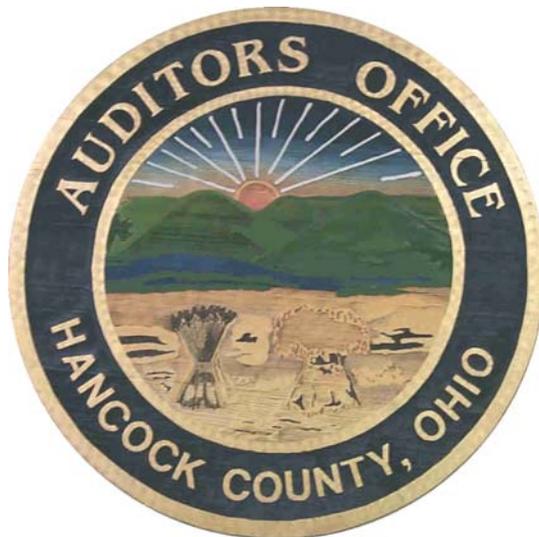


# HANCOCK COUNTY, OHIO

## Comprehensive Annual Financial Report

For the Year Ended  
December 31, 2002



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

June 26, 2003

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

As Auditor of Hancock County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2002. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

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

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

## REPORTING ENTITY

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

Component units are legally separate organizations which are fiscally dependent on the County or for which the County is financially accountable. The Regional Planning Commission, Blanchard Valley

Industries, and Hancock Community Housing Inc., have been included as discretely presented component units.

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

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

Hancock County has supported low unemployment rates for many years. The County consistently ranks in the five lowest unemployment counties in the State. These low rates are attributable in large part to increased employment in non-manufacturing industries; however, the manufacturing sector remains the backbone of our economy with more than 100 manufacturing firms and a large number of companies servicing their needs. 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 2,204 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 1,635 people locally.

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

## **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 County also purchased four buildings directly south of the Courthouse for future expansion of government administrative offices. Property was purchased in 2001 with the final property acquired for \$250,000 in 2002. The total cost of acquisition was paid from accumulated capital funds.

The County is in the final stages of the contract for the 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's Mental Retardation and Developmental Disabilities Board completely renovated three residential homes, Blanchard Valley School, and upgraded communication systems campus wide. Landscaping and sidewalk improvements were made through out the grounds. The \$2.1 million project was financed from MRDD capital projects fund.

## **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 will commence in the spring of 2003 and be ready for occupancy late 2003. The project is expected to be financed by lease agreements with the State of Ohio and the County's Clerk of Courts.

The County Commissioners placed a .25 percent sales tax on the May 2003 ballot for voter consideration. The levy was approved for the criminal and justice administration expenditures for a period of two years. Collection of the sales tax will commence July 1, 2003.

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 has addressed 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. The plans for construction range from \$5 million to \$8 million. A capital projects fund has been established to accumulate funding for the project. The Board of Commissioners and the Judges of the Common Pleas Court have agreed to renovate space in the courthouse to temporarily house the domestic relations court. As a result the Commissioners will occupy one of the recently purchased buildings until alternatives are determined financially feasible.

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

## **FINANCIAL INFORMATION**

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

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

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

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

### *Cash Management*

The County pools all idle cash to achieve maximum investment efficiency and to enhance accountability. The County Treasurer, as custodian of all 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, Betty Montgomery, Auditor of State.

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

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hancock County for its comprehensive annual financial report for the year ended December 31, 2001. 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.

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,



Anthony P. Inti  
Hancock County Auditor

**Hancock County, Ohio**

*Elected Officials  
December 31, 2002*

---

COMMISSIONERS

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

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

# 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



**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

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

To the County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County (the County) as of and for the year ended December 31, 2002, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Blanchard Valley Industries, and Hancock Community Housing Inc., discretely presented component units. Other auditors audited those financial statements. They have furnished their report thereon to us, and we base our opinion, insofar as it relates to the amounts included for the Blanchard Valley Industries and Hancock Community Housing, Inc., on the report of the other auditors.

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

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of December 31, 2002, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General; Motor Vehicle and Gas Tax; Alcohol, Drug Addiction, and Mental Health; Job and Family Services; Mental Retardation and Development Disabilities; and Water and Sewer Bond Retirement funds thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2003 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

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

**Betty Montgomery**  
Auditor of State

June 26, 2003

**Hancock County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2002  
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, 2002. 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 2002 are as follows:

The County's total net assets increased by \$2,069 thousand, which represents a 2.7 percent increase from 2001.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$10,421 thousand, a decrease of \$1,050 thousand from the prior year. Of this amount, \$7,844 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 \$2,531 thousand, which represents a 12 percent decrease from the prior year and represents 18.1 percent of total General Fund expenditures.

**Overview of the Financial Statements**

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

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

**County-Wide Financial Statements**

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

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

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

The change in net assets is important because it tells the reader whether, for the County as a whole, the financial position of the County has improved or diminished. However, in evaluating the overall position 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, 2002  
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, Blanchard Valley Industries, Inc. and Hancock Community Housing, Inc. These component units are described in the notes to the financial statements. The component units are separate and may buy, sell, lease, and mortgage property in their own name and can sue or be sued in their own name.

### **Fund Financial Statements**

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

**Governmental Funds** - Governmental funds are used to account for essentially the same functions reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds 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, 2002  
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 2002 compared to 2001:

Table 1  
Net Assets  
(In thousands)

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
<b>Assets</b>						
Current and Other Assets	\$31,957	\$32,875	\$5,330	\$5,021	\$37,287	\$37,896
Capital Assets, Net	74,563	73,283	3,073	2,774	77,636	76,057
Total Assets	<u>106,520</u>	<u>106,158</u>	<u>8,403</u>	<u>7,795</u>	<u>114,923</u>	<u>113,953</u>
<b>Liabilities</b>						
Current and Other Liabilities	14,084	14,085	247	226	14,331	14,311
Long-Term Liabilities	17,392	18,510	3,200	3,201	20,592	21,711
Total Liabilities	<u>31,476</u>	<u>32,595</u>	<u>3,447</u>	<u>3,427</u>	<u>34,923</u>	<u>36,022</u>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	62,859	60,524	1,138	753	63,997	61,277
Restricted	9,672	9,489	0	0	9,672	9,489
Unrestricted	2,513	3,550	3,818	3,615	6,331	7,165
Total Net Assets	<u>\$75,044</u>	<u>\$73,563</u>	<u>\$4,956</u>	<u>\$4,368</u>	<u>\$80,000</u>	<u>\$77,931</u>

**Hancock County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2002  
Unaudited

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$80,000 thousand (\$75,044 thousand in governmental activities and \$4,956 thousand in business-type activities) as of December 31, 2002. By far, the largest portion of the County's net assets (80 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 (\$6,331 thousand) may be used to meet the County's ongoing obligations to citizens and creditors.

Table 2 shows the changes in net assets for 2002 compared to 2001.

Table 2  
Changes in Net Assets  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
Revenues:						
Program Revenues						
Charges for Services	\$6,471	\$6,362	\$2,675	\$2,340	\$9,146	\$8,702
Operating Grants and Contributions	20,425	18,701	0	0	20,425	18,701
Capital Grants and Contributions	1,321	1,241	0	0	1,321	1,241
Total Program Revenues	28,217	26,304	2,675	2,340	30,892	28,644
General Revenues						
Property Taxes	6,324	6,465	0	0	6,324	6,465
Payment in Lieu of Taxes	1,312	1,194	0	0	1,312	1,194
Sales Tax	4,865	4,923	0	0	4,866	4,923
Intergovernmental	2,700	3,154	0	0	2,700	3,154
Investment Income	789	1,232	343	211	1,132	1,443
Other	1,070	1,009	62	30	1,132	1,039
Total General Revenues	17,060	17,977	405	241	17,465	18,218
Total Revenues	45,277	44,281	3,080	2,581	48,357	46,862
Transfers	0	(80)	0	80	0	0
Total Revenues and Transfers	45,277	44,201	3,080	2,661	48,357	46,862

(continued)

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	Governmental Activities		Business-Type Activities		Total	
	2002	2001	2002	2001	2002	2001
Program Expenses:						
General Government						
Legislative and Executive	\$5,597	\$5,088	\$0	\$0	\$5,597	\$5,088
Judicial	2,855	3,210	0	0	2,855	3,210
Public Safety	6,524	6,206	0	0	6,524	6,206
Public Works	4,794	5,218	0	0	4,794	5,218
Health	13,319	12,063	0	0	13,319	12,063
Human Services	8,131	8,579	0	0	8,131	8,579
Economic Development	1,113	248			1,113	248
Intergovernmental	636	435	0	0	636	435
Interest Expense	827	1,025	0	0	827	1,025
Sanitary Landfill	0	0	2,342	2,565	2,342	2,565
Agricultural Service Center	0	0	150	154	150	154
Total Expenses	43,796	42,072	2,492	2,719	46,288	44,791
Increase (Decrease) in Net Assets	\$1,482	\$2,129	\$588	(\$58)	\$2,070	\$2,071

**Governmental Activities**

Governmental activities increased the County's net assets by \$1,482 thousand, thereby accounting for 72 percent of the total growth in the net assets of the County. Key elements of this increase are as follows. Operating grants were the largest program revenue, accounting for \$20,425 thousand or 45 percent of total governmental revenues. The major recipients of intergovernmental program revenues were Motor Vehicle and Gas Tax (\$4,247 thousand); Alcohol, Drug, and Mental Health (\$3,398 thousand); Job and Family Services (\$5,419 thousand); and Mental Retardation and Developmental Disabilities (\$4,594 thousand). The health programs, Alcohol, Drug, and Mental Health and Mental Retardation and Developmental Disabilities, experienced a 19 percent increase in State and Federal funding.

The County's direct charges to users of governmental services made up \$6,471 thousand or 14.3 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 \$6,324 thousand of the \$45,278 thousand total revenues for governmental activities, or 14 percent of total revenues. The 2.2 percent decline shown is a result of personal property reductions in industrial inventories. Another major component of general revenues was sales taxes, which accounted for \$4,865 thousand or 10.8 percent of total revenues. This revenue also declined at a nominal 1.2 percent due to a sluggish economy.

The health program accounted for \$13,319 thousand of the \$43,796 thousand total expenses for governmental activities, or 30.4 percent of total expenses. The next largest program was human services, accounting for \$8,131 thousand and representing 18.6 percent of total governmental expenses. Both programs show growth which parallels the increase in program funding. Other programs experienced increases in personnel salaries and the growth in demand for extended services. Judicial expenditures decrease in 2002 due to the lack of court computerization implementation charges which occurred in the previous year.

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

Table 3  
Governmental Activities  
(In Thousands)

	Total Cost of Services		Net Cost of Services	
	2002	2001	2002	2001
General Government				
Legislative/Executive	\$5,597	\$5,088	\$2,719	\$2,417
Judicial	2,855	3,210	1,774	2,196
Public Safety	6,524	6,206	4,722	4,520
Public Works	4,794	5,218	(342)	(1,102)
Health	13,319	12,063	4,615	4,907
Human Services	8,131	8,579	500	1,383
Economic Development	1,113	248	132	(13)
Intergovernmental	636	435	632	435
Interest Expense	827	1,025	827	1,025
Total Expenses	<u>\$43,796</u>	<u>\$42,072</u>	<u>\$15,579</u>	<u>\$15,768</u>

Public Safety net cost of services was supported by sales tax and other general fund revenues. The increase of public safety expenditures have been addressed since the decline in sales tax became evident. In July of 2003 a new .25 percent sales tax levy revenue will be used to defray costs of existing services.

As shown in the table above, 53 percent of legislative/executive and judicial costs of services are derived from charges for services. Legislative/Executive activities include costs associated with the general administration of County government. Administration consists of the County Commissioners, Auditor, Treasurer, Prosecutor, and Recorder. Judicial represents costs associated with the administration of the County's court system. For 2002 the net cost of services increased 3 percent.

A material portion of health expenses (65.3 percent) and human services expenses (93.9 percent) are funded by charges for services, operating grants, and capital grants. The remaining \$5,115 thousand is funded by property taxes and intergovernmental revenues.

Economic Development services increased from \$248 to \$613 due to federal Community Housing Improvement Programs received by the County. The remainder was an increase due to a new grant in the amount of \$500 thousand for development.

**Business-Type Activities**

The net assets for business-type activities increased by \$588 thousand during 2002. Major revenue sources increased by 14 percent. The landfill accounts for the significant portion of the increase. It experienced increased usage because of its competitive fee structure. Investment earnings increased significantly by 62 percent in the landfill trust designed to defray closure/postclosure costs of the future. These earnings included an increase of 6.1 percent in fair value of the trust's investments.

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**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, 2002, the County's governmental funds reported a combined ending fund balance of \$10,421 thousand, a decrease of \$1,050 thousand in comparison with the prior year. Approximately 75.3 percent of this total (\$7,844 thousand) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed to liquidate contracts and purchase orders of the prior year (\$2,026 thousand) or a variety of other restricted purposes (\$551 thousand). Contracts and purchase order commitments increased by \$660 thousand. Of the \$2,026 the County has been awarded grant dollars but had not received \$900 thousand in which contracts have been encumbered against.

The General Fund is the primary operating fund of the County. At the end of 2002, unreserved fund balance was \$2,531 thousand, while total fund balance was \$2,793 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 18.1 percent to total General Fund expenditures.

The unreserved fund balance of the County's General Fund decreased by \$354 thousand during 2002. Key factors in this decrease are as follows:

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

Decrease in local governmental funding from state and decrease in investment income

Cash payments for capital assets instead of additional debt.

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, 2002, were \$3,765 thousand, and for the Agricultural Service Center were \$52 thousand. Unrestricted net assets increased by \$202 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 (\$643) thousand. Revenues were estimated conservatively to ensure a healthy fund balance for beginning 2003. Sales tax was closely monitored and elected officials were notified of the decrease in revenues during the year. Beginning mid-year elected officials met regularly to

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prioritize needs taking into account projected budget cuts from state and federal funding. As a result the actual expenditures were \$488 thousand less than the final budget.

Intergovernmental expenditures increased due to a pledge from the prior year to assist with a veterans' memorial. Public works original budget increased due to a fringe benefit addition and a vehicle purchase to enhance services provided to our residents.

**Capital Assets and Debt Administration**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2002, was \$77,637 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 completed purchases of land beside the Courthouse for the future expansion of County offices during 2002, in the amount of \$250 thousand. Also, renovations to the residential homes and school of the Mental Retardation and Developmental Disabilities Board were completed during 2002, in the amount of \$2.1 million. In addition, the Alcohol and Drug Addiction, Mental Health Board purchased and renovated a facility to extend services to customers.

Major capital asset events during 2002 included the replacement of fifteen bridges at a cost of \$832 thousand, and expenses for 15.1 miles of road surface sealing was \$84 thousand. The Engineer also replaced 40 culverts, in the amount of \$101 thousand. Traffic signals were added in 2002 in the amount of \$363 thousand.

Note 12 (Capital Assets) provides capital asset activity during 2002.

Long-Term Debt - 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 \$865,000, \$1,590,000, and \$415,000, respectively.

At December 31, 2002, the County had total general obligation bonded debt outstanding of \$14,590,925. Of this amount, \$1,935,000 is expected to be repaid from business-type activities. Other outstanding debt included special assessment bonds of \$1,171,799, OWDA loans payable of \$523,243, and loans payable of \$74,626. The County's long-term bonded debt decreased by \$1,232 thousand (7.25 percent) during 2002.

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 19 provides information regarding bond anticipation notes. Additional information on the County's long-term debt can be found in Note 21 of this report.

General obligation notes were issued throughout the year for a total of \$2,127 thousand. This amount included \$1,362 thousand in special assessment notes that were issued for road, water, and sewer projects

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within the County. Notes were also issued to purchase equipment and vehicles for the Engineer and for the renovation the Mid-Town Center.

In February of 2003, the County issued bond anticipation notes in the amount of \$2,200,000 to finance costs of constructing, furnishing, and equipping a building to house motor vehicle offices and facilities.

On May 1, 2003, the County issued \$2,200,000 of general obligation bonds. Proceeds from these bonds were used to retire the previously mentioned bond anticipation notes of the motor vehicle facility project.

**Economic Factors**

Hancock County has experienced growth in the past twenty years, aided in part by the completion and opening of the County financed connector road. The road connected a fully developed international industrial park to Interstate 75. With the increased accessibility, and a central 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 47 percent for the year 2002 due to the growth in the designated area.

Although population growth has been modest, the Labor Market Information estimates a 1.39 percent increase since 2000. Housing starts are at an all time high and the average sale price of residential property has risen to \$140,902.

Another significant factor that attributes to the overall growth of the County is its low unemployment rate. With a rate of 3.6 percent at December 31, 2002, compared to 5.7 percent for the State and 5.8 percent for the nation, Hancock County consistently ranks among the five 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 213 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 2 percent decrease in collections, Hancock County reported a slight decrease of 1.2 percent.

Investment earnings of governmental activities were lower in 2002 by \$500 thousand due to the lowering of interest rates needed to stimulate the economy. In addition, the State Legislature 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 original appropriations by 6.9 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, 2002*  
*Component Units as of December 31, 2002*

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$12,435,464	\$1,448,643	\$13,884,107
Cash and Cash Equivalents in Segregated Accounts	361,304	0	361,304
Cash and Cash Equivalents with Fiscal Agent	28,057	368,767	396,824
Investments in Segregated Accounts	0	0	0
Investments with Fiscal Agent	0	3,126,681	3,126,681
Due from Primary Government	0	0	0
Due from Component Unit	167	0	167
Accounts Receivable	123,632	306,897	430,529
Sales Taxes Receivable	708,575	0	708,575
Accrued Interest Receivable	76,821	45,219	122,040
Due from Other Governments	5,740,685	0	5,740,685
Internal Balances	709	(709)	0
Prepaid Items	235,167	22,425	257,592
Materials and Supplies Inventory	459,937	12,163	472,100
Payment in Lieu of Taxes Receivable	1,338,749	0	1,338,749
Property Taxes Receivable	7,422,742	0	7,422,742
Loans Receivable	303,716	0	303,716
Special Assessments Receivable	2,631,914	0	2,631,914
Deposits	0	0	0
Unamortized Issuance Costs	89,077	0	89,077
Nondepreciable Capital Assets	24,795,735	607,279	25,403,014
Depreciable Capital Assets, Net	49,767,629	2,465,865	52,233,494
<i>Total Assets</i>	<u>106,520,080</u>	<u>8,403,230</u>	<u>114,923,310</u>
<b><u>Liabilities</u></b>			
Accrued Wages Payable	1,126,813	40,523	1,167,336
Matured Compensated Absences Payable	26,098	0	26,098
Accounts Payable	905,214	6,680	911,894
Contracts Payable	333,284	149,259	482,543
Due to Component Unit	1,338	0	1,338
Due to Primary Government	0	0	0
Due to Other Governments	820,750	41,840	862,590
Notes Payable	2,127,252	0	2,127,252
Accrued Interest Payable	44,659	8,805	53,464
Retainage Payable	31,451	0	31,451
Deferred Revenue	8,667,277	0	8,667,277
Long-Term Liabilities			
Due Within One Year	1,342,219	95,000	1,437,219
Due in More Than One Year	16,049,382	3,104,560	19,153,942
<i>Total Liabilities</i>	<u>31,475,737</u>	<u>3,446,667</u>	<u>34,922,404</u>
<b><u>Net Assets</u></b>			
Invested in Capital Assets, Net of Related Debt	62,859,448	1,138,406	63,997,854
Restricted for:			
Debt Service	1,107,380	0	1,107,380
Other Purposes			
Expendable	8,318,017	0	8,318,017
Nonexpendable	247,000	0	247,000
Unrestricted (Deficit)	2,512,498	3,818,157	6,330,655
<i>Total Net Assets</i>	<u>\$75,044,343</u>	<u>\$4,956,563</u>	<u>\$80,000,906</u>

See accompanying notes to the basic financial statements

	Component Units	
Regional Planning Commission	Blanchard Valley Industries	Hancock Community Housing
\$20,910	\$0	\$0
0	53,943	59,849
0	0	0
0	419,645	0
0	0	0
0	1,338	0
0	0	0
0	29,005	2,884
0	0	0
0	0	0
0	0	0
0	0	0
951	0	58
0	2,953	0
0	0	0
0	0	0
0	0	0
0	0	0
0	867	0
0	0	0
0	0	81,854
6,558	160,860	127,417
28,419	668,611	272,062
0	13,115	0
0	0	0
0	28,476	85
0	0	0
0	0	0
0	167	0
5,350	85	0
0	44,948	0
0	0	0
0	0	0
0	0	0
0	0	15,959
15,871	0	175,964
21,221	86,791	192,008
0	160,860	17,348
0	0	0
0	0	0
0	0	0
7,198	420,960	62,706
\$7,198	\$581,820	\$80,054

**Hancock County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2002

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	\$5,597,423	\$2,878,008	\$0	\$0
Judicial	2,855,053	876,558	204,648	0
Public Safety	6,524,065	1,053,454	748,864	0
Public Works	4,793,566	889,680	3,625,749	620,767
Health				
Alcohol, Drug, and Mental Health	4,540,449	101,754	3,398,416	0
Mental Retardation and Developmental Disabilities	8,009,762	181,930	4,593,651	0
Other Health	768,853	156,132	71,626	200,066
Human Services				
Job and Family Services	5,708,054	0	5,418,733	0
Other Human Services	2,423,054	329,554	1,882,486	0
Economic Development	1,113,052	0	480,949	500,000
Intergovernmental	635,895	4,276	0	0
Interest and Fiscal Charges	827,189	0	0	0
<i>Total Governmental Activities</i>	<u>43,796,415</u>	<u>6,471,346</u>	<u>20,425,122</u>	<u>1,320,833</u>
<b><u>Business-Type Activities</u></b>				
Sanitary Landfill	2,342,043	2,456,882	0	0
Agricultural Service Center	149,642	218,140	0	0
<i>Total Business-Type Activities</i>	<u>2,491,685</u>	<u>2,675,022</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$46,288,100</u>	<u>\$9,146,368</u>	<u>\$20,425,122</u>	<u>\$1,320,833</u>
<b><u>Component Units</u></b>				
Regional Planning Commission	\$227,077	\$196,565	\$0	\$0
Blanchard Valley Industries	398,048	330,812	0	0
Hancock Community Housing	15,209	1,500	3,050	90,713
Total Component Units	<u>\$640,334</u>	<u>\$528,877</u>	<u>\$3,050</u>	<u>\$90,713</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*

Change in Net Assets

*Net Assets Beginning of Year*

*Net Assets End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets

Primary Government			Component Units		
Governmental Activities	Business-Type Activities	Total	Regional Planning Commission	Blanchard Valley Industries	Hancock Community Housing
(\$2,719,415)	\$0	(\$2,719,415)	\$0	\$0	\$0
(1,773,847)	0	(1,773,847)	0	0	0
(4,721,747)	0	(4,721,747)	0	0	0
342,630	0	342,630	0	0	0
(1,040,279)	0	(1,040,279)	0	0	0
(3,234,181)	0	(3,234,181)	0	0	0
(341,029)	0	(341,029)	0	0	0
(289,321)	0	(289,321)	0	0	0
(211,014)	0	(211,014)	0	0	0
(132,103)	0	(132,103)	0	0	0
(631,619)	0	(631,619)	0	0	0
(827,189)	0	(827,189)	0	0	0
(15,579,114)	0	(15,579,114)	0	0	0
0	114,839	114,839	0	0	0
0	68,498	68,498	0	0	0
0	183,337	183,337	0	0	0
(15,579,114)	183,337	(15,395,777)	0	0	0
0	0	0	(30,512)	0	0
0	0	0	0	(67,236)	0
0	0	0	0	0	80,054
0	0	0	(30,512)	(67,236)	80,054
1,926,923	0	1,926,923	0	0	0
1,129,278	0	1,129,278	0	0	0
3,113,837	0	3,113,837	0	0	0
153,578	0	153,578	0	0	0
1,311,940	0	1,311,940	0	0	0
4,865,680	0	4,865,680	0	0	0
2,699,694	0	2,699,694	0	0	0
788,988	162,946	951,934	0	15,929	0
0	180,444	180,444	0	(15,076)	0
1,070,215	61,720	1,131,935	1,229	(7,995)	0
17,060,133	405,110	17,465,243	1,229	(7,142)	0
1,481,019	588,447	2,069,466	(29,283)	(74,378)	80,054
73,563,324	4,368,116	77,931,440	36,481	656,198	0
<u>\$75,044,343</u>	<u>\$4,956,563</u>	<u>\$80,000,906</u>	<u>\$7,198</u>	<u>\$581,820</u>	<u>\$80,054</u>

**Hancock County, Ohio**

*Balance Sheet  
Governmental Funds  
December 31, 2002*

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Alcohol, Drug, and Mental Health</u>	<u>Job and Family Services</u>
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$2,623,462	\$403,263	\$777,895	\$436,982
Cash and Cash Equivalents in Segregated Accounts	5,531	0	0	0
Accounts Receivable	120,895	2,737	0	0
Sales Taxes Receivable	708,575	0	0	0
Accrued Interest Receivable	76,138	0	0	0
Due from Other Governments	1,655,477	2,046,153	499,626	0
Due from Component Unit	167	0	0	0
Interfund Receivable	114,999	5,191	200,832	31,832
Prepaid Items	210,896	0	3,145	5,570
Materials and Supplies Inventory	93,889	325,830	5,160	30,932
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	10,905	0	0
Property Taxes Receivable	1,012,931	0	1,392,457	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Assets</i>	<u>\$6,622,960</u>	<u>\$2,794,079</u>	<u>\$2,879,115</u>	<u>\$505,316</u>
<b><u>Liabilities and Fund Balances</u></b>				
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$452,777	\$95,981	\$16,807	\$120,167
Matured Compensated Absences Payable	17,758	0	0	0
Accounts Payable	106,158	44,397	432,325	139,436
Contracts Payable	8,500	5,947	0	0
Due to Component Unit	0	0	0	0
Due to Other Governments	395,490	62,253	10,260	114,404
Interfund Payable	3,850	545	0	1,468
Notes Payable	0	315,000	0	0
Accrued Interest Payable	0	854	0	0
Liabilities Payable from Restricted Assets				
Retainage Payable	0	10,905	0	0
Deferred Revenue	2,845,523	1,814,780	1,705,370	0
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Liabilities</i>	<u>3,830,056</u>	<u>2,350,662</u>	<u>2,164,762</u>	<u>375,475</u>
<b><u>Fund Balances</u></b>				
Reserved for Encumbrances	262,092	114,832	141,148	146,041
Reserved for Loans Receivable	0	0	0	0
Reserved for Endowments	0	0	0	0
Unreserved, Reported in				
General Fund	2,530,812	0	0	0
Special Revenue Funds (Deficit)	0	328,585	573,205	(16,200)
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>	<u>2,792,904</u>	<u>443,417</u>	<u>714,353</u>	<u>129,841</u>
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total Liabilities and Fund Balances</i>	<u>\$6,622,960</u>	<u>\$2,794,079</u>	<u>\$2,879,115</u>	<u>\$505,316</u>

See accompanying notes to the basic financial statements

Mental Retardation and Developmental Disabilities	Water and Sewer Bond Retirement	Other Governmental Funds	Total
\$2,315,475	\$220,364	\$5,654,629	\$12,432,070
60,114	0	295,659	361,304
0	0	0	123,632
0	0	0	708,575
0	0	683	76,821
596,289	0	943,140	5,740,685
0	0	0	167
0	0	0	352,854
13,543	0	2,013	235,167
2,889	0	1,237	459,937
0	0	1,338,749	1,338,749
0	0	3,394	3,394
0	0	17,152	28,057
3,375,144	0	1,642,210	7,422,742
0	0	303,716	303,716
0	2,496,469	135,445	2,631,914
<u>\$6,363,454</u>	<u>\$2,716,833</u>	<u>\$10,338,027</u>	<u>\$32,219,784</u>
\$351,023	\$0	\$90,058	\$1,126,813
6,180	0	2,160	26,098
83,528	0	99,370	905,214
0	0	318,837	333,284
1,338	0	0	1,338
183,385	0	54,958	820,750
0	0	346,282	352,145
0	0	1,812,252	2,127,252
0	0	4,931	5,785
0	0	20,546	31,451
3,602,467	2,496,469	3,604,245	16,068,854
<u>4,227,921</u>	<u>2,496,469</u>	<u>6,353,639</u>	<u>21,798,984</u>
135,581	0	1,226,387	2,026,081
0	0	303,716	303,716
0	0	247,000	247,000
0	0	0	2,530,812
1,999,952	0	2,991,680	5,877,222
0	220,364	890,813	1,111,177
0	0	(1,772,763)	(1,772,763)
0	0	97,555	97,555
<u>2,135,533</u>	<u>220,364</u>	<u>3,984,388</u>	<u>10,420,800</u>
<u>\$6,363,454</u>	<u>\$2,716,833</u>	<u>\$10,338,027</u>	<u>\$32,219,784</u>

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**Hancock County, Ohio**  
*Reconciliation of Total Governmental Fund Balances  
to Net Assets of Governmental Activities  
December 31, 2002*

*Total Governmental Funds Balances* \$10,420,800

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

Capital assets used in governmental activities are not  
financial resources and, therefore, are not reported in the funds. 74,563,364

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

Accounts Receivable	50,765	
Sales Taxes Receivable	390,042	
Accrued Interest Receivable	53,177	
Due from Other Governments	4,108,064	
Interfund Receivable	1,026	
Property Taxes Receivable	94,214	
Payment in Lieu of Taxes	72,375	
Special Assessments Receivable	2,631,914	
		7,401,577

Unamortized issuance costs represent deferred charges which  
do not provide current financial resources and, therefore,  
not reported in the funds. 89,077

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

Accrued Interest Payable	(38,874)	
Compensated Absences Payable	(2,966,009)	
General Obligation Bonds Payable	(12,655,925)	
Special Assessment Bonds Payable	(1,171,799)	
OWDA Loans Payable	(523,242)	
Loans Payable	(74,626)	
		(17,430,475)

*Net Assets of Governmental Activities* \$75,044,343

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, 2002*

	General	Motor Vehicle and Gas Tax	Alcohol, Drug, and Mental Health	Job and Family Services
<b><u>Revenues</u></b>				
Property Taxes	\$1,228,196	\$0	\$1,120,205	\$0
Payment in Lieu of Taxes	0	0	0	0
Sales Taxes	4,934,225	0	0	0
Permissive Motor Vehicle License Taxes	0	134,694	0	0
Special Assessments	0	0	0	0
Charges for Services	3,617,303	257,282	101,754	0
Licenses and Permits	6,617	0	0	0
Fines and Forfeitures	80,656	87,854	0	0
Intergovernmental	2,876,033	3,499,711	3,308,015	5,469,914
Interest	652,449	12,908	0	0
Rent	41,648	0	0	0
Donations	0	0	0	0
Other	84,993	13,183	34,414	237,337
<i>Total Revenues</i>	<u>13,522,120</u>	<u>4,005,632</u>	<u>4,564,388</u>	<u>5,707,251</u>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	4,590,907	0	0	0
Judicial	2,595,037	0	0	0
Public Safety	5,282,902	0	0	0
Public Works	129,334	3,907,912	0	0
Health	290,634	0	4,540,218	0
Human Services	405,895	0	0	5,587,756
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	635,895	0	0	0
Debt Service				
Principal Retirement	37,433	0	6,532	0
Payment to Bond Refunding				
Escrow Agent	0	0	0	0
Interest and Fiscal Charges	6,217	14,028	516	0
<i>Total Expenditures</i>	<u>13,974,254</u>	<u>3,921,940</u>	<u>4,547,266</u>	<u>5,587,756</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(452,134)</u>	<u>83,692</u>	<u>17,122</u>	<u>119,495</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Proceeds of Refunding Bonds	0	0	0	0
Transfers - In	46,149	0	0	0
Transfers - Out	(20,000)	0	(42,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>26,149</u>	<u>0</u>	<u>(42,000)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	(425,985)	83,692	(24,878)	119,495
<i>Fund Balances at Beginning of Year</i>	<u>3,218,889</u>	<u>359,725</u>	<u>739,231</u>	<u>10,346</u>
<i>Fund Balances at End of Year</i>	<u>\$2,792,904</u>	<u>\$443,417</u>	<u>\$714,353</u>	<u>\$129,841</u>

See accompanying notes to the basic financial statements

Mental Retardation and Developmental Disabilities	Water and Sewer Bond Retirement	Other Governmental Funds	Total
\$3,095,410	\$0	\$839,181	\$6,282,992
0	0	1,305,251	1,305,251
0	0	0	4,934,225
0	0	0	134,694
0	123,589	319,106	442,695
181,930	0	1,573,335	5,731,604
0	0	126,791	133,408
0	0	38,725	207,235
4,520,281	0	4,328,968	24,002,922
0	103,069	27,467	795,893
0	0	139,312	180,960
36,180	0	52,187	88,367
290,108	23,041	366,560	1,049,636
<u>8,123,909</u>	<u>249,699</u>	<u>9,116,883</u>	<u>45,289,882</u>
0	0	926,055	5,516,962
0	0	231,411	2,826,448
0	0	972,400	6,255,302
0	0	318,930	4,356,176
7,844,130	0	280,830	12,955,812
0	0	2,074,194	8,067,845
0	0	1,113,052	1,113,052
0	0	2,425,897	2,425,897
0	0	0	635,895
0	108,760	1,170,000	1,322,725
0	437,410	2,628,573	3,065,983
0	104,801	828,971	954,533
<u>7,844,130</u>	<u>650,971</u>	<u>12,970,313</u>	<u>49,496,630</u>
<u>279,779</u>	<u>(401,272)</u>	<u>(3,853,430)</u>	<u>(4,206,748)</u>
0	447,187	2,710,361	3,157,548
0	6,068	914,585	966,802
(852,585)	0	(52,217)	(966,802)
<u>(852,585)</u>	<u>453,255</u>	<u>3,572,729</u>	<u>3,157,548</u>
(572,806)	51,983	(280,701)	(1,049,200)
<u>2,708,339</u>	<u>168,381</u>	<u>4,265,089</u>	<u>11,470,000</u>
<u>\$2,135,533</u>	<u>\$220,364</u>	<u>\$3,984,388</u>	<u>\$10,420,800</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, 2002*

Net Change in Fund Balances - Total Governmental Funds (\$1,049,200)

**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	320,875	
Capital Outlay - Construction in Progress	243,383	
Capital Outlay - Depreciable Capital Assets	3,175,449	
Depreciation	<u>(2,312,309)</u>	
		1,427,398

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 (146,866)

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

Property Taxes	40,624	
Payment in Lieu of Taxes	6,689	
Sales Taxes	(68,545)	
Special Assessments	(147,916)	
Charges for Services	(37,515)	
Intergovernmental	181,709	
Interest	<u>33,575</u>	
		8,621

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	1,170,000	
Special Assessment Bonds	85,000	
Refunded Bonds	2,870,000	
OWDA Loans	23,760	
Loans Payable	41,205	
Capital Leases Payable	<u>2,760</u>	
		4,192,725

Debt proceeds are other financing sources in the governmental funds, but the issuance increases the long-term liabilities on the statement of activities:

General Obligation Bonds Payable	(2,700,000)	
Special Assessment Bonds Payable	(445,000)	
Accounting Loss	195,983	
Bond Premium	<u>(12,548)</u>	
		(2,961,565)

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

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

Accrued Interest Payable	33,357	
Amortization of Accounting Loss	(17,350)	
Amortization of Premium	<u>1,191</u>	
		17,198

(continued)

**Hancock County, Ohio**

*Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities (continued)  
For the Year Ended December 31, 2002*

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

Unamortized Issuance Costs \$89,077

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 (96,369)

*Change in Net Assets of Governmental Activities* \$1,481,019

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, 2002

	<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	\$1,244,604	\$1,339,490	\$1,230,435	(\$109,055)
Sales Taxes	4,200,000	4,200,000	5,023,951	823,951
Charges for Services	2,643,100	2,681,649	3,527,486	845,837
Licenses and Permits	4,850	4,850	6,617	1,767
Fines and Forfeitures	100,000	100,000	102,312	2,312
Intergovernmental	2,803,687	2,686,247	2,839,624	153,377
Interest	700,000	700,000	675,359	(24,641)
Rent	25,000	25,000	41,648	16,648
Other	0	0	55,136	55,136
<i>Total Revenues</i>	<u>11,721,241</u>	<u>11,737,236</u>	<u>13,502,568</u>	<u>1,765,332</u>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	4,785,734	5,044,423	4,836,613	207,810
Judicial	3,005,731	3,050,105	2,897,580	152,525
Public Safety	5,270,595	5,418,823	5,388,487	30,336
Public Works	106,812	137,242	129,806	7,436
Health	349,556	342,209	305,350	36,859
Human Services	482,749	479,355	426,136	53,219
Intergovernmental	383,630	635,951	635,895	56
<i>Total Expenditures</i>	<u>14,384,807</u>	<u>15,108,108</u>	<u>14,619,867</u>	<u>488,241</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(2,663,566)</u>	<u>(3,370,872)</u>	<u>(1,117,299)</u>	<u>2,253,573</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Other Financing Sources	0	0	30,015	30,015
Advances - In	0	25,970	11,320	(14,650)
Advances - Out	0	0	(77,514)	(77,514)
Transfers - In	145,245	141,046	46,149	(94,897)
Transfers - Out	(100,000)	(57,956)	(20,000)	37,956
<i>Total Other Financing Sources (Uses)</i>	<u>45,245</u>	<u>109,060</u>	<u>(10,030)</u>	<u>(119,090)</u>
<i>Net Change in Fund Balance</i>	<u>(2,618,321)</u>	<u>(3,261,812)</u>	<u>(1,127,329)</u>	<u>2,134,483</u>
<i>Fund Balance at Beginning of Year</i>	2,662,454	2,650,820	2,650,820	0
Prior Year Encumbrances Appropriated	<u>629,080</u>	<u>629,080</u>	<u>629,080</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$673,213</u>	<u>\$18,088</u>	<u>\$2,152,571</u>	<u>\$2,134,483</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, 2002*

	<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	\$125,000	\$125,000	\$134,284	\$9,284
Charges for Services	180,000	180,000	250,707	70,707
Fines and Forfeitures	100,000	100,000	88,017	(11,983)
Intergovernmental	3,480,000	3,480,000	3,493,052	13,052
Interest	20,000	20,000	12,923	(7,077)
Other	0	0	11,016	11,016
<i>Total Revenues</i>	<u>3,905,000</u>	<u>3,905,000</u>	<u>3,989,999</u>	<u>84,999</u>
<b><u>Expenditures</u></b>				
Current				
Public Works	4,060,153	4,155,153	4,035,051	120,102
<i>Excess of Revenues Under Expenditures</i>	<u>(155,153)</u>	<u>(250,153)</u>	<u>(45,052)</u>	<u>205,101</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	65,000	65,000	0	(65,000)
Transfers - Out	(150,000)	(150,000)	(150,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(85,000)</u>	<u>(85,000)</u>	<u>(150,000)</u>	<u>(65,000)</u>
<i>Net Change in Fund Balance</i>	(240,153)	(335,153)	(195,052)	140,101
<i>Fund Balance at Beginning of Year</i>	200,000	194,662	194,662	0
Prior Year Encumbrances Appropriated	<u>251,934</u>	<u>251,934</u>	<u>251,934</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$211,781</u>	<u>\$111,443</u>	<u>\$251,544</u>	<u>\$140,101</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, 2002*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$1,167,000	\$1,177,317	\$1,119,505	(\$57,812)
Charges for Services	80,000	80,000	101,754	21,754
Intergovernmental	2,856,000	2,930,813	3,169,848	239,035
Donations	0	0	0	0
Other	50,000	50,000	35,176	(14,824)
<i>Total Revenues</i>	<u>4,153,000</u>	<u>4,238,130</u>	<u>4,426,283</u>	<u>188,153</u>
<b><u>Expenditures</u></b>				
Current				
Health	4,176,243	5,218,364	5,127,263	91,101
<i>Excess of Revenues Under Expenditures</i>	(23,243)	(980,234)	(700,980)	279,254
<b><u>Other Financing Uses</u></b>				
Advances - Out	0	0	(200,000)	(200,000)
Transfers - Out	0	(42,000)	(42,000)	0
<i>Total Other Financing Sources (Uses)</i>	0	(42,000)	(242,000)	(200,000)
<i>Net Change in Fund Balance</i>	(23,243)	(1,022,234)	(942,980)	79,254
<i>Fund Balance at Beginning of Year</i>	1,000,000	773,343	773,343	0
Prior Year Encumbrances Appropriated	338,243	338,243	338,243	0
<i>Fund Balance at End of Year</i>	<u>\$1,315,000</u>	<u>\$89,352</u>	<u>\$168,606</u>	<u>\$79,254</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, 2002*

	<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	\$4,753,000	\$5,049,502	\$5,470,640	\$421,138
<b><u>Expenditures</u></b>				
Current				
Human Services	6,341,668	6,572,217	6,062,750	509,467
<i>Excess of Revenues Under Expenditures</i>	(1,588,668)	(1,522,715)	(592,110)	930,605
<b><u>Other Financing Sources</u></b>				
Other Financing Sources	1,242,000	1,031,498	237,337	(794,161)
<i>Net Change in Fund Balance</i>	(346,668)	(491,217)	(354,773)	136,444
<i>Fund Balance at Beginning of Year</i>	300,000	179,052	179,052	0
Prior Year Encumbrances Appropriated	312,168	312,168	312,168	0
<i>Fund Balance at End of Year</i>	<u>\$265,500</u>	<u>\$3</u>	<u>\$136,447</u>	<u>\$136,444</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, 2002*

	<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	\$3,200,000	\$3,254,671	\$3,102,461	(\$152,210)
Charges for Services	143,680	163,680	181,916	18,236
Intergovernmental	4,124,483	4,308,598	4,713,127	404,529
Donations	1,000	11,000	36,180	25,180
Other	20,000	0	38,446	38,446
<i>Total Revenues</i>	<u>7,489,163</u>	<u>7,737,949</u>	<u>8,072,130</u>	<u>334,181</u>
<b><u>Expenditures</u></b>				
Current				
Health	9,254,607	8,902,139	7,703,729	1,198,410
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,765,444)	(1,164,190)	368,401	1,532,591
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	33,634	33,634	0	(33,634)
Transfers - Out	0	(857,585)	(852,585)	5,000
<i>Total Other Financing Sources (Uses)</i>	33,634	(823,951)	(852,585)	(28,634)
<i>Net Change in Fund Balance</i>	(1,731,810)	(1,988,141)	(484,184)	1,503,957
<i>Fund Balance at Beginning of Year</i>	2,201,230	2,479,711	2,479,711	0
Prior Year Encumbrances Appropriated	89,160	89,160	89,160	0
<i>Fund Balance at End of Year</i>	<u>\$558,580</u>	<u>\$580,730</u>	<u>\$2,084,687</u>	<u>\$1,503,957</u>

See accompanying notes to the basic financial statements

**Hancock County, Ohio***Statement of Fund Net Assets***Business-Type Activities***December 31, 2002*

	Sanitary Landfill	Agricultural Service Center	Totals
<b>Assets</b>			
<b>Current Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$1,309,490	\$139,153	\$1,448,643
Accounts Receivable	306,897	0	306,897
Prepaid Items	22,425	0	22,425
Materials and Supplies Inventory	11,228	935	12,163
<i>Total Current Assets</i>	<u>1,650,040</u>	<u>140,088</u>	<u>1,790,128</u>
<b>Noncurrent Assets</b>			
Restricted Assets			
Cash and Cash Equivalents with Fiscal Agent	368,767	0	368,767
Investments with Fiscal Agent	3,126,681	0	3,126,681
Accrued Interest Receivable	45,219	0	45,219
Capital Assets			
Nondepreciable Capital Assets	532,279	75,000	607,279
Depreciable Capital Assets, Net	792,075	1,673,790	2,465,865
<i>Total Noncurrent Assets</i>	<u>4,865,021</u>	<u>1,748,790</u>	<u>6,613,811</u>
<i>Total Assets</i>	<u>6,515,061</u>	<u>1,888,878</u>	<u>8,403,939</u>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accrued Wages Payable	39,792	731	40,523
Accounts Payable	5,491	1,189	6,680
Contracts Payable	74,259	75,000	149,259
Due to Other Governments	41,840	0	41,840
Interfund Payable	709	0	709
Accrued Interest Payable	1,172	7,633	8,805
General Obligation Bonds Payable	35,000	60,000	95,000
<i>Total Current Liabilities</i>	<u>198,263</u>	<u>144,553</u>	<u>342,816</u>
<b>Long-Term Liabilities</b>			
Liabilities Payable from Restricted Assets			
Closure/Postclosure Costs Payable	1,121,961	0	1,121,961
Compensated Absences Payable	139,876	2,723	142,599
General Obligation Bonds Payable	240,000	1,600,000	1,840,000
<i>Total Long-Term Liabilities</i>	<u>1,501,837</u>	<u>1,602,723</u>	<u>3,104,560</u>
<i>Total Liabilities</i>	<u>1,700,100</u>	<u>1,747,276</u>	<u>3,447,376</u>
<b>Net Assets</b>			
Invested in Capital Assets, Net of Related Debt	1,049,616	88,790	1,138,406
Unrestricted	3,765,345	52,812	3,818,157
<i>Total Net Assets</i>	<u>\$4,814,961</u>	<u>\$141,602</u>	<u>\$4,956,563</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, 2002

	Sanitary Landfill	Agricultural Service Center	Totals
<b><u>Operating Revenues</u></b>			
Charges for Services	\$2,456,882	\$218,140	\$2,675,022
Other	61,720	0	61,720
<i>Total Operating Revenues</i>	<u>2,518,602</u>	<u>218,140</u>	<u>2,736,742</u>
<b><u>Operating Expenses</u></b>			
Personal Services	622,917	3,454	626,371
Fringe Benefits	194,585	0	194,585
Contractual Services	929,059	24,288	953,347
Materials and Supplies	292,674	5,155	297,829
Closure and Postclosure Costs	78,599	0	78,599
Depreciation	208,230	21,827	230,057
Other	524	0	524
<i>Total Operating Expenses</i>	<u>2,326,588</u>	<u>54,724</u>	<u>2,381,312</u>
<i>Operating Income</i>	<u>192,014</u>	<u>163,416</u>	<u>355,430</u>
<b><u>Non-Operating Revenues (Expenses)</u></b>			
Interest Revenue	162,946	0	162,946
Interest Expense	(15,455)	(94,918)	(110,373)
Increase in Fair Value of Investments	180,444	0	180,444
<i>Total Non-Operating Revenues (Expenses)</i>	<u>327,935</u>	<u>(94,918)</u>	<u>233,017</u>
<i>Change in Net Assets</i>	519,949	68,498	588,447
<i>Net Assets Beginning of Year</i>	<u>4,295,012</u>	<u>73,104</u>	<u>4,368,116</u>
<i>Net Assets End of Year</i>	<u>\$4,814,961</u>	<u>\$141,602</u>	<u>\$4,956,563</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, 2002

	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	\$2,380,038	\$218,140	\$2,598,178
Cash Received from Other Revenues	61,720	0	61,720
Cash Payments for Personal Services	(615,409)	0	(615,409)
Cash Payments for Fringe Benefits	(193,758)	0	(193,758)
Cash Payments for Contractual Services	(891,490)	(25,269)	(916,759)
Cash Payments for Materials and Supplies	(304,324)	(4,909)	(309,233)
Cash Payments for Other	(524)	0	(524)
<i>Net Cash Provided by Operating Activities</i>	<u>436,253</u>	<u>187,962</u>	<u>624,215</u>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>			
Cash Payments for Acquisition of Fixed Assets	(529,856)	0	(529,856)
Cash Payments for Principal on Bonds	(30,000)	(55,000)	(85,000)
Cash Payments for Interest on Bonds	(15,528)	(94,288)	(109,816)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(575,384)</u>	<u>(149,288)</u>	<u>(724,672)</u>
<b><u>Cash Flows from Investing Activities</u></b>			
Cash Received from Interest	161,845	0	161,845
Cash Received from Sale of Investments	388,790	0	388,790
Cash Payments for Purchase of Investments	(606,744)	0	(606,744)
<i>Net Cash Flows Used for Investing Activities</i>	<u>(56,109)</u>	<u>0</u>	<u>(56,109)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(195,240)	38,674	(156,566)
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>1,873,497</u>	<u>100,479</u>	<u>1,973,976</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u><u>\$1,678,257</u></u>	<u><u>\$139,153</u></u>	<u><u>\$1,817,410</u></u>

continued

**Hancock County, Ohio**  
*Statement of Cash Flows*  
**Business-Type Activities (continued)**  
For the Year Ended December 31, 2002

	Sanitary Landfill	Agricultural Service Center	Totals
<b>Reconciliation of Operating Income</b>			
<b><u>to Net Cash Provided by Operating Activities</u></b>			
Operating Income	\$192,014	\$163,416	\$355,430
<b>Adjustments to Reconcile Operating Income</b>			
<b><u>to Net Cash Provided by Operating Activities</u></b>			
Depreciation	208,230	21,827	230,057
Changes in Assets and Liabilities:			
Increase in Accounts Receivable	(76,844)	0	(76,844)
Decrease in Materials and Supplies Inventory	11,438	246	11,684
Increase in Accrued Wages Payable	4,897	731	5,628
Decrease in Accounts Payable	(21,916)	(981)	(22,897)
Increase in Contracts Payable	32,603	0	32,603
Decrease in Interfund Payable	(170)	0	(170)
Increase in Due to Other Governments	4,791	0	4,791
Increase in Closure/Postclosure Costs	78,599	0	78,599
Increase in Compensated Absences Payable	2,611	2,723	5,334
Net Cash Provided by Operating Activities	<u>\$436,253</u>	<u>\$187,962</u>	<u>\$624,215</u>

Noncash Investing Activity:

In 2002, there was an increase in the fair value of investments in the Sanitary Landfill enterprise fund, in the amount of \$180,444.

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2002*

	Investment Trust	Agency
<b><u>Assets</u></b>		
Equity in Pooled Cash and Cash Equivalents	\$667,525	\$3,055,598
Cash and Cash Equivalents in Segregated Accounts	0	673,215
Accounts Receivable	0	301,387
Other Local Taxes Receivable	0	30,397
Due from Other Governments	0	990,156
Property Taxes Receivable	0	53,942,507
Special Assessments Receivable	0	637,542
	<u>667,525</u>	<u>\$59,630,802</u>
<i>Total Assets</i>		
<b><u>Liabilities</u></b>		
Accounts Payable	0	\$79,971
Due to Other Governments	0	58,103,491
Payroll Withholdings	0	85,027
Deposits Held and Due to Others	0	11,751
Undistributed Assets	0	1,350,562
	<u>0</u>	<u>1,350,562</u>
<i>Total Liabilities</i>	0	<u>\$59,630,802</u>
<b><u>Net Assets</u></b>		
Held in Trust for External Pool Participants	<u>667,525</u>	
Total Net Assets	<u>\$667,525</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, 2002*

<b><u>Additions</u></b>	
Interest	\$22,437
Individual Account Transactions	
Operating Revenues	2,792,457
Reinvested Distributions	22,442
Operating Expenses	<u>(2,843,622)</u>
Net Individual Account Transactions	<u>(28,723)</u>
 <i>Total Additions</i>	 (6,286)
<b><u>Deductions</u></b>	
Distribution to Participants	<u>22,442</u>
 <i>Change in Net Assets</i>	 (28,728)
 <i>Net Assets Beginning of Year</i>	 <u>696,253</u>
 <i>Net Assets End of Year</i>	 <u><u>\$667,525</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, 2002*

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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, 2002*

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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.

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

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

***Jointly Governed Organizations*** The County participates in three jointly governed organizations; the Joint Board of County Commissioners for the Blanchard River Stream Enhancement Project, the West Central Partnership, Inc., and the Metropolitan Housing Authority. (See Note 25)

***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 26)

***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 27)

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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

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

***A. Basis of Presentation***

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

**Government-Wide Financial Statements**

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

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

**Fund Financial Statements**

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

***B. Fund Accounting***

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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**Governmental Funds**

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

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

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

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

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

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

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

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

**Proprietary Funds**

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

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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**Fiduciary Funds**

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

***C. Measurement Focus***

**Government-Wide Financial Statements**

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

**Fund Financial Statements**

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

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

***D. Basis of Accounting***

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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**Revenues - Exchange and Nonexchange Transactions**

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

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

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

**Deferred Revenues**

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

Property taxes for which there was an enforceable legal claim at December 31, 2002, but were levied to finance 2003 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.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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***E. Budgetary Process***

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

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. These appropriations were made before the end of the prior year and before the year end fund balances were known. This resulted in differences being reported for beginning of year fund balances for the original and final budgeted amounts. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2002.

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

***F. Cash and Investments***

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

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

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

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

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the General Fund during 2002 was \$652,449, which includes approximately \$574,082 assigned from other County funds.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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

***G. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2002, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

***H. Inventory***

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

***I. Restricted Assets***

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

***J. Loans Receivable***

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

***K. Unamortized Issuance Costs/Bond Premium***

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

***L. Capital Assets***

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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

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

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

***M. Interfund Receivables/Payables***

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

***N. Compensated Absences***

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

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employee wage rates at year end taking into consideration any limits specified in the County's termination policy. The County records a liability for sick leave for employees with seven or more years of service at varying rates depending on County policy. Employees hired after March 10, 1994 must also be at least 57 years of age to be considered probable of receiving payment under the County's policy enacted in 1994.

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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

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

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

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

***P. Unamortized Loss on Advance Refunding***

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

The general obligation and special assessment bonds advance refunded outstanding general obligation and special assessment bonds in a prior year. These bonds are presented on the statement of net assets net of an unamortized loss, in the amount of \$2,866,367. The loss is being amortized over the remaining sixteen year life of the bonds.

***Q. Net Assets***

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

***R. Fund Balance Reserves***

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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***S. Operating Revenues and Expenses***

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

***T. Interfund Transactions***

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

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

***U. Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of management and are either unusual in nature or infrequent in occurrence. Neither of these types of transactions occurred during 2002.

***V. Estimates***

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

**Note 3 – Accountability and Compliance**

***A. Accountability***

The following funds had deficit fund balances as of December 31, 2002.

	<u>Deficit Fund Balances</u>
Capital Projects Funds	
Water Projects	\$526,360
Alcohol and Drug Abuse	157,773
Road Improvements	82,603
County Capital Improvements	359,963

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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

The deficit in the Alcohol and Drug Abuse capital projects fund resulted from an advance from the Alcohol, Drug, and Mental Health special revenue fund. The deficit will be alleviated when revenues are received to repay the advance.

***B. Compliance***

Alcohol, Drug, and Mental Health special revenue fund had \$434,439 of purchase commitments at year end that were not certified as of December 31, 2002.

**Note 4 - Budgetary Basis of Accounting**

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2002

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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	(\$425,985)	\$83,692	(\$24,878)
Nonbudgeted Cash Activity	(5,531)	0	0
Net Adjustment for Revenue Accruals	10,305	(13,466)	(138,105)
Net Adjustment for Expenditure Accruals	(170,286)	(79,513)	5,393
Prepaid Items	(65,190)	0	(3,145)
Materials and Supplies Inventory	(12,833)	100,567	(3,198)
Transfer of Debt Activity	0	(577)	0
Proceeds of Notes	0	315,000	0
Principal Retirement	0	(452,000)	0
Advances In	11,320	0	0
Advances Out	(77,514)	0	(200,000)
Encumbrances	(391,615)	(148,755)	(579,047)
Budget Basis	<u>(\$1,127,329)</u>	<u>(\$195,052)</u>	<u>(\$942,980)</u>

Net Change in Fund Balance

	Job and Family Services	Mental Retardation and Developmental Disabilities
GAAP Basis	\$119,495	(\$572,806)
Nonbudgeted Cash Activity	0	(32,595)
Net Adjustment for Revenue Accruals	726	199,110
Net Adjustment for Expenditure Accruals	(166,630)	82,236
Prepaid Items	(2,710)	(8,522)
Materials and Supplies Inventory	(5,119)	6,312
Encumbrances	(300,535)	(157,919)
Budget Basis	<u>(\$354,773)</u>	<u>(\$484,184)</u>

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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**Note 5 - Deposits and Investments**

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

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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 \$181,112 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 \$18,609,604, which includes \$20,910 held by the County as fiscal agent for the Regional Planning Commission. At year end, the bank balance was \$20,569,477. Of the bank balance \$1,042,626 was covered by federal depository insurance. The remaining amounts were uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

	Category 3	Carrying and Fair Value
Federal Home Loan Bank Bonds	496,435	496,435
Federal Farm Credit Bank Bonds	695,123	695,123
Federal Home Loan Mortgage Corporation Bonds	725,732	725,732
Federal National Mortgage Association Bonds	548,375	548,375
Student Loan Marketing Association Bonds	123,797	123,797
U. S. Treasury Bonds	437,219	437,219
	\$3,026,681	3,026,681
Mutual Funds		368,767
Total Investments		\$3,395,448

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2002

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	\$19,038,573	\$3,126,681
Cash on Hand	(181,112)	0
Regional Planning Commission	20,910	0
Certificates of Deposit	100,000	(100,000)
Mutual Funds	(368,767)	368,767
GASB Statement No. 3	\$18,609,604	\$3,395,448

**Note 6 - Investment Pool**

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

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, 2002

<b><u>Assets</u></b>	
Equity in Pooled Cash and Cash Equivalents	\$17,628,140
Accrued Interest Receivable	76,821
<i>Total Assets</i>	17,704,961
 <b><u>Net Assets</u></b>	
Internal Portion	17,037,436
External Portion	667,525
<i>Total Net Assets</i>	\$17,704,961

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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Statement of Changes in Net Assets  
For the Year Ended December 31, 2002

<b><u>Additions</u></b>	
Interest	\$ 818,330
Individual Account Transactions	
Operating Revenues	190,016,709
Reinvested Distributions	721,626
Operating Expenses	<u>(192,818,126)</u>
Net Individual Account Transactions	<u>(2,079,791)</u>
Total Additions	1,261,461
 <b><u>Deductions</u></b>	
Distribution to Participants	<u>721,626</u>
 <i>Change in Net Assets</i>	 (1,983,087)
 <i>Net Assets Beginning of Year</i>	 <u>19,688,048</u>
 <i>Net Assets End of Year</i>	 <u><u>\$17,704,961</u></u>

At year end, the pool had \$181,112 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".

At year end, the carrying amount of the pool's deposits was \$17,447,028 and the bank balance was \$19,034,724. Of the bank balance, \$500,000 was federally insured. The remaining amount was uninsured and uncollateralized. Although all State statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

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

**Note 7 - Property Taxes**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2002 represent the collection of 2001 taxes. Real property taxes for 2002 were levied after October 1, 2002, on the assessed values as of January 1, 2002, the lien date. These taxes will be collected in and are intended to finance 2003 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.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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Public utility real and tangible personal property taxes for 2002 were levied after October 1, 2002, on the assessed values as of December 31, 2001, the lien date. These taxes will be collected in and are intended to finance 2003 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 2002 (other than public utility property) represent the collection of 2002 taxes. Tangible personal property taxes received in 2002 were levied after October 1, 2001, on the true value as of December 31, 2001. 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 includes real property, public utility property, and tangible personal property taxes which were measurable as of December 31, 2002, and for which there was an enforceable legal claim. Although total property tax collections for the next year are measurable, only the amount available as an advance at December 31 is intended to finance current year operations and is reflected as revenue at year end. The receivable is offset by a credit to deferred revenue for that portion not intended to finance current year operations.

The full tax rate for all County operations the year ended December 31, 2002, was \$5.00 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2002 property tax receipts were based are as follows:

	Amount
Real Property	
Agricultural	\$121,173,180
Residential	772,829,100
Industrial	74,567,770
Commercial	168,993,540
Public Utility Property	58,181,990
Tangible Personal Property	293,676,888
Total Assessed Value	\$1,489,422,468

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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**Note 8 - Permissive Sales and Use Tax**

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

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2002. 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.

**Note 9 - Payment in Lieu of Taxes**

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

**Note 10 - Receivables**

Receivables at December 31, 2002, 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.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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 \$2,339,586. On December 31, 2002, the amount of delinquent special assessments was \$33,295.

Loans receivable expected to be collected in more than one year are \$249,214 in the Community Development Block Grant special revenue fund.

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

Fund Type/Fund	Description	Amount
General Fund	Local Government Revenue Assistance	\$1,331,586
	Grants and Subsidies	183,339
	Fines and Forfeitures	8,248
	Estate Tax	18,168
	Other	114,136
Total General Fund		<u>1,655,477</u>
Special Revenue Funds		
Motor Vehicle and Gas Tax	Motor Vehicle License Tax and Gas Tax	2,031,094
Motor Vehicle and Gas Tax	Fines and Forfeitures	5,493
Motor Vehicle and Gas Tax	Signs/Fuel	9,566
Alcohol, Drug, and Mental Health	Homestead and Rollback	69,814
Alcohol, Drug, and Mental Health	Grants and Subsidies	417,272
Alcohol, Drug, and Mental Health	Grants and Subsidies	12,540
Mental Retardation/Developmental Disabilities	Homestead and Rollback	167,855
Mental Retardation/Developmental Disabilities	Grants and Subsidies	428,434
Child Support Enforcement Agency	Poundage	16,788
Dog and Kennel	Fines and Forfeitures	25
Children Services	Grants and Subsidies	273,818
Community Corrections	Grants and Subsidies	90,708
Felony Delinquent Juvenile Care and Custody	Grants and Subsidies	22,820
CBC-408 NR Misdemeanor	Grants and Subsidies	45,890
Emergency Management Agency	Grants and Subsidies	6,341
Enforcement and Education	Fines and Forfeitures	269
Juvenile Diversion	Grants and Subsidies	326
Probation Services	Fines and Forfeitures	40
Special Projects	Grants and Subsidies	11,320
Ohio Children's Trust	Grants and Subsidies	7,567
Agency on Aging	Homestead and Rollback	27,925
Total Special Revenue Funds		<u>3,645,905</u>

continued

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

Fund Type/Fund	Description	Amount
Debt Service Funds		
Hospital Improvement Bond #4	Homestead and Rollback	\$7,680
County Road 140	Homestead and Rollback	16,145
Tiffin Avenue	Homestead and Rollback	12,269
I-75/Tall Timbers Connector	Homestead and Rollback	43,961
Total Debt Service Funds		80,055
Capital Projects Funds		
Alcohol and Drug Abuse	Grants and Subsidies	147,210
Federal Highway	Grants and Subsidies	212,038
Total Capital Projects Funds		359,248
Total Governmental Activities		5,740,685
Agency Funds		
Personal Taxes	\$10,000 Personal Property Exemption	461,701
Library/Local Government Support	Library Local Government	220,270
Local Government	Local Government	149,001
Undivided Tax	Motor Vehicle License and Gas Tax	105,869
Law Library	Fines and Forfeitures	12,817
Municipal Permissive Motor Vehicle Tax	Permissive Motor Vehicle License Tax	18,424
Local Government Revenue Assistance	Local Government Revenue Assistance	22,074
Total Agency Funds		990,156
Total		\$6,730,841

**Note 11 - Federal Food Stamp Program**

The County's Department of Job and Family Services distributes federal food stamps through contracting issuance centers to entitled recipients within Hancock County. The receipt and issuance of these stamps have the characteristics of federal "grants"; however, the Department of Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements as the only economic interest related to these stamps rests with the ultimate recipient. The County's Department of Job and Family Services had on hand for distribution approximately \$62,391 of federal food stamps at December 31, 2002.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2002

**Note 12 - Capital Assets**

Capital asset activity for the year ended December 31, 2002, was as follows:

	Balance at January 1, 2002	Additions	Reductions	Balance at December 31, 2002
Primary Government				
Governmental Activities:				
Nondepreciable Capital Assets:				
Land and Improvements	\$24,237,446	\$320,875	(\$5,969)	\$24,552,352
Construction in Progress	1,655,185	243,383	(1,655,185)	243,383
Total Nondepreciable Capital Assets	<u>25,892,631</u>	<u>564,258</u>	<u>(1,661,154)</u>	<u>24,795,735</u>
Depreciable Capital Assets:				
Buildings and Building Improvements	\$24,493,390	\$2,687,352	(\$166,092)	\$27,014,650
Improvements Other Than Buildings	128,835	33,636	(0)	162,471
Machinery and Equipment	3,086,750	340,176	(60,267)	3,366,659
Vehicles	3,672,035	327,138	(12,533)	3,986,640
Infrastructure	36,082,578	1,442,332	(147,488)	37,377,422
Total Depreciable Capital Assets	<u>67,463,588</u>	<u>4,830,634</u>	<u>(386,380)</u>	<u>71,907,842</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(5,744,864)	(548,382)	57,127	(6,236,119)
Improvements Other Than Buildings	(90,060)	(3,907)	0	(93,967)
Machinery and Equipment	(1,631,758)	(292,857)	30,732	(1,893,883)
Vehicles	(2,101,927)	(402,756)	12,533	(2,492,150)
Infrastructure	(10,504,778)	(1,064,407)	145,091	(11,424,094)
Total Accumulated Depreciation	<u>(20,073,387)</u>	<u>(2,312,309)</u>	<u>245,483</u>	<u>(22,140,213)</u>
Total Depreciable Capital Assets, Net	<u>47,390,201</u>	<u>2,518,325</u>	<u>(140,897)</u>	<u>49,767,629</u>
Governmental Activities Capital Assets, Net	<u>\$73,282,832</u>	<u>\$3,082,583</u>	<u>(\$1,802,051)</u>	<u>\$74,563,364</u>
Business-Type Activities:				
Nondepreciable Capital Assets:				
Land and Improvements	\$536,809	\$70,470	\$0	\$607,279
Depreciable Capital Assets:				
Buildings and Building Improvements	1,779,538	0	0	1,779,538
Improvements Other Than Buildings	130,922	0	0	130,922
Machinery and Equipment	1,978,911	475,186	(208,708)	2,245,389
Vehicles	209,004	27,433	(25,900)	210,537
Total Depreciable Capital Assets	<u>4,098,375</u>	<u>502,619</u>	<u>(234,608)</u>	<u>4,366,386</u>

continued

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2002

	Balance at January 1, 2002	Additions	Reductions	Balance at December 31, 2002
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(\$53,670)	(\$18,087)	\$0	(\$71,757)
Improvements Other Than Buildings	(35,757)	(7,796)	0	(43,553)
Machinery and Equipment	(1,598,429)	(222,955)	208,708	(1,612,676)
Vehicles	(173,983)	(24,452)	25,900	(172,535)
Total Accumulated Depreciation	<u>(1,861,839)</u>	<u>(273,290)</u>	<u>234,608</u>	<u>(1,900,521)</u>
Total Depreciable Capital Assets, Net	<u>2,236,536</u>	<u>229,329</u>	<u>0</u>	<u>2,465,865</u>
Business-Type Activities Capital Assets, Net	<u>\$2,773,345</u>	<u>\$299,799</u>	<u>\$ 0</u>	<u>\$3,073,144</u>

Depreciation expense was charged to governmental functions as follows:

Governmental Activities:	
General Government	
Legislative and Executive	\$181,499
Judicial	217,489
Public Safety	224,980
Public Works	1,366,413
Health	
Alcohol, Drug, and Mental Health	13,540
Mental Retardation and Developmental Disabilities	174,117
Other Health	79,595
Human Services	
Job and Family Services	40,021
Other Human Services	14,655
Total Depreciation Expense-Governmental Activities	<u>\$2,312,309</u>

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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**Note 13 - Interfund Balances**

Interfund balances at December 31, 2002, consisted of the following individual fund receivables and payables:

Due to General Fund from	
Other Public Safety	\$10,067
Other Special Revenue	23,158
Water Projects	15,625
Special Improvements	43,910
Total General Fund	\$92,760

Due to Alcohol, Drug, and Mental Health from	
Alcohol and Drug Abuse	\$200,000

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

Due to General Fund from	
Motor Vehicle and Gas Tax	\$545
Job and Family Services	1,468
Child Support Enforcement Agency	20,188
Sanitary Landfill	38
Total General Fund	\$22,239

Due to Motor Vehicle and Gas Tax from	
General Fund	\$3,850
Other Special Revenue	670
Sanitary Landfill	671
Total Motor Vehicle and Gas Tax	\$5,191

Due to Alcohol, Drug, and Mental Health from	
Felony Delinquent Juvenile Care and Custody	\$832

Due to Job and Family Services from	
Child Support Enforcement Agency	\$31,832

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.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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**Note 14 - Risk Management**

***A. Property and Liability***

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Since 1992, the County has contracted with the Mid West Pool Risk Management Agency, Inc. for liability, property, and crime insurance. The program has a \$1,000, \$25,000, and \$25,000 deductible per occurrence, respectively. The list below is a general description of insurance coverage; all policy terms, conditions, restrictions, exclusions, etc. are not included.

Liability	
General, Auto, and Law Liability	
Combined (Per Occurrence)	\$5,000,000
Public Official Errors and Omissions	
Aggregate	5,000,000
Property (Per Occurrence)	221,905,007
Flood and Earthquake (Annual Aggregate)	36,000,000
Boiler and Machinery (Per Occurrence)	30,000,000
Faith Performance Crime Insurance	
(Per Occurrence)	250,000
Excess Liability (Per Occurrence and Aggregate)	5,000,000

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.

***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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2002

to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc., provides administrative, cost control, and actuarial services to the Program. Each year, the County pays an enrollment fee to the Program to cover the costs of administering the Program.

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

**Note 15 - Contractual Obligations**

As of December 31, 2002, the County had the following contractual purchase commitments:

Company	Project	Contract Amount	Paid to Date	Balance
Brooks Contracting	Blanchard Valley Residential	\$435,340	\$406,078	\$29,262
MidWest Contracting, Inc.	ADAMHS Drop In Center	84,851	0	84,851
Rooney, Clinger Murray Architects	Alcohol, Drug Abuse, and Mental Health Drop In Center	12,000	8,400	3,600
Malcolm Pirnie, Inc.	Landfill	376,200	256,114	120,086
BBC & M Engineer, Inc.	Landfill	73,498	46,287	27,211
Belmonte Park Environmental Lab	Landfill	28,338	4,316	24,022
Peterman Associates	Motor Vehicle Building Design	86,750	49,433	37,317
Rooney, Clinger, Murray Associates	Domestic Court Master Plan	15,000	4,601	10,399
Turf Concepts	Ottawa Creek Enhancement	53,720	0	53,720
Poggemeyer Design Group	6 <sup>th</sup> Street Bridge	52,700	0	52,700
B. Hill's Excavating, Inc.	Bridge Construction	272,151	258,262	13,889
Schalk Brothers, Inc.	Bridge Construction	386,637	203,729	182,908
Ft. Defiance Construction	Bridge Replacement	935,200	0	935,200
Dansard, Grohnke & Long	Bridge Construction	104,913	92,857	12,056
Kohli & Kaliher Associates	Bridge Construction	147,239	126,434	20,805
M. E. Companies	Bridge Construction	93,944	84,522	9,422
Maximum, Inc.	Common Pleas Court Computerization	594,806	558,481	36,325

**Note 16 - 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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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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; 8.55 percent was the portion used to fund pension obligations for 2002. For law enforcement employees, the employee contribution is 10.1 percent of their annual covered salary for sheriffs, deputy sheriffs and all other members of the law enforcement program. The employer contribution for all law enforcement employees is 16.7 percent; 11.7 percent was the portion used to fund pension obligations. Contributions are authorized by State statute. The contribution rates are determined actuarially. The County's contributions to PERS for the years ended December 31, 2002, 2001, and 2000, were \$1,568,998, \$1,624,043, and \$1,119,060, respectively; 78 percent has been contributed for 2002 and 100 percent has been contributed for 2001 and 2000. The unpaid contribution for 2002 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.

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 2002. 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, 2002, 2001, and 2000 were \$51,101, \$64,844, and \$31,372, respectively; 96 percent has been contributed for 2002 and 100 percent has been contributed for 2001 and 2000. The unpaid contribution for 2002 is recorded as a liability.

**Note 17 - 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 2002 was 13.55 percent of covered payroll for employees not engaged in law enforcement; 5.0 percent was the portion used to fund health care. The employer contribution rate for law enforcement employees for 2002 was 16.7 percent; 5.0 percent was used to fund health care.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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Benefits are advance funded using the entry age normal cost method. Significant actuarial assumptions include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually, and an additional increase in total payroll of .50 percent to 6.3 percent based on additional pay increases. Health care premiums were assumed to increase 4 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, 2002, the total number of benefit recipients eligible for OPEB through PERS was 402,041. As of December 31, 2002, the actuarial value of net assets available for future OPEB payments was \$11.6 billion. The actuarially accrued liability and the unfunded actuarial liability were \$16.4 billion and \$4.8 billion, respectively. The County's actual contributions for 2002 which were used to fund OPEB were \$885,580.

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

The County provides comprehensive health care benefits to retired teachers and their dependents through the State Teachers Retirement System (STRS). 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. Benefits are funded on a pay-as-you-go basis.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. Most benefit recipients pay a portion of the health care cost in the form of a monthly premium. By law, the cost of coverage paid from STRS funds shall be included in the employer contribution rate, currently 14 percent of covered payroll. For fiscal year 2002, 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 \$24,206.

STRS pays health care benefits from the Health Care Reserve Fund. The balance in the Fund was \$3,256 million at June 30, 2001 (the latest information available). For the fiscal year ended June 30, 2001, net health care costs paid by STRS were \$300,772,000, and STRS had 102,132 eligible benefit recipients.

**Note 18 - Compensated Absences**

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2002

**Note 19 - Notes Payable**

A summary of the note transactions for the year ended December 31, 2002, follows:

	Balance at December 31, 2001	Additions	Reductions	Balance at December 31, 2002
Special Revenue Fund				
General Obligation				
County Engineer 2.38%	\$452,000	\$315,000	\$452,000	\$315,000
Capital Projects Funds				
General Obligation				
Administrative Building 2.38%	950,000	450,000	950,000	450,000
Special Assessment				
Road Improvements - Melrose 2.38%	84,000	83,000	84,000	83,000
County 236 Sewer 3.70%	7,825	6,252	7,825	6,252
US 224/Trention Avenue Sewer 2.38%	327,000	310,000	327,000	310,000
McKinley Street Waterline 2.38%	78,000	69,000	78,000	69,000
Giffith Heights 2.38%	0	146,000	0	146,000
CR 220 Sanitary Sewer/Van Buren 2.38%	825,000	748,000	825,000	748,000
Total Special Assessment	1,321,825	1,362,252	1,321,825	1,362,252
Total Capital Projects Funds	2,271,825	1,812,252	2,271,825	1,812,252
Total	\$2,723,825	\$2,127,252	\$2,723,825	\$2,127,252

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 20 - 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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2002

the future minimum lease payments at the time of acquisition. Principal payments in 2002 were \$2,760 in the General Fund which paid the remaining balance of the capital lease.

The assets acquired through capital leases are as follows:

Equipment	\$12,970
Less Accumulated Depreciation	(9,418)
Total	\$3,552

**Note 21 - Long-Term Debt**

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

	Original Issue Date	Interest Rate	Original Issue Amount
<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 Refunding	2002	3.50 - 4.25	1,750,000
Job and Family Services Refunding	2002	3.50 - 4.75	950,000
<b>Special Assessment Bonds</b>			
US 224 Water	1996	5.65	256,000
CR88/SR 12 Sewer	1996	5.65	580,400
SR 12 West Water	1996	5.65	117,600
Beechwood Water and Sewer Refunding	2002	3.5 - 4.25	445,000
<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, 2002

Changes in the County's long-term obligations during 2002 were as follows:

	Balance at December 31, 2001	Additions	Reductions	Balance at December 31, 2002	Amount Due in One Year
Governmental Activities					
General Obligation Bonds					
County Road 140	\$895,000	\$0	\$215,000	\$680,000	\$230,000
Tiffin Avenue	875,000	0	50,000	825,000	55,000
I-75/Tall Timbers Connector	6,045,000	0	200,000	5,845,000	210,000
Courthouse Restoration	1,365,000	0	85,000	1,280,000	90,000
Justice Center Refunding	1,595,000	0	195,000	1,400,000	200,000
Hospital Improvement Bond #4	320,000	0	160,000	160,000	160,000
Library Improvement	1,715,000	0	1,715,000	0	0
Job and Family Services	920,000	0	920,000	0	0
Library Improvement Refunding					
Serial and Term Bonds	0	1,750,000	55,000	1,695,000	160,000
Accounting Loss	0	(102,262)	0	(102,262)	0
Premium	0	8,661	866	7,795	0
Job and Family Services Refunding					
Serial and Term Bonds	0	950,000	30,000	920,000	70,000
Accounting Loss	0	(56,202)	0	(56,202)	0
Premium	0	1,700	106	1,594	0
<b>Total General Obligation Bonds</b>	<b>13,730,000</b>	<b>2,551,897</b>	<b>3,625,972</b>	<b>12,655,925</b>	<b>1,175,000</b>
Special Assessment Bonds					
Beechwood Water and Sewer	450,000	0	450,000	0	0
US 224 Water	213,334	0	9,392	203,942	10,734
CR 88/SR 12 Sewer	483,666	0	21,294	462,372	24,335
SR 12 West Water	98,000	0	4,314	93,686	4,931
Beechwood Water and Sewer Refunding					
Serial and Term Bonds	0	445,000	15,000	430,000	40,000
Accounting Loss	0	(20,169)	0	(20,169)	0
Premium	0	2,187	219	1,968	0
<b>Total Special Assessment Bonds</b>	<b>1,245,000</b>	<b>427,018</b>	<b>500,219</b>	<b>1,171,799</b>	<b>80,000</b>
OWDA Loans					
Eastgate Water/Sewer Project	113,989	0	8,042	105,947	8,649
SR 12 West (Fostoria)	433,013	0	15,718	417,295	16,619
<b>Total OWDA Loans</b>	<b>547,002</b>	<b>0</b>	<b>23,760</b>	<b>523,242</b>	<b>25,268</b>

continued

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2002

	Balance at December 31, 2001	Additions	Reductions	Balance at December 31, 2002	Amount Due in One Year
Loans Payable	\$115,831	\$0	\$41,205	\$74,626	\$40,604
Capital Leases Payable	2,760	0	2,760	0	0
Compensated Absences Payable	2,869,640	98,073	1,704	2,966,009	21,347
<b>Total Governmental Activities</b>	<b>\$18,510,233</b>	<b>\$3,076,988</b>	<b>\$4,195,620</b>	<b>\$17,391,601</b>	<b>\$1,342,219</b>
<b>Business-Type Activities</b>					
<b>General Obligation Bonds</b>					
Trash Compactor	\$305,000	\$0	\$30,000	\$275,000	\$35,000
Agricultural Service Center	1,715,000	0	55,000	1,660,000	60,000
<b>Total General Obligation Bonds</b>	<b>2,020,000</b>	<b>0</b>	<b>85,000</b>	<b>1,935,000</b>	<b>95,000</b>
Compensated Absences Payable	137,265	5,534	200	142,599	0
Landfill Closure/Postclosure Costs	1,043,362	78,599	0	1,121,961	0
<b>Total Business-Type Activities</b>	<b>\$3,200,627</b>	<b>\$84,133</b>	<b>\$85,200</b>	<b>\$3,199,560</b>	<b>\$95,000</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.

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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

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

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

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

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

The \$2,870,000 of the refunded bonds was paid with assets held in an irrevocable trust in 2002.

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.

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

valuation of the County. The Revised Code further provides that the total voted and unvoted net debt of the County less the same exempt debt should not exceed a sum equal to 3 percent of the first \$100,000,000, plus 1.5 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2.5 percent of such valuation in excess of \$300,000,000.

The effect of the debt limitations described above is an overall debt margin of \$36,150,910 at December 31, 2002.

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
2003	\$1,175,000	\$652,318	\$80,000	\$59,083
2004	1,090,000	596,503	80,000	55,422
2005	970,000	546,931	85,000	51,763
2006	1,015,000	499,274	95,000	47,927
2007	955,000	450,584	90,000	43,928
2008 - 2012	4,120,000	1,584,062	480,000	150,435
2013 - 2017	2,475,000	720,172	280,000	41,112
2018 - 2019	1,005,000	89,300	0	0
Total	\$12,805,000	\$5,139,144	\$1,190,000	\$449,670

Ohio Water				
Year Ending	Development Authority		Loans Payable	
	Principal	Interest	Principal	Interest
2003	\$25,267	\$31,899	\$36,416	\$4,194
2004	26,872	30,295	38,210	2,125
2005	28,580	28,587	0	0
2006	30,399	26,768	0	0
2007	32,335	24,832	0	0
2008 - 2012	178,785	90,412	0	0
2013 - 2017	162,665	39,984	0	0
2018 - 2019	38,339	2,191	0	0
Total	\$523,242	\$274,968	\$74,626	\$6,319

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2002

Year Ending	Business-Type Activities			
	Sanitary Landfill		Agricultural Service Center	
	Principal	Interest	Principal	Interest
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	40,000	6,785	75,000	78,550
2008 - 2012	90,000	7,088	450,000	328,812
2013 - 2017	0	0	585,000	191,719
2018 - 2019	0	0	290,000	25,850
<b>Total</b>	<b>\$275,000</b>	<b>\$59,691</b>	<b>\$1,660,000</b>	<b>\$972,698</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. The outstanding Health Care Facilities First Mortgage Revenue Bonds balance was retired as of December 2002.

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, 2002, \$11,500,000 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, 2002, \$1,320,000 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, 2002, \$4,748,942 of these bonds were outstanding.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

**Note 22 - 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 \$1,121,961 reported as landfill closure and postclosure costs payable at December 31, 2002, represents the cumulative amount reported to date based on the use of 10.1 percent of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and postclosure care of \$9,986,172 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2002. The County expects to close the active cell of the landfill in 2048. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care. The County is in compliance with these requirements, and, at December 31, 2002, cash, cash equivalents, and investments of \$3,495,448 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 23 - Interfund Transfers**

During 2002, 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	\$46,149	\$46,149
Water and Sewer Bond Retirement	0	0	0	6,068	6,068
All Other Governmental	20,000	42,000	852,585	0	914,585
Total	<u>\$20,000</u>	<u>\$42,000</u>	<u>\$852,585</u>	<u>\$52,217</u>	<u>\$966,802</u>

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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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 24 - Component Units**

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

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

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

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

***B. Blanchard Valley Industries***

Basis of Presentation Financial statement presentation follows the recommendations of Financial Accounting Standards Board Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-For-Profit Organizations". Under SFAS No. 117, the Industries is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted assets. Donor restricted contributions, whose restrictions are met in the same reporting period, are reported as unrestricted support. At December 31, 2002, all net assets were unrestricted.

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2002

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, 2002, were as follows:

	Fair Value
Money Market	261,988
Mutual Funds	157,657
Totals	\$419,645

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, 2002, was as follows:

Building	\$94,564
Leasehold Improvements	44,402
Equipment	136,835
Furniture and Fixtures	32,457
Vehicles	74,232
	382,490
Less Accumulated Depreciation	(221,630)
Net Property and Equipment	\$160,860

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

Related Party Transactions The Industries had a \$1,338 due from the primary government at December 31, 2002, 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, 2002, the interest rate is 8.75 percent. Monthly payments on the note are \$490. The balance of the note at December 31, 2002, was \$44,948. The note was paid in full in March 2003.

***C. Hancock Community Housing, Inc.***

Basis of Presentation Financial statement presentation follows the recommendations of Financial Accounting Standards Board Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-For-Profit Organizations". Under SFAS No. 117, the Hancock Community Housing, Inc., is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2002

assets. Donor restricted contributions, whose restrictions are met in the same reporting period, are reported as unrestricted support. At December 31, 2002, all net assets were unrestricted.

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

Cash and Cash Equivalents Hancock Community Housing, Inc. considers all highly liquid instruments purchased with a maturity of less than three months to be cash equivalents. Cash and cash equivalents of Hancock Community Housing, Inc. are presented as “Cash and Cash Equivalents in Segregated Accounts”. At December 31, 2002, the carrying amount of deposits and the bank balance was \$59,849, which was all covered by federal depository insurance.

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

Property and equipment as of December 31, 2002, was as follows:

Land	\$81,854
Building	131,142
	212,996
Less Accumulated Depreciation	(3,725)
Net Property	\$209,271

Related Party Transactions During the purchase of the High Point residency in February 2002, \$1,206 in closing costs were paid to the Golden Key Title Agency, Inc. Joe Balega, a board member of Hancock Community Housing, Inc., is also the president of Golden Key Title Agency, Inc.

Mortgage Payable In 2002, Hancock Community Housing obtained an open ended mortgage for the purchase of real estate and it was collateralized by the real estate. The open ended mortgage is available for nine years (2011) at a fixed rate of 6.875 percent.

Annual requirements to amortize the mortgage bonds outstanding as of December 31, 2002, follows:

Year	Principal	Interest	Total
2003	\$15,959	\$12,698	\$28,657
2004	17,092	11,565	28,657
2005	18,304	10,353	28,657
2006	19,603	9,054	28,657
2007	20,994	7,663	28,657
Thereafter	99,971	14,660	114,631
Totals	\$191,923	\$65,993	\$257,916

Subsequent Events In March 2003, Hancock Community Housing, Inc. entered into a construction loan agreement in the amount of \$80,000 with a maturity date of 2013. The loan is for the purchase and

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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development of a Payne Avenue housing project. At May 13, 2003, \$36,786 of the loan has been distributed to Hancock Community Housing, Inc.

**Note 25 - 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 26 - 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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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and financing of the Pool is limited to its voting authority and any representation it may have on the Board of Trustees.

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

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

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

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

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

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

**Note 27 - 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.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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Financial information can be obtained from Hancock County, Anthony P. Iriti, County Auditor, 300 South Main Street, Findlay, Ohio 45840-3345.

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

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

**Note 28 - 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 2002, these contributions were \$92,238.

**Note 29 - 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 30 - Subsequent Event**

On January 9, 2003, the Hancock County Commissioners sold the Hancock County Recreation Center to the City of Findlay for \$1. In return the County also received the Dorney Plaza parcel on the south side of the Courthouse to 316 Dorney Plaza and east to Main Street. Also included in the transaction was a parking lot located on the northeast corner of Front and Cory Street.

On February 4, 2003, the Hancock County Commissioners entered into the following contracts for the motor vehicle offices and facility project:

<u>Vendor</u>	<u>Service</u>	<u>Amount</u>
Charles Associates	general contractor	\$1,509,790
Vulcan Enterprises	sprinkler system	126,861
Wyandot Construction, Inc.	plumbing	76,745
Lake Erie Electric	electrical	198,910
Tilton Corporation	mechanical construction	165,918
Peterman Associates	construction manager	50,000

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2002*

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On February 6, 2003, the County issued bond anticipation notes in the amount of \$2,200,000 to pay costs of constructing, furnishing, and equipping a building to house motor vehicle offices and facilities. The notes had an interest rate of 2.5 percent and matured on May 1, 2003.

On May 1, 2003, the County issued \$2,200,000 of general obligation bonds at an interest rate of 3 to 6 percent. The bonds mature on December 1, 2026. Proceeds from these bonds were used to retire the above mentioned bond anticipation notes for the costs of the motor vehicle facility project.

On May 6, 2003, the County residents approved a two year .25 percent sales tax for criminal and justice administration. The tax will be effective July 1, 2003.

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**Combining Statements and  
Individual Fund Schedules**

## **Hancock County, Ohio**

### **Nonmajor Special Revenue Funds**

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

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

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

#### **Dog and Kennel**

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

#### **Children Services**

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

#### **Real Estate Assessment**

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

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

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

#### **Community Corrections**

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

#### **Certificate of Title**

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

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

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

#### **Agency On Aging Levy**

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

#### **Roadwork and Business Development Grant**

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

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

#### Other

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

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

### Nonmajor Debt Service Funds

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

#### Justice Center Bond Retirement

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

#### Hospital Improvement Bond #4 Bond Retirement

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

#### Library Improvement Bond Retirement

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

#### Job and Family Services Bond Retirement

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

continued

## Hancock County, Ohio

### Nonmajor Debt Service Funds (continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### Nonmajor Capital Projects Funds

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

#### **Water Projects**

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

#### **Special Improvements**

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

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

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

#### **Federal Highway**

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

continued

## **Hancock County, Ohio**

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

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

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

#### **Road Improvement**

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

#### **Courthouse Restoration**

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

#### **MRDD Capital**

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

#### **County Capital Improvements**

The fund accounts 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, 2002*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$2,917,884	\$890,813	\$1,501,377
Cash and Cash Equivalents in Segregated Accounts	295,659	0	0
Accrued Interest Receivable	0	0	0
Due from Other Governments	503,837	80,055	359,248
Prepaid Items	2,013	0	0
Materials and Supplies Inventory	1,237	0	0
Payment in Lieu of Taxes Receivable	0	1,338,749	0
Restricted Assets			
Equity in Pooled Cash and Cash Equivalents	0	0	3,394
Cash and Cash Equivalents with Fiscal Agent	5,489	0	11,663
Property Taxes Receivable	595,769	585,731	460,710
Loans Receivable	303,716	0	0
Special Assessments Receivable	134,639	0	806
<i>Total Assets</i>	<u>\$4,760,243</u>	<u>\$2,895,348</u>	<u>\$2,337,198</u>
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$90,058	\$0	\$0
Matured Compensated Absences Payable	2,160	0	0
Accounts Payable	86,361	0	13,009
Contracts Payable	0	0	318,837
Due to Other Governments	54,958	0	0
Interfund Payable	86,747	0	259,535
Notes Payable	0	0	1,812,252
Accrued Interest Payable	0	0	4,931
Liabilities Payable from Restricted Assets			
Retainage Payable	5,489	0	15,057
Deferred Revenue	990,301	2,004,535	608,726
<i>Total Liabilities</i>	<u>1,316,074</u>	<u>2,004,535</u>	<u>3,032,347</u>
<b><u>Fund Balance</u></b>			
Reserved for Encumbrances	148,773	0	1,077,614
Reserved for Loans Receivable	303,716	0	0
Reserved for Endowments	0	0	0
Unreserved, Reported in:			
Special Revenue Funds	2,991,680	0	0
Debt Service Funds	0	890,813	0
Capital Projects Funds (Deficit)	0	0	(1,772,763)
Permanent Fund	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>3,444,169</u>	<u>890,813</u>	<u>(695,149)</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$4,760,243</u>	<u>\$2,895,348</u>	<u>\$2,337,198</u>

Nonmajor Permanent Fund	Totals
\$344,555	\$5,654,629
0	295,659
683	683
0	943,140
0	2,013
0	1,237
0	1,338,749
0	3,394
0	17,152
0	1,642,210
0	303,716
0	135,445
\$345,238	\$10,338,027
\$0	\$90,058
0	2,160
0	99,370
0	318,837
0	54,958
0	346,282
0	1,812,252
0	4,931
0	20,546
683	3,604,245
683	6,353,639
0	1,226,387
0	303,716
247,000	247,000
0	2,991,680
0	890,813
0	(1,772,763)
97,555	97,555
344,555	3,984,388
\$345,238	\$10,338,027

**Hancock County, Ohio**  
*Combining Balance Sheet*  
**Nonmajor Special Revenue Governmental Funds**  
*December 31, 2002*

	Child Support Enforcement Agency	Dog and Kennel	Children Services
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$220,916	\$59,261	\$326,956
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Due from Other Governments	16,788	25	273,818
Prepaid Items	0	0	0
Materials and Supplies Inventory	0	0	0
Restricted Assets			
Cash and Cash Equivalents with Fiscal Agent	0	0	0
Property Taxes Receivable	0	0	0
Loans Receivable	0	0	0
Special Assessments Receivable	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Assets</i>	<u>\$237,704</u>	<u>\$59,286</u>	<u>\$600,774</u>
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$37,347	\$1,544	\$0
Matured Compensated Absences Payable	2,160	0	0
Accounts Payable	0	0	57,184
Due to Other Governments	21,031	273	0
Interfund Payable	52,020	0	0
Liabilities Payable from Restricted Assets			
Retainage Payable	0	0	0
Deferred Revenue	0	0	146,008
	<hr/>	<hr/>	<hr/>
<i>Total Liabilities</i>	<u>112,558</u>	<u>1,817</u>	<u>203,192</u>
<b><u>Fund Balance</u></b>			
Reserved for Encumbrances	179	1,200	33,902
Reserved for Loans Receivable	0	0	0
Unreserved	124,967	56,269	363,680
	<hr/>	<hr/>	<hr/>
<i>Total Fund Balances</i>	<u>125,146</u>	<u>57,469</u>	<u>397,582</u>
	<hr/>	<hr/>	<hr/>
<i>Total Liabilities and Fund Balances</i>	<u>\$237,704</u>	<u>\$59,286</u>	<u>\$600,774</u>

<u>Real Estate Assessment</u>	<u>Community Development Block Grant</u>	<u>Community Corrections</u>	<u>Certificate of Title</u>	<u>Felony Delinquent Juvenile Care and Custody</u>	<u>Agency on Aging Levy</u>
\$302,195	\$2,542	\$9,896	\$379,934	\$491,333	\$0
0	285,667	0	0	0	0
0	0	90,708	0	22,820	27,925
0	0	0	0	0	0
0	0	0	0	0	0
0	5,489	0	0	0	0
0	0	0	0	0	595,769
0	303,716	0	0	0	0
0	0	0	0	0	0
<u>\$302,195</u>	<u>\$597,414</u>	<u>\$100,604</u>	<u>\$379,934</u>	<u>\$514,153</u>	<u>\$623,694</u>
\$11,351	\$0	\$8,524	\$6,493	\$6,242	\$0
0	0	0	0	0	0
514	4,327	0	0	6,987	0
6,355	0	5,238	3,911	3,756	0
0	0	0	0	832	0
0	5,489	0	0	0	0
0	0	45,354	0	0	623,694
<u>18,220</u>	<u>9,816</u>	<u>59,116</u>	<u>10,404</u>	<u>17,817</u>	<u>623,694</u>
57,217	19,205	0	535	12,292	0
0	303,716	0	0	0	0
<u>226,758</u>	<u>264,677</u>	<u>41,488</u>	<u>368,995</u>	<u>484,044</u>	<u>0</u>
<u>283,975</u>	<u>587,598</u>	<u>41,488</u>	<u>369,530</u>	<u>496,336</u>	<u>0</u>
<u>\$302,195</u>	<u>\$597,414</u>	<u>\$100,604</u>	<u>\$379,934</u>	<u>\$514,153</u>	<u>\$623,694</u>

continued

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

	Other Public Safety	Other	Totals
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$208,075	\$916,776	\$2,917,884
Cash and Cash Equivalents in Segregated Accounts	9,992	0	295,659
Due from Other Governments	52,866	18,887	503,837
Prepaid Items	1,251	762	2,013
Materials and Supplies Inventory	179	1,058	1,237
Restricted Assets			
Cash and Cash Equivalents with Fiscal Agent	0	0	5,489
Property Taxes Receivable	0	0	595,769
Loans Receivable	0	0	303,716
Special Assessments Receivable	0	134,639	134,639
<i>Total Assets</i>	<u>\$272,363</u>	<u>\$1,072,122</u>	<u>\$4,760,243</u>
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$10,926	\$7,631	\$90,058
Matured Compensated Absences Payable	0	0	2,160
Accounts Payable	1,434	15,915	86,361
Due to Other Governments	4,018	10,376	54,958
Interfund Payable	10,067	23,828	86,747
Liabilities Payable from Restricted Assets			
Retainage Payable	0	0	5,489
Deferred Revenue	29,286	145,959	990,301
<i>Total Liabilities</i>	<u>55,731</u>	<u>203,709</u>	<u>1,316,074</u>
<b><u>Fund Balance</u></b>			
Reserved for Encumbrances	9,475	14,768	148,773
Reserved for Loans Receivable	0	0	303,716
Unreserved	207,157	853,645	2,991,680
<i>Total Fund Balances</i>	<u>216,632</u>	<u>868,413</u>	<u>3,444,169</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$272,363</u>	<u>\$1,072,122</u>	<u>\$4,760,243</u>

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**Hancock County, Ohio**  
*Combining Balance Sheet*  
**Nonmajor Debt Service Governmental Funds**  
*December 31, 2002*

	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	\$21,747	\$10,761	\$10,134
Due from Other Governments	0	7,680	0	0
Payment in Lieu of Taxes Receivable	0	0	0	0
Property Taxes Receivable	274,978	152,693	0	0
<i>Total Assets</i>	<u>\$274,978</u>	<u>\$182,120</u>	<u>\$10,761</u>	<u>\$10,134</u>
<b><u>Liabilities</u></b>				
Deferred Revenue	\$274,978	\$160,373	\$0	\$0
<b><u>Fund Balance</u></b>				
Unreserved	0	21,747	10,761	10,134
<i>Total Liabilities and Fund Balances</i>	<u>\$274,978</u>	<u>\$182,120</u>	<u>\$10,761</u>	<u>\$10,134</u>

County Road 140 Bond Retirement	Tiffin Avenue Bond Retirement	I-75/Tall Timbers Connector Bond Retirement	Courthouse Restoration Bond Retirement	Totals
\$177,632	\$227,396	\$443,143	\$0	\$890,813
16,145	12,269	43,961	0	80,055
290,607	220,841	827,301	0	1,338,749
0	0	0	158,060	585,731
<u>\$484,384</u>	<u>\$460,506</u>	<u>\$1,314,405</u>	<u>\$158,060</u>	<u>\$2,895,348</u>
\$306,752	\$233,110	\$871,262	\$158,060	\$2,004,535
177,632	227,396	443,143	0	890,813
<u>\$484,384</u>	<u>\$460,506</u>	<u>\$1,314,405</u>	<u>\$158,060</u>	<u>\$2,895,348</u>

**Hancock County, Ohio**  
*Combining Balance Sheet*  
**Nonmajor Capital Projects Governmental Funds**  
*December 31, 2002*

	Water Projects	Special Improvements	Alcohol and Drug Abuse	Federal Highway
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$772,003	\$54,518	\$120,526	\$0
Due From Other Governments	0	0	147,210	212,038
Restricted Assets				
Equity in Pooled Cash and Cash Equivalents	0	0	3,394	0
Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Property Taxes Receivable	0	0	0	0
Special Assessments Receivable	0	806	0	0
<i>Total Assets</i>	<u>\$772,003</u>	<u>\$55,324</u>	<u>\$271,130</u>	<u>\$212,038</u>
<b><u>Liabilities</u></b>				
Accounts Payable	\$0	\$0	\$3,664	\$0
Contracts Payable	0	0	74,635	212,038
Interfund Payable	15,625	43,910	200,000	0
Notes Payable	1,279,252	0	0	0
Accrued Interest Payable	3,486	0	0	0
Liabilities Payable from Restricted Assets				
Retainage Payable	0	0	3,394	0
Deferred Revenue	0	806	147,210	0
<i>Total Liabilities</i>	<u>1,298,363</u>	<u>44,716</u>	<u>428,903</u>	<u>212,038</u>
<b><u>Fund Balance</u></b>				
Reserved for Encumbrances	0	54,004	16,824	967,202
Unreserved (Deficit)	(526,360)	(43,396)	(174,597)	(967,202)
<i>Total Fund Balances (Deficit)</i>	<u>(526,360)</u>	<u>10,608</u>	<u>(157,773)</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$772,003</u>	<u>\$55,324</u>	<u>\$271,130</u>	<u>\$212,038</u>

I-75/Tall Timbers Connector	Road Improvement	Courthouse Restoration	MRDD Capital	County Capital Improvements	Totals
\$400,000	\$622	\$6,342	\$35,793	\$111,573	\$1,501,377
0	0	0	0	0	359,248
0	0	0	0	0	3,394
0	0	0	11,663	0	11,663
0	0	0	0	460,710	460,710
0	0	0	0	0	806
<u>\$400,000</u>	<u>\$622</u>	<u>\$6,342</u>	<u>\$47,456</u>	<u>\$572,283</u>	<u>\$2,337,198</u>
\$0	\$0	\$0	\$9,345	\$0	\$13,009
0	0	0	11,848	20,316	318,837
0	0	0	0	0	259,535
0	83,000	0	0	450,000	1,812,252
0	225	0	0	1,220	4,931
0	0	0	11,663	0	15,057
0	0	0	0	460,710	608,726
0	83,225	0	32,856	932,246	3,032,347
0	0	0	12,060	27,524	1,077,614
400,000	(82,603)	6,342	2,540	(387,487)	(1,772,763)
400,000	(82,603)	6,342	14,600	(359,963)	(695,149)
<u>\$400,000</u>	<u>\$622</u>	<u>\$6,342</u>	<u>\$47,456</u>	<u>\$572,283</u>	<u>\$2,337,198</u>

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
**Nonmajor Governmental Funds**  
*For the Year Ended December 31, 2002*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
<b><u>Revenues</u></b>			
Property Taxes	\$0	\$591,681	\$247,500
Payment in Lieu of Taxes	0	905,251	400,000
Special Assessments	292,319	0	26,787
Charges for Services	1,573,335	0	0
Licenses and Permits	126,791	0	0
Fines and Forfeitures	38,725	0	0
Intergovernmental	3,637,736	17,609	673,623
Interest	16,579	0	0
Rent	0	121,812	17,500
Donations	7,026	0	23,510
Other	114,355	239,103	13,102
<i>Total Revenues</i>	<u>5,806,866</u>	<u>1,875,456</u>	<u>1,402,022</u>
<b><u>Expenditures</u></b>			
Current			
General Government			
Legislative and Executive	926,055	0	0
Judicial	231,411	0	0
Public Safety	972,400	0	0
Public Works	318,930	0	0
Health	280,830	0	0
Human Services	2,060,886	0	0
Economic Development and Assistance	1,113,052	0	0
Capital Outlay	0	0	2,425,897
Debt Service			
Principal Retirement	0	1,170,000	0
Payment to Bond Refunding			
Escrow Agent	0	2,628,573	0
Interest and Fiscal Charges	0	756,238	72,733
<i>Total Expenditures</i>	<u>5,903,564</u>	<u>4,554,811</u>	<u>2,498,630</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(96,698)</u>	<u>(2,679,355)</u>	<u>(1,096,608)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Proceeds of Refunding Bonds	0	2,710,361	0
Transfers - In	62,000	0	852,585
Transfers - Out	(46,149)	0	(6,068)
<i>Total Other Financing Sources (Uses)</i>	<u>15,851</u>	<u>2,710,361</u>	<u>846,517</u>
<i>Net Change in Fund Balances</i>	(80,847)	31,006	(250,091)
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>3,525,016</u>	<u>859,807</u>	<u>(445,058)</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$3,444,169</u>	<u>\$890,813</u>	<u>(\$695,149)</u>

Nonmajor Permanent Fund	Totals
\$0	\$839,181
0	1,305,251
0	319,106
0	1,573,335
0	126,791
0	38,725
0	4,328,968
10,888	27,467
0	139,312
21,651	52,187
0	366,560
<u>32,539</u>	<u>9,116,883</u>
0	926,055
0	231,411
0	972,400
0	318,930
0	280,830
13,308	2,074,194
0	1,113,052
0	2,425,897
0	1,170,000
0	2,628,573
0	828,971
<u>13,308</u>	<u>12,970,313</u>
<u>19,231</u>	<u>(3,853,430)</u>
0	2,710,361
0	914,585
0	(52,217)
<u>0</u>	<u>3,572,729</u>
19,231	(280,701)
<u>325,324</u>	<u>4,265,089</u>
<u><u>\$344,555</u></u>	<u><u>\$3,984,388</u></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, 2002*

	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	180,440	22,621	27,302	564,783
Licenses and Permits	0	126,515	0	276
Fines and Forfeitures	0	6,996	0	0
Intergovernmental	837,609	0	898,011	0
Interest	0	0	0	0
Donations	0	0	0	0
Other	2,798	0	78,507	0
<i>Total Revenues</i>	<u>1,020,847</u>	<u>156,132</u>	<u>1,003,820</u>	<u>565,059</u>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	0	0	0	669,912
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	176,490	0	0
Human Services	1,019,430	0	1,001,508	0
Economic Development and Assistance	0	0	0	0
<i>Total Expenditures</i>	<u>1,019,430</u>	<u>176,490</u>	<u>1,001,508</u>	<u>669,912</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,417</u>	<u>(20,358)</u>	<u>2,312</u>	<u>(104,853)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	0	20,000	0	0
Transfers - Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,417	(358)	2,312	(104,853)
<i>Fund Balances at Beginning of Year</i>	<u>123,729</u>	<u>57,827</u>	<u>395,270</u>	<u>388,828</u>
<i>Fund Balances at End of Year</i>	<u>\$125,146</u>	<u>\$57,469</u>	<u>\$397,582</u>	<u>\$283,975</u>

Community Development Block Grant	Community Corrections	Certificate of Title	Felony Delinquent Juvenile Care and Custody	Roadwork and Business Development Grant	Other Public Safety
\$0	\$0	\$0	\$0	\$0	\$0
0	0	299,732	0	0	210,900
0	0	0	0	0	0
0	0	0	0	0	31,729
471,798	181,416	0	283,348	500,000	285,591
16,521	0	0	0	0	58
0	0	0	0	0	0
4,986	0	314	10,686	0	12,115
<u>493,305</u>	<u>181,416</u>	<u>300,046</u>	<u>294,034</u>	<u>500,000</u>	<u>540,393</u>
0	0	0	0	0	0
0	0	148,160	0	0	0
0	193,487	0	289,476	0	489,437
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
613,052	0	0	0	500,000	0
<u>613,052</u>	<u>193,487</u>	<u>148,160</u>	<u>289,476</u>	<u>500,000</u>	<u>489,437</u>
<u>(119,747)</u>	<u>(12,071)</u>	<u>151,886</u>	<u>4,558</u>	<u>0</u>	<u>50,956</u>
0	0	0	0	0	0
0	0	(40,745)	0	0	0
<u>0</u>	<u>0</u>	<u>(40,745)</u>	<u>0</u>	<u>0</u>	<u>0</u>
(119,747)	(12,071)	111,141	4,558	0	50,956
<u>707,345</u>	<u>53,559</u>	<u>258,389</u>	<u>491,778</u>	<u>0</u>	<u>165,676</u>
<u>\$587,598</u>	<u>\$41,488</u>	<u>\$369,530</u>	<u>\$496,336</u>	<u>\$0</u>	<u>\$216,632</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
**Nonmajor Special Revenue Governmental Funds (continued)**  
*For the Year Ended December 31, 2002*

	Other	Totals
<b><u>Revenues</u></b>		
Special Assessments	\$292,319	\$292,319
Charges for Services	267,557	1,573,335
Licenses and Permits	0	126,791
Fines and Forfeitures	0	38,725
Intergovernmental	179,963	3,637,736
Interest	0	16,579
Donations	7,026	7,026
Other	4,949	114,355
	<u>751,814</u>	<u>5,806,866</u>
<i>Total Revenues</i>		
<b><u>Expenditures</u></b>		
Current		
General Government		
Legislative and Executive	256,143	926,055
Judicial	83,251	231,411
Public Safety	0	972,400
Public Works	318,930	318,930
Health	104,340	280,830
Human Services	39,948	2,060,886
Economic Development and Assistance	0	1,113,052
	<u>802,612</u>	<u>5,903,564</u>
<i>Total Expenditures</i>		
<i>Excess of Revenues Over</i>		
<i>(Under) Expenditures</i>		
	<u>(50,798)</u>	<u>(96,698)</u>
<b><u>Other Financing Sources (Uses)</u></b>		
Transfers - In	42,000	62,000
Transfers - Out	(5,404)	(46,149)
	<u>36,596</u>	<u>15,851</u>
<i>Total Other Financing Sources (Uses)</i>		
<i>Net Change in Fund Balances</i>		
	(14,202)	(80,847)
<i>Fund Balances at Beginning of Year</i>		
	<u>882,615</u>	<u>3,525,016</u>
<i>Fund Balances at End of Year</i>		
	<u>\$868,413</u>	<u>\$3,444,169</u>

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**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
**Nonmajor Debt Service Governmental Funds**  
*For the Year Ended December 31, 2002*

	Justice Center Bond Retirement	Hospital Improvement Bond #4 Bond Retirement	Library Improvement Bond Retirement	Job and Family Services Bond Retirement
<b><u>Revenues</u></b>				
Property Taxes	\$280,995	\$152,781	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Intergovernmental	0	17,609	0	0
Rent	0	0	0	121,812
Other	0	0	236,388	2,715
<i>Total Revenues</i>	<u>280,995</u>	<u>170,390</u>	<u>236,388</u>	<u>124,527</u>
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	195,000	160,000	180,000	85,000
Payment to Bond Refunding Escrow Agent	0	0	1,703,624	924,949
Interest and Fiscal Charges	85,995	16,800	101,000	56,344
<i>Total Expenditures</i>	<u>280,995</u>	<u>176,800</u>	<u>1,984,624</u>	<u>1,066,293</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	0	(6,410)	(1,748,236)	(941,766)
<b><u>Other Financing Sources</u></b>				
Proceeds of Refunding Bonds	0	0	1,758,661	951,700
<i>Net Change in Fund Balances</i>	0	(6,410)	10,425	9,934
<i>Fund Balances at Beginning of Year</i>	<u>0</u>	<u>28,157</u>	<u>336</u>	<u>200</u>
<i>Fund Balances at End of Year</i>	<u>\$0</u>	<u>\$21,747</u>	<u>\$10,761</u>	<u>\$10,134</u>

County Road 140 Bond Retirement	Tiffin Avenue Bond Retirement	I-75/Tall Timbers Connector Bond Retirement	Courthouse Restoration Bond Retirement	Totals
\$0	\$0	\$0	\$157,905	\$591,681
299,064	187,604	418,583	0	905,251
0	0	0	0	17,609
0	0	0	0	121,812
0	0	0	0	239,103
<u>299,064</u>	<u>187,604</u>	<u>418,583</u>	<u>157,905</u>	<u>1,875,456</u>
215,000	50,000	200,000	85,000	1,170,000
0	0	0	0	2,628,573
<u>44,320</u>	<u>46,818</u>	<u>332,056</u>	<u>72,905</u>	<u>756,238</u>
<u>259,320</u>	<u>96,818</u>	<u>532,056</u>	<u>157,905</u>	<u>4,554,811</u>
39,744	90,786	(113,473)	0	(2,679,355)
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,710,361</u>
39,744	90,786	(113,473)	0	31,006
<u>137,888</u>	<u>136,610</u>	<u>556,616</u>	<u>0</u>	<u>859,807</u>
<u>\$177,632</u>	<u>\$227,396</u>	<u>\$443,143</u>	<u>\$0</u>	<u>\$890,813</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, 2002*

	Water Projects	Special Improvements	Alcohol and Drug Abuse	Issue II
<b><u>Revenues</u></b>				
Property Taxes	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0
Special Assessments	7,033	16,611	0	0
Intergovernmental	0	0	52,856	205,000
Rent	0	0	0	0
Donations	0	0	0	0
Other	8,758	0	677	0
<i>Total Revenues</i>	<u>15,791</u>	<u>16,611</u>	<u>53,533</u>	<u>205,000</u>
<b><u>Expenditures</u></b>				
Capital Outlay	24,653	17,476	251,963	205,000
Debt Service				
Interest and Fiscal Charges	42,437	0	0	0
<i>Total Expenditures</i>	<u>67,090</u>	<u>17,476</u>	<u>251,963</u>	<u>205,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(51,299)</u>	<u>(865)</u>	<u>(198,430)</u>	<u>0</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	0	0	0	0
Transfers - Out	(6,068)	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(6,068)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	<u>(57,367)</u>	<u>(865)</u>	<u>(198,430)</u>	<u>0</u>
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>(468,993)</u>	<u>11,473</u>	<u>40,657</u>	<u>0</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u><u>(\$526,360)</u></u>	<u><u>\$10,608</u></u>	<u><u>(\$157,773)</u></u>	<u><u>\$0</u></u>

Federal Highway	I-75/Tall Timbers Connector	Road Improvement	Courthouse Restoration	MRDD Capital	County Capital Improvements	Totals
\$0	\$0	\$0	\$0	\$0	\$247,500	\$247,500
0	400,000	0	0	0	0	400,000
0	0	3,143	0	0	0	26,787
415,767	0	0	0	0	0	673,623
0	0	0	0	0	17,500	17,500
0	0	0	0	23,510	0	23,510
0	0	571	0	0	3,096	13,102
<u>415,767</u>	<u>400,000</u>	<u>3,714</u>	<u>0</u>	<u>23,510</u>	<u>268,096</u>	<u>1,402,022</u>
415,767	0	0	0	1,154,681	356,357	2,425,897
0	0	2,841	0	0	27,455	72,733
<u>415,767</u>	<u>0</u>	<u>2,841</u>	<u>0</u>	<u>1,154,681</u>	<u>383,812</u>	<u>2,498,630</u>
0	400,000	873	0	(1,131,171)	(115,716)	(1,096,608)
0	0	0	0	852,585	0	852,585
0	0	0	0	0	0	(6,068)
0	0	0	0	852,585	0	846,517
0	400,000	873	0	(278,586)	(115,716)	(250,091)
0	0	(83,476)	6,342	293,186	(244,247)	(445,058)
<u>\$0</u>	<u>\$400,000</u>	<u>(\$82,603)</u>	<u>\$6,342</u>	<u>\$14,600</u>	<u>(\$359,963)</u>	<u>(\$695,149)</u>

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## **Hancock County, Ohio**

### **Fiduciary Funds**

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

#### **Investment Trust Fund**

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

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

#### **Agency Funds**

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

##### **Subdivision Agency**

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

##### **Payroll**

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

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

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

##### **Personal Taxes**

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

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

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

##### **Local Government**

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

continued

## Hancock County, Ohio

### Fiduciary Funds (continued)

#### County Court

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

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

#### Other Agency Funds

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

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

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds**  
*For the Year Ended December 31, 2002*

	Balance at January 1, 2002	Additions	Reductions	Balance at December 31, 2002
<b>Subdivision Agency</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1	\$56,104,715	\$56,104,713	\$3
Due from Other Governments	32,441	34,243	32,441	34,243
<i>Total Assets</i>	<u>\$32,442</u>	<u>\$56,138,958</u>	<u>\$56,137,154</u>	<u>\$34,246</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$32,442</u>	<u>\$56,138,958</u>	<u>\$56,137,154</u>	<u>\$34,246</u>
<b>Payroll</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$79,380</u>	<u>\$18,587,898</u>	<u>\$18,582,251</u>	<u>\$85,027</u>
<b><u>Liabilities</u></b>				
Payroll Withholdings	<u>\$79,380</u>	<u>\$18,587,898</u>	<u>\$18,582,251</u>	<u>\$85,027</u>
<b>Real Estate Taxes</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$959,547	\$36,474,075	\$36,279,008	\$1,154,614
Property Taxes Receivable	37,117,586	39,458,176	37,117,586	39,458,176
Special Assessments Receivable	589,686	637,542	589,686	637,542
<i>Total Assets</i>	<u>\$38,666,819</u>	<u>\$76,569,793</u>	<u>\$73,986,280</u>	<u>\$41,250,332</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$38,666,819</u>	<u>\$76,569,793</u>	<u>\$73,986,280</u>	<u>\$41,250,332</u>
<b>Personal Taxes</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$194,458	\$13,146,129	\$13,340,587	\$0
Due from Other Governments	0	461,701	0	461,701
Property Taxes Receivable	14,544,926	14,484,331	14,544,926	14,484,331
<i>Total Assets</i>	<u>\$14,739,384</u>	<u>\$28,092,161</u>	<u>\$27,885,513</u>	<u>\$14,946,032</u>
<b><u>Liabilities</u></b>				
Accounts Payable	\$0	\$79,971	\$0	\$79,971
Due to Other Governments	14,739,384	28,012,190	27,885,513	14,866,061
<i>Total Liabilities</i>	<u>\$14,739,384</u>	<u>\$28,092,161</u>	<u>\$27,885,513</u>	<u>\$14,946,032</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
*For the Year Ended December 31, 2002*

	Balance at January 1, 2002	Additions	Reductions	Balance at December 31, 2002
<b>Library/Local Government Support</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,991,885	\$2,991,885	\$0
Due from Other Governments	220,333	220,270	220,333	220,270
<i>Total Assets</i>	<u>\$220,333</u>	<u>\$3,212,155</u>	<u>\$3,212,218</u>	<u>\$220,270</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$220,333</u>	<u>\$3,212,155</u>	<u>\$3,212,218</u>	<u>\$220,270</u>
<b>Local Government</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1	\$2,404,315	\$2,404,316	\$0
Due from Other Governments	148,201	149,001	148,201	149,001
<i>Total Assets</i>	<u>\$148,202</u>	<u>\$2,553,316</u>	<u>\$2,552,517</u>	<u>\$149,001</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$148,202</u>	<u>\$2,553,316</u>	<u>\$2,552,517</u>	<u>\$149,001</u>
<b>County Court</b>				
<b><u>Assets</u></b>				
Cash and Cash Equivalents in Segregated Accounts	\$920,033	\$11,500,234	\$11,810,907	\$609,360
Accounts Receivable	602,786	301,387	602,786	301,387
<i>Total Assets</i>	<u>\$1,522,819</u>	<u>\$11,801,621</u>	<u>\$12,413,693</u>	<u>\$910,747</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$1,522,819</u>	<u>\$11,801,621</u>	<u>\$12,413,693</u>	<u>\$910,747</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
*For the Year Ended December 31, 2002*

	Balance at January 1, 2002	Additions	Reductions	Balance at December 31, 2002
<b>Board of Health</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$175,948	\$476,116	\$432,314	\$219,750
<b><u>Liabilities</u></b>				
Undistributed Assets	\$175,948	\$476,116	\$432,314	\$219,750
<b>Undivided Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$432	\$904,702	\$904,722	\$412
Due from Other Governments	71,231	71,626	71,231	71,626
<i>Total Assets</i>	<u>\$71,663</u>	<u>\$976,328</u>	<u>\$975,953</u>	<u>\$72,038</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$71,663</u>	<u>\$976,328</u>	<u>\$975,953</u>	<u>\$72,038</u>
<b>Manufactured Home Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$43,009	\$331,596	\$330,601	\$44,004
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$43,009</u>	<u>\$331,596</u>	<u>\$330,601</u>	<u>\$44,004</u>
<b>Estate Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$795,119	\$1,936,235	\$1,969,541	\$761,813
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$795,119</u>	<u>\$1,936,235</u>	<u>\$1,969,541</u>	<u>\$761,813</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
*For the Year Ended December 31, 2002*

	Balance at January 1, 2002	Additions	Reductions	Balance at December 31, 2002
<b>Law Library</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$31,981	\$169,910	\$159,627	\$42,264
Due from Other Governments	11,862	12,817	11,862	12,817
<i>Total Assets</i>	<u>\$43,843</u>	<u>\$182,727</u>	<u>\$171,489</u>	<u>\$55,081</u>
<u><b>Liabilities</b></u>				
Due to Other Governments	<u>\$43,843</u>	<u>\$182,727</u>	<u>\$171,489</u>	<u>\$55,081</u>
<b>Municipal Permissive Motor Vehicle Tax</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$488,966	\$272,181	\$151,000	\$610,147
Due from Other Governments	17,387	18,424	17,387	18,424
<i>Total Assets</i>	<u>\$506,353</u>	<u>\$290,605</u>	<u>\$168,387</u>	<u>\$628,571</u>
<u><b>Liabilities</b></u>				
Due to Other Governments	<u>\$506,353</u>	<u>\$290,605</u>	<u>\$168,387</u>	<u>\$628,571</u>
<b>Soil and Water</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	<u>\$30,363</u>	<u>\$235,980</u>	<u>\$236,259</u>	<u>\$30,084</u>
<u><b>Liabilities</b></u>				
Undistributed Assets	<u>\$30,363</u>	<u>\$235,980</u>	<u>\$236,259</u>	<u>\$30,084</u>
<b>Hotel/Motel Tax</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$3,046	\$348,571	\$347,876	\$3,741
Other Local Taxes Receivable	66,190	30,397	66,190	30,397
<i>Total Assets</i>	<u>\$69,236</u>	<u>\$378,968</u>	<u>\$414,066</u>	<u>\$34,138</u>
<u><b>Liabilities</b></u>				
Undistributed Assets	<u>\$69,236</u>	<u>\$378,968</u>	<u>\$414,066</u>	<u>\$34,138</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
*For the Year Ended December 31, 2002*

	Balance at January 1, 2002	Additions	Reductions	Balance at December 31, 2002
<b>Local Government Revenue Assistance</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$300,903	\$300,903	\$0
Due from Other Governments	22,074	22,074	22,074	22,074
<i>Total Assets</i>	<u>22,074</u>	<u>322,977</u>	<u>322,977</u>	<u>22,074</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>22,074</u>	<u>322,977</u>	<u>322,977</u>	<u>22,074</u>
<b>Local Emergency Planning Commission</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$50,334	22,056	17,548	54,842
<i>Total Assets</i>	<u>50,334</u>	<u>22,056</u>	<u>17,548</u>	<u>54,842</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>50,334</u>	<u>22,056</u>	<u>17,548</u>	<u>54,842</u>
<b>Undivided Property Tax Replacement</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$145,142	\$145,142	\$0
<i>Total Assets</i>	<u>0</u>	<u>145,142</u>	<u>145,142</u>	<u>0</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>0</u>	<u>145,142</u>	<u>145,142</u>	<u>0</u>
<b>Blanchard River Construction</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$71,792	\$98	\$23,068	\$48,822
<i>Total Assets</i>	<u>71,792</u>	<u>98</u>	<u>23,068</u>	<u>48,822</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>71,792</u>	<u>98</u>	<u>23,068</u>	<u>48,822</u>
<b>Hancock County Election Commission</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$535	\$460	\$75
<i>Total Assets</i>	<u>0</u>	<u>535</u>	<u>460</u>	<u>75</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>0</u>	<u>535</u>	<u>460</u>	<u>75</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
*For the Year Ended December 31, 2002*

	Balance at January 1, 2002	Additions	Reductions	Balance at December 31, 2002
<b>Sheriff Agency</b>				
<b><u>Assets</u></b>				
Cash and Cash Equivalents in Segregated Accounts	\$52,832	\$1,901,686	\$1,902,414	\$52,104
<i>Total Assets</i>	<u>\$52,832</u>	<u>\$1,901,686</u>	<u>\$1,902,414</u>	<u>\$52,104</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$52,832</u>	<u>\$1,901,686</u>	<u>\$1,902,414</u>	<u>\$52,104</u>
<b>Inmate</b>				
<b><u>Assets</u></b>				
Cash and Cash Equivalents in Segregated Accounts	\$7,282	\$127,966	\$123,497	\$11,751
<i>Total Assets</i>	<u>\$7,282</u>	<u>\$127,966</u>	<u>\$123,497</u>	<u>\$11,751</u>
<b><u>Liabilities</u></b>				
Deposits Held and Due to Others	<u>\$7,282</u>	<u>\$127,966</u>	<u>\$123,497</u>	<u>\$11,751</u>
<b>Total - All Funds</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$2,924,377	\$134,853,042	\$134,721,821	\$3,055,598
Cash and Cash Equivalents in Segregated Accounts	980,147	13,529,886	13,836,818	673,215
Accounts Receivable	602,786	301,387	602,786	301,387
Other Local Taxes Receivable	66,190	30,397	66,190	30,397
Due from Other Governments	523,529	990,156	523,529	990,156
Property Taxes Receivable	51,662,512	53,942,507	51,662,512	53,942,507
Special Assessments Receivable	589,686	637,542	589,686	637,542
<i>Total Assets</i>	<u>\$57,349,227</u>	<u>\$204,284,917</u>	<u>\$202,003,342</u>	<u>\$59,630,802</u>
<b><u>Liabilities</u></b>				
Accounts Payable	\$0	\$79,971	\$0	\$79,971
Due to Other Governments	55,289,241	170,672,022	167,857,772	58,103,491
Payroll Withholdings	79,380	18,587,898	18,582,251	85,027
Deposits Held and Due to Others	7,282	127,966	123,497	11,751
Undistributed Assets	1,973,324	14,817,060	15,439,822	1,350,562
<i>Total Liabilities</i>	<u>\$57,349,227</u>	<u>\$204,284,917</u>	<u>\$202,003,342</u>	<u>\$59,630,802</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, 2002*

	<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	\$1,244,604	\$1,339,490	\$1,230,435	(\$109,055)
Sales Taxes	4,200,000	4,200,000	5,023,951	823,951
Charges for Services	2,643,100	2,681,649	3,527,486	845,837
Licenses and Permits	4,850	4,850	6,617	1,767
Fines and Forfeitures	100,000	100,000	102,312	2,312
Intergovernmental	2,803,687	2,686,247	2,839,624	153,377
Interest	700,000	700,000	675,359	(24,641)
Rent	25,000	25,000	41,648	16,648
Other	0	0	55,136	55,136
<i>Total Revenues</i>	<u>11,721,241</u>	<u>11,737,236</u>	<u>13,502,568</u>	<u>1,765,332</u>
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	186,775	186,775	182,284	4,491
Fringe Benefits	83,063	73,864	68,738	5,126
Contractual Services	3,400	4,049	2,999	1,050
Materials and Supplies	4,000	4,000	3,900	100
Capital Outlay	3,000	3,000	1,764	1,236
Other	13,160	12,610	12,609	1
<i>Total County Commissioners</i>	<u>293,398</u>	<u>284,298</u>	<u>272,294</u>	<u>12,004</u>
Microfilm				
Personal Services	17,706	17,806	17,745	61
Fringe Benefits	3,012	3,021	2,711	310
Contractual Services	15,055	16,483	13,814	2,669
Materials and Supplies	2,270	4,770	3,208	1,562
Capital Outlay	0	0	0	0
Other	187	0	0	0
<i>Total Microfilm</i>	<u>38,230</u>	<u>42,080</u>	<u>37,478</u>	<u>4,602</u>
Auditor				
Personal Services	283,700	283,700	282,002	1,698
Fringe Benefits	162,707	149,575	146,619	2,956
Contractual Services	22,900	31,811	22,590	9,221
Materials and Supplies	17,558	23,246	19,529	3,717
Capital Outlay	5,000	3,533	1,517	2,016
<i>Total Auditor</i>	<u>491,865</u>	<u>491,865</u>	<u>472,257</u>	<u>19,608</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Auditor - Assess Personal Property				
Personal Services	\$48,513	\$48,635	\$48,633	\$2
Fringe Benefits	7,674	7,145	6,953	192
Contractual Services	1,993	1,871	1,042	829
Materials and Supplies	3,845	3,845	2,585	1,260
Capital Outlay	0	0	0	0
<b>Total Auditor - Assess Personal Property</b>	<b>62,025</b>	<b>61,496</b>	<b>59,213</b>	<b>2,283</b>
Auditor - Assess Real Property				
Personal Services	16,108	16,108	16,108	0
Fringe Benefits	2,483	3,120	3,120	0
Contractual Services	5,000	4,892	4,465	427
Materials and Supplies	2,400	2,400	927	1,473
Capital Outlay	0	0	0	0
<b>Total Auditor - Assess Real Property</b>	<b>25,991</b>	<b>26,520</b>	<b>24,620</b>	<b>1,900</b>
Treasurer				
Personal Services	101,447	101,703	101,703	0
Fringe Benefits	50,048	48,389	48,389	0
Contractual Services	5,500	4,502	4,502	0
Materials and Supplies	4,707	6,105	5,891	214
Capital Outlay	1,946	1,832	1,807	25
Other	2,500	4,357	4,357	0
<b>Total Treasurer</b>	<b>166,148</b>	<b>166,888</b>	<b>166,649</b>	<b>239</b>
Prosecuting Attorney				
Personal Services	507,358	515,757	515,754	3
Fringe Benefits	157,536	158,124	156,982	1,142
Contractual Services	61,377	63,174	63,174	0
Materials and Supplies	25,659	17,079	17,079	0
Capital Outlay	4,388	2,185	2,185	0
<b>Total Prosecuting Attorney</b>	<b>756,318</b>	<b>756,319</b>	<b>755,174</b>	<b>1,145</b>
Budget Commission				
Personal Services	17,442	17,442	17,442	0
Fringe Benefits	2,613	2,419	2,419	0
Contractual Services	500	353	353	0
Materials and Supplies	0	341	268	73
<b>Total Budget Commission</b>	<b>20,555</b>	<b>20,555</b>	<b>20,482</b>	<b>73</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Board of Revision				
Personal Services	\$13,338	\$14,868	\$14,868	\$0
Fringe Benefits	2,097	942	942	0
Contractual Services	400	125	125	0
Materials and Supplies	100	0	0	0
<b>Total Board of Revision</b>	<b>15,935</b>	<b>15,935</b>	<b>15,935</b>	<b>0</b>
Bureau of Inspection				
Contractual Services	53,417	62,917	62,628	289
Data Processing Board				
Personal Services	187,073	194,513	194,501	12
Fringe Benefits	57,751	54,501	54,023	478
Contractual Services	58,800	51,760	51,487	273
Materials and Supplies	7,845	7,845	7,759	86
Capital Outlay	17,000	20,850	20,850	0
<b>Total Data Processing Board</b>	<b>328,469</b>	<b>329,469</b>	<b>328,620</b>	<b>849</b>
Board of Elections				
Personal Services	207,434	194,448	193,624	824
Fringe Benefits	63,791	68,378	64,506	3,872
Contractual Services	30,488	29,488	26,430	3,058
Materials and Supplies	75,071	74,984	72,718	2,266
Capital Outlay	81,063	90,548	89,949	599
<b>Total Board of Elections</b>	<b>457,847</b>	<b>457,846</b>	<b>447,227</b>	<b>10,619</b>
Buildings and Grounds Maintenance				
Personal Services	237,950	255,040	248,642	6,398
Fringe Benefits	98,604	89,709	89,011	698
Contractual Services	913,618	876,138	823,328	52,810
Materials and Supplies	93,315	211,240	191,425	19,815
Capital Outlay	126,862	66,915	45,932	20,983
<b>Total Buildings and Grounds Maintenance</b>	<b>1,470,349</b>	<b>1,499,042</b>	<b>1,398,338</b>	<b>100,704</b>
Recorder				
Personal Services	144,283	154,728	154,194	534
Fringe Benefits	46,492	46,783	44,650	2,133
Capital Outlay	0	144	144	0
Other	1,764	1,757	1,757	0
<b>Total Recorder</b>	<b>192,539</b>	<b>203,412</b>	<b>200,745</b>	<b>2,667</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Personnel Safety				
Personal Services	\$21,981	\$23,381	\$22,464	\$917
Fringe Benefits	4,778	12,384	11,219	1,165
Contractual Services	4,500	6,528	2,614	3,914
Materials and Supplies	22	22	22	0
Capital Outlay	0	0	0	0
<b>Total Personnel Safety</b>	<b>31,281</b>	<b>42,315</b>	<b>36,319</b>	<b>5,996</b>
Insurance				
Fringe Benefits	0	6,000	4,824	1,176
Contractual Services	223,109	270,373	265,937	4,436
<b>Total Insurance</b>	<b>223,109</b>	<b>276,373</b>	<b>270,761</b>	<b>5,612</b>
Other				
Personal Services	4,054	2,554	0	2,554
Fringe Benefits	550	0	0	0
Contractual Services	148,154	299,039	267,873	31,166
Capital Outlay	5,500	5,500	0	5,500
<b>Total Other</b>	<b>158,258</b>	<b>307,093</b>	<b>267,873</b>	<b>39,220</b>
<b>Total General Government - Legislative and Executive</b>	<b>4,785,734</b>	<b>5,044,423</b>	<b>4,836,613</b>	<b>207,810</b>
General Government - Judicial				
Court of Appeals				
Contractual Services	26,500	26,500	19,890	6,610
Common Pleas Court				
Personal Services	349,774	356,038	350,036	6,002
Fringe Benefits	138,171	138,171	117,703	20,468
Contractual Services	78,150	74,550	40,117	34,433
Materials and Supplies	9,372	13,372	13,283	89
Capital Outlay	218,742	244,742	242,979	1,763
<b>Total Common Pleas Court</b>	<b>794,209</b>	<b>826,873</b>	<b>764,118</b>	<b>62,755</b>
Jury Commission				
Personal Services	300	300	200	100
Contractual Services	420	436	411	25
Materials and Supplies	700	684	684	0
Other	1,000	1,000	455	545
<b>Total Jury Commission</b>	<b>2,420</b>	<b>2,420</b>	<b>1,750</b>	<b>670</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Law Library				
Personal Services	\$1,067	\$1,507	\$1,500	\$7
Fringe Benefits	640	200	161	39
<b>Total Law Library</b>	<b>1,707</b>	<b>1,707</b>	<b>1,661</b>	<b>46</b>
Adult Probation				
Personal Services	185,985	179,393	178,786	607
Fringe Benefits	38,235	36,490	29,313	7,177
Contractual Services	8,000	4,800	3,457	1,343
Materials and Supplies	4,661	14,606	14,605	1
Capital Outlay	22,219	23,811	23,796	15
<b>Total Adult Probation</b>	<b>259,100</b>	<b>259,100</b>	<b>249,957</b>	<b>9,143</b>
Juvenile Court				
Personal Services	189,912	189,912	187,406	2,506
Fringe Benefits	75,062	71,062	67,812	3,250
Contractual Services	225,122	226,222	221,682	4,540
Materials and Supplies	11,625	10,625	9,329	1,296
Capital Outlay	5,610	12,510	11,868	642
<b>Total Juvenile Court</b>	<b>507,331</b>	<b>510,331</b>	<b>498,097</b>	<b>12,234</b>
Juvenile Probation				
Personal Services	93,287	93,287	89,487	3,800
Fringe Benefits	19,931	15,181	14,272	909
Material and Supplies	0	1,700	1,700	0
Other	600	650	205	445
<b>Total Juvenile Probation</b>	<b>113,818</b>	<b>110,818</b>	<b>105,664</b>	<b>5,154</b>
Probate Court				
Personal Services	121,795	123,836	123,667	169
Fringe Benefits	43,322	43,543	43,532	11
Contractual Services	3,450	2,265	2,265	0
Materials and Supplies	3,000	3,000	2,648	352
Capital Outlay	500	5,326	5,326	0
Other	500	0	0	0
<b>Total Probate Court</b>	<b>172,567</b>	<b>177,970</b>	<b>177,438</b>	<b>532</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Clerk of Courts				
Personal Services	\$197,520	\$197,520	\$186,438	\$11,082
Fringe Benefits	68,323	67,716	66,149	1,567
Contractual Services	38,845	39,795	37,652	2,143
Materials and Supplies	9,950	16,228	15,226	1,002
Capital Outlay	15,600	12,100	11,288	812
Other	5,208	2,087	1,264	823
<b>Total Clerk of Courts</b>	<b>335,446</b>	<b>335,446</b>	<b>318,017</b>	<b>17,429</b>
Municipal Court				
Personal Services	206,565	200,043	193,310	6,733
Fringe Benefits	1,563	520	0	520
Contractual Services	93,556	103,570	96,146	7,424
<b>Total Municipal Court</b>	<b>301,684</b>	<b>304,133</b>	<b>289,456</b>	<b>14,677</b>
Public Defenders				
Personal Services	217,447	217,447	215,540	1,907
Fringe Benefits	66,576	66,622	62,034	4,588
Contractual Services	51,600	50,104	39,489	10,615
Materials and Supplies	4,078	5,528	4,573	955
Capital Outlay	1,000	1,000	225	775
<b>Total Public Defenders</b>	<b>340,701</b>	<b>340,701</b>	<b>321,861</b>	<b>18,840</b>
Court Appointed Special Advocate				
Personal Services	33,085	31,793	29,959	1,834
Fringe Benefits	4,963	5,913	3,724	2,189
Contractual Services	7,200	7,200	7,200	0
Materials and Supplies	0	500	220	280
Capital Outlay	0	500	420	80
<b>Total Court Appointed Special Advocate</b>	<b>45,248</b>	<b>45,906</b>	<b>41,523</b>	<b>4,383</b>
Other				
Contractual Services	105,000	108,200	108,148	52
<b>Total General Government - Judicial</b>	<b>3,005,731</b>	<b>3,050,105</b>	<b>2,897,580</b>	<b>152,525</b>
<b>Total General Government</b>	<b>7,791,465</b>	<b>8,094,528</b>	<b>7,734,193</b>	<b>360,335</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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Public Safety				
Coroner				
Personal Services	\$42,134	\$42,560	\$42,560	\$0
Fringe Benefits	14,805	13,812	13,801	11
Contractual Services	46,945	52,835	52,255	580
Materials and Supplies	500	99	99	0
Other	1,700	1,777	1,667	110
Total Coroner	106,084	111,083	110,382	701
Sheriff				
Personal Services	1,829,328	1,860,610	1,854,603	6,007
Fringe Benefits	638,819	644,220	642,315	1,905
Contractual Services	115,882	131,334	127,224	4,110
Materials and Supplies	181,052	207,721	206,613	1,108
Capital Outlay	29,893	33,170	32,688	482
Other	4,500	4,500	1,230	3,270
Total Sheriff	2,799,474	2,881,555	2,864,673	16,882
Sheriff - Jail				
Personal Services	1,314,322	1,302,904	1,295,763	7,141
Fringe Benefits	415,293	412,611	412,272	339
Contractual Services	299,734	344,384	341,775	2,609
Materials and Supplies	37,241	40,241	40,163	78
Capital Outlay	19,810	15,710	15,176	534
Total Sheriff - Jail	2,086,400	2,115,850	2,105,149	10,701
Sheriff - Rehabilitation				
Personal Services	66,327	70,470	70,469	1
Fringe Benefits	26,798	27,440	27,440	0
Contractual Services	172,934	197,434	196,617	817
Materials and Supplies	8,478	11,116	10,609	507
Capital Outlay	2,600	2,600	2,553	47
Other	1,500	1,275	595	680
Total Sheriff - Rehabilitation	278,637	310,335	308,283	2,052
Total Public Safety	5,270,595	5,418,823	5,388,487	30,336
Public Works				
Sanitation and Drainage				
Contractual Services	10,000	10,000	4,754	5,246
Capital Outlay	0	22,430	21,164	1,266
Total Sanitation and Drainage	10,000	32,430	25,918	6,512

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, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Engineer - Mapping				
Personal Services	\$65,541	\$68,801	\$68,801	\$0
Fringe Benefits	12,381	24,436	24,433	3
Contractual Services	15,800	8,191	7,680	511
Materials and Supplies	3,090	3,384	2,974	410
Capital Outlay	0	0	0	0
<b>Total Engineer - Mapping</b>	<b>96,812</b>	<b>104,812</b>	<b>103,888</b>	<b>924</b>
<b>Total Public Works</b>	<b>106,812</b>	<b>137,242</b>	<b>129,806</b>	<b>7,436</b>
Health				
Vital Statistics				
Contractual Services	2,500	2,500	1,819	681
Other Health				
Contractual Services	347,056	339,709	303,531	36,178
<b>Total Health</b>	<b>349,556</b>	<b>342,209</b>	<b>305,350</b>	<b>36,859</b>
Human Services				
Soldiers Relief				
Personal Services	39,337	39,337	39,030	307
Fringe Benefits	15,622	8,122	6,858	1,264
Contractual Services	101,350	71,350	44,059	27,291
Materials and Supplies	1,000	1,000	806	194
Capital Outlay	1,500	1,500	163	1,337
<b>Total Soldiers Relief</b>	<b>158,809</b>	<b>121,309</b>	<b>90,916</b>	<b>30,393</b>
Veteran Services				
Personal Services	86,378	93,878	88,716	5,162
Fringe Benefits	15,904	23,604	20,924	2,680
Contractual Services	38,850	36,850	22,689	14,161
Other	15,750	10,050	9,536	514
<b>Total Veteran Services</b>	<b>156,882</b>	<b>164,382</b>	<b>141,865</b>	<b>22,517</b>
Job and Family Services				
Contractual Services	167,058	167,906	167,906	0

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, 2002*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Other				
Personal Services	\$0	\$3,497	\$3,497	\$0
Fringe Benefits	0	1,157	1,157	0
Contractual Services	0	21,104	20,795	309
Materials and Supplies	0	0	0	0
Capital Outlay	0	0	0	0
<b>Total Other</b>	<b>0</b>	<b>25,758</b>	<b>25,449</b>	<b>309</b>
<b>Total Human Services</b>	<b>482,749</b>	<b>479,355</b>	<b>426,136</b>	<b>53,219</b>
Intergovernmental				
Agriculture				
Contractual Services	383,630	\$383,630	\$383,574	\$56
Veterans Services				
Contractual Services	0	221,000	221,000	0
Other				
Contractual Services	0	31,321	31,321	0
<b>Total Intergovernmental</b>	<b>383,630</b>	<b>635,951</b>	<b>635,895</b>	<b>56</b>
<b>Total Expenditures</b>	<b>14,384,807</b>	<b>15,108,108</b>	<b>14,619,867</b>	<b>488,241</b>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(2,663,566)	(3,370,872)	(1,117,299)	2,253,573
<b><u>Other Financing Sources (Uses)</u></b>				
Other Financing Sources	0	0	30,015	30,015
Advances-In	0	25,970	11,320	(14,650)
Advances-Out	0	0	(77,514)	(77,514)
Transfers - In	145,245	141,046	46,149	(94,897)
Transfers - Out	(100,000)	(57,956)	(20,000)	37,956
<b>Total Other Financing Sources (Uses)</b>	<b>45,245</b>	<b>109,060</b>	<b>(10,030)</b>	<b>(119,090)</b>
<b>Net Change in Fund Balance</b>	<b>(2,618,321)</b>	<b>(3,261,812)</b>	<b>(1,127,329)</b>	<b>2,134,483</b>
<b>Fund Balance at Beginning of Year</b>	<b>2,662,454</b>	<b>2,650,820</b>	<b>2,650,820</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>629,080</b>	<b>629,080</b>	<b>629,080</b>	<b>0</b>
<b>Fund Balance at End of Year</b>	<b>\$673,213</b>	<b>\$18,088</b>	<b>\$2,152,571</b>	<b>\$2,134,483</b>

**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, 2002*

	<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	\$125,000	\$125,000	\$134,284	\$9,284
Charges for Services	180,000	180,000	250,707	70,707
Fines and Forfeitures	100,000	100,000	88,017	(11,983)
Intergovernmental	3,480,000	3,480,000	3,493,052	13,052
Interest	20,000	20,000	12,923	(7,077)
Other	0	0	11,016	11,016
<i>Total Revenues</i>	<u>3,905,000</u>	<u>3,905,000</u>	<u>3,989,999</u>	<u>84,999</u>
<b><u>Expenditures</u></b>				
Current				
Public Works				
Personal Services	1,439,219	1,409,219	1,396,109	13,110
Fringe Benefits	474,000	434,500	430,674	3,826
Contractual Services	886,330	898,830	864,409	34,421
Materials and Supplies	1,028,404	1,155,404	1,093,897	61,507
Capital Outlay	232,200	257,200	249,962	7,238
<i>Total Expenditures</i>	<u>4,060,153</u>	<u>4,155,153</u>	<u>4,035,051</u>	<u>120,102</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(155,153)</u>	<u>(250,153)</u>	<u>(45,052)</u>	<u>205,101</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	65,000	65,000	0	(65,000)
Transfers - Out	(150,000)	(150,000)	(150,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(85,000)</u>	<u>(85,000)</u>	<u>(150,000)</u>	<u>(65,000)</u>
<i>Net Change in Fund Balance</i>	(240,153)	(335,153)	(195,052)	140,101
<i>Fund Balance at Beginning of Year</i>	200,000	194,662	194,662	0
Prior Year Encumbrances Appropriated	251,934	251,934	251,934	0
<i>Fund Balance at End of Year</i>	<u>\$211,781</u>	<u>\$111,443</u>	<u>\$251,544</u>	<u>\$140,101</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, 2002*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$1,167,000	\$1,177,317	\$1,119,505	(\$57,812)
Charges for Services	80,000	80,000	101,754	21,754
Intergovernmental	2,856,000	2,930,813	3,169,848	239,035
Donations	0	0	0	0
Other	50,000	50,000	35,176	(14,824)
<i>Total Revenues</i>	<u>4,153,000</u>	<u>4,238,130</u>	<u>4,426,283</u>	<u>188,153</u>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	270,000	260,617	254,989	5,628
Fringe Benefits	74,050	89,899	82,881	7,018
Contractual Services	3,812,993	4,848,648	4,774,442	74,206
Materials and Supplies	10,200	7,200	5,121	2,079
Capital Outlay	9,000	12,000	9,830	2,170
<i>Total Expenditures</i>	<u>4,176,243</u>	<u>5,218,364</u>	<u>5,127,263</u>	<u>91,101</u>
<i>Excess of Revenues Under Expenditures</i>	(23,243)	(980,234)	(700,980)	279,254
<b><u>Other Financing Uses</u></b>				
Advances - Out	0	0	(200,000)	200,000
Transfers - Out	0	(42,000)	(42,000)	0
<i>Net Change in Fund Balance</i>	(23,243)	(1,022,234)	(942,980)	79,254
<i>Fund Balance at Beginning of Year</i>	1,000,000	773,343	773,343	0
Prior Year Encumbrances Appropriated	338,243	338,243	338,243	0
<i>Fund Balance at End of Year</i>	<u>\$1,315,000</u>	<u>\$89,352</u>	<u>\$168,606</u>	<u>\$79,254</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, 2002*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$4,753,000	\$5,049,502	\$5,470,640	\$421,138
<b><u>Expenditures</u></b>				
Current				
Human Services				
Administrative				
Personal Services	1,250,000	1,238,000	1,231,451	6,549
Fringe Benefits	229,500	572,175	556,818	15,357
Contractual Services	1,953,702	1,648,576	1,301,011	347,565
Materials and Supplies	25,000	60,000	58,102	1,898
Capital Outlay	25,000	9,000	6,042	2,958
Total Administrative	<u>3,483,202</u>	<u>3,527,751</u>	<u>3,153,424</u>	<u>374,327</u>
Public Assistance				
Personal Services	720,000	731,000	720,549	10,451
Fringe Benefits	145,302	134,302	121,716	12,586
Contractual Services	1,993,164	2,179,164	2,067,061	112,103
Total Public Assistance	<u>2,858,466</u>	<u>3,044,466</u>	<u>2,909,326</u>	<u>135,140</u>
<i>Total Expenditures</i>	<u>6,341,668</u>	<u>6,572,217</u>	<u>6,062,750</u>	<u>509,467</u>
<i>Excess of Revenues Under Expenditures</i>	(1,588,668)	(1,522,715)	(592,110)	930,605
<b><u>Other Financing Sources</u></b>				
Other Financing Sources	<u>1,242,000</u>	<u>1,031,498</u>	<u>237,337</u>	<u>(794,161)</u>
<i>Net Change in Fund Balance</i>	(346,668)	(491,217)	(354,773)	136,444
<i>Fund Balance at Beginning of Year</i>	300,000	179,052	179,052	0
Prior Year Encumbrances Appropriated	<u>312,168</u>	<u>312,168</u>	<u>312,168</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$265,500</u>	<u>\$3</u>	<u>\$136,447</u>	<u>\$136,444</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, 2002*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$3,200,000	\$3,254,671	\$3,102,461	(\$152,210)
Charges for Services	143,680	163,680	181,916	18,236
Intergovernmental	4,124,483	4,308,598	4,713,127	404,529
Donations	1,000	11,000	36,180	25,180
Other	20,000	0	38,446	38,446
<i>Total Revenues</i>	<u>7,489,163</u>	<u>7,737,949</u>	<u>8,072,130</u>	<u>334,181</u>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	4,718,793	4,717,793	4,664,306	53,487
Fringe Benefits	960,405	834,505	753,065	81,440
Contractual Services	3,255,470	3,035,902	1,987,295	1,048,607
Materials and Supplies	279,681	271,681	259,375	12,306
Capital Outlay	40,258	42,258	39,688	2,570
<i>Total Expenditures</i>	<u>9,254,607</u>	<u>8,902,139</u>	<u>7,703,729</u>	<u>1,198,410</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,765,444)</u>	<u>(1,164,190)</u>	<u>368,401</u>	<u>1,532,591</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	33,634	33,634	0	(33,634)
Transfers - Out	0	(857,585)	(852,585)	5,000
<i>Total Other Financing Sources (Uses)</i>	<u>33,634</u>	<u>(823,951)</u>	<u>(852,585)</u>	<u>(28,634)</u>
<i>Net Change in Fund Balance</i>	(1,731,810)	(1,988,141)	(484,184)	1,503,957
<i>Fund Balance at Beginning of Year</i>	2,201,230	2,479,711	2,479,711	0
Prior Year Encumbrances Appropriated	89,160	89,160	89,160	0
<i>Fund Balance at End of Year</i>	<u>\$558,580</u>	<u>\$580,730</u>	<u>\$2,084,687</u>	<u>\$1,503,957</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, 2002*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Special Assessments	\$234,983	\$236,849	\$233,691	(\$3,158)
Other	0	8,930	30,795	\$21,865
<i>Total Revenues</i>	<u>234,983</u>	<u>245,779</u>	<u>264,486</u>	<u>18,707</u>
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	918,762	1,353,135	1,346,585	6,550
Payment to Bond Refunding				
Escrow Agent	437,410	437,410	437,410	0
Interest and Fiscal Charges	166,119	147,025	146,646	379
<i>Total Expenditures</i>	<u>1,522,291</u>	<u>1,937,570</u>	<u>1,930,641</u>	<u>6,929</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,287,308)</u>	<u>(1,691,791)</u>	<u>(1,666,155)</u>	<u>25,636</u>
<b><u>Other Financing Sources</u></b>				
Proceeds of Notes	1,208,070	1,198,450	1,133,252	(65,198)
Proceeds of Refunding Bonds	450,298	449,122	447,187	(1,935)
Transfers - In	41,250	41,250	105,756	64,506
<i>Total Other Financing Sources</i>	<u>1,699,618</u>	<u>1,688,822</u>	<u>1,686,195</u>	<u>(2,627)</u>
<i>Net Change in Fund Balance</i>	412,310	(2,969)	20,040	23,009
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>169,653</u>	<u>169,653</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$412,310</u>	<u>\$166,684</u>	<u>\$189,693</u>	<u>\$23,009</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
**Sanitary Landfill Enterprise Fund**  
For the Year Ended December 31, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$2,005,000	\$2,039,858	\$2,378,718	\$338,860
Other Operating Revenues	220,000	220,000	61,720	(158,280)
Interest	0	0	163,649	163,649
<i>Total Revenues</i>	<u>2,225,000</u>	<u>2,259,858</u>	<u>2,604,087</u>	<u>344,229</u>
<b>Expenses</b>				
Landfill				
Personal Services	380,000	440,000	397,710	42,290
Fringe Benefits	106,000	173,000	121,519	51,481
Contractual Services	1,074,862	1,217,044	1,070,410	146,634
Materials and Supplies	402,875	318,686	282,482	36,204
Capital Outlay	51,403	573,110	568,580	4,530
Debt Service:				
Principal Retirement	0	30,000	30,000	0
Interest and Fiscal Charges	10,000	15,528	15,528	0
<i>Total Landfill</i>	<u>2,025,140</u>	<u>2,767,368</u>	<u>2,486,229</u>	<u>281,139</u>
Recycling				
Personal Services	207,000	221,802	217,699	4,103
Fringe Benefits	55,500	73,719	72,239	1,480
Contractual Services	38,341	32,591	32,582	9
Materials and Supplies	39,000	37,605	35,980	1,625
Capital Outlay	10,000	37,591	37,570	21
Other	1,000	524	524	0
<i>Total Recycling</i>	<u>350,841</u>	<u>403,832</u>	<u>396,594</u>	<u>7,238</u>
<i>Total Expenses</i>	<u>2,375,981</u>	<u>3,171,200</u>	<u>2,882,823</u>	<u>288,377</u>
<i>Net Change in Fund Balance</i>	(150,981)	(911,342)	(278,736)	632,606
<i>Fund Equity at Beginning of Year</i>	3,775,000	4,263,373	4,263,373	0
Prior Year Encumbrances Appropriated	186,481	186,481	186,481	0
<i>Fund Equity at End of Year</i>	<u>\$3,810,500</u>	<u>\$3,538,512</u>	<u>\$4,171,118</u>	<u>\$632,606</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
Agricultural Service Center Enterprise Fund  
For the Year Ended December 31, 2002*

	<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	\$367,288	\$367,288	\$218,140	(\$149,148)
<b><u>Expenses</u></b>				
Personal Services	20,000	20,000	0	20,000
Fringe Benefits	10,000	10,000	0	10,000
Contractual Services	77,654	77,654	31,087	46,567
Materials and Supplies	36,123	36,123	5,266	30,857
Capital Outlay	10,000	10,000	0	10,000
Debt Service				
Principal Retirement	55,000	55,000	55,000	0
Interest and Fiscal Charges	94,288	94,288	94,288	0
<i>Total Expenses</i>	<u>303,065</u>	<u>303,065</u>	<u>185,641</u>	<u>117,424</u>
<i>Net Change in Fund Balance</i>	64,223	64,223	32,499	(31,724)
<i>Fund Equity at Beginning of Year</i>	0	96,703	96,703	0
Prior Year Encumbrances Appropriated	<u>3,777</u>	<u>3,777</u>	<u>3,777</u>	<u>0</u>
<i>Fund Equity at End of Year</i>	<u>\$68,000</u>	<u>\$164,703</u>	<u>\$132,979</u>	<u>(\$31,724)</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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$200,500	\$200,500	\$176,665	(\$23,835)
Intergovernmental	615,000	715,000	837,609	122,609
Other	0	0	2,798	2,798
<i>Total Revenues</i>	<u>815,500</u>	<u>915,500</u>	<u>1,017,072</u>	<u>101,572</u>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	513,000	533,000	520,665	12,335
Fringe Benefits	91,500	169,500	165,422	4,078
Contractual Services	280,019	360,515	334,355	26,160
<i>Total Expenditures</i>	<u>884,519</u>	<u>1,063,015</u>	<u>1,020,442</u>	<u>42,573</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(69,019)	(147,515)	(3,370)	144,145
<b><u>Other Financing Uses</u></b>				
Transfers - Out	(75,000)	(76,504)	0	76,504
<i>Net Change in Fund Balance</i>	(144,019)	(224,019)	(3,370)	220,649
<i>Fund Balance at Beginning of Year</i>	150,000	224,088	224,088	0
Prior Year Encumbrances Appropriated	19	19	19	0
<i>Fund Balance at End of Year</i>	<u>\$6,000</u>	<u>\$88</u>	<u>\$220,737</u>	<u>\$220,649</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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Charges for Services	\$20,000	\$20,000	\$20,119	\$119
Licenses and Permits	70,000	70,000	126,515	56,515
Fines and Forfeitures	5,000	5,000	7,236	2,236
<i>Total Revenues</i>	<u>95,000</u>	<u>95,000</u>	<u>153,870</u>	<u>58,870</u>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	18,465	19,066	19,066	0
Fringe Benefits	3,400	3,122	3,122	0
Contractual Services	151,111	151,111	151,109	2
Materials and Supplies	5,900	5,877	4,725	1,152
Other	100	100	95	5
<i>Total Expenditures</i>	<u>178,976</u>	<u>179,276</u>	<u>178,117</u>	<u>1,159</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(83,976)	(84,276)	(24,247)	60,029
<b><u>Other Financing Sources</u></b>				
Transfers - In	39,000	39,000	20,000	(19,000)
<i>Net Change in Fund Balance</i>	(44,976)	(45,276)	(4,247)	41,029
<i>Fund Balance at Beginning of Year</i>	45,000	58,806	58,806	0
Prior Year Encumbrances Appropriated	1,000	1,000	1,000	0
<i>Fund Balance at End of Year</i>	<u>\$1,024</u>	<u>\$14,530</u>	<u>\$55,559</u>	<u>\$41,029</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, 2002*

	<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	\$25,000	\$25,000	\$26,745	\$1,745
Intergovernmental	1,024,000	1,024,000	907,583	(116,417)
Other	65,000	65,000	81,705	16,705
<i>Total Revenues</i>	1,114,000	1,114,000	1,016,033	(97,967)
<b><u>Expenditures</u></b>				
Current				
Human Services				
Contractual Services	1,288,617	1,288,617	1,123,995	164,622
<i>Net Change in Fund Balance</i>	(174,617)	(174,617)	(107,962)	66,655
<i>Fund Balance at Beginning of Year</i>	300,000	267,206	267,206	0
Prior Year Encumbrances Appropriated	76,617	76,617	76,617	0
<i>Fund Balance at End of Year</i>	<u>\$202,000</u>	<u>\$169,206</u>	<u>\$235,861</u>	<u>\$66,655</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, 2002*

	<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	\$556,000	\$556,000	\$564,783	\$8,783
Licenses and Permits	0		276	276
<i>Total Revenues</i>	<u>556,000</u>	<u>556,000</u>	<u>565,059</u>	<u>9,059</u>
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
Personal Services	170,000	170,000	162,546	7,454
Fringe Benefits	44,200	47,013	33,516	13,497
Contractual Services	534,562	531,749	486,199	45,550
Materials and Supplies	15,000	15,000	6,283	8,717
Capital Outlay	50,000	50,000	36,813	13,187
<i>Total Expenditures</i>	<u>813,762</u>	<u>813,762</u>	<u>725,357</u>	<u>88,405</u>
<i>Net Change in Fund Balance</i>	(257,762)	(257,762)	(160,298)	97,464
<i>Fund Balance at Beginning of Year</i>	200,000	347,000	347,000	0
Prior Year Encumbrances Appropriated	<u>57,762</u>	<u>57,762</u>	<u>57,762</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$147,000</u>	<u>\$244,464</u>	<u>\$97,464</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, 2002*

	<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	\$840,780	\$840,780	\$471,798	(\$368,982)
Other	2,086	2,086	0	(2,086)
<i>Total Revenues</i>	842,866	842,866	471,798	(371,068)
<b><u>Expenditures</u></b>				
Current				
Economic Development and Assistance				
Contractual Services	850,821	850,821	499,790	351,031
<i>Net Change in Fund Balance</i>	(7,955)	(7,955)	(27,992)	(20,037)
<i>Fund Balance at Beginning of Year</i>	15,000	(30,651)	(30,651)	0
Prior Year Encumbrances Appropriated	38,654	38,654	38,654	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$45,699</u>	<u>\$48</u>	<u>(\$19,989)</u>	<u>(\$20,037)</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, 2002*

	<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	\$181,416	\$181,416	\$181,416	\$0
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	135,163	133,344	128,252	5,092
Fringe Benefits	50,379	47,135	43,905	3,230
Contractual Services	7,966	12,387	10,813	1,574
Materials and Supplies	210	850	850	0
Other	9,049	9,049	9,049	0
<i>Total Expenditures</i>	<u>202,767</u>	<u>202,765</u>	<u>192,869</u>	<u>9,896</u>
<i>Net Change in Fund Balance</i>	(21,351)	(21,349)	(11,453)	9,896
<i>Fund Balance at Beginning of Year</i>	<u>26,615</u>	<u>21,349</u>	<u>21,349</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$5,264</u></u>	<u><u>\$0</u></u>	<u><u>\$9,896</u></u>	<u><u>\$9,896</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, 2002*

	<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	\$245,000	\$245,000	\$299,732	\$54,732
Other	0	0	314	314
<i>Total Revenues</i>	<u>245,000</u>	<u>245,000</u>	<u>300,046</u>	<u>55,046</u>
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Personal Services	106,000	106,000	97,929	8,071
Fringe Benefits	51,200	51,200	40,715	10,485
Contractual Services	3,500	3,500	1,130	2,370
Materials and Supplies	14,475	14,475	8,423	6,052
Capital Outlay	4,000	4,000	175	3,825
<i>Total Expenditures</i>	<u>179,175</u>	<u>179,175</u>	<u>148,372</u>	<u>30,803</u>
<i>Excess of Revenues Over Expenditures</i>	65,825	65,825	151,674	85,849
<b><u>Other Financing Uses</u></b>				
Transfers - Out	0	(40,745)	(40,745)	0
<i>Net Change in Fund Balance</i>	65,825	25,080	110,929	85,849
<i>Fund Balance at Beginning of Year</i>	225,000	266,495	266,495	0
Prior Year Encumbrances Appropriated	1,975	1,975	1,975	0
<i>Fund Balance at End of Year</i>	<u>\$292,800</u>	<u>\$293,550</u>	<u>\$379,399</u>	<u>\$85,849</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, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Intergovernmental	\$361,578	\$361,578	\$276,349	(\$85,229)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Felony Delinquent Care and Custody				
Personal Services	40,810	40,810	40,691	119
Fringe Benefits	10,177	13,888	12,652	1,236
Contractual Services	624,012	623,783	211,408	412,375
Total Felony Delinquent Care and Custody	674,999	678,481	264,751	413,730
Ohio Youth Commission				
Personal Services	38,844	39,565	39,565	0
Fringe Benefits	9,855	13,577	11,458	2,119
Contractual Services	51,899	50,939	375	50,564
Total Ohio Youth Commission	100,598	104,081	51,398	52,683
<i>Total Expenditures</i>	775,597	782,562	316,149	466,413
<i>Excess of Revenues Under Expenditures</i>	(414,019)	(420,984)	(39,800)	381,184
<b><u>Other Financing Sources</u></b>				
Other Financing Source	0	0	10,686	10,686
<i>Net Change in Fund Balance</i>	(414,019)	(420,984)	(29,114)	391,870
<i>Fund Balance at Beginning of Year</i>	360,267	439,538	439,538	0
Prior Year Encumbrances Appropriated	60,718	60,718	60,718	0
<i>Fund Balance at End of Year</i>	\$6,966	\$79,272	\$471,142	\$391,870

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Roadwork and Business Development Grant Special Revenue Fund**  
*For the Year Ended December 31, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$500,000	\$500,000	\$500,000	\$0
<b><u>Expenditures</u></b>				
Current				
Economic Development and Assistance				
Contractual Services	500,000	500,000	500,000	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**CBC-408 NR Misdemeanor Special Revenue Fund**  
*For the Year Ended December 31, 2002*

	<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	\$45,891	\$91,782	\$91,782	\$0
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	34,376	60,836	56,795	4,041
Fringe Benefits	14,070	26,780	22,095	4,685
Contractual Services	10,386	17,406	15,544	1,862
Materials and Supplies	700	400	400	0
Other	5,258	5,258	5,258	0
<i>Total Expenditures</i>	<u>64,790</u>	<u>110,680</u>	<u>100,092</u>	<u>10,588</u>
<i>Net Change in Fund Balance</i>	(18,899)	(18,898)	(8,310)	10,588
<i>Fund Balance at Beginning of Year</i>	<u>18,899</u>	<u>18,898</u>	<u>18,898</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$10,588</u></u>	<u><u>\$10,588</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**COPS Special Revenue Fund**  
*For the Year Ended December 31, 2002*

	<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	\$181,809	\$181,809	\$106,563	(\$75,246)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	124,368	122,941	89,098	33,843
Fringe Benefits	33,512	34,940	17,778	17,162
Contractual Services	7,705	7,705	3,955	3,750
Materials and Supplies	14,530	14,530	3,187	11,343
Capital Outlay	11,185	11,185	10,185	1,000
<i>Total Expenditures</i>	<u>191,300</u>	<u>191,301</u>	<u>124,203</u>	<u>67,098</u>
<i>Excess of Revenues Under Expenditures</i>	(9,491)	(9,492)	(17,640)	(8,148)
<b><u>Other Financing Sources</u></b>				
Advances - In	<u>0</u>	<u>0</u>	<u>4,471</u>	<u>4,471</u>
<i>Net Change in Fund Balance</i>	(9,491)	(9,492)	(13,169)	(3,677)
<i>Fund Balance at Beginning of Year</i>	0	(2,948)	(2,948)	0
Prior Year Encumbrances Appropriated	<u>18,506</u>	<u>18,506</u>	<u>18,506</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$9,015</u></u>	<u><u>\$6,066</u></u>	<u><u>\$2,389</u></u>	<u><u>(\$3,677)</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, 2002*

	<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	\$75,400	\$75,400	\$39,303	(\$36,097)
<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	65,400	65,400	29,594	35,806
Materials and Supplies	500	500	182	318
Capital Outlay	12,000	12,000	6,257	5,743
Other	400	400	0	400
<i>Total Expenditures</i>	<u>88,425</u>	<u>88,425</u>	<u>45,147</u>	<u>43,278</u>
<i>Net Change in Fund Balance</i>	(13,025)	(13,025)	(5,844)	7,181
<i>Fund Balance at Beginning of Year</i>	7,950	8,354	8,354	0
Prior Year Encumbrances Appropriated	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$925</u></u>	<u><u>\$1,329</u></u>	<u><u>\$8,510</u></u>	<u><u>\$7,181</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Domestic Violence Special Revenue Fund**  
*For the Year Ended December 31, 2002*

	<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	\$22,000	\$21,790	(\$210)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	22,000	22,000	21,790	210
<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, 2002*

	<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	\$37,068	\$37,068	\$60,742	\$23,674
Intergovernmental	168,079	168,079	60,679	(107,400)
Other	4,103	4,103	12,115	8,012
<i>Total Revenues</i>	<u>209,250</u>	<u>209,250</u>	<u>133,536</u>	<u>(75,714)</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	44,330	44,330	41,670	2,660
Fringe Benefits	11,236	21,860	17,542	4,318
Contractual Services	3,328	3,328	2,144	1,184
Materials and Supplies	8,150	8,150	2,326	5,824
Capital Outlay	152,960	172,960	20,134	152,826
Other	5,104	12,115	10,469	1,646
<i>Total Expenditures</i>	<u>225,108</u>	<u>262,743</u>	<u>94,285</u>	<u>168,458</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(15,858)	(53,493)	39,251	92,744
<b><u>Other Financing Sources</u></b>				
Transfers-In	20,000	30,624	0	(30,624)
<i>Net Change in Fund Balance</i>	4,142	(22,869)	39,251	62,120
<i>Fund Balance at Beginning of Year</i>	24,000	24,665	24,665	0
Prior Year Encumbrances Appropriated	650	650	650	0
<i>Fund Balance at End of Year</i>	<u>\$28,792</u>	<u>\$2,446</u>	<u>\$64,566</u>	<u>\$62,120</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, 2002*

	<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	\$27,000	\$27,000	\$40,470	\$13,470
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	0	2,000	0	2,000
Fringe Benefits	8,000	8,000	1,146	6,854
Materials and Supplies	0	5,000	0	5,000
Contractual Services	15,000	18,000	8,648	9,352
Capital Outlay	22,000	17,000	0	17,000
Other	12,000	7,000	3,641	3,359
<i>Total Expenditures</i>	<u>57,000</u>	<u>57,000</u>	<u>13,435</u>	<u>43,565</u>
<i>Net Change in Fund Balance</i>	(30,000)	(30,000)	27,035	57,035
<i>Fund Balance at Beginning of Year</i>	<u>30,000</u>	<u>37,123</u>	<u>37,123</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$7,123</u>	<u>\$64,158</u>	<u>\$57,035</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, 2002*

	<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	\$188	\$188	\$275	\$87
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	913	913	0	913
<i>Net Change in Fund Balance</i>	(725)	(725)	275	1,000
<i>Fund Balance at Beginning of Year</i>	913	726	726	0
<i>Fund Balance at End of Year</i>	<u>\$188</u>	<u>\$1</u>	<u>\$1,001</u>	<u>\$1,000</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, 2002*

	<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	\$3,250	\$1,250
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	7,647	7,647	5,651	1,996
<i>Net Change in Fund Balance</i>	(5,647)	(5,647)	(2,401)	3,246
<i>Fund Balance at Beginning of Year</i>	4,000	7,720	7,720	0
Prior Year Encumbrances Appropriated	1,647	1,647	1,647	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$3,720</u>	<u>\$6,966</u>	<u>\$3,246</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, 2002*

	<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	\$2,500	\$2,500	\$3,478	\$978
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	1,000	1,000	954	46
Capital Outlay	4,399	4,399	3,394	1,005
<i>Total Expenditures</i>	5,399	5,399	4,348	1,051
<i>Net Change in Fund Balance</i>	(2,899)	(2,899)	(870)	2,029
<i>Fund Balance at Beginning of Year</i>	2,500	3,729	3,729	0
Prior Year Encumbrances Appropriated	399	399	399	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$1,229</u>	<u>\$3,258</u>	<u>\$2,029</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, 2002*

	<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	\$49,000	\$49,000	\$49,311	\$311
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Materials and Supplies	45,757	45,097	42,924	2,173
Capital Outlay	7,000	7,660	7,660	0
<i>Total Expenditures</i>	<u>52,757</u>	<u>52,757</u>	<u>50,584</u>	<u>2,173</u>
<i>Net Change in Fund Balance</i>	(3,757)	(3,757)	(1,273)	2,484
<i>Fund Balance at Beginning of Year</i>	3,000	11,880	11,880	0
Prior Year Encumbrances Appropriated	<u>757</u>	<u>757</u>	<u>757</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$8,880</u>	<u>\$11,364</u>	<u>\$2,484</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Juvenile Diversion Special Revenue Fund**  
*For the Year Ended December 31, 2002*

	<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	\$10,250	\$10,250	\$5,758	(\$4,492)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	550	550	0	550
Fringe Benefits	1,600	1,638	1,638	0
Contractual Services	9,480	8,801	6,220	2,581
Materials and Supplies	2,629	2,870	2,382	488
Other	0	400	0	400
<i>Total Expenditures</i>	<u>14,259</u>	<u>14,259</u>	<u>10,240</u>	<u>4,019</u>
<i>Excess of Revenues Under Expenditures</i>	(4,009)	(4,009)	(4,482)	(473)
<b><u>Other Financing Sources</u></b>				
Advances - In	0	0	5,000	5,000
<i>Net Change in Fund Balance</i>	(4,009)	(4,009)	518	4,527
<i>Fund Balance at Beginning of Year</i>	5,250	3,682	3,682	0
Prior Year Encumbrances Appropriated	329	329	329	0
<i>Fund Balance at End of Year</i>	<u>\$1,570</u>	<u>\$2</u>	<u>\$4,529</u>	<u>\$4,527</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, 2002*

	<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	\$9,000	\$9,000	\$9,761	\$761
Intergovernmental	0	0	2,863	2,863
Interest	0	0	54	54
<i>Total Revenues</i>	<u>9,000</u>	<u>9,000</u>	<u>12,678</u>	<u>3,678</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	1,500	1,500	0	(1,500)
Capital Outlay	10,841	10,841	0	(10,841)
<i>Total Expenditures</i>	<u>12,341</u>	<u>12,341</u>	<u>0</u>	<u>(12,341)</u>
<i>Net Change in Fund Balance</i>	(3,341)	(3,341)	12,678	16,019
<i>Fund Balance at Beginning of Year</i>	<u>4,500</u>	<u>3,341</u>	<u>3,341</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$1,159</u>	<u>\$0</u>	<u>\$16,019</u>	<u>\$16,019</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Inmate Services Special Revenue Fund**  
*For the Year Ended December 31, 2002*

	<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	\$50,141	\$50,141	\$27,620	(\$22,521)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	27,643	27,643	18,643	9,000
Fringe Benefits	8,398	8,398	4,241	4,157
Contractual Services	6,000	6,000	0	6,000
Materials and Supplies	1,000	1,000	975	25
Capital Outlay	5,100	5,100	3,818	1,282
Other	2,000	2,000	539	1,461
<i>Total Expenditures</i>	<u>50,141</u>	<u>50,141</u>	<u>28,216</u>	<u>21,925</u>
<i>Net Change in Fund Balance</i>	0	0	(596)	(596)
<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>(\$596)</u>	<u>(\$596)</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, 2002*

	<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	\$98,485	\$18,485
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
Contractual Services	108,892	181,892	144,112	37,780
Capital Outlay	7,500	19,700	13,290	6,410
<i>Total Expenditures</i>	<u>116,392</u>	<u>201,592</u>	<u>157,402</u>	<u>44,190</u>
<i>Net Change in Fund Balance</i>	(36,392)	(121,592)	(58,917)	62,675
<i>Fund Balance at Beginning of Year</i>	17,500	125,012	125,012	0
Prior Year Encumbrances Appropriated	<u>18,892</u>	<u>18,892</u>	<u>18,892</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$22,312</u>	<u>\$84,987</u>	<u>\$62,675</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, 2002*

	<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	\$82,779	\$2,779
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
Personal Services	70,000	97,712	97,525	187
Fringe Benefits	14,750	12,934	11,567	1,367
Contractual Services	4,080	4,080	1,441	2,639
Capital Outlay	15,698	8,894	737	8,157
<i>Total Expenditures</i>	<u>104,528</u>	<u>123,620</u>	<u>111,270</u>	<u>12,350</u>
<i>Net Change in Fund Balance</i>	(24,528)	(43,620)	(28,491)	15,129
<i>Fund Balance at Beginning of Year</i>	120,000	94,691	94,691	0
Prior Year Encumbrances Appropriated	<u>778</u>	<u>778</u>	<u>778</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$96,250</u>	<u>\$51,849</u>	<u>\$66,978</u>	<u>\$15,129</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, 2002*

	<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	\$47,500	\$47,500	\$52,228	\$4,728
Other	0	0	700	700
<i>Total Revenues</i>	<u>47,500</u>	<u>47,500</u>	<u>52,928</u>	<u>5,428</u>
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Contractual Services	42,000	39,000	17,780	21,220
Capital Outlay	106,264	109,264	33,395	75,869
<i>Total Expenditures</i>	<u>148,264</u>	<u>148,264</u>	<u>51,175</u>	<u>97,089</u>
<i>Net Change in Fund Balance</i>	(100,764)	(100,764)	1,753	102,517
<i>Fund Balance at Beginning of Year</i>	139,500	152,253	152,253	0
Prior Year Encumbrances Appropriated	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$45,236</u></u>	<u><u>\$57,989</u></u>	<u><u>\$160,506</u></u>	<u><u>\$102,517</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, 2002*

	<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	\$9,280	(\$1,720)
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Contractual Services	36,000	30,596	1,405	29,191
<i>Excess of Revenues Over (Under) Expenditures</i>	(25,000)	(19,596)	7,875	27,471
<b><u>Other Financing Sources</u></b>				
Transfers - Out	0	(5,404)	(5,404)	0
<i>Net Change in Fund Balance</i>	(25,000)	(25,000)	2,471	27,471
<i>Fund Balance at Beginning of Year</i>	47,000	57,949	57,949	0
<i>Fund Balance at End of Year</i>	<u>\$22,000</u>	<u>\$32,949</u>	<u>\$60,420</u>	<u>\$27,471</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, 2002*

	<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	\$79,241	\$79,241	\$66,788	(\$12,453)
<b><u>Expenditures</u></b>				
Current				
Public Works				
Personal Services	37,860	37,310	34,362	2,948
Fringe Benefits	22,957	19,032	17,373	1,659
Contractual Services	9,875	14,483	14,470	13
Materials and Supplies	0	679	679	0
Other	3,789	2,978	2,978	0
<i>Total Expenditures</i>	<u>74,481</u>	<u>74,482</u>	<u>69,862</u>	<u>4,620</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>4,760</u>	<u>4,759</u>	<u>(3,074)</u>	<u>(7,833)</u>
<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>	4,760	4,759	(3,074)	(7,833)
<i>Fund Balance at Beginning of Year</i>	3,876	4,364	4,364	0
Prior Year Encumbrances Appropriated	<u>2,684</u>	<u>2,684</u>	<u>2,684</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$11,320</u>	<u>\$11,807</u>	<u>\$3,974</u>	<u>(\$7,833)</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, 2002*

	<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	\$0	\$0	\$1,170	\$1,170
Donations	15,000	15,000	5,080	(9,920)
<i>Total Revenues</i>	15,000	15,000	6,250	(8,750)
<b><u>Expenditures</u></b>				
Current				
Public Works				
Contractual Services	12,500	12,500	6,852	5,648
<i>Net Change in Fund Balance</i>	2,500	2,500	(602)	(3,102)
<i>Fund Balance at Beginning of Year</i>	500	2,001	2,001	0
<i>Fund Balance at End of Year</i>	<u>\$3,000</u>	<u>\$4,501</u>	<u>\$1,399</u>	<u>(\$3,102)</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, 2002*

	<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	\$5,988	\$620	(\$5,368)
<b><u>Expenditures</u></b>				
Current				
Public Works				
Capital Outlay	3,000	10,945	9,181	1,764
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(3,000)	(4,957)	(8,561)	(3,604)
<b><u>Other Financing Sources</u></b>				
Advances - In	0	0	5,988	5,988
<i>Net Change in Fund Balance</i>	(3,000)	(4,957)	(2,573)	2,384
<i>Fund Balance at Beginning of Year</i>	3,000	4,957	4,957	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$2,384</u>	<u>\$2,384</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, 2002*

	<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	\$40,000	\$40,000	\$46,170	\$6,170
Donations	20,000	20,000	1,946	(18,054)
Other Receipts	42,000	0	0	0
<i>Total Revenues</i>	102,000	60,000	48,116	(11,884)
<b><u>Expenditures</u></b>				
Current				
Health				
Contractual Services	98,797	153,727	103,762	49,965
<i>Excess of Revenues Over (Under) Expenditures</i>	3,203	(93,727)	(55,646)	38,081
<b><u>Other Financing Sources</u></b>				
Transfers - In	0	42,000	42,000	0
<i>Net Change in Fund Balance</i>	3,203	(51,727)	(13,646)	38,081
<i>Fund Balance at Beginning of Year</i>	70,000	60,293	60,293	0
Prior Year Encumbrances Appropriated	797	797	797	0
<i>Fund Balance at End of Year</i>	<u>\$74,000</u>	<u>\$9,363</u>	<u>\$47,444</u>	<u>\$38,081</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Victims Assistance Special Revenue Fund**  
*For the Year Ended December 31, 2002*

	<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	\$24,540	\$24,702	\$24,702	\$0
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	23,169	23,254	23,250	4
Fringe Benefits	93	93	93	0
Contractual Services	22	285	220	65
Materials and Supplies	898	813	762	51
Other	520	418	400	18
<i>Total Expenditures</i>	<u>24,702</u>	<u>24,863</u>	<u>24,725</u>	<u>138</u>
<i>Net Change in Fund Balance</i>	(162)	(161)	(23)	138
<i>Fund Balance at Beginning of Year</i>	2,865	1,366	1,366	0
Prior Year Encumbrances Appropriated	<u>162</u>	<u>162</u>	<u>162</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$2,865</u></u>	<u><u>\$1,367</u></u>	<u><u>\$1,505</u></u>	<u><u>\$138</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, 2002*

	<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	\$269,128	\$269,129	\$268,507	(\$622)
<b><u>Expenditures</u></b>				
Capital Outlay	579,426	579,423	206,322	373,101
<i>Net Change in Fund Balance</i>	(310,298)	(310,294)	62,185	372,479
<i>Fund Balance at Beginning of Year</i>	323,383	303,294	303,294	0
Prior Year Encumbrances Appropriated	7,000	7,000	7,000	0
<i>Fund Balance at End of Year</i>	<u>\$20,085</u>	<u>\$0</u>	<u>\$372,479</u>	<u>\$372,479</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, 2002*

	<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	5,000	5,000	4,807	193
<i>Net Change in Fund Balance</i>	(5,000)	(5,000)	(4,807)	193
<i>Fund Balance at Beginning of Year</i>	5,000	7,411	7,411	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$2,411</u>	<u>\$2,604</u>	<u>\$193</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, 2002*

	<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	\$23,206	\$8,206
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Contractual Services	0	30,000	3,547	26,453
Capital Outlay	0	10,000	5,400	4,600
Other	0	10,000	0	10,000
<i>Total Expenditures</i>	<u>0</u>	<u>50,000</u>	<u>8,947</u>	<u>(41,053)</u>
<i>Net Change in Fund Balance</i>	15,000	(35,000)	14,259	49,259
<i>Fund Balance at Beginning of Year</i>	<u>39,000</u>	<u>40,473</u>	<u>40,473</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$54,000</u>	<u>\$5,473</u>	<u>\$54,732</u>	<u>\$49,259</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, 2002*

	<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	\$15,134	\$15,134	\$15,134	\$0
<b><u>Expenditures</u></b>				
Current				
Human Services				
Contractual Services	15,134	15,134	15,134	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, 2002*

	<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	\$20,000	\$20,000	\$23,192	\$3,192
Other	4,000	4,000	4,000	0
<i>Total Revenues</i>	24,000	24,000	27,192	3,192
<b><u>Expenditures</u></b>				
Current				
Public Works				
Contractual Services	27,942	27,942	27,942	0
<i>Net Change in Fund Balance</i>	(3,942)	(3,942)	(750)	3,192
<i>Fund Balance at Beginning of Year</i>	10,000	18,037	18,037	0
<i>Fund Balance at End of Year</i>	<u>\$6,058</u>	<u>\$14,095</u>	<u>\$17,287</u>	<u>\$3,192</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Project P.E.A.C.E. Special Revenue Fund**  
*For the Year Ended December 31, 2002*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$19,602	\$19,602	\$19,602	\$0
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Personal Services	8,880	8,880	7,630	1,250
Fringe Benefits	2,276	2,276	1,629	647
Contractual Services	4,517	4,517	4,517	0
Materials and Supplies	2,965	2,965	2,965	0
Capital Outlay	964	964	964	0
<i>Total Expenditures</i>	<u>19,602</u>	<u>19,602</u>	<u>17,705</u>	<u>1,897</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	1,897	1,897
<b><u>Other Financing Sources</u></b>				
Advances - In	0	0	5,850	5,850
<i>Net Change in Fund Balance</i>	0	0	7,747	7,747
<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>\$7,747</u>	<u>\$7,747</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Justice Center Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2002*

	<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	\$280,995	\$280,995	\$280,995	\$0
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	195,000	195,000	195,000	0
Interest and Fiscal Charges	85,995	85,995	85,995	0
<i>Total Expenditures</i>	<u>280,995</u>	<u>280,995</u>	<u>280,995</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Hospital Improvement Bond #4 Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2002*

	<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	\$168,306	\$160,731	\$153,351	(\$7,380)
Intergovernmental	17,034	18,000	17,609	(391)
<i>Total Revenues</i>	<u>185,340</u>	<u>178,731</u>	<u>170,960</u>	<u>(7,771)</u>
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	160,000	160,000	160,000	0
Interest and Fiscal Charges	16,800	16,800	16,800	0
<i>Total Expenditures</i>	<u>176,800</u>	<u>176,800</u>	<u>176,800</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	8,540	1,931	(5,840)	(7,771)
<i>Fund Balance at Beginning of Year</i>	<u>15,000</u>	<u>24,260</u>	<u>24,260</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$23,540</u></u>	<u><u>\$26,191</u></u>	<u><u>\$18,420</u></u>	<u><u>(\$7,771)</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Library Improvement Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2002*

	<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>				
Other	\$234,343	\$238,973	\$236,388	(\$2,585)
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	125,000	180,000	180,000	0
Payment to Bond Refunding				
Escow Agent	1,703,624	1,703,624	1,703,624	0
Interest and Fiscal Charges	109,343	105,026	101,000	4,026
<i>Total Expenditures</i>	<u>1,937,967</u>	<u>1,988,650</u>	<u>1,984,624</u>	<u>4,026</u>
<i>Excess of Revenues Under Expenditures</i>	(1,703,624)	(1,749,677)	(1,748,236)	1,441
<b><u>Other Financing Sources</u></b>				
Proceeds of Refunding Bonds	1,754,307	1,749,677	1,758,661	8,984
<i>Net Change in Fund Balance</i>	50,683	0	10,425	10,425
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>336</u>	<u>336</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$50,683</u></u>	<u><u>\$336</u></u>	<u><u>\$10,761</u></u>	<u><u>\$10,425</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Job and Family Services Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2002*

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Rent	\$111,700	\$111,700	\$121,812	\$10,112
Other	0	2,715	2,715	0
<i>Total Revenues</i>	<u>111,700</u>	<u>114,415</u>	<u>124,527</u>	<u>10,112</u>
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	85,000	85,000	85,000	0
Payment to Bond Refunding Escow Agent	924,949	924,949	924,949	0
Interest and Fiscal Charges	56,700	57,694	56,344	1,350
<i>Total Expenditures</i>	<u>1,066,649</u>	<u>1,067,643</u>	<u>1,066,293</u>	<u>1,350</u>
<i>Excess of Revenues Under Expenditures</i>	(954,949)	(953,228)	(941,766)	11,462
<b><u>Other Financing Sources</u></b>				
Proceeds of Refunding Bonds	955,944	953,229	951,700	(1,529)
<i>Net Change in Fund Balance</i>	995	1	9,934	9,933
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>200</u>	<u>200</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$995</u>	<u>\$201</u>	<u>\$10,134</u>	<u>\$9,933</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**County Road 140 Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2002*

	<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>				
Payment in Lieu of Taxes	\$259,320	\$259,320	\$436,955	\$177,635
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	215,000	215,000	215,000	0
Interest and Fiscal Charges	44,320	44,320	44,320	0
<i>Total Expenditures</i>	<u>259,320</u>	<u>259,320</u>	<u>259,320</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	177,635	177,635
<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>\$177,635</u>	<u>\$177,635</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Tiffin Avenue Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2002*

	<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>				
Payment in Lieu of Taxes	\$96,818	\$96,818	\$324,214	\$227,396
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	50,000	50,000	50,000	0
Interest and Fiscal Charges	46,818	46,818	46,818	0
<i>Total Expenditures</i>	<u>96,818</u>	<u>96,818</u>	<u>96,818</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	227,396	227,396
<i>Fund Balance at Beginning of Year</i>		<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$227,396</u>	<u>\$227,396</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**I-75/Tall Timbers Connector Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2002*

	<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>				
Payment in Lieu of Taxes	\$532,056	\$532,056	\$975,198	\$443,142
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	200,000	200,000	200,000	0
Interest and Fiscal Charges	332,056	332,056	332,056	0
<i>Total Expenditures</i>	<u>532,056</u>	<u>532,056</u>	<u>532,056</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	443,142	443,142
<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>\$443,142</u>	<u>\$443,142</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Courthouse Restoration Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2002*

	<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	\$157,905	\$157,905	\$157,905	\$0
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	85,000	85,000	85,000	0
Interest and Fiscal Charges	72,905	72,905	72,905	0
<i>Total Expenditures</i>	<u>157,905</u>	<u>157,905</u>	<u>157,905</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Road Improvement Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2002*

	<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	\$17,400	\$17,400	\$3,143	(\$14,257)
Other	0	0	571	571
<i>Total Revenues</i>	<u>17,400</u>	<u>17,400</u>	<u>3,714</u>	<u>(13,686)</u>
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	84,000	84,000	84,000	0
Interest and Fiscal Charges	4,200	4,200	2,879	1,321
<i>Total Expenditures</i>	<u>88,200</u>	<u>88,200</u>	<u>86,879</u>	<u>1,321</u>
<i>Excess of Revenues Under Expenditures</i>	(70,800)	(70,800)	(83,165)	(12,365)
<b><u>Other Financing Sources</u></b>				
Proceeds of Notes	75,000	75,000	83,000	8,000
<i>Net Change in Fund Balance</i>	4,200	4,200	(165)	(4,365)
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>787</u>	<u>787</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$4,200</u>	<u>\$4,987</u>	<u>\$622</u>	<u>(\$4,365)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Motor Vehicle and Gas Tax Note Retirement Debt Service Fund**  
*For the Year Ended December 31, 2002*

	<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>				
Other	\$2,160	\$2,160	\$2,167	\$7
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	452,000	452,000	452,000	0
Interest and Fiscal Charges	15,160	15,160	14,590	570
<i>Total Expenditures</i>	467,160	467,160	466,590	570
<i>Excess of Revenues Under Expenditures</i>	(465,000)	(465,000)	(464,423)	577
<b><u>Other Financing Sources</u></b>				
Proceeds of Notes	315,000	315,000	315,000	0
Transfers - In	150,000	150,000	150,000	0
<i>Total Other Financing Sources</i>	465,000	465,000	465,000	0
<i>Net Change in Fund Balance</i>	0	0	577	577
<i>Fund Balance at Beginning of Year</i>	0	1,140	1,140	0
<i>Fund Balance at End of Year</i>	\$0	\$1,140	\$1,717	\$577

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Administrative Building Note Retirement Debt Service Fund**  
*For the Year Ended December 31, 2002*

	<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	\$247,500	\$247,500	\$247,500	\$0
Other	3,085	3,085	3,096	11
<i>Total Revenues</i>	<u>250,585</u>	<u>250,585</u>	<u>250,596</u>	<u>11</u>
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	650,000	950,000	950,000	0
Interest and Fiscal Charges	50,585	29,210	29,210	0
<i>Total Expenditures</i>	<u>700,585</u>	<u>979,210</u>	<u>979,210</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(450,000)</u>	<u>(728,625)</u>	<u>(728,614)</u>	<u>11</u>
<b><u>Other Financing Sources</u></b>				
Proceeds of Notes	450,000	450,000	450,000	0
Transfers - In	0	278,625	278,625	0
<i>Total Other Financing Sources</i>	<u>450,000</u>	<u>728,625</u>	<u>728,625</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	0	0	11	11
<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>\$11</u>	<u>\$11</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, 2002*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$1,001	\$0	\$1,004	\$1,004
<b><u>Expenditures</u></b>				
Capital Outlay	24,780	681,326	24,653	656,673
Debt Service				
Interest and Fiscal Charges	0	1,001	1,001	0
<i>Total Expenditures</i>	<u>24,780</u>	<u>682,327</u>	<u>25,654</u>	<u>656,673</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(23,779)</u>	<u>(682,327)</u>	<u>(24,650)</u>	<u>657,677</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Proceeds of Notes	14,650	15,651	146,000	130,349
Advances-In	0	975	975	0
Transfers - Out	0	(105,756)	(105,756)	0
<i>Total Other Financing Sources (Uses)</i>	<u>14,650</u>	<u>(89,130)</u>	<u>41,219</u>	<u>130,349</u>
Net Change in Fund Balance	(9,129)	(771,457)	16,569	788,026
<i>Fund Balance at Beginning of Year</i>	0	776,976	776,976	0
Prior Year Encumbrances Appropriated	9,129	9,129	9,129	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$14,648</u>	<u>\$802,674</u>	<u>\$788,026</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, 2002*

	<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	\$70,769	\$72,900	\$16,611	(\$56,289)
<b><u>Expenditures</u></b>				
Capital Outlay	82,242	84,372	71,480	12,892
<i>Excess of Revenues Under Expenditures</i>				
	(11,473)	(11,472)	(54,869)	(43,397)
<b><u>Other Financing Sources</u></b>				
Advance-In	0	0	43,910	43,910
<i>Net Change in Fund Balance</i>	(11,473)	(11,472)	(10,959)	513
<i>Fund Balance at Beginning of Year</i>	21,757	11,473	11,473	0
<i>Fund Balance at End of Year</i>	<u>\$10,284</u>	<u>\$1</u>	<u>\$514</u>	<u>\$513</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, 2002

	<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	\$290,000	\$290,000	\$52,856	(\$237,144)
Other	0	0	677	677
<i>Total Revenues</i>	290,000	290,000	53,533	(236,467)
<b><u>Expenditures</u></b>				
Capital Outlay	340,000	340,000	190,488	149,512
<i>Total Expenditures</i>	340,000	340,000	190,488	149,512
<i>Excess of Revenues Under Expenditures</i>	(50,000)	(50,000)	(136,955)	(86,955)
<b><u>Other Financing Sources</u></b>				
Advances-In	0	0	200,000	200,000
Transfers - In	0	9,343	0	(9,343)
<i>Total Other Financing Sources</i>	0	9,343	200,000	190,657
<i>Net Change in Fund Balance</i>	(50,000)	(40,657)	63,045	103,702
<i>Fund Balance at Beginning of Year</i>	50,000	40,657	40,657	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$103,702</u>	<u>\$103,702</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, 2002*

	<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	\$205,000	\$205,000	\$205,000	\$0
<b><u>Expenditures</u></b>				
Capital Outlay	205,000	205,000	205,000	0
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Federal Highway Capital Projects Fund**  
*For the Year Ended December 31, 2002*

	<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	\$1,321,837	\$1,321,837	\$203,729	(\$1,118,108)
<b><u>Expenditures</u></b>				
Capital Outlay	1,321,837	1,321,837	1,170,931	150,906
<i>Net Change in Fund Balance</i>	0	0	(967,202)	(967,202)
<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>(\$967,202)</u>	<u>(\$967,202)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**I-75/Tall Timbers Capital Projects Fund**  
*For the Year Ended December 31, 2002*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$0	\$0	\$400,000	\$400,000
<b><u>Expenditures</u></b>				
<i>Total Expenditures</i>	0	0	0	0
<i>Net Change in Fund Balance</i>	0	0	400,000	400,000
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$400,000	\$400,000

**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, 2002*

	<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>Total Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</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>6,342</u>	<u>6,342</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$6,342</u>	<u>\$6,342</u>	<u>\$0</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**MRDD Capital Projects Fund**  
*For the Year Ended December 31, 2002*

	<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>				
Donations and Contributions	\$22,000	\$22,850	\$23,510	\$660
<b><u>Expenditures</u></b>				
Capital Outlay	834,633	1,209,952	1,198,284	11,668
<i>Excess of Revenues Under Expenditures</i>	(812,633)	(1,187,102)	(1,174,774)	12,328
<b><u>Other Financing Sources</u></b>				
Transfers - In	500,117	852,585	852,585	0
<i>Net Change in Fund Balance</i>	(312,516)	(334,517)	(322,189)	12,328
<i>Fund Balance at Beginning of Year</i>	532,000	174,975	174,975	0
Prior Year Encumbrances Appropriated	159,567	159,567	159,567	0
<i>Fund Balance at End of Year</i>	<u>\$379,051</u>	<u>\$25</u>	<u>\$12,353</u>	<u>\$12,328</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, 2002*

	<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>				
Rental Income	\$0	\$0	\$17,500	\$17,500
<b><u>Expenditures</u></b>				
Capital Outlay				
Midtowne Canter Building Renovations	171,723	170,748	135,601	35,147
Bureau of Motor Vehicle One-Stop	0	87,725	87,725	0
New Administrative Site	0	265,000	265,000	0
<i>Total Expenditures</i>	<u>171,723</u>	<u>523,473</u>	<u>488,326</u>	<u>35,147</u>
<i>Excess of Revenues Under Expenditures</i>	(171,723)	(523,473)	(470,826)	52,647
<b><u>Other Financing Uses</u></b>				
Transfers - Out	0	(278,625)	(278,625)	0
<i>Net Change in Fund Balance</i>	(171,723)	(802,098)	(749,451)	52,647
<i>Fund Balance at Beginning of Year</i>	44,000	685,449	685,449	0
Prior Year Encumbrances Appropriated	<u>127,723</u>	<u>127,723</u>	<u>127,723</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$11,074</u>	<u>\$63,721</u>	<u>\$52,647</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, 2002*

	<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	\$8,000	\$8,000	\$10,838	\$2,838
Donations	8,000	8,000	21,651	13,651
<i>Total Revenues</i>	16,000	16,000	32,489	16,489
<b><u>Expenditures</u></b>				
Current				
Human Services				
Contractual Services	25,000	25,000	13,308	11,692
<i>Net Change in Fund Balance</i>	(9,000)	(9,000)	19,181	28,181
<i>Fund Balance at Beginning of Year</i>	297,000	78,287	78,287	0
<i>Fund Balance at End of Year</i>	<u>\$288,000</u>	<u>\$69,287</u>	<u>\$97,468</u>	<u>\$28,181</u>

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**Schedules of Capital Assets  
Governmental Activities**

**Hancock County, Ohio**  
*Capital Assets Used in the Operation of Governmental Funds*  
*Schedule by Source*  
*December 31, 2002*

**Governmental funds capital assets:**

Land and Improvements	\$24,552,352
Construction in Progress	243,383
Buildings and Building Improvements	27,014,650
Improvements Other Than Buildings	162,471
Machinery and Equipment	3,366,659
Vehicles	3,986,640
Infrastructure	<u>37,377,422</u>
	<u><u>\$96,703,577</u></u>

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

General Fund Revenues	\$48,169,032
Special Revenue Fund Revenues	45,658,650
Capital Contributions	2,862,400
Donations	<u>13,495</u>
	<u><u>\$96,703,577</u></u>

**Hancock County, Ohio**  
*Capital Assets Used in the Operation of Governmental Funds*  
*Schedule of Changes by Function*  
*For the Year Ended December 31, 2002*

	Balance at January 1, 2002	Additions	Transfers between Functions	Reductions	Balance at December 31, 2002
General Government					
Legislative and Executive	\$6,689,020	\$748,086	(\$739,366)	\$237,869	\$6,459,871
Judicial	2,297,672	228,774	426,501	162,650	2,790,297
Public Safety	8,588,081	20,094	0	20,382	8,587,793
Public Works	62,690,627	1,890,835	0	369,481	64,211,981
Health	10,447,704	2,458,023	208,576	1,044,433	12,069,870
Human Services	2,113,242	49,080	104,289	212,719	2,053,892
Conservation and Recreation	508,276	0	0	0	508,276
Economic Development	21,597	0	0	0	21,597
<i>Total Governmental Funds</i>					
<i>Capital Assets</i>	<u>\$93,356,219</u>	<u>\$5,394,892</u>	<u>\$0</u>	<u>\$2,047,534</u>	<u>\$96,703,577</u>

**Hancock County, Ohio**  
*Capital Assets Used in the Operation of Governmental Funds*  
*Schedule by Function*  
*December 31, 2002*

	Total	Land and Improvements	Construction in Progress	Buildings and Building Improvements
General Government				
Legislative and Executive	\$6,459,871	\$1,159,257	\$70,724	\$4,050,930
Judicial	2,790,297	38,556	0	2,491,753
Public Safety	8,587,793	400,695	0	7,085,549
Public Works	64,211,981	22,576,209	85,439	365,687
Health	12,069,870	318,409	87,220	10,928,674
Human Services	2,053,892	8,523	0	1,612,887
Conservation and Recreation	508,276	29,106	0	479,170
Economic Development	21,597	21,597	0	0
<i>Total Governmental Funds Capital Assets</i>	<u>\$96,703,577</u>	<u>\$24,552,352</u>	<u>\$243,383</u>	<u>\$27,014,650</u>

<u>Improvements Other Than Buildings</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>Infrastructure</u>
\$31,562	\$1,007,219	\$140,179	\$0
0	221,876	38,112	0
0	294,526	807,023	0
12,767	1,479,628	2,314,829	37,377,422
78,142	142,336	515,089	0
40,000	221,074	171,408	0
0	0	0	0
0	0	0	0
<u>\$162,471</u>	<u>\$3,366,659</u>	<u>\$3,986,640</u>	<u>37,377,422</u>

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

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

	<u>2002</u>	<u>2001</u>
General Government:		
Legislative and Executive	\$5,597,423	\$5,088,250
Judicial	2,855,053	3,210,503
Public Safety	6,524,065	6,206,169
Public Works	4,793,566	5,218,275
Health		
Alcohol, Drug, and Mental Health	4,540,449	4,233,344
Mental Retardation and		
Developmental Disabilities	8,009,762	7,381,070
Other Health	768,853	448,328
Human Services		
Job and Family Services	5,708,054	5,876,385
Other Human Services	2,423,054	2,702,294
Economic Development	1,113,052	248,298
Intergovernmental	635,895	434,520
Interest and Fiscal Charges	827,189	1,025,188
Sanitary Landfill	2,342,043	2,564,688
Agricultural Service Center	149,642	154,107
Total Expenditures	<u>\$46,288,100</u>	<u>\$44,791,419</u>

Source: Hancock County Auditor

**Hancock County, Ohio**

*Government-Wide Revenues*

*Last Two Years*

	<u>2002</u>	<u>2001</u>
Charges for Services	\$9,146,368	\$8,702,247
Operating Grants, Contributions and Interest	20,425,122	18,700,985
Capital Grants, Contributions, and Interest	1,320,833	1,241,159
Property Taxes	6,323,616	6,464,391
Payment in Lieu of Taxes	1,311,940	1,194,362
Sales Taxes	4,865,680	4,923,237
Intergovernmental Not Restricted to a Particular Purpose	2,699,694	3,154,214
Interest	951,934	1,408,490
Increase in Fair Value of Investments	180,444	34,378
Other	<u>1,131,935</u>	<u>1,038,564</u>
Total Revenues	<u><u>\$48,357,566</u></u>	<u><u>\$46,862,027</u></u>

Source: Hancock County Auditor

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

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
General Government					
Legislative and Executive	\$5,516,962	\$5,278,511	\$5,475,685	\$4,927,175	\$4,617,090
Judicial	2,826,448	3,248,023	2,279,079	2,235,303	2,111,030
Public Safety	6,255,302	6,192,975	5,227,653	5,034,004	4,523,806
Public Works	4,356,176	4,305,158	4,774,335	4,798,814	4,006,518
Health	12,955,812	12,282,180	12,038,969	11,039,271	10,387,485
Human Services	8,067,845	8,651,142	7,600,976	6,542,827	6,140,794
Economic Development and Assistance	1,113,052	248,298	105,851	236,203	607,764
Transportation (2)	0	0	0	0	42,531
Other	0	0	1,719	18,197	41,839
Capital Outlay	2,425,987	4,381,697	1,116,542	1,699,809	1,662,115
Intergovernmental	635,895	434,520	391,177	299,230	289,230
Debt Service	5,343,241	2,181,893	2,142,268	1,966,480	2,013,867
Total Expenditures	<u>\$49,496,720</u>	<u>\$47,204,397</u>	<u>\$41,154,254</u>	<u>\$38,797,313</u>	<u>\$36,444,069</u>

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

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

Source: Hancock County Auditor

<u>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
\$4,768,124	\$4,661,731	\$4,022,230	\$3,854,392	\$4,250,339
2,326,051	2,500,879	2,121,281	1,789,802	1,634,677
4,115,728	3,692,418	3,290,148	3,250,835	3,164,512
3,676,717	3,632,507	4,211,765	3,184,551	3,142,964
10,290,527	10,124,831	9,344,933	8,641,241	8,029,114
5,535,977	4,787,994	5,393,459	5,088,128	5,300,958
331,556	967,992	483,747	258,188	330,530
N/A	N/A	N/A	N/A	N/A
N/A	35,442	35,318	27,913	32,304
3,167,965	9,282,772	2,835,313	3,133,942	1,696,222
280,230	271,230	263,230	252,358	271,920
<u>1,791,074</u>	<u>1,504,274</u>	<u>1,188,828</u>	<u>1,095,053</u>	<u>1,007,073</u>
<u>\$36,283,949</u>	<u>\$41,462,070</u>	<u>\$33,190,252</u>	<u>\$30,576,403</u>	<u>\$28,860,613</u>

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

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
Taxes	\$11,351,911	\$11,610,906	\$11,174,778	\$10,522,817	\$10,124,573
Payment in Lieu of Taxes (2)	1,305,251	1,187,153	1,029,540	851,941	871,649
Special Assessments	442,695	468,006	387,781	337,724	321,380
Charges for Services	5,731,604	5,253,754	4,938,504	4,654,783	4,459,948
Licenses and Permits	133,408	127,280	132,632	126,354	119,261
Fines and Forfeitures	207,235	250,721	347,102	269,215	240,829
Intergovernmental	24,002,922	23,426,133	21,386,479	19,771,548	19,484,640
Interest	795,893	1,323,402	1,357,587	1,197,617	1,062,393
Rent (3)	180,960	175,885	249,918	364,464	0
Donations (4)	88,367	132,603	17,233	21,776	38,797
Other	<u>1,049,636</u>	<u>1,031,564</u>	<u>591,757</u>	<u>960,661</u>	<u>1,411,775</u>
Total Revenues	<u><u>\$45,289,882</u></u>	<u><u>\$44,987,407</u></u>	<u><u>\$41,613,311</u></u>	<u><u>\$39,078,900</u></u>	<u><u>\$38,135,245</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>1997</u>	<u>1996</u>	<u>1995</u>	<u>1994</u>	<u>1993</u>
\$9,323,035	\$8,562,337	\$8,239,073	\$7,789,256	\$7,830,886
871,649	N/A	N/A	N/A	N/A
232,994	374,162	726,073	250,013	306,318
3,895,451	3,666,281	4,820,232	4,861,610	3,924,540
121,586	129,515	119,057	117,885	100,299
200,600	267,572	220,988	248,798	207,555
18,429,649	18,835,072	16,102,055	15,924,701	15,204,972
1,057,210	1,138,461	883,401	624,620	519,572
0	6,000	56,360	79,458	N/A
6,075	252,058	16,379	18,144	N/A
<u>1,317,231</u>	<u>1,170,557</u>	<u>1,096,412</u>	<u>522,298</u>	<u>443,838</u>
<u>\$35,455,480</u>	<u>\$34,402,015</u>	<u>\$32,280,030</u>	<u>\$30,436,783</u>	<u>\$28,537,980</u>

**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
2002	\$6,999,793	\$6,725,710	96.08%	\$214,724	\$59,825	\$274,549	4.08%
2001	6,874,449	6,678,288	97.15	171,635	59,927	231,562	3.47
2000	6,408,941	6,367,814	99.36	176,884	37,256	214,140	3.36
1999	5,931,688	5,902,772	99.51	132,887	36,422	169,309	2.87
1998	5,640,180	5,624,179	99.72	108,173	29,168	137,341	2.44
1997	5,372,469	5,361,091	99.79	88,366	24,426	112,792	2.10
1996	4,693,269	4,684,875	99.82	88,338	31,445	119,783	2.56
1995	4,549,696	4,530,443	99.58	92,490	25,275	117,765	2.60
1994	4,526,105	4,511,051	99.67	83,432	29,187	112,619	2.50
1993	4,432,287	4,441,410	100.21	73,384	28,654	102,038	2.30

(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>
2002	\$1,612,528	\$1,486,853	92.21%	\$63,903	\$73,075	\$136,978	9.21%
2001	1,746,904	1,781,074	101.96	25,626	47,449	73,075	4.10
2000	1,467,661	1,437,317	97.93	63,248	38,000	101,248	7.04
1999	1,590,157	1,597,745	100.48	46,973	26,708	73,681	4.61
1998	1,607,487	1,634,098	101.66	16,810	57,826	74,636	4.57
1997	1,523,122	1,502,688	98.66	17,132	24,863	41,995	2.79
1996	1,303,719	1,302,765	99.93	11,302	22,023	33,325	2.56
1995	1,156,832	1,282,267	110.84	11,705	88,783	100,488	7.84
1994	1,107,451	1,045,008	94.36	104,780	132,809	237,589	22.74
1993	1,055,832	1,066,538	101.01	16,943	115,124	132,067	12.38

(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)
2002	\$1,137,563,590	\$3,250,181,686	\$58,181,990	\$66,115,898
2001	1,067,788,210	3,050,823,457	73,838,400	83,907,273
2000	1,041,723,400	2,976,352,571	70,451,330	80,058,330
1999	1,014,805,890	2,899,445,400	76,574,170	87,016,102
1998	867,747,700	2,479,279,143	74,818,430	85,020,943
1997	851,293,150	2,432,266,143	73,318,520	83,316,500
1996	826,161,940	2,360,462,686	73,880,690	83,955,330
1995	742,921,900	2,122,634,000	83,231,900	94,581,705
1994	724,904,530	2,071,155,800	90,177,080	102,473,955
1993 (2)	711,205,250	2,032,015,000	119,276,050	135,540,966

(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
\$293,676,888	\$1,174,707,552	\$1,489,422,468	\$4,491,005,136	33.2%
246,254,287	985,017,148	1,387,880,897	4,119,747,878	33.7
267,326,643	1,069,306,572	1,379,501,373	4,125,717,473	33.4
268,624,169	1,074,496,676	1,360,004,229	4,060,958,178	33.5
254,393,757	1,017,575,028	1,196,959,887	3,581,875,114	33.4
228,376,930	913,507,720	1,152,988,600	3,429,090,363	33.6
202,265,929	809,063,716	1,102,308,559	3,253,481,732	33.9
192,302,869	769,211,476	1,018,456,669	2,986,427,181	34.1
183,347,748	733,390,992	998,429,358	2,907,020,747	34.3
182,495,371	729,981,484	1,012,976,671	2,897,537,450	35.0

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

	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
<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	2.50	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>5.00</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	36.97	37.13	37.45	37.45	38.00	38.74	38.90	39.23	39.20	39.10
Arlington LSD	34.30	38.89	39.65	40.14	41.73	42.40	42.90	38.00	38.70	39.50
Cory-Rawson LSD	34.50	34.50	35.80	36.10	36.71	37.00	37.10	37.40	37.10	36.50
Findlay CSD	53.35	53.35	53.35	53.35	53.35	53.35	53.35	53.35	48.65	48.75
Liberty-Benton LSD	41.87	42.61	42.95	43.63	45.67	46.00	46.50	47.34	44.80	45.10
McComb LSD	35.26	35.46	35.36	35.56	35.86	35.91	31.86	32.26	32.40	31.50
Van Buren LSD	36.01	37.40	32.80	32.80	32.80	32.93	33.04	33.05	27.20	27.20
Vanlue LSD	44.94	45.00	45.39	45.55	46.85	47.00	47.20	48.25	44.10	44.30
<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	45.63	45.61	45.81	40.91	41.31	42.37	37.51	38.01	39.01	40.01
Elmwood LSD	39.90	39.70	36.50	37.00	36.90	36.80	38.50	36.80	36.80	38.30
Fostoria CSD	51.38	52.88	52.88	52.88	53.28	53.28	53.28	48.53	48.43	47.83
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	53.66	50.50	52.40	52.40	51.70	52.50	52.00	52.00	45.90
Riverdale LSD	40.20	40.20	34.00	34.00	34.00	34.00	34.00	38.78	34.00	34.00
<b>Joint Vocational School Districts</b>										
Apollo JVS	2.20	2.20	2.20	2.20	2.20	2.20	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	3.40
<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	4.70	6.00	6.00	6.00	6.00	6.00	4.60	4.60	4.60
Benton-Ridge	2.90	2.90	2.90	2.90	2.90	2.90	1.90	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	3.83	4.07	4.07	4.07	4.21	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	5.30	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	1.30	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)*

	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993
<b>Townships</b>										
Allen	\$3.30	\$3.70	\$2.80	\$2.80	\$2.80	\$3.20	\$3.20	\$4.10	\$4.10	\$4.10
Amanda	4.00	4.00	4.00	4.00	4.00	4.00	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	2.80	5.80	5.80	5.80	5.80	5.80
Eagle	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Jackson	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Liberty	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Madison	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
Marion	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Orange	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60	3.60
Pleasant	4.30	2.90	2.90	2.90	2.90	2.90	4.40	4.40	4.40	2.90
Portage	4.60	3.20	3.20	3.20	3.20	3.20	4.70	4.70	4.70	3.20
Union	3.10	3.10	3.10	3.10	3.10	3.10	5.85	5.85	5.85	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	1.20	1.10	0.50	0.50	0.50	0.90	0.40	0.40
Bluffton Library	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Hancock County Park District	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
PMP Joint Ambulance District	3.80	3.80	3.80	3.80	3.44	3.44	3.44	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	0.12	0.15	0.14	0.18	0.18	0.20	0.21	0.25	0.25

Source: Hancock County Auditor

**Hancock County, Ohio**  
*Principal Property Taxpayers*  
*December 31, 2002*

Taxpayers	Type of Business	Real Estate Assessed Valuation
Best Buy Findlay Limited	Distribution Center	\$2,768,240
Cooper Tire & Rubber Company	Corporate Office and Tire Manufacturer	7,820,530
Ohio Power	Electric Utility	772,470
Whirlpool Corporation	Home Appliances	6,951,040
Ball Metal Beverage	Beverage Cans	4,931,930
Marathon Oil Company	Petroleum Products	11,621,930
Owens-Brockway Plastic	Plastic Bottles	2,511,150
Findlex	Brake Products	1,438,600
Consolidated Biscuit Co.	Cookies and Crackers	3,654,540
Kohl's Department Stores	Distribution Warehouse	<u>252,000</u>
Totals		<u><u>\$42,722,430</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
\$34,268,460	\$0	\$7,055,230	\$44,091,930	2.960%
22,708,180	0	1,419,940	31,948,650	2.145%
0	28,941,160	0	29,713,630	1.995%
22,100,620	0	0	29,051,660	1.951%
12,891,850	0	0	17,823,780	1.197%
2,201,000	0	0	13,822,930	0.928%
9,166,920	0	0	11,678,070	0.784%
8,577,320	0	114,040	10,129,960	0.680%
6,246,330	0	0	9,900,870	0.665%
3,255,010	0	5,644,230	9,151,240	0.614%
<u>\$121,415,690</u>	<u>\$28,941,160</u>	<u>\$14,233,440</u>	<u>\$207,312,720</u>	13.919%

**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
2002	\$472,460	\$442,695	93.70%	\$25,123	\$8,172	\$33,295	7.52%
2001	491,155	468,006	95.29	14,694	1,148	15,842	3.38
2000	369,457	387,781	104.96	6,959	3,062	10,021	2.58
1999	333,768	337,724	101.19	6,795	1,584	8,379	2.48
1998	328,933	321,380	97.70	8,896	2,123	11,019	3.43
1997	230,510	239,906	104.08	3,443	1,435	4,878	2.03
1996	511,264	503,309	98.44	12,186	1,665	13,851	2.75
1995	162,309	161,433	99.46	4,065	287	4,352	2.70
1994	161,031	163,807	101.72	3,262	5,101	8,363	5.11
1993	227,215	228,194	100.43	4,567	5,481	10,048	4.40

(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, 2002*

	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County, Collection Year 2002	\$1,489,422,468	\$1,489,422,468
Debt Limitation	35,735,562	14,894,225
Total Outstanding Debt:		
General Obligation Notes	765,000	765,000
General Obligation Bonds	14,740,000	14,740,000
Special Assessment Notes	1,362,252	1,362,252
Special Assessment Bonds	1,190,000	1,190,000
OWDA Loans	523,242	523,242
Total	18,580,494	18,580,494
Exemptions:		
General Obligation Bonds Payable from Other Sources	5,675,000	5,675,000
General Obligation Bonds Exempt by State Law	7,350,000	7,350,000
Special Assessment Notes	1,362,252	1,362,252
Special Assessment Bonds	1,190,000	1,190,000
OWDA Loans	523,242	523,242
Amount Available in Debt Service Fund (3)	2,895,348	2,895,348
Total	18,995,842	18,995,842
Net Debt	(415,348)	(415,348)
Total Legal Debt Margin (Debt Limitation Minus Net Debt)	\$36,150,910	\$15,309,573

(1) The Debt Limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value	\$3,000,000
1 1/2 percent of next \$200,000,000 of assessed value	3,000,000
2 1/2 percent of amount of assessed value in excess of \$300,000,000	29,735,562
	\$35,735,562

(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
2002	72,286	\$1,489,422,468	\$14,740,000	\$5,675,000
2001	71,295	1,387,880,897	15,750,000	5,945,000
2000	71,295	1,379,501,373	16,850,000	6,375,000
1999	68,813	1,360,004,229	17,825,000	6,765,000
1998	68,813	1,196,959,887	11,165,000	3,155,000
1997	68,813	1,152,988,600	11,975,000	7,025,000
1996	68,538	1,102,308,559	7,031,000	5,911,000
1995	68,208	1,018,456,669	7,235,000	5,975,000
1994	67,717	998,429,358	7,645,000	6,225,000
1993	67,190	1,012,976,671	8,040,000	6,460,000

(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
\$2,895,348	\$6,169,652	0.41%	\$85.35
859,807	8,945,193	0.64	125.47
490,829	9,984,171	0.72	140.04
241,850	10,818,150	0.80	157.21
42,976	7,967,024	0.67	115.78
378,945	4,571,055	0.40	66.43
31,083	1,088,917	0.10	15.89
14,625	1,245,375	0.12	18.26
32,369	1,387,631	0.14	20.49
30,760	1,549,240	0.15	23.06

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

Year	Principal (1)	Interest and Fiscal Charges	Total Debt Service	Total General Governmental Expenditures	Ratio of Debt Service to Total General Governmental Expenditures
2002	\$905,000	\$598,894	\$1,503,894	\$49,496,720	3.04%
2001	835,000	644,976	1,479,976	47,204,397	3.14
2000	730,000	698,473	1,428,473	41,154,254	3.47
1999	660,000	429,435	1,089,435	38,797,313	2.81
1998	650,000	463,125	1,113,125	36,444,069	3.05
1997	466,000	395,637	861,637	36,283,949	2.37
1996	480,000	383,498	863,498	41,462,070	2.08
1995	410,000	116,040	526,040	33,190,252	1.58
1994	395,000	136,290	531,290	30,576,403	1.74
1993	365,000	176,150	541,150	28,860,613	1.88

(1) Includes Justice Center Refunding Bonds which are payable from property taxes.

Source: Hancock County Auditor

**Hancock County, Ohio**  
*Computation of Direct and Overlapping  
 General Obligation Bonded Debt  
 December 31, 2002*

<u>Subdivision</u>	<u>Outstanding Indebtedness (1)</u>	<u>Allocable to County (2)</u>	<u>Portions of Debt Borne by Properties Within County</u>
The County	\$20,247,252	100.00%	\$20,247,252
All subdivisions wholly within County	31,032,462	100.00	31,032,462
City of Fostoria	2,049,000	23.84	488,482
Fostoria CSD	7,585,272	20.53	1,557,256
Ada EVSD	7,846,437	5.02	393,891
Bluffton EVSD	6,579,649	2.80	184,230
Elmwood LSD	3,835,000	2.13	81,686
McComb LSD	2,695,000	83.19	2,241,971
North Baltimore LSD	2,835,000	0.12	3,402
Riverdale LSD	5,742,801	39.25	2,254,049
Penta County JVSD	<u>3,225,000</u>	0.04	<u>1,290</u>
	<u><u>\$93,672,873</u></u>		<u><u>\$58,485,971</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
2002	\$894,002,280	\$243,561,310	\$1,137,563,590	\$27,836,181	\$17,930,974	\$45,767,155
2001	833,869,040	233,919,170	1,067,788,210	22,206,943	19,521,233	41,728,176
2000	812,741,220	228,982,180	1,041,723,400	24,194,546	78,267,638	102,462,184
1999	790,473,200	224,332,690	1,014,805,890	25,894,507	32,084,295	57,978,802
1998	664,754,840	202,992,860	867,747,700	37,219,838	34,823,784	72,043,622
1997	647,561,440	203,731,710	851,293,150	27,885,972	28,416,210	56,302,182
1996	628,861,030	197,300,910	826,161,940	21,463,137	19,473,766	40,936,903
1995	548,570,930	194,350,970	742,921,900	20,935,612	31,917,584	52,853,196
1994	534,792,810	190,111,720	724,904,530	13,752,571	16,027,808	29,780,379
1993	527,151,240	184,054,010	711,205,250	23,706,705	16,045,106	39,751,811

(1) Hancock County Auditor

(2) City of Findlay Engineering Department

## Hancock County, Ohio

*Ten Largest Employers*

*December 31, 2002*

<u>Ten Largest Employers</u>	<u>Nature of Business</u>	<u>Employees</u>
Cooper Tire & Rubber Company	Corporate Office and Tire Manufacturing	2,204
Whirlpool Corporation	Home Appliances	2,050
Marathon Oil Company	Petroleum Products	1,635
Blanchard Valley Regional Health Center	Hospital Services	1,288
Consolidated Biscuit Co.	Cookies and Crackers	950
Kohl's Distribution Center	Retail Distribution Center	796
Findlay City School District	School System/Education	791
DTR Industries	Rubber Auto Parts	739
Hancock County School Districts	School System/Education	680
Findlex Corporation	Automotive brake components	652

## Hancock County, Ohio

*Educational Facilities*

*December 31, 2002*

### COUNTY PUBLIC SCHOOLS (K-12)

Arcadia LSD	647
Arlington LSD	676
Cory-Rawson LSD	785
Liberty Benton LSD	1,204
McComb LSD	855
Van Buren LSD	955
Vanlue LSD	315

**TOTAL STUDENTS** 5,437

### CITY PUBLIC SCHOOLS (K-12)

Bigelow	277
Chamberlin	264
Jacobs	299
Jefferson	259
Lincoln	478
Northview	286
Wilson Vance	374
Washington	224
Whittier	402
Central	536
Donnell	480
Glenwood	417
High School	2,162

**TOTAL STUDENTS** 6,458

### PRIVATE SCHOOLS (K-12)

Heritage Christian School	152
St. Michael's Church	589

**TOTAL STUDENTS** 741

### HOME SCHOOLED

County	148
City	158

**TOTAL STUDENTS** 306

### VOCATIONAL SCHOOLS

Apollo Joint Vocational School	619
Penta Co. Joint Vocational School	1,639
VanGuard Joint Vocational School	504

### COLLEGES/UNIVERSITIES SERVING HANCOCK COUNTY

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
Owens Community College	1,689	1,807	2,026	1,985	2,158	2,466
Southern Ohio College	134	117	251	148	232	368
Winebrenner Theological Seminary	162	161	174	131	119	135
University of Findlay	3,763	4,181	4,397	4,511	4,586	4,586

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

## Hancock County, Ohio

### Miscellaneous Statistics

December 31, 2002

Date of Incorporation	January 21, 1828
County Seat	Findlay, Ohio
Population (2002 estimated)	72,286
Area - Square Miles	532
Number of Political Subdivisions Wholly Located in the County	
Cities	1
Villages	11
Townships	17
School Districts	8
Colleges	3
Owens Community College	
Southern Ohio College	
Winebrenner Theological Seminary	
Universities	1
Findlay	
Road Mileage	
US & State Routes	217
County Roads	433
Township Roads	534
Number of Farms	1,120
Land in Farms (in acres)	289,000
Average Size of Farms (in acres)	258
Average Cash Receipts	\$60,551
Homestead Exemptions	
Exemptions granted on Real Estate	911
Exemptions granted on Mobile Homes	99
Actual reduction in taxable dollars	\$110,936
Manufactured Homes	
2,238 manufactured homes, taxable value	\$8,817,768

continued

**Hancock County, Ohio**  
*Miscellaneous Statistics (continued)*  
*December 31, 2002*

**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, 2002**

Number of Registered Voters	45,241
Number of Voters, Last General Election	21,137
Percentage of Voters Voting	47.38%

**Sources:** County and City Data Book 2002  
Ohio Department of Transportation  
Hancock County Board of Elections  
All other information obtained from County records.