

# HANCOCK COUNTY, OHIO

## Comprehensive Annual Financial Report

For the Year Ended  
December 31, 2005



Charity A. Rauschenberg, CPA  
Hancock County Auditor

Prepared by the Hancock County Auditor's Office

**Hancock County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2005*  
*Table of Contents*

**I. INTRODUCTORY SECTION**

Table of Contents .....	ii
Letter of Transmittal .....	v
Elected Officials.....	xi
Organizational Chart.....	xii
GFOA Certificate of Achievement .....	xiii

**II. FINANCIAL SECTION**

Report of Independent Accountants.....	1
General Purpose External Financial Statements:	
Management’s Discussion and Analysis.....	3
Basic Financial Statements	
Government-Wide Financial Statements:	
Statement of Net Assets .....	12
Statement of Activities.....	14
Fund Financial Statements:	
Balance Sheet - Governmental Funds .....	16
Reconciliation of Total Governmental Fund Balances to Net Assets of Governmental Activities.....	19
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds .....	20
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	22
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual:	
General Fund.....	24
Motor Vehicle and Gas Tax Fund.....	25
Alcohol, Drug, and Mental Health Fund.....	26
Job and Family Services Fund .....	27
Mental Retardation and Developmental Disabilities Fund .....	28
Statement of Fund Net Assets - Business-Type Activities .....	29

**Hancock County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2005*  
*Table of Contents (continued)*

Statement of Revenues, Expenses, and Changes in Fund Net Assets - Business-Type Activities.....	31
Statement of Cash Flows - Business-Type Activities .....	32
Statement of Fiduciary Net Assets - Fiduciary Funds .....	34
Statement of Changes in Fiduciary Net Assets - Investment Trust Fund .....	35
Notes to the Basic Financial Statements .....	36
Combining Statements and Individual Fund Schedules.....	81
Combining Statements - Nonmajor Governmental Funds	
Fund Descriptions .....	82
Combining Balance Sheet - Nonmajor Governmental Funds.....	86
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds.....	96
Combining Statements - Fiduciary Funds	
Fund Descriptions .....	106
Combining Statement of Changes in Assets and Liabilities - All Agency Funds.....	108
Individual Fund Schedules of Revenues, Expenditures/Expenses, and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual.....	115
Major Funds.....	116
Nonmajor Funds.....	134
Schedules of Capital Assets - Governmental Activities .....	201
Capital Assets Used in the Operation of Governmental Funds Schedule by Source.....	202
Capital Assets Used in the Operation of Governmental Funds Schedule of Changes by Function.....	203
Capital Assets Used in the Operation of Governmental Funds Schedule by Function.....	204

**Hancock County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2004*  
*Table of Contents (continued)*

**III. STATISTICAL SECTION**

Statistical Section Description .....	S1
Net Assets by Component - Last Five Years .....	S3
Change in Net Assets - Last Five Years .....	S4
Fund Balances, Governmental Funds - Last Ten Years.....	S6
Changes in Fund Balances, Governmental Funds - Last Ten Years.....	S8
Assessed and Estimated Actual Value of Taxable Property - Last Ten Years .....	S10
Property Tax Rates - Direct and Overlapping Governments - Last Ten Years .....	S12
Principal Property Taxpayers – Current Year and Seven Years Ago .....	S14
Taxable Sales by Type – Last Five Years.....	S15
Real and Public Utility Property Tax Levies and Collections - Last Ten Years.....	S16
Tangible Personal Property Tax Levies and Collections – Last Ten Years.....	S18
Ratios of Outstanding Debt, by Type - Last Ten Years.....	S19
Legal Debt Margin Information - Last Eight Years.....	S21
Ratios of General Bonded Debt Outstanding - Last Ten Years .....	S23
Demographic and Economic Statistics - Last Ten Years.....	S24
Principal Employers - Current Year and Eight Years Ago .....	S25
Full- Time Equivalent County Government Employees by Function/Program – Last Six Years .....	S26
Operating Indicators by Function/Program - Last Six Years.....	S27
Capital Asset Statistics by Function/Program - Last Five Years .....	S29

# Hancock County AUDITOR



CHARITY A. RAUSCHENBERG

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PHONE (419) 424-7015 FAX (419) 424-7825

June 27, 2006

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

As Auditor of Hancock County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2005. This report conforms to generally accepted accounting principles (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

State law requires that every general-purpose local government file within one hundred fifty days after the close of each fiscal year a complete set of financial statements. This report is published to fulfill that requirement for the fiscal year ended December 31, 2005.

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

Included in this report at the front of the financial section is an unqualified opinion on Hancock County's financial statements for the year ended December 31, 2005, rendered by Betty Montgomery, Auditor of the State of Ohio. This Report of Independent Accountants, found on page one of the Financial Section, provides assurance that the financial statements are free of material misstatements.

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

## **Profile of Hancock County**

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

The County's estimated 2005 population of 73,503 placed it as the 35th most populous of the State's eighty-eight counties. The City of Findlay (the City), the County seat, with a 2000 population of 38,967 is the largest municipality in the County. In addition to the City, there is a portion of one other city, eleven villages or portions of villages and seventeen townships, located in the County.

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

	<b>Percent of Assessed Valuation for Real Property</b>
Residential	62.77%
Commercial/Industrial	18.00
Public Utility	0.04
Governmental (including parks) and Other Tax Exempt	12.01(a)
Agricultural	7.18

(a) Exempt from property taxation.

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

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

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

There are two special districts currently performing particular functions in the County; these districts are the Hancock Park District (park and recreation facilities and programs) and the Hancock County Solid Waste District (solid waste management).

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

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

The County is directly served by Blanchard Valley Regional Health Center, a one hundred fifty bed acute-care hospital located in the City, and one of the largest general hospitals in northwest Ohio. The Health Center is presently owned and operated by Blanchard Valley Health Association, a private, nonprofit corporation. The County owns the land of the Health Center.

The County's area has a number of institutions of higher education. The University of Findlay has an approximate enrollment of nearly 4,000 students. Owens Community College, Brown Mackie College and Winebrenner Theological Seminary all have campuses located in the County and account for enrollment of over 3,200 students. Within commuting distance to the County are numerous public and private two-year and four-year colleges and universities, including Bowling Green State University, University of Toledo, James A. Rhodes State College, The Ohio State University-Lima Branch, Tiffin University, Ohio Northern

University, Ohio Northern University, Bluffton University, Heidelberg College and University of Northwestern Ohio.

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

The Findlay-Hancock County Public Library serves the County with the main library, two branches and a bookmobile. Its collection includes well over 200,000 catalogued items. The Hancock Historical Center preserves the history of the area.

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

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

The County has only those powers conferred upon it by Ohio statutes. The County is governed by a three member Board of County Commissioners. The Commissioners serve as the taxing authority, the contracting body, and the chief 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 Board of County Commissioners, by statute, adopts an annual appropriation measure for the County on or about the first day of January. All disbursements or transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the major account level within a department or fund. The department head or the County Commissioners approve the purchase orders and the Auditor encumbers the funds. Any purchase order that exceeds the available appropriation is rejected until additional appropriation authority is secured. A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriation prior to authorizing additional purchases from a particular account.

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

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

For financial reporting purposes, the County includes all funds, agencies, boards, and commissions making up Hancock County (the Primary Government) and its component units in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity" and GASB Statement No. 39 "Determining Whether Certain Organizations Are Component Units – an amendment to GASB Statement No. 14. The County's primary government includes the financial activities of the Hancock County Board of 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 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 County Park District participates in the County's investment pool.

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

### **Local Economy**

Hancock County has experienced growth in several areas in recent years. Since 2001, annual sales tax revenues from the County's one-half of one percent sales tax have grown by \$530 thousand, or 10.8 percent. This is attributable to many new national and local retail establishments locating in the city of Findlay continuing to make the area an attractive retail destination for a multi-county area.

Assessed valuation in the County has risen over \$511 million, or 46.4 percent over the last 10 years. Most of this growth is related to 61.0 percent, or \$566 million, increase in real property values within the County. New residential subdivisions continue to be developed around the County. The average sales price for residential property increased to \$131,834 in 2005, an increase of 4.0 percent from 2004.

Personal incomes in the Hancock County have risen \$649 million, or 39.6 percent, since 1996. During that time, Hancock County has been consistently ranked in the top five counties in the state for the lowest unemployment rate. At the end of 2005, the unemployment rate for the County stands at 4.9 percent, down from a rate of 5.1 percent in both 2003 and 2004.

### **Long-term Financial Planning**

Hancock County management is committed to maintaining, at a minimum, an unencumbered year-end cash balance of \$2.5 million. This level of cash balance ensures that the County will continue operations into the next fiscal year as well as continue to provide a certain level of services to the residents of the County. This is vital to maintaining the credit worthiness of the County. The County currently maintains an "Aa3" rating from Moody's and an "AA-" rating from Standard & Poor's.

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

Work is also ongoing in the development of a three to five year capital and facilities plan. Energy assessments are being completed on many of the County's aging buildings. Once these assessments are

complete, officials will have the information necessary to make decisions on the prioritization of capital improvements and facility needs within the County.

### **Relevant Financial Policies**

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

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

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

### **Major Initiatives**

For the last several years, there has been a large growth of retail establishments on the east side of the city of Findlay. While growth still continues at a moderate pace on the east side, it is booming on the west side of Findlay, along the "I-75 corridor." The anchor of this growth at this time is the addition of a second Wal-Mart store in the City. Finishing touches are being made to the store, which is expected to open during the summer of 2006. A new Bob Evans Restaurant was built in the same area as the new Wal-Mart. This newly designed restaurant replaced an outdated building which previously housed the restaurant on the west side. Other retail establishments are expected to take root in this area in the coming months.

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

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

A major concern of any growing community is the announcement that a company is going out of business or has decided to relocate to a different community. Government and local community leaders have taken a proactive approach to make sure when one of these unfortunate events occur that the buildings that remain do not sit vacant for long. Two recent examples of this are the creation of a Family Center created in a vacant Food Town grocery store and the creation of the North Central Campus for Emerging Technologies, which purchased the former Intersil building.

The Findlay-Hancock County Community Foundation spearheaded the creation of the Family Center. The Foundation acquired the vacant Food Town grocery store from The Kroger Co. and renovated the space to allow nineteen non-profit organizations to move into this "one stop" location. These organizations currently serve thousands of Hancock County residents and will now be able to serve the

community in a more efficient manner, while avoiding some of the duplication of services that occurs with multiple locations.

The North Central Campus for Emerging Technologies (NCC-ET) is being created in cooperation with the Findlay-Hancock County Chamber of Commerce. They have purchased the former Intersil building with the intention that a large portion will be leased to new technology companies looking to accelerate their technology. The hope is that this venture will lead to the creation of additional "high-tech" jobs in Hancock County.

Owens Community College continues to invest in Hancock County. The college broke ground in the spring of 2006 on the start of Phase II on its Findlay campus. Phase II is the construction of a \$4.2 million education and wellness center, which will include three classrooms, including a wireless seminar classroom with tiered seating for more than 150 people; two computer labs; two multifunctional industrial labs/shop bays; and a wellness, cardiovascular, and fitness for general student use. Completion of the project is scheduled for early 2007.

Blanchard Valley Health Association continues its capital investment into the community with two separate construction projects. Work is ongoing on a \$95 million, 200,000 square foot inpatient pavilion on its current Findlay hospital campus. The facility will be a state-of-the-art, modern facility with completion expected in 2007. Construction has also begun at the Jack Schaefer Birchaven Retirement Community, a subsidiary of the Blanchard Valley Health Association. A \$5.4 million expansion project is underway to add 25 new beds, two pools, two jacuzzis and office space for a full-time gerontologist. The retirement community is also adding condominiums to its campus as well as an additional 50-75 beds in its independent living apartment building.

### **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hancock County for its comprehensive annual financial report for the year ended December 31, 2004. The Certificate of Achievement is a prestigious national award received for conformance with the highest standards for preparation of state and local government financial reports.

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

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

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

Sincerely,



Charity A. Rauschenberg, CPA  
Hancock County Auditor

**Hancock County, Ohio**

*Elected Officials  
December 31, 2005*

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COMMISSIONERS

Edward D. Ingold  
Emily A. Walton, DVM  
David W. Spahr

AUDITOR

Charity A. Rauschenberg, CPA

CORONER

Dr. Leroy L. Schroeder

ENGINEER

Steven C. Wilson

PROSECUTING ATTORNEY

Robert A. Fry

RECORDER

Anita M. Musgrave

SHERIFF

Michael E. Heldman

TREASURER

J. Steve Welton

CLERK OF COURTS

Cathy Prosser-Wilcox

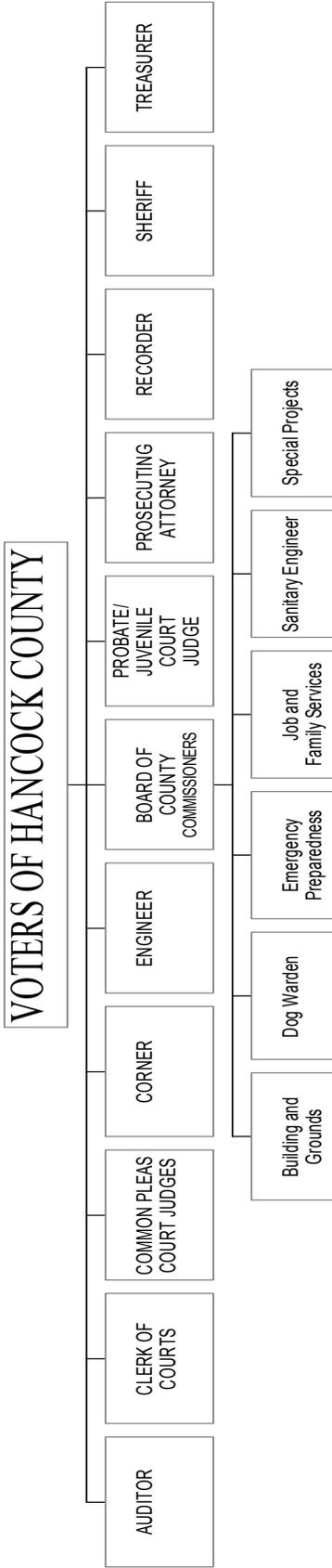
COMMON PLEAS COURT JUDGES

Joseph H. Niemeyer  
Reginald J. Routson

PROBATE/JUVENILE COURT JUDGE

Allan H. Davis

# HANCOCK COUNTY GOVERNMENT ORGANIZATIONAL CHART



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

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

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Hancock County,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2004

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.



*Carla E. Perry*

President

*Jeffrey R. Egan*

Executive Director

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**Auditor of State  
Betty Montgomery**

**INDEPENDENT ACCOUNTANTS' REPORT**

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

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component units and remaining fund information of Hancock County, Ohio (the County), as of and for the year ended December 31, 2005, 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 reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of the Blanchard Valley Industries in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports 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, each major fund, and the aggregate discretely presented component units and remaining fund information of Hancock County, Ohio, as of December 31, 2005, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparison for the General; Motor Vehicle and Gas Tax; Alcohol, Drug Addiction, and Mental Health; Job and Family Services; and Mental Retardation and Development Disabilities; funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 24, 2006, 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 grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining fund statements and individual fund schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining fund statements and individual fund schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, based on our audit, 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 introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



**Betty Montgomery**  
Auditor of State

July 24, 2006

**Hancock County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
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, 2005. 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 2005 are as follows:

The County's total net assets increased by \$4,688 thousand, which represents a 5.0 percent increase from 2004.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$15,871 thousand, an increase of \$482 thousand from the prior year. Of this amount, \$12,928 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 \$5,728 thousand, which represents a 35.5 percent increase from the prior year and represents 43.4 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.

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

**Hancock County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

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

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

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

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the General Fund, Motor Vehicle and Gas Tax Fund, Alcohol, Drug, and Mental Health Fund, Job and Family Services Fund, Mental Retardation and Developmental Disabilities Fund, the Water and Sewer Bond Retirement Fund, and the US 224/CR 300 Construction Fund.

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

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

**Hancock County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

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

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

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

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

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

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2005 and 2004:

Table 1  
Net Assets  
(In thousands)

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
<b>Assets</b>						
Current and Other Assets	\$44,125	\$38,651	\$6,825	\$6,427	\$50,950	\$45,078
Capital Assets, Net	81,548	79,008	5,843	5,754	87,391	84,762
Total Assets	<u>125,673</u>	<u>117,659</u>	<u>12,668</u>	<u>12,181</u>	<u>138,341</u>	<u>129,840</u>
<b>Liabilities</b>						
Current and Other Liabilities	18,095	13,619	930	510	19,025	14,129
Long-Term Liabilities	15,002	16,258	5,921	5,749	20,923	22,007
Total Liabilities	<u>33,097</u>	<u>29,877</u>	<u>6,851</u>	<u>6,259</u>	<u>39,948</u>	<u>36,136</u>
<b>Net Assets</b>						
Invested in Capital Assets, Net of Related Debt	73,634	69,579	1,303	1,786	74,937	71,365
Restricted	14,977	14,891	0	0	14,977	14,891
Unrestricted	3,965	3,312	4,514	4,136	8,479	7,448
Total Net Assets	<u>\$92,576</u>	<u>\$87,782</u>	<u>\$5,817</u>	<u>\$5,922</u>	<u>\$98,393</u>	<u>\$93,704</u>

**Hancock County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
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 \$98,393 thousand (\$92,576 thousand in governmental activities and \$5,817 thousand in business-type activities) as of December 31, 2005. By far, the largest portion of the County's net assets (76.2 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 (15.2 percent) represents resources that are subject to restrictions on how they can be used. The remaining balance of unrestricted assets (\$8,479 thousand) may be used to meet the County's ongoing obligations to citizens and creditors.

Table 2 shows the changes in net assets for 2005 and 2004.

Table 2  
Changes in Net Assets  
(In Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Revenues:						
Program Revenues						
Charges for Services	\$7,860	\$7,177	\$4,166	\$3,445	\$12,026	\$10,622
Operating Grants and Contributions	22,300	22,174	0	0	22,300	22,174
Capital Grants and Contributions	3,341	5,055	0	0	3,341	5,055
Total Program Revenues	33,501	34,406	4,166	3,445	37,667	37,851
General Revenues						
Property Taxes	7,609	7,156	0	0	7,609	7,156
Payment in Lieu of Taxes	1,291	1,403	0	0	1,291	1,403
Sales Tax	7,050	7,848	0	0	7,050	7,848
Intergovernmental	2,573	2,656	0	0	2,573	2,656
Investment Income	1,006	481	111	105	1,117	586
Gain on Sale of Fixed Assets	0	0	0	80	0	80
Other	959	1,130	0	58	959	1,188
Total General Revenues	20,488	20,674	111	243	20,599	20,917
Total Revenues	53,989	55,080	4,277	3,688	58,266	58,768

(continued)

**Hancock County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

	Governmental Activities		Business-Type Activities		Total	
	2005	2004	2005	2004	2005	2004
Program Expenses:						
General Government						
Legislative and Executive	\$5,611	\$5,502	\$0	\$0	\$5,611	\$5,502
Judicial	3,209	3,198	0	0	3,209	3,198
Public Safety	7,367	7,511	0	0	7,367	7,511
Public Works	7,217	6,387	0	0	7,217	6,387
Health	15,281	15,450	0	0	15,281	15,450
Human Services	9,070	8,728	0	0	9,070	8,728
Conservation and Recreation	0	0	0	0	0	0
Economic Development	220	173	0	0	220	173
Intergovernmental	493	446	0	0	493	446
Interest Expense	727	753	0	0	727	753
Sanitary Landfill	0	0	4,013	2,561	4,013	2,561
Agricultural Service Center	0	0	183	188	183	188
BMV One Stop	0	0	186	192	186	192
Total Expenses	49,195	48,148	4,382	2,941	53,577	51,089
Increase in Net Assets						
Before Transfers	4,794	6,932	(105)	747	4,689	7,679
Transfers	0	124	0	(124)	0	0
Change in Net Assets	\$4,794	\$7,056	(\$105)	\$623	\$4,689	\$7,679

**Governmental Activities**

Governmental activities increased the County's net assets by \$4,794 thousand, thereby accounting for 102.2 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 \$22,300 thousand or 41.3 percent of total governmental revenues. The major departments that received intergovernmental program revenues were the County Engineer's department (\$3,976 thousand); Alcohol, Drug, and Mental Health (\$3,651 thousand); Job and Family Services (\$5,072 thousand); and Mental Retardation and Developmental Disabilities (\$5,194 thousand).

The County's direct charges to users of governmental services made up \$7,860 thousand or 14.6 percent of total governmental revenues. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits.

Property tax revenues accounted for \$7,609 thousand of total revenues for governmental activities, or 14.1 percent of total revenues. Another major component of general revenues was sales taxes imposed for general operating needs, which accounted for \$5,453 thousand or 10.1 percent of total revenues. This represents an increase of 4.2 percent over 2004 revenues. In addition, general revenues of \$1,597 thousand, or 3.0 percent, were received from a voter-approved additional permissive sales and use tax of one-quarter of one percent (0.25%) that was approved effective July 1, 2003. These revenues were used for criminal and administrative justice services and represented a 39.0 percent decrease over 2004 revenues. Total sales tax revenue for both the imposed and voter-approved taxes decreased 10.2 percent over 2004 revenues. The overall decrease is due to the expiration of the voter-approved on June 30, 2005.

**Hancock County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

The health program accounted for \$15,281 thousand of the \$49,195 thousand total expenses for governmental activities, or 31.1 percent of total expenses. This represents a decrease of \$169 thousand, or 1.1 percent from 2004. The next largest program was human services, which accounted for \$9,070 thousand and represented 18.4 percent of total governmental expenses. Human services expenses increased \$342 thousand, or 3.9 percent, from 2004. Expenses for public safety accounted for 15.0 percent of total expenses and represented a decrease of \$144 thousand, or a 1.9 percent decrease over 2004. Public works expenses represented 14.7 percent of total expenses and increased \$830 thousand, or 13.0 percent, over 2004. Other programs experienced an overall increase in expenses of \$188 thousand, or 1.9 percent.

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	
	2005	2004	2005	2004
General Government				
Legislative/Executive	\$5,611	\$5,502	\$1,357	\$2,220
Judicial	3,209	3,198	1,997	2,029
Public Safety	7,367	7,511	5,068	5,502
Public Works	7,217	6,387	(1,239)	(4,257)
Health	15,281	15,450	5,888	5,982
Human Services	9,070	8,728	1,320	1,115
Economic Development	220	173	83	(48)
Intergovernmental	493	446	493	446
Interest Expense	727	753	727	753
Total Expenses	<u>\$49,195</u>	<u>\$48,148</u>	<u>\$15,694</u>	<u>\$13,742</u>

As shown in the table above, 62.0 percent of legislative/executive and judicial costs of services are derived from charges for services and operating grants. Legislative/Executive activities include costs associated with the general administration of County government. Administration consists of the County Commissioners, Auditor, Treasurer, Prosecutor, and Recorder. Judicial represents costs associated with the administration of the County's court system. The net cost of these services decreased 21.1 percent in 2005.

Charges for services and operating grants fund a significant portion of health expenses (61.5 percent) and human services expenses (85.4 percent). The remaining \$7,208 thousand net cost of services is funded by property taxes and other revenues.

**Business-Type Activities**

The net assets for business-type activities decreased by \$105 thousand during 2005. Major revenue sources increased by 20.9 percent. Landfill receipts accounted for all of this increase. Investment earnings in the landfill trust increased by 6.4 percent. The trust was designed to defray

**Hancock County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

closure/postclosure costs of the future. A 10.1 percent increase in interest income in 2005, was offset by a 17.2 percent increase in the decrease in the fair value of the investments.

**Financial Analysis of County Funds**

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

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

As of December 31, 2005, the County's governmental funds reported a combined ending fund balance of \$15,871 thousand, an increase of \$482 thousand in comparison with the prior year. Approximately 81.5 percent of this total (\$12,928 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 (\$2,601 thousand), reserved for loans receivable (\$95 thousand), or reserved for endowments (\$247 thousand). Contracts and purchase order commitments increased by \$487 thousand.

The General Fund is the primary operating fund of the County. At the end of 2005, unreserved fund balance was \$5,728 thousand, while total fund balance was \$5,918 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 43.4 percent of total General Fund expenditures.

The unreserved fund balance of the County's General Fund increased by \$1,502 thousand during 2005. Property tax revenues increased \$137 thousand, or 8.8 percent due higher property values related to the sexennial property reappraisal. Sales tax revenues also increased \$287 thousand, or 5.5 percent. Intergovernmental revenues increased \$85 thousand, or 3.2 percent. The County also experienced a 146 percent, or \$519 thousand increase in interest income during 2005.

The Motor Vehicle and Gas Tax unreserved fund balance decreased by \$87 thousand, or 12.2 percent. The unreserved fund balance for Alcohol, Drug, and Mental Health decreased by \$341 thousand, or 367.3 percent, primarily due to a 79.0 percent increase in amounts committed to liquidate contracts and purchase orders of the prior year. The Job and Family Services unreserved fund balance decreased \$99 thousand, or 46.9 percent, in 2005. The decrease in fund balance was attributed to an increase in amounts committed to liquidate contracts and purchase orders of the prior year. Despite a 2.3 percent increase in total revenues, expenses still exceeded total revenues for Mental Retardation and Developmental Disabilities. This contributed to an overall decrease in unreserved fund balance of \$273 thousand, or 17.8 percent in 2005. The unreserved fund balance for Water and Sewer Bond Retirement increased \$18 thousand, or 7.4 percent.

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

At December 31, 2005, unrestricted net assets were \$4,482 thousand at the Sanitary Landfill and \$38 thousand at the BMV One Stop. The Agricultural Service Center had an unrestricted net deficit of \$6

**Hancock County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

thousand. Overall unrestricted net assets in the enterprise funds increased by \$378 thousand, or 9.1 percent.

**Budgetary Highlights**

By State statute, the Board of County Commissioners adopts the annual operating budget for the County effective the first day of January. For the General Fund, changes from the original to the final budget net change in fund balance were \$309 thousand. Revenues were estimated conservatively to ensure a healthy fund balance for beginning 2006. Elected officials met regularly to evaluate budget status and prioritize the needs of the County. As a result, the actual expenditures were \$1,235 thousand less than the final budget. Legislative and executive expenditures accounted for \$542 thousand, or 43.9 percent, of this variance. More appropriation was made to contractual services in buildings and grounds than was actually used for 2005. Judicial accounted for an additional \$274 thousand, or 22.2 percent. The judicial system planned for several large jury trials in 2005 that failed to reach the trial stage.

**Capital Assets and Debt Administration**

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2005, was \$87,391 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.

Major capital asset events during 2005 included the replacement of nine bridges at a cost of \$3,184 thousand. This includes a cost of \$1,710 thousand paid in 2004 for two bridges that were under construction at the end of 2004. The Engineer also replaced four culverts at a cost of \$82 thousand. An additional cost of \$888 thousand was incurred for reconstructing portions of County Road 180 and County Road 16, and the extension of Township Road 187 in the County. This cost also included resurfacing a major portion of County Road 330 as well as the resurfacing of an additional 7.8 miles of County roads.

Note 12 (Capital Assets) provides capital asset activity during 2005.

Long-Term Debt - On October 27, 2005, the County issued special assessment bonds to retire bond anticipation notes, which were originally issued to pay the costs of paying the property owners' portion, in anticipation of the collection of special assessments levied, of the costs of improving the sewers in the County. General obligation bonds were also issued to retire bond anticipation notes, which were originally issued to acquire a building and make necessary improvements for Alcohol, Drug Addiction, and Mental Health Services. In addition, bonds were also issued to advance refund outstanding bonds. This enabled the County to realize a cash flow savings on certain current and future debt service payments.

At December 31, 2005, the County had total general obligation bonded debt outstanding of \$13,220 thousand. Of this amount, \$3,996 thousand will be repaid from business-type activities. Other outstanding debt included special assessment bonds of \$2,049 thousand, and OWDA loans payable of \$443 thousand. The County's long-term bonded debt decreased by \$1,369 thousand (8.2 percent) during 2005.

**Hancock County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2005  
Unaudited

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

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

General obligation notes were issued throughout the year for a total of \$5,820 thousand. Of this amount, \$4,076 thousand represents special assessment notes that were issued for road, water, and sewer projects within the County.

**Economic Factors**

According to the Labor Market Information, population in the County is estimated at 73,503, an increase of 3.1 percent since 2000. The County's unemployment rate of 4.9 percent is one of the six lowest county rates in Ohio and compares favorably with the 5.9 percent rate for the State and 5.1 percent rate for the nation.

The most significant contributing growth component has been the establishment of Hancock County as a retail destination for a multi-county area. The retail market area is estimated at over 250,000 people. Hancock County continues to generate moderate growth in sales tax revenues. For 2005, general operating sales tax revenues increased approximately 4.2 percent over 2004's one-half of one percent (0.50%) general operating sales tax revenues.

Effective July 1, 2005, the voter-approved additional permissive sales and use tax of one-quarter of one percent (0.25%) expired. A five-year one-quarter of one percent (0.25%) tax was voted down by County votes in November 2005. If approved, this tax would have been designated for criminal and administrative justice services beginning in April 2006. As a result, the 2006 criminal and administrative justice services appropriations were moved back into the general fund.

The County Engineer completed work in 2005 on three major road projects and two bridge projects that received funding of over \$2 million from Federal and state sources.

**Requests for Information**

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

**Hancock County, Ohio**  
*Statement of Net Assets*  
*Primary Government as of December 31, 2005*  
*Component Units as of December 31, 2005*

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$19,260,808	\$2,069,762	\$21,330,570
Cash and Cash Equivalents in Segregated Accounts	405,398	1,284,944	1,690,342
Cash and Cash Equivalents with Fiscal Agent	89,254	0	89,254
Investments in Segregated Accounts	0	2,883,197	2,883,197
Due from Primary Government	0	0	0
Due from Component Unit	396	0	396
Accounts Receivable	525,172	385,332	910,504
Sales Taxes Receivable	891,042	0	891,042
Accrued Interest Receivable	81,416	40,991	122,407
Due from Other Governments	6,589,603	0	6,589,603
Internal Balances	(13,648)	13,648	0
Prepaid Items	394,290	31,143	425,433
Materials and Supplies Inventory	487,548	16,218	503,766
Payment in Lieu of Taxes Receivable	1,476,775	0	1,476,775
Property Taxes Receivable	9,760,600	0	9,760,600
Loans Receivable	108,292	0	108,292
Special Assessments Receivable	3,892,904	0	3,892,904
Unamortized Issuance Costs	175,708	99,957	275,665
Nondepreciable Capital Assets	26,978,921	608,326	27,587,247
Depreciable Capital Assets, Net	54,568,974	5,234,565	59,803,539
<i>Total Assets</i>	<u>125,673,453</u>	<u>12,668,083</u>	<u>138,341,536</u>
<b><u>Liabilities</u></b>			
Accrued Wages Payable	706,842	26,329	733,171
Matured Compensated Absences Payable	5,337	0	5,337
Accounts Payable	1,253,088	21,931	1,275,019
Contracts Payable	87,917	131,911	219,828
Due to Component Unit	5,496	0	5,496
Due to Primary Government	0	0	0
Due to Other Governments	760,459	51,305	811,764
Notes Payable	4,076,000	644,000	4,720,000
Accrued Interest Payable	66,281	19,625	85,906
Retainage Payable	117,140	35,298	152,438
Deferred Revenue	11,016,459	0	11,016,459
Long-Term Liabilities			
Due Within One Year	1,313,266	160,000	1,473,266
Due in More Than One Year	13,689,140	5,760,976	19,450,116
<i>Total Liabilities</i>	<u>33,097,425</u>	<u>6,851,375</u>	<u>39,948,800</u>
<b><u>Net Assets</u></b>			
Invested in Capital Assets, Net of Related Debt	73,633,589	1,302,662	74,936,251
Restricted for:			
Debt Service	2,217,817	0	2,217,817
Capital Projects	1,822,692	0	1,822,692
Other Purposes			
Expendable			
General Government	1,596,786	0	1,596,786
Public Safety	970,291	0	970,291
Public Works	3,259,550	0	3,259,550
Human Services	3,494,491	0	3,494,491
Other	1,368,595	0	1,368,595
Nonexpendable	247,000	0	247,000
Unrestricted (Deficit)	3,965,217	4,514,046	8,479,263
<i>Total Net Assets</i>	<u>\$92,576,028</u>	<u>\$5,816,708</u>	<u>\$98,392,736</u>

See accompanying notes to the basic financial statements

Regional Planning Commission	Component Units	
	Blanchard Valley Industries	Hancock Community Housing
\$69,374	\$0	\$0
0	48,900	14,740
0	0	0
0	396,597	0
0	3,580	0
0	0	0
0	18,687	400
0	0	0
0	0	0
0	0	0
0	0	0
1,265	587	164
0	1,444	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	111,854
8,856	135,544	530,107
<u>79,495</u>	<u>605,339</u>	<u>657,265</u>
0	16,295	0
0	0	0
0	4,638	4,222
0	0	0
0	0	0
347	0	0
5,639	33	0
0	0	0
0	0	0
0	0	0
0	0	286,109
0	0	37,997
34,274	0	329,449
<u>40,260</u>	<u>20,966</u>	<u>657,777</u>
8,856	135,544	274,515
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
30,379	448,829	(275,027)
<u>\$39,235</u>	<u>\$584,373</u>	<u>(\$512)</u>

**Hancock County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2005

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	\$5,611,192	\$3,541,119	\$712,622	\$0
Judicial	3,208,601	974,807	236,408	0
Public Safety	7,367,162	1,163,621	1,135,516	0
Public Works	7,216,843	1,048,332	4,067,263	3,340,630
Health				
Alcohol, Drug, and Mental Health	4,960,390	67,940	3,651,341	0
Mental Retardation and Developmental Disabilities	9,304,969	187,443	5,221,557	0
Other Health	1,015,562	201,412	63,127	0
Human Services				
Job and Family Services	5,640,206	290,374	5,071,869	0
Other Human Services	3,429,995	380,493	2,007,851	0
Economic Development	219,644	5,000	132,177	0
Intergovernmental	493,286	0	0	0
Interest and Fiscal Charges	726,885	0	0	0
<i>Total Governmental Activities</i>	<u>49,194,735</u>	<u>7,860,541</u>	<u>22,299,731</u>	<u>3,340,630</u>
<b><u>Business-Type Activities</u></b>				
Sanitary Landfill	4,013,480	3,740,181	0	0
Agricultural Service Center	183,367	218,519	0	0
BMV One Stop	185,665	207,196	0	0
<i>Total Business-Type Activities</i>	<u>4,382,512</u>	<u>4,165,896</u>	<u>0</u>	<u>0</u>
<i>Total Primary Government</i>	<u>\$53,577,247</u>	<u>\$12,026,437</u>	<u>\$22,299,731</u>	<u>\$3,340,630</u>
<b><u>Component Units</u></b>				
Regional Planning Commission	\$326,923	\$303,430	\$0	\$0
Blanchard Valley Industries	484,760	471,388	0	0
Hancock Community Housing	70,683	41,170	25,916	21,514
<i>Total Component Units</i>	<u>\$882,366</u>	<u>\$815,988</u>	<u>\$25,916</u>	<u>\$21,514</u>

**General Revenues**

Property Taxes Levied for:  
General Operating  
Health-Alcohol, Drug, and Mental Health  
Health-Mental Retardation and Developmental Disabilities  
Human Services - Agency on Aging  
Capital Outlay - County Capital Improvements  
Payment in Lieu of Taxes  
Sales Taxes Imposed for:  
General Operating  
Criminal Administrative Justice Services  
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 (Deficit) Beginning of Year*

*Net Assets (Deficit) End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Change in Net Assets					
Primary Government			Component Units		
Governmental Activities	Business-Type Activities	Total	Regional Planning Commission	Blanchard Valley Industries	Hancock Community Housing
(\$1,357,451)	\$0	(\$1,357,451)	\$0	\$0	\$0
(1,997,386)	0	(1,997,386)	0	0	0
(5,068,025)	0	(5,068,025)	0	0	0
1,239,382	0	1,239,382	0	0	0
(1,241,109)	0	(1,241,109)	0	0	0
(3,895,969)	0	(3,895,969)	0	0	0
(751,023)	0	(751,023)	0	0	0
(277,963)	0	(277,963)	0	0	0
(1,041,651)	0	(1,041,651)	0	0	0
(82,467)	0	(82,467)	0	0	0
(493,286)	0	(493,286)	0	0	0
(726,885)	0	(726,885)	0	0	0
(15,693,833)	0	(15,693,833)	0	0	0
0	(273,299)	(273,299)	0	0	0
0	35,152	35,152	0	0	0
0	21,531	21,531	0	0	0
0	(216,616)	(216,616)	0	0	0
(15,693,833)	(216,616)	(15,910,449)	0	0	0
0	0	0	(23,493)	0	0
0	0	0	0	(13,372)	0
0	0	0	0	0	17,917
0	0	0	(23,493)	(13,372)	17,917
1,708,397	0	1,708,397	0	0	0
1,361,797	0	1,361,797	0	0	0
3,543,617	0	3,543,617	0	0	0
544,784	0	544,784	0	0	0
450,020	0	450,020	0	0	0
1,291,074	0	1,291,074	0	0	0
5,453,147	0	5,453,147	0	0	0
1,596,752	0	1,596,752	0	0	0
2,572,558	0	2,572,558	0	0	0
1,006,164	174,496	1,180,660	0	10,265	0
0	(63,193)	(63,193)	0	17,712	0
959,183	0	959,183	0	0	0
20,487,493	111,303	20,598,796	0	27,977	0
4,793,660	(105,313)	4,688,347	(23,493)	14,605	17,917
87,782,368	5,922,021	93,704,389	62,728	569,768	(18,429)
<u>\$92,576,028</u>	<u>\$5,816,708</u>	<u>\$98,392,736</u>	<u>\$39,235</u>	<u>\$584,373</u>	<u>(\$512)</u>

**Hancock County, Ohio**  
*Balance Sheet*  
*Governmental Funds as of December 31, 2005*

	Governmental Funds			
	General	Motor Vehicle and Gas Tax	Alcohol, Drug, and Mental Health	Job and Family Services
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$5,327,284	\$388,467	\$1,077,700	\$612,152
Cash and Cash Equivalents in Segregated Accounts	0	0	0	0
Accounts Receivable	506,779	4,590	0	0
Sales Taxes Receivable	891,042	0	0	0
Accrued Interest Receivable	80,815	0	0	0
Due from Other Governments	1,460,327	2,204,027	1,393,067	77,750
Due from Component Unit	396	0	0	0
Interfund Receivable	89,953	8,002	1,240	20,015
Prepaid Items	227,658	3,486	41,301	11,197
Materials and Supplies Inventory	134,895	320,817	3,038	26,914
Payment in Lieu of Taxes Receivable	0	0	0	0
Restricted Assets				
Cash and Cash Equivalents with Fiscal Agent	0	52,919	0	0
Property Taxes Receivable	1,554,789	0	1,285,760	0
Loans Receivable	0	0	0	0
Special Assessments Receivable	0	0	0	0
<i>Total Assets</i>	<u>\$10,273,938</u>	<u>\$2,982,308</u>	<u>\$3,802,106</u>	<u>\$748,028</u>
<b><u>Liabilities and Fund Balances</u></b>				
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$319,111	\$54,066	\$10,914	\$71,242
Matured Compensated Absences Payable	0	214	0	0
Accounts Payable	112,177	113,708	607,733	175,505
Contracts Payable	0	14,942	0	0
Retainage Payable	0	70,245	0	0
Due to Component Unit	3,000	0	0	0
Due to Other Governments	349,580	67,758	7,913	73,845
Interfund Payable	9,689	551	0	1,526
Notes Payable	0	0	0	0
Accrued Interest Payable	0	0	0	0
Deferred Revenue	3,562,599	1,844,409	2,548,389	93,765
<i>Total Liabilities</i>	<u>4,356,156</u>	<u>2,165,893</u>	<u>3,174,949</u>	<u>415,883</u>
<b><u>Fund Balances</u></b>				
Reserved for Encumbrances	190,029	190,437	874,979	219,868
Reserved for Loans Receivable	0	0	0	0
Reserved for Endowments	0	0	0	0
Unreserved, Reported in				
General Fund	5,727,753	0	0	0
Special Revenue Funds (Deficit)	0	625,978	(247,822)	112,277
Debt Service Funds	0	0	0	0
Capital Projects Funds (Deficit)	0	0	0	0
Permanent Fund	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>5,917,782</u>	<u>816,415</u>	<u>627,157</u>	<u>332,145</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$10,273,938</u>	<u>\$2,982,308</u>	<u>\$3,802,106</u>	<u>\$748,028</u>

See accompanying notes to the basic financial statements

Mental Retardation and Developmental Disabilities	Water and Sewer Bond Retirement	US 224/CR 300 Construction	Other Governmental Funds	Total
\$1,302,282	\$261,133	\$2,511,524	\$7,780,266	\$19,260,808
15,643	0	0	389,755	405,398
0	0	0	13,803	525,172
0	0	0	0	891,042
0	0	0	601	81,416
867,289	0	0	587,143	6,589,603
0	0	0	0	396
0	0	0	4,148	123,358
100,929	0	0	9,719	394,290
1,035	0	0	849	487,548
0	0	0	1,476,775	1,476,775
0	0	0	36,335	89,254
5,948,772	0	0	971,279	9,760,600
0	0	0	108,292	108,292
0	3,359,937	0	532,967	3,892,904
<u>\$8,235,950</u>	<u>\$3,621,070</u>	<u>\$2,511,524</u>	<u>\$11,911,932</u>	<u>\$44,086,856</u>
199,980	\$0	\$0	\$51,529	\$706,842
5,123	0	0	0	5,337
98,814	0	0	145,151	1,253,088
0	0	0	72,975	87,917
0	0	0	46,895	117,140
2,496	0	0	0	5,496
206,737	0	0	54,626	760,459
0	4,972	0	120,268	137,006
0	0	2,500,000	1,576,000	4,076,000
0	0	15,052	9,488	24,540
6,381,316	3,359,937	0	3,251,429	21,041,844
<u>6,894,466</u>	<u>3,364,909</u>	<u>2,515,052</u>	<u>5,328,361</u>	<u>28,215,669</u>
79,832	0	0	1,045,732	2,600,877
0	0	0	95,063	95,063
0	0	0	247,000	247,000
0	0	0	0	5,727,753
1,261,652	0	0	3,592,395	5,344,480
0	256,161	0	1,103,447	1,359,608
0	0	(3,528)	394,387	390,859
0	0	0	105,547	105,547
<u>1,341,484</u>	<u>256,161</u>	<u>(3,528)</u>	<u>6,583,571</u>	<u>15,871,187</u>
<u>\$8,235,950</u>	<u>\$3,621,070</u>	<u>\$2,511,524</u>	<u>\$11,911,932</u>	<u>\$44,086,856</u>

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**Hancock County, Ohio**  
*Reconciliation of Total Governmental Fund Balances  
to Net Assets of Governmental Activities  
December 31, 2005*

*Total Governmental Funds Balances* \$15,871,187

***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. 81,547,895

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

Accounts Receivable	330,404	
Sales Taxes Receivable	463,451	
Accrued Interest Receivable	30,480	
Due from Component Unit	194	
Due from Other Governments	5,065,913	
Interfund Receivable	21,123	
Property Taxes Receivable	220,916	
Special Assessments Receivable	3,892,904	
		10,025,385

Unamortized issuance costs represent deferred charges which  
do not provide current financial resources and, therefore,  
not reported in the funds. 175,708

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

Accrued Interest Payable	(41,741)	
Compensated Absences Payable	(3,287,221)	
General Obligation Bonds Payable	(9,223,765)	
Special Assessment Bonds Payable	(2,048,898)	
OWDA Loans Payable	(442,522)	
		(15,044,147)

*Net Assets of Governmental Activities* \$92,576,028

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, 2005*

	Governmental Funds			
	General	Motor Vehicle and Gas Tax	Alcohol, Drug, and Mental Health	Job and Family Services
<b>Revenues</b>				
Property Taxes	\$1,693,291	\$0	\$1,354,369	\$0
Payment in Lieu of Taxes	0	0	0	0
Sales Taxes	5,484,555	0	0	0
Permissive Motor Vehicle License Taxes	0	155,998	0	0
Special Assessments	0	0	0	0
Charges for Services	4,108,612	511,931	67,940	270,359
Licenses and Permits	5,487	0	0	0
Fines and Forfeitures	99,446	85,938	0	0
Intergovernmental	2,748,496	4,274,388	3,668,701	5,110,004
Interest	872,388	14,276	0	0
Rent	61,637	0	0	0
Donations	0	0	0	0
Other	40,163	0	43,782	317,589
<i>Total Revenues</i>	<u>15,114,075</u>	<u>5,042,531</u>	<u>5,134,792</u>	<u>5,697,952</u>
<b>Expenditures</b>				
<b>Current</b>				
<b>General Government</b>				
Legislative and Executive	4,906,992	0	0	0
Judicial	2,816,793	0	0	0
Public Safety	3,898,752	0	0	0
Public Works	119,707	5,180,760	0	0
Health	472,101	0	4,955,995	0
Human Services	502,971	0	0	5,695,810
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	493,286	0	0	0
<b>Debt Service</b>				
Principal Retirement	0	0	0	0
Interest and Fiscal Charges	0	0	0	0
<i>Total Expenditures</i>	<u>13,210,602</u>	<u>5,180,760</u>	<u>4,955,995</u>	<u>5,695,810</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,903,473</u>	<u>(138,229)</u>	<u>178,797</u>	<u>2,142</u>
<b>Other Financing Sources (Uses)</b>				
Issuance of Bonds	0	0	0	0
Issuance of Refunding Bonds	0	0	0	0
Premium	0	0	0	0
Payment to Refunded Bonds Escrow Agent	0	0	0	0
Transfers - In	7,376	0	0	0
Transfers - Out	(464,817)	0	(133,075)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(457,441)</u>	<u>0</u>	<u>(133,075)</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	1,446,032	(138,229)	45,722	2,142
<i>Fund Balances at Beginning of Year</i>	<u>4,471,750</u>	<u>954,644</u>	<u>581,435</u>	<u>330,003</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$5,917,782</u>	<u>\$816,415</u>	<u>\$627,157</u>	<u>\$332,145</u>

See accompanying notes to the basic financial statements

Mental Retardation and Developmental Disabilities	Water and Sewer Bond Retirement	US 224/CR 300 Construction	Other Governmental Funds	Total
\$3,465,026	\$0	\$0	\$991,833	\$7,504,519
0	0	0	1,302,662	1,302,662
0	0	0	1,844,181	7,328,736
0	0	0	0	155,998
0	155,663	0	208,923	364,586
187,443	0	0	1,804,883	6,951,168
0	0	0	172,470	177,957
0	0	0	28,395	213,779
5,151,947	0	0	6,387,568	27,341,104
0	118,696	0	36,795	1,042,155
0	0	0	103,325	164,962
27,285	0	0	50,525	77,810
225,740	2,380	26,900	302,629	959,183
9,057,441	276,739	26,900	13,234,189	53,584,619
0	0	0	648,100	5,555,092
0	0	0	324,347	3,141,140
0	0	0	3,579,452	7,478,204
0	0	0	164,665	5,465,132
9,283,949	0	0	298,757	15,010,802
0	0	0	2,942,633	9,141,414
0	0	0	219,644	219,644
0	0	0	4,469,442	4,469,442
0	0	0	0	493,286
0	160,135	0	1,095,000	1,255,135
0	131,807	30,428	604,320	766,555
9,283,949	291,942	30,428	14,346,360	52,995,846
(226,508)	(15,203)	(3,528)	(1,112,171)	588,773
0	0	0	260,000	260,000
0	670,000	0	5,975,000	6,645,000
0	5,244	0	138,346	143,590
0	(662,176)	0	(6,493,335)	(7,155,511)
0	19,713	0	664,432	691,521
(85,441)	0	0	(8,188)	(691,521)
(85,441)	32,781	0	536,255	(106,921)
(311,949)	17,578	(3,528)	(575,916)	481,852
1,653,433	238,583	0	7,159,487	15,389,335
\$1,341,484	\$256,161	(\$3,528)	\$6,583,571	\$15,871,187

**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, 2005*

*Net Change in Fund Balances - Total Governmental Funds* \$481,852

***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 - Nondepreciable Capital Assets	1,696,978	
Capital Outlay - Depreciable Capital Assets	3,360,692	
Depreciation	<u>(2,337,158)</u>	2,720,512

The book value of capital assets is removed from the capital asset account on the statement of net assets when disposed of resulting in a loss on disposal of capital assets on the statement of activities. (181,299)

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

Property Taxes	104,096	
Payment in Lieu of Taxes	(11,588)	
Sales Taxes	(278,837)	
Special Assessments	885,202	
Charges for Services	213,836	
Intergovernmental	(510,071)	
Interest	(2,023)	
Other	<u>3,161</u>	403,776

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	1,085,000	
General Obligation Bonds Refunded	5,995,000	
Special Assessment Bonds	141,555	
Special Assessment Bonds Refunded	640,000	
OWDA Loans	<u>28,580</u>	7,890,135

Bond proceeds are other financing sources in the governmental funds, but the issuance increases long-term liabilities on the statement of net assets. Governmental funds report the effect of premiums when the debt is first issued; however, these amounts are deferred and amortized on the statement of activities.

General Obligation Bonds	(6,175,000)	
Premium - General Obligation Bonds	(138,346)	
Special Assessment Bonds	(730,000)	
Premium - Special Assessment Bonds	(5,244)	
Amortization of Premium	<u>12,497</u>	(7,036,093)

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

Accrued Interest Payable	<u>11,527</u>	11,527
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**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, 2005*

The accounting loss on refunded debt is reported as an expense at the time of refunding but is amortized over the life of the new debt on the statement of activities.

Accounting Loss	492,398	
Amortization of Accounting Loss	<u>(57,371)</u>	435,027

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	131,375	
Amortization of Issuance Costs	<u>(30,245)</u>	101,130

Compensated absences 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

(32,907)

*Change in Net Assets of Governmental Activities*

\$4,793,660

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, 2005

	<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	\$1,510,000	\$1,706,616	\$1,695,429	(\$11,187)
Sales Taxes	4,200,000	4,200,000	5,481,296	1,281,296
Charges for Services	3,035,675	3,035,675	4,081,736	1,046,061
Licenses and Permits	5,500	5,500	5,487	(13)
Fines and Forfeitures	95,000	95,000	106,653	11,653
Intergovernmental	2,660,905	2,723,133	2,746,938	23,805
Interest	370,000	370,000	851,770	481,770
Rent	50,000	50,000	61,637	11,637
Other	6,500	6,500	40,163	33,663
<i>Total Revenues</i>	<u>11,933,580</u>	<u>12,192,424</u>	<u>15,071,109</u>	<u>2,878,685</u>
<b><u>Expenditures</u></b>				
Current				
General Government				
Legislative and Executive	5,900,517	5,755,193	5,213,584	541,609
Judicial	3,398,090	3,235,159	2,961,055	274,104
Public Safety	3,989,805	3,974,884	3,851,309	123,575
Public Works	130,894	130,894	119,556	11,338
Health	751,386	626,462	472,101	154,361
Human Services	619,087	629,324	499,243	130,081
Intergovernmental	429,895	493,286	493,286	0
<i>Total Expenditures</i>	<u>15,219,674</u>	<u>14,845,202</u>	<u>13,610,134</u>	<u>1,235,068</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,286,094)</u>	<u>(2,652,778)</u>	<u>1,460,975</u>	<u>4,113,753</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances - In	0	0	138,343	138,343
Advances - Out	0	0	(171,834)	(171,834)
Transfers - In	150,000	100,575	7,376	(93,199)
Transfers - Out	(196,075)	(471,010)	(464,817)	6,193
<i>Total Other Financing Sources (Uses)</i>	<u>(46,075)</u>	<u>(370,435)</u>	<u>(490,932)</u>	<u>(120,497)</u>
<i>Net Change in Fund Balance</i>	<u>(3,332,169)</u>	<u>(3,023,213)</u>	<u>970,043</u>	<u>3,993,256</u>
<i>Fund Balance at Beginning of Year</i>	3,004,856	3,585,840	3,585,840	0
Prior Year Encumbrances Appropriated	<u>350,273</u>	<u>350,276</u>	<u>350,276</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$22,960</u>	<u>\$912,903</u>	<u>\$4,906,159</u>	<u>\$3,993,256</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, 2005*

	<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	\$145,000	\$145,000	\$154,500	\$9,500
Charges for Services	250,000	250,000	510,896	260,896
Fines and Forfeitures	75,000	75,000	83,788	8,788
Intergovernmental	4,453,000	4,453,000	4,250,442	(202,558)
Interest	10,000	10,000	14,414	4,414
<i>Total Revenues</i>	4,933,000	4,933,000	5,014,040	81,040
<b><u>Expenditures</u></b>				
Current				
Public Works	5,387,445	5,538,224	5,461,126	77,098
<i>Net Change in Fund Balance</i>	(454,445)	(605,224)	(447,086)	158,138
<i>Fund Balance at Beginning of Year</i>	300,000	251,193	251,193	0
Prior Year Encumbrances Appropriated	357,207	357,206	357,206	0
<i>Fund Balance at End of Year</i>	<u>\$202,762</u>	<u>\$3,175</u>	<u>\$161,313</u>	<u>\$158,138</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, 2005*

	<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	\$1,356,631	\$1,388,243	\$1,355,478	(\$32,765)
Charges for Services	65,000	65,000	66,700	1,700
Intergovernmental	4,400,070	4,403,583	3,674,979	(728,604)
Other	20,000	20,000	43,782	23,782
<i>Total Revenues</i>	5,841,701	5,876,826	5,140,939	(735,887)
<b><u>Expenditures</u></b>				
Current				
Health	6,810,256	6,855,456	6,638,994	216,462
<i>Excess of Revenues Under Expenditures</i>	(968,555)	(978,630)	(1,498,055)	(519,425)
<b><u>Other Financing Uses</u></b>				
Transfers - Out	(40,000)	(135,000)	(133,075)	1,925
<i>Net Change in Fund Balance</i>	(1,008,555)	(1,113,630)	(1,631,130)	(517,500)
<i>Fund Balance (Deficit) at Beginning of Year</i>	1,200,000	(113,753)	(113,753)	0
Prior Year Encumbrances Appropriated	1,354,641	1,354,642	1,354,642	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$1,546,086</u>	<u>\$127,259</u>	<u>(\$390,241)</u>	<u>(\$517,500)</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, 2005*

	<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	\$310,000	\$310,000	\$305,800	(\$4,200)
Intergovernmental	5,999,739	5,999,739	5,161,079	(838,660)
Other	455,121	455,121	317,589	(137,532)
<i>Total Revenues</i>	6,764,860	6,764,860	5,784,468	(980,392)
<b><u>Expenditures</u></b>				
Current				
Human Services	6,471,207	6,796,207	6,329,518	466,689
<i>Net Change in Fund Balance</i>	293,653	(31,347)	(545,050)	(513,703)
<i>Fund Balance at Beginning of Year</i>	457,144	618,068	618,068	0
Prior Year Encumbrances Appropriated	226,707	226,707	226,707	0
<i>Fund Balance at End of Year</i>	<u>\$977,504</u>	<u>\$813,428</u>	<u>\$299,725</u>	<u>(\$513,703)</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, 2005*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$3,279,553	\$3,477,440	\$3,394,265	(\$83,175)
Charges for Services	201,874	201,874	187,443	(14,431)
Intergovernmental	5,059,185	5,077,590	5,291,232	213,642
Donations	6,000	6,000	27,285	21,285
Other	90,000	90,000	26,091	(63,909)
<i>Total Revenues</i>	8,636,612	8,852,904	8,926,316	73,412
<b><u>Expenditures</u></b>				
Current				
Health	9,732,500	10,060,499	9,109,317	951,182
<i>Excess of Revenues Under Expenditures</i>	(1,095,888)	(1,207,595)	(183,001)	1,024,594
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	118,670	118,670	0	(118,670)
Transfers - Out	(151,610)	(88,441)	(85,441)	3,000
<i>Total Other Financing Sources (Uses)</i>	(32,940)	30,229	(85,441)	(115,670)
<i>Net Change in Fund Balance</i>	(1,128,828)	(1,177,366)	(268,442)	908,924
<i>Fund Balance at Beginning of Year</i>	984,044	1,123,164	1,123,164	0
Prior Year Encumbrances Appropriated	171,333	171,732	171,732	0
<i>Fund Balance at End of Year</i>	<u>\$26,549</u>	<u>\$117,530</u>	<u>\$1,026,454</u>	<u>\$908,924</u>

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Fund Net Assets*  
**Business-Type Activities**  
December 31, 2005

	Sanitary Landfill	Agricultural Service Center	BMV One-Stop	Totals
<b><u>Assets</u></b>				
<b><u>Current Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,941,111	\$80,426	\$48,225	\$2,069,762
Accounts Receivable	385,332	0	0	385,332
Interfund Receivable	15,000	0	0	15,000
Prepaid Items	31,143	0	0	31,143
Deferred Charges	0	21,479	78,478	99,957
Materials and Supplies Inventory	11,872	2,362	1,984	16,218
<i>Total Current Assets</i>	<u>2,384,458</u>	<u>104,267</u>	<u>128,687</u>	<u>2,617,412</u>
<b><u>Noncurrent Assets</u></b>				
Restricted Assets				
Cash and Cash Equivalents with Fiscal Agent	1,284,944	0	0	1,284,944
Investments with Fiscal Agent	2,883,197	0	0	2,883,197
Accrued Interest Receivable	40,991	0	0	40,991
Capital Assets				
Nondepreciable Capital Assets	532,279	75,000	1,047	608,326
Depreciable Capital Assets, Net	1,626,769	1,608,306	1,999,490	5,234,565
<i>Total Noncurrent Assets</i>	<u>6,368,180</u>	<u>1,683,306</u>	<u>2,000,537</u>	<u>10,052,023</u>
<i>Total Assets</i>	<u>8,752,638</u>	<u>1,787,573</u>	<u>2,129,224</u>	<u>12,669,435</u>
<b><u>Liabilities</u></b>				
<b><u>Current Liabilities</u></b>				
Accrued Wages Payable	25,221	1,108	0	26,329
Accounts Payable	17,073	2,858	2,000	21,931
Contracts Payable	56,911	75,000	0	131,911
Retainage Payable	35,298	0	0	35,298
Due to Other Governments	50,554	751	0	51,305
Interfund Payable	1,352	0	0	1,352
Accrued Interest Payable	4,348	5,909	9,368	19,625
Notes Payable	600,000	0	44,000	644,000
General Obligation Bonds Payable	40,000	80,000	40,000	160,000
<i>Total Current Liabilities</i>	<u>830,757</u>	<u>165,626</u>	<u>95,368</u>	<u>1,091,751</u>
<b><u>Long-Term Liabilities</u></b>				
Closure/Postclosure Costs Payable	1,801,104	0	0	1,801,104
Compensated Absences Payable	120,057	3,629	0	123,686
General Obligation Bonds Payable	130,000	1,398,812	2,307,374	3,836,186
<i>Total Long-Term Liabilities</i>	<u>2,051,161</u>	<u>1,402,441</u>	<u>2,307,374</u>	<u>5,760,976</u>
<i>Total Liabilities</i>	<u>2,881,918</u>	<u>1,568,067</u>	<u>2,402,742</u>	<u>6,852,727</u>
<b><u>Net Assets</u></b>				
Invested in Capital Assets, Net of Related Debt	1,389,048	225,973	(312,359)	1,302,662
Unrestricted (Deficit)	4,481,672	(6,467)	38,841	4,514,046
<i>Total Net Assets (Deficit)</i>	<u>\$5,870,720</u>	<u>\$219,506</u>	<u>(\$273,518)</u>	<u>\$5,816,708</u>

See accompanying notes to the basic financial statements

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**Hancock County, Ohio**  
*Statement of Revenues, Expenses, and Changes in Fund Net Assets*  
**Business-Type Activities**  
For the Year Ended December 31, 2005

	Sanitary Landfill	Agricultural Service Center	BMV One-Stop	Totals
<b><u>Operating Revenues</u></b>				
Charges for Services	\$3,707,957	\$218,501	\$207,196	\$4,133,654
Other	32,224	18	0	32,242
<i>Total Operating Revenues</i>	<u>3,740,181</u>	<u>218,519</u>	<u>207,196</u>	<u>4,165,896</u>
<b><u>Operating Expenses</u></b>				
Personal Services	634,342	28,859	0	663,201
Fringe Benefits	219,906	15,650	0	235,556
Contractual Services	2,304,873	44,593	21,631	2,371,097
Materials and Supplies	386,650	5,070	8,760	400,480
Closure and Postclosure Costs	278,123	0	0	278,123
Depreciation	161,374	21,828	46,902	230,104
Other	26	0	0	26
<i>Total Operating Expenses</i>	<u>3,985,294</u>	<u>116,000</u>	<u>77,293</u>	<u>4,178,587</u>
<i>Operating Income (Loss)</i>	<u>(245,113)</u>	<u>102,519</u>	<u>129,903</u>	<u>(12,691)</u>
<b><u>Non-Operating Revenues (Expenses)</u></b>				
Interest Revenue	174,496	0	0	174,496
Interest Expense	(28,186)	(67,367)	(108,372)	(203,925)
Decrease in Fair Value of Investments	(63,193)	0	0	(63,193)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>83,117</u>	<u>(67,367)</u>	<u>(108,372)</u>	<u>(92,622)</u>
<i>Change in Net Assets</i>	(161,996)	35,152	21,531	(105,313)
<i>Net Assets (Deficit) Beginning of Year</i>	<u>6,032,716</u>	<u>184,354</u>	<u>(295,049)</u>	<u>5,922,021</u>
<i>Net Assets (Deficit) End of Year</i>	<u><u>\$5,870,720</u></u>	<u><u>\$219,506</u></u>	<u><u>(\$273,518)</u></u>	<u><u>\$5,816,708</u></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, 2005

	Sanitary Landfill	Agricultural Service Center	BMV One-Stop	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	\$3,634,228	\$218,501	\$207,196	\$4,059,925
Cash Received from Other Revenues	32,224	18	0	32,242
Cash Payments for Personal Services	(629,461)	(29,781)	0	(659,242)
Cash Payments for Fringe Benefits	(216,736)	(15,579)	0	(232,315)
Cash Payments for Contractual Services	(2,440,436)	(42,986)	(19,631)	(2,503,053)
Cash Payments for Materials and Supplies	(361,360)	(6,140)	(9,779)	(377,279)
Cash Payments for Other	(26)	0	0	(26)
<i>Net Cash Provided by Operating Activities</i>	<u>18,433</u>	<u>124,033</u>	<u>177,786</u>	<u>320,252</u>
<b><u>Cash Flows from Noncapital Financing Activities</u></b>				
Cash Payments for Advance	(15,000)	0	0	(15,000)
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>				
Cash Payments for Acquisition of Capital Assets	(319,242)	0	0	(319,242)
Cash Payments for Principal on Notes	(1,100,000)	0	(110,200)	(1,210,200)
Cash Payments for Interest on Notes	(20,585)	0	(2,975)	(23,560)
Cash Received from Issuance of Refunding Bonds	0	1,180,000	0	1,180,000
Cash Received for Premium on Bonds	0	34,540	0	34,540
Cash Payment for Advance Refunding of Bonds	0	(1,193,220)	0	(1,193,220)
Cash Received from Issuance of Notes	1,700,000	0	44,000	1,744,000
Cash Received for Premium on Notes	6,456	0	473	6,929
Cash Payments for Issuance Costs	0	(23,013)	(271)	(23,284)
Cash Payments for Principal on Bonds	(35,000)	(85,000)	(10,000)	(130,000)
Cash Payments for Interest on Bonds	(10,592)	(59,549)	(109,538)	(179,679)
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>221,037</u>	<u>(146,242)</u>	<u>(188,511)</u>	<u>(113,716)</u>
<b><u>Cash Flows from Investing Activities</u></b>				
Cash Received from Interest	172,369	0	0	172,369
Cash Received from Sale of Investments	490,000	0	0	490,000
Cash Payments for Purchase of Investments	(297,822)	0	0	(297,822)
<i>Net Cash Flows Provided by Investing Activities</i>	<u>364,547</u>	<u>0</u>	<u>0</u>	<u>364,547</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	589,017	(22,209)	(10,725)	556,083
<i>Cash and Cash Equivalents at Beginning of Year</i>	<u>2,637,038</u>	<u>102,635</u>	<u>58,950</u>	<u>2,798,623</u>
<i>Cash and Cash Equivalents at End of Year</i>	<u>\$3,226,055</u>	<u>\$80,426</u>	<u>\$48,225</u>	<u>\$3,354,706</u>

continued

**Hancock County, Ohio**  
*Statement of Cash Flows*  
**Business-Type Activities (continued)**  
For the Year Ended December 31, 2005

	Sanitary Landfill	Agricultural Service Center	BMV One-Stop	Totals
<b>Reconciliation of Operating Income (Loss)</b>				
<b><u>to Net Cash Provided by Operating Activities</u></b>				
Operating Income (Loss)	(\$245,113)	\$102,519	\$129,903	(\$12,691)
<b>Adjustments to Reconcile Operating Income (Loss)</b>				
<b><u>to Net Cash Provided by Operating Activities</u></b>				
Depreciation	161,374	21,828	46,902	230,104
Changes in Assets and Liabilities:				
Increase in Accounts Receivable	(73,729)	0	0	(73,729)
(Increase) Decrease in Materials and Supplies Inventory	12,781	(1,070)	(1,019)	10,692
Increase (Decrease) in Accrued Wages Payable	1,542	(357)	0	1,185
Increase (Decrease) in Accounts Payable	(186,745)	1,607	2,000	(183,138)
Increase in Contracts Payable	16,500	0	0	16,500
Increase in Retainage Payable	35,298	0	0	35,298
Increase in Interfund Payable	396	0	0	396
Increase in Due to Other Governments	14,667	71	0	14,738
Increase in Closure/Postclosure Costs	278,123	0	0	278,123
Increase (Decrease) in Compensated Absences Payable	3,339	(565)	0	2,774
Net Cash Provided by Operating Activities	<u>\$18,433</u>	<u>\$124,033</u>	<u>\$177,786</u>	<u>\$320,252</u>

Noncash Investing Activity:

In 2005, there was an decrease in the fair value of investments in the Sanitary Landfill enterprise fund, in the amount of \$63,193.

See accompanying notes to the basic financial statements

**Hancock County, Ohio**  
*Statement of Fiduciary Net Assets*  
*Fiduciary Funds*  
*December 31, 2005*

	Investment Trust	Agency
<b><u>Assets</u></b>		
Equity in Pooled Cash and Cash Equivalents	\$376,995	\$4,426,184
Cash and Cash Equivalents in Segregated Accounts	0	876,864
Accounts Receivable	0	369,958
Other Local Taxes Receivable	0	71,038
Due from Other Governments	0	601,091
Property Taxes Receivable	0	64,650,743
Special Assessments Receivable	0	893,971
<i>Total Assets</i>	376,995	\$71,889,849
<b><u>Liabilities</u></b>		
Due to Other Governments	0	\$69,794,038
Payroll Withholdings	0	166,494
Deposits Held and Due to Others	0	1,382
Undistributed Assets	0	1,927,935
<i>Total Liabilities</i>	0	\$71,889,849
<b><u>Net Assets</u></b>		
Held in Trust for External Pool Participants	376,995	
Total Net Assets	\$376,995	

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, 2005*

<b><u>Additions</u></b>	
Interest	\$10,325
Individual Account Transactions	
Operating Revenues	1,880,256
Reinvested Distributions	9,955
Operating Expenses	<u>(1,786,271)</u>
Net Individual Account Transactions	<u>103,940</u>
<i>Total Additions</i>	114,265
<b><u>Deductions</u></b>	
Distribution to Participants	<u>9,955</u>
<i>Change in Net Assets</i>	104,310
<i>Net Assets Beginning of Year</i>	<u>272,685</u>
<i>Net Assets End of Year</i>	<u><u>\$376,995</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, 2005*

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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. This majority membership requires the County to report the Commission as a discretely presented component unit on the County's financial statements. The County and the City each pay for half of the operating costs of the Commission. The Commission adopts its own budget, authorizes expenditures, hires and fires staff, and does not rely on the County to finance deficits. The County serves as fiscal agent for the Commission. The County prepares the financial statements for the Regional Planning Commission.

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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administer and supervise training programs, and other funds as necessary for the operation of the Industries.

Based on the significant services and resources provided by the County to the Industries, and the Industries' sole purpose of providing assistance to 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 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 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, 2005*

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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. The County has elected not to apply FASB Statements and Interpretations issued after November 30, 1989, to its business-type activities or enterprise funds. 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.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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**B. Fund Accounting**

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

**Governmental Funds**

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

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

**Motor Vehicle and Gas Tax Fund** The fund accounts for revenue derived from the sale of motor vehicle licenses, gasoline taxes, charges for services 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 countywide 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.

**US 224/CR 300 Construction Fund** The fund accounts for construction in the area of US 224 and CR 300 that is funded by a bond anticipation note.

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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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.

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

### **Fiduciary Funds**

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

### ***C. Measurement Focus***

#### **Government-Wide Financial Statements**

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

#### **Fund Financial Statements**

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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assets. The statement of cash flows reflects how the County finances and meets the cash flow needs of its enterprise activities.

***D. Basis of Accounting***

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

**Revenues - Exchange and Nonexchange Transactions**

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

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, 2005, but were levied to finance 2006 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.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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**Expenses/Expenditures**

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

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

***E. Budgetary Process***

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by 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 2005.

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

***F. Cash and Investments***

To improve cash management, cash received by the County is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through County records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

During 2005, the County's investments included nonnegotiable certificates of deposit, U. S. Treasury bonds, federal agency securities, and mutual funds. Investments are reported at fair value, except for nonnegotiable certificates of deposit which are reported at cost. Fair value is based on quoted market price or current share price for mutual funds.

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the General Fund during 2005 was \$872,388, which includes \$706,788 assigned from other County funds.

Investments of the County's cash management pool and investments with an original maturity of three months or less at the time they are purchased by the County are presented on the financial statements as cash

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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equivalents. Investments with an initial maturity of more than three months that were not purchased from the pool are reported as investments.

***G. Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2005, 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 offset by a fund balance reserve in the amount of the loan expected to be collected in more than one year, which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

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

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

***L. Capital Assets***

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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. The County reports all infrastructure, including that acquired prior to the implementation of GASB Statement No. 34. 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

The County's infrastructure consists of roads, bridges, and culverts. The estimated historical costs for infrastructure were computed from the original time of construction and/or improvement.

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

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

***N. Compensated Absences***

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

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

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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***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 that are paid from governmental funds are reported as liabilities on the fund financial statements only to the extent that they are due for payment during the current year. Loans and capital leases are recognized as a liability on the fund financial statements when due.

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

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

The general obligation and special assessment bonds advance refunded outstanding general obligation and special assessment bonds in a prior year. These bonds are presented on the statement of net assets net of an unamortized loss. The loss is being amortized over the remaining fifteen-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. Net assets restricted by enabling legislation, in the amount of \$1,263,464 are reported as part of restricted net assets on the statement of net assets.

***R. Fund Balance Reserves***

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

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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***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 2005.

***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 - Change in Accounting Principle**

For 2005, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 40, "Deposit and Investment Risk Disclosures" and GASB Statement No. 42, "Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries."

GASB Statement No. 40 establishes and modifies the disclosure requirements related to deposit and investment risks. The implementation of this statement did not result in any change to the county's financial statements.

GASB Statement No. 42 establishes accounting and financial reporting standards for impairment of capital assets. The implementation of this statement did not result in any change to the county's financial statements.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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**Note 4 - Accountability**

The following funds had deficit fund balances as of December 31, 2005.

	<u>Deficit Fund Balances</u>
Major Fund:	
US 224/CR 300 Construction	\$3,528
Capital Projects Funds:	
Water Projects	900,391
Special Improvements	45,858
Enterprise Funds:	
BMV One Stop	273,518

The deficits in the US 224/CR 300 Construction, Water Projects, and Special 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 BMV One Stop fund was caused by the requirement to report the general obligation bond liability in the fund receiving the proceeds. This deficit will be alleviated when operating revenues are received to retire the debt.

**Note 5 - Budgetary Basis of Accounting**

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2005

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

Net Change in Fund Balance

	General	Motor Vehicle and Gas Tax	Alcohol, Drug, and Mental Health
GAAP Basis	\$1,446,032	(\$138,229)	\$ 45,722
Net Adjustment for Revenue			
Accruals	(42,966)	(28,491)	6,147
Net Adjustment for Expenditure			
Accruals	(51,268)	(80,099)	(330,172)
Prepaid Items	(40,510)	(1,767)	10,229
Materials and Supplies			
Inventory	( 3,853)	26,879	360
Advances-In	138,343	0	0
Advances-Out	(171,834)	0	0
Encumbrances	(303,901)	(225,379)	(1,363,416)
Budget Basis	<u>\$970,043</u>	<u>(\$447,086)</u>	<u>(\$1,631,130)</u>

Net Change in Fund Balance

	Job and Family Services	Mental Retardation and Developmental Disabilities
GAAP Basis	\$2,142	(\$311,949)
Nonbudgeted Cash Activity	0	(8,299)
Net Adjustment for Revenue		
Accruals	86,516	76,823
Net Adjustment for Expenditure		
Accruals	(316,456)	54,412
Prepaid Items	(2,472)	29,526
Materials and Supplies		
Inventory	(2,521)	2,141
Encumbrances	(312,259)	(111,096)
Budget Basis	<u>(\$545,050)</u>	<u>(\$268,442)</u>

**Note 6 - Deposits and Investments**

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

Moneys held by the County, which are not considered active, are classified as inactive. Inactive moneys may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

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 Treasury.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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- States, or any book entry zero-coupon United States treasury security that is a direct obligation of 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 similar securities, or cash, equal value for equal value;
  9. Up to twenty-five percent of the County's average portfolio in either of the following:
    - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed 10 percent of the value of the outstanding commercial paper of the issuing corporation, and which mature within two hundred seventy days after purchase;
    - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within one hundred eighty days after purchase;
  10. Up to 15 percent of the County's average portfolio in notes issued by United States corporations or by depository institutions that are doing business under authority granted by the United States provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
  11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper; and

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

12. Up to 1 percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

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, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$27,600,339 of the County's bank balance of \$28,691,784 was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the County's name.

The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least 105 percent of the deposits being secured.

Investments

As of December 31, 2005, the County had the following investments:

	Moody Rating	Total	Less Than One Year	One Year to Five Years	Five Years To Ten Years	More Than Ten Years
U. S. Treasury bonds	Aaa	\$433,091	\$0	\$0	\$0	\$433,091
Federal Farm Credit Bank Bonds	Aaa	891,313	100,058	456,334	223,753	111,168
Federal Home Loan Bank bonds	Aaa	808,787	402,395	293,766	112,626	0
Federal Home Loan Mortgage Corporation bonds	Aaa	179,984	179,984	0	0	0
Federal National Mortgage Association bonds	Aaa	455,647	0	455,647	0	0
Student Loan Mortgage Association bonds	Aaa	114,375	0	0	114,375	0
Mutual Funds	Aaa	1,149,646	1,149,646	0	0	0
<b>Total</b>		<b>\$4,032,843</b>	<b>\$1,832,083</b>	<b>\$1,205,747</b>	<b>\$450,754</b>	<b>\$544,259</b>

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

All of these investments are held by the Landfill enterprise fund and are restricted for the closure and postclosure of the solid waste facility.

The investment policy restricts the County Treasurer from investing in anything other than as identified in the Ohio Revised Code and that all investments must mature within five years from the date of investment unless matched to a specific obligation or debt of the County. Investments may not be redeemed prior to maturity without approval of the Advisory Committee by a majority vote.

The County has no policy dealing with credit risk beyond the requirements of State statute. Ohio law requires that no-load money market mutual funds must be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service.

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The U. S. Treasury bonds, Federal Farm Credit Bank bonds, Federal Home Loan Bank bonds, Federal Home Loan Mortgage Corporation bonds, Federal National Mortgage Association bonds, and mutual funds are exposed to custodial credit risk as they are uninsured, unregistered, and held by the counterparty's trust department or agent but not in the County's name. The County has no policy dealing with custodial credit risk beyond the requirements of ORC 135.14(M)(2) which states, "Payment for investments shall be made only upon the delivery of securities representing such investments to the treasurer, investing authority, or qualified trustee. If the securities transferred are not represented by a certificate, payment shall be made only upon receipt of confirmation of transfer from the custodian by the treasurer, governing board, or qualified trustee".

The County places no limit on the amount of its interim monies it may invest in a particular security. The following table indicates the percentage of each investment to the County's total portfolio.

	<u>Fair Value</u>	<u>Percentage of Portfolio</u>
Federal Farm Credit Bank bonds	\$891,313	30.91%
Federal Home Loan Bank bonds	808,787	28.05
Federal Home Loan Mortgage Corporation bonds	179,984	6.24
Federal National Mortgage Association bonds	455,647	15.80
Student Loan Mortgage Association bonds	114,375	3.97

**Note 7 - Investment Pool**

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2005

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, 2005

<b><u>Assets</u></b>	
Equity in Pooled Cash and Cash Equivalents	\$26,203,123
Accrued Interest Receivable	81,416
<i>Total Assets</i>	\$26,284,539
 <b><u>Net Assets</u></b>	
Internal Portion	\$25,907,544
External Portion	376,995
<i>Total Net Assets</i>	\$26,284,539

Statement of Changes in Net Assets  
For the Year Ended December 31, 2005

<b><u>Additions</u></b>	
Interest	\$1,052,480
Individual Account Transactions	
Operating Revenues	222,675,458
Reinvested Distributions	896,687
Operating Expenses	(221,137,235)
Net Individual Account Transactions	2,434,910
Total Additions	3,487,390
 <b><u>Deductions</u></b>	
Distribution to Participants	896,687
 <i>Change in Net Assets</i>	 2,590,703
 <i>Net Assets Beginning of Year</i>	 23,693,836
 <i>Net Assets End of Year</i>	 \$26,284,539

At year-end, the pool had \$357,785 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 \$25,845,338 and the bank balance was \$26,865,241. Of the bank balance, \$601,555 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.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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**Note 8 - Property Taxes**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the County. Real property tax revenues received in 2005 represent the collection of 2004 taxes. Real property taxes received in 2005 were levied after October 1, 2004, on the assessed values as of January 1, 2004, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. Real property taxes are payable annually or semiannually. If paid annually, payment is due December 31; if paid semiannually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits alternate payment dates to be established.

Public utility property tax revenues received in 2005 represent the collection of 2004 taxes. Public utility real and tangible personal property taxes received in 2005 became a lien on December 31, 2004, was levied after October 1, 2004, and is collected with real property taxes. Public utility real property is assessed at 35 percent of true value; public utility tangible personal property is currently assessed at varying percentages of true value.

Tangible personal property tax revenues received in 2005 (other than public utility property) represent the collection of 2005 taxes. Tangible personal property taxes received in 2005 were levied after October 1, 2004, on the true value as of December 31, 2004. Tangible personal property is currently assessed at 25 percent of true value for capital assets and 23 percent for inventory. Amounts paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semiannually. If paid annually, the first payment is due April 30; if paid semiannually, the first payment is due April 30, with the remainder payable by September 20.

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

Accrued property taxes receivable represents real property, public utility property, and tangible personal property taxes, which were measurable as of December 31, 2005, and for which there was an enforceable legal claim. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2005 operations.

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2005

The full tax rate for all County operations for the year ended December 31, 2005, was \$5.40 per \$1,000 of assessed value. The assessed values of real property, public utility property, and tangible personal property upon which 2005 property tax receipts were based are as follows:

	Amount
Real Property	
Agricultural	\$107,403,340
Residential	938,517,780
Industrial	73,057,330
Commercial	196,024,810
Public Utility Property	58,358,780
Tangible Personal Property	240,100,584
Total Assessed Value	\$1,613,462,624

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

In 1983, the County Commissioners, by resolution, imposed a one-half of one percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. As required by State statute, the County Commissioners established how the sales tax proceeds would be allocated prior to the election. Effective July 1, 2003, the voters approved an additional permissive sales and use tax of one-quarter of one percent (0.25%) percent sales tax to be used for expenditures related to criminal and administrative justice services. That levy was approved for a period of two (2) years and expired June 30, 2005. Final collections were received from that levy in September 2005. Proceeds of the tax are credited to the General Fund and the Criminal Administrative Justice Services special revenue 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 2005. 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 10 - Payment in Lieu of Taxes**

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

agreements to make payments in lieu of taxes and may therefore spread the costs of the improvements to a larger number of property owners.

**Note 11 - Receivables**

Receivables at December 31, 2005, consisted of accounts (billings for user charged services, including unbilled utility services), sales taxes, accrued interest, grants, entitlements, and shared revenues, interfund, property taxes, loans (community development block grant monies loaned to local businesses), and special assessments. All amounts due from other governments are considered collectible in full. Delinquent property taxes may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

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

Special assessments relating to the payment of debt are not expected to be collected within one year. The amount not scheduled for collection during the subsequent year is \$3,638,041. On December 31, 2005, the amount of delinquent special assessments was \$34,679.

Loans receivable expected to be collected in more than one year are \$95,063 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	Estate Tax	\$5,262
	Fines and Forfeitures	5,425
	Local Government	1,058,888
	Local Government RA	157,729
	Prisoner Housing	59,643
	Phone Services	6,507
	Homestead	100,718
	Grants	63,433
	Patrol Services	2,587
	Other	135
Total General Fund		1,460,327

Continued

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2005

Fund Type/Fund	Description	Amount
<b>Other Major Funds</b>		
Motor Vehicle and Gas Tax	Fines and Forfeitures	\$7,032
Motor Vehicle and Gas Tax	Charges	1,429
Motor Vehicle and Gas Tax	Permissive Motor Vehicle License Tax	12,253
Motor Vehicle and Gas Tax	Gas Tax	1,733,294
Motor Vehicle and Gas Tax	Motor Vehicle License Registration Fees	450,019
Alcohol, Drug, and Mental Health	Grants	1,331,239
Alcohol, Drug, and Mental Health	Homestead and Rollback	61,828
Job and Family Services	Grants	77,750
Mental Retardation/Developmental Disabilities	Grants	467,713
Mental Retardation/Developmental Disabilities	Grants	98,052
Mental Retardation/Developmental Disabilities	Grants	18,990
Mental Retardation/Developmental Disabilities	Homestead and Rollback	282,534
<b>Total Other Major Funds</b>		<u>4,542,133</u>
<b>Non-Major Funds</b>		
Child Support Enforcement Agency	Poundage	18,737
Dog and Kennel	Fines and Forfeitures	123
Children Services	Grants	186,408
Community Development Block Grant	Grants	73,600
Community Corrections	Grants	91,854
Agency on Aging	Homestead and Rollback	24,731
Enforcement and Education	Fines and Forfeitures	180
Jail Diversion	Grants	46,464
Probation Services	Fines and Forfeitures	225
COP-CAR	Grants	12,519
Felony Delinquent Care/Custody	Grants	53,448
Juvenile Diversion	Grants	27,854
EMA	Grants	2,189
Ditch Maintenance Assessment	Charges for Services	8,141
Special Projects	Grants	10,622
Ohio Children's Trust	Grants	11,568
Substance Abuse	Grants	15,000
Child Advocacy	Grants	3,480
<b>Non-Major Funds</b>		<u>587,143</u>
<b>Total Governmental Funds</b>		<u>6,589,603</u>
<b>Agency Funds</b>		
Subdivision	Motor Vehicle License - Corporation	46,003
Subdivision	Motor Vehicle License - Township	15,551
Library/Local Government Support	Library Local Government	223,770
Local Government	Local Government	149,001
Undivided Tax	Township Gas Tax	111,616
Law Library	Fines and Forfeitures	12,024
Indigent Defense Fee	Fines and Forfeitures	100
Municipal Permissive Motor Vehicle Tax	Permissive Motor Vehicle License Tax	20,952
Local Government Revenue Assistance	Local Government Revenue Assistance	22,074
<b>Total Agency Funds</b>		<u>601,091</u>
<b>Total</b>		<u>\$7,190,694</u>

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2005

**Note 12 - Capital Assets**

Capital asset activity for the year ended December 31, 2005 was as follows:

	Balance at January 1, 2005	Additions	Reductions	Balance at December 31, 2005
Primary Government				
Governmental Activities:				
Nondepreciable Capital Assets:				
Land and Improvements	\$25,462,473	\$1,466,198	(\$180,530)	\$26,748,141
Construction in Progress	2,059,612	230,780	(2,059,612)	230,780
Total Nondepreciable Capital Assets	<u>27,522,085</u>	<u>1,696,978</u>	<u>(2,240,142)</u>	<u>26,978,921</u>
Depreciable Capital Assets:				
Buildings and Building Improvements	27,004,522	536,324	0	27,540,846
Improvements Other Than Buildings	181,239	3,235	0	184,474
Machinery and Equipment	3,589,351	444,241	(10,649)	4,022,943
Vehicles	4,168,244	282,064	(102,584)	4,347,724
Infrastructure	41,763,960	4,154,440	(265,499)	45,652,901
Total Depreciable Capital Assets	<u>76,707,316</u>	<u>5,420,304</u>	<u>(378,732)</u>	<u>81,748,888</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(6,989,793)	(497,869)	0	(7,487,662)
Improvements Other Than Buildings	(107,935)	(6,799)	0	(114,734)
Machinery and Equipment	(2,280,524)	(321,126)	10,649	(2,591,001)
Vehicles	(3,013,700)	(335,955)	102,584	(3,247,071)
Infrastructure	(12,828,767)	(1,175,409)	264,730	(13,739,446)
Total Accumulated Depreciation	<u>(25,220,719)</u>	<u>(2,337,158)</u>	<u>377,963</u>	<u>(27,179,914)</u>
Total Depreciable Capital Assets, Net	<u>51,486,597</u>	<u>3,083,146</u>	<u>(769)</u>	<u>54,568,974</u>
Governmental Activities Capital Assets, Net	<u>\$79,008,682</u>	<u>\$4,780,124</u>	<u>(\$2,240,911)</u>	<u>\$81,547,895</u>
Business-Type Activities:				
Nondepreciable Capital Assets:				
Land and Improvements	<u>\$608,326</u>	<u>\$0</u>	<u>\$0</u>	<u>\$608,326</u>
Depreciable Capital Assets:				
Buildings and Building Improvements	3,487,392	0	0	3,487,392
Improvements Other Than Buildings	563,264	0	0	563,264
Machinery and Equipment	2,938,944	59,049	0	2,997,993
Vehicles	296,242	260,193	0	556,435
Total Depreciable Capital Assets	<u>7,285,842</u>	<u>319,242</u>	<u>0</u>	<u>7,605,084</u>
Less Accumulated Depreciation for:				
Buildings and Building Improvements	(142,544)	(35,258)	0	(177,802)
Improvements Other Than Buildings	(118,335)	(37,526)	0	(155,861)
Machinery and Equipment	(1,727,605)	(110,408)	0	(1,838,013)
Vehicles	(151,931)	(46,912)	0	(198,843)
Total Accumulated Depreciation	<u>(2,140,415)</u>	<u>(230,104)</u>	<u>0</u>	<u>(2,370,519)</u>
Total Depreciable Capital Assets, Net	<u>5,145,427</u>	<u>89,138</u>	<u>0</u>	<u>5,234,565</u>
Business-Type Activities Capital Assets, Net	<u>\$5,753,753</u>	<u>\$ 89,138</u>	<u>\$0</u>	<u>\$5,842,891</u>

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2005

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Depreciation expense was charged to governmental functions as follows:

Governmental Activities:	
General Government	
Legislative and Executive	\$232,988
Judicial	108,414
Public Safety	221,443
Public Works	1,448,278
Health	
Alcohol, Drug, and Mental Health	30,967
Mental Retardation and Developmental Disabilities	163,268
Other Health	79,595
Human Services	
Job and Family Services	38,938
Other Human Services	13,267
Total Depreciation Expense-Governmental Activities	<u><u>\$2,337,158</u></u>

**Note 13 - Interfund Balances**

Interfund balances at December 31, 2005, consisted of the following individual fund receivables and payables:

Due to General Fund from	
Motor Vehicle & Gas Tax	\$551
Job and Family Services	1,526
Water and Sewer Bond Retirement	4,972
Other Governmental	82,865
Landfill	39
Total Due to General Fund	<u><u>\$89,953</u></u>

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2005

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Due to Other Major Funds from	
Motor Vehicle and Gas Tax	
General	\$6,619
Other Governmental Funds	70
Sanitary Landfill	<u>1,313</u>
Total Due to Motor Vehicle and Gas Tax	<u>\$8,002</u>
Alcohol, Drug, and Mental Health	
Other Governmental Funds	<u>\$1,240</u>
Total Due to Alcohol, Drug, and Mental Health	<u>\$1,240</u>
Job and Family Services	
Other Governmental Funds	<u>\$20,015</u>
Due to Total Other Major Funds	<u><u>\$29,257</u></u>
Due to Other Governmental Funds from	
General Fund	\$3,070
Other Governmental Funds	<u>1,078</u>
Total Due to Other Governmental Funds	<u><u>\$4,148</u></u>
Due to Sanitary Landfill from	
Other Governmental Funds	<u>\$15,000</u>
Total Due to Sanitary Landfill	<u><u>\$15,000</u></u>

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

**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 \$100,000 self-insured retention per occurrence, respectively. The list below is a general description of insurance coverage; all policy terms, conditions, restrictions, exclusions, etc. are not included.

Liability	
General and Law Liability	
Combined (Per Occurrence and Aggregate)	\$2,000,000
Automobile (Per Occurrence)	2,000,000
Public Official Errors and Omissions	
Aggregate	7,000,000
Property (Per Occurrence)	52,728,000
Flood and Earthquake (Annual Aggregate)	36,000,000

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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Equipment Breakdown Limit (Per Occurrence)	\$30,000,000
Crime Protection Insurance (Per Occurrence)	500,000
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 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.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2005

**Note 15 - Contractual Obligations**

As of December 31, 2005, the County had the following contractual purchase commitments:

Company	Project	Contract Amount	Paid to Date	Balance
Peterman Associates	Engineer-Bridge 24-7.96	\$53,180	\$33,115	\$20,065
Turf Concepts	Ditch Maintenance-Eagle Creek Project	67,910	6,625	61,285
Poggenmeyer Design	Engineer-Bridge 11-1.80	37,400	36,200	1,200
Maximus Inc	Common Pleas Crt-Application Software/Hrdwr	143,081	119,081	24,000
Maximus Inc	Common Pleas-Court Computerization	586,806	574,414	12,392
Malcolm Pirnie Inc	Landfill-QA/QC Final Cover Constr 1027-174	325,000	323,810	1,190
Malcolm Pirnie Inc	Landfill-Engineering & AQ/QC Serv 1027-169	83,800	78,317	5,483
Malcolm Pirnie Inc	Landfill-Air Permit & Compliance 1027-172	16,400	15,971	429
Malcolm Pirnie Inc	Landfill-Ground Water Monitoring 1027-170	113,600	63,362	50,238
JD Snyder Excavating	Engineer-CR 95 & CR 18 Sanitary Sewer Project	966,934	931,152	35,782
Independent Concrete Pipe	Engineer-Concrete Pipe for Bridge/Culvert Rplmt	46,956	28,667	18,289
United Precast	Engineer-Bridge Beams 27-0.31, 232-1.66, 264-1	169,960	157,393	12,567
NW Ohio Security Systems	Cops Univ-Security Camera System Upgrade	118,126	110,252	7,874
Poggenmeyer Design Group	Engineer-Bridge 79-1.04	42,700	17,955	24,745
Poggenmeyer Design Group	Engineer-Bridge 37-7.96	37,700	28,000	9,700
SSOE Inc	Engineer-Bridge 217-2.12	48,000	17,393	30,607
Delaware Township	Engineer-Township Rd 151 Improvements	14,880	-	14,880
Kohli & Kaliher Associates	Engineer-Elm & Summit St Bridges	109,000	44,297	64,703
Shelly Company	Engineer-County Rd 180 Project	1,142,834	1,030,291	112,543
Earth Tec Inc	Landfill-Final Cover Construction	882,453	836,871	45,582
Base Construction	Engineer-County Rd 16	170,799	163,683	7,116
Florence E Snyder Trust	Commissnrs-CR95 & CR18 San. Sewer Easement	79,000	6,000	73,000
Peterman Associates	I-75/Tall Timbers Conn Proj-County Rd 99	20,500	11,183	9,317
R & I Construction	Engineer-Bridge 207-1.90	433,161	11,489	421,672
Ohio Cat	Landfill-'05 Caterpillar D7R II Track Tractor	382,646	-	382,646
Russell Electric Company	Cap Proj-Justice Ctr Fire Alarm System Upgrade	123,510	-	123,510

**Note 16 - Defined Benefit Retirement Plans**

**A. Public Employees Retirement System**

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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For the year ended December 31, 2005, members of all three plans, except those in law enforcement or public safety participating in the traditional plan, were required to contribute 8.5 percent of their annual covered salary to fund pension obligations. Members participating in the traditional plan, who were in law enforcement, contributed 10.1 percent of their annual covered salary; members in public safety contributed 9 percent. The County's contribution rate for pension benefits for 2005 was 9.55 percent, except for those plan members in law enforcement or public safety. For those classifications, the County's pension contributions were 12.7 percent of covered payroll. The Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contribution for pension obligations to the traditional and combined plans for the years ended December 31, 2005, 2004, and 2003 was \$1,885,154, \$1,751,781, and \$1,531,003, respectively; 88 percent has been contributed for 2005 and 100 percent has been contributed for 2004 and 2003. The unpaid contribution for 2005 is recorded as a liability. Contributions to the member-directed plan for 2005 were \$33,647 made by the County and \$21,107 made by plan members.

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

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

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

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

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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The County's required contribution for pension obligations for the DBP for the years ended December 31, 2005, 2004, and 2003 was \$63,365, \$69,691, and \$71,953, respectively; 96 percent has been contributed for fiscal years 2005, and 100 percent has been contributed for fiscal years 2004 and 2003. The unpaid contribution for 2005 is recorded as a liability. Contributions for the DCP and CP for the year ended December 31, 2005, were \$3,060 made by plan members.

**Note 17 - Postemployment Benefits**

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

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. The health care coverage provided by OPERS is considered an Other Postemployment Benefit (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 the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2005 employer contribution rate was 13.55 percent of covered payroll (16.7 percent for law enforcement and public safety); 4.00 percent was the portion used to fund health care.

Benefits are advance-funded using the entry age normal actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2004, include a rate of return on investments of 8 percent, an annual increase in active employee total payroll of 4 percent compounded annually (assuming no change in the number of active employees), and an additional increase in total payroll of between .5 percent and 6.3 percent based on additional annual pay increases. Health care premiums were assumed to increase 1 to 6 percent annually for the next eight years and 4 percent annually after eight years.

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

The number of active contributing participants in the traditional and combined plans was 376,109. Actual employer contributions for 2005 which were used to fund postemployment benefits were \$765,302. The actual contribution and the actuarial required contribution amounts are the same. OPERS's net assets available for the payment of benefits at December 31, 2004 (the latest information available), was \$10.8 billion. The actuarial accrued liability and the unfunded actuarial accrued liability were \$29.5 billion and \$18.7 billion, respectively.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, will be effective January 1, 2007. In addition to the HCPP, OPERS has taken additional action to improve the solvency of the Health Care Fund in 2005 by creating a separate investment pool for health care assets. As an additional component of the HCPP, member and employer contribution rates increased as of January 1, 2006, which will allow additional funds to be allocated to the health care plan.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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

Comprehensive health care benefits are provided to retired teachers and their dependents through the State Teachers Retirement System (STRS). Benefits include hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare premiums. Benefit provisions and the obligation to contribute are established by STRS based on authority granted by State statute. STRS is funded on a pay-as-you-go basis.

STRS retirees who participated in the Defined Benefit Plan or the Combined Plan and their dependents are eligible for health care coverage. The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS. All 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 2005, the Board allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. For the County, this amount was \$4,874.

STRS pays health care benefits from the Health Care Stabilization Fund. The balance in the Fund was \$3.3 billion at June 30, 2005. For the fiscal year ended June 30, 2005, net health care costs paid by STRS were \$254,780,000, and STRS had 115,395 eligible benefit recipients.

**Note 18 - Compensated Absences**

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

**Note 19 - Notes Payable**

A summary of the note transactions for the year ended December 31, 2005, follows:

	Balance at December 31, 2004	Additions	Reductions	Balance at December 31, 2005
Governmental Activities				
Capital Projects Funds				
General Obligation				
ADAMH Building 2.70%	325,000	0	325,000	0
US 224/CR 300 Improvements 4.25%	0	2,500,000	0	2,500,000
Total General Obligation	<u>325,000</u>	<u>2,500,000</u>	<u>325,000</u>	<u>2,500,000</u>
Special Assessment				
Road Improvements – Melrose 2.70%	60,000	0	60,000	0
Simon Herr Joint Ditch Project 4.25%	2,100	2,000	2,100	2,000
Krout Ditch 4.25%	15,900	11,000	15,900	11,000
Schoonover Ditch 4.25%	6,800	5,000	6,800	5,000
Dalzell Ditch 4.25%	650,000	523,000	650,000	523,000
CR 95/CR 18 Sewer 4.25%	970,000	965,000	970,000	965,000
Eagle Creek Stream 4.25%	68,000	70,000	68,000	70,000
Total Special Assessment	<u>1,772,800</u>	<u>1,576,000</u>	<u>1,772,800</u>	<u>1,576,000</u>
Total Capital Projects Funds	<u>2,097,800</u>	<u>4,076,000</u>	<u>2,097,800</u>	<u>4,076,000</u>
Business-Type Activities				
General Obligation				
Sanitary Landfill 4.25%	0	1,700,000	1,100,000	600,000
BMV Sewer Project 4.25%	110,200	44,000	110,200	44,000
	<u>110,200</u>	<u>1,744,000</u>	<u>1,210,200</u>	<u>644,000</u>
Total	<u>\$2,208,000</u>	<u>\$5,820,000</u>	<u>\$3,308,000</u>	<u>\$4,720,000</u>

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

The US 224/CR 300 Improvements general obligation bond anticipation notes were issued to widen and add traffic signals to the aforementioned area. The county expects to pay that portion of the debt service with payments it receives in lieu of taxes. The bond anticipation notes have a maturity of one year and are backed by the full faith and credit of Hancock County.

The County issued general obligation bond anticipation notes for the Sanitary Landfill for additional construction at the landfill. The bond anticipation note liability is reflected in the fund that received the proceeds. All bond anticipation notes have a maturity of one year and are backed by the full faith and credit of Hancock County.

The BMV Sewer Project general obligation bond anticipation notes were issued for purpose of installing sewer lines to the BMV One Stop building. The bond anticipation notes have a mature of one year and are backed by the full faith and credit of Hancock County.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2005

**Note 20 - Long-Term Debt**

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

	Original Issue Date	Interest Rate	Original Issue Amount
<b>General Obligation Bonds</b>			
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
I-75/Tall Timbers Connector Refunding	2005	3.50 – 5.00	4,415,000
Courthouse Restoration	1997	5.75	1,700,000
Courthouse Restoration Refunding	2005	3.50 – 4.00	770,000
Justice Center Refunding	2005	3.50	790,000
Trash Compactor	1999	4.90	360,000
Agricultural Service Center	1999	4.90	1,820,000
Agricultural Service Center Refunding	2005	3.50 – 5.00	1,180,000
Library Improvement Refunding	2002	3.50 – 4.25	1,750,000
Job and Family Services Refunding	2002	3.50 – 4.75	950,000
BMV One Stop Building	2003	3.00 – 6.00	2,200,000
ADAMHS Building	2005	3.50 – 5.00	200,000
<b>Special Assessment Bonds</b>			
US 224 Water Refunding	2005	3.50 – 4.00	179,761
CR88/SR 12 Sewer Refunding	2005	3.50 – 4.00	407,628
SR 12 West Water Refunding	2005	3.50 – 4.00	82,611
Beechwood Water and Sewer Refunding	2002	3.50 – 4.25	445,000
Griffith Heights	2004	4.00 – 5.00	136,812
CR 220 Sanitary Sewer/Van Buren	2004	4.00 – 5.00	618,188
US 224W/Trenton Ave Sewer	2004	4.00 – 5.00	277,551
McKinley Street Waterline	2004	4.00 – 5.00	62,449
CR 236 Sanitary Sewer	2004	3.75	3,110
Road Improvement - East Melrose	2005	3.50 – 3.75	60,000
<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, 2005

Changes in the County's long-term obligations during 2005 were as follows:

	Balance at December 31, 2004	Additions	Reductions	Balance at December 31, 2005	Amount Due in One Year
<b>Governmental Activities</b>					
<b>General Obligation Bonds</b>					
County Road 140	\$205,000	\$0	\$100,000	\$105,000	\$105,000
Tiffin Avenue	715,000	0	525,000	190,000	70,000
I-75/Tall Timbers Connector	5,415,000	0	4,285,000	1,130,000	245,000
<b>I-75/Tall Timbers Connector Refunding</b>					
Serial and Term Bonds	0	4,415,000	75,000	4,340,000	35,000
Accounting Loss	0	(404,995)	(26,987)	(378,008)	0
Premium	0	123,455	8,230	115,225	0
Courthouse Restoration	1,070,000	0	830,000	240,000	120,000
<b>Courthouse Restoration Refunding</b>					
Serial Bonds	0	770,000	10,000	760,000	10,000
Accounting Loss	0	(40,965)	(5,121)	(35,844)	0
Premium	0	8,684	1,086	7,598	0
Justice Center Refunding	985,000	0	985,000	0	0
<b>Justice Center Refunding</b>					
Serial Bonds	0	790,000	15,000	775,000	245,000
Accounting Loss	0	(24,262)	(6,065)	(18,197)	0
Premium	0	6,207	1,552	4,655	0
<b>Library Improvement Refunding</b>					
Serial and Term Bonds	1,365,000	0	170,000	1,195,000	175,000
Accounting Loss	(79,538)	0	(11,362)	(68,176)	0
Premium	6,063	0	866	5,197	0
<b>Job and Family Services Refunding</b>					
Serial and Term Bonds	785,000	0	70,000	715,000	65,000
Accounting Loss	(48,708)	0	(3,747)	(44,961)	0
Premium	1,382	0	106	1,276	0
ADAMHS Building	0	200,000	15,000	185,000	5,000
<b>Total General Obligation Bonds</b>	<b>10,419,199</b>	<b>5,843,124</b>	<b>7,038,558</b>	<b>9,223,765</b>	<b>1,075,000</b>
<b>Special Assessment Bonds</b>					
US 224 Water	182,474	0	182,474	0	0
<b>US 224 Water Refunding</b>					
Serial Bonds	0	179,761	2,683	177,078	13,415
Accounting Loss	0	(5,951)	(496)	(5,455)	0
Premium	0	1,407	117	1,290	0
CR 88/SR 12 Sewer	413,702	0	413,702	0	0
<b>CR 88/SR 12 Sewer Refunding</b>					
Serial Bonds	0	407,628	6,084	401,544	30,420
Accounting Loss	0	(13,491)	(1,124)	(12,367)	0
Premium	0	3,190	266	2,924	0
SR 12 West Water	83,824	0	83,824	0	0
<b>SR 12 West Water Refunding</b>					
Serial Bonds	0	82,611	1,233	81,378	6,165
Accounting Loss	0	(2,734)	(228)	(2,506)	0
Premium	0	647	55	592	0
<b>Beechwood Water and Sewer Refunding</b>					
Serial and Term Bonds	350,000	0	45,000	305,000	50,000
Accounting Loss	(15,687)	0	(2,241)	(13,446)	0
Premium	1,530	0	219	1,311	0

continued

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2005

	Balance at December 31, 2004	Additions	Reductions	Balance at December 31, 2005	Amount Due in One Year
Griffith Heights	\$136,812	\$0	\$3,624	\$133,188	\$4,530
CR 220 Sanitary Sewer/Van Buren	618,188	0	16,376	601,812	20,470
US 224 W/Trenton Ave Sewer	277,551	0	12,245	265,306	12,245
McKinley Street Waterline	62,449	0	2,755	59,694	2,755
CR 236 Sanitary Sewer	3,110	0	1,555	1,555	1,555
Road Improvement-East Melrose	0	60,000	10,000	50,000	5,000
Total Special Assessment Bonds	<u>2,113,953</u>	<u>713,068</u>	<u>778,123</u>	<u>2,048,898</u>	<u>146,555</u>
OWDA Loans					
Eastgate Water/Sewer Project	87,997	0	10,002	77,995	10,756
SR 12 West (Fostoria)	383,105	0	18,578	364,527	19,642
Total OWDA Loans	<u>471,102</u>	<u>0</u>	<u>28,580</u>	<u>442,522</u>	<u>30,398</u>
Compensated Absences Payable	<u>3,254,314</u>	<u>352,446</u>	<u>319,539</u>	<u>3,287,221</u>	<u>61,313</u>
Total Governmental Activities	<u>\$16,258,568</u>	<u>\$6,908,638</u>	<u>\$8,164,800</u>	<u>\$15,002,406</u>	<u>\$1,313,266</u>
Business-Type Activities					
General Obligation Bonds					
Trash Compactor	\$205,000	\$0	\$35,000	\$170,000	\$40,000
Agricultural Service Center	1,535,000	0	1,135,000	400,000	70,000
Agricultural Service Center Refunding					
Serial and Term Bonds	0	1,180,000	20,000	1,160,000	10,000
Accounting Loss	0	(121,527)	(8,102)	(113,425)	0
Premium	0	34,540	2,303	32,237	0
BMV One Stop	2,200,000	0	10,000	2,190,000	40,000
Premium	164,868	0	7,494	157,374	0
Total General Obligation Bonds	<u>4,104,868</u>	<u>1,093,013</u>	<u>1,201,695</u>	<u>3,996,186</u>	<u>160,000</u>
Compensated Absences Payable	120,912	2,774	0	123,686	0
Landfill Closure/Post closure Costs	<u>1,522,981</u>	<u>278,123</u>	<u>0</u>	<u>1,801,104</u>	<u>0</u>
Total Business-Type Activities	<u>\$5,748,761</u>	<u>\$1,373,910</u>	<u>\$1,201,695</u>	<u>\$5,920,976</u>	<u>\$160,000</u>

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, transfers from the ADAMHS special revenue fund, rental charges to County departments and other tenants who occupy the facilities, and payments received from the Findlay/Hancock County Public Library.

The County Road 140, Tiffin Avenue, and I-75/Tall Timbers Connector bonds will be paid from payments in lieu of taxes the County receives related to the projects. Based on development, which has occurred, and the terms of the agreements already in place, the County expects to receive annual payments of approximately \$1,200,000 in lieu of taxes through at least 2006.

On April 1, 2002, the County issued \$3,145,000 in various purpose refunding bonds with a range of interest rates from 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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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 was removed from the County's long-term obligations.

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

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

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

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

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

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

On November 10, 2005, the County issued \$8,085,000 in various purpose improvement and refunding bonds with a range of interest rates from 3.50 percent to 5.00 percent. The various purpose improvement bonds were issued to retire bond anticipation notes, which were originally issued for Alcohol, Drug Addiction, and Mental Health Services to purchase a new office building and construct a road. The refunding bonds were also issued to advance refund the \$4,050,000 in the I-75/Tall Timbers Connector general obligation bonds, the \$770,000 in the Courthouse Restoration general obligation bonds, the \$755,000 in the Justice Center general obligation bonds, the \$171,740 in the US 224 Water special

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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assessment bonds, the \$389,366 in the CR 88/SR 12 Sewer special assessment bonds, the \$78,894 in the SR 12 West Water special assessment bonds, and the \$1,070,000 in the Agricultural Service Center general obligation bonds. The refunded bonds carried interest rates ranging from 5.000 percent to 5.875 percent.

The net proceeds of the refunding bonds of \$7,848,742 (after payment of \$154,388 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 future debt service payments on portions of the refunded general obligation and special assessment bonds. As a result, the Justice Center general obligation bonds and the US 224 Water, CR 88/SR 12 Sewer, and SR 12 West Water special assessment bonds are considered to be defeased and the liability for those bonds was removed from the County's long-term obligations. Portions of the I-75/Tall Timbers Connector, the Courthouse Restoration, and the Agriculture Service Center did not meet the criteria for advance refunding and remain as part of the County's long-term obligations.

Although the advance refunding will result in the recognition of an accounting loss of \$613,925 for the year ended December 31, 2005, the County in effect lowered its aggregated debt service payments by \$317,722 over the next fifteen years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$255,166.

The I-75/Tall Timbers Connector, Courthouse Restoration, Justice Center, and Agriculture Service Center refunding bonds pledge the full faith and credit of the County for the payment of debt service. The US 224 Water, CR 88/SR 12 Sewer, and SR 12 West Water 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.

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

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

The effect of the debt limitations described above is an overall debt margin of \$36,456,453 at December 31, 2005.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2005

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		Ohio Water Development Authority	
	Principal	Interest	Principal	Interest	Principal	Interest
2006	\$1,075,000	\$414,164	\$146,555	\$86,733	\$30,398	\$26,768
2007	1,010,000	366,898	140,000	81,400	32,335	24,832
2008	990,000	322,624	160,000	76,188	34,397	22,770
2009	760,000	283,366	160,000	70,163	36,593	20,573
2010	795,000	251,344	170,000	64,063	38,932	18,235
2011 – 2015	2,865,000	829,069	655,000	230,262	160,981	58,305
2016 – 2020	2,085,000	267,956	405,000	107,325	108,886	12,704
2021 - 2024	55,000	6,344	240,000	25,707	0	0
<b>Total</b>	<b>\$9,635,000</b>	<b>\$2,741,765</b>	<b>\$2,076,555</b>	<b>\$741,841</b>	<b>\$442,522</b>	<b>\$184,187</b>

Business-Type Activities						
Year Ending	BMV One Stop		Sanitary Landfill		Agricultural Service Center	
	Principal	Interest	Principal	Interest	Principal	Interest
2006	\$40,000	\$109,238	\$40,000	\$8,825	\$80,000	\$70,907
2007	70,000	108,037	40,000	6,785	85,000	66,987
2008	70,000	105,938	45,000	4,725	90,000	62,775
2009	75,000	103,837	45,000	2,363	95,000	58,225
2010	80,000	100,838	0	0	100,000	53,413
2011 – 2015	435,000	454,562	0	0	560,000	199,338
2016 – 2020	540,000	352,963	0	0	550,000	69,200
2021 – 2025	710,000	183,900	0	0	0	0
2026	170,000	10,200	0	0	0	0
<b>Total</b>	<b>\$2,190,000</b>	<b>\$1,529,513</b>	<b>\$170,000</b>	<b>\$22,698</b>	<b>\$1,560,000</b>	<b>\$580,845</b>

**Conduit Debt**

In 1998, the County issued \$8,115,000 in Multi-Family Housing Revenue Bonds and \$3,500,000 in Multi-Family Housing Mortgage Revenue Bonds. The proceeds were used to acquire, construct, improve, and equip real and personal property as a multi-family housing complex. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2005, \$11,286,000 of these bonds was outstanding.

In 1999, the County issued \$1,500,000 in Economic Development Revenue Bonds. The proceeds were used to acquire, construct, and equip a manufacturing facility. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2005, \$1,080,000 of these bonds was outstanding.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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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, 2005, \$3,933,895 of these bonds was outstanding.

In 2004, the County issued \$110,875,000 in Hospital Facilities Revenue Bonds. The proceeds were used to provide financing to acquire, construct, equip, and improve hospital facilities at 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, 2005 \$110,875,000 of these bonds was outstanding.

**Note 21 - Closure and Postclosure of Landfill**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$1,801,104 reported as landfill closure and postclosure costs payable at December 31, 2005, represents the cumulative amount reported to date based on the use of 15.2 percent of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and postclosure care of \$10,032,880 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2005. The County expects to close the active cell of the landfill in 2049. 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, 2005, cash, cash equivalents, and investments of \$4,132,843 are held for these purposes. These are reported as restricted assets on the statement of fund net assets.

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

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2005

**Note 22 - Interfund Transfers**

During 2005, the following transfers were made:

	Transfers Out				Total
	General	Alcohol, Drug, and Mental Health	Mental Retardation and Developmental Disabilities	Other Governmental	
Governmental					
Major Funds					
General	\$0	\$0	\$0	\$7,376	\$7,376
Water and Sewer Bond					
Retirement	19,713	0	0	0	19,713
Total Major Funds	19,713	0	0	7,376	27,089
All Other Governmental Funds	445,104	133,075	85,441	812	664,432
Total Governmental Funds	464,817	133,075	85,441	8,188	691,521

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

**Note 23 - Donor Restricted Endowments**

The County's permanent fund includes donor restricted endowments. Endowments, in the amount of \$247,000, represent the principal portion. The amount of net appreciation in donor restricted investments that is available for expenditures by the County is \$105,547 and is included as unreserved, reported in permanent fund. State law permits the County to appropriate, for purposes consistent with the endowment's intent, net appreciation, realized and unrealized, unless the endowment terms specify otherwise. The endowment indicates that the interest should be used to provide assistance to children in the custody of Job and Family Services.

**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.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2005

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”.

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.

Property and equipment as of December 31, 2005, was as follows:

	Balance at January 1, 2005	Additions	Reductions	Balance at December 31, 2005
Depreciable Capital Assets:				
Equipment	\$16,946	\$0	\$0	\$16,946
Less: Accumulated Depreciation for:				
Equipment	(5,138)	(2,952)	0	(8,090)
Total Depreciable Capital Assets, Net	<u>\$11,808</u>	<u>(\$2,952)</u>	<u>\$0</u>	<u>\$8,856</u>

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

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

***B. Blanchard Valley Industries***

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

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, 2005

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, 2005, were as follows:

	Fair Value
Money Market	\$13,337
Fixed-Income Mutual Funds	153,850
Corporate Stock Mutual Funds	229,410
Totals	\$396,597

For the year ended December 31, 2005, the Industries had the following investments:

Investment	Total	Credit Rating	5 % or More of Total
Money Market Bank Deposits	\$13,337	N/A	N/A
Dodge & Cox Stock Fund	70,183	N/A	17.7%
American Growth Fund of America #5	97,052	N/A	24.5%
Harbor International Fund	40,918	N/A	10.3%
TCW Galileo Value Opportunity #735	21,257	N/A	10.3%
Dodge & Cox Income Fund	27,619	5 Star	7.0%
Evergreen Adjustable Rate Inst	37,516	5 Star	9.5%
Primco Low Duration Fund	23,709	4 Star	6.0%
Primco High Yield Fund	15,677	5 Star	N/A
Primco Real Return Fund	34,485	4 Star	8.7%
Templeton Global Bond Fund			
CIA	14,844	4 Star	N/A
Total	\$396,597		

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

	Minimum	Maximum
Equities	40%	60%
Fixed Income	38%	60%
Cash	0%	15%

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2005

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, 2005, was as follows:

	Balance at January 1, 2005	Additions	Reductions	Balance at December 31, 2005
Depreciable Capital Assets:				
Building	\$189,380	\$0	\$0	\$189,380
Equipment	45,750	2,328	0	48,078
Furniture and Fixtures	77,433	0	7,530	69,903
Vehicles	67,254	0	0	67,254
Total Depreciable Capital Assets	<u>379,817</u>	<u>2,328</u>	<u>7,530</u>	<u>374,615</u>
Less: Accumulated Depreciation for:				
Building	(73,196)	(13,116)	(0)	(86,312)
Equipment	(37,602)	(2,575)	(0)	(40,177)
Furniture and Fixtures	(44,204)	(8,654)	(7,530)	(45,328)
Vehicles	(67,254)	0	(0)	(67,254)
Total Accumulated Depreciation	<u>(222,256)</u>	<u>(24,345)</u>	<u>(7,530)</u>	<u>(239,071)</u>
Total Depreciable Capital Assets, Net	<u>\$157,561</u>	<u>(\$22,017)</u>	<u>\$0</u>	<u>\$135,544</u>

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

Related Party Transactions The Industries had \$3,580 due from the primary government at December 31, 2005, from the Mental Retardation and Developmental Disabilities special revenue fund. Due to lower materiality levels in the component unit audit versus the primary government audit, a corresponding amount is not reflected in the primary government.

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

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

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, 2005, the carrying amount of deposits was \$14,740 and the bank balance was \$15,841, which was all covered by federal depository insurance.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
For the Year Ended December 31, 2005

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 27.5 years.

Property and equipment as of December 31, 2005, was as follows:

	Balance at January 1, 2005	Additions	Reductions	Balance at December 31, 2005
Land	\$111,854	\$0	\$0	\$111,854
Land Improvements	0	6,852	0	6,852
Buildings	571,316	10,870	2,000	580,186
Total Capital Assets	683,170	17,722	2,000	698,892
Less: Accumulated Depreciation for:				
Land Improvements	0	(219)	0	(219)
Buildings	(35,475)	(21,237)	0	(56,712)
Total Capital Assets, Net	<u>\$647,695</u>	<u>(\$3,734)</u>	<u>\$2,000</u>	<u>\$641,961</u>

Long-term Debt Hancock Community Housing obtained open-ended mortgages for the purchase of real estate and it was collateralized by the real estate. The open-ended mortgages are available for eleven years (2014) and have fixed rates of 5.99 to 6.5 percent. In 2005, Hancock Community Housing issued \$13,201 in open-ended mortgages and paid off \$22,473. The amount of open-ended mortgages due within one year was \$37,997.

Annual requirements to amortize the mortgage bonds outstanding as of December 31, 2005, follows:

Year	Principal	Interest	Total
2006	\$37,997	\$25,239	\$63,236
2007	43,293	24,321	67,614
2008	46,889	20,725	67,614
2009	50,916	16,697	67,613
2010	55,223	12,391	67,614
2011-2014	133,128	15,305	148,433
Totals	<u>\$367,446</u>	<u>\$114,678</u>	<u>\$482,124</u>

**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 logjams and debris. Revenues are generated by assessments and a State grant. Hancock County's portion of the assessments was collected in 1996 for construction and maintenance.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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

The Pool participates in an excess Property & Liability insurance pool for claims in excess of the Pool's self-insured retentions. This pool, Public Entity Risk Corporation (PERC), self-insures the first excess layer and purchases excess insurance to limit its self-insured amounts per occurrence and per year.

PERC is owned and managed by its public entity members. Each PERC member's number of votes is proportionate to its exposures. The Pool has 23% of PERC's total votes.

**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.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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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, Charity A. Rauschenberg, County Auditor, 300 South Main Street, Findlay, Ohio 45840-3345.

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

The Findlay-Hancock County Public Library is a distinct political subdivision of the State of Ohio created under Chapter 3375 of the Ohio Revised Code. The Library is governed by a Board of Trustees appointed by the County Commissioners. The Board of Trustees possesses its own contracting and budgeting authority, hires and fires personnel, and does not depend on the County for operational subsidies. Although the County serves as the taxing authority, its role is limited to a ministerial function. The determination to request approval of a tax, the rate, and the purpose are discretionary decisions made solely by the Board of Trustees. Financial information can be obtained from the Findlay-Hancock County Public Library, 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 2005, these contributions were \$257,975.

**Hancock County, Ohio**  
*Notes to the Basic Financial Statements (continued)*  
*For the Year Ended December 31, 2005*

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**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 Events**

A contract was issued April 2006, to Shelly Company in the amount of \$1,639,653 for road improvements to US 224 between Interstate Route 75 and County Road 300.

A contract was issued May 2006, to Underground Utilities in the amount of \$1,942,320 for road improvements to County Road 99 between Interest Route 75 and County Road 142.

**Combining Statements and  
Individual Fund Schedules**

## Hancock County, Ohio

### Nonmajor Special Revenue Funds

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

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

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

#### **Dog and Kennel**

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

#### **Children Services**

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

#### **Real Estate Assessment**

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

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

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

#### **Community Corrections**

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

#### **Certificate of Title**

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

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

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

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

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

#### **Criminal Administrative Justice Services**

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

continued

## Hancock County, Ohio

### Nonmajor Special Revenue Funds (continued)

#### Other Public Safety

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

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

#### Other

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

Ditch Maintenance Assessment	Recorder's Indexing
Court Computerization	Substance Abuse
Indigent Guardianship	County Tuberculosis
Delinq. Real Estate Tax Assessment Collection	Common Pleas Court General Special Projects
Multi-Mat Recycling Facility	Project P.E.A.C.E.
Special Projects	Enterprise Zone
Victim Assistance	Veterans Service Trust
Water and Sewer Project Maintenance	Market Development
Ohio Children's Trust	Probate Court Dispute Resolution
Van Buren Water	Help Americans Vote Act

### 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. The 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.

continued

## Hancock County, Ohio

### Nonmajor Debt Service Funds (continued)

#### **Special Improvement Bond Retirement**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The fund accounts for the retirement of general obligation bonds issued for the acquisition of an office building and necessary improvements to the building.

### Nonmajor Capital Projects Funds

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

#### **Water Projects**

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

#### **Special Improvements**

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

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

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

#### **Issue II**

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

## Hancock County, Ohio

### Nonmajor Capital Projects Funds (continued)

#### **Federal Highway**

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

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

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

#### **Road Improvement**

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

#### **Courthouse Restoration**

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

#### **MRDD Capital**

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

#### **County Capital Improvements**

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

### 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, 2005*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$3,756,340	\$1,097,715	\$2,573,664
Cash and Cash Equivalents in Segregated Accounts	389,755	0	0
Accounts Receivable	935	12,868	0
Accrued Interest Receivable	0	0	0
Due from Other Governments	587,143	0	0
Prepaid Items	9,719	0	0
Materials and Supplies Inventory	849	0	0
Payment in Lieu of Taxes Receivable	0	1,476,775	0
Restricted Assets			
Cash and Cash Equivalents with Fiscal Agent	0	0	36,335
Interfund Receivable	4,148	0	0
Property Taxes Receivable	527,652	443,627	0
Loans Receivable	108,292	0	0
Sales Tax Receivable	0	0	0
Special Assessments Receivable	450,989	69,360	12,618
	<u>\$5,835,822</u>	<u>\$3,100,345</u>	<u>\$2,622,617</u>
<i>Total Assets</i>			
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$51,529	\$0	\$0
Matured Compensated Absences Payable	0	0	0
Accounts Payable	132,021	0	13,130
Contracts Payable	0	0	72,975
Retainage Payable	5,761	0	41,134
Due to Other Governments	54,626	0	0
Interfund Payable	92,303	7,136	20,829
Notes Payable	0	0	1,576,000
Accrued Interest Payable	0	0	9,488
Deferred Revenue	1,248,448	1,989,762	12,618
	<u>1,584,688</u>	<u>1,996,898</u>	<u>1,746,174</u>
<i>Total Liabilities</i>			
<b><u>Fund Balance</u></b>			
Reserved for Encumbrances	563,676	0	482,056
Reserved for Loans Receivable	95,063	0	0
Reserved for Endowments	0	0	0
Unreserved, Reported in:			
Special Revenue Funds	3,592,395	0	0
Debt Service Funds	0	1,103,447	0
Capital Projects Funds	0	0	394,387
Permanent Fund	0	0	0
	<u>4,251,134</u>	<u>1,103,447</u>	<u>876,443</u>
<i>Total Fund Balances</i>			
<i>Total Liabilities and Fund Balances</i>	<u>\$5,835,822</u>	<u>\$3,100,345</u>	<u>\$2,622,617</u>

Nonmajor Permanent Fund	Totals
\$352,547	\$7,780,266
0	389,755
0	13,803
601	601
0	587,143
0	9,719
0	849
0	1,476,775
0	36,335
0	4,148
0	971,279
0	108,292
0	0
0	532,967
\$353,148	\$11,911,932
\$0	\$51,529
0	0
0	145,151
0	72,975
0	46,895
0	54,626
0	120,268
0	1,576,000
0	9,488
601	3,251,429
601	5,328,361
0	1,045,732
0	95,063
247,000	247,000
0	3,592,395
0	1,103,447
0	394,387
105,547	105,547
352,547	6,583,571
\$353,148	\$11,911,932

**Hancock County, Ohio**  
*Combining Balance Sheet*  
**Nonmajor Special Revenue Governmental Funds**  
*December 31, 2005*

	Child Support Enforcement Agency	Dog and Kennel	Children Services
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$323,676	\$93,955	\$167,366
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Accounts Receivable	0	0	0
Due from Other Governments	18,737	123	186,408
Interfund Receivable	0	0	1,078
Prepaid Items	1,901	0	0
Materials and Supplies Inventory	0	0	0
Restricted Assets			
Property Taxes Receivable	0	0	0
Loans Receivable	0	0	0
Special Assessments Receivable	0	0	0
<i>Total Assets</i>	<u>\$344,314</u>	<u>\$94,078</u>	<u>\$354,852</u>
<b><u>Liabilities</u></b>			
Accrued Wages Payable	\$20,425	\$844	\$0
Accounts Payable	0	1,163	61,376
Retainage Payable	0	0	0
Due to Other Governments	14,284	517	10,217
Interfund Payable	20,015	0	0
Deferred Revenue	0	0	78,885
<i>Total Liabilities</i>	<u>54,724</u>	<u>2,524</u>	<u>150,478</u>
<b><u>Fund Balance</u></b>			
Reserved for Encumbrances	361	325	62,828
Reserved for Loans Receivable	0	0	0
Unreserved	289,229	91,229	141,546
<i>Total Fund Balances</i>	<u>289,590</u>	<u>91,554</u>	<u>204,374</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$344,314</u>	<u>\$94,078</u>	<u>\$354,852</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>
\$347,720	\$2,634	\$18,527	\$603,387	\$461,208	\$14,560
0	374,874	0	0	0	0
0	0	0	0	0	0
0	73,600	91,854	0	53,448	24,731
0	0	0	0	0	0
2,375	0	0	43	0	0
0	0	0	0	0	0
0	0	0	0	0	527,652
0	108,292	0	0	0	0
0	0	0	0	0	0
<u>\$350,095</u>	<u>\$559,400</u>	<u>\$110,381</u>	<u>\$603,430</u>	<u>\$514,656</u>	<u>\$566,943</u>
\$7,949	\$0	\$4,331	\$4,862	\$3,079	\$0
0		0	0	14,396	0
0	5,761	0	0	0	0
5,119	0	2,919	3,180	2,361	0
0	0	0	0	2,318	0
0	4,000	45,927	0	19,608	552,383
<u>13,068</u>	<u>9,761</u>	<u>53,177</u>	<u>8,042</u>	<u>41,762</u>	<u>552,383</u>
87,035	144,033	4,700	402	44,119	0
0	95,063	0	0	0	0
249,992	310,543	52,504	594,986	428,775	14,560
<u>337,027</u>	<u>549,639</u>	<u>57,204</u>	<u>595,388</u>	<u>472,894</u>	<u>14,560</u>
<u>\$350,095</u>	<u>\$559,400</u>	<u>\$110,381</u>	<u>\$603,430</u>	<u>\$514,656</u>	<u>\$566,943</u>

**Hancock County, Ohio**  
*Combining Balance Sheet*  
**Nonmajor Special Revenue Governmental Funds (continued)**  
*December 31, 2005*

	Criminal Justice Administrative Services	Other Public Safety	Other	Totals
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$73,609	\$350,096	\$1,299,602	\$3,756,340
Cash and Cash Equivalents in Segregated Accounts	0	14,881	0	389,755
Accounts Receivable	0	0	935	935
Due from Other Governments	0	92,911	45,331	587,143
Interfund Receivable	0	0	3,070	4,148
Prepaid Items	0	1,560	3,840	9,719
Materials and Supplies Inventory	0	145	704	849
Restricted Assets				
Property Taxes Receivable	0	0	0	527,652
Loans Receivable	0	0	0	108,292
Special Assessments Receivable	0	0	450,989	450,989
<i>Total Assets</i>	<u>\$73,609</u>	<u>\$459,593</u>	<u>\$1,804,471</u>	<u>\$5,835,822</u>
<b><u>Liabilities</u></b>				
Accrued Wages Payable	\$0	\$7,515	\$2,524	\$51,529
Accounts Payable	18,357	12,507	24,222	132,021
Retainage Payable	0	0	0	5,761
Due to Other Governments	7,658	4,446	3,925	54,626
Interfund Payable	0	48,982	20,988	92,303
Deferred Revenue	0	63,233	484,412	1,248,448
<i>Total Liabilities</i>	<u>26,015</u>	<u>136,683</u>	<u>536,071</u>	<u>1,584,688</u>
<b><u>Fund Balance</u></b>				
Reserved for Encumbrances	8,041	153,155	58,677	563,676
Reserved for Loans Receivable	0	0	0	95,063
Unreserved	39,553	169,755	1,209,723	3,592,395
<i>Total Fund Balances</i>	<u>47,594</u>	<u>322,910</u>	<u>1,268,400</u>	<u>4,251,134</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$73,609</u>	<u>\$459,593</u>	<u>\$1,804,471</u>	<u>\$5,835,822</u>

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**Hancock County, Ohio**  
*Combining Balance Sheet*  
**Nonmajor Debt Service Governmental Funds**  
*December 31, 2005*

	Justice Center Bond Retirement	Hospital Improvement Bond #4 Bond Retirement	Special Improvement Bond Retirement
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$19,267	\$9,153	\$6,008
Accounts Receivable	0	0	0
Payment in Lieu of Taxes Receivable	0	0	0
Property Taxes Receivable	272,652	0	0
Special Assessments Receivable	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Assets</i>	<u>\$291,919</u>	<u>\$9,153</u>	<u>\$6,008</u>
<b><u>Liabilities</u></b>			
Interfund Payable	\$0	\$0	\$0
Deferred Revenue	272,652	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Liabilities</i>	272,652	0	0
<b><u>Fund Balance</u></b>			
Unreserved (Deficit)	<u>19,267</u>	<u>9,153</u>	<u>6,008</u>
	<hr/>	<hr/>	<hr/>
<i>Total Liabilities and Fund Balances</i>	<u>\$291,919</u>	<u>\$9,153</u>	<u>\$6,008</u>

County Road 140 Bond Retirement	Tiffin Avenue Bond Retirement	I-75/Tall Timbers Connector Bond Retirement	Road Improvement Bond Retirement	Courthouse Restoration Bond Retirement	ADAMHS Bond Retirement	Totals
\$110,352	\$170,221	\$762,882	\$0	\$19,620	\$212	\$1,097,715
0	12,868	0	0	0	0	12,868
0	267,506	1,209,269	0	0	0	1,476,775
0	0	0	0	170,975	0	443,627
0	0	0	69,360	0	0	69,360
<u>\$110,352</u>	<u>\$450,595</u>	<u>\$1,972,151</u>	<u>\$69,360</u>	<u>\$190,595</u>	<u>\$212</u>	<u>\$3,100,345</u>
\$0	\$0	\$0	\$7,136	\$0	\$0	\$7,136
0	267,506	1,209,269	69,360	170,975	0	1,989,762
0	267,506	1,209,269	76,496	170,975	0	1,996,898
<u>110,352</u>	<u>183,089</u>	<u>762,882</u>	<u>(7,136)</u>	<u>19,620</u>	<u>212</u>	<u>1,103,447</u>
<u>\$110,352</u>	<u>\$450,595</u>	<u>\$1,972,151</u>	<u>\$69,360</u>	<u>\$190,595</u>	<u>\$212</u>	<u>\$3,100,345</u>

**Hancock County, Ohio**  
*Combining Balance Sheet*  
**Nonmajor Capital Projects Governmental Funds**  
*December 31, 2005*

	Water Projects	Special Improvements	Alcohol and Drug Abuse	Issue II	Federal Highway
<b><u>Assets</u></b>					
Equity in Pooled Cash and Cash Equivalents	\$70,419	\$596,504	\$8,510	\$0	\$0
Restricted Assets					
Cash and Cash Equivalents with Fiscal Agent	36,335	0	0	0	0
Special Assessments Receivable	0	12,618	0	0	0
<i>Total Assets</i>	<u>\$106,754</u>	<u>\$609,122</u>	<u>\$8,510</u>	<u>\$0</u>	<u>\$0</u>
<b><u>Liabilities</u></b>					
Accounts Payable	\$0	\$0	\$0	\$0	\$0
Contracts Payable	0	6,855	0	0	0
Retainage Payable	36,335	0	0	0	0
Interfund Payable	0	20,829	0	0	0
Notes Payable	965,000	611,000	0	0	0
Accrued Interest Payable	5,810	3,678	0	0	0
Liabilities Payable from Restricted Assets					
Deferred Revenue	0	12,618	0	0	0
<i>Total Liabilities</i>	<u>1,007,145</u>	<u>654,980</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>Fund Balance</u></b>					
Reserved for Encumbrances	0	54,550	8,510	292,558	57,385
Unreserved (Deficit)	(900,391)	(100,408)	0	(292,558)	(57,385)
<i>Total Fund Balances (Deficit)</i>	<u>(900,391)</u>	<u>(45,858)</u>	<u>8,510</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$106,754</u>	<u>\$609,122</u>	<u>\$8,510</u>	<u>\$0</u>	<u>\$0</u>

<u>I-75/Tall Timbers Connector</u>	<u>Courthouse Restoration</u>	<u>MRDD Capital</u>	<u>County Capital Improvements</u>	<u>Totals</u>
\$1,476,367	\$56,342	\$38,545	\$326,977	\$2,573,664
0	0	0	0	36,335
0	0	0	0	12,618
<u>\$1,476,367</u>	<u>\$56,342</u>	<u>\$38,545</u>	<u>\$326,977</u>	<u>\$2,622,617</u>
\$0	\$0	\$13,130	\$0	\$13,130
4,365	0	0	61,755	72,975
0	0	0	4,799	41,134
0	0	0	0	20,829
0	0	0	0	1,576,000
0	0	0	0	9,488
0	0	0	0	12,618
<u>4,365</u>	<u>0</u>	<u>13,130</u>	<u>66,554</u>	<u>1,746,174</u>
4,952	0	0	64,101	482,056
1,467,050	56,342	25,415	196,322	394,387
<u>1,472,002</u>	<u>56,342</u>	<u>25,415</u>	<u>260,423</u>	<u>876,443</u>
<u>\$1,476,367</u>	<u>\$56,342</u>	<u>\$38,545</u>	<u>\$326,977</u>	<u>\$2,622,617</u>

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
**Nonmajor Governmental Funds**  
*For the Year Ended December 31, 2005*

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
<b><u>Revenues</u></b>			
Property Taxes	\$541,813	\$450,020	\$0
Sales Tax	1,844,181	0	0
Payment in Lieu of Taxes	0	215,112	1,087,550
Special Assessments	125,822	6,829	76,272
Charges for Services	1,804,883	0	0
Licenses and Permits	172,470	0	0
Fines and Forfeitures	28,395	0	0
Intergovernmental	4,159,446	0	2,228,122
Interest	25,341	548	0
Rent	0	103,325	0
Donations	29,345	0	0
Other	60,387	225,285	16,957
<i>Total Revenues</i>	<u>8,792,083</u>	<u>1,001,119</u>	<u>3,408,901</u>
<b><u>Expenditures</u></b>			
Current			
General Government			
Legislative and Executive	648,100	0	0
Judicial	324,347	0	0
Public Safety	3,579,452	0	0
Public Works	164,665	0	0
Health	298,757	0	0
Human Services	2,915,868	0	0
Economic Development and Assistance	219,644	0	0
Capital Outlay	817,877	0	3,651,565
Debt Service			
Principal Retirement	0	1,095,000	0
Interest and Fiscal Charges	0	532,101	72,219
<i>Total Expenditures</i>	<u>8,968,710</u>	<u>1,627,101</u>	<u>3,723,784</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(176,627)</u>	<u>(625,982)</u>	<u>(314,883)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Issuance of Bonds	0	0	260,000
Issuance of Refunding Bonds	0	5,975,000	0
Premium	0	138,346	0
Payment to Refunded Bonds Escrow Agent	0	(6,493,335)	0
Transfers - In	38,116	47,939	578,377
Transfers - Out	(1,936)	0	(6,252)
<i>Total Other Financing Sources (Uses)</i>	<u>36,180</u>	<u>(332,050)</u>	<u>832,125</u>
<i>Net Change in Fund Balances</i>	(140,447)	(958,032)	517,242
<i>Fund Balances at Beginning of Year</i>	<u>4,391,581</u>	<u>2,061,479</u>	<u>359,201</u>
<i>Fund Balances at End of Year</i>	<u><u>\$4,251,134</u></u>	<u><u>\$1,103,447</u></u>	<u><u>\$876,443</u></u>

Nonmajor Permanent Fund	Totals
\$0	\$991,833
0	1,844,181
0	1,302,662
0	208,923
0	1,804,883
0	172,470
0	28,395
0	6,387,568
10,906	36,795
0	103,325
21,180	50,525
0	302,629
<u>32,086</u>	<u>13,234,189</u>
0	648,100
0	324,347
0	3,579,452
0	164,665
0	298,757
26,765	2,942,633
0	219,644
0	4,469,442
0	1,095,000
0	604,320
<u>26,765</u>	<u>14,346,360</u>
<u>5,321</u>	<u>(1,112,171)</u>
0	260,000
0	5,975,000
0	138,346
0	(6,493,335)
0	664,432
0	(8,188)
<u>0</u>	<u>536,255</u>
5,321	(575,916)
<u>347,226</u>	<u>7,159,487</u>
<u>\$352,547</u>	<u>\$6,583,571</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, 2005*

	Child Support Enforcement Agency	Dog and Kennel	Children Services	Real Estate Assessment
<b>Revenues</b>				
Property Taxes	\$0	\$0	\$0	\$0
Sales Tax	0	0	0	0
Special Assessments	0	0	0	0
Charges for Services	263,497	17,145	13,671	645,824
Licenses and Permits	0	172,168	0	302
Fines and Forfeitures	0	12,099	0	0
Intergovernmental	907,793	0	1,004,460	0
Interest	0	0	0	0
Donations	0	0	0	0
Other	0	0	36,126	0
<i>Total Revenues</i>	<u>1,171,290</u>	<u>201,412</u>	<u>1,054,257</u>	<u>646,126</u>
<b>Expenditures</b>				
Current				
General Government				
Legislative and Executive	0	0	0	440,001
Judicial	0	0	0	0
Public Safety	0	0	0	0
Public Works	0	0	0	0
Health	0	192,583	0	0
Human Services	1,079,318	0	1,174,087	0
Economic Development and Assistance	0	0	0	0
Capital Outlay	0	0	0	0
<i>Total Expenditures</i>	<u>1,079,318</u>	<u>192,583</u>	<u>1,174,087</u>	<u>440,001</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>91,972</u>	<u>8,829</u>	<u>(119,830)</u>	<u>206,125</u>
<b>Other Financing Sources (Uses)</b>				
Transfers - In	0	0	0	0
Transfers - Out	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	91,972	8,829	(119,830)	206,125
<i>Fund Balances at Beginning of Year</i>	<u>197,618</u>	<u>82,725</u>	<u>324,204</u>	<u>130,902</u>
<i>Fund Balances at End of Year</i>	<u>\$289,590</u>	<u>\$91,554</u>	<u>\$204,374</u>	<u>\$337,027</u>

Community Development Block Grant	Community Corrections	Certificate of Title	Felony Delinquent Juvenile Care and Custody	Agency On Aging	Criminal Administrative Justice Services
\$0	\$0	\$0	\$0	\$541,813	\$0
0	0	0	0	0	1,844,181
0	0	0	0	0	0
0	0	309,921	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
135,547	188,408	0	241,258	61,118	0
17,489	0	0	0	0	0
0	0	0	0	0	0
0	0	61	13,209	0	210
<u>153,036</u>	<u>188,408</u>	<u>309,982</u>	<u>254,467</u>	<u>602,931</u>	<u>1,844,391</u>
0	0	0	0	0	0
0	0	259,190	0	0	0
0	183,143	0	348,313	0	2,140,749
0	0	0	0	0	0
0	0	0	0	603,374	0
212,644	0	0	0	0	0
0	0	0	0	0	0
<u>212,644</u>	<u>183,143</u>	<u>259,190</u>	<u>348,313</u>	<u>603,374</u>	<u>2,140,749</u>
<u>(59,608)</u>	<u>5,265</u>	<u>50,792</u>	<u>(93,846)</u>	<u>(443)</u>	<u>(296,358)</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>(59,608)</u>	<u>5,265</u>	<u>50,792</u>	<u>(93,846)</u>	<u>(443)</u>	<u>(296,358)</u>
<u>609,247</u>	<u>51,939</u>	<u>544,596</u>	<u>566,740</u>	<u>15,003</u>	<u>343,952</u>
<u>\$549,639</u>	<u>\$57,204</u>	<u>\$595,388</u>	<u>\$472,894</u>	<u>\$14,560</u>	<u>\$47,594</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, 2005*

	Other Public Safety	Other	Totals
<b><u>Revenues</u></b>			
Property Taxes	\$0	\$0	\$541,813
Sales Tax	0	0	1,844,181
Special Assessments	0	125,822	125,822
Charges for Services	207,105	347,720	1,804,883
Licenses and Permits	0	0	172,470
Fines and Forfeitures	16,296	0	28,395
Intergovernmental	666,670	954,192	4,159,446
Interest	68	7,784	25,341
Donations	0	29,345	29,345
Other	3,018	7,763	60,387
<i>Total Revenues</i>	<u>893,157</u>	<u>1,472,626</u>	<u>8,792,083</u>
<b><u>Expenditures</u></b>			
<b>Current</b>			
<b>General Government</b>			
Legislative and Executive	10,167	197,932	648,100
Judicial	0	65,157	324,347
Public Safety	907,247	0	3,579,452
Public Works	0	164,665	164,665
Health	0	106,174	298,757
Human Services	0	59,089	2,915,868
Economic Development and Assistance	0	7,000	219,644
Capital Outlay	0	817,877	817,877
<i>Total Expenditures</i>	<u>917,414</u>	<u>1,417,894</u>	<u>8,968,710</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(24,257)</u>	<u>54,732</u>	<u>(176,627)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Transfers - In	0	38,116	38,116
Transfers - Out	0	(1,936)	(1,936)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>36,180</u>	<u>36,180</u>
<i>Net Change in Fund Balances</i>	(24,257)	90,912	(140,447)
<i>Fund Balances at Beginning of Year</i>	<u>347,167</u>	<u>1,177,488</u>	<u>4,391,581</u>
<i>Fund Balances at End of Year</i>	<u>\$322,910</u>	<u>\$1,268,400</u>	<u>\$4,251,134</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, 2005*

	Justice Center Bond Retirement	Hospital Improvement Bond #4 Bond Retirement	Library Improvement Bond Retirement	Special Improvement Bond Retirement	Job and Family Services Bond Retirement
<b>Revenues</b>					
Property Taxes	\$281,530	\$0	\$0	\$0	\$0
Payment in Lieu of Taxes	0	0	0	0	0
Special Assessments	0	0	0	4,732	0
Interest	0	0	0	0	0
Rent	0	0	0	0	103,325
Other	0	0	223,193	0	0
<i>Total Revenues</i>	<u>281,530</u>	<u>0</u>	<u>223,193</u>	<u>4,732</u>	<u>103,325</u>
<b>Expenditures</b>					
Debt Service					
Principal Retirement	245,000	0	170,000	0	70,000
Interest and Fiscal Charges	52,741	0	53,193	0	33,325
<i>Total Expenditures</i>	<u>297,741</u>	<u>0</u>	<u>223,193</u>	<u>0</u>	<u>103,325</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(16,211)	0	0	4,732	0
<b>Other Financing Sources</b>					
Issuance of Refunding Bonds	790,000	0	0	0	0
Premium	6,207	0	0	0	0
Payment to Refunded Bonds Escrow Agent	(779,262)	0	0	0	0
Transfers - In	18,533	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>35,478</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	19,267	0	0	4,732	0
<i>Fund Balances at Beginning of Year</i>	<u>0</u>	<u>9,153</u>	<u>0</u>	<u>1,276</u>	<u>0</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$19,267</u>	<u>\$9,153</u>	<u>\$0</u>	<u>\$6,008</u>	<u>\$0</u>

County Road 140 Bond Retirement	Tiffin Avenue Bond Retirement	I-75/Tall Timbers Connector Bond Retirement	Road Improvement Bond Retirement	Courthouse Restoration Bond Retirement	ADAMHS Bond Retirement	Totals
\$0	\$0	\$0	\$0	\$168,490	\$0	\$450,020
0	215,112	0	0	0	0	215,112
0	0	0	2,097	0	0	6,829
0	0	0	548	0	0	548
0	0	0	0	0	0	103,325
0	0	9	420	0	1,663	225,285
0	215,112	9	3,065	168,490	1,663	1,001,119
100,000	55,000	310,000	10,000	120,000	15,000	1,095,000
10,405	26,095	293,695	201	60,183	2,263	532,101
110,405	81,095	603,695	10,201	180,183	17,263	1,627,101
(110,405)	134,017	(603,686)	(7,136)	(11,693)	(15,600)	(625,982)
0	0	4,415,000	0	770,000	0	5,975,000
0	0	123,455	0	8,684	0	138,346
0	(498,113)	(4,454,995)	0	(760,965)	0	(6,493,335)
0	0	0	0	13,594	15,812	47,939
0	(498,113)	83,460	0	31,313	15,812	(332,050)
(110,405)	(364,096)	(520,226)	(7,136)	19,620	212	(958,032)
220,757	547,185	1,283,108	0	0	0	2,061,479
\$110,352	\$183,089	\$762,882	(\$7,136)	\$19,620	\$212	\$1,103,447

**Hancock County, Ohio**  
*Combining Statement of Revenues, Expenditures, and Changes in Fund Balances*  
**Nonmajor Capital Projects Governmental Funds**  
*For the Year Ended December 31, 2005*

	Water Projects	Special Improvements	Alcohol and Drug Abuse	I-75/Tall Timbers Connector
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$0	\$0	\$0	\$1,087,550
Special Assessments	43,055	27,226	0	0
Intergovernmental	0	0	0	0
Other	10,383	6,574	0	0
<i>Total Revenues</i>	<u>53,438</u>	<u>33,800</u>	<u>0</u>	<u>1,087,550</u>
<b><u>Expenditures</u></b>				
Capital Outlay	966,934	36,136	169,513	15,548
Debt Service				
Interest and Fiscal Charges	34,225	24,652	7,532	0
<i>Total Expenditures</i>	<u>1,001,159</u>	<u>60,788</u>	<u>177,045</u>	<u>15,548</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(947,721)</u>	<u>(26,988)</u>	<u>(177,045)</u>	<u>1,072,002</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Issuance of Bonds	0	0	200,000	0
Transfers - In	32,000	0	79,959	0
Transfers - Out	0	(5,440)	(812)	0
<i>Total Other Financing Sources (Uses)</i>	<u>32,000</u>	<u>(5,440)</u>	<u>279,147</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(915,721)	(32,428)	102,102	1,072,002
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>15,330</u>	<u>(13,430)</u>	<u>(93,592)</u>	<u>400,000</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>(\$900,391)</u>	<u>(\$45,858)</u>	<u>\$8,510</u>	<u>\$1,472,002</u>

Issue II	Federal Highway	Road Improvement	Courthouse Restoration	MRDD Capital	County Capital Improvements	Totals
\$0	\$0	\$0	\$0	\$0	\$0	\$1,087,550
0	0	5,991	0	0	0	76,272
92,955	2,135,167	0	0	0	0	2,228,122
0	0	0	0	0	0	16,957
92,955	2,135,167	5,991	0	0	0	3,408,901
92,955	2,135,167	0	0	56,410	178,902	3,651,565
0	0	5,810	0	0	0	72,219
92,955	2,135,167	5,810	0	56,410	178,902	3,723,784
0	0	181	0	(56,410)	(178,902)	(314,883)
0	0	60,000	0	0	0	260,000
0	0	0	50,000	85,441	330,977	578,377
0	0	0	0	0	0	(6,252)
0	0	60,000	50,000	85,441	330,977	832,125
0	0	60,181	50,000	29,031	152,075	517,242
0	0	(60,181)	6,342	(3,616)	108,348	359,201
\$0	\$0	\$0	\$56,342	\$25,415	\$260,423	\$876,443

## **Hancock County, Ohio**

### **Fiduciary Funds**

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

#### **Investment Trust Fund**

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

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

#### **Agency Funds**

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

##### **Subdivision Agency**

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

##### **Payroll**

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

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

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

##### **Personal Taxes**

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

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

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

##### **Local Government**

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

continued

## Hancock County, Ohio

### Fiduciary Funds (continued)

#### County Court

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

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

#### Other Agency Funds

Board of Health

Manufactured Home Tax

Law Library

Soil and Water

Local Government Revenue Assistance

Undivided Property Tax Replacement

Hancock County Election Commission

Inmate

Undivided Tax

Estate Tax

Municipal Permissive Motor Vehicle Tax

Hotel/Motel Tax

Local Emergency Planning Commission

Blanchard River Construction

Sheriff Agency

Housing Trust

Indigent Defense Fees

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds**  
*For the Year Ended December 31, 2005*

<b>Subdivision Agency</b>	Balance at January 1, 2005	Additions	Reductions	Balance at December 31, 2005
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$3	\$64,723,635	\$64,723,635	\$3
Due from Other Governments	54,169	61,554	54,169	61,554
<i>Total Assets</i>	<u>\$54,172</u>	<u>\$64,785,189</u>	<u>\$64,777,804</u>	<u>\$61,557</u>
<b>Liabilities</b>				
Due to Other Governments	<u>\$54,172</u>	<u>\$64,785,189</u>	<u>\$64,777,804</u>	<u>\$61,557</u>
<b>Payroll</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	<u>\$161,017</u>	<u>\$19,455,763</u>	<u>\$19,450,286</u>	<u>\$166,494</u>
<b>Liabilities</b>				
Payroll Withholdings	<u>\$161,017</u>	<u>\$19,455,763</u>	<u>\$19,450,286</u>	<u>\$166,494</u>
<b>Real Estate Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,227,037	\$45,737,720	\$45,813,066	\$1,151,691
Property Taxes Receivable	46,090,409	49,487,657	46,090,409	49,487,657
Special Assessments Receivable	695,872	893,971	695,872	893,971
<i>Total Assets</i>	<u>\$48,013,318</u>	<u>\$96,119,348</u>	<u>\$92,599,347</u>	<u>\$51,533,319</u>
<b>Liabilities</b>				
Due to Other Governments	<u>\$48,013,318</u>	<u>\$96,119,348</u>	<u>\$92,599,347</u>	<u>\$51,533,319</u>
<b>Personal Taxes</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$330,067	\$13,119,562	\$12,930,174	\$519,455
Property Taxes Receivable	15,220,306	15,163,086	15,220,306	15,163,086
<i>Total Assets</i>	<u>\$15,550,373</u>	<u>\$28,282,648</u>	<u>\$28,150,480</u>	<u>\$15,682,541</u>
<b>Liabilities</b>				
Due to Other Governments	<u>\$15,550,373</u>	<u>\$28,282,648</u>	<u>\$28,150,480</u>	<u>\$15,682,541</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
For the Year Ended December 31, 2005

	Balance at January 1, 2005	Additions	Reductions	Balance at December 31, 2005
<b>Library/Local Government Support</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,992,729	\$2,992,729	\$0
Due from Other Governments	223,770	223,770	223,770	223,770
<i>Total Assets</i>	<u>\$223,770</u>	<u>\$3,216,499</u>	<u>\$3,216,499</u>	<u>\$223,770</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$223,770</u>	<u>\$3,216,499</u>	<u>\$3,216,499</u>	<u>\$223,770</u>
<b>Local Government</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,040,724	\$2,040,724	\$0
Due from Other Governments	149,001	149,001	149,001	149,001
<i>Total Assets</i>	<u>\$149,001</u>	<u>\$2,189,725</u>	<u>\$2,189,725</u>	<u>\$149,001</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$149,001</u>	<u>\$2,189,725</u>	<u>\$2,189,725</u>	<u>\$149,001</u>
<b>County Court</b>				
<b><u>Assets</u></b>				
Cash and Cash Equivalents in Segregated Accounts	\$720,712	\$13,265,457	\$13,207,316	\$778,853
Accounts Receivable	427,094	369,958	427,094	369,958
<i>Total Assets</i>	<u>\$1,147,806</u>	<u>\$13,635,415</u>	<u>\$13,634,410</u>	<u>\$1,148,811</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$1,147,806</u>	<u>\$13,635,415</u>	<u>\$13,634,410</u>	<u>\$1,148,811</u>
<b>Board of Health</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$366,723	\$431,081	\$374,674	\$423,130
<b><u>Liabilities</u></b>				
Undistributed Assets	<u>\$366,723</u>	<u>\$431,081</u>	<u>\$374,674</u>	<u>\$423,130</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
For the Year Ended December 31, 2005

	Balance at January 1, 2005	Additions	Reductions	Balance at December 31, 2005
<b>Undivided Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$5	\$1,363,397	\$1,363,399	\$3
Due from Other Governments	104,749	111,616	104,749	111,616
<i>Total Assets</i>	<u>\$104,754</u>	<u>\$1,475,013</u>	<u>\$1,468,148</u>	<u>\$111,619</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$104,754</u>	<u>\$1,475,013</u>	<u>\$1,468,148</u>	<u>\$111,619</u>
<b>Manufactured Home Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$40,048	\$326,562	\$324,108	\$42,502
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$40,048</u>	<u>\$326,562</u>	<u>\$324,108</u>	<u>\$42,502</u>
<b>Estate Tax</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$750,146	\$3,208,857	\$3,074,837	\$884,166
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$750,146</u>	<u>\$3,208,857</u>	<u>\$3,074,837</u>	<u>\$884,166</u>
<b>Law Library</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$23,310	\$164,257	\$144,323	\$43,244
Due from Other Governments	12,010	12,024	12,010	12,024
<i>Total Assets</i>	<u>\$35,320</u>	<u>\$176,281</u>	<u>\$156,333</u>	<u>\$55,268</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	<u>\$35,320</u>	<u>\$176,281</u>	<u>\$156,333</u>	<u>\$55,268</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
For the Year Ended December 31, 2005

	Balance at January 1, 2005	Additions	Reductions	Balance at December 31, 2005
<b>Municipal Permissive Motor Vehicle Tax</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$696,445	\$256,697	\$67,569	\$885,573
Due from Other Governments	19,887	20,952	19,887	20,952
<i>Total Assets</i>	<u>\$716,332</u>	<u>\$277,649</u>	<u>\$87,456</u>	<u>\$906,525</u>
<u><b>Liabilities</b></u>				
Due to Other Governments	<u>\$716,332</u>	<u>\$277,649</u>	<u>\$87,456</u>	<u>\$906,525</u>
<b>Soil and Water</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$28,276	\$260,105	\$248,545	\$39,836
<u><b>Liabilities</b></u>				
Undistributed Assets	<u>\$28,276</u>	<u>\$260,105</u>	<u>\$248,545</u>	<u>\$39,836</u>
<b>Hotel/Motel Tax</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$803	\$328,858	\$329,157	\$504
Other Local Taxes Receivable	73,904	71,038	73,904	71,038
<i>Total Assets</i>	<u>\$74,707</u>	<u>\$399,896</u>	<u>\$403,061</u>	<u>\$71,542</u>
<u><b>Liabilities</b></u>				
Undistributed Assets	<u>\$74,707</u>	<u>\$399,896</u>	<u>\$403,061</u>	<u>\$71,542</u>
<b>Local Government Revenue Assistance</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$297,113	\$297,113	\$0
Due from Other Governments	22,074	22,074	22,074	22,074
<i>Total Assets</i>	<u>\$22,074</u>	<u>\$319,187</u>	<u>\$319,187</u>	<u>\$22,074</u>
<u><b>Liabilities</b></u>				
Due to Other Governments	<u>\$22,074</u>	<u>\$319,187</u>	<u>\$319,187</u>	<u>\$22,074</u>
<b>Local Emergency Planning Commission</b>				
<u><b>Assets</b></u>				
Equity in Pooled Cash and Cash Equivalents	\$69,808	\$21,570	\$9,865	\$81,513
<u><b>Liabilities</b></u>				
Undistributed Assets	<u>\$69,808</u>	<u>\$21,570</u>	<u>\$9,865</u>	<u>\$81,513</u>

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
*For the Year Ended December 31, 2005*

	Balance at January 1, 2005	Additions	Reductions	Balance at December 31, 2005
<b>Undivided Property Tax Replacement</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$145,142	\$145,142	\$0
<b><u>Liabilities</u></b>				
Due to Other Governments	\$0	\$145,142	\$145,142	\$0
 <b>Blanchard River Construction</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$102,862	\$491	\$37,024	\$66,329
<b><u>Liabilities</u></b>				
Undistributed Assets	\$102,862	\$491	\$37,024	\$66,329
 <b>Hancock County Election Commission</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$50	\$2,900	\$2,940	\$10
<b><u>Liabilities</u></b>				
Undistributed Assets	\$50	\$2,900	\$2,940	\$10
 <b>Sheriff Agency</b>				
<b><u>Assets</u></b>				
Cash and Cash Equivalents in Segregated Accounts	\$14,752	\$2,592,042	\$2,510,165	\$96,629
<b><u>Liabilities</u></b>				
Undistributed Assets	\$14,752	\$2,592,042	\$2,510,165	\$96,629
 <b>Inmate</b>				
<b><u>Assets</u></b>				
Cash and Cash Equivalents in Segregated Accounts	\$6,074	\$125,490	\$130,182	\$1,382
<b><u>Liabilities</u></b>				
Deposits Held and Due to Others	\$6,074	\$125,490	\$130,182	\$1,382

continued

**Hancock County, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
**All Agency Funds (continued)**  
For the Year Ended December 31, 2005

	Balance at January 1, 2005	Additions	Reductions	Balance at December 31, 2005
<b>Housing Trust</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$127,299	\$441,782	\$447,385	\$121,696
<b><u>Liabilities</u></b>				
Due to Other Governments	\$127,299	\$441,782	\$447,385	\$121,696
<b>Indigent Defense Fee</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$435	\$400	\$35
Due from Other Governments	0	100	0	100
<i>Total Assets</i>	<u>\$0</u>	<u>\$535</u>	<u>\$400</u>	<u>\$135</u>
<b><u>Liabilities</u></b>				
Undistributed Assets	\$0	\$535	\$400	\$135
<b>Total - All Funds</b>				
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$3,923,899	\$155,319,380	\$154,817,095	\$4,426,184
Cash and Cash Equivalents in Segregated Accounts	741,538	15,982,989	15,847,663	876,864
Accounts Receivable	427,094	369,958	427,094	369,958
Other Local Taxes Receivable	73,904	71,038	73,904	71,038
Due from Other Governments	585,660	601,091	585,660	601,091
Property Taxes Receivable	61,310,715	64,650,743	61,310,715	64,650,743
Special Assessments Receivable	695,872	893,971	695,872	893,971
<i>Total Assets</i>	<u>\$67,758,682</u>	<u>\$237,889,170</u>	<u>\$233,758,003</u>	<u>\$71,889,849</u>
<b><u>Liabilities</u></b>				
Due to Other Governments	\$65,786,607	\$200,963,882	\$196,956,451	\$69,794,038
Payroll Withholdings	161,017	19,455,763	19,450,286	166,494
Deposits Held and Due to Others	6,074	125,490	130,182	1,382
Undistributed Assets	1,804,984	17,344,035	17,221,084	1,927,935
<i>Total Liabilities</i>	<u>\$67,758,682</u>	<u>\$237,889,170</u>	<u>\$233,758,003</u>	<u>\$71,889,849</u>

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

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**General Fund**  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$1,510,000	\$1,706,616	\$1,695,429	(\$11,187)
Sales Taxes	4,200,000	4,200,000	5,481,296	1,281,296
Charges for Services	3,035,675	3,035,675	4,081,736	1,046,061
Licenses and Permits	5,500	5,500	5,487	(13)
Fines and Forfeitures	95,000	95,000	106,653	11,653
Intergovernmental	2,660,905	2,723,133	2,746,938	23,805
Interest	370,000	370,000	851,770	481,770
Rent	50,000	50,000	61,637	11,637
Other	6,500	6,500	40,163	33,663
<i>Total Revenues</i>	<u>11,933,580</u>	<u>12,192,424</u>	<u>15,071,109</u>	<u>2,878,685</u>
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
County Commissioners				
Personal Services	190,185	193,185	192,831	354
Fringe Benefits	79,576	76,576	71,766	4,810
Contractual Services	3,227	3,227	1,234	1,993
Materials and Supplies	4,350	2,850	2,497	353
Capital Outlay	2,100	2,100	0	2,100
Other	5,840	7,340	7,080	260
<i>Total County Commissioners</i>	<u>285,278</u>	<u>285,278</u>	<u>275,408</u>	<u>9,870</u>
Microfilm				
Personal Services	17,999	17,999	12,208	5,791
Fringe Benefits	2,897	2,897	1,913	984
Contractual Services	14,238	15,078	4,707	10,371
Materials and Supplies	6,450	5,950	2,458	3,492
Capital Outlay	0	23,000	16,345	6,655
Other	53	553	293	260
<i>Total Microfilm</i>	<u>41,637</u>	<u>65,477</u>	<u>37,924</u>	<u>27,553</u>
Auditor				
Personal Services	286,609	318,700	269,166	49,534
Fringe Benefits	118,811	113,362	106,139	7,223
Contractual Services	27,984	32,334	25,121	7,213
Materials and Supplies	6,870	6,870	4,698	2,172
Capital Outlay	2,000	25,000	17,959	7,041
<i>Total Auditor</i>	<u>442,274</u>	<u>496,266</u>	<u>423,083</u>	<u>73,183</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Auditor - Assess Personal Property				
Personal Services	\$47,233	\$47,233	\$47,136	\$97
Fringe Benefits	18,624	18,347	17,694	653
Contractual Services	1,336	1,336	889	447
Materials and Supplies	3,000	3,000	964	2,036
Total Auditor - Assess Personal Property	70,193	69,916	66,683	3,233
Auditor - Assess Real Property				
Personal Services	17,492	17,492	17,342	150
Fringe Benefits	2,790	2,715	2,281	434
Contractual Services	4,360	5,811	4,936	875
Materials and Supplies	620	620	474	146
Total Auditor - Assess Real Property	25,262	26,638	25,033	1,605
Treasurer				
Personal Services	130,275	118,341	117,901	440
Fringe Benefits	57,741	63,925	62,524	1,401
Contractual Services	4,925	6,115	5,639	476
Materials and Supplies	4,000	7,750	7,226	524
Other	2,500	4,350	4,340	10
Total Treasurer	199,441	200,481	197,630	2,851
Prosecuting Attorney				
Personal Services	517,820	553,955	553,859	96
Fringe Benefits	207,013	202,982	202,616	366
Contractual Services	70,979	68,908	68,908	0
Materials and Supplies	10,241	10,194	10,194	0
Total Prosecuting Attorney	806,053	836,039	835,577	462
Budget Commission				
Personal Services	15,549	15,549	15,261	288
Fringe Benefits	2,501	2,501	2,008	493
Contractual Services	500	500	386	114
Materials and Supplies	500	500	303	197
Total Budget Commission	19,050	19,050	17,958	1,092

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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Board of Revision				
Personal Services	\$13,605	\$13,605	\$13,318	\$287
Fringe Benefits	2,184	2,184	1,914	270
Contractual Services	200	200	43	157
Materials and Supplies	100	100	0	100
Total Board of Revision	16,089	16,089	15,275	814
Bureau of Inspection				
Contractual Services	66,000	84,000	73,286	10,714
Data Processing Board				
Personal Services	199,484	202,679	202,675	4
Fringe Benefits	76,244	73,049	67,625	5,424
Contractual Services	61,610	43,210	42,881	329
Materials and Supplies	7,147	7,147	7,022	125
Capital Outlay	11,800	51,000	50,961	39
Total Data Processing Board	356,285	377,085	371,164	5,921
Board of Elections				
Personal Services	211,807	226,794	222,260	4,534
Fringe Benefits	78,282	77,127	73,693	3,434
Contractual Services	18,885	21,385	19,538	1,847
Materials and Supplies	94,705	85,205	69,426	15,779
Capital Outlay	50,000	50,000	49,979	21
Total Board of Elections	453,679	460,511	434,896	25,615
Buildings and Grounds Maintenance				
Personal Services	274,227	263,227	234,942	28,285
Fringe Benefits	103,310	114,310	111,473	2,837
Contractual Services	1,372,919	1,069,244	988,691	80,553
Materials and Supplies	108,929	238,529	216,372	22,157
Capital Outlay	20,475	20,475	2,120	18,355
Total Buildings and Grounds Maintenance	1,879,860	1,705,785	1,553,598	152,187
Recorder				
Personal Services	139,823	139,823	139,823	0
Fringe Benefits	53,396	53,396	52,896	500
Other	1,865	1,865	1,865	0
Total Recorder	195,084	195,084	194,584	500

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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Personnel Safety				
Personal Services	\$20,000	\$26,379	\$26,196	\$183
Fringe Benefits	3,232	11,340	10,033	1,307
Contractual Services	15,040	16,361	3,468	12,893
Materials and Supplies	0	100	57	43
Total Personnel Safety	38,272	54,180	39,754	14,426
Insurance				
Fringe Benefits	4,500	5,125	5,099	26
Contractual Services	346,000	539,935	513,622	26,313
Total Insurance	350,500	545,060	518,721	26,339
Other				
Personal Services	250,000	132,608	0	132,608
Contractual Services	405,560	185,646	133,010	52,636
Total Other	655,560	318,254	133,010	185,244
Total General Government - Legislative and Executive	5,900,517	5,755,193	5,213,584	541,609
General Government - Judicial				
Court of Appeals				
Contractual Services	26,500	26,500	20,755	5,745
Common Pleas Court				
Personal Services	350,639	349,439	342,975	6,464
Fringe Benefits	110,786	111,986	105,382	6,604
Contractual Services	85,782	79,782	53,779	26,003
Materials and Supplies	9,933	9,933	8,799	1,134
Capital Outlay	51,895	57,895	35,317	22,578
Total Common Pleas Court	609,035	609,035	546,252	62,783
Jury Commission				
Personal Services	300	300	300	0
Contractual Services	75	75	75	0
Materials and Supplies	1,485	1,485	487	998
Other	235	235	35	200
Total Jury Commission	2,095	2,095	897	1,198

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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Law Library				
Personal Services	\$13,500	\$13,500	\$12,222	\$1,278
Fringe Benefits	2,116	2,116	1,755	361
<b>Total Law Library</b>	<b>15,616</b>	<b>15,616</b>	<b>13,977</b>	<b>1,639</b>
Adult Probation				
Personal Services	217,590	214,790	203,006	11,784
Fringe Benefits	58,353	58,453	43,747	14,706
Contractual Services	9,500	12,650	11,322	1,328
Materials and Supplies	25,463	22,113	22,040	73
Capital Outlay	10,876	13,876	11,404	2,472
<b>Total Adult Probation</b>	<b>321,782</b>	<b>321,882</b>	<b>291,519</b>	<b>30,363</b>
Juvenile Court				
Personal Services	224,553	260,493	249,199	11,294
Fringe Benefits	82,965	83,564	79,675	3,889
Contractual Services	257,521	255,511	250,035	5,476
Materials and Supplies	5,156	6,356	6,337	19
Capital Outlay	1,100	1,600	1,479	121
<b>Total Juvenile Court</b>	<b>571,295</b>	<b>607,524</b>	<b>586,725</b>	<b>20,799</b>
Juvenile Probation				
Personal Services	98,392	98,392	88,737	9,655
Fringe Benefits	36,402	36,103	32,225	3,878
Material and Supplies	6,950	6,950	6,950	0
Other	300	300	210	90
<b>Total Juvenile Probation</b>	<b>142,044</b>	<b>141,745</b>	<b>128,122</b>	<b>13,623</b>
Juvenile Court-PEACE				
Personal Services	10,184	10,184	9,840	344
Fringe Benefits	1,661	1,648	1,458	190
<b>Total Other</b>	<b>11,845</b>	<b>11,832</b>	<b>11,298</b>	<b>534</b>
Probate Court				
Personal Services	121,868	122,718	121,629	1,089
Fringe Benefits	45,698	53,198	51,443	1,755
Contractual Services	4,143	2,293	2,153	140
Materials and Supplies	4,785	4,785	4,498	287
Capital Outlay	2,500	0	0	0
Other	500	500	119	381
<b>Total Probate Court</b>	<b>179,494</b>	<b>183,494</b>	<b>179,842</b>	<b>3,652</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Clerk of Courts				
Personal Services	\$219,417	\$219,417	\$177,658	\$41,759
Fringe Benefits	106,293	102,965	76,097	26,868
Contractual Services	36,211	36,212	32,312	3,900
Materials and Supplies	9,022	11,022	10,736	286
Capital Outlay	15,500	15,500	14,906	594
Other	5,235	6,563	4,447	2,116
<b>Total Clerk of Courts</b>	<b>391,678</b>	<b>391,679</b>	<b>316,156</b>	<b>75,523</b>
Municipal Court				
Personal Services	210,843	213,303	209,773	3,530
Fringe Benefits	1,875	1,875	0	1,875
Contractual Services	107,751	108,813	106,536	2,277
<b>Total Municipal Court</b>	<b>320,469</b>	<b>323,991</b>	<b>316,309</b>	<b>7,682</b>
Public Defenders				
Personal Services	240,011	255,403	254,404	999
Fringe Benefits	97,011	104,214	103,857	357
Contractual Services	17,082	9,166	7,433	1,733
Materials and Supplies	3,750	2,950	2,886	64
Capital Outlay	6,017	5,667	5,667	0
<b>Total Public Defenders</b>	<b>363,871</b>	<b>377,400</b>	<b>374,247</b>	<b>3,153</b>
Court Appointed Special Advocate				
Personal Services	19,500	15,885	15,823	62
Fringe Benefits	17,739	17,739	16,759	980
Contractual Services	15,893	17,508	17,508	0
Materials and Supplies	8,400	10,400	10,400	0
Capital Outlay	8,000	8,000	5,321	2,679
Other	3,800	3,800	3,800	0
<b>Total Court Appointed Special Advocate</b>	<b>73,332</b>	<b>73,332</b>	<b>69,611</b>	<b>3,721</b>
Other				
Contractual Services	125,223	125,223	105,345	19,878
Other	243,811	23,811	0	23,811
<b>Total Other</b>	<b>369,034</b>	<b>149,034</b>	<b>105,345</b>	<b>43,689</b>
<b>Total General Government - Judicial</b>	<b>3,398,090</b>	<b>3,235,159</b>	<b>2,961,055</b>	<b>274,104</b>
<b>Total General Government</b>	<b>9,298,607</b>	<b>8,990,352</b>	<b>8,174,639</b>	<b>815,713</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Public Safety				
Coroner				
Personal Services	\$45,294	\$45,294	\$45,294	\$0
Fringe Benefits	17,868	17,868	17,490	378
Contractual Services	77,572	77,573	76,965	608
Materials and Supplies	200	200	198	2
Other	1,700	1,700	1,680	20
Total Coroner	142,634	142,635	141,627	1,008
Sheriff				
Personal Services	1,895,016	1,937,683	1,906,348	31,335
Fringe Benefits	783,865	771,110	757,788	13,322
Contractual Services	119,044	123,720	122,753	967
Materials and Supplies	195,783	220,168	216,781	3,387
Capital Outlay	145,187	127,854	127,680	174
Total Sheriff	3,138,895	3,180,535	3,131,350	49,185
Sheriff - Jail				
Personal Services	205,012	179,140	108,699	70,441
Fringe Benefits	42,812	20,241	20,044	197
Contractual Services	40,669	28,300	28,300	0
Materials and Supplies	4,406	3,656	3,627	29
Total Sheriff - Jail	292,899	231,337	160,670	70,667
Sheriff - Rehabilitation				
Personal Services	95,100	95,100	94,984	116
Fringe Benefits	38,440	37,952	37,887	65
Contractual Services	258,960	263,960	263,329	631
Materials and Supplies	12,927	15,495	14,933	562
Capital Outlay	4,950	2,950	2,869	81
Other	5,000	4,920	3,660	1,260
Total Sheriff - Rehabilitation	415,377	420,377	417,662	2,715
Total Public Safety	3,989,805	3,974,884	3,851,309	123,575
Public Works				
Sanitation and Drainage				
Contractual Services	9,000	9,000	3,422	5,578

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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
Engineer - Mapping				
Personal Services	\$63,602	\$63,867	\$63,865	\$2
Fringe Benefits	33,275	37,010	34,709	2,301
Contractual Services	12,000	8,000	4,898	3,102
Materials and Supplies	2,390	2,390	2,139	251
Capital Outlay	3,656	3,656	3,656	0
<b>Total Engineer - Mapping</b>	<b>114,923</b>	<b>114,923</b>	<b>109,267</b>	<b>5,656</b>
Other Public Works				
Contractual Services	6,971	6,971	6,867	104
<b>Total Public Works</b>	<b>130,894</b>	<b>130,894</b>	<b>119,556</b>	<b>11,338</b>
Health				
Vital Statistics				
Contractual Services	2,500	2,500	1,893	607
Other Health				
Contractual Services	748,886	623,962	470,208	153,754
<b>Total Health</b>	<b>751,386</b>	<b>626,462</b>	<b>472,101</b>	<b>154,361</b>
Human Services				
Soldiers Relief				
Personal Services	41,415	41,415	39,651	1,764
Fringe Benefits	9,213	9,213	6,388	2,825
Contractual Services	117,500	117,500	48,732	68,768
Materials and Supplies	3,000	3,000	1,164	1,836
Capital Outlay	1,000	1,000	44	956
<b>Total Soldiers Relief</b>	<b>172,128</b>	<b>172,128</b>	<b>95,979</b>	<b>76,149</b>
Veteran Services				
Personal Services	109,768	109,768	99,876	9,892
Fringe Benefits	39,466	39,466	25,605	13,861
Contractual Services	43,000	43,000	26,377	16,623
Other	50,000	50,000	36,444	13,556
<b>Total Veteran Services</b>	<b>242,234</b>	<b>242,234</b>	<b>188,302</b>	<b>53,932</b>
Job and Family Services				
Contractual Services	204,725	214,962	214,962	0
<b>Total Human Services</b>	<b>619,087</b>	<b>629,324</b>	<b>499,243</b>	<b>130,081</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, 2005*

	<u>Budgeted Amounts</u>		Variance with Final Budget	
Intergovernmental				
Agriculture				
Contractual Services	\$418,574	\$418,574	\$418,574	\$0
Other				
Other	11,321	74,712	74,712	0
<b>Total Intergovernmental</b>	<u>429,895</u>	<u>493,286</u>	<u>493,286</u>	<u>0</u>
<i>Total Expenditures</i>	<u>15,219,674</u>	<u>14,845,202</u>	<u>13,610,134</u>	<u>1,235,068</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,286,094)</u>	<u>(2,652,778)</u>	<u>1,460,975</u>	<u>4,113,753</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances - In	0	0	138,343	138,343
Advances - Out	0	0	(171,834)	(171,834)
Transfers - In	150,000	100,575	7,376	(93,199)
Transfers - Out	(196,075)	(471,010)	(464,817)	6,193
<i>Total Other Financing Uses</i>	<u>(46,075)</u>	<u>(370,435)</u>	<u>(490,932)</u>	<u>(120,497)</u>
<i>Net Change in Fund Balance</i>	(3,332,169)	(3,023,213)	970,043	3,993,256
<i>Fund Balance at Beginning of Year</i>	3,004,856	3,585,840	3,585,840	0
Prior Year Encumbrances Appropriated	<u>350,273</u>	<u>350,276</u>	<u>350,276</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$22,960</u></u>	<u><u>\$912,903</u></u>	<u><u>\$4,906,159</u></u>	<u><u>\$3,993,256</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Motor Vehicle and Gas Tax Special Revenue Fund**  
*For the Year Ended December 31, 2005*

	<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	\$145,000	\$145,000	\$154,500	\$9,500
Charges for Services	250,000	250,000	510,896	260,896
Fines and Forfeitures	75,000	75,000	83,788	8,788
Intergovernmental	4,453,000	4,453,000	4,250,442	(202,558)
Interest	10,000	10,000	14,414	4,414
<i>Total Revenues</i>	<u>4,933,000</u>	<u>4,933,000</u>	<u>5,014,040</u>	<u>81,040</u>
<b><u>Expenditures</u></b>				
Current				
Public Works				
Personal Services	1,468,739	1,485,589	1,485,589	0
Fringe Benefits	541,000	528,652	527,693	959
Contractual Services	1,762,590	1,793,979	1,724,300	69,679
Materials and Supplies	1,239,047	1,484,104	1,477,675	6,429
Capital Outlay	376,069	245,900	245,869	31
<i>Total Expenditures</i>	<u>5,387,445</u>	<u>5,538,224</u>	<u>5,461,126</u>	<u>77,098</u>
<i>Net Change in Fund Balance</i>	(454,445)	(605,224)	(447,086)	158,138
<i>Fund Balance at Beginning of Year</i>	300,000	251,193	251,193	0
Prior Year Encumbrances Appropriated	<u>357,207</u>	<u>357,206</u>	<u>357,206</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$202,762</u>	<u>\$3,175</u>	<u>\$161,313</u>	<u>\$158,138</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, 2005*

	<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	\$1,356,631	\$1,388,243	\$1,355,478	(\$32,765)
Charges for Services	65,000	65,000	66,700	1,700
Intergovernmental	4,400,070	4,403,583	3,674,979	(728,604)
Other	20,000	20,000	43,782	23,782
<i>Total Revenues</i>	<u>5,841,701</u>	<u>5,876,826</u>	<u>5,140,939</u>	<u>(735,887)</u>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	276,800	281,500	277,558	3,942
Fringe Benefits	119,846	122,246	114,831	7,415
Contractual Services	6,403,315	6,432,315	6,233,944	198,371
Materials and Supplies	5,295	8,295	7,246	1,049
Capital Outlay	5,000	11,100	5,415	5,685
<i>Total Expenditures</i>	<u>6,810,256</u>	<u>6,855,456</u>	<u>6,638,994</u>	<u>216,462</u>
<i>Excess of Revenues Under Expenditures</i>	(968,555)	(978,630)	(1,498,055)	(519,425)
<b><u>Other Financing Uses</u></b>				
Transfers - Out	(40,000)	(135,000)	(133,075)	1,925
<i>Net Change in Fund Balance</i>	(1,008,555)	(1,113,630)	(1,631,130)	(517,500)
<i>Fund Balance (Deficit) at Beginning of Year</i>	1,200,000	(113,753)	(113,753)	0
Prior Year Encumbrances Appropriated	1,354,641	1,354,642	1,354,642	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$1,546,086</u>	<u>\$127,259</u>	<u>(\$390,241)</u>	<u>(\$517,500)</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, 2005*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$310,000	\$310,000	\$305,800	(\$4,200)
Intergovernmental	5,999,739	5,999,739	5,161,079	(838,660)
Other	455,121	455,121	317,589	(137,532)
<i>Total Revenues</i>	<u>6,764,860</u>	<u>6,764,860</u>	<u>5,784,468</u>	<u>(980,392)</u>
<b>Expenditures</b>				
Current				
Human Services				
Administrative				
Personal Services	1,345,000	1,345,000	1,286,518	58,482
Fringe Benefits	711,500	708,500	675,877	32,623
Contractual Services	1,211,514	1,155,648	1,008,967	146,681
Materials and Supplies	45,000	45,000	41,933	3,067
Capital Outlay	25,000	37,462	37,462	0
Total Administrative	<u>3,338,014</u>	<u>3,291,610</u>	<u>3,050,757</u>	<u>240,853</u>
Public Assistance				
Personal Services	840,000	838,400	809,312	29,088
Fringe Benefits	145,000	147,050	137,329	9,721
Contractual Services	2,046,193	2,417,147	2,259,726	157,421
Materials and Supplies	2,000	2,000	0	2,000
Other	100,000	100,000	72,394	27,606
Total Public Assistance	<u>3,133,193</u>	<u>3,504,597</u>	<u>3,278,761</u>	<u>225,836</u>
<i>Total Expenditures</i>	<u>6,471,207</u>	<u>6,796,207</u>	<u>6,329,518</u>	<u>466,689</u>
<i>Net Change in Fund Balance</i>	293,653	(31,347)	(545,050)	(513,703)
<i>Fund Balance at Beginning of Year</i>	457,144	618,068	618,068	0
Prior Year Encumbrances Appropriated	<u>226,707</u>	<u>226,707</u>	<u>226,707</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$977,504</u>	<u>\$813,428</u>	<u>\$299,725</u>	<u>(\$513,703)</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, 2005*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$3,279,553	\$3,477,440	\$3,394,265	(\$83,175)
Charges for Services	201,874	201,874	187,443	(14,431)
Intergovernmental	5,059,185	5,077,590	5,291,232	213,642
Donations	6,000	6,000	27,285	21,285
Other	90,000	90,000	26,091	(63,909)
<i>Total Revenues</i>	<u>8,636,612</u>	<u>8,852,904</u>	<u>8,926,316</u>	<u>73,412</u>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	5,010,081	4,980,081	4,808,370	171,711
Fringe Benefits	2,029,835	2,107,835	1,883,418	224,417
Contractual Services	2,334,397	2,590,396	2,058,907	531,489
Materials and Supplies	273,337	347,337	331,943	15,394
Capital Outlay	84,850	34,850	26,679	8,171
<i>Total Expenditures</i>	<u>9,732,500</u>	<u>10,060,499</u>	<u>9,109,317</u>	<u>951,182</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,095,888)</u>	<u>(1,207,595)</u>	<u>(183,001)</u>	<u>1,024,594</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers - In	118,670	118,670	0	(118,670)
Transfers - Out	(151,610)	(88,441)	(85,441)	3,000
<i>Total Other Financing Sources (Uses)</i>	<u>(32,940)</u>	<u>30,229</u>	<u>(85,441)</u>	<u>(115,670)</u>
<i>Net Change in Fund Balance</i>	(1,128,828)	(1,177,366)	(268,442)	908,924
<i>Fund Balance at Beginning of Year</i>	984,044	1,123,164	1,123,164	0
Prior Year Encumbrances Appropriated	171,333	171,732	171,732	0
<i>Fund Balance at End of Year</i>	<u>\$26,549</u>	<u>\$117,530</u>	<u>\$1,026,454</u>	<u>\$908,924</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, 2005*

	<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	\$269,175	\$269,175	\$274,359	\$5,184
Other	0	0	2,380	2,380
<i>Total Revenues</i>	<u>269,175</u>	<u>269,175</u>	<u>276,739</u>	<u>7,564</u>
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	1,121,049	1,135,516	1,130,135	5,381
Interest and Fiscal Charges	183,531	184,064	163,932	20,132
<i>Total Expenditures</i>	<u>1,304,580</u>	<u>1,319,580</u>	<u>1,294,067</u>	<u>25,513</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(1,035,405)</u>	<u>(1,050,405)</u>	<u>(1,017,328)</u>	<u>33,077</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Notes Issued	965,000	965,000	965,000	0
Refunding Bonds Issued	670,000	670,000	670,000	0
Premium	5,244	5,244	15,627	10,383
Payment to Bond Refunding				
Escrow Agent	(678,018)	(662,176)	(662,176)	0
Advances - In	0	0	4,972	4,972
Advances - Out	0	0	(1,660)	(1,660)
Transfers - In	0	32,000	93,661	61,661
<i>Total Other Financing Sources (Uses)</i>	<u>962,226</u>	<u>1,010,068</u>	<u>1,085,424</u>	<u>75,356</u>
<i>Net Change in Fund Balance</i>	<u>(73,179)</u>	<u>(40,337)</u>	<u>68,096</u>	<u>108,433</u>
<i>Fund Balance at Beginning of Year</i>	<u>187,200</u>	<u>263,455</u>	<u>263,455</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$114,021</u>	<u>\$223,118</u>	<u>\$331,551</u>	<u>\$108,433</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**US 224/CR 300 Construction Fund**  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
<i>Debt Service</i>				
Interest and Fiscal Charges	15,376	15,376	15,376	0
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(15,376)	(15,376)	(15,376)	0
<b><u>Other Financing Sources</u></b>				
Notes Issued	0	0	2,500,000	2,500,000
Premium	15,376	26,900	26,900	0
<i>Total Other Financing Sources</i>	15,376	26,900	2,526,900	2,500,000
<i>Net Change in Fund Balance</i>	0	11,524	2,511,524	2,500,000
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$11,524</u>	<u>\$2,511,524</u>	<u>\$2,500,000</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$2,900,000	\$2,900,000	\$3,595,522	\$695,522
Other Operating Revenues	145,500	145,500	236,394	90,894
Proceeds of Notes	1,700,000	2,300,000	1,700,000	(600,000)
Interest	100,000	100,000	173,403	73,403
Premium	3,690	3,690	6,456	2,766
<i>Total Revenues</i>	<u>4,849,190</u>	<u>5,449,190</u>	<u>5,711,775</u>	<u>262,585</u>
<b>Expenses</b>				
Landfill				
Personal Services	555,000	555,000	476,329	78,671
Fringe Benefits	210,700	210,700	180,418	30,282
Contractual Services	3,187,265	3,021,373	2,793,796	227,577
Materials and Supplies	327,109	402,109	349,905	52,204
Capital Outlay	645,750	725,750	711,585	14,165
Debt Service				
Principal Retirement	1,135,000	1,135,000	1,135,000	0
Interest and Fiscal Charges	31,290	31,290	31,177	113
<i>Total Landfill</i>	<u>6,092,114</u>	<u>6,081,222</u>	<u>5,678,210</u>	<u>403,012</u>
Recycling				
Personal Services	147,936	156,274	153,132	3,142
Fringe Benefits	34,820	37,132	36,318	814
Contractual Services	39,269	41,769	36,671	5,098
Materials and Supplies	30,932	36,332	34,665	1,667
Capital Outlay	13,300	13,300	13,300	0
Other	500	100	26	74
<i>Total Recycling</i>	<u>266,757</u>	<u>284,907</u>	<u>274,112</u>	<u>10,795</u>
<i>Total Expenses</i>	<u>6,358,871</u>	<u>6,366,129</u>	<u>5,952,322</u>	<u>413,807</u>
<i>Excess of Revenues Under Expenses</i>	(1,509,681)	(916,939)	(240,547)	676,392
Transfers - In	40,000	40,000	0	(40,000)
Transfers - Out	(100,000)	(88,892)	0	88,892
Advances - Out	0	0	(15,000)	(15,000)
<i>Net Change in Fund Balance</i>	(1,569,681)	(965,831)	(255,547)	710,284
<i>Fund Equity at Beginning of Year</i>	4,933,000	5,183,660	5,183,660	0
Prior Year Encumbrances Appropriated	312,022	312,022	312,022	0
<i>Fund Equity at End of Year</i>	<u>\$3,675,341</u>	<u>\$4,529,851</u>	<u>\$5,240,135</u>	<u>\$710,284</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, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b>Revenues</b>				
Charges for Services	\$220,600	\$220,600	\$218,501	(\$2,099)
Refunding Bonds Issued	1,180,000	1,180,000	1,180,000	0
Premium	34,540	34,540	34,540	0
Other	0	0	18	18
<i>Total Revenues</i>	1,435,140	1,435,140	1,433,059	(2,081)
<b>Expenses</b>				
Personal Services	30,000	30,000	29,781	219
Fringe Benefits	22,000	22,000	15,579	6,421
Contractual Services	83,842	83,842	60,953	22,889
Materials and Supplies	11,000	8,000	6,440	1,560
Capital Outlay	8,000	0	0	0
Debt Service				
Principal Retirement	85,000	85,000	85,000	0
Interest and Fiscal Charges	114,905	113,212	82,562	30,650
<i>Total Expenses</i>	354,747	342,054	280,315	61,739
<i>Excess of Revenues Over Expenditures</i>	1,080,393	1,093,086	1,152,744	59,658
Payment to Bond Refunding Escrow Agent	(1,193,220)	(1,193,220)	(1,193,220)	0
<i>Net Change in Fund Balance</i>	(112,827)	(100,134)	(40,476)	59,658
<i>Fund Equity at Beginning of Year</i>	97,500	73,795	73,795	0
Prior Year Encumbrances Appropriated	28,842	28,842	28,842	0
<i>Fund Equity at End of Year</i>	\$13,515	\$2,503	\$62,161	\$59,658

**Hancock County, Ohio**  
*Schedule of Revenues, Expenses, and Changes in  
Fund Equity - Budget (Non-GAAP Basis) and Actual  
Bureau of Motor Vehicle One Stop Enterprise Fund  
For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Charges for Services	\$198,860	\$198,860	\$207,196	\$8,336
Proceeds of Notes	50,200	50,200	44,000	(6,200)
Premium	0	0	473	473
<i>Total Revenues</i>	249,060	249,060	251,669	2,609
<b><u>Expenses</u></b>				
Contractual Services	45,810	45,810	35,245	10,565
Materials and Supplies	10,195	10,195	10,124	71
Debt Service				
Principal Retirement	70,000	120,200	120,200	0
Interest and Fiscal Charges	112,473	112,784	112,784	0
<i>Total Expenses</i>	238,478	288,989	278,353	10,636
<i>Net Change in Fund Balance</i>	(39,618)	(39,929)	(26,684)	13,245
<i>Fund Equity at Beginning of Year</i>	44,000	52,945	52,945	0
Prior Year Encumbrances Appropriated	6,005	6,005	6,005	0
<i>Fund Equity at End of Year</i>	\$10,387	\$19,021	\$32,266	\$13,245

**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, 2005*

	<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	\$114,802	\$115,103	\$301
<b><u>Expenditures</u></b>				
Capital Outlay	460,981	575,779	151,658	424,121
<i>Net Change in Fund Balance</i>	(460,981)	(460,977)	(36,555)	424,422
<i>Fund Balance at Beginning of Year</i>	423,683	434,339	434,339	0
Prior Year Encumbrances Appropriated	37,300	37,300	37,300	0
<i>Fund Balance at End of Year</i>	<u>\$2</u>	<u>\$10,662</u>	<u>\$435,084</u>	<u>\$424,422</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, 2005*

	<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	\$273,539	\$273,539	\$259,340	(\$14,199)
Intergovernmental	817,202	817,202	907,793	90,591
<i>Total Revenues</i>	<u>1,090,741</u>	<u>1,090,741</u>	<u>1,167,133</u>	<u>76,392</u>
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	520,000	551,000	548,439	2,561
Fringe Benefits	204,800	196,600	194,679	1,921
Contractual Services	410,000	398,200	362,541	35,659
<i>Total Expenditures</i>	<u>1,134,800</u>	<u>1,145,800</u>	<u>1,105,659</u>	<u>40,141</u>
<i>Net Change in Fund Balance</i>	(44,059)	(55,059)	61,474	116,533
<i>Fund Balance at Beginning of Year</i>	<u>1,587,567</u>	<u>261,841</u>	<u>261,841</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$1,543,508</u>	<u>\$206,782</u>	<u>\$323,315</u>	<u>\$116,533</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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Charges for Services	\$20,000	\$20,000	\$20,025	\$25
Licenses and Permits	103,000	103,000	171,238	68,238
Fines and Forfeitures	5,000	5,000	12,326	7,326
<i>Total Revenues</i>	<u>128,000</u>	<u>128,000</u>	<u>203,589</u>	<u>75,589</u>
<b><u>Expenditures</u></b>				
Current				
Health				
Personal Services	21,500	21,500	21,341	159
Fringe Benefits	3,174	2,834	2,789	45
Contractual Services	164,400	164,715	164,281	434
Materials and Supplies	2,815	2,300	1,696	604
Other	1,236	1,776	1,329	447
<i>Total Expenditures</i>	<u>193,125</u>	<u>193,125</u>	<u>191,436</u>	<u>1,689</u>
<i>Net Change in Fund Balance</i>	(65,125)	(65,125)	12,153	77,278
<i>Fund Balance at Beginning of Year</i>	65,000	79,574	79,574	0
Prior Year Encumbrances Appropriated	<u>975</u>	<u>975</u>	<u>975</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$850</u>	<u>\$15,424</u>	<u>\$92,702</u>	<u>\$77,278</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, 2005*

	<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	\$14,412	\$14,412	\$12,593	(\$1,819)
Intergovernmental	1,363,916	1,363,916	976,340	(387,576)
Other	145,782	145,782	36,126	(109,656)
<i>Total Revenues</i>	1,524,110	1,524,110	1,025,059	(499,051)
<b><u>Expenditures</u></b>				
Current				
Human Services				
Contractual Services	1,622,710	1,622,710	1,405,735	216,975
<i>Excess of Revenues Under Expenditures</i>	(98,600)	(98,600)	(380,676)	(282,076)
<i>Fund Balance at Beginning of Year</i>	230,000	310,914	310,914	0
Prior Year Encumbrances Appropriated	102,710	102,710	102,710	0
<i>Fund Balance at End of Year</i>	\$234,110	\$315,024	\$32,948	(\$282,076)

**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, 2005*

	<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	\$53,800	\$53,800	\$51,324	(\$2,476)
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Contractual Services	35,683	35,683	17,894	17,789
Materials and Supplies	4,500	4,500	1,116	3,384
Capital Outlay	111,755	119,755	14,134	105,621
<i>Total Expenditures</i>	<u>151,938</u>	<u>159,938</u>	<u>33,144</u>	<u>126,794</u>
<i>Net Change in Fund Balance</i>	(98,138)	(106,138)	18,180	124,318
<i>Fund Balance at Beginning of Year</i>	198,700	209,564	209,564	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>\$106,562</u></u>	<u><u>\$109,426</u></u>	<u><u>\$233,744</u></u>	<u><u>\$124,318</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Real Estate Assessment Special Revenue Fund**  
*For the Year Ended December 31, 2005*

	<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	\$589,500	\$589,500	\$645,859	\$56,359
Licenses and Permits	200	200	302	102
<i>Total Revenues</i>	<u>589,700</u>	<u>589,700</u>	<u>646,161</u>	<u>56,461</u>
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
Personal Services	209,000	216,860	207,880	8,980
Fringe Benefits	89,420	85,683	79,937	5,746
Contractual Services	296,105	291,532	208,063	83,469
Materials and Supplies	5,000	5,450	5,163	287
Capital Outlay	30,000	30,000	26,442	3,558
<i>Total Expenditures</i>	<u>629,525</u>	<u>629,525</u>	<u>527,485</u>	<u>102,040</u>
<i>Net Change in Fund Balance</i>	(39,825)	(39,825)	118,676	158,501
<i>Fund Balance at Beginning of Year</i>	30,000	95,906	95,906	0
Prior Year Encumbrances Appropriated	46,105	46,105	46,105	0
<i>Fund Balance at End of Year</i>	<u>\$36,280</u>	<u>\$102,186</u>	<u>\$260,687</u>	<u>\$158,501</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, 2005*

	<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	\$10,000	\$10,000	\$9,355	(\$645)
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Contractual Services	31,029	31,029	3,931	27,098
<i>Net Change in Fund Balance</i>	(21,029)	(21,029)	5,424	26,453
<i>Fund Balance at Beginning of Year</i>	70,000	74,689	74,689	0
Prior Year Encumbrances Appropriated	29	29	29	0
<i>Fund Balance at End of Year</i>	<u>\$49,000</u>	<u>\$53,689</u>	<u>\$80,142</u>	<u>\$26,453</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, 2005*

	<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	\$3,000	\$3,000	\$3,430	\$430
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	12,300	12,300	60	12,240
<i>Net Change in Fund Balance</i>	(9,300)	(9,300)	3,370	12,670
<i>Fund Balance at Beginning of Year</i>	9,300	9,637	9,637	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$337</u>	<u>\$13,007</u>	<u>\$12,670</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, 2005*

	<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	\$22,000	\$22,000	\$20,101	(\$1,899)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	22,000	22,000	20,101	1,899
<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*  
**Delinquent Real Estate Tax Assessment Collection Special Revenue Fund**  
*For the Year Ended December 31, 2005*

	<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	\$98,000	\$98,000	\$123,010	\$25,010
Other	0	0	2,060	2,060
<i>Total Revenues</i>	<u>98,000</u>	<u>98,000</u>	<u>125,070</u>	<u>27,070</u>
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
Personal Services	90,000	105,520	68,897	36,623
Fringe Benefits	15,000	15,000	8,211	6,789
Contractual Services	20,050	20,050	9,194	10,856
Capital Outlay	20,000	20,000	9,279	10,721
<i>Total Expenditures</i>	<u>145,050</u>	<u>160,570</u>	<u>95,581</u>	<u>64,989</u>
<i>Net Change in Fund Balance</i>	(47,050)	(62,570)	29,489	92,059
<i>Fund Balance at Beginning of Year</i>	50,000	89,472	89,472	0
Prior Year Encumbrances Appropriated	50	50	50	0
<i>Fund Balance at End of Year</i>	<u><u>\$3,000</u></u>	<u><u>\$26,952</u></u>	<u><u>\$119,011</u></u>	<u><u>\$92,059</u></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, 2005*

	<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	\$173,128	\$300,986	\$90,577	(\$210,409)
<b><u>Expenditures</u></b>				
Current				
Economic Development and Assistance				
Contractual Services	141,021	252,749	191,747	61,002
Other	56,000	56,000	56,000	0
<i>Total Expenditures</i>	<u>197,021</u>	<u>308,749</u>	<u>247,747</u>	<u>61,002</u>
<i>Excess of Revenues Under Expenditures</i>	(23,893)	(7,763)	(157,170)	(149,407)
<b><u>Other Financing Uses</u></b>				
Advances - Out	0	0	(57)	(57)
<i>Net Change in Fund Balance</i>	(23,893)	(7,763)	(157,227)	(149,464)
<i>Fund Balance (Deficit) at Beginning of Year</i>	22,266	(8,060)	(8,060)	0
Prior Year Encumbrances Appropriated	23,890	23,890	23,890	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$22,263</u>	<u>\$8,067</u>	<u>(\$141,397)</u>	<u>(149,464)</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, 2005*

	<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	\$1,000	\$1,000	\$424	(\$576)
Donations	5,000	5,000	6,218	1,218
<i>Total Revenues</i>	6,000	6,000	6,642	642
<b><u>Expenditures</u></b>				
Current				
Public Works				
Contractual Services	8,800	8,800	7,047	1,753
<i>Net Change in Fund Balance</i>	(2,800)	(2,800)	(405)	2,395
<i>Fund Balance at Beginning of Year</i>	3,000	5,305	5,305	0
<i>Fund Balance at End of Year</i>	<u>\$200</u>	<u>\$2,505</u>	<u>\$4,900</u>	<u>\$2,395</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, 2005*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$79,241	\$79,241	\$67,745	(\$11,496)
<b><u>Expenditures</u></b>				
Current				
Public Works				
Personal Services	34,254	34,804	33,342	1,462
Fringe Benefits	13,730	12,917	11,963	954
Contractual Services	14,177	16,050	15,873	177
Materials and Supplies	7,424	6,424	6,424	0
Capital Outlay	1,850	1,238	1,238	0
<i>Total Expenditures</i>	<u>71,435</u>	<u>71,433</u>	<u>68,840</u>	<u>2,593</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>7,806</u>	<u>7,808</u>	<u>(1,095)</u>	<u>(8,903)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances - In	0	0	15,000	15,000
Advances - Out	0	0	(11,320)	(11,320)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>3,680</u>	<u>3,680</u>
<i>Net Change in Fund Balance</i>	7,806	7,808	2,585	(5,223)
<i>Fund Balance at Beginning of Year</i>	0	1,145	1,145	0
Prior Year Encumbrances Appropriated	2,417	2,417	2,417	0
<i>Fund Balance at End of Year</i>	<u>\$10,223</u>	<u>\$11,370</u>	<u>\$6,147</u>	<u>(\$5,223)</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, 2005*

	<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	\$88	\$88	\$128	\$40
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	1,400	1,400	0	1,400
<i>Net Change in Fund Balance</i>	(1,312)	(1,312)	128	1,440
<i>Fund Balance at Beginning of Year</i>	1,513	1,313	1,313	0
<i>Fund Balance at End of Year</i>	<u>\$201</u>	<u>\$1</u>	<u>\$1,441</u>	<u>\$1,440</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, 2005*

	<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	\$52,000	\$52,000	\$52,062	\$62
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Materials and Supplies	44,956	48,956	46,626	2,330
Capital Outlay	10,000	10,000	8,909	1,091
<i>Total Expenditures</i>	<u>54,956</u>	<u>58,956</u>	<u>55,535</u>	<u>3,421</u>
<i>Net Change in Fund Balance</i>	(2,956)	(6,956)	(3,473)	3,483
<i>Fund Balance at Beginning of Year</i>	10,000	11,936	11,936	0
Prior Year Encumbrances Appropriated	<u>4,956</u>	<u>4,956</u>	<u>4,956</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$12,000</u></u>	<u><u>\$9,936</u></u>	<u><u>\$13,419</u></u>	<u><u>\$3,483</u></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, 2005*

	<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	\$3,000	\$3,000	\$2,410	(\$590)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	3,000	3,000	1,069	1,931
Capital Outlay	1,000	1,000	0	1,000
<i>Total Expenditures</i>	4,000	4,000	1,069	2,931
<i>Net Change in Fund Balance</i>	(1,000)	(1,000)	1,341	2,341
<i>Fund Balance at Beginning of Year</i>	1,000	1,477	1,477	0
<i>Fund Balance at End of Year</i>	\$0	\$477	\$2,818	\$2,341

**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, 2005*

	<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	\$18,472	\$18,472	\$24,724	\$6,252
<b><u>Expenditures</u></b>				
Current				
Human Services				
Personal Services	18,894	25,212	23,755	1,457
Contractual Services	241	241	241	0
Materials and Supplies	745	795	795	0
Other	150	100	100	0
<i>Total Expenditures</i>	<u>20,030</u>	<u>26,348</u>	<u>24,891</u>	<u>1,457</u>
<i>Excess of Revenues Under Expenditures</i>	(1,558)	(7,876)	(167)	7,709
<b><u>Other Financing Sources</u></b>				
Advances - In	<u>0</u>	<u>6,318</u>	<u>0</u>	<u>(6,318)</u>
<i>Net Change in Fund Balance</i>	(1,558)	(1,558)	(167)	1,391
<i>Fund Balance at Beginning of Year</i>	<u>1,637</u>	<u>1,560</u>	<u>1,560</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$79</u></u>	<u><u>\$2</u></u>	<u><u>\$1,393</u></u>	<u><u>\$1,391</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Jail Diversion Special Revenue Fund**  
*For the Year Ended December 31, 2005*

	<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	\$92,928	\$92,928	\$92,928	\$0
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	64,332	60,704	51,879	8,825
Fringe Benefits	23,752	21,928	19,183	2,745
Contractual Services	1,618	4,658	3,772	886
Materials and Supplies	0	3,549	3,549	0
Capital Outlay	0	4,724	4,724	0
Other	94	1,521	94	1,427
<i>Total Expenditures</i>	<u>89,796</u>	<u>97,084</u>	<u>83,201</u>	<u>13,883</u>
<i>Net Change in Fund Balance</i>	3,132	(4,156)	9,727	13,883
<i>Fund Balance at Beginning of Year</i>	<u>3,548</u>	<u>4,156</u>	<u>4,156</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$6,680</u></u>	<u><u>\$0</u></u>	<u><u>\$13,883</u></u>	<u><u>\$13,883</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Water and Sewer Project Maintenance Special Revenue Fund**  
*For the Year Ended December 31, 2005*

	<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	\$630	\$6,515	\$630	(\$5,885)
<b><u>Expenditures</u></b>				
Current				
Public Works				
Capital Outlay	3,000	3,000	0	3,000
<i>Net Change in Fund Balance</i>	(2,370)	3,515	630	(2,885)
<i>Fund Balance at Beginning of Year</i>	3,000	3,103	3,103	0
<i>Fund Balance at End of Year</i>	<u>\$630</u>	<u>\$6,618</u>	<u>\$3,733</u>	<u>(\$2,885)</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, 2005*

	<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	\$188,408	\$188,408	\$188,408	\$0
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	117,858	117,368	112,129	5,239
Fringe Benefits	66,293	63,674	60,332	3,342
Contractual Services	11,036	8,108	5,608	2,500
Materials and Supplies	1,500	8,603	7,103	1,500
Capital Outlay	0	2,198	2,198	0
Other	0	1,247	0	1,247
<i>Total Expenditures</i>	<u>196,687</u>	<u>201,198</u>	<u>187,370</u>	<u>13,828</u>
<i>Net Change in Fund Balance</i>	(8,279)	(12,790)	1,038	13,828
<i>Fund Balance at Beginning of Year</i>	<u>8,279</u>	<u>12,790</u>	<u>12,790</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$13,828</u>	<u>\$13,828</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, 2005*

	<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	\$23,136	\$23,136	\$23,136	\$0
<b><u>Expenditures</u></b>				
Current				
Human Services				
Contractual Services	23,136	23,136	23,136	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 Emergency Management Agency Special Revenue Fund**  
*For the Year Ended December 31, 2005*

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under)
	Original	Final		
<b><u>Revenues</u></b>				
Intergovernmental	\$65,078	\$65,078	\$65,078	\$0
<b><u>Expenditures</u></b>				
Current				
Public Works				
Contractual Services	65,078	65,078	65,078	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*  
**Certificate of Title Special Revenue Fund**  
*For the Year Ended December 31, 2005*

	<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	\$300,000	\$300,000	\$314,206	\$14,206
Other	0	0	61	61
<i>Total Revenues</i>	<u>300,000</u>	<u>300,000</u>	<u>314,267</u>	<u>14,267</u>
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Personal Services	167,800	165,000	136,714	28,286
Fringe Benefits	83,500	83,500	64,338	19,162
Contractual Services	58,199	58,199	52,592	5,607
Materials and Supplies	14,000	16,800	5,682	11,118
Capital Outlay	10,000	10,000	0	10,000
<i>Total Expenditures</i>	<u>333,499</u>	<u>333,499</u>	<u>259,326</u>	<u>74,173</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(33,499)	(33,499)	54,941	88,440
<b><u>Other Financing Uses</u></b>				
Transfers - Out	(75,000)	(60,000)	0	60,000
<i>Net Change in Fund Balance</i>	(108,499)	(93,499)	54,941	148,440
<i>Fund Balance at Beginning of Year</i>	526,000	525,166	525,166	0
Prior Year Encumbrances Appropriated	3,095	3,095	3,095	0
<i>Fund Balance at End of Year</i>	<u>\$420,596</u>	<u>\$434,762</u>	<u>\$583,202</u>	<u>\$148,440</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, 2005*

	<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	\$22,000	\$22,000	\$23,427	\$1,427
Other	4,000	4,000	4,000	0
<i>Total Revenues</i>	26,000	26,000	27,427	1,427
<b><u>Expenditures</u></b>				
Current				
Public Works				
Contractual Services	25,000	27,942	27,942	0
<i>Net Change in Fund Balance</i>	1,000	(1,942)	(515)	1,427
<i>Fund Balance at Beginning of Year</i>	16,000	20,305	20,305	0
<i>Fund Balance at End of Year</i>	<u>\$17,000</u>	<u>\$18,363</u>	<u>\$19,790</u>	<u>\$1,427</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, 2005*

	<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	\$86,000	\$86,000	\$71,443	(\$14,557)
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
Contractual Services	109,115	109,115	98,573	10,542
Materials and Supplies	5,000	5,000	3,779	1,221
Capital Outlay	4,000	4,000	1,540	2,460
<i>Total Expenditures</i>	<u>118,115</u>	<u>118,115</u>	<u>103,892</u>	<u>14,223</u>
<i>Net Change in Fund Balance</i>	(32,115)	(32,115)	(32,449)	(334)
<i>Fund Balance at Beginning of Year</i>	117,000	75,355	75,355	0
Prior Year Encumbrances Appropriated	<u>14,115</u>	<u>14,115</u>	<u>14,115</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$99,000</u></u>	<u><u>\$57,355</u></u>	<u><u>\$57,021</u></u>	<u><u>(\$334)</u></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, 2005*

	<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	\$5,000	\$5,000	\$5,250	\$250
Interest	30	30	66	36
<i>Total Revenues</i>	<u>5,030</u>	<u>5,030</u>	<u>5,316</u>	<u>286</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Capital Outlay	21,000	21,000	1,450	19,550
Contractual Services	8,000	8,000	164	7,836
<i>Total Expenditures</i>	<u>29,000</u>	<u>29,000</u>	<u>1,614</u>	<u>27,386</u>
<i>Net Change in Fund Balance</i>	(23,970)	(23,970)	3,702	27,672
<i>Fund Balance at Beginning of Year</i>	<u>38,400</u>	<u>38,688</u>	<u>38,688</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$14,430</u></u>	<u><u>\$14,718</u></u>	<u><u>\$42,390</u></u>	<u><u>\$27,672</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, 2005*

	<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	\$43,860	\$43,860	\$43,868	\$8
Intergovernmental	0	6,000	6,000	0
<i>Total Revenues</i>	<u>43,860</u>	<u>49,860</u>	<u>49,868</u>	<u>8</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	8,000	8,000	8,000	0
Fringe Benefits	2,000	2,000	1,630	370
Contractual Services	84,148	90,148	89,652	496
Materials and Supplies	500	500	0	500
Capital Outlay	12,000	12,000	6,830	5,170
Other	400	400	0	400
<i>Total Expenditures</i>	<u>107,048</u>	<u>113,048</u>	<u>106,112</u>	<u>6,936</u>
<i>Net Change in Fund Balance</i>	(63,188)	(63,188)	(56,244)	6,944
<i>Fund Balance at Beginning of Year</i>	6,900	8,995	8,995	0
Prior Year Encumbrances Appropriated	<u>56,288</u>	<u>56,288</u>	<u>56,288</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$2,095</u>	<u>\$9,039</u>	<u>\$6,944</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, 2005*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$230,160	\$230,160	\$207,368	(\$22,792)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Felony Delinquent Care and Custody				
Personal Services	46,504	46,504	41,656	4,848
Fringe Benefits	16,575	20,644	15,353	5,291
Contractual Services	303,289	299,220	12,393	286,827
Total Felony Delinquent Care and Custody	366,368	366,368	69,402	296,966
Ohio Youth Commission				
Personal Services	44,101	44,101	43,846	255
Fringe Benefits	15,980	15,980	13,623	2,357
Contractual Services	326,398	326,398	265,110	61,288
Total Ohio Youth Commission	386,479	386,479	322,579	63,900
<i>Total Expenditures</i>	752,847	752,847	391,981	360,866
<i>Excess of Revenues Under Expenditures</i>	(522,687)	(522,687)	(184,613)	338,074
<b><u>Other Financing Sources</u></b>				
Other Financing Sources	17,637	17,637	13,209	(4,428)
<i>Net Change in Fund Balance</i>	(505,050)	(505,050)	(171,404)	333,646
<i>Fund Balance at Beginning of Year</i>	461,644	528,322	528,322	0
Prior Year Encumbrances Appropriated	43,407	43,407	43,407	0
<i>Fund Balance at End of Year</i>	\$1	\$66,679	\$400,325	\$333,646

**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, 2005*

	<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	\$37,068	\$54,868	\$54,541	(\$327)
Intergovernmental	495,230	495,230	360,588	(134,642)
Other	15,000	15,000	3,018	(11,982)
<i>Total Revenues</i>	<u>547,298</u>	<u>565,098</u>	<u>418,147</u>	<u>(146,951)</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	48,859	48,859	48,041	818
Fringe Benefits	21,696	21,696	17,994	3,702
Contractual Services	10,000	10,000	8,099	1,901
Materials and Supplies	8,500	8,500	2,256	6,244
Capital Outlay	323,550	500,150	429,270	70,880
Other	16,200	16,200	3,082	13,118
<i>Total Expenditures</i>	<u>428,805</u>	<u>605,405</u>	<u>508,742</u>	<u>96,663</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	118,493	(40,307)	(90,595)	(50,288)
<b><u>Other Financing Sources</u></b>				
Transfers - In	17,800	0	0	0
<i>Net Change in Fund Balance</i>	136,293	(40,307)	(90,595)	(50,288)
<i>Fund Balance at Beginning of Year</i>	4,000	33,380	33,380	0
Prior Year Encumbrances Appropriated	44,728	44,728	44,728	0
<i>Fund Balance at End of Year</i>	<u>\$185,021</u>	<u>\$37,801</u>	<u>(\$12,487)</u>	<u>(\$50,288)</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, 2005*

	<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	\$30,367	\$30,367	\$30,957	\$590
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	4,721	8,568	4,009	4,559
Fringe Benefits	15,000	15,978	2,987	12,991
Contractual Services	17,429	17,429	17,429	0
Materials and Supplies	32,411	27,946	41	27,905
Capital Outlay	42,000	42,000	21,191	20,809
Other	19,000	18,640	1,183	17,457
<i>Total Expenditures</i>	<u>130,561</u>	<u>130,561</u>	<u>46,840</u>	<u>83,721</u>
<i>Net Change in Fund Balance</i>	(100,194)	(100,194)	(15,883)	84,311
<i>Fund Balance at Beginning of Year</i>	95,765	98,216	98,216	0
Prior Year Encumbrances Appropriated	<u>4,429</u>	<u>4,429</u>	<u>4,429</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$2,451</u></u>	<u><u>\$86,762</u></u>	<u><u>\$84,311</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Criminal Administrative Justice Services Special Revenue Fund**  
*For the Year Ended December 31, 2005*

	<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>				
Sales Tax	\$1,900,000	\$2,056,347	\$2,056,347	\$0
Other	0	210	210	0
<i>Total Revenues</i>	<u>1,900,000</u>	<u>2,056,557</u>	<u>2,056,557</u>	<u>0</u>
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	1,263,938	1,301,873	1,301,873	0
Fringe Benefits	456,640	498,996	498,715	281
Contractual Services	395,753	498,710	443,821	54,889
Materials and Supplies	41,362	44,816	44,067	749
Capital Outlay	14,056	13,133	13,042	91
<i>Total Expenditures</i>	<u>2,171,749</u>	<u>2,357,528</u>	<u>2,301,518</u>	<u>56,010</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(271,749)	(300,971)	(244,961)	56,010
<b><u>Other Financing Sources</u></b>				
Other Financing Sources	0	8,799	0	(8,799)
<i>Net Change in Fund Balance</i>	(271,749)	(292,172)	(244,961)	47,211
<i>Fund Balance at Beginning of Year</i>	200,000	220,426	220,426	0
Prior Year Encumbrances Appropriated	71,749	71,748	71,748	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$2</u>	<u>\$47,213</u>	<u>\$47,211</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, 2005*

	<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	\$45,000	\$45,000	\$45,000	\$0
Donations	9,000	16,760	23,127	6,367
Other	0	2,716	1,703	(1,013)
<i>Total Revenues</i>	54,000	64,476	69,830	5,354
<b><u>Expenditures</u></b>				
Current				
Health				
Contractual Services	92,993	144,893	107,576	37,317
<i>Excess of Revenues Under Expenditures</i>	(38,993)	(80,417)	(37,746)	42,671
<b><u>Other Financing Sources</u></b>				
Transfers - In	40,000	40,000	38,116	(1,884)
<i>Net Change in Fund Balance</i>	1,007	(40,417)	370	40,787
<i>Fund Balance at Beginning of Year</i>	0	37,932	37,932	0
Prior Year Encumbrances Appropriated	3,993	3,993	3,993	0
<i>Fund Balance at End of Year</i>	<u>\$5,000</u>	<u>\$1,508</u>	<u>\$42,295</u>	<u>\$40,787</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Agency on Aging Special Revenue Fund**  
*For the Year Ended December 31, 2005*

	<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	\$540,252	\$555,397	\$542,256	(\$13,141)
Intergovernmental	60,028	61,433	61,118	(315)
<i>Total Revenues</i>	600,280	616,830	603,374	(13,456)
<b><u>Expenditures</u></b>				
Current				
Human Services				
Contractual Services	600,280	616,830	603,374	13,456
<i>Total Expenditures</i>	600,280	616,830	603,374	13,456
<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*  
**Enterprise Zone Special Revenue Fund**  
*For the Year Ended December 31, 2005*

	<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	\$10,000	\$10,000	\$5,000	(\$5,000)
<b><u>Expenditures</u></b>				
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balance	10,000	10,000	5,000	(5,000)
Fund Balance at Beginning of Year	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>0</u>
Fund Balance at End of Year	<u>\$22,500</u>	<u>\$22,500</u>	<u>\$17,500</u>	<u>(\$5,000)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**COP-CAR Grant Special Revenue Fund**  
*For the Year Ended December 31, 2005*

	<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	\$161,202	\$151,731	\$142,562	(\$9,169)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	34,148	34,148	28,452	5,696
Fringe Benefits	4,177	4,177	3,601	576
Contractual Services	3,625	3,625	3,625	0
Capital Outlay	120,693	120,693	120,693	0
Other	9,471	9,471	0	9,471
<i>Total Expenditures</i>	<u>172,114</u>	<u>172,114</u>	<u>156,371</u>	<u>15,743</u>
<i>Excess of Revenue Under Expenditures</i>	<u>(10,912)</u>	<u>(20,383)</u>	<u>(13,809)</u>	<u>6,574</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Other Financing Sources	0	9,471	0	(9,471)
Advances - In	5,911	5,911	105,896	99,985
Advances - Out	0	0	(101,456)	(101,456)
<i>Total Other Financing Sources (Uses)</i>	<u>5,911</u>	<u>15,382</u>	<u>4,440</u>	<u>(10,942)</u>
<i>Net Change in Fund Balance</i>	<u>(5,001)</u>	<u>(5,001)</u>	<u>(9,369)</u>	<u>(4,368)</u>
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
Prior Year Encumbrances Appropriated	<u>9,741</u>	<u>9,471</u>	<u>9,471</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$4,740</u></u>	<u><u>\$4,470</u></u>	<u><u>\$102</u></u>	<u><u>(\$4,368)</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Veterans Service Trust Special Revenue Fund**  
*For the Year Ended December 31, 2005*

	<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				
Human Services				
Contractual Services	<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>8,434</u>	<u>8,434</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$0</u></u>	<u><u>\$8,434</u></u>	<u><u>\$8,434</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*  
**Juvenile Diversion Special Revenue Fund**  
*For the Year Ended December 31, 2005*

	<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	\$89,676	\$89,676	\$55,582	(\$34,094)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Personal Services	40,500	40,500	37,750	2,750
Fringe Benefits	9,215	9,175	6,824	2,351
Contractual Services	14,232	14,232	14,035	197
Materials and Supplies	19,500	19,540	15,866	3,674
<i>Total Expenditures</i>	<u>83,447</u>	<u>83,447</u>	<u>74,475</u>	<u>8,972</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>6,229</u>	<u>6,229</u>	<u>(18,893)</u>	<u>(25,122)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances - In	0	0	25,000	25,000
Advances - Out	0	0	(15,000)	(15,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>
<i>Net Change in Fund Balance</i>	6,229	6,229	(8,893)	(15,122)
<i>Fund Balance at Beginning of Year</i>	0	5,330	5,330	0
Prior Year Encumbrances Appropriated	3,447	3,447	3,447	0
<i>Fund Balance at End of Year</i>	<u>\$9,676</u>	<u>\$15,006</u>	<u>(\$116)</u>	<u>(\$15,122)</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, 2005*

	<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	1,000	1,000	586	414
<i>Net Change in Fund Balance</i>	(1,000)	(1,000)	(586)	414
<i>Fund Balance at Beginning of Year</i>	1,000	1,980	1,980	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$980</u>	<u>\$1,394</u>	<u>\$414</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, 2005*

	<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	\$40,217	\$40,217	\$82,905	\$42,688
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Contractual Services	65,000	70,730	6,015	64,715
Materials and Supplies	0	550	253	297
Capital Outlay	65,000	64,450	19,094	45,356
Other	9,861	14,861	550	14,311
<i>Total Expenditures</i>	<u>139,861</u>	<u>150,591</u>	<u>25,912</u>	<u>124,679</u>
<i>Net Change in Fund Balance</i>	(99,644)	(110,374)	56,993	167,367
<i>Fund Balance at Beginning of Year</i>	<u>99,644</u>	<u>110,374</u>	<u>110,374</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$167,367</u>	<u>\$167,367</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, 2005*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$19,576	\$19,576	\$19,576	\$0
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Personal Services	412	412	412	0
Fringe Benefits	357	356	356	0
Materials and Supplies	23	23	23	0
Capital Outlay	17,618	17,618	17,618	0
<i>Total Expenditures</i>	<u>18,410</u>	<u>18,409</u>	<u>18,409</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>1,166</u>	<u>1,167</u>	<u>1,167</u>	<u>0</u>
<b><u>Other Financing Uses</u></b>				
Advances - Out	0	0	(5,850)	(5,850)
Transfers - Out	(1,936)	(1,936)	(1,936)	0
<i>Total Other Financing Uses</i>	<u>(1,936)</u>	<u>(1,936)</u>	<u>(7,786)</u>	<u>(5,850)</u>
<i>Net Change in Fund Balance</i>	(770)	(769)	(6,619)	(5,850)
<i>Fund Balance at Beginning of Year</i>	<u>1,093</u>	<u>6,619</u>	<u>6,619</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$323</u>	<u>\$5,850</u>	<u>\$0</u>	<u>(\$5,850)</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Market Development Special Revenue Fund**  
*For the Year Ended December 31, 2005*

	<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	\$7,000	\$7,000	\$7,000	\$0
<b><u>Expenditures</u></b>				
Current				
Economic Development and Assistance				
Contractual Services	7,000	7,000	7,000	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*  
**Dispute Resolution-Probate Court Special Revenue Fund**  
*For the Year Ended December 31, 2005*

	<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	\$5,000	\$5,000	\$3,752	(\$1,248)
<b><u>Expenditures</u></b>				
Current				
General Government - Judicial				
Contractual Services	<u>5,000</u>	<u>5,000</u>	<u>332</u>	<u>4,668</u>
<i>Net Change in Fund Balance</i>	0	0	3,420	3,420
<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>\$3,420</u></u>	<u><u>\$3,420</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Sheriff Concealed Handgun License Issuance Special Revenue Fund**  
*For the Year Ended December 31, 2005*

	<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	\$8,000	\$8,000	\$4,936	(\$3,064)
<b><u>Expenditures</u></b>				
Current				
Public Safety				
Contractual Services	500	1,576	1,576	0
Other Operating Expenses	5,680	4,604	3,148	1,456
<i>Total Expenditures</i>	<u>6,180</u>	<u>6,180</u>	<u>4,724</u>	<u>1,456</u>
<i>Net Change in Fund Balance</i>	1,820	1,820	212	(1,608)
<i>Fund Balance at Beginning of Year</i>	4,000	6,643	6,643	0
Prior Year Encumbrances Appropriated	<u>1,580</u>	<u>1,580</u>	<u>1,580</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$7,400</u></u>	<u><u>\$10,043</u></u>	<u><u>\$8,435</u></u>	<u><u>(\$1,608)</u></u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Help Americans Vote Act Special Revenue Fund**  
*For the Year Ended December 31, 2005*

	<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	\$704,274	\$702,455	\$702,455	\$0
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
Contractual Services	24,945	42,881	25,664	17,217
Capital Outlay	684,519	684,519	684,519	0
<i>Total Expenditures</i>	<u>709,464</u>	<u>727,400</u>	<u>710,183</u>	<u>17,217</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(5,190)	(24,945)	(7,728)	17,217
<b><u>Other Financing Sources</u></b>				
Other Financing Sources	0	1,819	0	(1,819)
<i>Net Change in Fund Balance</i>	(5,190)	(23,126)	(7,728)	15,398
<i>Fund Balance at Beginning of Year</i>	21,000	21,307	21,307	0
Prior Year Encumbrances Appropriated	1,819	1,819	1,819	0
<i>Fund Balance at End of Year</i>	<u>\$17,629</u>	<u>\$0</u>	<u>\$15,398</u>	<u>\$15,398</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Child Advocacy Program Special Revenue Fund**  
*For the Year Ended December 31, 2005*

	<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	\$10,167	\$10,167	\$6,687	(\$3,480)
<b><u>Expenditures</u></b>				
Current				
General Government - Legislative and Executive				
Personal Services	1,064	1,064	1,064	0
Fringe Benefits	1,081	1,081	1,081	0
Contractual Services	0	0	0	0
Materials and Supplies	0	0	0	0
Capital Outlay	5,049	5,049	5,049	0
Other	2,973	2,973	2,973	0
<i>Total Expenditures</i>	<u>10,167</u>	<u>10,167</u>	<u>10,167</u>	<u>\$0</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>0</u>	<u>0</u>	<u>(3,480)</u>	<u>(3,480)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Advances - In	0	0	8,000	8,000
Advances - Out	0	0	(3,000)	(3,000)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
<i>Net Change in Fund Balance</i>	0	0	1,520	1,520
<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>\$1,520</u>	<u>\$1,520</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, 2005*

	<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	\$281,530	\$281,530	\$281,530	\$0
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	230,000	245,000	245,000	0
Interest and Fiscal Charges	51,530	72,008	52,741	19,267
<i>Total Expenditures</i>	<u>281,530</u>	<u>317,008</u>	<u>297,741</u>	<u>19,267</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>0</u>	<u>(35,478)</u>	<u>(16,211)</u>	<u>19,267</u>
<b><u>Other Financing Sources (Uses):</u></b>				
Refunding Bonds Issued	790,000	790,000	790,000	0
Premium	6,207	6,207	6,207	0
Payment to Refunded Bonds Escrow Agent	(779,262)	(779,262)	(779,262)	0
Transfers - In	0	18,533	18,533	0
<i>Total Other Financing Sources (Uses)</i>	<u>16,945</u>	<u>35,478</u>	<u>35,478</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	16,945	0	19,267	19,267
<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>\$16,945</u>	<u>\$0</u>	<u>\$19,267</u>	<u>\$19,267</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, 2005*

	<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>9,153</u>	<u>9,153</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$9,153</u>	<u>\$9,153</u>	<u>\$0</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, 2005*

	<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	\$223,193	\$223,193	\$223,193	\$0
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	170,000	170,000	170,000	0
Interest and Fiscal Charges	53,193	53,193	53,193	0
<i>Total Expenditures</i>	<u>223,193</u>	<u>223,193</u>	<u>223,193</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*  
**Special Improvements Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2005*

	<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	\$18,719	\$18,719	\$14,152	(\$4,567)
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	751,539	751,539	742,800	8,739
Interest and Fiscal Charges	24,988	24,988	23,815	1,173
<i>Total Expenditures</i>	<u>776,527</u>	<u>776,527</u>	<u>766,615</u>	<u>9,912</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(757,808)</u>	<u>(757,808)</u>	<u>(752,463)</u>	<u>5,345</u>
<b><u>Other Financing Sources</u></b>				
Notes Issued	611,000	611,000	611,000	0
Premium	0	0	6,574	6,574
Transfers - In	651,218	651,218	145,000	(506,218)
<i>Total Other Financing Sources</i>	<u>1,262,218</u>	<u>1,262,218</u>	<u>762,574</u>	<u>(499,644)</u>
<i>Net Change in Fund Balance</i>	504,410	504,410	10,111	(494,299)
<i>Fund Balance at Beginning of Year</i>	<u>0</u>	<u>1,226</u>	<u>1,226</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$504,410</u>	<u>\$505,636</u>	<u>\$11,337</u>	<u>(\$494,299)</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, 2005*

	<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>				
Rent	\$103,325	\$103,325	\$103,325	\$0
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	70,000	70,000	70,000	0
Interest and Fiscal Charges	33,325	33,325	33,325	0
<i>Total Expenditures</i>	<u>103,325</u>	<u>103,325</u>	<u>103,325</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*  
**County Road 140 Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2005*

	<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>				
Debt Service				
Principal Retirement	100,000	100,000	100,000	0
Interest and Fiscal Charges	10,405	10,405	10,405	0
<i>Total Expenditures</i>	110,405	110,405	110,405	0
<i>Net Change in Fund Balance</i>	(110,405)	(110,405)	(110,405)	0
<i>Fund Balance at Beginning of Year</i>	220,000	220,760	220,760	0
<i>Fund Balance at End of Year</i>	<u>\$109,595</u>	<u>\$110,355</u>	<u>\$110,355</u>	<u>\$0</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, 2005*

	<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	\$94,000	\$94,000	\$215,112	\$121,112
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	55,000	55,000	55,000	0
Interest and Fiscal Charges	38,963	38,963	38,963	0
<i>Total Expenditures</i>	<u>93,963</u>	<u>93,963</u>	<u>93,963</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	37	37	121,149	(121,112)
<b><u>Other Financing Uses</u></b>				
Payment to Refunded Bonds Escrow Agent	(498,113)	(498,113)	(498,113)	0
<i>Net Change in Fund Balance</i>	(498,076)	(498,076)	(376,964)	121,112
<i>Fund Balance at Beginning of Year</i>	<u>547,185</u>	<u>547,185</u>	<u>547,185</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$49,109</u></u>	<u><u>\$49,109</u></u>	<u><u>\$170,221</u></u>	<u><u>\$121,112</u></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, 2005*

	<u>Budgeted Amounts</u>			Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b><u>Revenues</u></b>				
Payment in Lieu of Taxes	\$537,000	\$537,000	\$0	(\$537,000)
Other	0	0	9	9
<i>Total Revenues</i>	<u>537,000</u>	<u>537,000</u>	<u>9</u>	<u>(536,991)</u>
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	310,000	310,000	310,000	0
Interest and Fiscal Charges	414,587	414,587	293,695	120,892
<i>Total Expenditures</i>	<u>724,587</u>	<u>724,587</u>	<u>603,695</u>	<u>120,892</u>
<i>Excess of Revenues</i> <i>Under Expenditures</i>	<u>(187,587)</u>	<u>(187,587)</u>	<u>(603,686)</u>	<u>(416,099)</u>
<b><u>Other Financing Sources (Uses):</u></b>				
Refunding Bonds Issued	4,415,000	4,415,000	4,415,000	0
Premium	0	0	123,455	123,455
Payment to Refunded Bonds Escrow Agent	(4,454,995)	(4,454,995)	(4,454,995)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(39,995)</u>	<u>(39,995)</u>	<u>83,460</u>	<u>123,455</u>
<i>Net Change in Fund Balance</i>	<u>(227,582)</u>	<u>(227,582)</u>	<u>(520,226)</u>	<u>(292,644)</u>
<i>Fund Balance at Beginning of Year</i>	<u>287,000</u>	<u>1,283,107</u>	<u>1,283,107</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u>\$59,418</u>	<u>\$1,055,525</u>	<u>\$762,881</u>	<u>(\$292,644)</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, 2005*

	<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	\$8,636	\$8,636	\$8,636	\$0
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	70,000	70,000	70,000	0
Interest and Fiscal Charges	6,312	6,312	6,312	0
<i>Total Expenditures</i>	<u>76,312</u>	<u>76,312</u>	<u>76,312</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(67,676)</u>	<u>(67,676)</u>	<u>(67,676)</u>	<u>0</u>
<b><u>Other Financing Sources</u></b>				
Bonds Issued	60,000	60,000	60,000	0
Premium	420	420	420	0
Other Financing Sources	71	71	71	0
Advances - In	7,136	7,136	7,136	0
<i>Total Other Financing Sources</i>	<u>67,627</u>	<u>67,627</u>	<u>67,627</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(49)	(49)	(49)	0
<i>Fund Balance at Beginning of Year</i>	<u>49</u>	<u>49</u>	<u>49</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*  
**Courthouse Restoration Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2005*

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget Over (Under)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$168,490	\$168,490	\$168,490	\$0
<b><u>Expenditures</u></b>				
Debt Service				
Principal Retirement	110,000	120,000	120,000	0
Interest and Fiscal Charges	58,490	79,803	60,183	19,620
<i>Total Expenditures</i>	<u>168,490</u>	<u>199,803</u>	<u>180,183</u>	<u>19,620</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>0</u>	<u>(31,313)</u>	<u>(11,693)</u>	<u>(19,620)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Refunding Bonds Issued	770,000	770,000	770,000	0
Premium	8,684	8,684	8,684	0
Payment to Refunded Bonds Escrow Agent	(760,965)	(760,965)	(760,965)	
Transfers - In	0	13,594	13,594	0
<i>Total Other Financing Sources (Uses)</i>	<u>17,719</u>	<u>31,313</u>	<u>31,313</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	17,719	0	19,620	19,620
<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>\$17,719</u>	<u>\$0</u>	<u>\$19,620</u>	<u>\$19,620</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Alcohol & Drug Addiction & Mental Health Services Bond Retirement Debt Service Fund**  
*For the Year Ended December 31, 2005*

	<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>				
Debt Service				
Principal Retirement	340,000	340,000	340,000	0
Interest and Fiscal Charges	11,710	11,710	11,498	212
<i>Total Expenditures</i>	351,710	351,710	351,498	212
<i>Excess of Revenues Under Expenditures</i>	(351,710)	(351,710)	(351,498)	212
<b><u>Other Financing Sources</u></b>				
Bonds Issued	334,587	334,587	200,000	(134,587)
Premium	1,663	1,663	1,663	0
Other Financing Sources	0	0	460	460
Transfers - In	15,460	15,460	149,587	134,127
<i>Total Other Financing Sources</i>	351,710	351,710	351,710	0
<i>Net Change in Fund Balance</i>	0	0	212	212
<i>Fund Balance at Beginning of Year</i>	0	0	0	0
<i>Fund Balance at End of Year</i>	\$0	\$0	\$212	\$212

**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, 2005*

	<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	\$43,055	\$43,055	\$0
<b><u>Expenditures</u></b>				
Capital Outlay	971,818	972,926	972,926	0
<i>Excess of Revenues Under Expenditures</i>	(971,818)	(929,871)	(929,871)	0
<b><u>Other Financing Uses</u></b>				
Transfers - Out	0	(41,948)	(41,948)	0
Net Change in Fund Balance	(971,818)	(971,819)	(971,819)	0
<i>Fund Balance at Beginning of Year</i>	971,818	971,819	971,819	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*  
**Special Improvements Capital Projects Fund**  
*For the Year Ended December 31, 2005*

	<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	\$1,948	\$17,806	\$15,858
<b><u>Expenditures</u></b>				
Capital Outlay	732,262	604,597	90,686	513,911
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(732,262)	(602,649)	(72,880)	529,769
<b><u>Other Financing Sources (Uses)</u></b>				
Advances - In	0	20,829	20,829	0
Transfers - Out	0	(150,440)	(150,440)	0
<i>Total Other Financing Sources (Uses)</i>	0	(129,611)	(129,611)	0
<i>Net Change in Fund Balance</i>	(732,262)	(732,260)	(202,491)	529,769
<i>Fund Balance at Beginning of Year</i>	664,352	664,350	664,350	0
Prior Year Encumbrances Appropriated	67,910	67,910	67,910	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$529,769</u>	<u>\$529,769</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, 2005*

	<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	\$60,000	\$60,000	\$60,000	\$0
<b><u>Expenditures</u></b>				
Capital Outlay	193,725	193,725	192,594	1,131
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	(133,725)	(133,725)	(132,594)	1,131
<b><u>Other Financing Sources (Uses)</u></b>				
Other Financing Sources	0	24,090	0	(24,090)
Transfers - In	0	0	22,959	22,959
Transfer - Out	0	(77,587)	(77,587)	0
<i>Total Other Financing Sources (Uses)</i>	0	(53,497)	(54,628)	(1,131)
<i>Net Change in Fund Balance</i>	(133,725)	(187,222)	(187,222)	0
<i>Fund Balance at Beginning of Year</i>	150,000	169,715	169,715	0
<i>Prior Year Encumbrances Appropriated</i>	17,507	17,507	17,507	0
<i>Fund Balance at End of Year</i>	<u>\$33,782</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*  
**Issue II Capital Projects Fund**  
*For the Year Ended December 31, 2005*

	<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	\$385,513	\$385,513	\$92,955	(\$292,558)
<b><u>Expenditures</u></b>				
Capital Outlay	385,513	385,513	385,513	0
<i>Net Change in Fund Balance</i>	0	0	(292,558)	(292,558)
<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>(\$292,558)</u>	<u>(\$292,558)</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, 2005*

	<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	\$2,215,091	\$2,215,091	\$2,135,167	(\$79,924)
<b><u>Expenditures</u></b>				
Capital Outlay	2,215,091	2,215,091	2,192,552	22,539
<i>Net Change in Fund Balance</i>	0	0	(57,385)	(57,385)
<i>Fund Balance (Deficit) at Beginning of Year</i>	0	(376,185)	(376,185)	0
Prior Year Encumbrances Appropriated	376,185	376,185	376,185	0
<i>Fund Balance (Deficit) at End of Year</i>	<u>\$376,185</u>	<u>\$0</u>	<u>(\$57,385)</u>	<u>(\$57,385)</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, 2005*

	<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	\$400,000	\$400,000	\$0	(\$400,000)
<b><u>Expenditures</u></b>				
Capital Outlay	400,000	400,000	20,500	379,500
<i>Excess of Revenues Under Expenditures</i>	0	0	(20,500)	(20,500)
<b><u>Other Financing Uses</u></b>				
Transfers - Out	(400,000)	(400,000)	0	400,000
<i>Net Change in Fund Balance</i>	(400,000)	(400,000)	(20,500)	379,500
<i>Fund Balance at Beginning of Year</i>	400,000	400,000	400,000	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$379,500</u>	<u>\$379,500</u>

**Hancock County, Ohio**  
*Schedule of Revenues, Expenditures, and Changes in Fund Balance*  
*Budget (Non-GAAP Basis) and Actual*  
**Courthouse Restoration Capital Projects Fund**  
*For the Year Ended December 31, 2005*

	<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>Excess of Revenues Over Expenditures</i>	0	0	0	0
<b><u>Other Financing Sources</u></b>				
<i>Transfer - In</i>	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
<i>Net Change in Fund Balance</i>	0	0	50,000	50,000
<i>Fund Balance at Beginning of Year</i>	<u>6,342</u>	<u>6,342</u>	<u>6,342</u>	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>\$6,342</u></u>	<u><u>\$6,342</u></u>	<u><u>\$56,342</u></u>	<u><u>\$50,000</u></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, 2005*

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
<i>Capital Outlay</i>	43,941	88,441	48,826	39,615
<i>Excess of Revenues Under Expenditures</i>	(43,941)	(88,441)	(48,826)	39,615
<b><u>Other Financing Sources</u></b>				
<i>Transfers - In</i>	33,000	88,441	85,441	(3,000)
<i>Net Change in Fund Balance</i>	(10,941)	0	36,615	36,615
<i>Fund Balance (Deficit) at Beginning of Year</i>	0	(10,938)	(10,938)	0
<i>Prior Year Encumbrances Appropriated</i>	10,941	10,941	10,941	0
<i>Fund Balance at End of Year</i>	<u>\$0</u>	<u>\$3</u>	<u>\$36,618</u>	<u>\$36,615</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, 2005*

	<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	\$0	\$0	\$0	\$0
<b><u>Expenditures</u></b>				
Capital Outlay				
Financial Package	122,537	122,537	122,537	0
Jury Room Court Renovations	13,500	13,500	13,500	0
Justice Center Electric	123,510	123,510	123,510	0
<i>Total Expenditures</i>	<u>259,547</u>	<u>259,547</u>	<u>259,547</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures</i>	(259,547)	(259,547)	(259,547)	0
<b><u>Other Financing Sources</u></b>				
Transfers - In	130,977	130,977	330,977	200,000
<i>Net Change in Fund Balance</i>	(128,570)	(128,570)	71,430	200,000
<i>Fund Balance at Beginning of Year</i>	1,925	1,925	1,925	0
Prior Year Encumbrances Appropriated	127,765	127,765	127,765	0
<i>Fund Balance at End of Year</i>	<u>\$1,120</u>	<u>\$1,120</u>	<u>\$201,120</u>	<u>\$200,000</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, 2005*

	<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	\$5,000	\$5,000	\$10,869	\$5,869
Donations	20,000	20,000	21,180	1,180
<i>Total Revenues</i>	25,000	25,000	32,049	7,049
<b><u>Expenditures</u></b>				
Current				
Human Services				
Contractual Services	25,000	32,500	26,765	5,735
<i>Net Change in Fund Balance</i>	0	(7,500)	5,284	12,784
<i>Fund Balance at Beginning of Year</i>	347,140	347,140	347,140	0
<i>Fund Balance at End of Year</i>	<u>\$347,140</u>	<u>\$339,640</u>	<u>\$352,424</u>	<u>\$12,784</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, 2005*

**Governmental funds capital assets:**

Land and Improvements	\$26,748,141
Construction in Progress	230,780
Buildings and Building Improvements	27,540,846
Improvements Other Than Buildings	184,474
Machinery and Equipment	4,022,943
Vehicles	4,347,724
Infrastructure	45,652,901
	<hr/>
	\$108,727,809
	<hr/> <hr/>

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

General Fund Revenues	\$47,800,777
Special Revenue Fund Revenues	49,248,674
Capital Contributions	11,639,138
Donations	39,220
	<hr/>
	\$108,727,809
	<hr/> <hr/>

**Hancock County, Ohio**  
*Capital Assets Used in the Operation of Governmental Funds*  
*Schedule of Changes by Function*  
*December 31, 2005*

	Balance at January 1, 2005	Additions	Reductions	Balance at December 31, 2005
General Government				
Legislative and Executive	\$5,449,968	\$193,088	\$79,901	\$5,563,155
Judicial	3,509,130	192,016	10,163	3,690,983
Public Safety	8,688,098	411,410	84,483	9,015,025
Public Works	71,584,275	5,900,433	2,238,728	75,245,980
Health	12,409,497	362,084	205,599	12,565,982
Human Services	2,058,560	58,251	0	2,116,811
Conservation and Recreation	508,276	0	0	508,276
Economic Development	21,597	0	0	21,597
<i>Total Governmental Funds Capital Assets</i>	<u>\$104,229,401</u>	<u>\$7,117,282</u>	<u>\$2,618,874</u>	<u>\$108,727,809</u>

**Hancock County, Ohio**  
*Capital Assets Used in the Operation of Governmental Funds*  
*Schedule by Function*  
*December 31, 2005*

	<u>Total</u>	<u>Land and Improvements</u>	<u>Construction in Progress</u>
General Government			
Legislative and Executive	\$5,563,155	\$932,815	\$0
Judicial	3,690,983	38,556	0
Public Safety	9,015,025	400,695	61,755
Public Works	75,245,980	24,977,131	155,895
Health	12,565,982	339,718	13,130
Human Services	2,116,811	8,523	0
Conservation and Recreation	508,276	29,106	0
Economic Development	21,597	21,597	0
<i>Total Governmental Funds</i>			
<i>Capital Assets</i>	<u>\$108,727,809</u>	<u>\$26,748,141</u>	<u>\$230,780</u>

<u>Buildings and Building Improvements</u>	<u>Improvements Other Than Buildings</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>Infrastructure</u>
\$3,271,555	\$36,851	\$1,136,072	\$185,862	\$0
3,300,469	0	275,412	76,546	0
7,096,329	5,289	621,170	829,787	0
365,686	12,767	1,644,821	2,436,779	45,652,901
11,414,750	88,245	124,394	585,745	0
1,612,887	41,322	221,074	233,005	0
479,170	0	0	0	0
0	0	0	0	0
<u>\$27,540,846</u>	<u>\$184,474</u>	<u>\$4,022,943</u>	<u>\$4,347,724</u>	<u>45,652,901</u>

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# Hancock County, Ohio

## Statistical Section Description

This part of Hancock County’s comprehensive annual financial report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County’s overall financial health.

### CONTENTS

<b>Financial Trends</b> .....	S3
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These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.

<b>Revenue Capacity</b> .....	S10
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These schedules contain information to help the reader assess the County’s most significant local revenue source, the property tax.

<b>Debt Capacity</b> .....	S19
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These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.

<b>Demographic and Economic Information</b> .....	S24
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These schedules offer demographic and economic indicators to help the reader understand how the environment within which the County’s financial activities take place.

<b>Operating Information</b> .....	S26
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These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement No. 34 in 2001; schedules presenting government-wide information include information beginning in that year.

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**Hancock County, Ohio**  
*Net Assets by Component*  
*Last Five Years*

	<u>2005</u>	<u>2004</u>	<u>2003 (1)</u>	<u>2002 (1)</u>	<u>2001 (1)</u>
<b>Governmental Activities</b>					
Invested in Capital Assets, Net of Related Debt	\$73,633,589	\$69,579,488	\$64,766,164	\$62,821,953	\$61,019,241
Restricted	14,977,222	14,890,888	13,881,838	11,943,830	11,469,481
Unrestricted	3,965,217	3,311,992	2,078,464	278,560	1,074,602
<b>Total Governmental Activities Net Assets</b>	<u>\$92,576,028</u>	<u>\$87,782,368</u>	<u>\$80,726,466</u>	<u>\$75,044,343</u>	<u>\$73,563,324</u>
<b>Business-Type Activities</b>					
Invested in Capital Assets, Net of Related Debt	\$1,302,662	\$1,785,768	\$1,278,418	\$1,138,406	\$753,345
Unrestricted	4,514,046	4,136,253	4,020,767	3,818,157	3,614,771
<b>Total Business-Type Activities Net Assets</b>	<u>\$5,816,708</u>	<u>\$5,922,021</u>	<u>\$5,299,185</u>	<u>\$4,956,563</u>	<u>\$4,368,116</u>
<b>Primary Government</b>					
Invested in Capital Assets, Net of Related Debt	\$74,936,251	\$71,365,256	\$66,044,582	\$63,960,359	\$61,772,586
Restricted	14,977,222	14,890,888	13,881,838	11,943,830	11,469,481
Unrestricted	8,479,263	7,448,245	6,099,231	4,096,717	4,689,373
<b>Total Primary Government Net Assets</b>	<u>\$98,392,736</u>	<u>\$93,704,389</u>	<u>\$86,025,651</u>	<u>\$80,000,906</u>	<u>\$77,931,440</u>

(1) This information has been restated to report net assets as required in GASB Statement No. 46.

Source: Hancock County Auditor

**Hancock County, Ohio**  
*Changes in Net Assets*  
*Last Five Years*

	2005	2004	2003	2002	2001
<b>Expenses</b>					
Governmental Activities					
General Government:					
Legislative and Executive	\$5,611,192	\$5,501,620	\$5,490,477	\$5,597,423	\$5,088,250
Judicial	3,208,601	3,197,536	2,892,307	2,855,053	3,210,503
Public Safety	7,367,162	7,511,417	6,312,041	6,524,065	6,206,169
Public Works	7,216,843	6,387,243	4,083,327	4,793,566	5,218,275
Health					
Alcohol, Drug, and Mental Health	4,960,390	4,801,161	4,985,761	4,540,449	4,233,344
Mental Retardation and					
Developmental Disabilities	9,304,969	9,300,985	8,636,653	8,009,762	7,381,070
Other Health	1,015,562	1,347,762	640,625	768,853	448,328
Human Services					
Job and Family Services	5,640,206	5,672,481	5,723,687	5,708,054	5,876,385
Other Human Services	3,429,995	3,055,101	3,494,991	2,423,054	2,702,294
Conservation and Recreation	0	0	352,476	0	0
Economic Development	219,644	173,278	373,065	1,113,052	248,298
Intergovernmental	493,286	445,995	374,166	635,895	434,520
Interest and Fiscal Charges	726,885	753,099	850,945	827,189	1,025,188
Total Governmental Activities Expenses	<u>49,194,735</u>	<u>48,147,678</u>	<u>\$44,210,521</u>	<u>\$43,796,415</u>	<u>\$42,072,624</u>
Business-Type Activities:					
Sanitary Landfill	4,013,480	2,560,798	2,280,326	2,342,043	2,564,688
Agricultural Service Center	183,367	188,754	204,805	149,642	154,107
BMV One Stop	185,665	191,873	121,238	0	0
Total Business-Type Activities Expenses	<u>4,382,512</u>	<u>2,941,425</u>	<u>2,606,369</u>	<u>2,491,685</u>	<u>2,718,795</u>
Total Primary Government Expenses	<u><u>\$53,577,247</u></u>	<u><u>\$51,089,103</u></u>	<u><u>\$46,816,890</u></u>	<u><u>\$46,288,100</u></u>	<u><u>\$44,791,419</u></u>
<b>Program Revenues</b>					
Governmental Activities:					
Charges for Services					
General Government:					
Legislative and Executive	\$3,541,119	\$3,224,686	\$3,437,256	\$2,878,008	\$2,671,219
Judicial	974,807	971,302	970,436	876,558	816,502
Public Safety	1,163,621	1,014,278	795,229	1,053,454	897,960
Public Works	1,048,332	1,050,199	1,137,134	889,680	1,269,390
Health					
Alcohol, Drug, and Mental Health	67,940	76,189	82,511	101,754	77,302
Mental Retardation and					
Developmental Disabilities	187,443	179,557	201,696	181,930	154,012
Other Health	201,412	194,440	168,115	156,132	146,869
Human Services					
Job and Family Services	290,374	85,479	407,192	0	0
Other Human Services	380,493	376,045	328,491	329,554	328,732
Economic Development	5,000	5,000	7,500	0	0
Intergovernmental	0	0	0	4,276	0
Operating Grants and Contributions	22,299,731	22,173,982	21,883,116	20,425,122	18,700,985
Capital Grants and Contributions	3,340,630	5,054,738	1,328,756	1,320,833	1,241,159
Total Governmental Activities Program Revenues	<u>33,500,902</u>	<u>34,405,895</u>	<u>30,747,432</u>	<u>28,217,301</u>	<u>26,304,130</u>
Business-Type Activities:					
Charges for Services	4,165,896	3,445,150	2,889,490	2,675,022	2,340,261
Capital Grants and Contributions	0	0	0	0	0
Total Business-Type Activities Program Revenues	<u>4,165,896</u>	<u>3,445,150</u>	<u>2,889,490</u>	<u>2,675,022</u>	<u>2,340,261</u>
Total Primary Government Program Revenues	<u><u>\$37,666,798</u></u>	<u><u>\$37,851,045</u></u>	<u><u>\$33,636,922</u></u>	<u><u>\$30,892,323</u></u>	<u><u>\$28,644,391</u></u>
<b>Net (Expense)/Revenue</b>					
Governmental Activities	(\$15,693,833)	(\$13,741,783)	(\$13,463,089)	(\$15,579,114)	(\$15,768,494)
Business-Type Activities	(216,616)	503,725	283,121	183,337	(378,534)
Total Primary Government Net Expense	<u><u>(\$15,910,449)</u></u>	<u><u>(\$13,238,058)</u></u>	<u><u>(\$13,179,968)</u></u>	<u><u>(\$15,395,777)</u></u>	<u><u>(\$16,147,028)</u></u>

(continued)

**Hancock County, Ohio**  
*Changes in Net Assets (continued)*  
*Last Five Years*

	2005	2004	2003	2002	2001
<b>General Revenues and Other Changes in Net Assets</b>					
Governmental Activities:					
Property Taxes Levied for:					
General Operating	\$1,708,397	\$1,557,160	\$1,487,479	\$1,926,923	\$1,909,591
Health-Alcohol, Drug, and Mental Health	1,361,797	1,341,882	1,314,416	1,129,278	1,167,047
Health-Mental Retardation and Developmental Disabilities	3,543,617	3,257,252	3,192,362	3,113,837	3,208,787
Human Services - Agency on Aging	544,784	536,826	543,998	0	0
Debt Service - Hospital Bond 4	0	0	137,505	153,578	178,966
Capital Outlay - County Capital Improvements	450,020	462,688	460,699	0	0
Payment in Lieu of Taxes	1,291,074	1,403,286	1,515,381	1,311,940	1,194,362
Sales Tax Imposed for:					
General Operating	5,453,147	5,231,737	5,068,096	4,865,680	4,923,237
Criminal Administrative Justice Services	1,596,752	2,615,869	1,006,463	0	0
Intergovernmental not Restricted to a Particular Purpose	2,572,558	2,656,350	2,627,985	2,699,694	3,154,214
Interest	1,006,164	480,522	510,770	788,988	1,232,292
Other	959,183	1,130,531	1,207,315	1,070,215	1,008,453
Transfers	0	123,582	72,743	0	(80,000)
<b>Total Governmental Activities</b>	<u>20,487,493</u>	<u>20,797,685</u>	<u>19,145,212</u>	<u>17,060,133</u>	<u>17,896,949</u>
Business-Type Activities:					
Interest	174,496	158,508	164,018	162,946	176,198
Increase (Decrease) in Fair Value of Investments	(63,193)	(53,939)	(82,653)	180,444	34,378
Gain on Sale of Fixed Assets	0	80,000	0	0	0
Other	0	58,124	50,879	61,720	30,111
Transfers	0	(123,582)	(72,743)	0	80,000
<b>Total Business-Type Activities</b>	<u>111,303</u>	<u>119,111</u>	<u>59,501</u>	<u>405,110</u>	<u>320,687</u>
<b>Total Primary Government</b>	<u>\$20,598,796</u>	<u>\$20,916,796</u>	<u>\$19,204,713</u>	<u>\$17,465,243</u>	<u>\$18,217,636</u>
<b>Change in Net Assets</b>					
Governmental Activities	\$4,793,660	\$7,055,902	\$5,682,123	\$1,481,019	\$2,128,455
Business-Type Activities	(105,313)	622,836	342,622	588,447	(57,847)
<b>Total Primary Government</b>	<u>\$4,688,347</u>	<u>\$7,678,738</u>	<u>\$6,024,745</u>	<u>\$2,069,466</u>	<u>\$2,070,608</u>

Source: Hancock County Auditor

**Hancock County, Ohio**  
*Fund Balances, Governmental Funds*  
*Last Ten Years*

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
General Fund				
Reserved	\$190,029	\$245,403	\$293,890	\$262,092
Unreserved	<u>5,727,753</u>	<u>4,226,347</u>	<u>3,285,030</u>	<u>2,530,812</u>
Total General Fund	<u>\$5,917,782</u>	<u>\$4,471,750</u>	<u>\$3,578,920</u>	<u>\$2,792,904</u>
All Other Governmental Funds				
Reserved	\$2,752,911	\$2,329,299	\$2,976,180	\$2,314,705
Unreserved, reported in:				
Special Revenue Funds	5,344,480	6,403,375	5,433,771	5,877,222
Debt Service Funds	1,359,608	2,300,062	1,713,193	1,111,177
Capital Projects Funds (Deficit)	390,859	(215,377)	(1,038,191)	(1,772,763)
Permanent Fund	<u>105,547</u>	<u>100,226</u>	<u>99,481</u>	<u>97,555</u>
Total All Other Governmental Funds	<u>\$9,953,405</u>	<u>\$10,917,585</u>	<u>\$9,184,434</u>	<u>\$7,627,896</u>
Total All Governmental Funds	<u>\$15,871,187</u>	<u>\$15,389,335</u>	<u>\$12,763,354</u>	<u>\$10,420,800</u>

Source: Hancock County Auditor

- (1) GASB Statements No. 33 and 34 were implemented in 2001  
(2) A restatement to fund balance was made to loans receivable in the amount of \$211,483

<u>2001 (1)</u>	<u>2000</u>	<u>1999 (2)</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
\$334,496	\$641,551	\$182,494	\$261,366	\$114,834	\$124,872
<u>2,884,972</u>	<u>3,764,815</u>	<u>3,158,323</u>	<u>2,759,831</u>	<u>2,943,270</u>	<u>2,835,498</u>
<u>\$3,219,468</u>	<u>\$4,406,366</u>	<u>\$3,340,817</u>	<u>\$3,021,197</u>	<u>\$3,058,104</u>	<u>\$2,960,370</u>
\$1,661,317	\$1,854,404	\$1,507,613	\$1,433,532	\$774,182	\$784,104
6,084,368	5,579,277	6,864,241	5,969,306	5,323,036	5,938,149
1,028,188	627,740	332,402	165,510	453,550	79,872
(601,665)	467,800	533,354	(3,881,107)	(5,074,259)	(10,046,048)
<u>78,324</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>
<u>\$8,250,532</u>	<u>\$8,529,221</u>	<u>\$9,237,610</u>	<u>\$3,687,241</u>	<u>\$1,476,509</u>	<u>(\$3,243,923)</u>
<u>\$11,470,000</u>	<u>\$12,935,587</u>	<u>\$12,578,427</u>	<u>\$6,708,438</u>	<u>\$4,534,613</u>	<u>(\$283,553)</u>

**Hancock County, Ohio**  
*Changes in Fund Balances, Governmental Funds*  
*Last Ten Years*

	2005 (1)	2004	2003	2002 (1)
<b>Revenues</b>				
Taxes	\$14,989,253	\$15,098,340	\$13,038,834	\$11,351,911
Payment in Lieu of Taxes	1,302,662	1,482,190	1,508,852	1,305,251
Special Assessments	364,586	478,756	442,051	442,695
Charges for Services	6,951,168	6,436,579	6,552,078	5,731,604
Licenses and Permits	177,957	171,063	156,271	133,408
Fines and Forfeitures	213,779	189,907	198,025	207,235
Intergovernmental	27,341,104	29,612,138	24,381,810	24,002,922
Interest	1,042,155	481,520	555,375	795,893
Rent	164,962	161,142	174,966	180,960
Donations	77,810	50,235	57,278	88,367
Other	959,183	1,151,700	1,206,315	1,049,636
Total Revenues	<u>53,584,619</u>	<u>55,313,570</u>	<u>48,271,855</u>	<u>45,289,882</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	5,555,092	5,280,823	5,202,985	5,516,962
Judicial	3,141,140	3,169,874	2,783,272	2,826,448
Public Safety	7,478,204	7,199,740	6,188,494	6,255,302
Public Works	5,465,132	5,126,467	3,978,102	4,356,176
Health	15,010,802	15,161,703	14,001,281	12,955,812
Human Services	9,141,414	9,600,505	9,177,482	8,067,845
Economic Development	219,644	173,278	373,065	1,113,052
Transportation		0	0	0
Other		0	0	0
Capital Outlay	4,469,442	5,782,771	3,937,488	2,425,897
Intergovernmental	493,286	445,995	374,166	635,895
Debt Service	2,021,690	1,968,829	2,126,952	2,277,258
Total Expenditures	<u>52,995,846</u>	<u>53,909,985</u>	<u>48,143,287</u>	<u>46,430,647</u>
Excess of Revenues Over (Under) Expenditures	588,773	1,403,585	128,568	(1,140,765)
<b>Other Financing Sources (Uses)</b>				
Issuance of Loan	0	0	0	0
Issuance of Bonds	260,000	1,098,110	0	0
Issuance of Refunding Bonds	6,645,000	0	0	3,157,548
Premium	143,590	0	0	0
Payment to Refunded Bonds Escrow Agent	(7,155,511)	0	0	(3,065,983)
Proceeds from Sale of Capital Assets	0	704	0	0
Inception of Capital Lease	0	0	0	0
Transfers In	691,521	458,479	2,389,450	966,802
Transfers out	(691,521)	(334,897)	(175,464)	(966,802)
Total Other Financing Sources (Uses)	<u>(106,921)</u>	<u>1,222,396</u>	<u>2,213,986</u>	<u>91,565</u>
Net Change in Fund Balances	<u>\$481,852</u>	<u>\$2,625,981</u>	<u>\$2,342,554</u>	<u>(\$1,049,200)</u>
Debt service as a percentage of noncapital expenditures	19.1%	4.1%	4.7%	12.5%

Source: Hancock County Auditor

(1) Debt service includes the Payment to Refunded Bonds Escrow Agent creating a higher percentage of debt service to noncapital expenditures

2001	2000	1999	1998	1997	1996
\$11,610,906	\$11,174,778	\$10,522,817	\$10,124,573	\$9,323,035	\$8,562,337
1,187,153	1,029,540	851,941	871,649	871,649	N/A
468,006	387,781	337,724	321,380	232,994	374,162
5,253,754	4,938,504	4,654,783	4,459,948	3,895,451	3,666,281
127,280	132,632	126,354	119,261	121,586	129,515
250,721	347,102	269,215	240,829	200,600	267,572
23,426,133	21,386,479	19,771,548	19,484,640	18,429,649	18,835,072
1,323,402	1,357,587	1,197,617	1,062,393	1,057,210	1,138,461
175,885	249,918	364,464	0	0	6,000
132,603	17,233	21,776	38,797	6,075	252,058
1,031,564	591,757	960,661	1,411,775	1,317,231	1,170,557
<u>44,987,407</u>	<u>41,613,311</u>	<u>39,078,900</u>	<u>38,135,245</u>	<u>35,455,480</u>	<u>34,402,015</u>
5,278,511	5,588,892	4,843,951	4,655,905	4,603,388	4,661,731
3,248,023	2,279,079	2,235,303	2,111,030	2,326,051	2,500,879
6,192,975	5,227,653	5,034,004	4,523,806	4,115,728	3,692,418
4,305,158	4,774,335	4,798,814	4,006,518	3,676,717	3,632,507
12,282,180	12,038,969	11,039,271	10,387,485	10,290,527	10,124,831
8,651,142	7,600,976	6,542,827	6,140,794	5,535,977	4,787,994
248,298	105,851	236,203	607,764	331,556	967,992
0	0	0	42,531	N/A	N/A
0	1,719	18,197	41,839	N/A	35,442
4,381,697	1,116,542	1,699,809	1,662,115	3,167,965	9,282,772
434,520	391,177	299,230	289,230	280,230	271,230
2,181,893	2,142,268	1,966,480	2,013,867	1,791,074	1,504,274
<u>47,204,397</u>	<u>41,267,461</u>	<u>38,714,089</u>	<u>36,482,884</u>	<u>36,119,213</u>	<u>41,462,070</u>
(2,216,990)	345,850	364,811	1,652,361	(663,733)	(7,060,055)
0	0	0	483,210	221,500	0
0	0	5,310,000	0	5,410,000	3,594,000
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	(2,633,347)
0	4,245	10,800	38,254	75,021	0
0	17,982	0	0	144,799	0
1,648,644	1,247,853	591,162	1,572,852	1,734,139	1,568,051
<u>(1,728,644)</u>	<u>(1,258,770)</u>	<u>(618,267)</u>	<u>(1,572,852)</u>	<u>(2,103,560)</u>	<u>(1,945,965)</u>
<u>(80,000)</u>	<u>11,310</u>	<u>5,293,695</u>	<u>521,464</u>	<u>5,481,899</u>	<u>582,739</u>
<u>(\$2,296,990)</u>	<u>\$357,160</u>	<u>\$5,658,506</u>	<u>\$2,173,825</u>	<u>\$4,818,166</u>	<u>(\$6,477,316)</u>
5.2%	5.3%	5.4%	5.9%	5.3%	10.7%

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

Year	Assessed Values			
	Real Property	Personal Property	Public Utility Property	Less: Tax Exempt Real Property
2005	\$1,494,623,720	\$240,100,584	\$58,358,780	\$179,620,460
2004	1,384,042,630	249,127,286	57,780,750	176,956,610
2003	1,335,083,260	272,015,303	58,586,520	167,491,150
2002	1,292,794,690	293,676,888	58,181,990	155,231,100
2001	1,215,085,710	246,254,287	73,838,400	147,297,500
2000	1,182,908,900	267,326,643	70,451,330	141,185,500
1999	1,147,212,760	268,624,169	76,574,170	132,406,870
1998	993,304,070	254,393,757	74,818,430	125,556,370
1997	972,005,490	228,376,930	73,318,520	120,712,340
1996	928,451,140	202,265,929	73,880,690	102,289,200

Source: Hancock County Auditor

- (1) Excludes tax-exempt property
- (2) Direct tax rate can be located on S12

Note: Property is reassessed once every six years. According to Ohio law, tax exempt property is classified separately and is not included in residential, commercial or industrial properties until it is no longer exempt and its use is determined at a later date.

<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate (2)</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value (1) as a Percentage of Actual Value</u>
\$1,613,462,624	\$5.40	\$603,569,021	37.41%
1,513,994,056	5.40	566,920,005	37.45
1,498,193,933	5.40	555,788,249	37.10
1,489,422,468	5.00	546,261,060	36.68
1,387,880,897	5.00	512,687,010	36.94
1,379,501,373	5.00	505,507,741	36.64
1,360,004,229	5.00	495,481,468	36.43
1,196,959,887	5.00	437,441,314	36.55
1,152,988,600	5.00	422,957,636	36.68
1,102,308,559	4.70	401,382,623	36.41

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

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
County Units:										
General Fund										
Effective Millage Rates	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Residential/Agricultural	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Commercial/Industrial	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Tangible/Public Utility Personal	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.50
Mental Retardation and Developmental Disabilities										
Effective Millage Rates	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.20
Residential/Agricultural	2.30	2.38	2.38	2.38	2.50	2.50	2.15	2.50	2.50	1.96
Commercial/Industrial	2.46	2.50	2.50	2.49	2.50	2.50	2.30	2.50	2.50	2.20
Tangible/Public Utility Personal	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.20
ADAMHS										
Effective Millage Rates	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Residential/Agricultural	0.92	1.00	1.00	0.82	0.86	0.86	0.86	1.00	0.75	0.75
Commercial/Industrial	0.98	1.00	1.00	0.92	0.92	0.92	0.92	1.00	0.99	0.99
Tangible/Public Utility Personal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Agency On Aging										
Effective Millage Rates	0.40	0.40	0.40	N/A						
Residential/Agricultural	0.37	0.40	0.40	N/A						
Commercial/Industrial	0.39	0.40	0.40	N/A						
Tangible/Public Utility Personal	0.40	0.40	0.40	N/A						
Total Voted Millage										
Total Effective Voted Millage by type of property	5.40	5.40	5.40	5.00	5.00	5.00	5.00	5.00	5.00	4.70
Residential/Agricultural	5.09	5.27	5.28	4.70	4.86	4.86	4.51	5.00	4.75	4.21
Commercial/Industrial	5.34	5.40	5.40	4.91	4.92	4.92	4.72	5.00	4.99	4.69
Tangible/Public Utility Personal	5.40	5.40	5.40	5.00	5.00	5.00	5.00	5.00	5.00	4.70
In County School Districts										
Arcadia LSD	45.28	39.01	38.97	36.97	37.13	37.45	37.45	38.00	38.74	38.90
Arlington LSD	33.90	34.05	34.10	34.30	38.89	39.65	40.14	41.73	42.40	42.90
Cory-Rawson LSD	34.50	34.50	34.50	34.50	34.50	35.80	36.10	36.71	37.00	37.10
Findlay CSD	58.25	53.35	53.35	53.35	53.35	53.35	53.35	53.35	53.35	53.35
Liberty-Benton LSD	39.48	41.11	41.57	41.87	42.61	42.95	43.63	45.67	46.00	46.50
McComb LSD	35.26	35.26	35.16	35.26	35.46	35.36	35.56	35.86	35.91	31.86
Van Buren LSD	36.95	37.50	37.50	36.01	37.40	32.80	32.80	32.80	32.93	33.04
Vanlue LSD	40.54	44.66	44.86	44.94	45.00	45.39	45.55	46.85	47.00	47.20
Out of County School Districts										
Ada EVSD	47.20	47.20	47.20	39.70	39.70	39.70	39.70	39.70	39.70	39.70
Bluffton EVSD	44.71	45.67	46.65	45.63	45.61	45.81	40.91	41.31	42.37	37.51
Elmwood LSD	39.00	39.50	39.50	39.90	39.70	36.50	37.00	36.90	36.80	38.50
Fostoria CSD	65.31	55.68	55.68	51.38	52.88	52.88	52.88	53.28	53.28	53.28
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	51.80	51.46	53.30	53.66	53.66	50.50	52.40	52.40	51.70	52.50
Riverdale LSD	37.90	37.90	40.10	40.20	40.20	34.00	34.00	34.00	34.00	34.00
Joint Vocational School Districts										
Apollo JVS	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	1.70
Penta County JVS	3.20	3.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20	2.20
Vanguard JVS	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60
Cities										
City of Findlay	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
City of Fostoria	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40

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

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
<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	4.70	4.70	4.70	6.00	6.00	6.00	6.00	6.00
Benton-Ridge	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	1.90
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	3.96	4.03	3.58	3.83	4.07	4.07	4.07	4.21	5.90	5.90
Mount Blanchard	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20	5.20
Mount Cory	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Rawson	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Van Buren	5.30	5.30	5.30	5.30	6.30	6.30	6.30	6.30	6.30	6.30
Vanlue	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	2.80
<b>Townships</b>										
Allen	\$4.10	\$4.10	\$4.10	\$3.30	\$3.70	\$2.80	\$2.80	\$2.80	\$3.20	\$3.20
Amanda	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	2.50
Biglick	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Blanchard	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Cass	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20	3.20
Delaware	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	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	2.90	2.90	4.30	4.30	2.90	2.90	2.90	2.90	2.90	4.40
Portage	3.20	3.20	4.60	4.60	3.20	3.20	3.20	3.20	3.20	4.70
Union	5.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	5.85
Van Buren	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Washington	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
<b>Other Units</b>										
Appleseed Joint Ambulance District	1.20	1.20	1.20	1.20	1.20	1.20	1.10	0.50	0.50	0.50
Bluffton Library	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Hancock County Park District	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
PMP Joint Ambulance District	4.00	4.00	4.00	4.00	3.80	3.80	3.80	3.44	3.44	3.44
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	N/A	N/A	0.11	0.12	0.12	0.15	0.14	0.18	0.18	0.20

Source: Hancock County Auditor

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

**Hancock County, Ohio**  
*Principal Property Taxpayers*  
*Current Year and Seven Years Ago*

	Collection Year 2005			Collection Year 1998		
	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Taxable Assessed Value	Rank	Percent of Total County Assessed Valuation
Ohio Power	\$31,384,940	1	1.945%	\$35,774,070	2	2.989%
Whirlpool Corporation	30,695,490	2	1.902%	38,301,630	1	3.200%
Cooper Tire & Rubber Company	29,880,830	3	1.852%	30,754,400	3	2.569%
Best Buy Findlay Limited	19,937,700	4	1.236%	-	-	-
Marathon Oil Company	19,630,920	5	1.217%	11,176,560	6	0.934%
Ball Metal Beverage	16,065,510	6	0.996%	24,339,140	4	2.033%
Owens-Brockway Plastic	15,469,140	7	0.959%	7,745,400	8	0.647%
Nissan Brakes (fka Findlex Corp)	12,259,290	8	0.760%	-	-	-
Consolidated Biscuit	10,873,620	9	0.674%	-	-	-
Kohl's Distribution/Department	8,726,260	10	0.541%	-	-	-
Harris Corporation	-	-	-	14,319,560	5	1.196%
Ohio Bell	-	-	-	11,139,760	7	0.931%
Columbia Gas	-	-	-	7,583,310	9	0.634%
Dow Chemical	-	-	-	6,307,800	10	0.527%
Total Principal Taxpayers	<u>194,923,700</u>		<u>13.074%</u>	<u>187,441,630</u>		<u>15.660%</u>
All Other Taxpayers	<u>1,418,538,924</u>		<u>86.926%</u>	<u>1,009,518,257</u>		<u>84.340%</u>
Total County Assessed Value	<u><u>\$1,613,462,624</u></u>		<u><u>100.00%</u></u>	<u><u>\$1,196,959,887</u></u>		<u><u>100.00%</u></u>

Source: Hancock County Auditor

**Hancock County, Ohio**  
*Taxable Sales by Type*  
*Last Five Years*

Category	2005	2004	2003	2002	2001
Sales Tax Payments	\$2,045,924	\$2,223,560	\$2,017,457	\$1,648,142	\$1,560,616
Direct Pay Tax Return Payments	209,546	232,762	219,769	238,603	258,967
Seller's Use Tax Return Payments	556,071	674,247	510,764	393,047	456,211
Consumer's Use Tax Return Payments	369,725	313,451	264,332	125,089	195,486
Motor Vehicle Tax Payments	858,437	1,026,605	861,570	686,671	662,461
Watercraft and Outboard Motors	21,980	17,416	15,022	12,661	10,250
Department of Liquor Control	11,765	12,418	8,754	6,759	6,390
Sales Tax on Motor Vehicle Fuel Refunds	2,258	1,392	600	99	152
Sales/Use Tax Voluntary Payments	4,518	21,746	18,428	2,202	2,218
Statewide Master Numbers	3,049,002	3,432,912	2,247,463	1,799,271	1,830,753
Sales/Use Tax Assessment Payments	13,887	19,682	3,694	8,689	2,926
Administrative Rotary Fund Fee	(71,432)	(79,762)	(61,678)	(49,212)	(49,864)
Sales/Use Tax Refunds Approved	(21,782)	(48,823)	(31,616)	(6,341)	(13,329)
<b>Total</b>	<b>\$7,049,899</b>	<b>\$7,847,606</b>	<b>\$6,074,559</b>	<b>\$4,865,680</b>	<b>\$4,923,237</b>

Sales Tax Rate (2) 0.50% (1) 0.50% 0.50%

- (1) The sales rate increased to 0.75% in July 2003 due to a voter-approved increase of 0.25% to the 0.50% sales tax rate
- (2) The sales rate decreased to 0.50% in July 2005 due to the expiration of the voter-approved increase of 0.25% increase that was approved in 2003

Source: Hancock County Auditor

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the County.

Information pertaining to the top ten taxpayers for sales tax is not available through the Ohio Department of Taxation.

Information prior to 2001 was not available.

**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
2005	\$8,428,919	\$7,827,575	92.87%	\$270,561	\$95,570	\$366,131	4.68%
2004	8,087,338	7,604,016	94.02%	238,999	90,276	329,275	4.33%
2003	7,931,506	7,424,805	93.61	287,998	75,608	363,606	4.90
2002	6,999,793	6,725,710	96.08	214,724	59,825	274,549	4.08
2001	6,874,449	6,678,288	97.15	171,635	59,927	231,562	3.47
2000	6,408,941	6,367,814	99.36	176,884	37,256	214,140	3.36
1999	5,931,688	5,902,772	99.51	132,887	36,422	169,309	2.87
1998	5,640,180	5,624,179	99.72	108,173	29,168	137,341	2.44
1997	5,372,469	5,361,091	99.79	88,366	24,426	112,792	2.10
1996	4,693,269	4,684,875	99.82	88,338	31,445	119,783	2.56

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

(2) The County does not identify delinquent tax collections by tax year. Delinquent tax collections includes penalties and interest.

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>
2005	\$1,524,035	\$1,526,098	100.14%	\$77,955	\$475,280	\$553,235	36.25%
2004	1,581,663	1,561,728	98.74	52,549	344,881	397,430	25.45
2003	1,565,999	1,535,411	98.05	19,726	189,050	208,776	13.60
2002	1,612,528	1,486,853	92.21	63,903	73,075	136,978	9.21
2001	1,746,904	1,781,074	101.96	25,626	47,449	73,075	4.10
2000	1,467,661	1,437,317	97.93	63,248	38,000	101,248	7.04
1999	1,590,157	1,597,745	100.48	46,973	26,708	73,681	4.61
1998	1,607,487	1,634,098	101.66	16,810	57,826	74,636	4.57
1997	1,523,122	1,502,688	98.66	17,132	24,863	41,995	2.79
1996	1,303,719	1,302,765	99.93	11,302	22,023	33,325	2.56

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

(2) The County does not identify delinquent tax collections by tax year. Delinquent tax collections includes penalties and interest.

Source: Hancock County Auditor

**Hancock County, Ohio**  
*Ratios of Outstanding Debt, by Type*  
*Last Ten Years*

Year	Governmental Activities					
	General Obligation Bonds (1)	Special Assessment Bonds (1)	General Obligation Notes	Special Assessment Notes	OWDA Loans	Other Loans
2005	\$9,223,765	\$2,048,898	\$2,500,000	\$1,576,000	\$442,522	\$0
2004	10,419,199	2,113,953	325,000	1,772,800	471,102	0
2003	11,495,062	1,093,821	170,000	1,586,730	497,974	38,210
2002	12,655,925	1,171,799	765,000	1,362,252	523,242	74,626
2001	13,730,000	1,245,000	1,402,000	1,321,825	547,002	115,831
2000	14,745,000	1,310,000	1,172,000	171,405	569,347	140,992
1999	15,645,000	1,375,000	800,000	811,005	590,362	171,671
1998	11,165,000	1,435,000	6,529,200	5,050	610,127	200,716
1997	11,975,000	1,490,000	5,929,200	12,950	140,901	228,353
1996	7,031,000	1,561,500	10,983,049	21,900	146,492	13,267

Source: Hancock County Auditor

(1) Amounts include premiums, discounts, and accounting losses

Information pertaining to personal income and per capita data can be located on S24

Capital Leases	Business-Type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds (1)	General Obligation Notes	Other Notes			
\$0	\$3,996,186	\$644,000	\$0	\$20,431,371	0.89%	\$278
0	4,104,868	110,200	0	19,317,122	0.84%	263
0	4,212,362	0	0	19,094,159	0.86%	261
0	1,935,000	0	0	18,487,844	0.87%	254
2,760	2,020,000	0	0	20,384,418	0.99%	283
28,292	2,105,000	0	0	20,242,036	1.00%	284
57,000	2,180,000	0	0	21,630,038	1.12%	305
99,804	0	0	86,108	20,131,005	1.09%	286
140,327	0	0	0	19,916,731	1.14%	285
4,237	0	0	0	19,761,445	1.21%	284

**Hancock County, Ohio**  
*Legal Debt Margin Information,*  
*Last Eight Years*

**Legal Debt Margin Calculation for Year 2005**

Assessed Value	\$1,613,462,624
Debt Limit (1)	38,836,566
Debt Applicable to Limit:	
Total Outstanding Debt	20,794,078
Less: Exemptions	<u>(18,413,965)</u>
Total Net Debt Applicable to Limit	<u>2,380,113</u>
Legal Debt Margin	<u><u>\$36,456,453</u></u>

	<u>2005</u>	<u>2004</u>	<u>2003</u>
Debt Limit	\$38,836,566	\$36,349,851	\$35,954,848
Total Net Debt Applicable to Limit	<u>2,380,113</u>	<u>1,600,000</u>	<u>126,270</u>
Legal Debt Margin	<u><u>\$36,456,453</u></u>	<u><u>\$34,749,851</u></u>	<u><u>\$35,828,578</u></u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	6.13%	4.40%	0.35%

(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	<u>32,836,566</u>
	<u><u>\$38,836,566</u></u>

Source: Hancock County Auditor

<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
\$35,735,562	\$33,197,022	\$32,987,534	\$30,000,106	\$28,423,997
<u>(415,348)</u>	<u>2,532,193</u>	<u>1,779,171</u>	<u>1,658,150</u>	<u>10,821,224</u>
<u><u>\$36,150,910</u></u>	<u><u>\$30,664,829</u></u>	<u><u>\$31,208,363</u></u>	<u><u>\$28,341,956</u></u>	<u><u>\$17,602,773</u></u>
-1.16%	7.63%	5.39%	5.53%	38.07%

**Hancock County, Ohio**  
*Ratios of General Bonded Debt Outstanding*  
*Last Ten Years*

<u>Year</u>	<u>General Bonded Debt Outstanding</u>	<u>Percentage of Actual Taxable Value of Property</u>	<u>Per Capita</u>
2005	\$13,219,951	0.82%	\$179.86
2004	14,524,067	0.96	197.75
2003	15,707,424	1.05	214.77
2002	14,590,925	0.98	200.83
2001	15,750,000	1.13	218.74
2000	16,850,000	1.22	236.28
1999	17,825,000	1.31	250.99
1998	11,165,000	0.93	158.41
1997	11,975,000	1.04	171.31
1996	7,031,000	0.64	101.02

Source: Hancock County Auditor

Information pertaining to per capita data can be located on S24.

Information pertaining to the actual taxable value of property  
can be located on S10.

**Hancock County, Ohio**  
*Demographic and Economic Statistics*  
*Last Ten Years*

<u>Year</u>	<u>Population (Estimated)</u>	<u>Personal Income (in thousands)</u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u>
2005	73,503	\$2,289,000 (1)	\$31,142	4.9%
2004	73,447	2,289,000	31,165	5.1
2003	73,135	2,222,000	30,382	5.1
2002	72,652	2,126,000	29,263	4.4
2001	72,003	2,060,299	28,614	3.7
2000	71,315	2,026,761	28,420	3.3
1999	71,019	1,932,888	27,216	2.8
1998	70,482	1,855,375	26,324	3.2
1997	69,902	1,739,504	24,885	3.5
1996	69,599	1,639,678	23,559	3.6

(1) 2005 information not yet available

Source: Bureau of Labor Statistics  
 Bureau of Economic Analysis  
 US Census Bureau

**Hancock County, Ohio**  
*Principal Employers*  
*Current Year and Eight Years Ago*

Employer	2005			1997		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Cooper Tire & Rubber Company	2,196	1	5.76%	2,100	1	5.36%
Whirlpool Corporation	2,100	2	5.51	1,750	2	4.46
Blanchard Valley Health Association	1,630	3	4.28	-	-	-
Marathon Ashland Petroleum	1,409	4	3.70	1,384	3	3.53
Consolidated Biscuit Co.	1,070	5	2.81	1,200	4	3.06
DTR Industries	810	6	2.13	-	-	-
Findlay City School District	800	7	2.10	-	-	-
Nissan Brake (fka Findlex Corporation)	754	8	1.98	-	-	-
Lowe's Distribution	740	9	1.94	-	-	-
Hisan	725	10	1.90	-	-	-
Harris Semiconductor	-	-	-	780	5	1.99
Kohl's Distribution Center	-	-	-	700	6	1.79
Findlay Industries	-	-	-	665	7	1.70
OHM Corporation	-	-	-	590	8	1.51
Ball Metal Container Group	-	-	-	460	9	1.17
Hancor, Inc.	-	-	-	454	10	1.16
Total Principal Employers	<u>12,234</u>		<u>32.11%</u>	<u>10,083</u>		<u>25.73%</u>
Total County Employed	<u>38,100</u>			<u>39,200</u>		

Sources: Courier Newspaper  
and Labor Market Information website

**Hancock County, Ohio**  
*Full-Time Equivalent County Government Employees by Function/Program*  
*Last Six Years*

Function/Program	2005	2004	2003	2002	2001	2000
General Government:						
Legislative and Executive	70	68	68	74	73	72
Judicial	49	48	45	46	45	45
Public Safety						
Enforcement	61	58	63	62	63	58
Jail Operation	43	43	32	42	43	43
Other Public Safety	3	4	4	4	3	3
Public Works	50	49	50	51	53	53
Health						
Mental Retardation and Developmental Disabilities	160	184	191	171	168	159
Other Health	15	16	16	14	14	14
Human Services						
Child Support Enforcement Agency	16	15	15	16	16	17
Job and Family Services	65	62	64	65	65	64
Other Human Services	5	6	6	5	7	6
Conservation and Recreation	22	22	24	29	28	26
Economic Development and Assistance	5	4	3	5	6	4
Other	17	19	17	16	16	15
Total	<u>581</u>	<u>598</u>	<u>598</u>	<u>600</u>	<u>600</u>	<u>579</u>

Source: Hancock County Auditor (as of December 31 of each year)

Information prior to 2000 is not available

**Hancock County, Ohio**  
*Operating Indicators by Function/Program*  
*Last Six Years*

Function/Program	2005	2004	2003	2002	2001	2000
<b>Legislative/Executive</b>						
<b>Auditor</b>						
Number of Non-Exempt Conveyances	2,421	2,201	2,134	2,036	1,953	1,955
Number of Exempt Conveyances	1,434	1,081	1,263	1,547	1,362	1,423
Number of Real Estate Transfers	3,855	3,282	3,397	3,585	3,315	3,378
Number of Auditor's Warrants Issued	23,116	22,880	22,132	23,279	24,922	23,916
<b>Board of Elections</b>						
Number of Registered Voters	48,631	49,617	45,615	45,241	44,382	46,207
Number of Voters Last General Election	18,599	35,889	16,816	21,137	12,746	30,958
Percent of Registered Voters Voting	38.20%	72.33%	36.87%	47.38%	28.99%	67.00%
<b>Recorder</b>						
Number of Deeds Filed	3,345	3,314	3,238	2,717	2,197 (1)	N/A
Number of Mortgages Filed	5,927	6,235	9,091	8,294	5,413	N/A
<b>Judicial</b>						
<b>Common Pleas Court</b>						
Number of Civil Cases Filed	797	660	618	567	469	468
Number of Criminal Cases Filed	297	311	279	236	264	284
Number of Domestic Cases Filed	891	862	854	880	854	858
<b>Juvenile Court</b>						
Number of Civil Cases Filed	845	798	668	711	647	640
Number of Criminal Cases Filed	1,665	1,646	1,915	2,068	2,261	2,318
Number of Adjudged Delinquent Cases Filed	739	708	695	970	857	1,025
Number of Days in Wood County Detention Facility	2,303	1,925	1,492	2,099 (3)	1,678	1,878
<b>Public Safety</b>						
<b>Jail Operation</b>						
<b>Justice Center</b>						
Average Daily Count	106	105	103	105	100	92
Prisoners Booked	2,732	2,606	2,669	2,931	3,018	2,618
Prisoners Released	2,734	2,601	2,652	2,951	3,017	2,632
Out-of-County Bed Days Used	0	2,133 (4)	N/A	229 (5)	N/A	N/A
<b>Rehabilitation Opportunity Center</b>						
Average Daily Count	45	44	35	26	24	20
<b>Enforcement</b>						
Accidents Reported	1,266	1,280	1,367	1,247	1,247	1,393
Incidents Reported	4,756	4,542	5,173	5,232	4,914	5,375
Citations Issued	2,707	2,261	2,576	3,320	3,852	3,886
Papers Served	2,416 (2)	2,750 (2)	3,613	3,713	4,520	6,584
Telephone Calls	190,409	113,358	79,297	52,504	53,344	49,464
Transport Hours	6,913	8,049	N/A	8,029	8,128	7,773
Court Security Hours	3,637	3,715	3,413	3,542	3,847	3,309
<b>Public Works</b>						
<b>Engineer</b>						
Roads Resurfaced	8	5	0	1	2	9
Bridges Replaced	9	16	19	15	13	12
Culverts Built	40	50	45	40	40	37

**Hancock County, Ohio**  
*Operating Indicators by Function/Program*  
*Last Six Years*

Function/Program	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
<b>Health</b>						
<b>Dog and Kennel</b>						
Number of Dog Licenses Sold	11,618	11,417	11,470	10,032	9,972	10,989
Number of Kennel Licenses Sold	29	25	30	28	42	44
<b>Mental Retardation and Developmental Disabilities</b>						
<b>Students Enrolled at Blanchard Valley School</b>						
Early Intervention Program	81	75	63	110	92	94
Preschool	32	45	34	37	33	24
School Age	29	30	28	31	30	31
Consumers Employed at Blanchard Valley Industries	145	184	191	166	170	175
<b>Business-Type Activity</b>						
<b>Landfill</b>						
<b>Tonage Per Year:</b>						
In County	105,964	86,052	75,594	72,031	65,523	70,177
Out of County	38,590	33,075	30,247	25,405	20,520	18,579

(1) Only from 4/30/01 - 12/31/01

(2) Does not include number of warrants served.

(3) Commencing in February 2002, the process of filing criminal cases was changed. Offenses that occurred from the same incident were placed in one complaint instead of each offense receiving one individual case file as in prior years. The number of cases filed will appear to decrease until completely out of the one offense/one case system.

(4) Over a 27 day period

(5) Over a 274 day period

Sources: Various county departments

Information prior to 2000 is not available

**Hancock County, Ohio**  
 Capital Asset Statistics by Function/Program  
 Last Five Years

Function/Program	2005	2004	2003	2002	2001
Public Works					
Engineer					
Roads (miles)	434	432	432	434	434
Bridges	376	376	381	386	393
Culverts	980	980	977	972	965

Source: Hancock County Engineer's Annual Report

Information prior to 2001 is not available