December 31, 2000	\$353,351
GASB Statement No. 34 Adjustment:	
Change in Fund Structure	(353,351)
Adjusted Net Assets at December 31, 2000	\$0

**Note 4 - Accountability**

The following funds had deficit fund balances as of December 31, 2001.

	Deficit Fund Balances
Capital Projects Funds	
Water Projects	\$468,993
Road Improvement	83,476
County Capital Improvements	244,247

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2001

**Note 5 - Budgetary Basis of Accounting**

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

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

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

Net Change in Fund Balance

	General	Motor Vehicle and Gas Tax	Alcohol, Drug, and Mental Health
GAAP Basis	(\$1,041,950)	(\$68,480)	\$156,890
Nonbudgeted Cash Activity	(199)	1,920	4,480
Net Adjustment for Revenue Accruals	14,833	24,715	186,078
Net Adjustment for Expenditure Accruals	274,718	16,735	57,866
Prepaid Items	10,013	0	4,718
Materials and Supplies Inventory	853	(70,773)	3,126
Transfer of Debt Activity	0	(990)	0
Proceeds of Notes	0	452,000	0
Principal Retirement	0	(572,000)	0
Advances In	381,458	0	0
Advances Out	(198,205)	0	0
Transfers Out	98,618	0	0
Encumbrances	(629,081)	(251,934)	(338,243)
Budget Basis	(\$1,088,942)	(\$468,807)	\$74,915

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2001

Net Change in Fund Balance

	Job and Family Services	Mental Retardation and Developmental Disabilities
GAAP Basis	\$15,550	(\$125,664)
Nonbudgeted Cash Activity	0	782
Net Adjustment for Revenue Accruals	(14,280)	(76,034)
Net Adjustment for Expenditure Accruals	168,589	22,336
Prepaid Items	1,164	5,646
Materials and Supplies Inventory	8,871	(1,387)
Encumbrances	(312,168)	(89,160)
Budget Basis	(\$132,274)	(\$263,481)

**Note 6 - Deposits and Investments**

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

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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6. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to exchange either securities described in division (1) or (2), or cash, or both securities and cash, equal value for equal value;
9. High grade commercial paper in an amount not to exceed 5 percent of the County's total average portfolio; and
10. Bankers acceptances for a period not to exceed two hundred seventy days and in an amount not to exceed 10 percent of the County's total average portfolio.

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

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

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

At year end, the County had \$283,250 in undeposited cash on hand which is included on the balance sheet/statement of net assets of the County as part of "Equity in Pooled Cash and Cash Equivalents".

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

At year end, the carrying amount of the County's deposits was \$20,836,749, which includes \$59,656 held by the County as fiscal agent for the Regional Planning Commission. At year end, the bank balance was \$21,652,747. Of the bank balance \$911,154 was covered by federal depository insurance. The remaining amounts were uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

The County's investments are categorized to give an indication of the level of risk assumed by the County at year end. Category 1 includes investments that are insured or registered for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name.

	Category 3	Carrying and Fair Value
Farmer Mortgage Association Notes	\$292,020	\$292,020
Federal Home Loan Bank Bonds	472,144	472,144
Federal Farm Credit Bank Bonds	624,730	624,730
Federal Home Loan Mortgage Corporation Bonds	109,875	109,875
Federal National Mortgage Association Bonds	623,716	623,716
Student Loan Marketing Association Bonds	111,125	111,125
U. S. Treasury Bonds	394,673	394,673
	\$2,628,283	2,628,283
Mutual Funds		437,649
Total Investments		\$3,065,932

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

	Cash and Cash Equivalents/Deposits	Investments
GASB Statement No. 9	\$21,397,992	\$2,728,283
Cash on Hand	(283,250)	0
Regional Planning Commission	59,656	0
Certificates of Deposit	100,000	(100,000)
Mutual Funds	(437,649)	437,649
GASB Statement No. 3	\$20,836,749	\$3,065,932

**Note 7 - Investment Pool**

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2001

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, 2001

**Assets**

Equity in Pooled Cash and Cash Equivalents	\$19,589,363
Accrued Interest Receivable	98,685
<i>Total Assets</i>	19,688,048

**Net Assets**

Internal Portion	18,991,795
External Portion	696,253
<i>Total Net Assets</i>	\$19,688,048

Statement of Changes in Net Assets  
For the Year Ended December 31, 2001

**Additions**

Interest	\$1,561,659
Individual Account Transactions	
Operating Revenues	189,535,114
Reinvested Distributions	1,535,713
Operating Expenses	(192,043,356)
Net Individual Account Transactions	(972,529)
Total Additions	589,130

**Deductions**

Distribution to Participants	1,535,713
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*Change in Net Assets* (946,583)

<i>Net Assets Beginning of Year</i>	20,634,631
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<i>Net Assets End of Year</i>	\$19,688,048
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At year end, the pool had \$283,250 in undeposited cash on hand which is included on the balance sheet of the County as part of "Equity in Pooled Cash and Cash Equivalents".

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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At year end, the carrying amount of the pool's deposits was \$19,246,457 and the bank balance was \$19,934,571. Of the bank balance, \$525,000 was insured or collateralized with securities held by the County or by its agent in the County's name. The remaining amount was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

**Note 8 - Property Taxes**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2001 represent the collection of 2000 taxes. Real property taxes for 2001 were levied after October 1, 2001, on the assessed values as of January 1, 2001, the lien date. These taxes will be collected in and are intended to finance 2002 operations. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. All property is required to be revalued every six years. The last revaluation was completed in 1998. Real property taxes are payable annually or semiannually. The first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility real and tangible personal property taxes for 2001 were levied after October 1, 2001, on the assessed values as of December 31, 2000, the lien date. These taxes will be collected in and are intended to finance 2002 operations. Public utility real property is assessed at 35 percent of true value; tangible personal property is currently assessed at varying percentages of true value. Public utility property taxes are payable on the same dates as real property taxes described previously.

Tangible personal property tax revenues received in 2001 (other than public utility property) represent the collection of 2001 taxes. Tangible personal property taxes received in 2001 were levied after October 1, 2000, on the true value as of December 31, 2000. Tangible personal property is currently assessed at 25 percent of true value. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. The first payment is due April 30, with the remainder payable by September 20.

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

Accrued property taxes receivable represents delinquent taxes outstanding and real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2001, and for which there was an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2001 operations.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

The full tax rate for all County operations the year ended December 31, 2001, was \$5.00 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2001 property tax receipts were based are as follows:

	Amount
Real Property	
Agricultural	\$125,679,820
Residential	708,189,220
Industrial	74,013,340
Commercial	159,905,830
Public Utility Property	73,838,400
Tangible Personal Property	246,254,287
Total Assessed Value	\$1,387,880,897

**Note 9 - Permissive Sales and Use Tax**

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

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2001. On the accrual basis, the full amount of the receivable is recognized as revenue. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred revenue.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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

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

**Note 11 - Receivables**

Receivables at December 31, 2001, consisted of accounts (billings for user charged services, including unbilled utility services), sales taxes, accrued interest, grants, entitlements, and shared revenues, interfund, property taxes, loans (community development block grant monies loaned to local businesses), and special assessments. All amounts due from other governments are considered collectible in full. Delinquent property taxes may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

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

Special assessments relating to the payment of debt are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$2,463,175. On December 31, 2001, the amount of delinquent special assessments was \$15,842.

Loans receivable expected to be collected in more than one year are \$327,929 in the Community Development Block Grant special revenue fund.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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

Fund Type/Fund	Description	Amount
General Fund	Local Government Revenue Assistance	\$1,325,637
	Grants and Subsidies	56,101
	Fines and Forfeitures	7,641
	Estate Tax	20,157
	Other	198,916
<b>Total General Fund</b>		<b>1,608,452</b>
<b>Special Revenue Funds</b>		
Motor Vehicle and Gas Tax	Motor Vehicle License Tax and Gas Tax	2,118,590
Motor Vehicle and Gas Tax	Fines and Forfeitures	5,546
Motor Vehicle and Gas Tax	Signs/Fuel	8,152
Alcohol, Drug, and Mental Health	Homestead and Rollback	57,273
Alcohol, Drug, and Mental Health	Grants and Subsidies	213,785
Job and Family Services	Grants and Subsidies	1,356
Mental Retardation/Developmental Disabilities	Homestead and Rollback	164,327
Mental Retardation/Developmental Disabilities	Grants and Subsidies	587,618
Child Support Enforcement Agency	Poundage	13,013
Dog and Kennel	Fines and Forfeitures	265
Children Services	Grants and Subsidies	236,929
Community Development Block Grant	Grants and Subsidies	7,370
Community Corrections	Grants and Subsidies	90,708
Felony Delinquent Juvenile Care and Custody	Grants and Subsidies	15,901
CBC-408 NR Misdemeanor	Grants and Subsidies	45,890
COPS	Grants and Subsidies	10,000
Emergency Management Agency	Grants and Subsidies	7,890
Enforcement and Education	Fines and Forfeitures	225
Special Projects	Grants and Subsidies	10,187
Ohio Children's Trust	Grants and Subsidies	7,567
<b>Total Special Revenue Funds</b>		<b>3,602,592</b>
<b>Debt Service Funds</b>		
Hospital Improvement Bond #4	Homestead and Rollback	8,210
County Road 140	Homestead and Rollback	15,004
Tiffin Avenue	Homestead and Rollback	9,825
I-75/Tall Timbers Connector	Homestead and Rollback	40,857
<b>Total Debt Service Funds</b>		<b>73,896</b>
<b>Total Governmental Activities</b>		<b>5,284,940</b>

continued

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2001

Fund Type/Fund	Description	Amount
Agency Funds		
Subdivision Agency	Local Government and Revenue Assistance	\$22,822
Subdivision Agency	Permissive Motor Vehicle License Tax	9,619
Library/Local Government Support	Library Local Government	220,333
Local Government	Local Government	148,201
Undivided Tax	Gas Tax	71,231
Law Library	Fines and Forfeitures	11,279
Law Library		583
Municipal Permissive Motor Vehicle Tax	Permissive Motor Vehicle License Tax	17,387
Local Government Revenue Assistance	Local Government Revenue Assistance	22,074
Total Agency Funds		<u>523,529</u>
Total		<u><u>\$5,808,469</u></u>

**Note 12 - Federal Food Stamp Program**

The County's Department of Job and Family Services distributes federal food stamps through contracting issuance centers to entitled recipients within Hancock County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Job and Family Services had on hand for distribution approximately \$62,871 of federal food stamps at December 31, 2001.

**Note 13 - Capital Assets**

Capital asset activity for the year ended December 31, 2001, was as follows:

	Balance at January 1, 2001	Additions	Reductions	Balance at December 31, 2001
Primary Government				
Governmental Activities:				
Nondepreciable Capital Assets:				
Land and Improvements	\$23,511,660	\$725,786	\$0	\$24,237,446
Construction in Progress	0	1,655,185	0	1,655,185
Total Nondepreciable Capital Assets	<u>23,511,660</u>	<u>2,380,971</u>	<u>0</u>	<u>25,892,631</u>

continued

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2001

	Balance at January 1, 2001	Additions	Reductions	Balance at December 31, 2001
Depreciable Capital Assets:				
Buildings and Building Improvements	\$24,401,148	\$0	\$0	\$24,401,148
Improvements Other Than Buildings	221,077	0	0	221,077
Machinery and Equipment	2,699,148	539,791	(152,189)	3,086,750
Vehicles	3,407,102	451,110	(186,177)	3,672,035
Infrastructure	34,347,408	1,735,170	0	36,082,578
Total Depreciable Capital Assets	65,075,883	2,726,071	(338,366)	67,463,588
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(5,426,805)	(282,326)	0	(5,709,131)
Improvements Other Than Buildings	(121,376)	(4,417)	0	(125,793)
Machinery and Equipment	(1,503,212)	(278,280)	149,734	(1,631,758)
Vehicles	(1,879,909)	(408,195)	186,177	(2,101,927)
Infrastructure	(9,644,542)	(860,236)	0	(10,504,778)
Total Accumulated Depreciation	(18,575,844)	(1,833,454)	335,911	(20,073,387)
Total Depreciable Capital Assets, Net	46,500,039	892,617	(2,455)	47,390,201
Governmental Activities Capital Assets, Net	\$70,011,699	\$3,273,588	(\$2,455)	\$73,282,832
Business-Type Activities:				
Nondepreciable Capital Assets:				
Land and Improvements	\$536,809	\$0	\$0	\$536,809
Depreciable Capital Assets:				
Buildings and Building Improvements	1,785,067	12,129	0	1,797,196
Improvements Other Than Buildings	113,264	0	0	113,264
Machinery and Equipment	1,930,683	48,228	0	1,978,911
Vehicles	184,948	24,056	0	209,004
Total Depreciable Capital Assets	4,013,962	84,413	0	4,098,375

continued

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2001

	Balance at January 1, 2001	Additions	Reductions	Balance at December 31, 2001
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(\$35,314)	(\$18,356)	\$0	(\$53,670)
Improvements Other Than Buildings	(28,231)	(7,526)	0	(35,757)
Machinery and Equipment	(1,410,235)	(188,194)	0	(1,598,429)
Vehicles	(158,417)	(15,566)	0	(173,983)
Total Accumulated Depreciation	<u>(1,632,197)</u>	<u>(229,642)</u>	<u>0</u>	<u>(1,861,839)</u>
Total Depreciable Capital Assets, Net	<u>2,381,765</u>	<u>(145,229)</u>	<u>0</u>	<u>2,236,536</u>
Business-Type Activities Capital Assets, Net	<u>\$2,918,574</u>	<u>(\$145,229)</u>	<u>\$0</u>	<u>\$2,773,345</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities:	
General Government	
Legislative and Executive	\$199,227
Judicial	50,147
Public Safety	235,315
Public Works	1,141,988
Health	
Alcohol, Drug, and Mental Health	15,056
Mental Retardation and Developmental Disabilities	69,749
Other Health	70,278
Human Services	
Job and Family Services	44,264
Other Human Services	7,430
Total Depreciation Expense-Governmental Activities	<u>\$1,833,454</u>

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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**Note 14 - Interfund Balances**

Interfund balances at December 31, 2001, consisted of the following individual fund receivables and payables:

Due to General Fund from	
Other Special Revenue	\$11,320
Water Projects	14,650
Total General Fund	\$25,970

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

Due to General Fund from	
Motor Vehicle and Gas Tax	\$1,165
Alcohol, Drug, and Mental Health	944
Job and Family Services	3,945
Child Support Enforcement Agency	14,721
Sanitary Landfill	146
Total General Fund	\$20,921

Due to Motor Vehicle and Gas Tax from	
General Fund	\$2,681
Other Public Safety	15
Other Special Revenue	191
Sanitary Landfill	733
Total Motor Vehicle and Gas Tax	\$3,620

Due to Alcohol, Drug, and Mental Health from	
Felony Delinquent Juvenile Care and Custody	\$1,594

Due to Job and Family Services from	
Child Support Enforcement Agency	\$46,566
Children Services	35,817
Total Job and Family Services	\$82,383

Due to Children Services from	
Felony Delinquent Juvenile Care and Custody	\$3,197

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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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.

**Note 15 - Risk Management**

***A. Property and Liability***

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Since 1992, the County has contracted with the Mid West Pool Risk Management Agency, Inc. for liability, property, and crime insurance. The program has a \$5,000 deductible per occurrence. The list below is a general description of insurance coverage; all policy terms, conditions, restrictions, exclusions, etc. are not included.

Liability	
General, Auto, and Law Liability	
Combined (Per Occurrence)	\$1,000,000
Public Official Errors and Omissions	
Aggregate	1,000,000
Property (Per Occurrence)	194,027,000
Flood and Earthquake (Annual Aggregate)	30,000,000
Boiler and Machinery (Per Occurrence)	30,000,000
Faith Performance Crime Insurance	
(Per Occurrence)	250,000
Excess Liability (Per Occurrence and Aggregate)	4,000,000

The County pays all elected officials' bonds by statute.

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

***B. Health Care***

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

**C. Workers' Compensation**

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

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

**Note 16 - Contractual Obligations**

As of December 31, 2001, the County had the following contractual purchase commitments:

Company	Project	Contract Amount	Paid to Date	Balance
Alvada Construction	Midtowne Center	\$258,223	\$216,724	\$41,499
Rooney Clinger Murray	Midtowne Center	38,000	24,556	13,444
Woolace Electric	Midtowne Center	117,887	61,559	56,328
Romanko	Blanchard Valley Residential	289,344	184,133	105,211
Dotson Plumbing	Blanchard Valley Residential	26,440	16,218	10,222
Jack's Heating	Blanchard Valley Residential	39,284	8,642	30,642
United Roofing	Blanchard Valley Center	430,470	413,252	17,218
Sprint	Blanchard Valley Center	72,155	55,755	16,400
Crawford Consulting	Courtroom Computerization	594,806	386,204	208,602
Dansard, Grohnke & Long	Engineering Services	104,913	33,002	71,911
Kohli & Kaliher Associates	Engineering Services	96,411	77,490	18,921
M. E. Companies	Engineering Services	93,944	46,944	47,000
DDT & I	GPS Road Centerline	140,000	102,219	37,781
JDR Excavating	US 224 W. Sanitary Sewer	376,169	363,520	12,649
SE Johnson	CR 212 Road Improvement	330,575	316,800	13,775
U S Utility Contractor	CR 212 Traffic Signal	62,398	24,502	37,896

continued

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

Company	Project	Contract Amount	Paid to Date	Balance
Malcolm Pirnie Project 143	Sanitary Landfill	\$105,000	\$92,772	\$12,228
Malcolm Pirnie Project 144	Sanitary Landfill	75,200	53,928	21,272
B B C & M	Sanitary Landfill	70,567	45,367	25,200
Kelly & Sons	Vanlue Town Hall	24,700	0	24,700

**Note 17 - Defined Benefit Retirement Plans**

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

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

Plan members, other than those engaged in law enforcement, are required to contribute 8.5 percent of their annual covered salary to fund pension obligations and the County is required to contribute 13.55 percent; 9.25 percent was the portion used to fund pension obligations for 2001, an increase from 6.54 percent in 2000. For law enforcement employees, the employee contribution is 10.1 percent of their annual covered salary for sheriffs and deputy sheriffs and 9 percent for all other members of the law enforcement program. (In January 2001, HB416 split the law enforcement program into two divisions; (1) sheriffs, deputy sheriffs, and township police and (2) the public safety division made up of all other members of the law enforcement program.) The employer contribution for all law enforcement employees is 16.7 percent; 12.4 percent was the portion used to fund pension obligations, an increase from 11.4 percent for 2000. For 2000, PERS instituted a temporary employer rate rollback. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2001, 2000, and 1999, were \$1,624,043, \$1,119,060, and \$1,432,202, respectively; 79 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability.

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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Plan members are required to contribute 9.3 percent of their annual covered salary to fund pension obligations and the County is required to contribute 14 percent; 9.5 percent was the portion used to fund pension obligations for 2001. For 2000, 6 percent was the portion used to fund pension obligations. Contribution rates are established by STRS, upon recommendation of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. The County's contributions to STRS for the years ended December 31, 2001, 2000, and 1999 were \$64,844, \$31,372, and \$41,860, respectively; 93 percent has been contributed for 2001 and 100 percent has been contributed for 2000 and 1999. The unpaid contribution for 2001 is recorded as a liability.

**Note 18 - Postemployment Benefits**

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

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12, "Disclosure of Information on Postemployment Benefits Other Than Pension Benefits by State and Local Governmental Employers". A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The employer contribution rate for 2001 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 4.3 percent was the portion used to fund health care. The employer contribution rate for law enforcement employees for 2001 was 16.7 percent; 4.3 percent was used to fund health care.

Benefits are advance funded using the entry age normal cost method. Significant actuarial assumptions include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually, and an additional increase in total payroll of .54 percent to 5.1 percent based on additional pay increases. Health care premiums were assumed to increase 4.75 percent annually.

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

At December 31, 2001, the total number of benefit recipients eligible for OPEB through PERS was 411,076. As of December 31, 2001, the actuarial value of net assets available for future OPEB payments was \$11,735.9 million. The actuarially accrued liability and the unfunded actuarial liability were \$14,364.6 million and \$2,628.7 million, respectively. The County's actual contributions for 2001 which were used to fund OPEB were \$731,761.

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2001

Benefits are funded on a pay-as-you-go basis. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. Under Ohio law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. The Board allocated employer contributions equal to 4.5 percent of covered payroll to the Health Care Reserve Fund. For the County, this amount was \$10,807 for 2001.

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

**Note 19 - 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 30 days, depending on length of service to employees who retire.

**Note 20 - Notes Payable**

A summary of the note transactions for the year ended December 31, 2001, follows:

	Balance at December 31, 2000	Additions	Reductions	Balance at December 31, 2001
Special Revenue Fund				
General Obligation				
County Engineer 2.75%	\$572,000	\$452,000	\$572,000	\$452,000
Capital Projects Funds				
General Obligation				
Administrative Building 2.75%	600,000	950,000	600,000	950,000
Special Assessment				
Road Improvements - Melrose 2.75%	162,000	84,000	162,000	84,000
County 236 Sewer 3.75%	9,405	7,825	9,405	7,825
US 224/Trention Avenue Sewer 2.75%	0	627,000	300,000	327,000
McKinley Street Waterline 2.75%	0	78,000	0	78,000
CR 220 Sanitary Sewer/Van Buren 2.75%	0	825,000	0	825,000
Total Special Assessment	171,405	1,621,825	471,405	1,321,825
Total Capital Projects Funds	771,405	2,571,825	1,071,405	2,271,825
Total	\$1,343,405	\$3,023,825	\$1,643,405	\$2,723,825

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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

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

**Note 21 - Capital Leases – Lessee Disclosure**

In prior years, the County has entered into capitalized leases for various types of office equipment. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 “Accounting for Leases”, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures on the statement of revenues, expenditures, and changes in fund balance for the governmental funds. Equipment acquired by lease has been capitalized, in the amount of \$12,970, which represents the present value of the future minimum lease payments at the time of acquisition. Principal payments in 2001 were \$6,014 in the General Fund.

The assets acquired through capital leases are as follows:

Equipment	\$12,970
Less Accumulated Depreciation	(7,848)
Total	\$5,122

The following is a summary of the future minimum lease payments on the capital leases:

	Governmental Activities
2002	\$2,867
Less Amount Representing Interest	(107)
Present Value of Minimum Lease Payments	\$2,760

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

**Note 22 - Long-Term Debt**

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<b>General Obligation Bonds</b>			
County Road 140	1997	4.95%	\$1,285,000
County Road 140	1999	5.75	340,000
Tiffin Avenue	1997	4.90	825,000
Tiffin Avenue	1999	5.75	220,000
I-75/Tall Timbers Connector	1997	4.90	1,600,000
I-75/Tall Timbers Connector	1999	5.75	4,750,000
Courthouse Restoration	1997	5.75	1,700,000
Justice Center Refunding Bonds	1996	5.65	2,641,000
Hospital Improvement Bond #4	1978	5.25	4,000,000
Library Improvement	1992	5.55	2,700,000
Job and Family Services	1992	5.35	1,375,000
<b>Special Assessment Bonds</b>			
Beechwood Water and Sewer	1991	6.20	695,000
US 224 Water	1996	5.65	256,000
CR88/SR 12 Sewer	1996	5.65	580,400
SR 12 West Water	1996	5.65	117,600
<b>Ohio Water Development Authority</b>			
Eastgate Water/Sewer Project	1991	7.54	169,091
SR 12 West (Fostoria)	1998	5.73	475,239

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2001

Changes in the County's long-term obligations during 2001 were as follows:

	Balance at December 31, 2000	Additions	Reductions	Balance at December 31, 2001	Amount Due in One Year
Governmental Activities					
General Obligation Bonds					
County Road 140	\$1,100,000	\$0	\$205,000	\$895,000	\$215,000
Tiffin Avenue	925,000	0	50,000	875,000	50,000
I-75/Tall Timbers Connector	6,180,000	0	135,000	6,045,000	200,000
Courthouse Restoration	1,455,000	0	90,000	1,365,000	85,000
Justice Center Refunding	1,790,000	0	195,000	1,595,000	195,000
Hospital Improvement Bond #4	480,000	0	160,000	320,000	160,000
Library Improvement	1,835,000	0	120,000	1,715,000	125,000
Job and Family Services	980,000	0	60,000	920,000	55,000
Total General Obligation Bonds	<u>14,745,000</u>	<u>0</u>	<u>1,015,000</u>	<u>13,730,000</u>	<u>1,085,000</u>
Special Assessment Bonds					
Beechwood Water and Sewer	480,000	0	30,000	450,000	35,000
US 224 Water	222,726	0	9,392	213,334	9,392
CR 88/SR 12 Sewer	504,959	0	21,293	483,666	21,294
SR 12 West Water	102,314	0	4,314	98,000	4,314
Total Special Assessment Bonds	<u>1,309,999</u>	<u>0</u>	<u>64,999</u>	<u>1,245,000</u>	<u>70,000</u>
OWDA Loans					
Eastgate Water/Sewer Project	121,468	0	7,479	113,989	8,042
SR 12 West (Fostoria)	447,879	0	14,866	433,013	15,718
Total OWDA Loans	<u>569,347</u>	<u>0</u>	<u>22,345</u>	<u>547,002</u>	<u>23,760</u>
Loans Payable	160,511	0	44,680	115,831	41,142
Capital Leases Payable	8,774	0	6,014	2,760	2,760
Compensated Absences Payable	3,066,720	69,772	266,852	2,869,640	21,347
Total Governmental Activities	<u>\$19,860,351</u>	<u>\$69,772</u>	<u>\$1,419,890</u>	<u>\$18,510,233</u>	<u>\$1,244,009</u>

continued

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

	Balance at December 31, 2000	Additions	Reductions	Balance at December 31, 2001	Amount Due in One Year
Business-Type Activities					
General Obligation Bonds					
Trash Compactor	\$335,000	\$0	\$30,000	\$305,000	\$30,000
Agricultural Service Center	1,770,000	0	55,000	1,715,000	55,000
Total General Obligation Bonds	2,105,000	0	85,000	2,020,000	85,000
Compensated Absences Payable	127,752	9,513	0	137,265	0
Landfill Closure/Postclosure Costs	844,982	198,380	0	1,043,362	0
<b>Total Business-Type Activities</b>	<b>\$3,077,734</b>	<b>\$207,893</b>	<b>\$85,000</b>	<b>\$3,200,627</b>	<b>\$85,000</b>

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

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

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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

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

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

Redemption dates (Dates Inclusive)	Redemption Prices
December 1, 2010 through November 30, 2011	101%
December 1, 2011 and thereafter	100

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

The County entered into loan agreements to purchase equipment for various departments. These loans will be paid from the General Fund and the Alcohol, Drug, and Mental Health special revenue fund.

Capital lease obligations will be paid from the General Fund.

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2001

The effect of the debt limitations described above is an overall debt margin of \$30,664,829 at December 31, 2001.

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

Governmental Activities				
Year Ending	General Obligation		Special Assessment	
	Principal	Interest	Principal	Interest
2002	\$1,085,000	\$764,936	\$70,000	\$75,113
2003	1,140,000	705,176	75,000	70,895
2004	1,055,000	645,958	75,000	66,255
2005	940,000	592,649	80,000	61,615
2006	990,000	540,626	90,000	51,325
2007 - 2011	4,370,000	2,176,221	515,000	197,752
2012 - 2016	2,610,000	1,052,120	340,000	60,663
2017 - 2019	1,540,000	298,754	0	0
<b>Total</b>	<b>\$13,730,000</b>	<b>\$6,776,440</b>	<b>\$1,245,000</b>	<b>\$583,618</b>

Ohio Water				
Year Ending	Development Authority		Loans Payable	
	Principal	Interest	Principal	Interest
2002	\$23,760	\$33,406	\$41,142	\$6,621
2003	25,267	31,899	36,480	4,194
2004	26,872	30,295	38,209	2,125
2005	28,580	28,587	0	0
2006	30,399	26,768	0	0
2007 - 2011	183,680	102,154	0	0
2012 - 2016	153,850	48,799	0	0
2017 - 2019	74,594	6,465	0	0
<b>Total</b>	<b>\$547,002</b>	<b>\$308,373</b>	<b>\$115,831</b>	<b>\$12,940</b>

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

Year Ending	Business-Type Activities			
	Sanitary Landfill		Agricultural Service Center	
	Principal	Interest	Principal	Interest
2002	\$30,000	\$15,527	\$55,000	\$97,288
2003	35,000	14,058	60,000	91,592
2004	35,000	12,342	65,000	88,653
2005	35,000	10,593	65,000	85,402
2006	40,000	8,825	70,000	82,120
2007 - 2011	130,000	15,913	425,000	351,050
2012 - 2016	0	0	555,000	223,356
2017 - 2019	0	0	420,000	50,525
<b>Total</b>	<b>\$305,000</b>	<b>\$77,258</b>	<b>\$1,715,000</b>	<b>\$1,069,986</b>

**Conduit Debt**

In 1992, the County issued \$3,230,000 in Health Care Facilities First Mortgage Revenue Bonds for facilities used by private corporations or other entities. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. Of the remaining outstanding Health Care Facilities First Mortgage Revenue Bonds, the County can reasonably estimate an outstanding balance of \$2,390,000.

In 1998, the County issued \$8,115,000 in Multi-Family Housing Revenue Bonds and \$3,500,000 in Multi-Family Housing Mortgage Revenue Bonds. The proceeds were used to acquire, construct, improve, and equip real and personal property as a multi-family housing complex. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2001, \$11,555,000 of these bonds were outstanding.

In 1999, the County issued \$1,500,000 in Economic Development Revenue Bonds. The proceeds were used to acquire, construct, and equip a manufacturing facility. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2001, \$1,380,000 of these bonds were outstanding.

In 2000, the County issued \$5,000,000 in Hospital Facilities Revenue Bonds. The proceeds were used for the construction of an underground parking garage and an acute health care facility. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2001, \$5,000,000 of these bonds were outstanding.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

**Note 23 - Closure and Postclosure of Landfill**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$1,043,362 reported as landfill closure and postclosure costs payable at December 31, 2001, represents the cumulative amount reported to date based on the use of 9.5 percent of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and postclosure care of \$9.9 million as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2001. The County expects to close the active cell of the landfill in 2037. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care. The County is in compliance with these requirements, and, at December 31, 2001, cash, cash equivalents, and investments of \$3,165,932 are held for these purposes. These are reported as restricted assets on the statement of fund net assets.

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

**Note 24 - Interfund Transfers**

During 2001, the following transfers were made:

		Transfers Out				
		General	Alcohol, Drug, and Mental Health	Mental Retardation and Developmental Disabilities	Other	Total
Transfers In	General	\$0	\$0	\$0	\$182,154	\$182,154
	Motor Vehicle and Gas Tax	100,000	0	0	10,275	110,275
	All Other Governmental	517,020	42,000	794,000	3,195	1,356,215
	Total Governmental Funds	617,020	42,000	794,000	195,624	1,648,644
Business-Type Activity						
	Sanitary Landfill	80,000	0	0	0	80,000
	Total	\$697,020	\$42,000	\$794,000	\$195,624	\$1,728,644

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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

**Note 25 - Component Units**

***A. Hancock Regional Planning Commission***

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

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

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

***B. Blanchard Valley Industries***

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

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

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

Investments Investments are recorded at fair value as determined by quoted market prices of the securities held. The market value of the investments as of December 31, 2001, were as follows:

	Fair Value
Certificate of Deposit	\$30,000
Money Market	249,542
Mutual Funds	139,673
Totals	\$419,215

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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

Property and equipment as of December 31, 2001, was as follows:

Building	\$94,564
Leasehold Improvements	44,402
Equipment	157,032
Furniture and Fixtures	35,801
Vehicles	74,232
	406,031
Less Accumulated Depreciation	(212,739)
Net Property and Equipment	\$193,292

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

Related Party Transactions The Industries had a \$1,960 due from the primary government at December 31, 2001, from the Mental Retardation and Developmental Disabilities special revenue fund.

Note Payable In 2000, the Industries obtained a note for the purchase of real estate and it was collateralized by the real estate. The note matures in November 2015. The note is a variable rate note adjusted to a constant maturity of five years. For the five year payment stream, including December 31, 2001, the interest rate is 8.75 percent. Monthly payments on the note are \$490. The balance of the note at December 31, 2001, was \$46,765.

Current maturity over the remaining term of the note is as follows:

Year	Amount
2002	\$1,855
2003	2,024
2004	2,208
2005	2,410
2006	2,629
Thereafter	35,639
Total	\$46,765

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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**Note 26 - Jointly Governed Organizations**

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

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

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

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

***C. Metropolitan Housing Authority***

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

**Note 27 - Insurance Pools**

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

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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***B. Midwest Employee Benefit Consortium***

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

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

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

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

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

**Note 28 - Related Organizations**

***A. County Park District***

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

***B. Hancock County/City of Findlay Joint Recreation District***

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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**C. Findlay-Hancock County Public Library**

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

**Note 29 - 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 2001, these contributions were \$115,318.

**Note 30 - Contingent Liabilities**

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

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

**Note 31 - Subsequent Event**

On April 1, 2002, the County issued \$3,145,000 in various purpose refunding bonds to advance refund \$1,590,000 in Library Improvement general obligation bonds, \$865,000 in Job and Family Services Building general obligation bonds, and \$415,000 in Beechwood Water and Sewer special assessment bonds.

The bonds were issued with interest rates of 3.5 to 4.75 percent. The net proceeds of \$3,065,984 (after payment of \$88,950 in underwriting fees, insurance, and other issuance costs) were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the Job and Family Services Building general obligation bonds, the Library Improvement general obligation bonds, and the Beechwood Water and Sewer special assessment bonds. As a result, these bonds are considered to be defeased and the liability for these bonds will be removed in 2002 from the County's long-term obligations.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2001*

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Although the advance refunding will result in the recognition of an accounting loss of \$195,983 for the year ending December 31, 2002, the County lowered its aggregated debt service payments by \$231,471 over the next fifteen years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$178,235.

The refunding bonds pledge the full faith and credit of the County for their payment.

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**Combining Statements and  
Individual Fund Schedules**

## Hancock County, Ohio

### Nonmajor Special Revenue Funds

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

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

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

#### **Dog and Kennel**

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

#### **Children Services**

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

#### **Real Estate Assessment**

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

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

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

#### **Community Corrections**

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

#### **Certificate of Title**

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

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

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

continued

## Hancock County, Ohio

### Nonmajor Special Revenue Funds (continued)

#### Other Public Safety

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

CBC-408 NR Misdemeanor	COPS
E-911	Domestic Violence
Emergency Management Agency	Probation Services
Indigent Drivers Alcohol Treatment	Drug Law Enforcement
Enforcement and Education	Sheriff's Commissary
Juvenile Diversion	Metrich Law Enforcement
Project Impact	

#### Other

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

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

### Nonmajor Debt Service Funds

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

#### Justice Center Bond Retirement

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

#### Hospital Improvement Bond #4 Bond Retirement

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

#### Library Improvement Bond Retirement

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

#### Special Improvements Bond Retirement

The fund accounts for principal and interest payments on special assessment bonds issued for debt for ditch projects.

continued

## Hancock County, Ohio

### Nonmajor Debt Service Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

#### **Motor Vehicle and Gas Tax Note Retirement**

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

#### **Administrative Building Note Retirement**

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

### Nonmajor Capital Projects Funds

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

#### **Water Projects**

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

#### **Special Improvements**

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

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

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

#### **Issue II**

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

continued

## **Hancock County, Ohio**

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

#### **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.

#### **Road Improvement**

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

#### **Courthouse Restoration**

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

#### **MRDD Capital**

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

#### **County Capital Improvements**

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

### **Nonmajor Permanent Fund**

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

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

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

**Hancock County, Ohio**  
*Combining Balance Sheet*  
**Nonmajor Governmental Funds**  
*December 31, 2001*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$2,895,964	\$859,807	\$1,992,075
Cash and Cash Equivalents in Segregated Accounts	334,375	0	0
Accrued Interest Receivable	0	0	0
Due from Other Governments	445,945	73,896	0
Interfund Receivable	3,197	0	0
Prepaid Items	19,877	0	0
Materials and Supplies Inventory	1,415	0	0
Payment in Lieu of Taxes Receivable	0	1,182,914	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	0	0	5,790
Cash and Cash Equivalents with Fiscal Agent	699	0	68,480
Property Taxes Receivable	0	602,025	247,500
Loans Receivable	383,137	0	0
Special Assessments Receivable	159,582	0	190
<i>Total Assets</i>	<u>\$4,244,191</u>	<u>\$2,718,642</u>	<u>\$2,314,035</u>
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$75,718	\$0	\$0
Accounts Payable	99,579	0	5,543
Contracts Payable	5,499	0	137,982
Due to Other Governments	63,817	0	0
Interfund Payable	113,421	0	14,650
Notes Payable	0	0	2,271,825
Accrued Interest Payable	0	0	7,133
Liabilities Payable from Restricted Assets			
Retainage Payable	699	0	74,270
Deferred Revenue	360,442	1,858,835	247,690
<i>Total Liabilities</i>	<u>719,175</u>	<u>1,858,835</u>	<u>2,759,093</u>
<b><u>Fund Balance</u></b>			
Reserved for Encumbrances	213,155	0	156,607
Reserved for Loans Receivable	383,137	0	0
Reserved for Endowments	0	0	0
Unreserved, Reported in:			
Special Revenue Funds	2,928,724	0	0
Debt Service Funds	0	859,807	0
Capital Projects Funds (Deficit)	0	0	(601,665)
Permanent Fund	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>3,525,016</u>	<u>859,807</u>	<u>(445,058)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,244,191</u>	<u>\$2,718,642</u>	<u>\$2,314,035</u>

Nonmajor Permanent Fund	Totals
\$325,324	\$6,073,170
0	334,375
578	578
0	519,841
0	3,197
0	19,877
0	1,415
0	1,182,914
0	5,790
0	69,179
0	849,525
0	383,137
0	159,772
\$325,902	\$9,602,770
\$0	\$75,718
0	105,122
0	143,481
0	63,817
0	128,071
0	2,271,825
0	7,133
0	74,969
578	2,467,545
578	5,337,681
0	369,762
0	383,137
247,000	247,000
0	2,928,724
0	859,807
0	(601,665)
78,324	78,324
325,324	4,265,089
\$325,902	\$9,602,770

**Hancock County, Ohio**  
*Combining Balance Sheet*  
**Nonmajor Special Revenue Governmental Funds**  
*December 31, 2001*

	Child Support Enforcement Agency	Dog and Kennel	Children Services
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$224,107	\$59,806	\$343,823
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Due from Other Governments	13,013	265	236,929
Interfund Receivable	0	0	3,197
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Restricted Assets			
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Loans Receivable	0	0	0
Special Assessments Receivable	0	0	0
<i>Total Assets</i>	<u>\$237,120</u>	<u>\$60,071</u>	<u>\$583,949</u>
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$30,944	\$1,453	\$0
Accounts Payable	0	0	53,316
Contracts Payable	0	0	0
Due to Other Governments	21,160	791	0
Interfund Payable	61,287	0	35,817
Liabilities Payable from Restricted Assets			
Retainage Payable	0	0	0
Deferred Revenue	0	0	99,547
<i>Total Liabilities</i>	<u>113,391</u>	<u>2,244</u>	<u>188,680</u>
<b><u>Fund Balance</u></b>			
Reserved for Encumbrances	19	1,000	26,541
Reserved for Loans Receivable	0	0	0
Unreserved	123,710	56,827	368,728
<i>Total Fund Balances</i>	<u>123,729</u>	<u>57,827</u>	<u>395,269</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$237,120</u>	<u>\$60,071</u>	<u>\$583,949</u>

Real Estate Assessment	Community Development Block Grant	Community Corrections	Certificate of Title	Felony Delinquent Juvenile Care and Custody	Other Public Safety
\$404,762	\$8,002	\$21,349	\$268,470	\$500,256	\$150,519
0	327,572	0	0	0	6,803
0	7,370	90,708	0	15,901	64,005
0	0	0	0	0	0
0	0	0	0	0	14,603
0	0	0	0	0	0
0	699	0	0	0	0
0	383,137	0	0	0	0
0	0	0	0	0	0
<u>\$404,762</u>	<u>\$726,780</u>	<u>\$112,057</u>	<u>\$268,470</u>	<u>\$516,157</u>	<u>\$235,930</u>
\$8,901	\$0	\$7,789	\$6,108	\$4,152	\$10,356
1,272	7,831	0	0	12,238	24,422
0	0	0	0	0	0
5,761	3,535	5,355	3,973	3,197	4,626
0	0	0	0	4,791	15
0	699	0	0	0	0
0	7,370	45,354	0	0	30,835
<u>15,934</u>	<u>19,435</u>	<u>58,498</u>	<u>10,081</u>	<u>24,378</u>	<u>70,254</u>
56,490	37,884	0	1,975	44,775	13,657
0	383,137	0	0	0	0
<u>332,338</u>	<u>286,324</u>	<u>53,559</u>	<u>256,414</u>	<u>447,004</u>	<u>152,019</u>
<u>388,828</u>	<u>707,345</u>	<u>53,559</u>	<u>258,389</u>	<u>491,779</u>	<u>165,676</u>
<u>\$404,762</u>	<u>\$726,780</u>	<u>\$112,057</u>	<u>\$268,470</u>	<u>\$516,157</u>	<u>\$235,930</u>

continued

**Hancock County, Ohio**  
*Combining Balance Sheet*  
**Nonmajor Special Revenue Governmental Funds (continued)**  
*December 31, 2001*

	Other	Totals
<b><u>Assets</u></b>		
Equity in Pooled Cash and Cash Equivalents	\$914,870	\$2,895,964
Cash and Cash Equivalents in Segregated Accounts	0	334,375
Due from Other Governments	17,754	445,945
Interfund Receivable	0	3,197
Prepaid Items	5,274	19,877
Materials and Supplies Inventory	1,415	1,415
Restricted Assets		
Cash and Cash Equivalents with Fiscal Agent	0	699
Loans Receivable	0	383,137
Special Assessments Receivable	159,582	159,582
	<u>\$1,098,895</u>	<u>\$4,244,191</u>
<i>Total Assets</i>		
<b><u>Liabilities</u></b>		
Accrued Wages Payable	\$6,015	\$75,718
Accounts Payable	500	99,579
Contracts Payable	5,499	5,499
Due to Other Governments	15,419	63,817
Interfund Payable	11,511	113,421
Liabilities Payable from Restricted Assets		
Retainage Payable	0	699
Deferred Revenue	177,336	360,442
	<u>216,280</u>	<u>719,175</u>
<i>Total Liabilities</i>		
<b><u>Fund Balance</u></b>		
Reserved for Encumbrances	30,814	213,155
Reserved for Loans Receivable	0	383,137
Unreserved	851,801	2,928,724
	<u>882,615</u>	<u>3,525,016</u>
<i>Total Fund Balances</i>		
<i>Total Liabilities and Fund Balances</i>	<u>\$1,098,895</u>	<u>\$4,244,191</u>

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**Hancock County, Ohio**  
*Combining Balance Sheet*  
**Nonmajor Debt Service Governmental Funds**  
*December 31, 2001*

	Justice Center Bond Retirement	Hospital Improvement Bond #4 Bond Retirement	Library Improvement Bond Retirement	Job and Family Services Bond Retirement
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$28,157	\$336	\$200
Due from Other Governments	0	8,210	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Property Taxes Receivable	280,995	163,125	0	0
<i>Total Assets</i>	<u>\$280,995</u>	<u>\$199,492</u>	<u>\$336</u>	<u>\$200</u>
<b><u>Liabilities</u></b>				
Deferred Revenue	\$280,995	\$171,335	\$0	\$0
<b><u>Fund Balance</u></b>				
Unreserved	0	28,157	336	200
<i>Total Liabilities and Fund Balances</i>	<u>\$280,995</u>	<u>\$199,492</u>	<u>\$336</u>	<u>\$200</u>

County Road 140 Bond Retirement	Tiffin Avenue Bond Retirement	I-75/Tall Timbers Connector Bond Retirement	Courthouse Restoration Bond Retirement	Totals
\$137,888	\$136,610	\$556,616	\$0	\$859,807
15,004	9,825	40,857	0	73,896
270,073	177,423	735,418	0	1,182,914
0	0	0	157,905	602,025
<u>\$422,965</u>	<u>\$323,858</u>	<u>\$1,332,891</u>	<u>\$157,905</u>	<u>\$2,718,642</u>
\$285,077	\$187,248	\$776,275	\$157,905	\$1,858,835
137,888	136,610	556,616	0	859,807
<u>\$422,965</u>	<u>\$323,858</u>	<u>\$1,332,891</u>	<u>\$157,905</u>	<u>\$2,718,642</u>

**Hancock County, Ohio**  
*Combining Balance Sheet*  
**Nonmajor Capital Projects Governmental Funds**  
*December 31, 2001*

	<u>Water Projects</u>	<u>Special Improvements</u>	<u>Alcohol and Drug Abuse</u>	<u>Road Improvement</u>
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$787,377	\$11,473	\$40,657	\$787
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	0	0	0	0
Cash and Cash Equivalents with Fiscal Agent	20,958	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	190	0	0
<i>Total Assets</i>	<u>\$808,335</u>	<u>\$11,663</u>	<u>\$40,657</u>	<u>\$787</u>
<b><u>Liabilities</u></b>				
Accounts Payable	\$0	\$0	\$0	\$0
Contracts Payable	0	0	0	0
Interfund Payable	14,650	0	0	0
Notes Payable	1,237,825	0	0	84,000
Accrued Interest Payable	3,895	0	0	263
Liabilities Payable from Restricted Assets				
Retainage Payable	20,958	0	0	0
Deferred Revenue	0	190	0	0
<i>Total Liabilities</i>	<u>1,277,328</u>	<u>190</u>	<u>0</u>	<u>84,263</u>
<b><u>Fund Balance</u></b>				
Reserved for Encumbrances	9,129	0	0	0
Unreserved (Deficit)	(478,122)	11,473	40,657	(83,476)
<i>Total Fund Balances (Deficit)</i>	<u>(468,993)</u>	<u>11,473</u>	<u>40,657</u>	<u>(83,476)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$808,335</u>	<u>\$11,663</u>	<u>\$40,657</u>	<u>\$787</u>

Courthouse Restoration	MRDD Capital	County Capital Improvements	Totals
\$6,342	\$332,897	\$812,542	\$1,992,075
0	3,820	1,970	5,790
0	32,564	14,958	68,480
0	0	247,500	247,500
0	0	0	190
<u>\$6,342</u>	<u>\$369,281</u>	<u>\$1,076,970</u>	<u>\$2,314,035</u>
\$0	\$3,046	\$2,497	\$5,543
0	36,665	101,317	137,982
0	0	0	14,650
0	0	950,000	2,271,825
0	0	2,975	7,133
0	36,384	16,928	74,270
0	0	247,500	247,690
<u>0</u>	<u>76,095</u>	<u>1,321,217</u>	<u>2,759,093</u>
0	120,009	27,469	156,607
6,342	173,177	(271,716)	(601,665)
<u>6,342</u>	<u>293,186</u>	<u>(244,247)</u>	<u>(445,058)</u>
<u>\$6,342</u>	<u>\$369,281</u>	<u>\$1,076,970</u>	<u>\$2,314,035</u>

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
**Nonmajor Governmental Funds**  
*For the Year Ended December 31, 2001*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
<b><u>Revenues</u></b>			
Property Taxes	\$0	\$636,851	\$230,600
Payment in Lieu of Taxes	0	1,187,153	0
Special Assessments	145,781	21	111,145
Charges for Services	1,573,704	0	0
Licenses and Permits	120,356	0	0
Fines and Forfeitures	20,555	0	0
Intergovernmental	2,693,448	19,374	1,241,159
Interest	20,446	0	5,740
Rent	0	120,000	21,000
Donations	46,847	0	300
Other	125,213	236,182	3,663
<i>Total Revenues</i>	<u>4,746,350</u>	<u>2,199,581</u>	<u>1,613,607</u>
<b><u>Expenditures</u></b>			
Current			
General Government			
Legislative and Executive	738,657	0	0
Judicial	160,051	0	0
Public Safety	949,241	0	0
Public Works	100,782	0	0
Health	261,088	0	0
Human Services	2,272,066	0	0
Economic Development and Assistance	248,298	0	0
Capital Outlay	149,765	0	4,231,932
Debt Service			
Principal Retirement	0	1,015,000	0
Interest and Fiscal Charges	0	820,622	57,140
<i>Total Expenditures</i>	<u>4,879,948</u>	<u>1,835,622</u>	<u>4,289,072</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(133,598)</u>	<u>363,959</u>	<u>(2,675,465)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Transfers - In	82,337	2,858	1,271,020
Transfers - Out	(182,000)	(10,766)	(2,858)
<i>Total Other Financing Sources (Uses)</i>	<u>(99,663)</u>	<u>(7,908)</u>	<u>1,268,162</u>
<i>Net Change in Fund Balances</i>	(233,261)	356,051	(1,407,303)
<i>Fund Balances at Beginning of Year</i>	<u>3,758,277</u>	<u>503,756</u>	<u>962,245</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>\$3,525,016</u></u>	<u><u>\$859,807</u></u>	<u><u>(\$445,058)</u></u>

Nonmajor Permanent Fund	Totals
\$0	\$867,451
0	1,187,153
0	256,947
0	1,573,704
0	120,356
0	20,555
0	3,953,981
17,776	43,962
0	141,000
10,052	57,199
0	365,058
<u>27,828</u>	<u>8,587,366</u>
0	738,657
0	160,051
0	949,241
0	100,782
0	261,088
16,008	2,288,074
0	248,298
0	4,381,697
0	1,015,000
0	877,762
<u>16,008</u>	<u>11,020,650</u>
<u>11,820</u>	<u>(2,433,284)</u>
0	1,356,215
0	(195,624)
<u>0</u>	<u>1,160,591</u>
11,820	(1,272,693)
<u>313,504</u>	<u>5,537,782</u>
<u>\$325,324</u>	<u>\$4,265,089</u>

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
**Nonmajor Special Revenue Governmental Funds**  
*For the Year Ended December 31, 2001*

	Child Support Enforcement Agency	Dog and Kennel	Children Services	Real Estate Assessment
<b><u>Revenues</u></b>				
Special Assessments	\$0	\$0	\$0	\$0
Charges for Services	185,140	20,169	23,592	607,056
Licenses and Permits	0	120,356	0	0
Fines and Forfeitures	0	6,344	0	0
Intergovernmental	498,884	0	1,015,054	0
Interest	0	0	0	0
Donations	0	0	0	0
Other	6,421	0	98,914	1,838
<i>Total Revenues</i>	<u>690,445</u>	<u>146,869</u>	<u>1,137,560</u>	<u>608,894</u>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	0	0	0	558,772
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	175,723	0	0
Human Services	970,858	0	1,267,892	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	0
<i>Total Expenditures</i>	<u>970,858</u>	<u>175,723</u>	<u>1,267,892</u>	<u>558,772</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(280,413)</u>	<u>(28,854)</u>	<u>(130,332)</u>	<u>50,122</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	0	40,000	0	0
Transfers - Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>40,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(280,413)	11,146	(130,332)	50,122
<i>Fund Balances at Beginning of Year</i>	<u>404,142</u>	<u>46,681</u>	<u>525,601</u>	<u>338,706</u>
<i>Fund Balances at End of Year</i>	<u>\$123,729</u>	<u>\$57,827</u>	<u>\$395,269</u>	<u>\$388,828</u>

Community Development Block Grant	Community Corrections	Certificate of Title	Felony Delinquent Juvenile Care and Custody	Other Public Safety	Other	Totals
\$0	\$0	\$0	\$0	\$0	\$145,781	\$145,781
0	0	253,782	0	215,732	268,233	1,573,704
0	0	0	0	0	0	120,356
0	0	0	0	14,211	0	20,555
233,137	183,307	0	287,561	336,153	139,352	2,693,448
20,446	0	0	0	0	0	20,446
0	0	0	0	0	46,847	46,847
12,405	0	844	0	429	4,362	125,213
<u>265,988</u>	<u>183,307</u>	<u>254,626</u>	<u>287,561</u>	<u>566,525</u>	<u>604,575</u>	<u>4,746,350</u>
0	0	0	0	0	179,885	738,657
0	0	140,933	0	0	19,118	160,051
0	194,235	0	209,938	545,068	0	949,241
0	0	0	0	0	100,782	100,782
0	0	0	0	0	85,365	261,088
0	0	0	0	0	33,316	2,272,066
248,298	0	0	0	0	0	248,298
0	0	0	0	0	149,765	149,765
<u>248,298</u>	<u>194,235</u>	<u>140,933</u>	<u>209,938</u>	<u>545,068</u>	<u>568,231</u>	<u>4,879,948</u>
<u>17,690</u>	<u>(10,928)</u>	<u>113,693</u>	<u>77,623</u>	<u>21,457</u>	<u>36,344</u>	<u>(133,598)</u>
0	0	0	0	0	42,337	82,337
0	0	(182,000)	0	0	0	(182,000)
<u>0</u>	<u>0</u>	<u>(182,000)</u>	<u>0</u>	<u>0</u>	<u>42,337</u>	<u>(99,663)</u>
17,690	(10,928)	(68,307)	77,623	21,457	78,681	(233,261)
<u>689,655</u>	<u>64,487</u>	<u>326,696</u>	<u>414,156</u>	<u>144,219</u>	<u>803,934</u>	<u>3,758,277</u>
<u>\$707,345</u>	<u>\$53,559</u>	<u>\$258,389</u>	<u>\$491,779</u>	<u>\$165,676</u>	<u>\$882,615</u>	<u>\$3,525,016</u>

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
**Nonmajor Debt Service Governmental Funds**  
*For the Year Ended December 31, 2001*

	Justice Center Bond Retirement	Hospital Improvement Bond #4 Bond Retirement	Library Improvement Bond Retirement	Special Improvements Bond Retirement
<b><u>Revenues</u></b>				
Property Taxes	\$289,112	\$179,659	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Special Assessments	0	0	0	21
Intergovernmental	0	19,374	0	0
Rent	0	0	0	0
Other	0	0	236,182	0
<i>Total Revenues</i>	<u>289,112</u>	<u>199,033</u>	<u>236,182</u>	<u>21</u>
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	195,000	160,000	120,000	0
Interest and Fiscal Charges	97,012	25,200	115,846	0
<i>Total Expenditures</i>	<u>292,012</u>	<u>185,200</u>	<u>235,846</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,900)</u>	<u>13,833</u>	<u>336</u>	<u>21</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	0	0	0	2,858
Transfers - Out	0	0	0	(10,766)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(7,908)</u>
<i>Net Change in Fund Balances</i>	(2,900)	13,833	336	(7,887)
<i>Fund Balances at Beginning of Year</i>	<u>2,900</u>	<u>14,324</u>	<u>0</u>	<u>7,887</u>
<i>Fund Balances at End of Year</i>	<u>\$0</u>	<u>\$28,157</u>	<u>\$336</u>	<u>\$0</u>

Job and Family Services Bond Retirement	County Road 140 Bond Retirement	Tiffin Avenue Bond Retirement	I-75/Tall Timbers Connector Bond Retirement	Courthouse Restoration Bond Retirement	Totals
\$0	\$0	\$0	\$0	\$168,080	\$636,851
0	302,615	185,981	698,557	0	1,187,153
0	0	0	0	0	21
0	0	0	0	0	19,374
120,000	0	0	0	0	120,000
0	0	0	0	0	236,182
<u>120,000</u>	<u>302,615</u>	<u>185,981</u>	<u>698,557</u>	<u>168,080</u>	<u>2,199,581</u>
60,000	205,000	50,000	135,000	90,000	1,015,000
<u>59,800</u>	<u>55,895</u>	<u>49,650</u>	<u>339,139</u>	<u>78,080</u>	<u>820,622</u>
<u>119,800</u>	<u>260,895</u>	<u>99,650</u>	<u>474,139</u>	<u>168,080</u>	<u>1,835,622</u>
200	41,720	86,331	224,418	0	363,959
0	0	0	0	0	2,858
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(10,766)</u>
0	0	0	0	0	(7,908)
200	41,720	86,331	224,418	0	356,051
0	96,168	50,279	332,198	0	503,756
<u>\$200</u>	<u>\$137,888</u>	<u>\$136,610</u>	<u>\$556,616</u>	<u>\$0</u>	<u>\$859,807</u>

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
**Nonmajor Capital Projects Governmental Funds**  
*For the Year Ended December 31, 2001*

	Water Projects	Special Improvements	Alcohol and Drug Abuse	Issue II
<b><u>Revenues</u></b>				
Property Taxes	\$0	\$0	\$0	\$0
Special Assessments	6,771	17,822	0	0
Intergovernmental	0	0	0	681,890
Interest	0	0	0	0
Rent	0	0	0	0
Donations	0	0	0	0
Other	3,447	0	0	0
<i>Total Revenues</i>	<u>10,218</u>	<u>17,822</u>	<u>0</u>	<u>681,890</u>
<b><u>Expenditures</u></b>				
Capital Outlay	777,673	25,442	10,816	681,890
Debt Service				
Interest and Fiscal Charges	19,358	0	0	0
<i>Total Expenditures</i>	<u>797,031</u>	<u>25,442</u>	<u>10,816</u>	<u>681,890</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(786,813)</u>	<u>(7,620)</u>	<u>(10,816)</u>	<u>0</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	105,959	0	0	0
Transfers - Out	0	(2,858)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>105,959</u>	<u>(2,858)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(680,854)	(10,478)	(10,816)	0
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>211,861</u>	<u>21,951</u>	<u>51,473</u>	<u>0</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>(\$468,993)</u></u>	<u><u>\$11,473</u></u>	<u><u>\$40,657</u></u>	<u><u>\$0</u></u>

Federal Highway	Road Improvement	Courthouse Restoration	MRDD Capital	County Capital Improvements	Totals
\$0	\$0	\$0	\$0	\$230,600	\$230,600
0	86,552	0	0	0	111,145
559,269	0	0	0	0	1,241,159
0	0	0	5,740	0	5,740
0	0	0	0	21,000	21,000
0	0	0	300	0	300
0	46	0	0	170	3,663
<u>559,269</u>	<u>86,598</u>	<u>0</u>	<u>6,040</u>	<u>251,770</u>	<u>1,613,607</u>
559,269	0	0	963,108	1,213,734	4,231,932
0	7,607	0	0	30,175	57,140
<u>559,269</u>	<u>7,607</u>	<u>0</u>	<u>963,108</u>	<u>1,243,909</u>	<u>4,289,072</u>
0	78,991	0	(957,068)	(992,139)	(2,675,465)
0	21,061	0	794,000	350,000	1,271,020
0	0	0	0	0	(2,858)
0	21,061	0	794,000	350,000	1,268,162
0	100,052	0	(163,068)	(642,139)	(1,407,303)
0	(183,528)	6,342	456,254	397,892	962,245
<u>\$0</u>	<u>(\$83,476)</u>	<u>\$6,342</u>	<u>\$293,186</u>	<u>(\$244,247)</u>	<u>(\$445,058)</u>

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## **Hancock County, Ohio**

### **Fiduciary Funds**

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

#### **Investment Trust Fund**

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

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

#### **Agency Funds**

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

##### **Subdivision Agency**

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

##### **Payroll**

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

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

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

##### **Personal Taxes**

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

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

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

##### **Local Government**

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

continued

**Hancock County, Ohio**

**Fiduciary Funds (continued)**

**County Court**

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

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

**Other Agency Funds**

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

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

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds**  
*For the Year Ended December 31, 2001*

	Balance at January 1, 2001	Additions	Reductions	Balance at December 31, 2001
<b>Subdivision Agency</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$59,154,423	\$59,154,422	\$1
Due from Other Governments	32,966	32,441	32,966	32,441
<i>Total Assets</i>	<u>\$32,966</u>	<u>\$59,186,864</u>	<u>\$59,187,388</u>	<u>\$32,442</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$32,966</u>	<u>\$59,186,864</u>	<u>\$59,187,388</u>	<u>\$32,442</u>
<b>Payroll</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$73,500</u>	<u>\$18,138,215</u>	<u>\$18,132,335</u>	<u>\$79,380</u>
<b><u>Liabilities</u></b>				
Payroll Withholdings	<u>\$73,500</u>	<u>\$18,138,215</u>	<u>\$18,132,335</u>	<u>\$79,380</u>
<b>Real Estate Taxes</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,064,944	\$36,684,102	\$36,789,499	\$959,547
Payment in Lieu of Taxes Receivable	1,084,055	0	1,084,055	0
Property Taxes Receivable	37,055,641	37,117,586	37,055,641	37,117,586
Special Assessments Receivable	480,135	589,686	480,135	589,686
<i>Total Assets</i>	<u>\$39,684,775</u>	<u>\$74,391,374</u>	<u>\$75,409,330</u>	<u>\$38,666,819</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$39,684,775</u>	<u>\$74,391,374</u>	<u>\$75,409,330</u>	<u>\$38,666,819</u>
<b>Personal Taxes</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$470,436	\$15,256,489	\$15,532,467	\$194,458
Property Taxes Receivable	11,723,058	14,544,926	11,723,058	14,544,926
<i>Total Assets</i>	<u>\$12,193,494</u>	<u>\$29,801,415</u>	<u>\$27,255,525</u>	<u>\$14,739,384</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$12,193,494</u>	<u>\$29,801,415</u>	<u>\$27,255,525</u>	<u>\$14,739,384</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
*For the Year Ended December 31, 2001*

	Balance at January 1, 2001	Additions	Reductions	Balance at December 31, 2001
<b>Library/Local Government Support</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,246,048	\$3,246,048	\$0
Due from Other Governments	223,770	220,333	223,770	220,333
<i>Total Assets</i>	<u>\$223,770</u>	<u>\$3,466,381</u>	<u>\$3,469,818</u>	<u>\$220,333</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$223,770</u>	<u>\$3,466,381</u>	<u>\$3,469,818</u>	<u>\$220,333</u>
<b>Local Government</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1	\$2,180,190	\$2,180,190	\$1
Due from Other Governments	149,001	148,201	149,001	148,201
<i>Total Assets</i>	<u>\$149,002</u>	<u>\$2,328,391</u>	<u>\$2,329,191</u>	<u>\$148,202</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$149,002</u>	<u>\$2,328,391</u>	<u>\$2,329,191</u>	<u>\$148,202</u>
<b>County Court</b>				
<b><u>Assets</u></b>				
Cash and Cash Equivalents in Segregated Accounts	\$660,397	\$9,721,467	\$9,461,831	\$920,033
Accounts Receivable	386,940	602,786	386,940	602,786
<i>Total Assets</i>	<u>\$1,047,337</u>	<u>\$10,324,253</u>	<u>\$9,848,771</u>	<u>\$1,522,819</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	\$14,724	\$0	\$14,724	\$0
Interfund Payable	207,783	0	207,783	0
Deposits Held and Due to Others	164,433	0	164,433	0
Undistributed Assets	660,397	10,324,253	9,461,831	1,522,819
<i>Total Liabilities</i>	<u>\$1,047,337</u>	<u>\$10,324,253</u>	<u>\$9,848,771</u>	<u>\$1,522,819</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
For the Year Ended December 31, 2001

	Balance at January 1, 2001	Additions	Reductions	Balance at December 31, 2001
<b>Board of Health</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$146,241	\$477,550	\$447,843	\$175,948
Interfund Receivable	747	0	747	0
<i>Total Assets</i>	<u>\$146,988</u>	<u>\$477,550</u>	<u>\$448,590</u>	<u>\$175,948</u>
<b><u>Liabilities</u></b>				
Interfund Payable	\$269	\$0	\$269	\$0
Undistributed Assets	146,719	477,550	448,321	175,948
<i>Total Liabilities</i>	<u>\$146,988</u>	<u>\$477,550</u>	<u>\$448,590</u>	<u>\$175,948</u>
<b>Undivided Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$391	\$973,661	\$973,620	\$432
Due from Other Governments	72,189	71,231	72,189	71,231
<i>Total Assets</i>	<u>\$72,580</u>	<u>\$1,044,892</u>	<u>\$1,045,809</u>	<u>\$71,663</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$72,580</u>	<u>\$1,044,892</u>	<u>\$1,045,809</u>	<u>\$71,663</u>
<b>Manufactured Home Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$43,085	\$340,379	\$340,455	\$43,009
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$43,085</u>	<u>\$340,379</u>	<u>\$340,455</u>	<u>\$43,009</u>
<b>Estate Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,036,818	\$2,053,791	\$2,295,490	\$795,119
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$1,036,818</u>	<u>\$2,053,791</u>	<u>\$2,295,490</u>	<u>\$795,119</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
*For the Year Ended December 31, 2001*

	Balance at January 1, 2001	Additions	Reductions	Balance at December 31, 2001
<b>Law Library</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$54,135	\$189,746	\$211,900	\$31,981
Due from Other Governments	14,371	11,862	14,371	11,862
<i>Total Assets</i>	<u>\$68,506</u>	<u>\$201,608</u>	<u>\$226,271</u>	<u>\$43,843</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$68,506</u>	<u>\$201,608</u>	<u>\$226,271</u>	<u>\$43,843</u>
<b>Municipal Permissive Motor Vehicle Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$493,658	\$269,161	\$273,853	\$488,966
Due from Other Governments	17,094	17,387	17,094	17,387
<i>Total Assets</i>	<u>\$510,752</u>	<u>\$286,548</u>	<u>\$290,947</u>	<u>\$506,353</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$510,752</u>	<u>\$286,548</u>	<u>\$290,947</u>	<u>\$506,353</u>
<b>Soil and Water</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$49,760	\$214,408	\$233,805	\$30,363
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$49,760</u>	<u>\$214,408</u>	<u>\$233,805</u>	<u>\$30,363</u>
<b>Hotel/Motel Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$10,794	\$316,572	\$324,320	\$3,046
Other Local Taxes Receivable	82,680	66,190	82,680	66,190
<i>Total Assets</i>	<u>\$93,474</u>	<u>\$382,762</u>	<u>\$407,000</u>	<u>\$69,236</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$93,474</u>	<u>\$382,762</u>	<u>\$407,000</u>	<u>\$69,236</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
*For the Year Ended December 31, 2001*

	Balance at January 1, 2001	Additions	Reductions	Balance at December 31, 2001
<b>Local Government Revenue Assistance</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$316,500	\$316,500	\$0
Due from Other Governments	22,074	22,074	22,074	22,074
<i>Total Assets</i>	<u>\$22,074</u>	<u>\$338,574</u>	<u>\$338,574</u>	<u>\$22,074</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$22,074</u>	<u>\$338,574</u>	<u>\$338,574</u>	<u>\$22,074</u>
<b>Local Emergency Planning Commission</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$48,586	\$12,987	\$11,239	\$50,334
<i>Total Assets</i>	<u>\$48,586</u>	<u>\$12,987</u>	<u>\$11,239</u>	<u>\$50,334</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$48,586</u>	<u>\$12,987</u>	<u>\$11,239</u>	<u>\$50,334</u>
<b>Preventive Health</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$2,481	\$4,451	\$6,932	\$0
<i>Total Assets</i>	<u>\$2,481</u>	<u>\$4,451</u>	<u>\$6,932</u>	<u>\$0</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$2,481</u>	<u>\$4,451</u>	<u>\$6,932</u>	<u>\$0</u>
<b>Blanchard River Construction</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$93,005	\$617	\$21,830	\$71,792
<i>Total Assets</i>	<u>\$93,005</u>	<u>\$617</u>	<u>\$21,830</u>	<u>\$71,792</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$93,005</u>	<u>\$617</u>	<u>\$21,830</u>	<u>\$71,792</u>
<b>Hancock County Election Commission</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$3,210	\$3,210	\$0
<i>Total Assets</i>	<u>\$0</u>	<u>\$3,210</u>	<u>\$3,210</u>	<u>\$0</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$0</u>	<u>\$3,210</u>	<u>\$3,210</u>	<u>\$0</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
*For the Year Ended December 31, 2001*

	Balance at January 1, 2001	Additions	Reductions	Balance at December 31, 2001
<b>Sheriff Agency</b>				
<b><u>Assets</u></b>				
Cash and Cash Equivalents in Segregated Accounts	\$9,604	\$1,515,099	\$1,471,871	\$52,832
Interfund Receivable	3,873	0	3,873	0
<i>Total Assets</i>	<u>\$13,477</u>	<u>\$1,515,099</u>	<u>\$1,475,744</u>	<u>\$52,832</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$13,477</u>	<u>\$1,515,099</u>	<u>\$1,475,744</u>	<u>\$52,832</u>
<b>Inmate</b>				
<b><u>Assets</u></b>				
Cash and Cash Equivalents in Segregated Accounts	\$4,737	\$116,372	\$113,827	\$7,282
<b><u>Liabilities</u></b>				
Deposits Held and Due to Others	<u>\$4,737</u>	<u>\$116,372</u>	<u>\$113,827</u>	<u>\$7,282</u>
<b>Total - All Funds</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$3,587,835	\$139,832,500	\$140,495,958	\$2,924,377
Cash and Cash Equivalents in Segregated Accounts	674,738	11,352,938	11,047,529	980,147
Accounts Receivable	386,940	602,786	386,940	602,786
Other Local Taxes Receivable	82,680	66,190	82,680	66,190
Due from Other Governments	531,465	523,529	531,465	523,529
Interfund Receivable	4,620	0	4,620	0
Payment in Lieu of Taxes Receivable	1,084,055	0	1,084,055	0
Property Taxes Receivable	48,778,699	51,662,512	48,778,699	51,662,512
Special Assessments Receivable	480,135	589,686	480,135	589,686
<i>Total Assets</i>	<u>\$55,611,167</u>	<u>\$204,630,141</u>	<u>\$202,892,081</u>	<u>\$57,349,227</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	\$54,052,546	\$173,440,217	\$172,203,522	\$55,289,241
Payroll Withholdings	73,500	18,138,215	18,132,335	79,380
Deposits Held and Due to Others	169,170	116,372	278,260	7,282
Interfund Payable	208,052	0	208,052	0
Undistributed Assets	<u>1,107,899</u>	<u>12,935,337</u>	<u>12,069,912</u>	<u>1,973,324</u>
<i>Total Liabilities</i>	<u>\$55,611,167</u>	<u>\$204,630,141</u>	<u>\$202,892,081</u>	<u>\$57,349,227</u>

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

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$1,210,235	\$1,210,235	\$1,249,878	\$39,643
Sales Taxes	4,200,000	4,200,000	4,927,334	727,334
Charges for Services	2,516,700	2,537,900	3,269,845	731,945
Licenses and Permits	8,850	8,850	6,924	(1,926)
Fines and Forfeitures	117,000	142,000	102,798	(39,202)
Intergovernmental	2,840,944	2,810,414	2,868,390	57,976
Interest	1,000,000	1,000,000	1,278,163	278,163
Rent	25,000	25,000	34,885	9,885
Other	0	0	12,757	12,757
<b>Total Revenues</b>	<b>11,918,729</b>	<b>11,934,399</b>	<b>13,750,974</b>	<b>1,816,575</b>
<b><u>Expenditures</u></b>				
<b>Current</b>				
<b>General Government - Legislative and Executive</b>				
<b>County Commissioners</b>				
Personal Services	173,625	187,876	185,134	2,742
Fringe Benefits	39,500	43,450	34,546	8,904
Contractual Services	3,500	3,500	1,615	1,885
Materials and Supplies	4,000	4,000	3,788	212
Capital Outlay	9,227	12,277	11,687	590
Other	5,400	13,100	13,061	39
<b>Total County Commissioners</b>	<b>235,252</b>	<b>264,203</b>	<b>249,831</b>	<b>14,372</b>
<b>Microfilm</b>				
Personal Services	17,770	17,770	17,258	512
Fringe Benefits	2,950	3,013	2,628	385
Contractual Services	15,055	15,055	10,671	4,384
Materials and Supplies	3,000	3,000	2,053	947
Capital Outlay	0	0	0	0
Other	350	287	250	37
<b>Total Microfilm</b>	<b>39,125</b>	<b>39,125</b>	<b>32,860</b>	<b>6,265</b>
<b>Auditor</b>				
Personal Services	278,037	279,324	278,718	606
Fringe Benefits	48,700	48,845	47,090	1,755
Contractual Services	5,100	16,095	15,350	745
Materials and Supplies	16,075	22,645	21,563	1,082
Capital Outlay	15,683	14,519	14,519	0
<b>Total Auditor</b>	<b>363,595</b>	<b>381,428</b>	<b>377,240</b>	<b>4,188</b>

continued

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund (continued)**  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Auditor - Assess Personal Property				
Personal Services	\$47,300	\$47,300	\$47,298	\$2
Fringe Benefits	7,400	6,792	6,789	3
Contractual Services	1,150	1,750	1,569	181
Materials and Supplies	3,000	2,763	2,670	93
Capital Outlay	500	500	500	0
Total Auditor - Assess Personal Property	59,350	59,105	58,826	279
Auditor - Assess Real Property				
Personal Services	15,700	15,700	15,700	0
Fringe Benefits	4,300	1,475	1,467	8
Contractual Services	2,300	4,266	3,559	707
Materials and Supplies	3,300	2,259	1,972	287
Capital Outlay	2,800	2,800	2,800	0
Total Auditor - Assess Real Property	28,400	26,500	25,498	1,002
Treasurer				
Personal Services	108,389	103,393	90,716	12,677
Fringe Benefits	21,400	18,400	15,455	2,945
Contractual Services	5,500	5,500	3,094	2,406
Materials and Supplies	4,425	7,425	7,035	390
Capital Outlay	1,500	1,500	1,076	424
Other	2,000	2,000	1,773	227
Total Treasurer	143,214	138,218	119,149	19,069
Prosecuting Attorney				
Personal Services	495,049	500,849	500,291	558
Fringe Benefits	73,905	78,889	78,178	711
Contractual Services	34,923	59,845	59,266	579
Materials and Supplies	25,000	20,328	20,328	0
Capital Outlay	7,500	4,388	4,388	0
Total Prosecuting Attorney	636,377	664,299	662,451	1,848
Budget Commission				
Personal Services	17,000	17,000	17,000	0
Fringe Benefits	2,140	2,548	2,547	1
Contractual Services	600	442	442	0
Materials and Supplies	835	585	521	64
Total Budget Commission	20,575	20,575	20,510	65

continued

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund (continued)**  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Board of Revision				
Personal Services	\$13,000	\$13,000	\$13,000	\$0
Fringe Benefits	2,050	2,724	2,559	165
Contractual Services	1,000	326	89	237
Materials and Supplies	100	100	80	20
<b>Total Board of Revision</b>	<b>16,150</b>	<b>16,150</b>	<b>15,728</b>	<b>422</b>
Bureau of Inspection				
Contractual Services	49,966	49,966	47,536	2,430
Data Processing Board				
Personal Services	181,000	193,000	191,454	1,546
Fringe Benefits	34,850	33,050	30,799	2,251
Contractual Services	55,826	63,051	62,938	113
Materials and Supplies	6,000	8,325	8,095	230
Capital Outlay	14,060	12,310	12,270	40
<b>Total Data Processing Board</b>	<b>291,736</b>	<b>309,736</b>	<b>305,556</b>	<b>4,180</b>
Board of Elections				
Personal Services	202,800	184,469	180,778	3,691
Fringe Benefits	34,200	34,250	31,201	3,049
Contractual Services	23,150	26,150	18,498	7,652
Materials and Supplies	62,600	62,550	57,524	5,026
Capital Outlay	65,500	80,500	79,007	1,493
<b>Total Board of Elections</b>	<b>388,250</b>	<b>387,919</b>	<b>367,008</b>	<b>20,911</b>
Buildings and Grounds Maintenance				
Personal Services	250,000	250,000	240,537	9,463
Fringe Benefits	48,000	48,000	36,400	11,600
Contractual Services	1,412,277	942,078	823,252	118,826
Materials and Supplies	115,184	190,284	172,971	17,313
Capital Outlay	201,466	77,644	73,809	3,835
<b>Total Buildings and Grounds Maintenance</b>	<b>2,026,927</b>	<b>1,508,006</b>	<b>1,346,969</b>	<b>161,037</b>
Recorder				
Personal Services	140,081	147,231	139,872	7,359
Fringe Benefits	21,903	22,213	20,324	1,889
Other	1,430	1,160	497	663
<b>Total Recorder</b>	<b>163,414</b>	<b>170,604</b>	<b>160,693</b>	<b>9,911</b>

continued

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund (continued)**  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Personnel Safety				
Personal Services	\$21,630	\$21,630	\$21,424	\$206
Fringe Benefits	8,846	5,857	3,740	2,117
Contractual Services	1,500	6,415	4,630	1,785
Materials and Supplies	2,500	2,500	2,405	95
Capital Outlay	1,500	789	653	136
<b>Total Personnel Safety</b>	<b>35,976</b>	<b>37,191</b>	<b>32,852</b>	<b>4,339</b>
Insurance				
Fringe Benefits	850,000	1,029,721	1,029,721	0
Contractual Services	415,500	204,796	201,046	3,750
<b>Total Insurance</b>	<b>1,265,500</b>	<b>1,234,517</b>	<b>1,230,767</b>	<b>3,750</b>
Other				
Personal Services	50,000	2,554	0	2,554
Contractual Services	393,377	468,550	403,512	65,038
Capital Outlay	0	5,500	5,100	400
<b>Total Other</b>	<b>443,377</b>	<b>476,604</b>	<b>408,612</b>	<b>67,992</b>
<b>Total General Government - Legislative and Executive</b>	<b>6,207,184</b>	<b>5,784,146</b>	<b>5,462,086</b>	<b>322,060</b>
General Government - Judicial				
Court of Appeals				
Contractual Services	25,500	25,500	20,640	4,860
Common Pleas Court				
Personal Services	349,000	362,511	355,544	6,967
Fringe Benefits	65,350	64,535	60,870	3,665
Contractual Services	66,948	69,763	58,454	11,309
Materials and Supplies	8,399	10,399	9,230	1,169
Capital Outlay	415,000	618,012	617,290	722
<b>Total Common Pleas Court</b>	<b>904,697</b>	<b>1,125,220</b>	<b>1,101,388</b>	<b>23,832</b>
Jury Commission				
Personal Services	300	300	300	0
Contractual Services	80	427	418	9
Materials and Supplies	800	353	353	0
Other	500	600	597	3
<b>Total Jury Commission</b>	<b>1,680</b>	<b>1,680</b>	<b>1,668</b>	<b>12</b>

continued

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund (continued)**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Law Library				
Personal Services	\$1,040	\$1,500	\$1,500	\$0
Fringe Benefits	1,100	640	633	7
<b>Total Law Library</b>	<b>2,140</b>	<b>2,140</b>	<b>2,133</b>	<b>7</b>
Adult Probation				
Personal Services	230,000	202,235	201,836	399
Fringe Benefits	41,743	33,190	30,157	3,033
Contractual Services	6,000	15,639	15,555	84
Materials and Supplies	1,000	3,641	3,641	0
Capital Outlay	3,590	27,628	27,611	17
<b>Total Adult Probation</b>	<b>282,333</b>	<b>282,333</b>	<b>278,800</b>	<b>3,533</b>
Juvenile Court				
Personal Services	189,000	208,816	198,388	10,428
Fringe Benefits	38,883	40,543	32,646	7,897
Contractual Services	199,902	203,820	185,260	18,560
Materials and Supplies	7,097	10,897	10,876	21
Capital Outlay	7,900	8,700	8,177	523
<b>Total Juvenile Court</b>	<b>442,782</b>	<b>472,776</b>	<b>435,347</b>	<b>37,429</b>
Juvenile Probation				
Personal Services	86,296	88,826	88,826	0
Fringe Benefits	16,532	19,032	15,465	3,567
Other	600	600	0	600
<b>Total Juvenile Probation</b>	<b>103,428</b>	<b>108,458</b>	<b>104,291</b>	<b>4,167</b>
Probate Court				
Personal Services	125,936	126,763	119,057	7,706
Fringe Benefits	23,000	23,000	17,603	5,397
Contractual Services	3,450	3,450	1,186	2,264
Materials and Supplies	6,000	6,000	4,563	1,437
Capital Outlay	1,300	1,300	304	996
Other	500	500	0	500
<b>Total Probate Court</b>	<b>160,186</b>	<b>161,013</b>	<b>142,713</b>	<b>18,300</b>

continued

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund (continued)**  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Clerk of Courts				
Personal Services	\$170,389	\$170,389	\$157,916	\$12,473
Fringe Benefits	32,000	31,000	23,943	7,057
Contractual Services	14,007	18,056	9,265	8,791
Materials and Supplies	8,125	12,125	9,668	2,457
Capital Outlay	15,000	34,000	26,316	7,684
Other	5,000	3,951	2,507	1,444
<b>Total Clerk of Courts</b>	<b>244,521</b>	<b>269,521</b>	<b>229,615</b>	<b>39,906</b>
Municipal Court				
Personal Services	198,170	206,591	191,884	14,707
Fringe Benefits	641	641	0	641
Contractual Services	67,600	97,600	90,255	7,345
<b>Total Municipal Court</b>	<b>266,411</b>	<b>304,832</b>	<b>282,139</b>	<b>22,693</b>
Public Defenders				
Personal Services	205,000	205,000	195,244	9,756
Fringe Benefits	32,700	43,900	38,001	5,899
Contractual Services	48,505	55,505	49,652	5,853
Materials and Supplies	3,500	3,500	3,292	208
Capital Outlay	26,600	8,400	1,110	7,290
<b>Total Public Defenders</b>	<b>316,305</b>	<b>316,305</b>	<b>287,299</b>	<b>29,006</b>
Other				
Contractual Services	135,000	135,000	103,351	31,649
<b>Total General Government - Judicial</b>	<b>2,884,983</b>	<b>3,204,778</b>	<b>2,989,384</b>	<b>215,394</b>
<b>Total General Government</b>	<b>9,092,167</b>	<b>8,988,924</b>	<b>8,451,470</b>	<b>537,454</b>
Public Safety				
Coroner				
Personal Services	41,405	41,405	41,405	0
Fringe Benefits	5,460	5,826	5,246	580
Contractual Services	50,000	50,000	48,090	1,910
Materials and Supplies	800	165	127	38
Other	1,400	1,700	1,601	99
<b>Total Coroner</b>	<b>99,065</b>	<b>99,096</b>	<b>96,469</b>	<b>2,627</b>

continued

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund (continued)**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Sheriff				
Personal Services	\$1,802,669	\$1,824,436	\$1,824,436	\$0
Fringe Benefits	338,940	375,058	373,841	1,217
Contractual Services	70,332	90,432	90,430	2
Materials and Supplies	175,681	192,801	192,663	138
Capital Outlay	164,021	199,252	199,246	6
<b>Total Sheriff</b>	<b>2,551,643</b>	<b>2,681,979</b>	<b>2,680,616</b>	<b>1,363</b>
Sheriff - Jail				
Personal Services	1,244,850	1,245,475	1,245,475	0
Fringe Benefits	191,456	174,705	173,889	816
Contractual Services	328,705	324,852	324,630	222
Materials and Supplies	32,127	46,469	46,357	112
Capital Outlay	15,101	22,490	22,488	2
<b>Total Sheriff - Jail</b>	<b>1,812,239</b>	<b>1,813,991</b>	<b>1,812,839</b>	<b>1,152</b>
Sheriff - Rehabilitation				
Personal Services	65,406	64,966	64,965	1
Fringe Benefits	12,642	12,732	12,694	38
Contractual Services	156,704	168,094	167,132	962
Materials and Supplies	7,900	7,851	7,833	18
Capital Outlay	3,150	5,160	4,997	163
Other	1,500	1,500	300	1,200
<b>Total Sheriff - Rehabilitation</b>	<b>247,302</b>	<b>260,303</b>	<b>257,921</b>	<b>2,382</b>
<b>Total Public Safety</b>	<b>4,710,249</b>	<b>4,855,369</b>	<b>4,847,845</b>	<b>7,524</b>
Public Works				
Sanitation and Drainage				
Contractual Services	5,000	10,000	7,138	2,862
Engineer - Mapping				
Personal Services	58,000	63,110	63,102	8
Fringe Benefits	12,300	12,009	10,610	1,399
Contractual Services	12,500	15,271	13,649	1,622
Materials and Supplies	5,125	3,355	2,896	459
Capital Outlay	24,906	19,086	16,613	2,473
<b>Total Engineer - Mapping</b>	<b>112,831</b>	<b>112,831</b>	<b>106,870</b>	<b>5,961</b>
<b>Total Public Works</b>	<b>117,831</b>	<b>122,831</b>	<b>114,008</b>	<b>8,823</b>

continued

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund (continued)**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Health				
Vital Statistics				
Contractual Services	\$2,500	\$2,500	\$1,916	\$584
Other Health				
Contractual Services	260,500	375,599	284,477	91,122
Total Health	<u>263,000</u>	<u>378,099</u>	<u>286,393</u>	<u>91,706</u>
Human Services				
Soldiers Relief				
Personal Services	42,000	42,000	38,340	3,660
Fringe Benefits	10,500	10,500	6,172	4,328
Contractual Services	167,000	157,000	111,588	45,412
Materials and Supplies	2,000	2,000	1,111	889
Capital Outlay	3,000	3,000	257	2,743
Total Soldiers Relief	<u>224,500</u>	<u>214,500</u>	<u>157,468</u>	<u>57,032</u>
Veteran Services				
Personal Services	83,000	86,500	83,018	3,482
Fringe Benefits	15,000	15,000	12,629	2,371
Contractual Services	32,000	36,500	20,819	15,681
Other	10,000	12,000	9,462	2,538
Total Veteran Services	<u>140,000</u>	<u>150,000</u>	<u>125,928</u>	<u>24,072</u>
Job and Family Services				
Contractual Services	159,315	224,315	162,967	61,348
Other				
Personal Services	34,974	34,974	30,343	4,631
Fringe Benefits	7,596	7,296	4,431	2,865
Contractual Services	19,657	19,657	15,152	4,505
Materials and Supplies	7,783	8,083	2,930	5,153
Capital Outlay	700	700	0	700
Total Other	<u>70,710</u>	<u>70,710</u>	<u>52,856</u>	<u>17,854</u>
Total Human Services	<u>594,525</u>	<u>659,525</u>	<u>499,219</u>	<u>160,306</u>

continued

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund (continued)**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Intergovernmental				
Agriculture				
Contractual Services	\$377,000	\$383,630	\$383,574	\$56
Other				
Contractual Services	0	50,946	50,946	0
Total Intergovernmental	<u>377,000</u>	<u>434,576</u>	<u>434,520</u>	<u>56</u>
<i>Total Expenditures</i>	<u>15,154,772</u>	<u>15,439,324</u>	<u>14,633,455</u>	<u>805,869</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(3,236,043)</u>	<u>(3,504,925)</u>	<u>(882,481)</u>	<u>2,622,444</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Other Financing Sources	0	0	26,534	26,534
Advances-In	0	307,841	381,458	73,617
Advances-Out	0	0	(198,205)	(198,205)
Transfers - In	100,000	100,000	182,154	82,154
Transfers - Out	(14,000)	(622,771)	(598,402)	24,369
<i>Total Other Financing Sources (Uses)</i>	<u>86,000</u>	<u>(214,930)</u>	<u>(206,461)</u>	<u>8,469</u>
<i>Net Change in Fund Balance</i>	<u>(3,150,043)</u>	<u>(3,719,855)</u>	<u>(1,088,942)</u>	<u>2,630,913</u>
<i>Fund Balance at Beginning of Year</i>	2,505,266	3,011,149	3,011,149	0
Prior Year Encumbrances Appropriated	<u>728,613</u>	<u>728,613</u>	<u>728,613</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$83,836</u></u>	<u><u>\$19,907</u></u>	<u><u>\$2,650,820</u></u>	<u><u>\$2,630,913</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Motor Vehicle and Gas Tax Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Permissive Motor Vehicle License Taxes	\$137,500	\$137,500	\$128,248	(\$9,252)
Other Local Taxes	65,000	65,000	69,463	4,463
Charges for Services	200,000	200,000	169,000	(31,000)
Fines and Forfeitures	85,000	85,000	107,075	22,075
Intergovernmental	3,580,000	3,580,000	3,466,744	(113,256)
Interest	50,000	50,000	30,255	(19,745)
<i>Total Revenues</i>	<u>4,117,500</u>	<u>4,117,500</u>	<u>3,970,785</u>	<u>(146,715)</u>
<b><u>Expenditures</u></b>				
Current				
Public Works				
Personal Services	1,477,000	1,442,000	1,430,663	11,337
Fringe Benefits	473,130	430,730	426,844	3,886
Contractual Services	833,268	1,086,111	1,042,101	44,010
Materials and Supplies	968,322	989,980	911,316	78,664
Capital Outlay	230,440	598,340	588,943	9,397
<i>Total Expenditures</i>	<u>3,982,160</u>	<u>4,547,161</u>	<u>4,399,867</u>	<u>147,294</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>135,340</u>	<u>(429,661)</u>	<u>(429,082)</u>	<u>579</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	0	100,000	110,275	10,275
Transfers - Out	0	(150,000)	(150,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(50,000)</u>	<u>(39,725)</u>	<u>10,275</u>
<i>Net Change in Fund Balance</i>	135,340	(479,661)	(468,807)	10,854
<i>Fund Balance at Beginning of Year</i>	300,000	551,307	551,307	0
Prior Year Encumbrances Appropriated	112,162	112,162	112,162	0
<i>Fund Balance at End of Year</i>	<u>\$547,502</u>	<u>\$183,808</u>	<u>\$194,662</u>	<u>\$10,854</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Alcohol, Drug, and Mental Health Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$1,247,509	\$1,154,791	\$1,174,718	\$19,927
Charges for Services	0	100,000	77,302	(22,698)
Intergovernmental	2,300,000	2,692,536	3,264,374	571,838
Donations	0	0	430	430
Other	0	9,950	97,807	87,857
<i>Total Revenues</i>	<u>3,547,509</u>	<u>3,957,277</u>	<u>4,614,631</u>	<u>657,354</u>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	250,000	252,650	252,623	27
Fringe Benefits	73,310	78,465	76,892	1,573
Contractual Services	3,837,530	4,261,590	4,152,771	108,819
Materials and Supplies	12,000	12,000	7,686	4,314
Capital Outlay	9,000	9,000	7,744	1,256
<i>Total Expenditures</i>	<u>4,181,840</u>	<u>4,613,705</u>	<u>4,497,716</u>	<u>115,989</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(634,331)	(656,428)	116,915	773,343
<b><u>Other Financing Uses</u></b>				
Transfers - Out	0	(42,000)	(42,000)	0
<i>Net Change in Fund Balance</i>	(634,331)	(698,428)	74,915	773,343
<i>Fund Balance at Beginning of Year</i>	1,000,000	600,484	600,484	0
Prior Year Encumbrances Appropriated	97,944	97,944	97,944	0
<i>Fund Balance at End of Year</i>	<u>\$463,613</u>	<u>\$0</u>	<u>\$773,343</u>	<u>\$773,343</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Job and Family Services Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$3,559,315	\$5,453,137	\$5,563,128	\$109,991
<b><u>Expenditures</u></b>				
Current				
Human Services				
Administrative				
Personal Services	1,215,000	1,245,000	1,231,984	13,016
Fringe Benefits	211,722	553,509	529,330	24,179
Contractual Services	1,244,135	1,650,348	1,624,527	25,821
Materials and Supplies	25,000	65,000	62,584	2,416
Capital Outlay	40,655	77,655	75,115	2,540
Total Administrative	<u>2,736,512</u>	<u>3,591,512</u>	<u>3,523,540</u>	<u>67,972</u>
Public Assistance				
Personal Services	650,000	750,000	701,680	48,320
Fringe Benefits	119,500	135,500	124,855	10,645
Contractual Services	1,464,912	1,903,912	1,625,864	278,048
Materials and Supplies	500	500	0	500
Capital Outlay	2,000	2,000	0	2,000
Total Public Assistance	<u>2,236,912</u>	<u>2,791,912</u>	<u>2,452,399</u>	<u>339,513</u>
<i>Total Expenditures</i>	<u>4,973,424</u>	<u>6,383,424</u>	<u>5,975,939</u>	<u>407,485</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(1,414,109)	(930,287)	(412,811)	517,476
<b><u>Other Financing Sources</u></b>				
Other Financing Sources	<u>1,113,000</u>	<u>735,178</u>	<u>280,537</u>	<u>(454,641)</u>
<i>Net Change in Fund Balance</i>	(301,109)	(195,109)	(132,274)	62,835
<i>Fund Balance at Beginning of Year</i>	190,000	193,402	193,402	0
Prior Year Encumbrances Appropriated	<u>117,924</u>	<u>117,924</u>	<u>117,924</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$6,815</u></u>	<u><u>\$116,217</u></u>	<u><u>\$179,052</u></u>	<u><u>\$62,835</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Mental Retardation and Developmental Disabilities Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$3,142,102	\$3,123,807	\$3,228,282	\$104,475
Charges for Services	141,351	141,351	154,012	12,661
Intergovernmental	4,030,878	4,028,845	4,411,457	382,612
Donations	1,000	69,599	74,974	5,375
Other	83,935	83,938	59,873	(24,065)
<i>Total Revenues</i>	<u>7,399,266</u>	<u>7,447,540</u>	<u>7,928,598</u>	<u>481,058</u>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	4,498,190	4,578,190	4,568,913	9,277
Fringe Benefits	916,252	916,252	762,446	153,806
Contractual Services	3,647,386	2,895,978	1,770,154	1,125,824
Materials and Supplies	266,841	272,841	250,132	22,709
Capital Outlay	248,765	240,265	46,432	193,833
<i>Total Expenditures</i>	<u>9,577,434</u>	<u>8,903,526</u>	<u>7,398,077</u>	<u>1,505,449</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,178,168)	(1,455,986)	530,521	1,986,507
<b><u>Other Financing Uses</u></b>				
Transfers - Out	0	(832,000)	(794,000)	38,000
<i>Net Change in Fund Balance</i>	(2,178,168)	(2,287,986)	(263,479)	2,024,507
<i>Fund Balance at Beginning of Year</i>	2,317,405	2,613,486	2,613,486	0
Prior Year Encumbrances Appropriated	129,704	129,704	129,704	0
<i>Fund Balance at End of Year</i>	<u>\$268,941</u>	<u>\$455,204</u>	<u>\$2,479,711</u>	<u>\$2,024,507</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Water and Sewer Bond Retirement Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Special Assessments	\$201,800	\$203,867	\$224,298	\$20,431
Other	0	0	21,720	\$21,720
<i>Total Revenues</i>	<u>201,800</u>	<u>203,867</u>	<u>246,018</u>	<u>42,151</u>
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	87,430	396,835	396,749	86
Interest and Fiscal Charges	114,370	129,897	129,330	567
<i>Total Expenditures</i>	<u>201,800</u>	<u>526,732</u>	<u>526,079</u>	<u>653</u>
<i>Excess of Revenues Under Expenditures</i>	0	(322,865)	(280,061)	42,804
<b><u>Other Financing Sources</u></b>				
Proceeds of Notes	319,437	322,865	320,687	2,178
<i>Net Change in Fund Balance</i>	319,437	0	40,626	40,626
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>129,027</u>	<u>129,027</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$319,437</u></u>	<u><u>\$129,027</u></u>	<u><u>\$169,653</u></u>	<u><u>\$40,626</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Sanitary Landfill Enterprise Fund  
For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$1,890,000	\$2,056,000	\$2,076,274	\$20,274
Other	420,000	280,000	48,111	(231,889)
Proceeds of Notes	170,000	170,000	0	(170,000)
Interest Revenue	60,000	0	172,598	172,598
<i>Total Revenues</i>	<u>2,540,000</u>	<u>2,506,000</u>	<u>2,296,983</u>	<u>(209,017)</u>
<b>Expenses</b>				
Landfill				
Personal Services	430,000	467,000	451,330	15,670
Fringe Benefits	170,000	199,672	146,466	53,206
Contractual Services	1,211,963	1,506,927	1,115,831	391,096
Materials and Supplies	342,672	477,336	429,653	47,683
Capital Outlay	318,403	211,403	111,358	100,045
Debt Service				
Principal Retirement	0	60,000	30,000	30,000
Interest Expense	9,921	20,616	16,998	3,618
<i>Total Landfill</i>	<u>2,482,959</u>	<u>2,942,954</u>	<u>2,301,636</u>	<u>641,318</u>
Recycling				
Personal Services	98,900	130,079	128,019	2,060
Fringe Benefits	37,100	35,696	35,670	26
Contractual Services	17,000	19,276	19,025	251
Materials and Supplies	11,400	19,830	19,803	27
Capital Outlay	5,000	14,877	14,877	0
Other	600	58	58	0
<i>Total Recycling</i>	<u>170,000</u>	<u>219,816</u>	<u>217,452</u>	<u>2,364</u>
<i>Total Expenses</i>	<u>2,652,959</u>	<u>3,162,770</u>	<u>2,519,088</u>	<u>643,682</u>
<i>Excess of Revenues Under Expenses</i>	(112,959)	(656,770)	(222,105)	434,665
Transfers - In	0	278,712	80,000	(198,712)
Transfers - Out	(187,000)	(263,380)	0	263,380
<i>Net Change in Fund Balance</i>	(299,959)	(641,438)	(142,105)	499,333
<i>Fund Balance at Beginning of Year</i>	2,955,000	4,142,519	4,142,519	0
Prior Year Encumbrances Appropriated	262,959	262,959	262,959	0
<i>Fund Balance at End of Year</i>	<u>\$2,918,000</u>	<u>\$3,764,040</u>	<u>\$4,263,373</u>	<u>\$499,333</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in  
Fund Balance - Budget (Non-GAAP Basis) and Actual  
Agricultural Service Center Enterprise Fund  
For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$218,000	\$369,979	\$230,907	(\$139,072)
<b><u>Expenses</u></b>				
Fringe Benefits	30,000	30,000	0	30,000
Contractual Services	78,000	60,800	35,661	25,139
Materials and Supplies	35,000	32,700	4,897	27,803
Capital Outlay	10,000	10,000	0	10,000
Debt Service				
Principal Retirement	0	55,000	55,000	0
Interest Expense	0	96,983	96,983	0
<i>Total Expenses</i>	<u>153,000</u>	<u>285,483</u>	<u>192,541</u>	<u>92,942</u>
<i>Excess of Revenues Over Expenses</i>	65,000	84,496	38,366	(46,130)
Transfers - Out	<u>0</u>	<u>(19,500)</u>	<u>0</u>	<u>19,500</u>
<i>Net Change in Fund Balance</i>	65,000	64,996	38,366	(26,630)
<i>Fund Balance at Beginning of Year</i>	0	55,337	55,337	0
Prior Year Encumbrances Appropriated	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$68,000</u>	<u>\$123,333</u>	<u>\$96,703</u>	<u>(\$26,630)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Child Support Enforcement Agency Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$160,400	\$153,979	\$184,215	\$30,236
Intergovernmental	900,000	900,000	498,884	(401,116)
Other	0	6,421	6,421	0
<i>Total Revenues</i>	<u>1,060,400</u>	<u>1,060,400</u>	<u>689,520</u>	<u>(370,880)</u>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	600,000	595,000	501,205	93,795
Fringe Benefits	100,000	185,948	161,364	24,584
Contractual Services	450,000	442,805	272,659	170,146
Materials and Supplies	1,000	1,000	0	1,000
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	<u>1,152,000</u>	<u>1,225,753</u>	<u>935,228</u>	<u>290,525</u>
<i>Excess of Revenues Under Expenditures</i>	(91,600)	(165,353)	(245,708)	(80,355)
<b><u>Other Financing Uses</u></b>				
Transfers - Out	108,000	(34,247)	0	34,247
<i>Net Change in Fund Balance</i>	(199,600)	(199,600)	(245,708)	(46,108)
<i>Fund Balance at Beginning of Year</i>	<u>200,000</u>	<u>469,795</u>	<u>469,795</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$400</u>	<u>\$270,195</u>	<u>\$224,087</u>	<u>(\$46,108)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Dog and Kennel Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$20,000	\$20,000	\$20,169	\$169
Licenses and Permits	115,000	115,000	120,356	5,356
Fines and Forfeitures	5,000	5,000	6,204	1,204
<i>Total Revenues</i>	<u>140,000</u>	<u>140,000</u>	<u>146,729</u>	<u>6,729</u>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	17,927	17,927	17,927	0
Fringe Benefits	3,700	2,570	2,559	11
Contractual Services	151,100	151,111	151,111	0
Materials and Supplies	4,900	6,019	4,215	1,804
Other	471	471	75	396
<i>Total Expenditures</i>	<u>178,098</u>	<u>178,098</u>	<u>175,887</u>	<u>2,211</u>
<i>Excess of Revenues Under Expenditures</i>	(38,098)	(38,098)	(29,158)	8,940
<b><u>Other Financing Sources</u></b>				
Transfers - In	0	0	40,000	40,000
<i>Net Change in Fund Balance</i>	(38,098)	(38,098)	10,842	48,940
<i>Fund Balance at Beginning of Year</i>	40,000	47,594	47,594	0
Unexpended Prior Year Encumbrances	371	371	371	0
<i>Fund Balance at End of Year</i>	<u>\$2,273</u>	<u>\$9,867</u>	<u>\$58,807</u>	<u>\$48,940</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Children Services Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$34,000	\$34,000	\$25,291	(\$8,709)
Intergovernmental	722,000	922,000	1,012,712	90,712
Other	62,000	62,000	95,716	33,716
<i>Total Revenues</i>	<u>818,000</u>	<u>1,018,000</u>	<u>1,133,719</u>	<u>115,719</u>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Contractual Services	<u>1,197,776</u>	<u>1,461,945</u>	<u>1,310,456</u>	<u>151,489</u>
<i>Net Change in Fund Balance</i>	(379,776)	(443,945)	(176,737)	267,208
<i>Fund Balance at Beginning of Year</i>	375,000	439,169	439,169	0
Unexpended Prior Year Encumbrances	<u>4,776</u>	<u>4,776</u>	<u>4,776</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$267,208</u></u>	<u><u>\$267,208</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Real Estate Assessment Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$512,500	\$512,500	\$603,944	\$91,444
Licenses and Permits	0	0	3,121	3,121
Other	0	0	1,838	1,838
<i>Total Revenues</i>	<u>512,500</u>	<u>512,500</u>	<u>608,903</u>	<u>96,403</u>
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
Personal Services	150,000	150,000	149,746	254
Fringe Benefits	32,800	37,481	30,527	6,954
Contractual Services	451,248	450,882	405,765	45,117
Materials and Supplies	10,040	10,040	8,579	1,461
Capital Outlay	56,320	52,005	24,863	27,142
<i>Total Expenditures</i>	<u>700,408</u>	<u>700,408</u>	<u>619,480</u>	<u>80,928</u>
<i>Net Change in Fund Balance</i>	(187,908)	(187,908)	(10,577)	177,331
<i>Fund Balance at Beginning of Year</i>	200,000	157,170	157,170	0
Unexpended Prior Year Encumbrances	<u>200,408</u>	<u>200,408</u>	<u>200,408</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$212,500</u>	<u>\$169,670</u>	<u>\$347,001</u>	<u>\$177,331</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Community Development Block Grant Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$815,000	\$815,000	\$242,151	(\$572,849)
Other	5,000	5,000	2,086	(2,914)
<i>Total Revenues</i>	<u>820,000</u>	<u>820,000</u>	<u>244,237</u>	<u>(575,763)</u>
<b><u>Expenditures</u></b>				
Current				
Economic Development and Assistance				
Contractual Services	749,800	759,700	240,689	519,011
Other	34,200	34,200	34,200	0
<i>Total Expenditures</i>	<u>784,000</u>	<u>793,900</u>	<u>274,889</u>	<u>519,011</u>
<i>Excess of Revenues Under Expenditures</i>	36,000	26,100	(30,652)	(56,752)
<i>Fund Balance at Beginning of Year</i>	50,000	(9,900)	(9,900)	0
Unexpended Prior Year Encumbrances	9,900	9,900	9,900	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$95,900</u>	<u>\$26,100</u>	<u>(\$30,652)</u>	<u>(\$56,752)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Community Corrections Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$185,196	\$185,196	\$185,196	\$0
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	133,204	131,988	125,839	6,149
Fringe Benefits	49,380	46,550	44,277	2,273
Contractual Services	4,528	6,598	4,090	2,508
Materials and Supplies	2,506	14,001	13,780	221
Capital Outlay	0	4,290	4,045	245
Other	9,049	9,049		9,049
<i>Total Expenditures</i>	<u>198,667</u>	<u>212,476</u>	<u>192,031</u>	<u>20,445</u>
<i>Net Change in Fund Balance</i>	(13,471)	(27,280)	(6,835)	20,445
<i>Fund Balance at Beginning of Year</i>	24,386	27,924	27,924	0
Unexpended Prior Year Encumbrances	<u>260</u>	<u>260</u>	<u>260</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$11,175</u></u>	<u><u>\$904</u></u>	<u><u>\$21,349</u></u>	<u><u>\$20,445</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Certificate of Title Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$250,000	\$250,000	\$270,640	\$20,640
Other	0	0	844	844
<i>Total Revenues</i>	<u>250,000</u>	<u>250,000</u>	<u>271,484</u>	<u>21,484</u>
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Personal Services	103,000	103,000	94,268	8,732
Fringe Benefits	47,700	47,700	38,379	9,321
Contractual Services	1,880	1,880	380	1,500
Materials and Supplies	12,500	13,500	7,993	5,507
Capital Outlay	4,000	3,000	0	3,000
<i>Total Expenditures</i>	<u>169,080</u>	<u>169,080</u>	<u>141,020</u>	<u>28,060</u>
<i>Excess of Revenues Over Expenditures</i>	<u>80,920</u>	<u>80,920</u>	<u>130,464</u>	<u>49,544</u>
<b><u>Other Financing Uses</u></b>				
Transfers - Out	0	(182,000)	(182,000)	0
<i>Net Change in Fund Balance</i>	80,920	(101,080)	(51,536)	49,544
<i>Fund Balance at Beginning of Year</i>	79,000	317,655	317,655	0
Unexpended Prior Year Encumbrances	380	380	380	0
<i>Fund Balance at End of Year</i>	<u>\$160,300</u>	<u>\$216,955</u>	<u>\$266,499</u>	<u>\$49,544</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Felony Delinquent Juvenile Care and Custody Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$360,586	\$360,586	\$273,574	(\$87,012)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Felony Delinquent Care and Custody				
Personal Services	39,059	39,059	31,256	7,803
Fringe Benefits	13,142	13,142	7,258	5,884
Contractual Services	354,078	354,078	142,462	211,616
Total Felony Delinquent Care and Custody	406,279	406,279	180,976	225,303
Ohio Youth Commission				
Personal Services	37,170	37,170	36,806	364
Fringe Benefits	16,164	16,164	10,567	5,597
Contractual Services	83,266	83,267	26,988	56,279
Total Ohio Youth Commission	136,600	136,601	74,361	62,240
<i>Total Expenditures</i>	542,879	542,880	255,337	287,543
<i>Net Change in Fund Balance</i>	(182,293)	(182,294)	18,237	200,531
<i>Fund Balance at Beginning of Year</i>	180,293	419,301	419,301	0
Unexpended Prior Year Encumbrances	2,000	2,000	2,000	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$239,007</u>	<u>\$439,538</u>	<u>\$200,531</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**CBC-408 NR Misdemeanor Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$93,693	\$93,694	\$93,694	\$0
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	59,856	58,855	53,334	5,521
Fringe Benefits	24,528	23,882	20,170	3,712
Contractual Services	6,232	7,585	3,951	3,634
Materials and Supplies	6,175	13,739	13,372	367
Capital Outlay	0	1,230	824	406
Other	5,258	5,258	0	5,258
<i>Total Expenditures</i>	<u>102,049</u>	<u>110,549</u>	<u>91,651</u>	<u>18,898</u>
<i>Net Change in Fund Balance</i>	(8,356)	(16,855)	2,043	18,898
<i>Fund Balance at Beginning of Year</i>	15,261	16,855	16,855	0
Unexpended Prior Year Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$6,905</u></u>	<u><u>\$0</u></u>	<u><u>\$18,898</u></u>	<u><u>\$18,898</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**COPS Grant Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$210,545	\$210,545	\$192,514	(\$18,031)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	119,538	119,570	119,032	538
Fringe Benefits	29,695	39,277	34,485	4,792
Contractual Services	21,723	17,633	12,675	4,958
Materials and Supplies	18,361	16,451	16,302	149
Capital Outlay	24,239	24,239	22,502	1,737
<i>Total Expenditures</i>	<u>213,556</u>	<u>217,170</u>	<u>204,996</u>	<u>12,174</u>
<i>Net Change in Fund Balance</i>	(3,011)	(6,625)	(12,482)	(5,857)
<i>Fund Balance at Beginning of Year</i>	0	2,177	2,177	0
Unexpended Prior Year Encumbrances	<u>7,356</u>	<u>7,356</u>	<u>7,356</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$4,345</u></u>	<u><u>\$2,908</u></u>	<u><u>(\$2,949)</u></u>	<u><u>(\$5,857)</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**E-911 Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$38,300	\$38,300	\$38,489	\$189
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	8,000	8,000	8,000	0
Fringe Benefits	2,125	2,125	1,114	1,011
Contractual Services	28,300	28,300	27,620	680
Materials and Supplies	500	500	181	319
Capital Outlay	11,600	11,600	6,000	5,600
Other	375	375	0	375
<i>Total Expenditures</i>	<u>50,900</u>	<u>50,900</u>	<u>42,915</u>	<u>7,985</u>
<i>Net Change in Fund Balance</i>	(12,600)	(12,600)	(4,426)	8,174
<i>Fund Balance at Beginning of Year</i>	6,600	6,780	6,780	0
Unexpended Prior Year Encumbrances	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$180</u>	<u>\$8,354</u>	<u>\$8,174</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Domestic Violence Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$20,000	\$23,000	\$23,000	\$0
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	22,000	23,000	23,000	0
<i>Net Change in Fund Balance</i>	(2,000)	0	0	0
<i>Fund Balance at Beginning of Year</i>	2,000	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Emergency Management Agency Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$50,613	\$50,613	\$65,430	\$14,817
Intergovernmental	14,277	31,432	25,051	(6,381)
<i>Total Revenues</i>	<u>64,890</u>	<u>82,045</u>	<u>90,481</u>	<u>8,436</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	43,128	36,380	34,158	2,222
Fringe Benefits	9,677	11,677	5,249	6,428
Contractual Services	2,500	3,400	2,623	777
Materials and Supplies	9,286	11,786	6,680	5,106
Capital Outlay	1,300	38,000	36,405	1,595
Other	1,000	100	0	100
<i>Total Expenditures</i>	<u>66,891</u>	<u>101,343</u>	<u>85,115</u>	<u>16,228</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,001)</u>	<u>(19,298)</u>	<u>5,366</u>	<u>24,664</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances-In	85,154	0	11,078	11,078
Advances-Out	0	0	(11,078)	(11,078)
<i>Total Other Financing Sources (Uses)</i>	<u>85,154</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	83,153	(19,298)	5,366	24,664
<i>Fund Balance at Beginning of Year</i>	0	18,148	18,148	0
Unexpended Prior Year Encumbrances	1,150	1,150	1,150	0
<i>Fund Balance at End of Year</i>	<u>\$84,303</u>	<u>\$0</u>	<u>\$24,664</u>	<u>\$24,664</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Probation Services Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$19,000	\$27,000	\$41,797	\$14,797
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Fringe Benefits	9,079	9,079	2,707	6,372
Contractual Services	5,500	29,966	27,617	2,349
Capital Outlay	30,740	7,740	1,904	5,836
Other	8,734	13,734	10,964	2,770
<i>Total Expenditures</i>	<u>54,053</u>	<u>60,519</u>	<u>43,192</u>	<u>17,327</u>
<i>Net Change in Fund Balance</i>	(35,053)	(33,519)	(1,395)	32,124
<i>Fund Balance at Beginning of Year</i>	42,000	32,700	32,700	0
Unexpended Prior Year Encumbrances	<u>5,819</u>	<u>5,819</u>	<u>5,819</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$12,766</u>	<u>\$5,000</u>	<u>\$37,124</u>	<u>\$32,124</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Indigent Drivers Alcohol Treatment Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$9,050	\$9,050	\$188	(\$8,862)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	300	300	0	300
<i>Net Change in Fund Balance</i>	8,750	8,750	188	(8,562)
<i>Fund Balance at Beginning of Year</i>	538	538	538	0
<i>Fund Balance at End of Year</i>	<u>\$9,288</u>	<u>\$9,288</u>	<u>\$726</u>	<u>(\$8,562)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Drug Law Enforcement Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$2,000	\$2,000	\$1,999	(\$1)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	6,000	6,000	1,908	4,092
<i>Net Change in Fund Balance</i>	(4,000)	(4,000)	91	4,091
<i>Fund Balance at Beginning of Year</i>	4,000	7,629	7,629	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$3,629</u>	<u>\$7,720</u>	<u>\$4,091</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Enforcement and Education Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$1,500	\$1,500	\$3,551	\$2,051
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	2,500	2,500	2,161	339
Capital Outlay	1,000	1,000	399	601
<i>Total Expenditures</i>	<u>3,500</u>	<u>3,500</u>	<u>2,560</u>	<u>940</u>
<i>Net Change in Fund Balance</i>	(2,000)	(2,000)	991	2,991
<i>Fund Balance at Beginning of Year</i>	<u>2,000</u>	<u>2,739</u>	<u>2,739</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$739</u>	<u>\$3,730</u>	<u>\$2,991</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Sheriff's Commissary Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$33,000	\$49,000	\$47,111	(\$1,889)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Materials and Supplies	30,465	41,465	38,398	3,067
Capital Outlay	6,000	11,000	5,944	5,056
<i>Total Expenditures</i>	<u>36,465</u>	<u>52,465</u>	<u>44,342</u>	<u>8,123</u>
<i>Net Change in Fund Balance</i>	(3,465)	(3,465)	2,769	6,234
<i>Fund Balance at Beginning of Year</i>	3,000	8,646	8,646	0
Unexpended Prior Year Encumbrances	<u>465</u>	<u>465</u>	<u>465</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$5,646</u>	<u>\$11,880</u>	<u>\$6,234</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Juvenile Diversion Grant Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$16,450	\$16,450	\$15,850	(\$600)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Fringe Benefits	1,800	1,588	867	721
Contractual Services	3,800	6,300	3,192	3,108
Materials and Supplies	3,350	3,562	3,109	453
Other	7,500	5,000	5,000	0
<i>Total Expenditures</i>	<u>16,450</u>	<u>16,450</u>	<u>12,168</u>	<u>4,282</u>
<i>Net Change in Fund Balance</i>	0	0	3,682	3,682
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$3,682</u>	<u>\$3,682</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Metrich Law Enforcement Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Fines and Forfeitures	\$0	\$0	\$3,341	\$3,341
<b><u>Expenditures</u></b>				
<i>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	3,341	3,341
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$3,341</u>	<u>\$3,341</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Project Impact Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	0	2,559	2,559	0
<i>Total Expenditures</i>	0	2,559	2,559	0
<i>Net Change in Fund Balance</i>	0	(2,559)	(2,559)	0
<i>Fund Balance at Beginning of Year</i>	0	2,559	2,559	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Recorder's Indexing Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$80,000	\$80,000	\$80,241	\$241
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
Contractual Services	95,000	100,000	86,833	13,167
Capital Outlay	4,000	27,000	22,384	4,616
<i>Total Expenditures</i>	<u>99,000</u>	<u>127,000</u>	<u>109,217</u>	<u>17,783</u>
<i>Net Change in Fund Balance</i>	(19,000)	(47,000)	(28,976)	18,024
<i>Fund Balance at Beginning of Year</i>	14,000	148,987	148,987	0
Unexpended Prior Year Encumbrances	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$106,987</u>	<u>\$125,011</u>	<u>\$18,024</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Delinquent Real Estate Tax Assessment Collection Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$70,000	\$70,000	\$102,497	\$32,497
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
Personal Services	65,000	66,200	65,527	673
Fringe Benefits	12,500	13,300	8,556	4,744
Contractual Services	7,030	5,030	957	4,073
Capital Outlay	15,000	15,000	9,582	5,418
<i>Total Expenditures</i>	<u>99,530</u>	<u>99,530</u>	<u>84,622</u>	<u>14,908</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(29,530)	(29,530)	17,875	47,405
<b><u>Other Financing Sources</u></b>				
Other Financing Sources	<u>0</u>	<u>0</u>	<u>362</u>	<u>362</u>
<i>Net Change in Fund Balance</i>	(29,530)	(29,530)	18,237	47,767
<i>Fund Balance at Beginning of Year</i>	65,000	76,424	76,424	0
Unexpended Prior Year Encumbrances	<u>30</u>	<u>30</u>	<u>30</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$35,500</u></u>	<u><u>\$46,924</u></u>	<u><u>\$94,691</u></u>	<u><u>\$47,767</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Court Computerization Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$48,500	\$48,500	\$56,717	\$8,217
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Contractual Services	30,000	37,614	20,064	17,550
Capital Outlay	63,000	60,319	8,266	52,053
<i>Total Expenditures</i>	<u>93,000</u>	<u>97,933</u>	<u>28,330</u>	<u>69,603</u>
<i>Net Change in Fund Balance</i>	(44,500)	(49,433)	28,387	77,820
<i>Fund Balance at Beginning of Year</i>	91,574	123,867	123,867	0
Unexpended Prior Year Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$47,074</u></u>	<u><u>\$74,434</u></u>	<u><u>\$152,254</u></u>	<u><u>\$77,820</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Indigent Guardianship Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$11,000	\$11,000	\$8,440	(\$2,560)
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Contractual Services	36,000	36,000	1,837	34,163
<i>Net Change in Fund Balance</i>	(25,000)	(25,000)	6,603	31,603
<i>Fund Balance at Beginning of Year</i>	47,035	51,346	51,346	0
<i>Fund Balance at End of Year</i>	<u>\$22,035</u>	<u>\$26,346</u>	<u>\$57,949</u>	<u>\$31,603</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Special Projects Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$67,920	\$79,240	\$67,350	(\$11,890)
<b><u>Expenditures</u></b>				
Current				
Public Works				
Personal Services	36,944	36,094	33,447	2,647
Fringe Benefits	22,017	21,834	19,610	2,224
Contractual Services	10,595	11,628	11,577	51
Materials and Supplies	662	662	659	3
Other	4,074	4,074	4,073	1
<i>Total Expenditures</i>	<u>74,292</u>	<u>74,292</u>	<u>69,366</u>	<u>4,926</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,372)	4,948	(2,016)	(6,964)
<b><u>Other Financing Sources (Uses)</u></b>				
Advances-In	0	0	11,320	11,320
Advances-Out	0	0	(11,320)	(11,320)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(6,372)	4,948	(2,016)	(6,964)
<i>Fund Balance at Beginning of Year</i>	3,128	3,128	3,128	0
Unexpended Prior Year Encumbrances	3,252	3,252	3,252	0
<i>Fund Balance at End of Year</i>	<u>\$8</u>	<u>\$11,328</u>	<u>\$4,364</u>	<u>(\$6,964)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Multi-Mat Recycling Facility Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$12,500	\$12,500	\$1,402	(\$11,098)
Donations and Contributions	0	0	6,750	6,750
<i>Total Revenues</i>	12,500	12,500	8,152	(4,348)
<b><u>Expenditures</u></b>				
Current				
Public Works				
Contractual Services	12,000	12,000	7,052	4,948
<i>Net Change in Fund Balance</i>	500	500	1,100	600
<i>Fund Balance at Beginning of Year</i>	1,000	901	901	0
<i>Fund Balance at End of Year</i>	<u>\$1,500</u>	<u>\$1,401</u>	<u>\$2,001</u>	<u>\$600</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Water and Sewer Project Maintenance Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Special Assessments	\$0	\$0	\$701	\$701
<b><u>Expenditures</u></b>				
Current				
Public Works				
Capital Outlay	3,000	3,000	0	3,000
<i>Net Change in Fund Balance</i>	(3,000)	(3,000)	701	3,701
<i>Fund Balance at Beginning of Year</i>	3,000	4,256	4,256	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$1,256</u>	<u>\$4,957</u>	<u>\$3,701</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Substance Abuse Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$109,470	\$97,000	\$39,886	(\$57,114)
Donations and Contributions	7,000	23,708	40,097	16,389
<i>Total Revenues</i>	<u>116,470</u>	<u>120,708</u>	<u>79,983</u>	<u>(40,725)</u>
<b><u>Expenditures</u></b>				
Current				
Health				
Contractual Services	<u>173,195</u>	<u>179,158</u>	<u>78,139</u>	<u>101,019</u>
<i>Excess of Revenues Under Expenditures</i>	(56,725)	(58,450)	1,844	60,294
<b><u>Other Financing Sources</u></b>				
Transfers - In	<u>42,000</u>	<u>42,000</u>	<u>42,000</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(14,725)	(16,450)	43,844	60,294
<i>Fund Balance at Beginning of Year</i>	84,008	14,142	14,142	0
Unexpended Prior Year Encumbrances	<u>2,308</u>	<u>2,308</u>	<u>2,308</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$71,591</u></u>	<u><u>\$0</u></u>	<u><u>\$60,294</u></u>	<u><u>\$60,294</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Victims Assistance Grant Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$20,144	\$24,148	\$24,549	\$401
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	18,586	21,696	21,693	3
Fringe Benefits	137	641	137	504
Contractual Services	1,328	1,130	837	293
Materials and Supplies	761	1,131	1,119	12
Capital Outlay	424	424	424	0
Other	1,824	2,042	1,888	154
<i>Total Expenditures</i>	<u>23,060</u>	<u>27,064</u>	<u>26,098</u>	<u>966</u>
<i>Net Change in Fund Balance</i>	(2,916)	(2,916)	(1,549)	1,367
<i>Fund Balance at Beginning of Year</i>	6,990	1,885	1,885	0
Unexpended Prior Year Encumbrances	<u>1,031</u>	<u>1,031</u>	<u>1,031</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$5,105</u></u>	<u><u>\$0</u></u>	<u><u>\$1,367</u></u>	<u><u>\$1,367</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Ditch Maintenance Assessment Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Special Assessments	\$0	\$117,198	\$122,199	\$5,001
<b><u>Expenditures</u></b>				
Capital Outlay	293,131	454,718	156,765	297,953
<i>Excess of Revenues Under Expenditures</i>	(293,131)	(337,520)	(34,566)	302,954
<b><u>Other Financing Sources</u></b>				
Transfers - In	0	0	337	337
<i>Net Change in Fund Balance</i>	(293,131)	(337,520)	(34,229)	303,291
<i>Fund Balance at Beginning of Year</i>	300,000	317,377	317,377	0
Unexpended Prior Year Encumbrances	20,143	20,143	20,143	0
<i>Fund Balance at End of Year</i>	<u>\$27,012</u>	<u>\$0</u>	<u>\$303,291</u>	<u>\$303,291</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**County Tuberculosis Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Current				
Health				
Contractual Services	6,000	6,000	421	5,579
<i>Net Change in Fund Balance</i>	(6,000)	(6,000)	(421)	5,579
<i>Fund Balance at Beginning of Year</i>	7,500	7,832	7,832	0
<i>Fund Balance at End of Year</i>	<u>\$1,500</u>	<u>\$1,832</u>	<u>\$7,411</u>	<u>\$5,579</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Common Pleas Court General Special Projects Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$15,000	\$15,000	\$18,478	\$3,478
<b><u>Expenditures</u></b>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	15,000	15,000	18,478	3,478
Fund Balance at Beginning of Year	<u>20,000</u>	<u>21,995</u>	<u>21,995</u>	<u>0</u>
Fund Balance at End of Year	<u>\$35,000</u>	<u>\$36,995</u>	<u>\$40,473</u>	<u>\$3,478</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Ohio Children's Trust Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$7,567	\$7,567	\$7,567	\$0
<b><u>Expenditures</u></b>				
Current				
Human Services:				
Contractual Services	7,567	7,567	7,567	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Van Buren Water Special Revenue Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Special Assessments	\$0	\$5,000	\$22,881	\$17,881
Other	0	4,000	4,000	0
<i>Total Revenues</i>	<u>0</u>	<u>9,000</u>	<u>26,881</u>	<u>17,881</u>
<b><u>Expenditures</u></b>				
Current				
Public Works				
Contractual Services	19,098	28,098	27,942	156
<i>Net Change in Fund Balance</i>	(19,098)	(19,098)	(1,061)	18,037
<i>Fund Balance at Beginning of Year</i>	<u>19,098</u>	<u>19,098</u>	<u>19,098</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$18,037</u>	<u>\$18,037</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Justice Center Bond Retirement Fund**  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$292,014	\$292,012	\$289,112	(\$2,900)
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	195,000	195,000	195,000	0
Interest and Fiscal Charges	97,014	97,014	97,012	2
<i>Total Expenditures</i>	292,014	292,014	292,012	2
<i>Net Change in Fund Balance</i>	0	(2)	(2,900)	2,898
<i>Fund Balance at Beginning of Year</i>	0	2,900	2,900	0
<i>Fund Balance at End of Year</i>	\$0	\$2,898	\$0	\$2,898

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Hospital Bond 4 Bond Retirement Fund**  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$167,680	\$175,783	\$180,802	\$5,019
Intergovernmental	22,415	18,520	19,374	854
<i>Total Revenues</i>	<u>190,095</u>	<u>194,303</u>	<u>200,176</u>	<u>5,873</u>
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	160,000	160,000	160,000	0
Interest and Fiscal Charges	25,200	25,200	25,200	0
<i>Total Expenditures</i>	<u>185,200</u>	<u>185,200</u>	<u>185,200</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	4,895	9,103	14,976	5,873
<i>Fund Balance at Beginning of Year</i>	<u>1,000</u>	<u>9,284</u>	<u>9,284</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$5,895</u></u>	<u><u>\$18,387</u></u>	<u><u>\$24,260</u></u>	<u><u>\$5,873</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Library Bond Retirement Fund**  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Other	\$236,282	\$236,282	\$236,182	(\$100)
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	120,000	120,000	120,000	0
Interest and Fiscal Charges	116,184	116,184	115,846	338
<i>Total Expenditures</i>	236,184	236,184	235,846	338
<i>Net Change in Fund Balance</i>	98	98	336	238
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	\$98	\$98	\$336	\$238

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Special Improvements Bond Retirement Fund**  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Special Assessments	\$5,251	\$5,272	\$21	(\$5,251)
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	5,251	5,251	0	5,251
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	5,251	5,251	0	5,251
<i>Excess of Revenues Over Expenditures</i>	0	21	21	0
<b><u>Other Financing Uses</u></b>				
Transfers - Out	0	(10,766)	(10,766)	0
<i>Net Change in Fund Balance</i>	0	(10,745)	(10,745)	0
<i>Fund Balance at Beginning of Year</i>	0	10,745	10,745	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$0	\$0

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Job and Family Services Bond Retirement Fund**  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Rental Income	\$120,100	\$120,100	\$120,000	\$100
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	60,000	60,000	60,000	0
Interest and Fiscal Charges	60,000	60,000	59,800	200
<i>Total Expenditures</i>	120,000	120,000	119,800	200
<i>Net Change in Fund Balance</i>	100	100	200	100
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	\$100	\$100	\$200	\$100

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**County Road 140 CDBG/Westfield Bond Retirement Fund**  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$260,900	\$260,900	\$164,724	(\$96,176)
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	205,000	205,000	205,000	0
Interest and Fiscal Charges	55,900	55,900	55,895	5
<i>Total Expenditures</i>	<u>260,900</u>	<u>260,900</u>	<u>260,895</u>	<u>5</u>
<i>Net Change in Fund Balance</i>	0	0	(96,171)	(96,171)
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>96,171</u>	<u>96,171</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$96,171</u></u>	<u><u>\$0</u></u>	<u><u>(\$96,171)</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Tiffin Avenue Bond Retirement Fund**  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$99,700	\$99,700	\$49,371	(\$50,329)
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	50,000	50,000	50,000	0
Interest and Fiscal Charges	49,650	49,650	49,650	0
<i>Total Expenditures</i>	99,650	99,650	99,650	0
<i>Net Change in Fund Balance</i>	50	50	(50,279)	(50,329)
<i>Fund Balance at Beginning of Year</i>	0	50,279	50,279	0
<i>Fund Balance at End of Year</i>	\$50	\$50,329	\$0	(\$50,329)

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**I-75/Tall Timbers Road Bond Retirement Fund**  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$474,200	\$474,200	\$141,942	(\$332,258)
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	135,000	135,000	135,000	0
Interest and Fiscal Charges	339,140	339,140	339,139	1
<i>Total Expenditures</i>	474,140	474,140	474,139	1
<i>Net Change in Fund Balance</i>	60	60	(332,197)	(332,257)
<i>Fund Balance at Beginning of Year</i>	0	332,197	332,197	0
<i>Fund Balance at End of Year</i>	\$60	\$332,257	\$0	(\$332,257)

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Road Improvement Bond Retirement Fund**  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Special Assessments	\$0	\$0	\$59,362	\$59,362
Other	0	0	46	46
<i>Total Revenues</i>	0	0	59,408	59,408
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	162,000	162,000	162,000	0
Interest and Fiscal Charges	8,262	8,262	8,262	0
<i>Total Expenditures</i>	170,262	170,262	170,262	0
<i>Excess of Revenues Under Expenditures</i>	(170,262)	(170,262)	(110,854)	59,408
<b><u>Other Financing Sources</u></b>				
Proceeds of Notes	155,752	155,752	84,000	(71,752)
Transfers - In	0	0	13,131	13,131
<i>Total Other Financing Sources</i>	155,752	155,752	97,131	(58,621)
<i>Net Change in Fund Balance</i>	(14,510)	(14,510)	(13,723)	787
<i>Fund Balance at Beginning of Year</i>	14,510	14,510	14,510	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$787	\$787

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Courthouse Restoration Bond Retirement Fund**  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$168,080	\$168,080	\$168,080	\$0
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	90,000	90,000	90,000	0
Interest and Fiscal Charges	78,080	78,080	78,080	0
<i>Total Expenditures</i>	<u>168,080</u>	<u>168,080</u>	<u>168,080</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Motor Vehicle Gasoline Tax Note Retirement Fund**  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Other	\$0	\$0	\$162	\$162
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	150,000	572,000	572,000	0
Interest and Fiscal Charges	0	29,172	29,172	0
<i>Total Expenditures</i>	<u>150,000</u>	<u>601,172</u>	<u>601,172</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(150,000)</u>	<u>(601,172)</u>	<u>(601,010)</u>	<u>162</u>
<b><u>Other Financing Sources</u></b>				
Proceeds of Notes	0	451,022	452,000	978
Transfers - In	150,000	150,000	150,000	0
<i>Total Other Financing Sources</i>	<u>150,000</u>	<u>601,022</u>	<u>602,000</u>	<u>978</u>
<i>Net Change in Fund Balance</i>	0	(150)	990	1,140
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>150</u>	<u>150</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$1,140</u></u>	<u><u>\$1,140</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Administrative Building Note Retirement Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$200,000	\$230,600	\$180,430	(\$50,170)
Other	0	0	170	170
<i>Total Revenues</i>	<u>200,000</u>	<u>230,600</u>	<u>180,600</u>	<u>(50,000)</u>
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	200,000	600,000	600,000	0
Interest and Fiscal Charges	0	30,600	30,600	0
<i>Total Expenditures</i>	<u>200,000</u>	<u>630,600</u>	<u>630,600</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>0</u>	<u>(400,000)</u>	<u>(450,000)</u>	<u>(50,000)</u>
<b><u>Other Financing Sources</u></b>				
Proceeds of Notes	0	400,000	450,000	50,000
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Water Projects Capital Projects Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Special Assessments	\$0	\$95,000	\$4,704	(\$90,296)
<b><u>Expenditures</u></b>				
Capital Outlay	61,026	815,675	795,790	19,885
<i>Excess of Revenues Under Expenditures</i>	<u>(61,026)</u>	<u>(720,675)</u>	<u>(791,086)</u>	<u>(70,411)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Proceeds of Notes	300,000	465,932	1,217,138	751,206
Advances-In	0	0	175,807	175,807
Advances-Out	0	0	(164,750)	(164,750)
Transfer - In	0	278,402	28,402	(250,000)
Transfer - Out	0	(250,000)	0	250,000
<i>Total Other Financing Sources (Uses)</i>	<u>300,000</u>	<u>494,334</u>	<u>1,256,597</u>	<u>762,263</u>
Net Change in Fund Balance	238,974	(226,341)	465,511	691,852
<i>Fund Balance at Beginning of Year</i>	250,000	250,440	250,440	0
Unexpended Prior Year Encumbrances	61,026	61,026	61,026	0
<i>Fund Balance at End of Year</i>	<u>\$550,000</u>	<u>\$85,125</u>	<u>\$776,977</u>	<u>\$691,852</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Special Improvements Capital Projects Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Special Assessments	\$0	\$11,906	\$17,822	\$5,916
<b><u>Expenditures</u></b>				
Capital Outlay	5,811	33,399	25,442	7,957
<i>Excess of Revenues Under Expenditures</i>	<u>(5,811)</u>	<u>(21,493)</u>	<u>(7,620)</u>	<u>13,873</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Proceeds of Notes	0	11,666	0	(11,666)
Advance-Out	0	0	(11,730)	(11,730)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>11,666</u>	<u>(11,730)</u>	<u>(23,396)</u>
<i>Net Change in Fund Balance</i>	(5,811)	(9,827)	(19,350)	(9,523)
<i>Fund Balance at Beginning of Year</i>	15,000	25,012	25,012	0
Unexpended Prior Year Encumbrances	5,811	5,811	5,811	0
<i>Fund Balance at End of Year</i>	<u>\$15,000</u>	<u>\$20,996</u>	<u>\$11,473</u>	<u>(\$9,523)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Alcohol and Drug Abuse Capital Projects Fund**  
For the Year Ended December 31, 2001

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
<i>Capital Outlay</i>	51,473	51,473	10,816	40,657
<i>Net Change in Fund Balance</i>	(51,473)	(51,473)	(10,816)	40,657
<i>Fund Balance at Beginning of Year</i>	50,000	45,372	45,372	0
<i>Unexpended Prior Year Encumbrances</i>	6,101	6,101	6,101	0
<i>Fund Balance at End of Year</i>	<u>\$4,628</u>	<u>\$0</u>	<u>\$40,657</u>	<u>\$40,657</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Issue II Capital Projects Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$681,890	\$681,890	\$681,890	\$0
<b><u>Expenditures</u></b>				
Capital Outlay	681,890	681,890	681,890	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Federal Highway Capital Projects Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$545,267	\$559,269	\$559,269	\$0
<b><u>Expenditures</u></b>				
Capital Outlay	545,267	559,269	559,269	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Road Improvement Capital Projects Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Special Assessments	\$0	\$13,131	\$27,190	\$14,059
<b><u>Expenditures</u></b>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>0</u>	<u>13,131</u>	<u>27,190</u>	<u>14,059</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Proceeds of Notes	35,120	35,120	0	(35,120)
Advances - Out	0	0	(182,580)	(182,580)
Operating Transfer - Out	<u>0</u>	<u>(13,131)</u>	<u>(13,131)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>35,120</u>	<u>21,989</u>	<u>(195,711)</u>	<u>(217,700)</u>
Net Change in Fund Balance	35,120	35,120	(168,521)	(203,641)
Fund Balance at Beginning of Year	<u>0</u>	<u>168,521</u>	<u>168,521</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$35,120</u></u>	<u><u>\$203,641</u></u>	<u><u>\$0</u></u>	<u><u>(\$203,641)</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Courthouse Restoration Capital Projects Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
<i>Capital Outlay</i>	150,000	150,000	0	150,000
<i>Excess of Revenues Under Expenditures</i>	(150,000)	(150,000)	0	150,000
<b><u>Other Financing Sources</u></b>				
<i>Operating Transfer - In</i>	300,000	300,000	0	(300,000)
<i>Net Change in Fund Balance</i>	150,000	150,000	0	(150,000)
<i>Fund Balance at Beginning of Year</i>	0	6,342	6,342	0
<i>Fund Balance at End of Year</i>	<u>\$150,000</u>	<u>\$156,342</u>	<u>\$6,342</u>	<u>(\$150,000)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**MRDD Capital Projects Fund**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Interest	\$1,400	\$1,400	\$7,537	\$6,137
Donations and Contributions	0	0	300	300
<i>Total Revenues</i>	1,400	1,400	7,837	6,437
<b><u>Expenditures</u></b>				
Capital Outlay	502,372	1,254,372	1,081,319	173,053
<i>Excess of Revenues Under Expenditures</i>	(500,972)	(1,252,972)	(1,073,482)	179,490
<b><u>Other Financing Sources</u></b>				
Transfer - In	0	798,515	794,000	(4,515)
<i>Net Change in Fund Balance</i>	(500,972)	(454,457)	(279,482)	174,975
<i>Fund Balance at Beginning of Year</i>	59,000	12,485	12,485	0
Unexpended Prior Year Encumbrances	441,972	441,972	441,972	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$174,975</u>	<u>\$174,975</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**County Capital Improvements Capital Projects Funds**  
*For the Year Ended December 31, 2001*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$0	\$0	\$50,170	\$50,170
Rental Income	0	0	21,000	21,000
<i>Total Revenues</i>	<u>0</u>	<u>0</u>	<u>71,170</u>	<u>71,170</u>
<b><u>Expenditures</u></b>				
Capital Outlay				
County Home Renovations	53,538	3,538	0	3,538
Administration Building Renovations	34,890	537,344	511,225	26,119
Agricultural Building	2,133	2,133	0	2,133
New Administrative Site	0	902,500	725,788	176,712
<i>Total Expenditures</i>	<u>90,561</u>	<u>1,445,515</u>	<u>1,237,013</u>	<u>208,502</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(90,561)</u>	<u>(1,445,515)</u>	<u>(1,165,843)</u>	<u>279,672</u>
<b><u>Other Financing Sources</u></b>				
Proceeds of Notes	435,581	452,453	500,000	47,547
Operating Transfers - In	300,000	300,000	350,000	50,000
<i>Total Other Financing Sources</i>	<u>735,581</u>	<u>752,453</u>	<u>850,000</u>	<u>97,547</u>
<i>Net Change in Fund Balance</i>	645,020	(693,062)	(315,843)	377,219
<i>Fund Balance at Beginning of Year</i>	0	960,731	960,731	0
Unexpended Prior Year Encumbrances	40,561	40,561	40,561	0
<i>Fund Balance at End of Year</i>	<u>\$685,581</u>	<u>\$308,230</u>	<u>\$685,449</u>	<u>\$377,219</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Children's Trust Permanent Fund**  
*For the Year Ended December 31, 2001*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Interest	\$20,000	\$20,000	\$17,907	(\$2,093)
Donations and Contributions	3,000	3,000	10,052	7,052
<i>Total Revenues</i>	23,000	23,000	27,959	4,959
<b><u>Expenditures</u></b>				
Current				
Human Services				
Contractual Services	25,000	25,000	16,008	8,992
<i>Net Change in Fund Balance</i>	(2,000)	(2,000)	11,951	13,951
<i>Fund Balance at Beginning of Year</i>	50,000	66,336	66,336	0
<i>Fund Balance at End of Year</i>	\$48,000	\$64,336	\$78,287	\$13,951

**Schedules of Capital Assets  
Governmental Activities**

**Hancock County, Ohio**  
*Capital Assets Used in the Operation of Governmental Funds*  
*Schedule by Source*  
*December 31, 2001*

**Governmental funds capital assets:**

Land and Improvements	\$24,237,446
Construction in Progress	1,655,185
Buildings and Building Improvements	24,401,148
Improvements Other Than Buildings	221,077
Machinery and Equipment	3,086,750
Vehicles	3,672,035
Infrastructure	36,082,578
	<hr/>
	<u>\$93,356,219</u>

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

General Fund Revenues	\$25,646,938
Special Revenue Fund Revenues	67,549,825
Capital Contributions	138,171
Donations	21,285
	<hr/>
	<u>\$93,356,219</u>

**Hancock County, Ohio**  
*Capital Assets Used in the Operation of Governmental Funds*  
*Schedule of Changes by Function*  
*For the Year Ended December 31, 2001*

	Balance at January 1, 2001	Additions	Reductions	Balance at December 31, 2001
General Government				
Legislative and Executive	\$7,827,066	\$1,180,441	\$0	\$9,007,507
Judicial	363,945	234,242	0	598,187
Public Safety	8,056,476	165,947	50,525	8,171,898
Public Works	60,574,015	2,378,185	253,538	62,698,662
Health	9,395,198	1,062,255	9,749	10,447,704
Human Services	1,840,970	85,972	24,554	1,902,388
Conservation and Recreation	508,276	0	0	508,276
Economic Development	21,597	0	0	21,597
<i>Total Governmental Funds</i>				
<i>Capital Assets</i>	<u>\$88,587,543</u>	<u>\$5,107,042</u>	<u>\$338,366</u>	<u>\$93,356,219</u>

**Hancock County, Ohio**  
*Capital Assets Used in the Operation of Governmental Funds*  
*Schedule by Function*  
*December 31, 2001*

	<u>Total</u>	<u>Land and Improvements</u>	<u>Construction in Progress</u>	<u>Buildings and Building Improvements</u>
General Government				
Legislative and Executive	\$9,007,507	\$948,770	\$203,311	\$6,779,802
Judicial	598,187	4,693	162,650	234,455
Public Safety	8,171,898	410,842	0	6,653,309
Public Works	62,698,662	22,578,318	204,129	362,134
Health	10,447,704	237,105	1,044,433	8,464,601
Human Services	1,902,388	7,015	40,662	1,427,677
Conservation and Recreation	508,276	29,106	0	479,170
Economic Development	21,597	21,597	0	0
<i>Total Governmental Funds Capital Assets</i>	<u>\$93,356,219</u>	<u>\$24,237,446</u>	<u>\$1,655,185</u>	<u>\$24,401,148</u>

<u>Improvements Other Than Buildings</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>Infrastructure</u>
\$93,518	\$863,092	\$119,014	\$0
0	158,277	38,112	0
5,910	294,814	807,023	0
22,252	1,427,862	2,021,389	36,082,578
59,397	127,079	515,089	0
40,000	215,626	171,408	0
0	0	0	0
0	0	0	0
<u>\$221,077</u>	<u>\$3,086,750</u>	<u>\$3,672,035</u>	<u>36,082,578</u>

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

Governmental-wide tables of expenses and revenues will be presented once adequate data is available to make the tables meaningful.

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

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
General Government					
Legislative and Executive	\$5,278,511	\$5,475,685	\$4,927,175	\$4,617,090	\$4,768,124
Judicial	3,248,023	2,279,079	2,235,303	2,111,030	2,326,051
Public Safety	6,192,975	5,227,653	5,034,004	4,523,806	4,115,728
Public Works	4,305,158	4,774,335	4,798,814	4,006,518	3,676,717
Health	12,282,180	12,038,969	11,039,271	10,387,485	10,290,527
Human Services	8,651,142	7,600,976	6,542,827	6,140,794	5,535,977
Economic Development and Assistance	248,298	105,851	236,203	607,764	331,556
Transportation (2)	0	0	0	42,531	N/A
Other	0	1,719	18,197	41,839	N/A
Capital Outlay	4,381,697	1,116,542	1,699,809	1,662,115	3,167,965
Intergovernmental	434,520	391,177	299,230	289,230	280,230
Debt Service	<u>2,181,893</u>	<u>2,142,268</u>	<u>1,966,480</u>	<u>2,013,867</u>	<u>1,791,074</u>
Total Expenditures	<u><u>\$47,204,397</u></u>	<u><u>\$41,154,254</u></u>	<u><u>\$38,797,313</u></u>	<u><u>\$36,444,069</u></u>	<u><u>\$36,283,949</u></u>

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

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

Source: Hancock County Auditor

<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
\$4,661,731	\$4,022,230	\$3,854,392	\$4,250,339	\$3,751,843
2,500,879	2,121,281	1,789,802	1,634,677	1,561,567
3,692,418	3,290,148	3,250,835	3,164,512	3,204,032
3,632,507	4,211,765	3,184,551	3,142,964	2,933,571
10,124,831	9,344,933	8,641,241	8,029,114	7,586,364
4,787,994	5,393,459	5,088,128	5,300,958	5,154,824
967,992	483,747	258,188	330,530	307,429
N/A	N/A	N/A	N/A	N/A
35,442	35,318	27,913	32,304	30,270
9,282,772	2,835,313	3,133,942	1,696,222	1,458,000
271,230	263,230	252,358	271,920	254,917
<u>1,504,274</u>	<u>1,188,828</u>	<u>1,095,053</u>	<u>1,007,073</u>	<u>3,792,702</u>
<u>\$41,462,070</u>	<u>\$33,190,252</u>	<u>\$30,576,403</u>	<u>\$28,860,613</u>	<u>\$30,035,519</u>

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

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
Taxes	\$11,610,906	\$11,174,778	\$10,522,817	\$10,124,573	\$9,323,035
Payment in Lieu of Taxes (2)	1,187,153	1,029,540	851,941	871,649	871,649
Special Assessments	468,006	387,781	337,724	321,380	232,994
Charges for Services	5,253,754	4,938,504	4,654,783	4,459,948	3,895,451
Licenses and Permits	127,280	132,632	126,354	119,261	121,586
Fines and Forfeitures	250,721	347,102	269,215	240,829	200,600
Intergovernmental	23,426,133	21,386,479	19,771,548	19,484,640	18,429,649
Interest	1,323,402	1,357,587	1,197,617	1,062,393	1,057,210
Rent (3)	175,885	249,918	364,464	0	0
Donations (4)	132,603	17,233	21,776	38,797	6,075
Other	<u>1,031,564</u>	<u>591,757</u>	<u>960,661</u>	<u>1,411,775</u>	<u>1,317,231</u>
Total Revenues	<u><u>\$44,987,407</u></u>	<u><u>\$41,613,311</u></u>	<u><u>\$39,078,900</u></u>	<u><u>\$38,135,245</u></u>	<u><u>\$35,455,480</u></u>

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

In 2001, expenditures includes General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds.

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

(3) Prior to 1994, rent was included in other.

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

Source: Hancock County Auditor

<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>	<u>1992</u>
\$8,562,337	\$8,239,073	\$7,789,256	\$7,830,886	\$8,820,111
N/A	N/A	N/A	N/A	N/A
374,162	726,073	250,013	306,318	319,492
3,666,281	4,820,232	4,861,610	3,924,540	2,838,728
129,515	119,057	117,885	100,299	94,570
267,572	220,988	248,798	207,555	191,320
18,835,072	16,102,055	15,924,701	15,204,972	13,024,135
1,138,461	883,401	624,620	519,572	698,502
6,000	56,360	79,458	N/A	N/A
252,058	16,379	18,144	N/A	N/A
<u>1,170,557</u>	<u>1,096,412</u>	<u>522,298</u>	<u>443,838</u>	<u>570,370</u>
<u>\$34,402,015</u>	<u>\$32,280,030</u>	<u>\$30,436,783</u>	<u>\$28,537,980</u>	<u>\$26,557,228</u>

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

Collection Year	Current Tax Levy	Total Tax Collections (1)	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies (2)	Percent of Delinquencies to Total Tax Collections
2001	\$6,874,449	\$6,678,288	97.15%	\$171,635	\$59,927	\$231,562	3.47%
2000	6,408,941	6,367,814	99.36	176,884	37,256	214,140	3.36
1999	5,931,688	5,902,772	99.51	132,887	36,422	169,309	2.87
1998	5,640,180	5,624,179	99.72	108,173	29,168	137,341	2.44
1997	5,372,469	5,361,091	99.79	88,366	24,426	112,792	2.10
1996	4,693,269	4,684,875	99.82	88,338	31,445	119,783	2.56
1995	4,549,696	4,530,443	99.58	92,490	25,275	117,765	2.60
1994	4,526,105	4,511,051	99.67	83,432	29,187	112,619	2.50
1993	4,432,287	4,441,410	100.21	73,384	28,654	102,038	2.30
1992	4,100,568	4,118,989	100.45	74,334	30,432	104,766	2.54

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

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

Source: Hancock County Auditor

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

<u>Collection Year</u>	<u>Current Tax Levy</u>	<u>Total Tax Collections (1)</u>	<u>Percent Collected</u>	<u>Current Delinquencies</u>	<u>Prior Delinquencies</u>	<u>Total Outstanding Delinquencies (2)</u>	<u>Percent of Delinquencies to Total Tax Collections</u>
2001	\$1,746,904	\$1,781,074	101.96%	\$25,626	\$47,449	\$73,075	4.10%
2000	1,467,661	1,437,317	97.93	63,248	38,000	101,248	7.04
1999	1,590,157	1,597,745	100.48	46,973	26,708	73,681	4.61
1998	1,607,487	1,634,098	101.66	16,810	57,826	74,636	4.57
1997	1,523,122	1,502,688	98.66	17,132	24,863	41,995	2.79
1996	1,303,719	1,302,765	99.93	11,302	22,023	33,325	2.56
1995	1,156,832	1,282,267	110.84	11,705	88,783	100,488	7.84
1994	1,107,451	1,045,008	94.36	104,780	132,809	237,589	22.74
1993	1,055,832	1,066,538	101.01	16,943	115,124	132,067	12.38
1992	1,056,415	1,096,007	103.75	28,799	109,508	138,307	12.62

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

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

Source: Hancock County Auditor

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

Collection Year	Real Property		Public Utility Property	
	Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)
2001	\$1,067,788,210	\$3,050,823,457	\$73,838,400	\$83,907,273
2000	1,041,723,400	2,976,352,571	70,451,330	80,058,330
1999	1,014,805,890	2,899,445,400	76,574,170	87,016,102
1998	867,747,700	2,479,279,143	74,818,430	85,020,943
1997	851,293,150	2,432,266,143	73,318,520	83,316,500
1996	826,161,940	2,360,462,686	73,880,690	83,955,330
1995	742,921,900	2,122,634,000	83,231,900	94,581,705
1994	724,904,530	2,071,155,800	90,177,080	102,473,955
1993 (2)	711,205,250	2,032,015,000	119,276,050	135,540,966
1992	616,253,050	1,760,723,000	94,521,150	107,410,398

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

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

Source: Hancock County Auditor

Tangible Personal Property		Totals		
Assessed Value	Estimated Actual Value (1)	Assessed Value	Estimated Actual Value (1)	Ratio
\$246,254,287	\$985,017,148	\$1,387,880,897	\$4,119,747,878	33.7%
267,326,643	1,069,306,572	1,379,501,373	4,125,717,473	33.4
268,624,169	1,074,496,676	1,360,004,229	4,060,958,178	33.5
254,393,757	1,017,575,028	1,196,959,887	3,581,875,114	33.4
228,376,930	913,507,720	1,152,988,600	3,429,090,363	33.6
202,265,929	809,063,716	1,102,308,559	3,253,481,732	33.9
192,302,869	769,211,476	1,018,456,669	2,986,427,181	34.1
183,347,748	733,390,992	998,429,358	2,907,020,747	34.3
182,495,371	729,981,484	1,012,976,671	2,897,537,450	35.0
177,958,205	684,454,635	888,732,405	2,552,588,032	34.8

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

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
<b>County Units:</b>										
General Fund	\$1.40	\$1.40	\$1.40	\$1.40	\$1.40	\$1.40	\$1.40	\$1.40	\$1.40	\$1.40
Mental Retardation and Developmental Disabilities	2.50	2.50	2.50	2.50	2.50	2.20	2.20	2.20	2.20	2.20
ADAMHS	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Debt Service	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10	0.10
<b>Total Rate</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>4.70</b>	<b>4.70</b>	<b>4.70</b>	<b>4.70</b>	<b>4.70</b>
<b>In County School Districts</b>										
Arcadia LSD	37.13	37.45	37.45	38.00	38.74	38.90	39.23	39.20	39.10	40.40
Arlington LSD	38.89	39.65	40.14	41.73	42.40	42.90	38.00	38.70	39.50	40.70
Cory-Rawson LSD	34.50	35.80	36.10	36.71	37.00	37.10	37.40	37.10	36.50	37.60
Findlay CSD	53.35	53.35	53.35	53.35	53.35	53.35	53.35	48.65	48.75	48.75
Liberty-Benton LSD	42.61	42.95	43.63	45.67	46.00	46.50	47.34	44.80	45.10	36.50
McComb LSD	35.46	35.36	35.56	35.86	35.91	31.86	32.26	32.40	31.50	32.60
Van Buren LSD	37.40	32.80	32.80	32.80	32.93	33.04	33.05	27.20	27.20	27.00
Vanlue LSD	45.00	45.39	45.55	46.85	47.00	47.20	48.25	44.10	44.30	41.84
<b>Out of County School Districts</b>										
Ada EVSD	39.70	39.70	39.70	39.70	39.70	39.70	39.70	39.70	39.70	39.70
Bluffton EVSD	45.61	45.81	40.91	41.31	42.37	37.51	38.01	39.01	40.01	41.86
Elmwood LSD	39.70	36.50	37.00	36.90	36.80	38.50	36.80	36.80	38.30	38.30
Fostoria CSD	52.88	52.88	52.88	53.28	53.28	53.28	48.53	48.43	47.83	43.03
Hardin Northern LSD	37.35	37.35	37.35	37.35	37.35	37.35	37.35	37.35	37.35	37.35
North Baltimore LSD	53.66	50.50	52.40	52.40	51.70	52.50	52.00	52.00	45.90	46.30
Riverdale LSD	40.20	34.00	34.00	34.00	34.00	34.00	38.78	34.00	34.00	34.00
<b>Joint Vocational School Districts</b>										
Apollo JVS	2.20	2.20	2.20	2.20	2.20	1.70	1.70	1.70	1.70	1.70
Penta County JVS	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Vanguard JVS	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
<b>Cities</b>										
City of Findlay	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
City of Fostoria	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.80
<b>Villages</b>										
Arcadia	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Arlington	4.70	6.00	6.00	6.00	6.00	6.00	4.60	4.60	4.60	4.60
Benton-Ridge	2.90	2.90	2.90	2.90	2.90	1.90	2.90	2.90	2.90	2.90
Bluffton	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Jenera	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60	5.60
McComb	4.07	4.07	4.07	4.21	5.90	5.90	5.90	5.90	5.90	5.90
Mount Blanchard	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Mount Cory	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Rawson	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Van Buren	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30	6.30
Vanlue	1.30	1.30	1.30	1.30	1.30	2.80	2.80	2.80	2.80	2.80

continued

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

	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992
<b>Townships</b>										
Allen	\$3.70	\$2.80	\$2.80	\$2.80	\$3.20	\$3.20	\$4.10	\$4.10	\$4.10	\$4.10
Amanda	4.00	4.00	4.00	4.00	4.00	2.50	2.50	2.50	2.50	2.50
Biglick	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Blanchard	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Cass	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Delaware	2.80	2.80	2.80	2.80	5.80	5.80	5.80	5.80	5.80	2.80
Eagle	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Jackson	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Liberty	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Madison	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Marion	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Orange	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Pleasant	2.90	2.90	2.90	2.90	2.90	4.40	4.40	4.40	2.90	2.90
Portage	3.20	3.20	3.20	3.20	3.20	4.70	4.70	4.70	3.20	3.20
Union	3.10	3.10	3.10	3.10	3.10	5.85	5.85	5.85	3.10	3.10
Van Buren	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Washington	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
<b>Other Units</b>										
Appleseed Joint Ambulance District	1.20	1.20	1.10	0.50	0.50	0.50	0.90	0.40	0.40	0.60
Bluffton Library	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	N/A
Hancock County Park District	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
PMP Joint Ambulance District	3.80	3.80	3.80	3.44	3.44	3.44	N/A	N/A	N/A	N/A
Seneca County Health District	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Hospital Bond	0.12	0.15	0.14	0.18	0.18	0.20	0.21	0.25	0.25	0.28

Source: Hancock County Auditor

**Hancock County, Ohio**  
*Principal Property Taxpayers*  
*December 31, 2001*

Taxpayers	Type of Business	Real Estate Assessed Valuation
Best Buy Findlay Limited	Distribution Center	\$2,141,130
Ohio Power	Electric Utility	775,970
Cooper Tire & Rubber Company	Corporate Office and Tire Manufacturer	7,819,910
Whirlpool Corporation	Home Appliances	7,456,840
Ball Metal Beverage	Beverage Cans	4,931,930
Marathon Oil Company	Petroleum Products	11,133,200
Owens-Brockway Plastic	Plastic Bottles	2,511,150
Findlex	Brake Products	1,546,530
Consolidated Biscuit Co.	Cookies and Crackers	3,222,830
Columbia Gas	Natural Gas Utility	<u>286,380</u>
Totals		<u><u>\$41,539,490</u></u>

Source: Hancock County Auditor

Tangible Personal Property Assessed Valuation	Public Utility Assessed Valuation	Tax Incremental Financing Assessed Valuation	Total Assessed Valuation	Percent of Total County Assessed Valuation
\$30,259,790	\$0	\$5,542,430	\$37,943,350	2.734%
0	36,997,400	0	37,773,370	2.722
26,359,260	0	2,700,310	36,879,480	2.657
24,240,100	0	0	31,696,940	2.284
15,825,070	0	0	20,757,000	1.496
3,165,890	0	0	14,299,090	1.030
9,251,000	0	0	11,762,150	0.847
8,526,560	0	100,490	10,173,580	0.733
6,236,540	0	0	9,459,370	0.682
0	7,586,910	0	7,873,290	0.567
<u>\$123,864,210</u>	<u>\$36,997,400</u>	<u>\$8,343,230</u>	<u>\$210,744,330</u>	15.277%

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

Collection Year	Special Assessments Billed	Special Assessments Collections	Percent Collected	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies (2)	Percent of Delinquencies to Special Assessments Collections
2001	\$491,155	\$468,006	95.29%	\$14,694	\$1,148	\$15,842	3.38%
2000	369,457	387,781	104.96	6,959	3,062	10,021	2.58
1999	333,768	337,724	101.19	6,795	1,584	8,379	2.48
1998	328,933	321,380	97.70	8,896	2,123	11,019	3.43
1997	230,510	239,906	104.08	3,443	1,435	4,878	2.03
1996	511,264	503,309	98.44	12,186	1,665	13,851	2.75
1995	162,309	161,433	99.46	4,065	287	4,352	2.70
1994	161,031	163,807	101.72	3,262	5,101	8,363	5.11
1993	227,215	228,194	100.43	4,567	5,481	10,048	4.40
1992	221,459	230,915	104.27	4,490	4,569	9,059	3.92

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

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

Source: Hancock County Auditor

**Hancock County, Ohio**  
*Computation of Legal Debt Margin*  
*December 31, 2001*

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2001	\$1,387,880,897	\$1,387,880,897
Debt Limitation	33,197,022	13,878,809
Total Outstanding Debt:		
General Obligation Notes	1,402,000	1,402,000
General Obligation Bonds	15,750,000	15,750,000
Special Assessment Notes	1,321,825	1,321,825
Special Assessment Bonds	1,245,000	1,245,000
OWDA Loans	547,002	547,002
Total	20,265,827	20,265,827
Exemptions:		
General Obligation Bonds Payable from Other Sources	5,945,000	5,945,000
General Obligation Bonds Exempt by State Law	7,815,000	7,815,000
Special Assessment Notes	1,321,825	1,321,825
Special Assessment Bonds	1,245,000	1,245,000
OWDA Loans	547,002	547,002
Amount Available in Debt Service Fund (3)	859,807	859,807
Total	17,733,634	17,733,634
Net Debt	2,532,193	2,532,193
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$30,664,829	\$11,346,616

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	27,197,022
	\$33,197,022

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

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

Source: Hancock County Auditor

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

Year	Population	Assessed Value	Gross Bonded Debt (1)	Exempt Debt
2001	71,295	\$1,387,880,897	\$15,750,000	\$5,945,000
2000	71,295	1,379,501,373	16,850,000	6,375,000
1999	68,813	1,360,004,229	17,825,000	6,765,000
1998	68,813	1,196,959,887	11,165,000	3,155,000
1997	68,813	1,152,988,600	11,975,000	7,025,000
1996	68,538	1,102,308,559	7,031,000	5,911,000
1995	68,208	1,018,456,669	7,235,000	5,975,000
1994	67,717	998,429,358	7,645,000	6,225,000
1993	67,190	1,012,976,671	8,040,000	6,460,000
1992	66,757	888,732,405	8,405,000	6,665,000

(1) Includes only General Obligation Bonds

Source: Hancock County Auditor

Debt Service Moneys Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
\$859,807	\$8,945,193	0.64%	\$125.47
490,829	9,984,171	0.72	140.04
241,850	10,818,150	0.80	157.21
42,976	7,967,024	0.67	115.78
378,945	4,571,055	0.40	66.43
31,083	1,088,917	0.10	15.89
14,625	1,245,375	0.12	18.26
32,369	1,387,631	0.14	20.49
30,760	1,549,240	0.15	23.06
19,637	1,720,363	0.19	25.77

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

Year	Principal (2)	Interest and Fiscal Charges	Total Debt Service	Total General Fund Expenditures	Ratio of Debt Service to Total General Fund Expenditures
2001	\$835,000	\$176,183	\$1,011,183	\$14,286,603	7.08%
2000	730,000	698,473	1,428,473	12,603,504	11.33
1999	660,000	429,435	1,089,435	11,775,299	9.25
1998	650,000	463,125	1,113,125	11,081,034	10.05
1997	466,000	395,637	861,637	10,564,843	8.16
1996	480,000	383,498	863,498	9,799,278	8.81
1995	410,000	116,040	526,040	10,263,488	5.13
1994	395,000	136,290	531,290	9,962,747	5.33
1993	365,000	176,150	541,150	10,016,983	5.40
1992	315,000	219,838	534,838	9,730,477	5.50

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

(2) Includes Justice Center Refunding Bonds which are payable from property taxes.

Source: Hancock County Auditor

**Hancock County, Ohio**  
*Computation of Direct and Overlapping  
 General Obligation Bonded Debt  
 December 31, 2001*

Subdivision	Outstanding Indebtedness (1)	Allocable to County (2)	Portions of Debt Borne by Properties Within County
The County	\$17,152,000	100.00%	\$17,152,000
All subdivisions wholly within County	47,047,962	100.00	47,047,962
City of Fostoria	2,784,000	22.55	627,792
Village of Bluffton	2,565,360	15.13	388,139
Fostoria CSD	8,165,219	19.34	1,579,153
Bluffton EVSD	7,389,649	3.05	225,384
Elmwood LSD	450,000	2.33	10,485
McComb LSD	2,910,000	82.38	2,397,258
Riverdale LSD	<u>6,218,803</u>	39.12	<u>2,432,796</u>
	<u><u>\$94,682,993</u></u>		<u><u>\$71,860,969</u></u>

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

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

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

Collection Year	Real Property Value (1)			New Construction (2)		
	Agricultural/ Residential	Commercial/ Industrial	Total Value	Agricultural/ Residential	Commercial/ Industrial	Total New Construction
2001	\$833,869,040	\$233,919,170	\$1,067,788,210	\$22,206,943	\$19,521,233	\$41,728,176
2000	812,741,220	228,982,180	1,041,723,400	24,194,546	78,267,638	102,462,184
1999	790,473,200	224,332,690	1,014,805,890	25,894,507	32,084,295	57,978,802
1998	664,754,840	202,992,860	867,747,700	37,219,838	34,823,784	72,043,622
1997	647,561,440	203,731,710	851,293,150	27,885,972	28,416,210	56,302,182
1996	628,861,030	197,300,910	826,161,940	21,463,137	19,473,766	40,936,903
1995	548,570,930	194,350,970	742,921,900	20,935,612	31,917,584	52,853,196
1994	534,792,810	190,111,720	724,904,530	13,752,571	16,027,808	29,780,379
1993	527,151,240	184,054,010	711,205,250	23,706,705	16,045,106	39,751,811
1992	440,549,990	175,703,060	616,253,050	13,683,850	12,709,907	26,393,757

(1) Hancock County Auditor

(2) City of Findlay Engineering Department

## Hancock County, Ohio

*Ten Largest Employers*

*December 31, 2001*

<u>Ten Largest Employers</u>	<u>Nature of Business</u>	<u>Employees</u>
Cooper Tire & Rubber Company	Corporate Office and Tire Manufacturing	2000
Whirlpool Corporation	Home Appliances	2000
Marathon Oil Company	Petroleum Products	1593
Blanchard Valley Regional Health Center	Hospital Services	1243
Consolidated Biscuit Co.	Cookies and Crackers	912
Kohl's Distribution Center	Retail Distribution Center	906
Findlay City School District	School System/Education	812
DTR Industries	Rubber Auto Parts	739
Hancock County School Districts	School System/Education	680
Hancock County	County Government	623

## Hancock County, Ohio

*Educational Facilities*

*December 31, 2001*

### COUNTY PUBLIC SCHOOLS (K-12)

Arcadia LSD	593
Arlington LSD	650
Cory-Rawson LSD	785
Liberty Benton LSD	1,272
McComb LSD	841
Van Buren LSD	978
Vanlue LSD	311

**TOTAL STUDENTS** 5,430

### CITY PUBLIC SCHOOLS (K-12)

Bigelow	286
Chamberlin	244
Jacobs	296
Jefferson	283
Lincoln	490
Northview	296
Wilson Vance	348
Washington	243
Whittier	418
Central	516
Donnell	448
Glenwood	404
High School	2,097

**TOTAL STUDENTS** 6,369

### PRIVATE SCHOOLS (K-12)

Heritage Christian School	155
St. Michael's Church	565

**TOTAL STUDENTS** 720

### HOME SCHOOLED

County	141
City	159

**TOTAL STUDENTS** 300

### VOCATIONAL SCHOOLS

Apollo Joint Vocational School	557
Penta Co. Joint Vocational School	1,587
VanGuard Joint Vocational School	503

### COLLEGES/UNIVERSITIES SERVING HANCOCK COUNTY

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
Owens Community College	1,689	1,807	2,026	1,985	2158
Southern Ohio College	134	117	251	148	232
Winebrenner Theological Seminary	162	161	174	131	119
University of Findlay	3,763	4,181	4,397	4,511	4586

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

## Hancock County, Ohio

### Miscellaneous Statistics

December 31, 2001

Date of Incorporation	January 21, 1828
County Seat	Findlay, Ohio
Population (2001)	71,295
Area - Square Miles	532
Number of Political Subdivisions Wholly Located in the County	
Cities	1
Villages	11
Townships	17
School Districts	8
Colleges	3
Owens Community College	
Southern Ohio College	
Winebrenner Theological Seminary	
Universities	1
Findlay	
Road Mileage	
US & State Routes	217
County Roads	437
Township Roads	534
Number of Farms	1,150
Land in Farms (in acres)	272,384
Average Size of Farms (in acres)	253
Average Cash Receipts	\$58,340
Homestead Exemptions	
Exemptions granted on Real Estate	949
Exemptions granted on Mobile Homes	106
Actual reduction in taxable dollars	\$112,206
Manufactured Homes	
2,243 manufactured homes, taxable value	\$8,563,200

continued

**Hancock County, Ohio**  
*Miscellaneous Statistics (continued)*  
*December 31, 2001*

**Industrial Sites**

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

**Communications**

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

**Voter Statistics, General Election of November, 2001**

Number of Registered Voters	44,382
Number of Voters, Last General Election	12,746
Percentage of Voters Voting	28.99%

**Sources:** County and City Data Book 2001  
Ohio Department of Transportation  
Hancock County Board of Elections  
All other information obtained from County records.