

HANCOCK COUNTY, OHIO



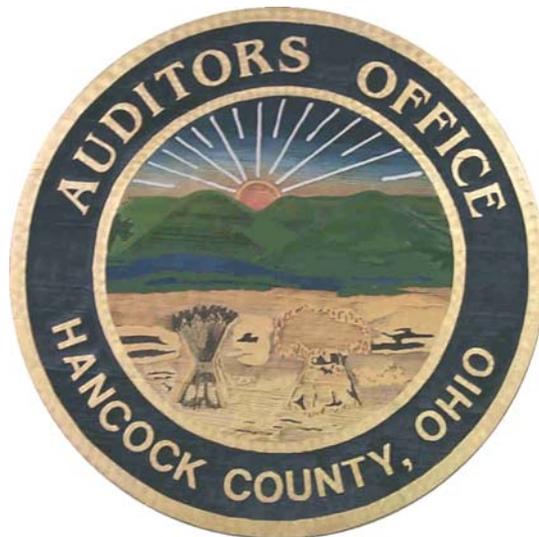
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2013

HANCOCK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended
December 31, 2013



Charity A. Rauschenberg, CPA
Hancock County Auditor

Prepared by the Hancock County Auditor's Office

INTRODUCTORY SECTION

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HANCOCK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2013

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Hancock County AUDITOR



CHARITY A. RAUSCHENBERG

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June 23, 2014

To the Citizens of Hancock County
and to The Board of County Commissioners:
The Honorable Phillip Riegle,
The Honorable Mark Gazarek, and
The Honorable Brian Robertson

As Auditor of Hancock County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2013. This report conforms to accounting principles generally accepted in the United States of America (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

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

Included in this report, at the front of the financial section, is an unmodified opinion on Hancock County's financial statements for the year ended December 31, 2013, rendered by Julian & Grube, Inc. This Independent Auditor's Report, found on page one of the Financial Section, provides assurance that the financial statements are free of material misstatements.

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

Profile of Hancock County

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

The County's 2010 census population of 74,782 placed it as the 35th most populous of the State's eighty-eight counties. The City of Findlay (the "City"), which is the County seat, has an estimated 2010 population of 41,202 and 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 within the County.

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

	Percent of Assessed Valuation for Real Property
Residential	61.57%
Commercial/Industrial	19.39
Public Utility	0.06
Governmental (including parks) and Other Tax Exempt	(a)
Agricultural	18.98

(a) Exempt from property taxation.

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

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

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

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

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

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

The County's area has a number of institutions of higher education. The University of Findlay, a four-year institution, has an approximate enrollment of 3,081 students. Owens Community College, Brown Mackie College and Winebrenner Theological Seminary all have campuses located in the County and account for enrollment of over 7,439 students. Within commuting distance to the County are numerous public and private two-year and four-year colleges and universities, including Bowling Green State University, University of Toledo, James A. Rhodes State College, The Ohio State University-Lima Branch, Tiffin University, Ohio Northern University, Bluffton College, Heidelberg College, and University of Northwestern Ohio.

The Findlay Area Arts Partnership coordinates the activities of 14 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 Art Walk 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, Norfolk, and Southern. One interstate highway, and 12 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 constructed a connector road between the Tall Timbers International Industrial Park and I-75. This road serves as the first leg of a by-pass around the City and opened approximately 500 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 administrators of public services for the County. The Commissioners adopt the annual operating budget and prepare the annual appropriation resolution for expenditures of all County funds.

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

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

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

For financial reporting purposes, the County includes all funds, agencies, boards, and commissions making up Hancock County (the Primary Government) and its component units in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 “The Financial Reporting Entity” and GASB Statement No. 39 “Determining Whether Certain Organizations Are Component Units - an amendment to GASB Statement No. 14” and GASB Statement No. 61 “The Financial Reporting Entity: Omnibus”. The County’s primary government includes the financial activities of the Hancock County Board of Alcohol, Drug, and Mental Health Services, the Board of Developmental Disabilities, the Job and Family Services Department, and all departments and activities that are directly operated by the elected County officials.

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

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

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

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

Local Economy

Hancock County is home to many large, global companies such as Marathon Petroleum Corporation and Whirlpool Corporation. In 2013, a number of industries not only added workers, but also made major investments in their facilities. Our community boasts a diverse workforce, which is integral to meeting the long-term employment needs of these large companies.

Marathon Petroleum Corporation, spun-off from Marathon Oil in 2011, added 100 jobs to its Findlay Headquarters. Marathon Petroleum Corporation also completed the purchase of property adjacent to their downtown complex. Thereafter, they announced an \$80 million expansion which would add two office buildings and two multi-level parking garages. One of the new buildings will serve as headquarters for their pipeline subsidiary MPLX LP, which is estimated to add 150 new jobs over the next several years. As an even further investment in the community, Marathon Petroleum Corporation revealed plans to renovate an old downtown middle school into a performing arts center. The Marathon Center for the Performing Arts represents an additional investment of nearly \$10 million in the community.

In mid-2013, Cooper Tire & Rubber Company and Apollo Tyre entered into an Agreement and Plan of Merger that would convert Cooper Tire & Rubber Company from a publicly traded company to a privately held (surviving) subsidiary of Apollo Tyre. On June 12, 2013, Cooper Tire & Rubber Company filed documents with the United States Securities and Exchange Commission detailing the proposed merger. By December, it became clear that the merger would not take place due to unresolved questions involving labor disputes, stock share prices, and financing-all imperative components to the merger. In early 2014, with the possibility of a merger behind it, Cooper Tire and Rubber Company resumed plans to construct a \$40 million technology center in Findlay, as well as engage in a year-long calendar of events slated to celebrate the company’s 100th anniversary.

Other local industries also experienced growth in 2013. Nissin Brake, a manufacturer of brake systems, engine mounts and castings for Honda, added 52 new jobs as a result of the auto industry's comeback. G.S.W., which manufactures wiring harnesses primarily for Toyota, added 32 workers. Both Nissin Brake and G.S.W. saw increased production needs due to the increase in auto industry demands. Ball Corporation, a well-known producer of aluminum and steel cans and tops for food and beverages, invested in the addition of two product lines and subsequently, 30 new jobs. Rowmark added 9 jobs to increase their production of plastic sheeting used for signs, plaques, trophy plates, and hotel hospitality carts, as well as dashboards and interior panels for heavy trucks, boats, and recreational vehicles. Garner Transportation Group added 6 drivers to their transportation fleet; they would have added more, but a national shortage of truck drivers precluded their efforts.

Recently, McLane Company Incorporated selected Hancock County as the location for its 22nd grocery distribution center. Construction is estimated to begin in 2014 in the new industrial park, Tall Timbers West. The 337,000-square-foot distribution center represents a \$119 million investment; \$38 million will be allocated to building construction and the remaining \$81 million will be used for equipment and computers to run the high-tech center. Mike Youngblood, the McLane Grocery division President, stated "The values and work ethic of the (Findlay) community fit perfectly with McLane."

Personal incomes in Hancock County increased by \$848 million, or 37 percent over the last ten years. Hancock County is consistently ranked among the top counties in the State for the lowest unemployment rate; we ranked 6th out of 88 counties for 2013. Hancock County averaged 6.0 percent unemployment, remaining under the State average of 7.4 percent.

Property values continued to remain stable over the last ten years, despite the loss of tangible personal property values. Most of this growth is related to additional real property and increased agricultural values within the County. The number of homes offered for sale in the County continued to saturate the real estate market in 2013, thus creating competition among sellers. The result was an active housing market where the average sales price for residential property was \$111,000 in 2013.

Long-Term Financial Planning

Hancock County management has been committed to maintaining, at a minimum, a year-end cash balance of \$2.5 million in the General Fund. This level of cash balance was achieved for the 2013 year-end in addition to a Budget Stabilization fund.

The Commissioners established a Budget Stabilization Fund in 2010; the fund is only an insulator against short-term economic changes and, because of the limitations imposed by the Ohio Revised Code, could not reasonably protect an entity from long-term economic factors. The Commissioners chose a proactive management approach by requesting quarterly meetings with the Budget Commission to review revenue. The Budget Commission members are the County Auditor, Prosecutor, and Treasurer. If actual revenue falls below the estimates, the Budget Commission has the statutory authority to decrease the revenue estimates. If the revenue estimates decrease, the appropriations are reviewed for potential adjustments to ensure that appropriations remain within the revenue estimates as required by statute. The Commissioners have reduced appropriations in the past to keep pace with the revenue estimates and end the year with a minimum cash balance of \$2.5 million in the General Fund.

The County refinanced several long-term bonded debt obligations in 2013. The combined savings exceeded \$460,000 for the life of the bonds. Refinancing is an important part of financial planning because the opportunity for long-term savings is controlled by current interest rates, issuance costs, callability of the existing bonds, and marketability of the new bonds. The County will continue to look for and assess refinancing opportunities in the future.

The elected officials in the County continue to work together to establish a long-term operating plan. This plan will provide a decision-making tool to assist County officials with management decisions both presently and into the future. However, as with any long-term plan, constant monitoring and assessments must be done to ensure the plan remains viable. As economic and other factors change, Hancock County elected officials understand the need to investigate, plan, and respond in a manner that maintains the high level of services necessary to provide to the community.

Relevant Financial Policies

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

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

The County Auditor's capital assets policy is designed to provide accountability and internal controls for the County's capital asset reporting. The Auditor's Office assists departments in gathering and maintaining information for the preparation of financial statements.

Major Initiatives

Flooding isn't an isolated problem; it can affect farmers, homeowners, and business owners alike; Hancock County is committed to finding a solution. The U.S. Army Corps of Engineers' preferred flood-control plan is expected to be released by mid-2015. After the release of the plan, the County will be required to obtain an environmental review which is estimated to cost \$3 million. In response to community leaders, the Army Corps allocated \$1.5 million (half) of the environmental review. In the interim, the County and local leaders are committed to mitigate flooding by continuing to purchase flood-prone properties, reconstructing (raising) bridges that impede flood water flow, and cleaning the Blanchard River. Specifically, the Hancock County Commissioners awarded a contract to Tawa Tree Service which will remove log jams and vegetation from the Blanchard River. The project cost \$380,000 for the Joint Board of Commissioners will take approximately 18 months to complete. This project encompasses four other Counties with the majority of the cost allocated to Hancock.

The Hancock County Engineer's Office struggled to maintain necessary equipment in their undersized, storm-damaged maintenance garage. Plans to construct a new maintenance garage were put on hold when cost estimates rose to around \$6 million. The plans were redesigned and new cost estimates were lowered to approximately \$3 million. Construction started off slowly due to delays in material deliveries as a result of more violent storms and unseasonable temperatures. The Engineer's maintenance staff worked in temporary facilities throughout the winter months, keeping plow trucks running non-stop for days at a time as our area suffered some of the most severe winter weather and temperatures in decades. Despite construction delays and unrelenting weather conditions, the maintenance garage is in the final stages of completion; full occupancy is expected in mid-2014.

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, 2012. The Certificate of Achievement is a prestigious national award received for conformance with the highest standards for preparation of state and local government financial reports.

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

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

The preparation of this report could not have been accomplished without the assistance and cooperation of every County elected office, department head, and their staff. The staff of the Auditor's Office works diligently each year to ensure accuracy and accountability in the financial report for Hancock County. I would like to thank my fiscal staff, Heather Pendleton, Julie Smith, Nancy Hiatt, Chelsi Tiell, and Joyce Stall for their dedication and service. I am grateful to the County Commissioners for their continued support through adequate funding of the CAFR.

Respectfully submitted,

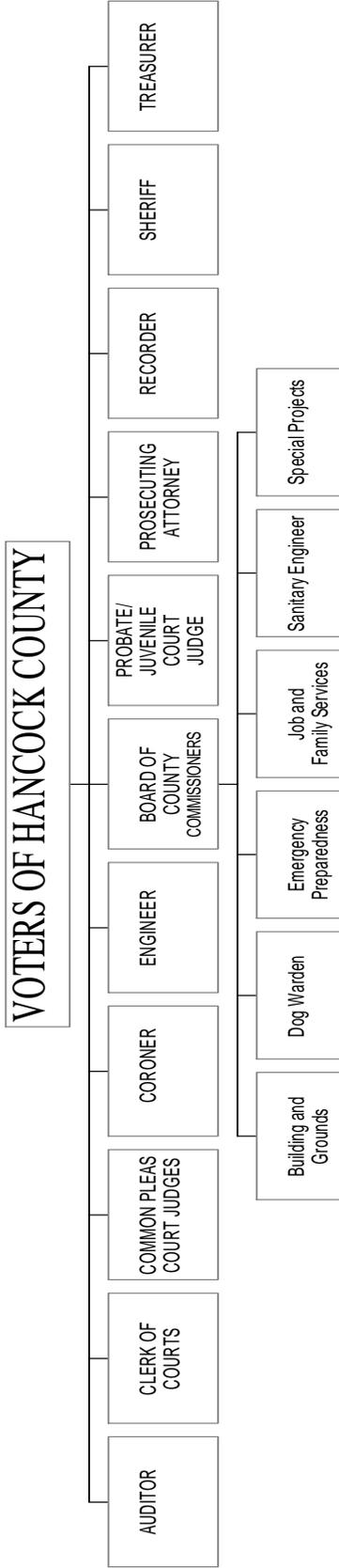
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Charity A. Rauschenberg, CPA
Hancock County Auditor

HANCOCK COUNTY, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2013

COMMISSIONERS	Phillip A. Riegle Mark D. Gazarek Brian J. Robertson
AUDITOR	Charity A. Rauschenberg, CPA
CORONER	Dr. Mark R. Fox
ENGINEER	Christopher O. Long, P.E., P.S.
PROSECUTING ATTORNEY	Mark Miller
RECORDER	Nikki G. Beltz
SHERIFF	Michael E. Heldman
TREASURER	J. Steve Welton
CLERK OF COURTS	Cathy Prosser-Wilcox
COMMON PLEAS COURT JUDGES	Joseph H. Niemeyer Reginald J. Routson
PROBATE/JUVENILE COURT JUDGE	Allan H. Davis

HANCOCK COUNTY GOVERNMENT ORGANIZATIONAL CHART



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

AGRICULTURAL SOCIETY	ALCOHOL, DRUG & MENTAL HEALTH BOARD	BLANCHARD VALLEY INDUSTRIES	BOARD OF ELECTIONS	BOARD OF DEVELOPMENTAL DISABILITIES	BOARD OF TAX REVISION
BUDGET COMMISSION	CHILDREN'S SERVICES BOARD	COMMUNITY IMPROVEMENT COMMISSION	COMMUNITY JUSTICE CENTER	DATA PROCESSING BOARD	DISASTER SERVICES HAZMAT
EDUCATIONAL 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 COOPERATIVE EXTENSION SERVICE	PARK DISTRICT	PUBLIC DEFENDER COMMISSION	RECORDS COMMISSION
REGIONAL PLANNING COMMISSION	TAX INCENTIVE REVIEW COUNCIL	VETERANS COMMISSION			



Government Finance Officers Association

**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, 2012

Executive Director/CEO

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FINANCIAL SECTION

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Julian & Grube, Inc.
Serving Ohio Local Governments

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

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise Hancock County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine 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., Hancock County's discretely presented component units, which represent 100%, 100%, and 100%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for Blanchard Valley Industries and Hancock Community Housing, Inc., is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement. The other auditors audited the financial statements of 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 requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to Hancock County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of Hancock County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

Independent Auditor's Report
Hancock County

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of December 31, 2013, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund and Major Special Revenue Funds: Motor Vehicle License and Gas Tax Fund, Alcohol, Drug and Mental Health Fund, Job and Family Services Fund and Board of Developmental Disabilities Fund, thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis*, listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on Hancock County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Independent Auditor's Report
Hancock County

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2014, on our consideration of Hancock County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hancock County's internal control over financial reporting and compliance.

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

Julian & Grube, Inc.
June 23, 2014

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HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2013 UNAUDITED

The management's discussion and analysis of Hancock County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2013. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Using This Annual Report

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

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

County-Wide Financial Statements

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

The statement of net position presents information on all of the County's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference reported as net position. The statement of activities presents information showing how the County's net position changed during 2013. These statements are prepared using the accrual basis of accounting similar to the accounting method used by most private sector companies. This basis of accounting considers all of the current year's revenues and expenses, regardless of when the cash is received or paid.

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

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

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

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

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

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2013 UNAUDITED

Fund Financial Statements

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

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

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

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

Proprietary Funds - The County's proprietary funds use the accrual basis of accounting, the same as used for the business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Sanitary Landfill operations, the Agricultural Service Center, and the BMV One-Stop building. The County also maintains an internal service fund for the self insurance of workers' compensation.

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

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

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

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013
UNAUDITED

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position at December 31, 2013 and December 31, 2012.

Table 1
Net Position

	Governmental Activities 2013	Governmental Activities 2012	Business-type Activities 2013	Business-type Activities 2012	2013 Total	2012 Total
<u>Assets</u>						
Current and other assets	\$ 75,725,917	\$ 74,269,537	\$ 10,530,176	\$ 9,455,496	\$ 86,256,093	\$ 83,725,033
Capital assets, net	104,965,883	103,068,966	10,797,039	11,162,926	115,762,922	114,231,892
Total assets	<u>180,691,800</u>	<u>177,338,503</u>	<u>21,327,215</u>	<u>20,618,422</u>	<u>202,019,015</u>	<u>197,956,925</u>
<u>Deferred outflows of resources</u>	<u>231,170</u>	<u>215,039</u>	<u>48,610</u>	<u>56,712</u>	<u>279,780</u>	<u>271,751</u>
<u>Liabilities</u>						
Long-term liabilities outstanding	14,398,563	15,392,046	10,807,596	9,755,738	25,206,159	25,147,784
Other liabilities	6,780,965	6,886,839	252,847	1,509,112	7,033,812	8,395,951
Total liabilities	<u>21,179,528</u>	<u>22,278,885</u>	<u>11,060,443</u>	<u>11,264,850</u>	<u>32,239,971</u>	<u>33,543,735</u>
<u>Deferred inflows of resources</u>	<u>10,543,915</u>	<u>10,478,912</u>	<u>23,243</u>	<u>-</u>	<u>10,567,158</u>	<u>10,478,912</u>
<u>Net Position</u>						
Net investment in capital assets	94,798,441	94,389,841	5,211,402	5,058,899	100,009,843	99,448,740
Restricted	36,079,271	34,862,850	2,763,441	2,769,632	38,842,712	37,632,482
Unrestricted	18,321,815	15,543,054	2,317,296	1,581,753	20,639,111	17,124,807
Total net position	<u>\$ 149,199,527</u>	<u>\$ 144,795,745</u>	<u>\$ 10,292,139</u>	<u>\$ 9,410,284</u>	<u>\$ 159,491,666</u>	<u>\$ 154,206,029</u>

Current and other assets for governmental activities increased due an increase in equity in pooled cash and investments. The Board of Developmental Disabilities continued to have a significant cash balance from revenues collected in 2013 from a new 1.9 mill levy passed by the voters in 2005 and carryover cash balances being greater than expenses. This increase is also reflected in restricted net position. Capital assets increased due to significant purchases in buildings, construction in progress and infrastructure. Other liabilities in the governmental activities decreased due to a decrease in notes payable. Long-term liabilities decreased due to the repayment of debt exceeding debt issued during the year.

The current and other assets of the business-type activities increased due primarily to an increase in equity in pooled cash and investments in the sanitary landfill activities. This increased due to lower contract service expenses related to the landfill. Capital assets of the business-type activities primarily decreased to only minimal amounts of capital assets purchased during the year while another year of depreciation was taken on those assets. Other liabilities decreased due to the payment of notes payable from 2012. Long-term liabilities outstanding increased due to the issuance of bonds to refund the previously mentioned notes.

HANCOCK COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013
UNAUDITED**

Table 2 shows the changes in net position for 2013 and 2012.

**Table 2
Changes in Net Position**

	Governmental Activities <u>2013</u>	Governmental Activities <u>2012</u>	Business-type Activities <u>2013</u>	Business-type Activities <u>2012</u>	2013 <u>Total</u>	2012 <u>Total</u>
Revenues						
Program revenues:						
Charges for services and sales	\$ 7,799,709	\$ 8,348,338	\$ 4,842,655	\$ 5,098,570	\$ 12,642,364	\$ 13,446,908
Operating grants and contributions	24,356,653	25,075,069	-	-	24,356,653	25,075,069
Capital grants and contributions	1,131,489	2,470,485	-	-	1,131,489	2,470,485
Total program revenues	33,287,851	35,893,892	4,842,655	5,098,570	38,130,506	40,992,462
General revenues:						
Property taxes	10,446,217	10,402,150	-	-	10,446,217	10,402,150
Payment in lieu of taxes	264,141	262,583	-	-	264,141	262,583
Sales tax	12,565,916	11,961,333	-	-	12,565,916	11,961,333
Unrestricted grants	2,321,831	2,338,942	-	-	2,321,831	2,338,942
Investment earnings	194,459	329,234	42,099	4,440	236,558	333,674
Other	127,812	142,484	394,509	517,828	522,321	660,312
Total general revenues	25,920,376	25,436,726	436,608	522,268	26,356,984	25,958,994
Total revenues	59,208,227	61,330,618	5,279,263	5,620,838	64,487,490	66,951,456
Expenses						
Program Expenses:						
General government						
Legislative and executive	7,238,640	6,841,591	-	-	7,238,640	6,841,591
Judicial	4,083,279	3,893,158	-	-	4,083,279	3,893,158
Public safety	8,538,180	8,249,571	-	-	8,538,180	8,249,571
Public works	6,524,864	6,402,505	-	-	6,524,864	6,402,505
Health	16,781,860	17,473,464	-	-	16,781,860	17,473,464
Human services	9,534,837	8,703,980	-	-	9,534,837	8,703,980
Conservation and recreation	881,099	492,030	-	-	881,099	492,030
Economic development	602,358	408,032	-	-	602,358	408,032
Other	-	63,205	-	-	-	63,205
Interest and fiscal charges	619,328	531,206	-	-	619,328	531,206
Sanitary landfill	-	-	4,121,102	5,184,417	4,121,102	5,184,417
Agricultural service center	-	-	115,827	134,701	115,827	134,701
BMV one-stop	-	-	160,479	183,050	160,479	183,050
Total expenses	54,804,445	53,058,742	4,397,408	5,502,168	59,201,853	58,560,910
Change in net position	4,403,782	8,271,876	881,855	118,670	5,285,637	8,390,546
Net position at beginning of year	144,795,745	136,523,869	9,410,284	9,291,614	154,206,029	145,815,483
Net position at end of year	\$ 149,199,527	\$ 144,795,745	\$ 10,292,139	\$ 9,410,284	\$ 159,491,666	\$ 154,206,029

The decrease in charges for services can mainly be attributed to a decrease in special assessment revenue received for ditch maintenance. The operating grants and contributions decreased due to lower grant revenue received for the alcohol, drug and mental health and board of developmental disabilities programs. The decrease in capital grants and contributions is primarily the result of a one-time 2012 grant received from the City of Findlay for flood mitigation that was not reoccurring in 2013.

General revenues increased only slightly by \$483,650 or 1.90% in 2013. The most significant increase was in the area of sales tax revenues. Sales tax revenues increased \$604,583 or 5.05% due to a rebound in the economy which resulted in better sales throughout the County.

Most expense categories increased from prior year due primarily to wage and benefit increases. Human services increased due to more program money being expended by Job and Family Services. Conservation and recreation increased due to a higher amount being spent on the National Emergency Grant. Health expenses decreased \$691,604 or 3.96% due to decreased spending in the alcohol, drug and mental health programs. This decrease resulted from lower grant funding from State and federal sources.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013
UNAUDITED

Net position of the business-type activities increased due to decreased spending on contractual services in the Sanitary Landfill. Construction for expansion is at a minimal for 2013. The next phase for expansion is planned for some time in the coming years.

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

Table 3
Governmental Activities

	Total Cost of Services <u>2013</u>	Net Cost of Services <u>2013</u>	Total Cost of Services <u>2012</u>	Net Cost of Services <u>2012</u>
Program Expenses:				
General government				
Legislative and executive	\$ 7,238,640	\$ 3,694,423	\$ 6,841,591	\$ 2,652,466
Judicial	4,083,279	2,415,800	3,893,158	2,411,527
Public safety	8,538,180	6,373,169	8,249,571	6,273,403
Public works	6,524,864	(55,403)	6,402,505	(2,207,154)
Health	16,781,860	6,689,062	17,473,464	5,503,166
Human services	9,534,837	1,184,213	8,703,980	1,791,230
Conservation and recreation	881,099	406,958	492,030	492,030
Economic development	602,358	189,044	408,032	(346,229)
Other	-	-	63,205	63,205
Interest and fiscal charges	<u>619,328</u>	<u>619,328</u>	<u>531,206</u>	<u>531,206</u>
Total	<u>\$ 54,804,445</u>	<u>\$ 21,516,594</u>	<u>\$ 53,058,742</u>	<u>\$ 17,164,850</u>

Charges for services provided for 44.42% of the costs of the legislative and executive program which represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecuting Attorney. Charges for services (primarily fines and forfeitures) provided for 35.15% of the costs of the judicial program. This program represents costs associated with the administration of the County's court system including the Common Pleas, Probate, and Juvenile courts.

Program revenues exceeded costs for the public works program due to the capital contributions from the state and federal governments for capitalized assets.

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

Governmental Funds Financial Analysis

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

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2013 UNAUDITED

The General Fund is the primary operating fund of the County. At the end of 2013, unassigned fund balance was \$2,593,120, while total fund balance was \$5,513,386. During 2013, the County's General Fund decreased \$780,854 due primarily to an increase in transfers to other funds to reinvest in capital assets, such as the County Courthouse and office space at 514 Main Street for the Commissioners, Prosecuting Attorney and Adult Probation department.

The Motor Vehicle and Gas Tax Fund increased \$568,248 due primarily to a decrease in expenditures.

The Alcohol, Drug, and Mental Health Fund's fund balance decreased by \$324. This fund experienced a decrease in expenditures as well a decrease in intergovernmental grant revenue.

The increase in fund balance in the Job and Family Services Fund can be attributed to a large increase in revenues during the year.

The Board of Developmental Disabilities Fund had an increase in fund balance in 2013. Revenues decreased from prior year due to less grant revenue received than in 2012 and expenditures increased due to increased services.

The Flood Mitigation Fund increased due to transfers from the General Fund from increased sales tax revenues.

Business-Type Activities Financial Analysis

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

The change in net position for the Sanitary Landfill Fund was mainly the result of contract service expense decreases from the previous year.

The Agricultural Service Center fund had a decrease in operating expenses which lead to an increase in net position.

The BMV One-Stop enterprise funds reported a positive change in net position due to operating revenues, consisting of charges for services, exceeding operating expenses.

Budgetary Highlights

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

For the General Fund, the revenue and other financing sources increased from the original budget to the final budget by \$520,000. Actual receipts and other financing sources increased \$1,888,525 from the final budget. This increase was primarily the result of increases in sales taxes, charges for services and advances to be repaid which are not budgeted by the County.

Appropriation changes from the original budget to the final budget were \$1,266,760 higher due to a large increase in transfers out of the increase in sales tax committed for flood mitigation. Actual expenditures and other financing uses were \$597,388 less than the final budget. While all expenditure line items showed positive variances, advances out increased \$147,915 since the County does not budget these amounts. The most significant changes in the expenditures were in the areas of legislative and executive, judicial and health. In legislative and executive, the most significant decrease from final budget to actual was in the board of elections and building and ground maintenance. Contractual services and fringe benefits decreased due to conservative budgeting. In judicial, juvenile court showed the most significant decrease. In public safety, the primary reason for the decrease was due to the sheriff and jail operations spending less than their budget.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2013 UNAUDITED

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2013, was \$104,965,883 and \$10,797,039, respectively, (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure.

For governmental activities, major capital asset additions in 2013 included land purchases, buildings, construction in progress and infrastructure. In business-type activities, the Landfill purchased new equipment. Note 11 to the basic financial statements provides additional information regarding capital assets.

Debt - At December 31, 2013, the County had total general obligation bonded debt outstanding of \$14,273,577. Of this amount, \$5,305,215 will be repaid from business-type activities. Other outstanding debt included special assessment bonds of \$1,586,315, OWDA loans of \$171,992, \$1,209,545 in other loans and OPWC loans of \$305,789.

Moody's has assigned an underlying rating of Aa2 and Standards & Poor's Corporation has assigned an underlying rating of AA- to the outstanding general obligation debt of the County.

In addition to the bonded debt, the County's long-term obligations include compensated absences and closure/postclosure costs. Notes 18 and 19 to the basic financial statements provide additional information regarding the County's debt.

Current Issues

For 2013, the County recognized approximately \$385,000 in additional sales tax revenue on a cash basis. This increase was attributed to a variety of factors which originated in 2012. First, several local companies and schools made improvements to their facilities which, as a by-product, generated revenue. As of June 2014, the County has seen a 9% increase in the sales tax revenue compared to the same period in 2013. As prior years' projects are winding down, new projects are starting up; projects which are not only replacing prior years' increased sales tax revenue, but surpassing it.

The County Commissioners awarded a contract for the construction of a new Engineer's maintenance garage in early 2013. The existing maintenance garage was undersized based on the current needs of the Engineer's Office, as well as heavily damaged during a windstorm. Construction of the new maintenance garage proceeded slowly due to unseasonable weather including subsequent windstorms, record-setting snowfall, and a polar vortex which created unprecedented sub-zero temperatures. Record cold temperatures continued into mid-March 2014. Throughout construction, the Engineer's maintenance staff worked in temporary facilities outfitted with plastic drop cloths and portable heaters to keep the plow/salt vehicles out on the county roads. Construction of the maintenance garage is nearing completion and occupancy is anticipated by mid July 2014.

HANCOCK COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2013
UNAUDITED**

Requests for Information

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

**BASIC
FINANCIAL STATEMENTS**

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2013

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and investments	\$ 51,007,813	\$ 2,265,436	\$ 53,273,249
Cash with fiscal and escrow agents	60,089	-	60,089
Cash and cash equivalents in segregated accounts	126,876	612,696	739,572
Investments in segregated accounts	-	7,173,219	7,173,219
Receivables:			
Sales taxes	3,291,559	-	3,291,559
Real estate and other taxes	10,753,282	-	10,753,282
Accounts	758,933	423,160	1,182,093
Special assessments	1,943,697	-	1,943,697
Accrued interest	21,326	21,131	42,457
Payment in lieu of taxes	280,854	-	280,854
Loans receivable	751,029	-	751,029
Internal balance	2,893	(2,893)	-
Due from other governments	5,801,107	-	5,801,107
Materials and supplies inventory	494,012	37,116	531,128
Prepayments	426,512	311	426,823
Due from external parties	5,935	-	5,935
Deposits	-	-	-
Restricted cash	-	-	-
Capital assets:			
Land and construction in progress	38,185,827	1,699,699	39,885,526
Depreciable capital assets, net	66,780,056	9,097,340	75,877,396
Total capital assets, net	<u>104,965,883</u>	<u>10,797,039</u>	<u>115,762,922</u>
Total assets	<u>180,691,800</u>	<u>21,327,215</u>	<u>202,019,015</u>
Deferred outflows of resources:			
Unamortized deferred loss on debt refunding	231,170	48,610	279,780
Total deferred outflows of resources	<u>231,170</u>	<u>48,610</u>	<u>279,780</u>
Liabilities:			
Accounts payable	1,479,067	108,635	1,587,702
Contracts payable	282,587	-	282,587
Retainage payable	60,089	-	60,089
Accrued wages and benefits payable	1,227,038	57,001	1,284,039
Due to other governments	1,132,635	57,845	1,190,480
Due to external parties	-	13,705	13,705
Accrued interest payable	42,194	15,661	57,855
Claims payable	76,355	-	76,355
Notes payable	2,481,000	-	2,481,000
Unearned revenue	-	-	-
Accrued payroll taxes	-	-	-
Donation liability	-	-	-
Sales tax payable	-	-	-
Security deposits payable	-	-	-
Agency liability	-	-	-
Long-term liabilities:			
Due within one year	2,225,641	634,754	2,860,395
Due in more than one year	12,172,922	10,172,842	22,345,764
Total liabilities	<u>21,179,528</u>	<u>11,060,443</u>	<u>32,239,971</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	10,263,061	-	10,263,061
PILOTs levied for the next fiscal year	280,854	-	280,854
Unamortized deferred gain on debt refunding	-	23,243	23,243
Total deferred inflows of resources	<u>10,543,915</u>	<u>23,243</u>	<u>10,567,158</u>
Net position:			
Net investment in capital assets	94,798,441	5,211,402	100,009,843
Restricted for:			
Capital projects	2,265,782	-	2,265,782
Debt service	5,397,187	-	5,397,187
Legislative and executive	2,383,595	-	2,383,595
Judicial	692,197	-	692,197
Public safety	1,603,140	-	1,603,140
Public works	3,462,576	-	3,462,576
Health	18,044,886	-	18,044,886
Human services	928,341	-	928,341
Economic development	913,742	-	913,742
Closure/post closure costs	-	2,763,441	2,763,441
Temporarily restricted	-	-	-
Children in custody:			
Expendable	140,825	-	140,825
Nonexpendable	247,000	-	247,000
Unrestricted (deficit)	18,321,815	2,317,296	20,639,111
Total net position	<u>\$ 149,199,527</u>	<u>\$ 10,292,139</u>	<u>\$ 159,491,666</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Component Units

	Blanchard Valley Industries		Hancock Community Housing, Inc.
\$	125,812	\$	25,628
	-		-
	-		-
	412,939		-
	-		-
	-		-
	104,029		-
	-		-
	-		-
	-		-
	-		-
	1,588		-
	-		296
	-		-
	419		-
	10,347		-
	-		126,486
	80,642		432,897
	<u>80,642</u>		<u>559,383</u>
	735,776		585,307
	-		-
	-		-
	8,887		-
	-		-
	-		-
	48,625		-
	-		-
	-		-
	-		-
	-		-
	-		113,693
	27,783		-
	54		-
	2,443		-
	1,325		-
	1,542		-
	-		31,700
	-		<u>226,634</u>
	<u>90,659</u>		<u>372,027</u>
	-		-
	-		-
	-		-
	-		-
	80,642		301,048
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	-		-
	5,959		-
	-		-
	-		-
	<u>558,516</u>		<u>(87,768)</u>
\$	<u>645,117</u>	\$	<u>213,280</u>

HANCOCK COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
General government:				
Legislative and executive.	\$ 7,238,640	\$ 3,215,548	\$ 328,669	\$ -
Judicial.	4,083,279	1,435,144	126,930	105,405
Public safety	8,538,180	1,191,594	973,417	-
Public works	6,524,864	990,801	4,710,682	878,784
Health.	16,781,860	674,907	9,417,891	-
Human services	9,534,837	291,440	7,911,884	147,300
Conservation and recreation	881,099	-	474,141	-
Economic development and assistance	602,358	275	413,039	-
Interest and fiscal charges.	619,328	-	-	-
Total governmental activities	<u>54,804,445</u>	<u>7,799,709</u>	<u>24,356,653</u>	<u>1,131,489</u>
Business-type activities:				
Sanitary landfill	4,121,102	4,411,991	-	-
Agricultural service center	115,827	236,960	-	-
BMV one-stop	160,479	193,704	-	-
Total business-type activities	<u>4,397,408</u>	<u>4,842,655</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 59,201,853</u>	<u>\$ 12,642,364</u>	<u>\$ 24,356,653</u>	<u>\$ 1,131,489</u>
Component units:				
Blanchard Valley Industries	\$ 1,705,350	\$ 445,922	\$ 1,230,899	\$ -
Hancock Community Housing, Inc.	46,386	65,000	-	21,514
Total component units	<u>\$ 1,751,736</u>	<u>\$ 510,922</u>	<u>\$ 1,230,899</u>	<u>\$ 21,514</u>

General revenues:

- Property taxes levied for:
 - General fund
 - Health - Alcohol, Drug and Mental Health
 - Health - Board of Developmental Disabilities
 - Human services
 - County capital improvements
- Payment in lieu of taxes
- Sales taxes
- Grants and entitlements not restricted to specific programs.
- Interest and dividends
- Realized gain on sale of investments
- Unrealized loss on investments
- Miscellaneous

Total general revenues

Change in net position

Net position at beginning of year

Net position at end of year

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	Blanchard Valley Industries	Hancock Community Housing, Inc.
\$ (3,694,423)	\$ -	\$ (3,694,423)	\$ -	\$ -
(2,415,800)	-	(2,415,800)	-	-
(6,373,169)	-	(6,373,169)	-	-
55,403	-	55,403	-	-
(6,689,062)	-	(6,689,062)	-	-
(1,184,213)	-	(1,184,213)	-	-
(406,958)	-	(406,958)	-	-
(189,044)	-	(189,044)	-	-
(619,328)	-	(619,328)	-	-
<u>(21,516,594)</u>	<u>-</u>	<u>(21,516,594)</u>	<u>-</u>	<u>-</u>
-	290,889	290,889	-	-
-	121,133	121,133	-	-
-	33,225	33,225	-	-
<u>-</u>	<u>445,247</u>	<u>445,247</u>	<u>-</u>	<u>-</u>
<u>(21,516,594)</u>	<u>445,247</u>	<u>(21,071,347)</u>	<u>-</u>	<u>-</u>
-	-	-	(28,529)	-
-	-	-	-	40,128
<u>-</u>	<u>-</u>	<u>-</u>	<u>(28,529)</u>	<u>40,128</u>
1,983,282	-	1,983,282	-	-
1,756,958	-	1,756,958	-	-
5,756,828	-	5,756,828	-	-
835,930	-	835,930	-	-
113,219	-	113,219	-	-
264,141	-	264,141	-	-
12,565,916	-	12,565,916	-	-
2,321,831	-	2,321,831	-	-
194,459	42,099	236,558	22,932	-
-	-	-	58,540	-
-	-	-	(27,296)	-
<u>127,812</u>	<u>394,509</u>	<u>522,321</u>	<u>17,498</u>	<u>-</u>
<u>25,920,376</u>	<u>436,608</u>	<u>26,356,984</u>	<u>71,674</u>	<u>-</u>
4,403,782	881,855	5,285,637	43,145	40,128
144,795,745	9,410,284	154,206,029	601,972	173,152
<u>\$ 149,199,527</u>	<u>\$ 10,292,139</u>	<u>\$ 159,491,666</u>	<u>\$ 645,117</u>	<u>\$ 213,280</u>

HANCOCK COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2013

	General	Motor Vehicle and Gas Tax	Alcohol, Drug and Mental Health	Job and Family Services
Assets:				
Equity in pooled cash and investments	\$ 5,153,609	\$ 887,334	\$ 1,319,527	\$ 381,204
Cash with escrow agents.	-	7,982	-	-
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables:				
Sales taxes	3,291,559	-	-	-
Real estate and other taxes.	2,003,248	-	1,781,432	-
Accounts.	722,300	8,560	2,721	-
Special assessments	-	-	-	-
Accrued interest	19,751	-	-	-
Loans	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Interfund loans.	124,889	-	-	-
Due from other funds	28,610	15,820	-	354,119
Due from other governments.	1,266,264	2,284,769	233,959	427,253
Due from external parties	5,822	113	-	-
Prepayments	274,305	638	39,561	31,718
Materials and supplies inventory.	96,138	371,499	2,303	21,519
Total assets	<u>\$ 12,986,495</u>	<u>\$ 3,576,715</u>	<u>\$ 3,379,503</u>	<u>\$ 1,215,813</u>
Liabilities:				
Accounts payable.	\$ 385,643	\$ 98,762	\$ 420,310	\$ 103,469
Contracts payable.	-	-	-	-
Retainage payable	-	7,982	-	-
Accrued wages and benefits payable	597,244	104,653	18,984	131,368
Due to other funds	192,366	772	-	39,062
Due to other governments	411,311	28,073	6,453	37,755
Interfund loans payable.	-	-	-	-
Accrued interest payable	-	-	-	-
Notes payable	-	-	-	-
Total liabilities	<u>1,586,564</u>	<u>240,242</u>	<u>445,747</u>	<u>311,654</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year.	1,900,000	-	1,700,000	-
Delinquent property tax revenue not available.	103,248	-	81,432	-
Accrued interest not available	19,751	-	-	-
Special assessments revenue not available.	-	-	-	-
Miscellaneous revenue not available.	819,704	23,174	2,544	19,947
PILOTs levied for the next fiscal year	-	-	-	-
Other nonexchange transactions not available	751,945	1,978,999	225,406	161,767
Sales taxes not available	2,291,897	-	-	-
Total deferred inflows of resources	<u>5,886,545</u>	<u>2,002,173</u>	<u>2,009,382</u>	<u>181,714</u>
Fund balances:				
Nonspendable	370,443	372,137	41,864	53,237
Restricted.	-	962,163	882,510	669,208
Committed	123,389	-	-	-
Assigned	2,426,434	-	-	-
Unassigned (deficit)	2,593,120	-	-	-
Total fund balances	<u>5,513,386</u>	<u>1,334,300</u>	<u>924,374</u>	<u>722,445</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 12,986,495</u>	<u>\$ 3,576,715</u>	<u>\$ 3,379,503</u>	<u>\$ 1,215,813</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Board of Developmental Disabilities	Flood Mitigation	Other Governmental Funds	Total Governmental Funds
\$ 15,650,598	\$ 10,602,990	\$ 16,992,551	\$ 50,987,813
-	-	52,107	60,089
-	-	126,876	126,876
-	-	-	3,291,559
5,995,100	-	973,502	10,753,282
-	-	25,352	758,933
-	-	1,943,697	1,943,697
-	-	1,575	21,326
-	-	751,029	751,029
-	-	280,854	280,854
-	-	-	124,889
-	-	12,345	410,894
1,215,727	-	373,135	5,801,107
-	-	-	5,935
32,787	-	47,503	426,512
2,553	-	-	494,012
<u>\$ 22,896,765</u>	<u>\$ 10,602,990</u>	<u>\$ 21,580,526</u>	<u>\$ 76,238,807</u>
\$ 252,830	\$ -	\$ 218,053	\$ 1,479,067
-	39,124	243,463	282,587
-	-	52,107	60,089
267,743	-	107,046	1,227,038
43,550	-	208,606	484,356
618,457	-	30,586	1,132,635
-	-	124,889	124,889
-	-	7,555	7,555
-	-	2,481,000	2,481,000
<u>1,182,580</u>	<u>39,124</u>	<u>3,473,305</u>	<u>7,279,216</u>
5,728,306	-	934,755	10,263,061
266,794	-	38,747	490,221
-	-	-	19,751
-	-	1,945,272	1,945,272
-	-	47,409	912,778
-	-	280,854	280,854
840,905	-	222,782	4,181,804
-	-	-	2,291,897
<u>6,836,005</u>	<u>-</u>	<u>3,469,819</u>	<u>20,385,638</u>
35,340	-	294,503	1,167,524
14,842,840	531,652	12,810,452	30,698,825
-	10,032,214	467,446	10,623,049
-	-	1,386,159	3,812,593
-	-	(321,158)	2,271,962
<u>14,878,180</u>	<u>10,563,866</u>	<u>14,637,402</u>	<u>48,573,953</u>
<u>\$ 22,896,765</u>	<u>\$ 10,602,990</u>	<u>\$ 21,580,526</u>	<u>\$ 76,238,807</u>

HANCOCK COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2013

Total governmental fund balances		\$	48,573,953
<i>Amounts reported for governmental activities on the statement of net position are different because:</i>			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			104,965,883
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.			
Sales taxes receivable	\$	2,291,897	
Real estate and other taxes receivable		490,221	
Accounts receivable		912,778	
Special assessments receivable		1,943,697	
Accrued interest receivable		21,326	
Due from other governments		4,181,804	
Total		9,841,723	9,841,723
An internal service fund is used by management to charge the costs of workers compensation to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net position.			20,000
On the statement of net position interest is accrued on outstanding bonds and loans payable, whereas in the governmental funds, interest is accrued when due.			(34,639)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.			231,170
Unamortized premiums (discounts) on bond issuances are not recognized in the governmental funds.			(139,678)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			
General obligation bonds payable		(8,860,000)	
Special assessment bonds payable		(1,554,999)	
OWDA loans		(171,992)	
Guaranteed energy savings performance contract		(1,125,440)	
ADAMH note		(84,105)	
Compensated absences		(2,462,349)	
Total		(14,258,885)	(14,258,885)
Net position of governmental activities		\$	149,199,527

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Alcohol, Drug and Mental Health</u>	<u>Job and Family Services</u>
Revenues:				
Property taxes	\$ 1,971,514	\$ -	\$ 1,752,481	\$ -
Payment in lieu of taxes	-	-	-	-
Permissive motor vehicle license tax	-	156,982	-	-
Sales taxes.	12,459,400	-	-	-
Special assessments	-	-	-	-
Charges for services.	3,780,889	543,366	-	2,249
Licenses and permits	4,522	-	-	-
Fines and forfeitures	143,868	81,129	-	-
Intergovernmental.	2,607,181	4,468,617	1,497,169	3,977,212
Investment income.	196,518	646	-	-
Rental income	201,557	-	149,470	-
Contributions and donations.	-	-	-	-
Other	119,093	5,148	43,685	1,241,145
Total revenues	<u>21,484,542</u>	<u>5,255,888</u>	<u>3,442,805</u>	<u>5,220,606</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	5,129,144	-	-	-
Judicial.	3,567,157	-	-	-
Public safety	6,957,669	-	-	-
Public works	122,176	4,539,640	-	-
Health	628,022	-	3,419,185	-
Human services.	790,968	-	-	4,759,313
Conservation and recreation	391,386	-	-	-
Economic development and assistance	10,000	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement.	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	-	-
Total expenditures	<u>17,596,522</u>	<u>4,539,640</u>	<u>3,419,185</u>	<u>4,759,313</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>3,888,020</u>	<u>716,248</u>	<u>23,620</u>	<u>461,293</u>
Other financing sources (uses):				
Bond issuance.	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers in	-	-	-	-
Transfers (out).	(4,668,874)	(148,000)	(23,944)	(138,926)
Premium on bond issuance	-	-	-	-
OWDA loan proceeds	-	-	-	-
Total other financing sources (uses)	<u>(4,668,874)</u>	<u>(148,000)</u>	<u>(23,944)</u>	<u>(138,926)</u>
Net change in fund balances	(780,854)	568,248	(324)	322,367
Fund balances at beginning of year	<u>6,294,240</u>	<u>766,052</u>	<u>924,698</u>	<u>400,078</u>
Fund balances at end of year	<u>\$ 5,513,386</u>	<u>\$ 1,334,300</u>	<u>\$ 924,374</u>	<u>\$ 722,445</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Board of Developmental Disabilities	Flood Mitigation	Other Governmental Funds	Total Governmental Funds
\$ 5,742,346	\$ -	\$ 946,995	\$ 10,413,336
-	-	264,141	264,141
-	-	-	156,982
-	-	-	12,459,400
-	-	477,094	477,094
217,617	-	1,637,909	6,182,030
-	-	356,381	360,903
-	-	78,088	303,085
7,485,102	-	5,742,728	25,778,009
-	-	43,693	240,857
-	-	81,078	432,105
-	-	20,981	20,981
202,838	1,877	599,131	2,212,917
<u>13,647,903</u>	<u>1,877</u>	<u>10,248,219</u>	<u>59,301,840</u>
-	-	1,053,016	6,182,160
-	-	460,163	4,027,320
-	-	1,292,264	8,249,933
-	-	93,685	4,755,501
12,083,652	-	418,070	16,548,929
-	-	3,924,786	9,475,067
-	-	489,713	881,099
-	-	592,358	602,358
-	737,023	4,603,241	5,340,264
-	-	3,764,507	3,764,507
-	-	576,469	576,469
-	-	23,592	23,592
<u>12,083,652</u>	<u>737,023</u>	<u>17,291,864</u>	<u>60,427,199</u>
<u>1,564,251</u>	<u>(735,146)</u>	<u>(7,043,645)</u>	<u>(1,125,359)</u>
-	-	3,290,000	3,290,000
-	-	(683,142)	(683,142)
-	3,115,276	5,391,024	8,506,300
(950,000)	-	(2,576,556)	(8,506,300)
-	-	17,500	17,500
-	-	90,186	90,186
<u>(950,000)</u>	<u>3,115,276</u>	<u>5,529,012</u>	<u>2,714,544</u>
614,251	2,380,130	(1,514,633)	1,589,185
14,263,929	8,183,736	16,152,035	46,984,768
<u>\$ 14,878,180</u>	<u>\$ 10,563,866</u>	<u>\$ 14,637,402</u>	<u>\$ 48,573,953</u>

HANCOCK COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

Net change in fund balances - total governmental funds \$ 1,589,185

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

Governmental funds report capital outlays as expenditures.

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

Capital asset additions	\$ 6,204,097	
Current year depreciation	(3,437,434)	
Total		2,766,663

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position. (869,746)

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

Property taxes	32,881	
Sales taxes	106,516	
Special assessments	(349,129)	
Charges for services	(6,515)	
Fines and forfeitures	(30,045)	
Intergovernmental	(307,688)	
Interest income	(4,825)	
Rental income	(21,460)	
Other	486,652	
Total		(93,613)

Proceeds of bonds and loans are reported as an other financing source in the governmental funds, however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position.

Bond anticipation notes	(3,290,000)	
OWDA loans	(90,186)	
Total		(3,380,186)

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

General obligation bonds	770,000	
Special assessment bonds	169,999	
OWDA loans	119,198	
Bond anticipation notes	2,500,000	
Guaranteed energy savings performance contract	200,827	
ADAMH loan	4,483	
Total		3,764,507

--Continued

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, 2013
(CONTINUED)

Payment to refunded bond escrow agent for the retirement of bonds is an other financing use in the governmental funds but the payment reduces long-term liabilities on the statement of net position. Deferred charges related to bond refundings are amortized over the life of the issuance in the statement of activities. The following refunding transactions occurred during the year:

Bonds refunded	\$	630,000	
Deferred charges on refundings		53,142	
Total	\$		683,142

Premiums on general obligation bonds are recognized as other financing sources in the governmental funds, however, they are amortized over the life of the issuance in the statement of activities. (17,500)

In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.

Decrease in accrued interest payable		2,283	
Amortization of bond premiums		15,697	
Amortization of bond discounts		(236)	
Amortization of deferred amounts on refunding		(37,011)	
Total			(19,267)

Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (19,403)

Change in net position of governmental activities \$ 4,403,782

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 1,909,000	\$ 1,909,000	\$ 1,971,514	\$ 62,514
Sales taxes	11,400,000	11,400,000	12,461,103	1,061,103
Charges for services.	2,815,983	2,921,107	3,219,565	298,458
Licenses and permits	3,500	3,500	4,522	1,022
Fines and forfeitures	55,000	55,000	46,654	(8,346)
Intergovernmental.	2,177,521	2,347,521	2,552,060	204,539
Investment income.	260,000	260,000	253,179	(6,821)
Rental income	-	200,000	182,538	(17,462)
Other	205,000	5,000	174,444	169,444
Total revenues	18,826,004	19,101,128	20,865,579	1,764,451
Expenditures:				
Current:				
General government:				
Legislative and executive	6,055,204	5,634,096	5,411,690	222,406
Judicial.	3,638,901	3,658,490	3,409,102	249,388
Public safety	7,215,574	7,171,330	6,935,043	236,287
Public works	137,214	121,214	120,411	803
Health	662,194	662,194	661,216	978
Human services.	788,504	788,505	753,969	34,536
Conservation and recreation	390,642	391,386	391,386	-
Economic development and assistance	10,000	10,000	10,000	-
Total expenditures	18,898,233	18,437,215	17,692,817	744,398
Excess (deficiency) of revenues over (under) expenditures.	(72,229)	663,913	3,172,762	2,508,849
Other financing sources (uses):				
Advances in	-	-	112,757	112,757
Advances out	-	-	(147,915)	(147,915)
Transfers in	140,000	384,876	396,193	11,317
Transfers out.	(3,000,000)	(4,727,778)	(4,726,873)	905
Total other financing sources (uses)	(2,860,000)	(4,342,902)	(4,365,838)	(22,936)
Net change in fund balances	(2,932,229)	(3,678,989)	(1,193,076)	2,485,913
Fund balances at beginning of year	3,218,104	3,218,104	3,218,104	-
Prior year encumbrances appropriated	632,358	632,358	632,358	-
Fund balance at end of year	\$ 918,233	\$ 171,473	\$ 2,657,386	\$ 2,485,913

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE LICENSE AND GAS TAX SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Permissive motor vehicle license tax	\$ 170,000	\$ 170,000	\$ 171,848	\$ 1,848
Charges for services.	472,050	472,050	553,703	81,653
Fines and forfeitures	80,000	80,000	81,129	1,129
Intergovernmental.	4,428,000	4,428,000	4,394,264	(33,736)
Investment income.	1,500	1,500	646	(854)
Total revenues	<u>5,151,550</u>	<u>5,151,550</u>	<u>5,201,590</u>	<u>50,040</u>
Expenditures:				
Current:				
Public works	4,865,150	5,132,889	4,761,194	371,695
Total expenditures	<u>4,865,150</u>	<u>5,132,889</u>	<u>4,761,194</u>	<u>371,695</u>
Excess of revenues over expenditures.	<u>286,400</u>	<u>18,661</u>	<u>440,396</u>	<u>421,735</u>
Other financing uses:				
Transfers out.	(200,000)	(159,000)	(148,000)	11,000
Total other financing sources uses	<u>(200,000)</u>	<u>(159,000)</u>	<u>(148,000)</u>	<u>11,000</u>
Net change in fund balances	86,400	(140,339)	292,396	432,735
Fund balances at beginning of year	148,145	148,145	148,145	-
Prior year encumbrances appropriated	95,976	95,976	95,976	-
Fund balance at end of year	<u>\$ 330,521</u>	<u>\$ 103,782</u>	<u>\$ 536,517</u>	<u>\$ 432,735</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ALCOHOL, DRUG AND MENTAL HEALTH SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 1,700,000	\$ 1,700,000	\$ 1,752,481	\$ 52,481
Charges for services.	143,000	-	-	-
Intergovernmental.	1,196,496	1,336,853	1,527,486	190,633
Rental income	-	143,000	149,470	6,470
Other	20,000	20,000	44,634	24,634
Total revenues	<u>3,059,496</u>	<u>3,199,853</u>	<u>3,474,071</u>	<u>274,218</u>
Expenditures:				
Current:				
Health	3,612,513	4,115,226	3,885,082	230,144
Total expenditures	<u>3,612,513</u>	<u>4,115,226</u>	<u>3,885,082</u>	<u>230,144</u>
Excess of expenditures over revenues	<u>(553,017)</u>	<u>(915,373)</u>	<u>(411,011)</u>	<u>504,362</u>
Other financing uses:				
Transfers out.	(29,000)	(29,000)	(23,944)	5,056
Total other financing uses	<u>(29,000)</u>	<u>(29,000)</u>	<u>(23,944)</u>	<u>5,056</u>
Net change in fund balances	(582,017)	(944,373)	(434,955)	509,418
Fund balances at beginning of year	614,497	614,497	614,497	-
Prior year encumbrances appropriated	574,113	574,113	574,113	-
Fund balance at end of year	<u>\$ 606,593</u>	<u>\$ 244,237</u>	<u>\$ 753,655</u>	<u>\$ 509,418</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JOB AND FAMILY SERVICES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services.	\$ -	\$ 3,000	\$ 2,249	\$ (751)
Intergovernmental.	4,233,317	4,536,155	4,110,899	(425,256)
Other	882,000	879,000	934,341	55,341
Total revenues	<u>5,115,317</u>	<u>5,418,155</u>	<u>5,047,489</u>	<u>(370,666)</u>
Expenditures:				
Current:				
Human services.	<u>5,262,061</u>	<u>5,360,478</u>	<u>5,010,553</u>	<u>349,925</u>
Total expenditures	<u>5,262,061</u>	<u>5,360,478</u>	<u>5,010,553</u>	<u>349,925</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>(146,744)</u>	<u>57,677</u>	<u>36,936</u>	<u>(20,741)</u>
Other financing uses:				
Transfers out.	-	(138,926)	(138,926)	-
Total other financing uses	<u>-</u>	<u>(138,926)</u>	<u>(138,926)</u>	<u>-</u>
Net change in fund balances	(146,744)	(81,249)	(101,990)	(20,741)
Fund balances at beginning of year	71,501	71,501	71,501	-
Prior year encumbrances appropriated	178,956	178,956	178,956	-
Fund balance at end of year	<u>\$ 103,713</u>	<u>\$ 169,208</u>	<u>\$ 148,467</u>	<u>\$ (20,741)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BOARD OF DEVELOPMENTAL DISABILITIES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 5,623,000	\$ 5,623,000	\$ 5,742,346	\$ 119,346
Charges for services.	232,843	232,843	220,726	(12,117)
Intergovernmental.	7,294,967	7,294,967	7,536,067	241,100
Other	73,471	73,471	202,838	129,367
Total revenues	<u>13,224,281</u>	<u>13,224,281</u>	<u>13,701,977</u>	<u>477,696</u>
Expenditures:				
Current:				
Health	13,052,493	13,307,287	12,573,620	733,667
Total expenditures	<u>13,052,493</u>	<u>13,307,287</u>	<u>12,573,620</u>	<u>733,667</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>171,788</u>	<u>(83,006)</u>	<u>1,128,357</u>	<u>1,211,363</u>
Other financing sources (uses):				
Transfers out.	(1,250,000)	(965,000)	(950,000)	15,000
Total other financing sources (uses)	<u>(1,250,000)</u>	<u>(965,000)</u>	<u>(950,000)</u>	<u>15,000</u>
Net change in fund balances	(1,078,212)	(1,048,006)	178,357	1,226,363
Fund balances at beginning of year	13,546,077	13,546,077	13,546,077	-
Prior year encumbrances appropriated	882,671	882,671	882,671	-
Fund balance at end of year	<u>\$ 13,350,536</u>	<u>\$ 13,380,742</u>	<u>\$ 14,607,105</u>	<u>\$ 1,226,363</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2013

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Sanitary Landfill	Agricultural Service Center	BMV One Stop	Total	
Assets:					
Current assets:					
Equity in pooled cash and investments	\$ 2,089,325	\$ 124,592	\$ 51,519	\$ 2,265,436	\$ 20,000
Receivables:					
Accounts	423,160	-	-	423,160	-
Accrued interest	21,131	-	-	21,131	-
Due from other funds	1,751	-	-	1,751	76,355
Prepayments	311	-	-	311	-
Materials and supplies inventory	35,573	443	1,100	37,116	-
Total current assets	2,571,251	125,035	52,619	2,748,905	96,355
Noncurrent assets:					
Restricted assets:					
Cash and cash equivalents in					
segregated accounts	612,696	-	-	612,696	-
Investments in segregated accounts	7,173,219	-	-	7,173,219	-
Capital assets:					
Land	1,623,652	75,000	1,047	1,699,699	-
Depreciable capital assets, net	5,987,079	1,453,397	1,656,864	9,097,340	-
Total capital assets, net	7,610,731	1,528,397	1,657,911	10,797,039	-
Total noncurrent assets	15,396,646	1,528,397	1,657,911	18,582,954	-
Total assets	17,967,897	1,653,432	1,710,530	21,331,859	96,355
Deferred outflows of resources:					
Unamortized deferred charges on debt refunding	-	48,610	-	48,610	-
Total deferred outflows of resources	-	48,610	-	48,610	-
Liabilities:					
Current liabilities:					
Accounts payable	96,806	4,154	7,675	108,635	-
Accrued wages and benefits payable	56,100	901	-	57,001	-
Compensated absences payable	32,766	-	-	32,766	-
Due to other governments	57,692	153	-	57,845	-
Due to other funds	4,644	-	-	4,644	-
Due to external parties	13,705	-	-	13,705	-
Accrued interest payable	6,893	2,934	5,834	15,661	-
Claims payable	-	-	-	-	76,355
Current portion of general obligation bonds	355,000	115,000	115,000	585,000	-
OPWC loans payable	16,988	-	-	16,988	-
Total current liabilities	640,594	123,142	128,509	892,245	76,355
Long-term liabilities:					
Compensated absences payable	120,221	-	-	120,221	-
General obligation bonds payable	2,430,000	670,000	1,565,000	4,665,000	-
OPWC loans payable	288,801	-	-	288,801	-
Unamortized premium on bonds	14,757	13,814	26,644	55,215	-
Estimated liability for landfill closure costs	5,043,605	-	-	5,043,605	-
Total long-term liabilities	7,897,384	683,814	1,591,644	10,172,842	-
Total liabilities	8,537,978	806,956	1,720,153	11,065,087	76,355
Deferred inflows of resources:					
Unamortized deferred gain on debt refunding	-	-	23,243	23,243	-
Total deferred inflows of resources	-	-	23,243	23,243	-
Net position:					
Net investment in capital assets	4,505,185	778,193	(71,976)	5,211,402	-
Restricted for closure and postclosure costs	2,763,441	-	-	2,763,441	-
Unrestricted	2,161,293	116,893	39,110	2,317,296	20,000
Total net position	\$ 9,429,919	\$ 895,086	\$ (32,866)	\$ 10,292,139	\$ 20,000

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Business-type Activities - Enterprise Funds			Total	Governmental Activities - Internal Service Fund
	Sanitary Landfill	Agricultural Service Center	BMV One Stop		
Operating revenues:					
Charges for services	\$ 4,411,991	\$ 236,960	\$ 193,704	\$ 4,842,655	\$ 76,355
Other operating revenues	394,481	28	-	394,509	-
Total operating revenues.	<u>4,806,472</u>	<u>236,988</u>	<u>193,704</u>	<u>5,237,164</u>	<u>76,355</u>
Operating expenses:					
Personal services	1,186,268	2,537	-	1,188,805	-
Contract services.	1,594,987	41,922	33,948	1,670,857	-
Materials and supplies.	428,257	8,281	660	437,198	-
Landfill closure and post-closure costs . . .	360,167	-	-	360,167	-
Claims expense	-	-	-	-	76,355
Depreciation.	372,808	16,900	49,902	439,610	-
Other	6,572	751	-	7,323	-
Total operating expenses.	<u>3,949,059</u>	<u>70,391</u>	<u>84,510</u>	<u>4,103,960</u>	<u>76,355</u>
Operating income	<u>857,413</u>	<u>166,597</u>	<u>109,194</u>	<u>1,133,204</u>	<u>-</u>
Nonoperating revenues (expenses):					
Interest and fiscal charges	(144,886)	(45,436)	(75,969)	(266,291)	-
Loss on sale of capital assets	(27,157)	-	-	(27,157)	-
Interest income.	42,099	-	-	42,099	-
Total nonoperating revenues (expenses). . . .	<u>(129,944)</u>	<u>(45,436)</u>	<u>(75,969)</u>	<u>(251,349)</u>	<u>-</u>
Change in net position	727,469	121,161	33,225	881,855	-
Net position at beginning of year	<u>8,702,450</u>	<u>773,925</u>	<u>(66,091)</u>	<u>9,410,284</u>	<u>20,000</u>
Net position at end of year	<u>\$ 9,429,919</u>	<u>\$ 895,086</u>	<u>\$ (32,866)</u>	<u>\$ 10,292,139</u>	<u>\$ 20,000</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sanitary Landfill	Agricultural Service Center	BMV One Stop	Total	
Cash flows from operating activities:					
Cash received from sales/charges for services	\$ 4,509,015	\$ 236,960	\$ 230,624	\$ 4,976,599	\$ 70,755
Cash received from other operations	416,730	28	-	416,758	-
Cash payments for personal services	(1,208,365)	(1,483)	-	(1,209,848)	-
Cash payments for contractual services	(1,587,224)	(44,551)	(31,245)	(1,663,020)	-
Cash payments for materials and supplies	(396,249)	(7,280)	(861)	(404,390)	-
Cash payments for claims	-	-	-	-	(70,755)
Cash payments for other expenses	(35,412)	(751)	-	(36,163)	-
Net cash provided by operating activities	1,698,495	182,923	198,518	2,079,936	-
Cash flows from noncapital financing activities:					
Cash used in repayment of interfund loans	-	-	(6,271)	(6,271)	-
Net cash used in noncapital financing activities	-	-	(6,271)	(6,271)	-
Cash flows from capital and related financing activities:					
Acquisition of capital assets	(97,300)	-	(3,580)	(100,880)	-
Principal retirement on notes	(1,265,000)	-	-	(1,265,000)	-
Principal retirement bonds	(365,000)	(110,000)	(120,000)	(595,000)	-
Principal retirement OPWC loans	(16,988)	-	-	(16,988)	-
Interest payments on bonds and notes	(118,531)	(40,000)	(28,755)	(187,286)	-
Bonds issued	1,285,000	-	1,715,000	3,000,000	-
Payment to refunded bond escrow agent	-	-	(1,684,885)	(1,684,885)	-
Premium on bonds issued	15,862	-	28,693	44,555	-
Bond issuance costs	(35,174)	-	(52,720)	(87,894)	-
Net cash used in capital and related financing activities	(597,131)	(150,000)	(146,247)	(893,378)	-
Cash flows from investing activities:					
Interest received	86,052	-	-	86,052	-
Cash received from the maturity of investments	1,100,000	-	-	1,100,000	-
Cash used to purchase investments	(5,999,197)	-	-	(5,999,197)	-
Net cash used in investing activities	(4,813,145)	-	-	(4,813,145)	-
Net increase (decrease) in cash and cash equivalents	(3,711,781)	32,923	46,000	(3,632,858)	-
Cash and cash equivalents at beginning of year	6,413,802	91,669	5,519	6,510,990	20,000
Cash and cash equivalents at end of year	<u>\$ 2,702,021</u>	<u>\$ 124,592</u>	<u>\$ 51,519</u>	<u>\$ 2,878,132</u>	<u>\$ 20,000</u>

-- Continued

HANCOCK COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Sanitary Landfill	Agricultural Service Center	BMV One Stop	Total	
Reconciliation of operating income (loss) to net cash provided by operating activities:					
Operating income (loss)	\$ 857,413	\$ 166,597	\$ 109,194	\$ 1,133,204	\$ -
Adjustments:					
Depreciation.	372,808	16,900	49,902	439,610	-
Changes in assets and liabilities:					
Decrease (increase) in materials and supplies inventory	4,146	167	(201)	4,112	-
Decrease in accounts receivable.	97,024	-	-	97,024	-
Decrease in due from other governments	24,000	-	36,920	60,920	-
Decrease in prepayments	103	-	-	103	-
(Increase) in due from other funds	(1,751)	-	-	(1,751)	(5,600)
Increase (decrease) in accounts payable	11,114	(1,795)	2,703	12,022	-
Increase in accrued wages and benefits	2,591	901	-	3,492	-
Increase (decrease) in due to other governments	(3,650)	153	-	(3,497)	-
(Decrease) in compensated absences payable.	(23,574)	-	-	(23,574)	-
(Decrease) in due to other funds.	(6,431)	-	-	(6,431)	-
Increase in landfill closure and postclosure care liability	360,167	-	-	360,167	-
Increase in due to external parties	4,535	-	-	4,535	-
Increase in claims payable	-	-	-	-	5,600
Net cash provided by operating activities	<u>\$ 1,698,495</u>	<u>\$ 182,923</u>	<u>\$ 198,518</u>	<u>\$ 2,079,936</u>	<u>\$ -</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2013

	<u>Investment Trust</u>	<u>Agency</u>
Assets:		
Equity in pooled cash and investments	\$ 755,163	\$ 4,356,973
Cash and cash equivalents in segregated accounts	-	1,095,990
Receivables:		
Real estate and other taxes	-	127,039,759
Accounts	-	449,472
Special assessments	-	892,478
Due from other governments	-	3,404,688
Due from external parties	-	13,705
Prepayments.	<u>21,500</u>	<u>5,941</u>
Total assets.	<u>776,663</u>	<u>\$ 137,259,006</u>
Liabilities:		
Accounts payable	16,108	\$ 38,879
Payroll withholdings	-	352,827
Due to other governments	8,417	134,681,223
Deposits held and due to others	-	1,374,964
Undistributed assets	-	409,586
Accrued interest payable.	-	1,205
Notes payable	-	400,000
Due to external parties	<u>5,613</u>	<u>322</u>
Total liabilities.	<u>30,138</u>	<u>\$ 137,259,006</u>
Net position:		
Held in trust for external pool participants	<u>746,525</u>	
Total net position	<u>\$ 746,525</u>	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
INVESTMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Investment Trust</u>
Additions:	
Interest	\$ 1,013
Individual account transactions:	
Operating revenues	1,530,241
Reinvested distributions	<u>1,013</u>
Net individual account transactions	<u>1,531,254</u>
 Total additions	 <u>1,532,267</u>
 Deductions:	
Operating expenses	1,450,479
Distributions to participants	<u>1,013</u>
 Total deductions	 <u>1,451,492</u>
 Change in net position	 80,775
 Net position at beginning of year.	 <u>665,750</u>
 Net position at end of year	 <u><u>\$ 746,525</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - DESCRIPTION OF THE COUNTY

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

The reporting entity has been defined in accordance with GASB Statement No. 14, "The Financial Reporting Entity" as amended by GASB Statement No. 39, "Determining Whether Certain Organizations Are Component Units" and GASB Statement No. 61, "The Financial Reporting Entity: Omnibus". The reporting entity is composed of the primary government, component units, and other organizations that are included to ensure the financial statements of the County are not misleading. The primary government of the County consists of all funds, departments, boards, and agencies that are not legally separate from the County. For Hancock County, this includes the Board of Alcohol, Drug, and Mental Health Services, the Board of Developmental Disabilities, the Job and Family Services Department, Hancock Emergency Management Agency, and all departments and activities that are operated directly by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt, or the levying of taxes. Certain organizations are also included as component units if the nature and significance of the relationship between the primary government and the organization is such that exclusion by the primary government would render the primary governments financial statements incomplete or misleading.

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 1 - DESCRIPTION OF THE COUNTY - (Continued)

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

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

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

Insurance Pools - The County participates in two insurance pools: the Midwest Pool Risk Management Agency, Inc. and the Midwest Employee Benefit Consortium (See Note 26).

Related Organizations - Hancock County officials are responsible for appointing a voting majority of the Board members of the County Park District, the Findlay-Hancock County Public Library and the Regional Planning Commission (See Note 27).

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Hancock County have been prepared in conformity with accounting principles generally accepted in the United States of America (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. 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 position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

Government-Wide Financial Statements

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

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

B. Fund Accounting

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

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

The following are the County's major governmental funds:

General fund - The general fund is used to account for and report all financial resources not accounted for and reported in another fund. The general fund balance is available for any purpose provided it is expended or transferred according to the general laws of Ohio.

Motor vehicle and gas tax special revenue fund - This fund accounts for revenues derived from motor vehicle license and gasoline taxes that are restricted for public works programs.

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

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

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

Flood mitigation fund - The fund accounts for contributions from the City of Findlay and transfers that are restricted and committed, respectively, for capital improvements intended to reduce the risk of damage to County property due to severe flooding.

Other governmental funds of the County are used to account for (a) financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets, (b) specific revenue sources that are restricted or committed to an expenditure for specified purposes other than debt service or capital projects, (c) financial resources that are restricted, committed, or assigned to expenditure for principal and interest and (d) to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs.

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

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

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

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

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

Internal Service Fund - The internal service fund is used to account for the financing of goods or services provided by one department or agency or other departments or agencies of the County, or to other governments, on a cost-reimbursement basis. The only internal service fund of the County accounts for a self-insurance program for workers' compensation.

Fiduciary Funds - Fiduciary fund reporting focuses on net position and changes in net position. 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. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation. The County's investment trust fund accounts for the external portion of the cash management pool which represents resources that belong to legally separate entities. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent, which include the Hancock County General Health District, the Hancock County Soil and Water Conservation District, and the Local Emergency Planning Commission, and for taxes, State-levied shared revenues and fines and forfeitures collected and distributed to other political subdivisions.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

C. Measurement Focus

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

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

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

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

D. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting; proprietary 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 inflows of resources, 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, are recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within thirty-one days after year end.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

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

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

Deferred Inflows of Resources and Deferred Outflows of Resources - A deferred inflow of resources is an acquisition of net position by the County that is applicable to a future reporting period. A deferred outflow of resources is a consumption of net position by the County that is applicable to a future reporting period.

Property taxes for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance 2014 operations and other revenues received in advance of the year for which they were intended to finance, have been recorded as a deferred inflow of resources. Sales taxes and special assessments not received within the available period, grants and entitlements received before the eligibility requirements are met and delinquent property taxes due at December 31, 2013, are recorded as deferred inflow of resources in the governmental fund financial statements.

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

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

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

E. Budgetary Process

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

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

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

F. Cash and Investments

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

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

During 2013, the County's investments included nonnegotiable certificates of deposit, mutual funds, Federal Home Loan Bank (FHLB) bonds, Federal Farm Credit Bank (FFCB) bonds, governmental money market, municipal notes for the City of Upper Arlington, Ohio, municipal bonds for Dayton City School District, Ohio, and U.S. Treasury bonds. Investments are reported at fair value, except for nonnegotiable certificates of deposit, which are reported at cost. Fair value is based on quoted market price or current shares price.

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the general fund during 2013 was \$196,518 which includes \$186,021 assigned from other County funds.

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

G. Inventory

Inventory is presented at cost on a first-in, first-out basis and is expended/expensed when used. Inventory consists of expendable supplies held for consumption. On the fund financial statements, reported inventory is equally offset by a nonspendable fund balance in the governmental funds which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

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

H. Capital Assets

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

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

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

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

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2013, 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. On the fund financial statements, reported prepayments are equally offset by a nonspendable fund balance in governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

J. Unamortized Bond Premium/Unamortized Bond Discount/Unamortized Deferred Loss/Unamortized Deferred Gain/Bond Issuance Costs

Bond premiums, bond discounts and accounting losses and gains are deferred and amortized over the term of the bonds using the bond outstanding method, which approximates the effective interest method. Bond premiums are presented as an addition to the face amount of the bonds and bond discounts are presented as a reduction to the face amount of the bonds. Unamortized deferred losses on refundings are reported as a deferred outflow of resources on the statement of net position. Unamortized deferred gains on refundings are reported as a deferred inflow of resources on the statement of net position. On the governmental fund financial statements, bond premiums, bond discounts and deferred charges are recognized in the period when the debt is issued. Bond issuance costs are expensed when they occur.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

K. Compensated Absences

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

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

L. Loans Receivable

Loans receivable represent the right to receive repayment for certain loans made by the County. These loans are based upon written agreements between the County and the various loan recipients.

M. Accrued Liabilities and Long-term Obligations

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

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

N. Internal Activity

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

O. Interfund Balances

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as "interfund loans receivables/payables". Receivables and payables resulting from routine lag between the dates interfund goods and services are provided or reimbursed expenditures occur are classified as "due to/due from other funds". These amounts are eliminated in the governmental and business-type activities columns of the statement of net position, except for the net residual amounts due between governmental and business-type activities, which are presented as internal balances.

P. Operating Revenues and Expenses

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

Q. Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets (primarily from developers), or from grants or outside contributions of resources restricted to capital acquisition and construction. The County did not receive any capital contributions during 2013.

R. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable - The nonspendable fund balance classification includes amounts that cannot be spent because they are not in spendable form or legally required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of loans receivable.

Restricted - Fund balance is reported as restricted when constraints are placed on the use of resources that are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

Committed - The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the Board of Commissioners (the highest level of decision making authority). Those committed amounts cannot be used for any other purpose unless the Board of Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Assigned - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes, but do not meet the criteria to be classified as restricted nor committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the Board of Commissioners.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

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

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is only used to report a deficit fund balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

The County applies restricted resources first when expenditures are incurred for purposes for which restricted and unrestricted (committed, assigned, and unassigned) fund balance is available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

S. Net Position

Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt also should be included in this component of net position. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by the creditors, grantors or laws or regulations of other governments. As of December 31, 2013, there was no net position restricted by enabling legislation.

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

T. 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 are classified as restricted assets because their use is limited.

U. Estimates

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

V. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County administration and that are either unusual in nature or infrequent in occurrence. The County had no extraordinary or special items during 2013.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For fiscal year 2013, the County has implemented GASB Statement No. 61, "*The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*" and GASB Statement No. 66, "*Technical Corrections-2012*".

GASB Statement No. 61 modifies certain requirements for inclusion of component units in the financial reporting entity. The Statement amends the criteria for reporting component units as if they were part of the primary government in certain circumstances. Finally, the Statement also clarifies the reporting of equity interests in legally separate organizations. The implementation of GASB Statement No. 61 did not have an effect on the financial statements of the County.

GASB Statement No. 66 enhances the usefulness of financial reports by resolving conflicting accounting and financial reporting guidance that could diminish the consistency of financial reporting. The implementation of GASB Statement No. 66 did not have an effect on the financial statements of the County.

B. Deficit Fund Balances

Fund balances at December 31, 2013 included the following individual fund deficits:

	<u>Deficit</u>
<u>Major enterprise fund</u>	
BMV One Stop	\$ 32,866
<u>Nonmajor governmental funds</u>	
Children services fund	82,865
Victim's assistance fund	786
Water and sewer project fund	5,989
Juvenile diversion fund	8,077
National emergency grant fund	35,689
Water pollution conservation fund	11,589
Moving Ohio Forward fund	13,257
Special improvements fund	63,228
Distribution Dr. TIF fund	99,678

The deficit fund balance in the BMV One Stop fund is due to general obligation bonds being reported as a fund liability. The deficit fund balances in the children services fund and national emergency grant fund are due to accrued liabilities. The deficit fund balances in the victim's assistance fund, water pollution conservation fund and the Moving Ohio Forward fund are due to accrued liabilities and reporting of short-term interfund loans as a fund liability rather than as an other financing source. The deficit fund balances in the water and sewer project fund and juvenile diversion fund are due to reporting of short-term interfund loans as a fund liability rather than as an other financing source. The fund deficit in the special improvements fund and Distribution Dr. TIF fund are due to the reporting of bond anticipation notes as fund liabilities. The deficits will be alleviated when the interfund loans and debt are repaid.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

While reporting financial position, results of operations, and changes in fund balance on the basis of accounting principles generally accepted in the United States of America (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts and disbursements.

The statement of revenue, expenditures and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the general fund, motor vehicle and gas tax fund, alcohol, drug and mental health fund, job and family services fund and board of developmental disabilities fund 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 that:

- (a) Revenues and other financing sources are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
- (b) Expenditures and other financing uses are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
- (c) In order to determine compliance with Ohio law, and to reserve that portion of the applicable appropriation, total outstanding encumbrances (budget basis) are recorded as the equivalent of an expenditure, as opposed to assigned or committed fund balance for that portion of outstanding encumbrances not already recognized as an account payable (GAAP basis);
- (d) Advances-in and advances-out are operating transactions (budget basis) as opposed to balance sheet transactions (GAAP basis);
- (e) Investments are reported at fair value (GAAP basis) rather than cost (budget basis); and,
- (f) Some funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements (as reported in the fund financial statements) to the budgetary basis statements for all governmental funds for which a budgetary basis statement is presented:

Net Change in Fund Balance

	<u>General Fund</u>	Motor Vehicle and Gas <u>Tax Fund</u>	Alcohol, Drug and Mental <u>Health Fund</u>	Job and Family <u>Services Fund</u>	Board of Developmental Disabilities <u>Fund</u>
Budget basis	\$ (1,193,076)	\$ 292,396	\$ (434,955)	\$ (101,990)	\$ 178,357
Net adjustment for revenue accruals	(5,777)	54,298	(31,266)	173,117	(54,074)
Net adjustment for expenditure accruals	(69,198)	(129,263)	(99,975)	18,503	(553,525)
Net adjustment for other sources/uses	35,158	-	-	-	-
Funds budgeted elsewhere	(78,977)	-	-	-	-
Adjustment for encumbrances	<u>531,016</u>	<u>350,817</u>	<u>565,872</u>	<u>232,737</u>	<u>1,043,493</u>
GAAP basis	<u>\$ (780,854)</u>	<u>\$ 568,248</u>	<u>\$ (324)</u>	<u>\$ 322,367</u>	<u>\$ 614,251</u>

Certain funds that are legally budgeted in separate special revenue funds are considered part of the general fund on a GAAP basis. This includes the sheriff police revolve fund, the County home donations fund the centennial fund, the budget stabilization fund, the certificate of title administration fund and the severance fund.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 5 - DEPOSITS AND INVESTMENTS

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

Monies held by the County which are not considered active are classified as inactive.

Inactive monies may be deposited or invested in the following securities:

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

A. Cash and Cash Equivalents in Segregated Accounts

At year end, the County had \$1,835,562 in cash and cash equivalents deposited separate from the County's internal investment pool, which includes \$612,696 in restricted assets associated with the County sanitary landfill. This amount is included in the amount of deposits with financial institutions on the next page.

B. Cash with Escrow Agents

At year end, the County had \$60,089 in cash with escrow agents. This amount is not included in the amount of deposits with financial institutions below.

C. Deposits with Financial Institutions

At December 31, 2013, the carrying amount of all County deposits, including cash in segregated accounts, was \$47,373,402. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2013, \$29,566,227 of the County's bank balance of \$47,632,020 was exposed to custodial risk as discussed below, while \$18,065,793 was covered by the Federal Deposit Insurance Corporation (FDIC).

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

D. Investments

As of December 31, 2013, the County had the following investments and maturities:

<u>Investment type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>			
		<u>6 months or less</u>	<u>7 to 12 months</u>	<u>1 year to 5 years</u>	<u>Greater than 5 years</u>
FFCB	\$ 9,222,067	\$ -	\$ -	\$ 9,222,067	\$ -
FHLB	3,499,690	-	-	3,499,690	-
Municipal securities	2,688,305	1,003,950	669,595	1,014,760	-
U.S. Treasury bonds	440,417	-	-	144,726	295,691
Mutual funds	612,696	612,696	-	-	-
Governmental money market	<u>3,557,589</u>	<u>3,557,589</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 20,020,764</u>	<u>\$ 5,174,235</u>	<u>\$ 669,595</u>	<u>\$ 13,881,243</u>	<u>\$ 295,691</u>

The weighted average maturity of investments is 1.58 years.

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

<u>Investment type</u>	<u>Landfill</u>
FFCB	\$ 4,221,847
FHLB	1,501,600
Municipal securities	1,009,355
U.S. Treasury bonds	440,417
Total	<u>\$ 7,173,219</u>

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

Credit Risk: The County's investments in federal agency securities and U.S. Treasury Bonds were rated AA+ and Aaa by Standard & Poor's and Moody's Investor Services, respectively. The municipal securities, City of Upper Arlington, Ohio, and Dayton City School District, Ohio, were rated MIG 1 and A1, respectively, by Moody's Investor Services. The government money market was rated AAAM by Moody's Investor Services. The County has no investment policy dealing with investment credit risk beyond the requirements in State statute. Ohio law requires that no-load money market mutual funds be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service.

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

Concentration of Credit Risk: The County places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the County at December 31, 2013:

<u>Investment type</u>	<u>Fair Value</u>	<u>% of Total</u>
FFCB	\$ 9,222,067	46.05
FHLB	3,499,690	17.48
Municipal securities	2,688,305	13.43
U.S. Treasury bonds	440,417	2.20
Mutual funds	612,696	3.06
Governmental money market	3,557,589	17.78
Total	<u>\$ 20,020,764</u>	<u>100.00</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

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

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the statement of net position as of December 31, 2013.

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 47,373,402
Investments	20,020,764
Cash with escrow agent	60,089
Total	<u>\$ 67,454,255</u>
 <u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 51,194,778
Business-type activities	10,051,351
Investment trust	755,163
Agency funds	5,452,963
Total	<u>\$ 67,454,255</u>

NOTE 6 - INVESTMENT POOL

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

**Statement of Net Position
December 31, 2013**

<hr/>	
<u>Assets</u>	
Equity in pooled cash and investments	\$ 58,385,385
Prepayments	21,500
Accrued interest receivable	21,326
Total	<u>\$ 58,428,211</u>
 <u>Liabilities</u>	
Accounts payable	\$ 16,108
Due to other governments	8,417
Due to external parties	5,613
Total	<u>30,138</u>
 <u>Net position held in trust for pool participants</u>	
Internal portion	57,651,548
External portion	746,525
Total net position	<u>\$ 58,398,073</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 6 - INVESTMENT POOL - (Continued)

Statement of Changes in Net Position
For The Year Ended December 31, 2013

<u>Additions</u>	
Interest	\$ 195,472
<u>Deductions</u>	
Operating expenses	-
Net increase in assets resulting from operations	195,472
Distribution to participants	(255,207)
Capital transactions	3,340,218
Change in net position	3,280,483
Net position, beginning of year (restated)	55,117,590
Net position, end of year	\$ 58,398,073

NOTE 7 - RECEIVABLES

Receivables at December 31, 2013, consisted of accounts (billings for user charged services, including unbilled utility services); sales taxes; accrued interest; amounts due from other governments including grants, entitlements, and shared revenues; amounts due from external parties; interfund, payment in lieu of taxes; property taxes, loans (community development block grant moneys loaned to local businesses), and special assessments. All receivables are considered collectible in full and within one year, except for payment in lieu of taxes, property taxes, loans, and special assessments. Payment in lieu of taxes and property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal CDBG program. The loans have an annual interest rate of 2 to 5.25 percent and are to be repaid over periods ranging from six to fifteen years. Loans outstanding at December 31, 2013, were \$751,029. Loans receivable, in the amount of \$686,845, will not be received within one year.

Special assessments relating to the payment of debt are not expected to be collected within one year. Special assessments, in the amount of \$2,836,175, will not be received within one year. Delinquent special assessments were \$321,057.

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 7 - RECEIVABLES - (Continued)

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

Fund	Description	Amount
General Fund	Local Government	\$ 470,665
	Casino revenue	450,957
	Prisoner Housing	84,171
	Phone Services	3,876
	Paper Services	8,132
	Homestead and Rollback	145,848
	Defense of Indigents	60,082
	Other	<u>42,533</u>
Total General Fund		<u><u>1,266,264</u></u>
Other Major Funds		
Motor Vehicle and Gas Tax	Charges/Fines and Forfeitures	\$ 6,213
Motor Vehicle and Gas Tax	Permissive Motor Vehicle License Tax	14,401
Motor Vehicle and Gas Tax	Gas Tax	1,122,871
Motor Vehicle and Gas Tax	Motor Vehicle License Registration Fees	1,061,347
Motor Vehicle and Gas Tax	Excess IRP	79,937
Alcohol, Drug and Mental Health	Homestead and Rollback	111,346
Alcohol, Drug and Mental Health	Grants	122,613
Job and Family Services	Grants	425,725
Job and Family Services	Other	1,528
Board of Development Disabilities	Homestead and Rollback	360,298
Board of Development Disabilities	Grants	<u>855,429</u>
Board of Development Disabilities	Other	
Total Other Major Funds		<u>4,161,708</u>
Non-Major Funds		
Children Services	Grants	
Child Support Enforcement Agency	Other	21,276
Children Services	Other	5,962
Dog and Kennel	Other	20,086
Children services	Grants	130,853
Community Development Block Grant	Grants	53,413
Agency on Aging Levy	Homestead and Rollback	53,595
Other public safety funds:		
COP CAR grant	Grants	12,283
Juvenile Diversion	Grants	8,076
Emergency Management Agency	Grants	11,862
Probation services	Grants	7,500
Other special revenue funds:		
Victims Assistance	Grants	8,143
Substance abuse	Grants	26,957
Water pollution control	Grants	11,725
Indigent guardianship	Other	500
Court computerization	Other	<u>904</u>
Total Non-Major Funds		<u>373,135</u>
Total Governmental Activities		<u><u>\$ 5,801,107</u></u>

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 7 - RECEIVABLES - (Continued)

Fund	Description	Amount
Agency Funds		
Subdivision	Motor Vehicle License - Corporation	\$ 237,315
Subdivision	Motor Vehicle License - Township	127,639
Hotel/Motel Tax	Hotel/Motel Tax	
Library/Local Government Support	Library Local Government	1,196,903
Local Government	Local Government	1,099,612
Undivided Tax	Township Gas Tax	718,825
Municipal Permissive Motor Vehicle Tax	Permissive Motor Vehicle License Tax	20,982
Housing trust	Housing trust	3,412
Total Agency Funds		<u>\$ 3,404,688</u>

NOTE 8 - PERMISSIVE SALES AND USE TAX

In 1983, the County Commissioners, by resolution, imposed a one-half of one percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. On November 3, 2009, County voters approved a .5 percent sales tax for ten years for general operations. The Commissioners' resolution further discerned that the .5 percent sales tax would be allocated as .25 percent for general operations provided by the County general fund and .25 percent for flood mitigation. The additional sales taxes were effective January 1, 2010. Proceeds of the tax are credited to the general fund and transferred accordingly.

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2013. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred inflows of resources. On the accrual basis, the full amount of the receivable is recognized as revenue.

NOTE 9 - PAYMENT IN LIEU OF TAXES

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

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 10 - PROPERTY TAXES

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

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2013 public utility property taxes became a lien December 31, 2012, are levied after October 1, 2013, and are collected in 2014 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Property taxes receivable represents real property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2013 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by a deferred inflow of resources since the current taxes were not levied to finance 2013 operations and the collection of delinquent taxes has been offset by a deferred inflow of resources since the collection of the taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is deferred.

The full tax rate for all County operations for the year ended December 31, 2013 was \$7.80 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2013 property tax receipts were based are as follows:

Real property

Residential/agricultural	\$ 1,326,537,000
Commercial/industrial/mineral	320,393,600

Public utility

Personal	<u>74,802,880</u>
Total assessed value	<u>\$ 1,721,733,480</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2013 was as follows:

	Balance			Balance
<u>Governmental activities:</u>	<u>12/31/12</u>	<u>Additions</u>	<u>Disposals</u>	<u>12/31/13</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 35,461,776	\$ 312,561	\$ (762,656)	\$ 35,011,681
Construction in progres	123,600	3,050,546	-	3,174,146
Total capital assets, not being depreciated	<u>35,585,376</u>	<u>3,363,107</u>	<u>(762,656)</u>	<u>38,185,827</u>
<i>Capital assets, being depreciated:</i>				
Buildings	31,407,571	744,799	(103,466)	32,048,904
Improvements other than buildings	344,526	74,059	-	418,585
Equipment	6,333,400	232,781	(86,481)	6,479,700
Vehicles	5,113,926	178,403	(190,624)	5,101,705
Infrastructure	66,048,277	1,610,948	(104,490)	67,554,735
Total capital assets, being depreciated	<u>109,247,700</u>	<u>2,840,990</u>	<u>(485,061)</u>	<u>111,603,629</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(10,665,594)	(663,059)	57,000	(11,271,653)
Improvements other than buildings	(193,147)	(17,337)	-	(210,484)
Equipment	(4,285,570)	(373,911)	84,098	(4,575,383)
Vehicles	(3,580,367)	(272,465)	134,176	(3,718,656)
Infrastructure	(23,039,432)	(2,110,662)	102,697	(25,047,397)
Total accumulated depreciation	<u>(41,764,110)</u>	<u>(3,437,434)</u>	<u>377,971</u>	<u>(44,823,573)</u>
Total capital assets, being depreciated net	<u>67,483,590</u>	<u>(596,444)</u>	<u>(107,090)</u>	<u>66,780,056</u>
Governmental activities capital assets, net	<u>\$ 103,068,966</u>	<u>\$ 2,766,663</u>	<u>\$ (869,746)</u>	<u>\$ 104,965,883</u>

Depreciation expense was charged to governmental functions as follows:

<u>Governmental activities:</u>	
Legislative and executive	\$ 236,898
Judicial	51,915
Public safety	371,095
Health	349,391
Public works	2,380,750
Human services	<u>47,385</u>
Total depreciation expense	<u>\$ 3,437,434</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 11 - CAPITAL ASSETS - (Continued)

<u>Business-type activities</u>	Balance <u>12/31/12</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>12/31/13</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 1,699,699	\$ -	\$ -	\$ 1,699,699
Total capital assets, not being depreciated	<u>1,699,699</u>	<u>-</u>	<u>-</u>	<u>1,699,699</u>
<i>Capital assets, being depreciated:</i>				
Buildings	6,206,101	-	-	6,206,101
Improvements other than buildings	1,720,444	22,301	-	1,742,745
Equipment	3,466,574	46,110	(26,724)	3,485,960
Vehicles	<u>1,212,710</u>	<u>32,469</u>	<u>(24,995)</u>	<u>1,220,184</u>
Total capital assets, being depreciated	<u>12,605,829</u>	<u>100,880</u>	<u>(51,719)</u>	<u>12,654,990</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(631,598)	(88,577)	-	(720,175)
Improvements other than buildings	(480,243)	(58,662)	-	(538,905)
Equipment	(1,469,576)	(216,847)	22,062	(1,664,361)
Vehicles	<u>(561,185)</u>	<u>(75,524)</u>	<u>2,500</u>	<u>(634,209)</u>
Total accumulated depreciation	<u>(3,142,602)</u>	<u>(439,610)</u>	<u>24,562</u>	<u>(3,557,650)</u>
Total capital assets, being depreciated net	<u>9,463,227</u>	<u>(338,730)</u>	<u>(27,157)</u>	<u>9,097,340</u>
Business-type activities capital assets, net	<u>\$ 11,162,926</u>	<u>\$ (338,730)</u>	<u>\$ (27,157)</u>	<u>\$ 10,797,039</u>

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

Business-type activities:

Sanitary landfill	\$ 372,808
Agricultural service center	16,900
BMV one-stop	<u>49,902</u>
Total depreciation expense	<u>\$ 439,610</u>

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

- A. Interfund loans receivable/payable consisted of the following at December 31, 2013, as reported on the fund statement:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	<u>\$ 124,889</u>

The primary purpose of the interfund balance is to cover costs in specific funds where revenues were not received by December 31. These interfund balances will be repaid once the anticipated revenues are received.

Interfund balances between governmental funds are eliminated on the government-wide statement of net position. Interfund balances between governmental and business-type activities are reported as internal balances on the statement of net position.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES - (Continued)

- B.** Due to/from other funds at December 31, 2013, consisted of the following as reported on the fund statements:

	General	Motor Vehicle and Gas Tax	Job and Family Services	Board of Developmental Disabilities
General	\$ -	\$ 311	\$ 26,889	\$ -
Motor Vehicle and Gas Tax	11,392	-	-	-
Job and Family Services	158,755	-	-	-
Other Governmental	-	-	11,733	-
Internal Service	22,219	461	440	43,550
Sanitary landfill	-	-	-	-
Total due to other funds	\$ 192,366	\$ 772	\$ 39,062	\$ 43,550

	Other Governmental	Sanitary Landfill	Total Due from Other Funds
General	\$ 1,372	\$ 38	\$ 28,610
Motor Vehicle and Gas Tax	2,217	2,211	15,820
Job and Family Services	195,364	-	354,119
Other Governmental	612	-	12,345
Internal Service	7,290	2,395	76,355
Sanitary landfill	1,751	-	1,751
Total due to other funds	\$ 208,606	\$ 4,644	\$ 489,000

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

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

- C.** Due to/from external parties at December 31, 2013, consisted of the following as reported on the fund statements:

	Investment Trust	Agency	Sanitary Landfill	Total Due from External Parties
General	\$ 5,613	\$ 209	\$ -	\$ 5,822
Motor Vehicle and Gas Tax	-	113	-	113
Agency	-	-	13,705	13,705
Total due to external parties	\$ 5,613	\$ 322	\$ 13,705	\$ 19,640

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

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 13 - RISK MANAGEMENT

A. Property and Liability

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

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

Liability

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

The County pays all elected officials' bonds by statute.

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

B. Health Care

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 13 - RISK MANAGEMENT - (Continued)

C. Workers' Compensation

The County participates in the Ohio Bureau of Workers' Compensation (BWC) Individual Retrospective Rating Program (Retrospective Program). The Retrospective Program is an alternative rating plan that allows the employer to initially pay BWC less in premiums than it would without the plan. An employer participating in the Retrospective Program may earn a possible premium reduction by assuming a portion of the risk of workers' compensation claims. Actual claims costs incurred during the policy year are billed to the employer at the end of that policy year. If the employer's total cost is below what they would have paid had they not enrolled in the Retrospective Program, they realize the difference in savings. A separate internal service fund was established to account for the operation of the Retrospective Program, including a reserve balance based on sound actuarial principles to cover actual claims costs. The Retrospective Program is intended to achieve lower workers' compensation premiums and claims costs by promoting safe working conditions and environments for the employees.

The County has agreed to pay all claims up to a maximum of \$200,000 of what the County would have paid had the County remained an experience-rated risk. Claims exceeding these limits will be paid by the State. Each year, the County pays the State a "minimum premium" for retaining the risk of having claims which exceeded the County's maximum claims limit.

The claims liability of \$76,355 reported on the basic financial statements at December 31, 2013, is based on an estimate provided by the third party administrator and the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", as amended by GASB Statement No. 30, "Risk Financing Omnibus", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be accrued at the estimated ultimate cost of settling the claim. Changes in the internal service fund's claims liability amounts in the past two years follows:

<u>Year</u>	Balance at <u>Beginning of Year</u>	Current Year <u>Claims</u>	Claims <u>Payments</u>	Balance at <u>End of End of Year</u>
2013	\$ 70,755	\$ 76,355	\$ (70,755)	\$ 76,355
2012	70,200	81,643	(81,088)	70,755

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 14 - CONTRACTUAL OBLIGATIONS

As of December 31, 2013, the County had the following contractual purchase commitments:

Company	Project	Contract Amount	Payments as of 12/31/13	Contract Balance at 12/31/13
Century Health Inc.	Mental Health Services	\$ 969,415	\$ 728,946	\$ 240,469
Perry ProTech	IT Services	42,694	39,328	3,366
Blanchard Valley Industries	RSC Services	283,060	179,474	103,586
Studer-Obringer	MV> Garage	2,589,120	1,682,137	906,983
RCM Architects	Design of Angus, Eibling and Graff Halls	97,044	71,270	25,774
TFC Architects	Construction Administration	65,350	48,461	16,889
Romanoff Electric	Electrical Change Order	30,324	17,185	13,139
Harp Construction	General Contracting Change Order	27,669	-	27,669
ES Evans & Company	ADAMHS Services	31,000	-	31,000
Centruy Health	Mental Health Services	672,089	473,193	198,896
PT Services Rehab	Rehabilitation Services	50,000	12,546	37,454
WSOS	Youth Services Program	62,151	27,372	34,779
URS	Alternative Formulation Briefing	123,344	-	123,344
Army Corp of Engineers	Lye Creek feasibility study	126,539	-	126,539
Helm's & Son	Vanlue Tile Project	191,568	161,413	30,155
PT Services Rehab	Occupational Therapy Services	60,000	5,655	54,345
Sand Ridge Excavating	Beach Ditch Improvement	134,825	-	134,825
CRSI	N/A	151,840	23,139	128,701
Helms & Sons	Distribution Drive Sanitary Sewer Project	464,640	-	464,640
Tawa Tree Service	Blanchard River Stream Enhancement	366,050	-	366,050
B. Hill'z Excavating	Distribution Drive Waterline	110,414	-	110,414
INVO Health Care Associates	BVC Health Care Services	128,710	-	128,710
ACI Construction	Ramp at Arcadia Village Hall	51,744	-	51,744
Total		<u>\$ 6,829,590</u>	<u>\$ 3,470,119</u>	<u>\$ 3,359,471</u>

NOTE 15 - PENSION PLANS

A. Ohio Public Employees Retirement System

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 15 - PENSION PLANS - (Continued)

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2013 member and contribution rates were consistent across all three plans. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Plan. The 2013 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 12.00% and 12.60%, respectively. The County's contribution rate for 2013 was 14.00%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10% of covered payroll.

The County's contribution rate for pension benefits for members in the Traditional Plan for 2013 was 13.00%. The County's contribution rate for pension benefits for members in the Combined Plan was 13.00%. For those plan members in law enforcement and public safety pension contributions were 17.10%. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2013, 2012, and 2011 were \$2,549,699, \$1,949,542, and \$1,950,690, respectively; 92.80% has been contributed for 2013 and 100% has been contributed for 2012 and 2011. The remaining 2013 pension liability has been reported as due to other governments on the basic financial statements. Contributions to the member-directed plan for 2013 were \$59,418 made by the County and \$42,442 made by the plan members.

B. State Teachers Retirement System of Ohio

Plan Description - The County participates in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement plan. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand-alone financial report that may be obtained by writing to STRS Ohio, 275 East Broad Street, Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio website at www.strsoh.org, under "Publications".

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 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 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 15 - PENSION PLANS - (Continued)

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

Funding Policy - For 2013, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2013, 2012 and 2011 were \$45,802, \$66,899 and \$60,601, respectively; 94.56 percent has been contributed for 2013 and 100 percent for 2012 and 2011. The remaining 2013 pension liability has been reported as due to other governments on the basic financial statements.

NOTE 16 - POSTRETIREMENT BENEFIT PLANS

A. Ohio Public Employees Retirement

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

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

Disclosures for the healthcare plan are presented separately in the OPERS financial report which may be obtained by visiting <https://www.opers.org/investments/cafr.shtml>, writing to OPERS, 277 East Town Street, Columbus, OH 43215-4642 or by calling (614) 222-5601 or (800) 222-7377.

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2013 local government employers contributed 14.00% of covered payroll (18.10% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan for 2013 was 1.00%. The portion of employer contributions allocated to fund post-employment healthcare for members in the Combined Plan for 2013 was 1.00%.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 16 - POSTEMPLOYMENT BENEFIT PLANS - (Continued)

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2013, 2012, and 2011 were \$190,245, \$757,447, and \$759,390, respectively; 92.80% has been contributed for 2013 and 100% has been contributed for 2012 and 2011. The remaining 2013 post-employment health care benefits liability has been reported as due to other governments on the basic financial statements.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under State Bill 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

B. State Teachers Retirement System of Ohio

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

Funding Policy - Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2013, STRS Ohio allocated employer contributions equal to 1 percent of covered payroll to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2013, 2012 and 2011 were \$3,523, \$5,146 and \$4,662, respectively; 94.56 percent has been contributed for 2013 and 100 percent for 2012 and 2011. The remaining 2013 post-employment health care benefits liability has been reported as due to other governments on the basic financial statements.

NOTE 17 - COMPENSATED ABSENCES

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 18 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2013, follows:

	Balance 12/31/2012	Issued	Retired	Balance 12/31/2013
Governmental activities:				
<u>Bond anticipation notes</u>				
Series 2012-1 Notes - 1.86%	\$ 217,000	\$ -	\$ (217,000)	\$ -
Series 2012-2 Notes - 1.5%	2,800,000	-	(2,800,000)	-
Series 2013-1 Notes - 2.00%	-	1,805,000	(1,805,000)	-
Series 2013-2 Notes - 2.00%	-	2,481,000	-	2,481,000
Total notes payable - governmental activities	\$ 3,017,000	\$ 4,286,000	\$ (4,822,000)	\$ 2,481,000
Business-type activities:				
<u>Bond anticipation notes</u>				
Series 2012-2 Notes - 1.5%	\$ 1,265,000	\$ -	\$ (1,265,000)	\$ -
Total notes payable - business-type activities	\$ 1,265,000	\$ -	\$ (1,265,000)	\$ -
Agency:				
<u>Bond anticipation notes</u>				
Series 2013-2 Notes - 2.00%	\$ -	\$ 400,000	\$ -	\$ 400,000
Total notes payable - agency	\$ -	\$ 400,000	\$ -	\$ 400,000

On November 8, 2012, the County issued Series 2012-1 bond anticipation notes to partially refund the Series 2011-1 bond anticipation notes. The notes carried an interest rate of 1.86% and matured on November 8, 2013.

On November 8, 2012, the County issued \$6,565,000 in Series 2012-2 bond anticipation notes for the following purposes: (i) \$5,300,000 for a salt shed and maintenance garage and (ii) \$1,265,000 to partially refund the Series 2011-2 bond anticipation notes. The notes bore an interest rate of 1.50% and matured on March 15, 2013.

On March 14, 2013, the County issued \$1,805,000 in bond anticipation notes to partially refund the garage bond anticipation notes. The notes carried an interest rate of 2.00% and matured on November 8, 2013.

On November 6, 2013, the County issued \$2,481,000 in Series 2013-2 bond anticipation notes for the following purposes: (i) \$930,000 to partially refund the Series 2013-1 Notes, (ii) \$211,000 to partially refund the Series 2012-1 Notes, (iii) \$40,000 for ditch maintenance projects and (iv) \$1,300,000 for the Distribution Drive TIF project. The notes bear an interest rate of 2.00% and mature on November 6, 2014.

On November 6, 2013, the County issued \$400,000 in Series 2013-2 bond anticipation notes to pay for the cost of improving water management and development in the County and promoting the economical, industrial, environmental and social development of the area by improving the Blanchard River and its watershed as part of the Blanchard River Stream Enhancement Project, a jointly governed organization of County (see Note 25). The Blanchard River Stream Enhancement Project is reported as an agency fund of the County and will repay the debt through special assessments levied on property owners. The notes bear an interest rate of 2.00% and mature on November 6, 2014.

The Series 2013-2 bond anticipation notes constitute binding general obligations of the County and the principal of and interest on the notes, unless paid by special assessments or other sources, are backed by the full faith, credit and taxing authority of the County.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 19 - LONG-TERM DEBT

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<u>General Obligation Bonds</u>			
Governmental Activities			
Job and Family Services Refunding	2002	3.50 - 4.75	950,000
I-75/Tall Timbers Connector Refunding	2005	3.50 - 5.00	4,415,000
Courthouse Restoration Refunding	2005	3.50 - 5.00	770,000
ADAMHS Building	2005	3.50 - 5.00	200,000
US 224/CR 300 Construction	2007	4.10 - 4.50	2,995,000
Jail Security System	2009	2.00 - 4.00	755,000
Sheriff Department Radios	2009	2.00 - 4.00	435,000
Engineers Garage	2013	0.35 - 3.375	2,595,000
Business-Type Activities			
BMV One-Stop	2003	3.00 - 6.00	2,200,000
Agricultural Service Center Refunding	2005	3.50 - 5.00	1,180,000
County Landfill Improvements	2009	2.00 - 3.625	2,045,000
County Landfill Equipment	2009	2.00 - 4.00	515,000
Landfill - Leachate	2013	0.35 - 3.372	305,000
Landfill - Land Acquisition	2013	0.35 - 3.375	565,000
Landfill - Equipment	2013	0.35 - 3.375	415,000
BMV One-Stop Refunding	2013	0.35 - 2.50	1,715,000
<u>Special Assessment Bonds</u>			
Griffith Heights	2004	4.00 - 5.00	136,812
CR 220 Sanitary Sewer/Van Buren	2004	4.00 - 5.00	618,188
US 224 W/Trenton Ave Sewer	2004	4.00 - 5.00	277,551
McKinley Street Waterline	2004	4.00 - 5.00	62,449
US 224 Water Refunding	2005	3.50 - 5.00	179,761
CR 88/SR 12 Sewer Refunding	2005	3.50 - 5.00	407,628
SR 12 West Water Refunding	2005	3.50 - 5.00	82,611
CR 95/CR 18 Sewer	2007	3.40 - 4.10	810,000
Special Assessment Refunding 2013	2013	0.35 - 3.375	695,000
<u>Bond Anticipation Notes</u>			
Series 2012	2012	1.5	2,500,000
<u>Ohio Water Development Loans</u>			
SR 12 West (Fostoria)	1998	5.73	475,239
<u>Ohio Public Works Commission</u>			
Landfill Sanitary Sewer	2011	N/A	339,765
<u>Other Long-Term Obligations</u>			
Guaranteed Energy Savings			
Performance Contract	2008	3.60	2,011,500
ADAMH Taxable Affordable Housing Revenue Note	2009	8.50	100,000

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 19 - LONG-TERM DEBT - (Continued)

Changes in the County's long-term obligations during 2013 were as follows.

Governmental Activities:	Balance 12/31/2012	Additions	Reductions	Balance 12/31/2013	Amount Due Within One Year
<u>General Obligation Bonds</u>					
I-75/Tall Timbers connector refunding					
Serial and term bonds	\$ 3,175,000	\$ -	\$ (400,000)	\$ 2,775,000	\$ 415,000
Premium	57,613	-	(8,230)	49,383	-
Job and family services refunding					
Serial and term bonds	285,000	-	(60,000)	225,000	55,000
Premium	532	-	(106)	426	-
ADMHS building	135,000	-	(10,000)	125,000	10,000
US 224/CR 300 construction	2,475,000	-	(120,000)	2,355,000	125,000
Premium	63,997	-	(4,267)	59,730	-
Jail Security System					
Serial and term bonds	605,000	-	(55,000)	550,000	55,000
Discount	(1,207)	-	123	(1,084)	-
Sheriff Department Radio					
Serial and term bonds	360,000	-	(25,000)	335,000	25,000
Discount	(1,230)	-	113	(1,117)	-
Engineers Garage					
Serial and term bonds	-	2,595,000	(100,000)	2,495,000	80,000
Premium	-	1,067	(43)	1,024	-
Total general obligation bonds	<u>7,154,705</u>	<u>2,596,067</u>	<u>(782,410)</u>	<u>8,968,362</u>	<u>765,000</u>
<u>Special Assessment Bonds</u>					
US 224 water refunding					
serial and term bonds	73,781	-	(17,439)	56,342	18,781
Premium	470	-	(117)	353	-
CR 88/SR 12 sewer refunding					
Serial bonds	167,310	-	(39,546)	127,764	42,588
Premium	1,063	-	(266)	797	-
SR 12 West water refunding					
Serial bonds	33,907	-	(8,014)	25,893	5,631
Premium	215	-	(54)	161	-

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 19 - LONG-TERM DEBT - (Continued)

Governmental activities (continued)

	Balance 12/31/12	Additions	Reductions	Balance 12/31/13	Amount Due Within One Year
Griffith Heights water/sewer project	\$ 96,042	\$ -	\$ (89,700)	\$ 6,342	\$ 6,342
CR 220 sanitary sewer/Van Buren	433,958	-	(405,300)	28,658	28,658
US 224 W/Trenton Avenue sewer	171,427	-	(155,100)	16,327	16,327
McKinley Street waterline	38,573	-	(34,900)	3,673	3,673
CR 95/CR 18 sewer	645,000	-	(35,000)	610,000	40,000
Premium	16,186	-	(1,245)	14,941	-
Special assessment refunding 2013					
Serial bonds	-	695,000	(15,000)	680,000	10,000
Premium	-	16,433	(1,369)	15,064	-
Total special assessment bonds	1,677,932	711,433	(808,050)	1,586,315	175,000
<u>Bond Anticipation Notes</u>					
Series 2012	2,500,000	-	(2,500,000)	-	-
Total bond anticipation notes	2,500,000	-	(2,500,000)	-	-
<u>OWDA Loans</u>					
SR 12 west water/sewer project	201,004	-	(29,012)	171,992	30,675
HSTS repair replacement	-	83,188	(83,188)	-	-
2013 HSTS repair replacement	-	6,998	(6,998)	-	-
Total OWDA loans	201,004	90,186	(119,198)	171,992	30,675
<u>Other Long-Term Obligations</u>					
Guaranteed energy savings performance contract	1,326,267	-	(200,827)	1,125,440	208,510
ADAMH Taxable Affordable Housing Revenue Note	88,588	-	(4,483)	84,105	4,872
Compensated absences	2,443,550	1,025,637	(1,006,838)	2,462,349	1,041,584
Total other long-term obligations	3,858,405	1,025,637	(1,212,148)	3,671,894	1,254,966
Total governmental activities long-term obligations	\$ 15,392,046	\$ 4,423,323	\$ (5,416,806)	\$ 14,398,563	\$ 2,225,641

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 19 - LONG-TERM DEBT - (Continued)

Business-type activities:	Balance 12/31/12	Additions	Reductions	Balance 12/31/13	Amount Due Within One Year
<u>General Obligation Bonds</u>					
Landfill improvements					
Serial bonds	\$ 1,490,000	\$ -	\$ (195,000)	\$ 1,295,000	\$ 200,000
Premium	1,537	-	(225)	1,312	-
Landfill equipment					
Serial bonds	375,000	-	(50,000)	325,000	50,000
Premium	392	-	(57)	335	-
Landfill - Leachate 2013					
Serial bonds	-	305,000	(15,000)	290,000	10,000
Premium	-	2,266	(113)	2,153	-
Landfill - land acquisition					
Serial bonds	-	565,000	(20,000)	545,000	15,000
Premium	-	500	(20)	480	-
Landfill - equipment					
Serial bonds	-	415,000	(85,000)	330,000	80,000
Premium	-	13,096	(2,619)	10,477	-
Agricultural service center refunding					
Serial and term bonds	895,000	-	(110,000)	785,000	115,000
Premium	16,117	-	(2,303)	13,814	-
BMV one-stop	1,690,000	-	(1,690,000)	-	-
Premium	104,916	-	(104,916)	-	-
BMV one-stop refunding					
Serial bonds	-	1,715,000	(35,000)	1,680,000	115,000
Premium	-	28,693	(2,049)	26,644	-
Total general obligation bonds	<u>4,572,962</u>	<u>3,044,555</u>	<u>(2,312,302)</u>	<u>5,305,215</u>	<u>585,000</u>
<u>OPWC Loans</u>					
Landfill sanitary sewer	<u>322,777</u>	<u>-</u>	<u>(16,988)</u>	<u>305,789</u>	<u>16,988</u>
Total OPWC loans	<u>322,777</u>	<u>-</u>	<u>(16,988)</u>	<u>305,789</u>	<u>16,988</u>
<u>Other Long-Term Obligations</u>					
Compensated absences	176,561	14,241	(37,815)	152,987	32,766
Landfill closure/postclosure costs	4,683,438	360,167	-	5,043,605	-
Total other long-term obligations	<u>4,859,999</u>	<u>374,408</u>	<u>(37,815)</u>	<u>5,196,592</u>	<u>32,766</u>
Total business-type activities	<u>\$ 9,755,738</u>	<u>\$ 3,418,963</u>	<u>\$ (2,367,105)</u>	<u>\$ 10,807,596</u>	<u>\$ 634,754</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 19 - LONG-TERM DEBT - (Continued)

General Obligation Bonds

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

The reacquisition price exceeded the net carrying amount of the old debt by \$195,983. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which equals the life of the new debt. This refunding was undertaken to reduce the combined total debt service payments by \$231,471 resulting in an economic gain of \$178,235.

The Job and Family Services refunding bonds pledge the full faith and credit of the County for the payment of the debt. The Job and Family Services refunding bonds will be paid from rental charges from the Job and Family Services Department.

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

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

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

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

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

On March 14, 2013, the County issued \$1,715,000 in Series 2013 BMV one-stop refunding bonds. The bonds were issued to refund \$1,605,000 of the BMV one-stop bonds issued in 2003. This refunded debt is considered defeased (in-substance) and accordingly, has been removed from the statement of net position. The balance of the refunded bonds at December 31, 2013 was \$1,605,000.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 19 - LONG-TERM DEBT - (Continued)

The reacquisition price exceeded the net carrying amount of the old debt by \$79,885. This amount is being netted against the new debt and amortized over the remaining life of the refunding debt, which has a final maturity date of December 1, 2026. This advance refunding was undertaken to reduce the combined total debt service payments over the next 13 years by \$404,358 and resulted in an economic gain of \$345,344.

On November 10, 2005, the County issued \$8,085,000 in various purpose improvement and refunding bonds with interest rates ranging from 3.5 percent to 5 percent. The various purpose improvement bonds were issued to retire notes originally issued for Alcohol, Drug Addiction, and Mental Health Services to purchase a new office building and to construct East Melrose Road. The refunding portion of the issue refunded the I-75/Tall Timbers Connector, Courthouse Restoration, Justice Center, and Agricultural Service Center general obligation bonds and the US 224 Water, CR 88/SR 12 Sewer, and SR 12 West water special assessment bonds. There are no further obligations on the Justice Center portion which was originally issued at \$790,000. At December 31, 2013, \$3,725,000 of the refunded bonds being held by the escrow agent is still outstanding.

The reacquisition price exceeded the net carrying amount of the old debt by \$613,925. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which equals the life of the new debt. This refunding was undertaken to reduce the combined total debt service payments by \$317,722 resulting in an economic gain of \$255,166.

The alcohol, drug addiction and mental health services bonds will be paid with transfers from the alcohol, drug addiction and mental health services special revenue fund.

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

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

On October 31, 2007, the County issued \$3,805,000 in general obligation bonds with interest rates ranging from 3.40 to 4.50 percent. The bonds were issued for additional infrastructure improvements for US 224 and County Road 300 and for improvements to CR 95/CR 18 sewer district. The bonds will be paid from payments in lieu of taxes the County receives related to the projects.

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 19 - LONG-TERM DEBT - (Continued)

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

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

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

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

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

Year	Amount
2026	\$ 210,000

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

Special Assessment Bonds and OWDA Loans

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

On March 14, 2013, the County issued \$695,000 in Series 2013 special assessment refunding bonds. The bonds were issued to refund \$630,000 of the Griffith heights water/sewer project, CR 220 sanitary sewer/Van Buren, US 224 W/Trenton Avenue sewer and McKinley Street waterline special assessment bonds issued in 2004. This refunded debt is considered defeased (in-substance) and accordingly, has been removed from the statement of net position. The balance of the refunded bonds at December 31, 2013 was \$630,000.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 19 - LONG-TERM DEBT - (Continued)

The reacquisition price exceeded the net carrying amount of the old debt by \$53,142. This amount is being netted against the new debt and amortized over the remaining life of the refunding debt, which has a final maturity date of December 1, 2024. This advance refunding was undertaken to reduce the combined total debt service payments over the next 11 years by \$60,632 and resulted in an economic gain of \$56,914.

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

The special assessment bonds and OWDA loans will be paid from special assessment collections. In the event special assessments are not sufficient to cover the principal and interest payments, the general fund will be responsible for making principal and interest payments. The total principal remaining to be paid on the special assessment bonds and OWDA loans are \$1,554,999 and \$171,992, respectively. Principal and interest for the current year and total assessments received were \$263,818 and \$275,649, respectively.

Bond Anticipation Notes

On November 8, 2012, the County issued \$6,565,000 in Series 2012-2 bond anticipation notes for the following purposes: (i) \$5,300,000 for a salt shed and maintenance garage and (ii) \$1,265,000 to partially refund the Series 2011-2 bond anticipation notes described above. The notes bore an interest rate of 1.50% and matured on March 15, 2013.

ADAMH Taxable Affordable Housing Revenue Note

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

Guaranteed Energy Savings Contract

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

OPWC Loans

During 2011, The County received an Ohio Public Works Commission (OPWC) interest free loan for the purpose of building a sanitary sewer at the County landfill. The final maturity date of the loan is July 1, 2031.

Compensated Absences

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 19 - LONG-TERM DEBT - (Continued)

Debt Margin

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 \$40,658,337 at December 31, 2013.

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

Year Ending December 31,	General Obligation Bonds			Year Ending December 31,	Special Assessment Bonds		
	Principal	Interest	Total		Principal	Interest	Total
2014	\$ 765,000	\$ 327,099	\$ 1,092,099	2014	\$ 175,000	\$ 53,179	\$ 228,179
2015	795,000	303,535	1,098,535	2015	175,000	43,716	218,716
2016	810,000	278,400	1,088,400	2016	189,999	37,918	227,917
2017	860,000	252,748	1,112,748	2017	115,000	31,704	146,704
2018	825,000	215,100	1,040,100	2018	120,000	28,391	148,391
2019 - 2023	2,305,000	657,501	2,962,501	2019 - 2023	605,000	86,456	691,456
2024 - 2028	1,380,000	317,513	1,697,513	2024 - 2025	175,000	8,852	183,852
2029 - 2033	585,000	146,217	731,217	Total	<u>\$ 1,554,999</u>	<u>\$ 290,216</u>	<u>\$ 1,845,215</u>
2034 - 2037	535,000	45,730	580,730				
Total	<u>\$ 8,860,000</u>	<u>\$ 2,543,843</u>	<u>\$ 11,403,843</u>				

Year Ending December 31,	OWDA Loans			Year Ending December 31,	GES Performance Contract		
	Principal	Interest	Total		Principal	Interest	Total
2014	\$ 30,675	\$ 9,856	\$ 40,531	2014	\$ 208,510	\$ 40,697	\$ 249,207
2015	32,432	8,098	40,530	2015	216,488	32,719	249,207
2016	34,290	6,240	40,530	2016	224,772	24,437	249,209
2017	36,256	4,274	40,530	2017	233,371	15,837	249,208
2018	38,339	2,190	40,529	2018	242,299	6,909	249,208
Total	<u>\$ 171,992</u>	<u>\$ 30,658</u>	<u>\$ 202,650</u>	Total	<u>\$ 1,125,440</u>	<u>\$ 120,599</u>	<u>\$ 1,246,039</u>

Year Ending December 31,	ADAMH Note		
	Principal	Interest	Total
2014	\$ 4,872	\$ 7,047	\$ 11,919
2015	5,295	6,624	11,919
2016	5,755	6,164	11,919
2017	6,254	5,665	11,919
2018	6,797	5,122	11,919
2019 - 2023	43,930	15,665	59,595
2024	11,202	717	11,919
Total	<u>\$ 84,105</u>	<u>\$ 47,004</u>	<u>\$ 131,109</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 19 - LONG-TERM DEBT - (Continued)

Year Ending December 31,	Business-Type Activities - General Obligation Bonds		
	Principal	Interest	Total
2014	\$ 585,000	\$ 150,866	\$ 735,866
2015	600,000	135,493	735,493
2016	635,000	118,668	753,668
2017	650,000	100,389	750,389
2018	575,000	80,051	655,051
2019 - 2023	1,275,000	195,275	1,470,275
2024 - 2028	610,000	87,469	697,469
2029 - 2033	200,000	38,060	238,060
2034 - 2037	120,000	10,125	130,125
Total	<u>\$ 5,250,000</u>	<u>\$ 916,396</u>	<u>\$ 6,166,396</u>

Year Ending December 31,	Business-Type Activities - OPWC Loans		
	Principal	Interest	Total
2014	\$ 16,988	\$ -	\$ 16,988
2015	16,988	-	16,988
2016	16,988	-	16,988
2017	16,988	-	16,988
2018	16,988	-	16,988
2019 - 2023	84,940	-	84,940
2024 - 2028	84,940	-	84,940
2029 - 2031	50,969	-	50,969
Total	<u>\$ 305,789</u>	<u>\$ -</u>	<u>\$ 305,789</u>

Conduit Debt

In 1998, the County issued \$8,115,000 in multi-family housing revenue bonds and \$3,500,000 in multi-family housing mortgage revenue bonds. The proceeds were used to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. During 2007, \$5,855,000 of the multi-family housing revenue bonds and \$2,524,000 of the multi-family housing mortgage revenue bonds were refunded. As of December 31, 2013, \$1,413,000 of these bonds was outstanding.

In 1999, the County issued \$1,500,000 in economic development revenue bonds. The proceeds were used to acquire, construct, and equip a manufacturing facility for Koehler Brothers, Inc. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2013, \$100,000 of these bonds was outstanding.

In 2004, the County issued \$110,875,000 in hospital facilities revenue bonds. The proceeds were used to acquire, construct, equip, and improve hospital facilities at an acute health care facility for Blanchard Valley Regional Health Center. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2013, \$105,626,000 of these bonds was outstanding.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 19 - LONG-TERM DEBT - (Continued)

In 2007, the County issued \$5,855,000 in multi-family housing refunding revenue bonds and \$215,000 in multi-family housing revenue bonds to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2013, \$5,817,918 of these bonds was outstanding.

In 2007, the County issued \$2,520,000 in multi-family housing refunding revenue bonds and \$100,000 in multi-family housing revenue bonds to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2013, \$2,511,189 of these bonds was outstanding.

In 2007, the County entered into a \$6,756,000 capital lease agreement of Independence House, which is comprised of a skilled nursing facility, rehabilitation facility and independent living apartments located in Fostoria, Ohio. The leasing arrangement will provide hospital facilities to service the residents of the County. The County is not obligated in any way to pay the lease charges on the lease from any of its funds, and therefore, the lease has been excluded entirely from the County's debt presentation. As of December 31, 2013, \$5,648,710 of the lease was outstanding.

NOTE 20 - CLOSURE AND POSTCLOSURE OF LANDFILL

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$5,043,605 reported as landfill closure and postclosure costs payable at December 31, 2013, represents the cumulative amount reported to date based on the use of 34.22% of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and postclosure care of \$9,696,388 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2013. The County expects to close the active cell of the landfill in 2032. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care. The County is in compliance with these requirements, and, at December 31, 2013, cash and cash equivalents and investments of \$7,785,915 are held for these purposes. These are reported as restricted assets on the statement of fund net position.

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 21 - INTERFUND TRANSFERS

During 2013, the following transfers were made:

<u>Transfers In</u>	Transfers Out						<u>Total</u>
	<u>General</u>	Motor Vehicle and Gas <u>Tax</u>	Alcohol, Drug and Mental <u>Health</u>	Job and Family <u>Services</u>	Board of Developmental <u>Disabilities</u>	Other <u>Governmental</u>	
Flood Mitigation	\$ 3,115,276	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,115,276
Other governmental	<u>1,553,598</u>	<u>148,000</u>	<u>23,944</u>	<u>138,926</u>	<u>950,000</u>	<u>2,576,556</u>	<u>5,391,024</u>
Total	<u>\$ 4,668,874</u>	<u>\$ 148,000</u>	<u>\$ 23,944</u>	<u>\$ 138,926</u>	<u>\$ 950,000</u>	<u>\$ 2,576,556</u>	<u>\$ 8,506,300</u>

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. The transfers out of the motor vehicle and gas tax fund, the alcohol, drug and mental health fund and job and family services fund were for debt service payments. The transfer out of the board of developmental disabilities fund was to fund capital projects. The transfers out of the other governmental funds to other governmental funds were for debt service payments.

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

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 22 - FUND BALANCE

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of resources in the governmental funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund balance	General	Motor Vehicle and Gas Tax	Alcohol, Drug and Mental Health	Job and Family Services	Board of Developmental Disabilities
Nonspendable:					
Materials and supplies inventory	\$ 96,138	\$ 371,499	\$ 2,303	\$ 21,519	\$ 2,553
Prepays	274,305	638	39,561	31,718	32,787
Permanent fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total nonspendable	<u>370,443</u>	<u>372,137</u>	<u>41,864</u>	<u>53,237</u>	<u>35,340</u>
Restricted:					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Legislative and executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	962,163	-	-	-
Health	-	-	882,510	-	14,842,840
Human services	-	-	-	669,208	-
Economic development	-	-	-	-	-
Permanent fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total restricted	<u>-</u>	<u>962,163</u>	<u>882,510</u>	<u>669,208</u>	<u>14,842,840</u>
Committed:					
Capital projects	-	-	-	-	-
Sheriff police revolving	19,381	-	-	-	-
County home donations	4,816	-	-	-	-
Centennial	172	-	-	-	-
Severance	<u>99,020</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total committed	<u>123,389</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned:					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Legislative and executive	94,515	-	-	-	-
Judicial	103,258	-	-	-	-
Public safety	120,349	-	-	-	-
Human services	16,199	-	-	-	-
Subsequent year appropriations	<u>2,092,113</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assigned	<u>2,426,434</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned (deficit)	<u>2,593,120</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 5,513,386</u>	<u>\$ 1,334,300</u>	<u>\$ 924,374</u>	<u>\$ 722,445</u>	<u>\$ 14,878,180</u>

-Continued

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 22 - FUND BALANCE - (Continued)

Fund balance	Flood Mitigation	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:			
Materials and supplies inventory	\$ -	\$ -	\$ 494,012
Prepays	-	47,503	426,512
Permanent fund	-	247,000	247,000
Total nonspendable	-	294,503	1,167,524
Restricted:			
Capital projects	531,652	1,734,130	2,265,782
Debt service	-	3,781,750	3,781,750
Legislative and executive	-	2,342,252	2,342,252
Judicial	-	774,687	774,687
Public safety	-	1,600,813	1,600,813
Public works	-	38,772	1,000,935
Health	-	1,235,277	16,960,627
Human services	-	248,204	917,412
Economic development	-	913,742	913,742
Permanent fund	-	140,825	140,825
Total restricted	531,652	12,810,452	30,698,825
Committed:			
Capital projects	10,032,214	467,446	10,499,660
Police revolving	-	-	19,381
County home donations	-	-	4,816
Centennial	-	-	172
Severance	-	-	99,020
Total committed	10,032,214	467,446	10,623,049
Assigned:			
Capital projects	-	955,439	955,439
Debt service	-	430,720	430,720
Legislative and executive	-	-	94,515
Judicial	-	-	103,258
Public safety	-	-	120,349
Human services	-	-	16,199
Subsequent year appropriations	-	-	2,092,113
Total assigned	-	1,386,159	3,812,593
Unassigned (deficit)	-	(321,158)	2,271,962
Total fund balances	\$ 10,563,866	\$ 14,637,402	\$ 48,573,953

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 23 - OTHER COMMITMENTS

The County utilizes encumbrance accounting as part of its budgetary controls. Encumbrances outstanding at year end may be reported as part of restricted, committed, or assigned classifications of fund balance. At year end, the County's commitments for encumbrances in the governmental funds were as follows:

<u>Fund</u>	<u>Year-End</u> <u>Encumbrances</u>
General fund	\$ 336,538
Motor vehicle and gas tax fund	271,955
Alcohol, drug and mental health fund	510,450
Job and family services fund	177,315
Board of developmental disabilities	808,353
Flood Mitigation fund	541,126
Other governmental	<u>2,297,900</u>
Total	<u>\$ 4,943,637</u>

NOTE 24 - COMPONENT UNITS

A. Blanchard Valley Industries, Inc.

Nature of Activities - Blanchard Valley Industries, Inc. (BVI, Inc.) is an Ohio nonprofit corporation and is a training and vocational facility designed to place individuals with developmental disabilities in an industrial atmosphere. BVI, Inc. serves residents of Hancock County. Revenues of BVI, Inc. are generated by sub assembly work, cleaning, clerical, and artwork performed by these individuals. Additionally, BVI, Inc. occasionally serves in a financial agency capacity for various related parties and earns fees associated with delivery of those agency services. BVI, Inc. operates in facilities owned by and with a staff provided by the Hancock County Board of Developmental Disabilities.

Basis of Presentation - BVI, Inc. is required to report information regarding its financial position and activities according to three classes of net position: unrestricted net position, temporarily restricted and permanently restricted. As of December 31, 2013, all net position was unrestricted, except for \$5,959 which is temporarily restricted by the donor for marketing purposes only.

Basis of Accounting - Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. BVI, Inc.'s financial statements are prepared using the accrual basis of accounting.

Support and Revenue - BVI, Inc. receives revenue from the Hancock County Board of Developmental Disabilities ("HCDD") and other government and nongovernmental entities by providing services to them at competitive rates. The two primary types of services are production-providing value-added services to others' products and janitorial services. The fee for these services is determined by contract, based on service hours or units produced by adults with developmental disabilities. Additionally, BVI, Inc. earns agency income from providing fiscal agency services for related parties. Such revenues typically are in the amount of 10 percent of all funds handled under the agency agreement.

In Kind Support - Contributed professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair market value when received.

Cash and Cash Equivalents - BVI, Inc. considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 24 - COMPONENT UNITS - (Continued)

Cash Restricted Under Fiduciary Agency Agreements; Agency Liabilities - The Organization occasionally serves as a fiduciary agent for Blanchard Valley Center, (BVC) a sub-division of Hancock County, Ohio. Blanchard Valley Center is a related party. Fiduciary funds held by BVI, Inc. as an agent for BVC are reflected as restricted cash and the related amounts are shown as an agency liability on the statement of net position. Cash received from grantors and donors to BVC under agency agreements are not reflected in the Organization's statement of activities when BVI, Inc. does not meet the criteria for recognition of the related revenues and expenses. BVI, Inc. has no variance power or other discretion over any of the assets accounted for under these agency agreements.

Accounts Receivable - Accounts receivable are stated at net invoice amounts. An allowance for doubtful accounts is established based on specific assessment of all invoices that remain unpaid following normal payment periods. All amounts deemed to be uncollectible are charged against the allowance for doubtful accounts in the period that determination is made. There was \$70 bad debt expense for the year ended December 31, 2013.

Property and Equipment - Property and equipment, purchased and donated, are assigned original acquisition cost. It is BVI, Inc.'s policy to capitalize expenditures for items with a useful life in excess of three years and having a value of over \$500. Donated capital assets are capitalized at fair value on the date donated. Amounts not meeting this policy are expensed. The cost of depreciable property is computed on the straight line method with useful lives as follows:

Building and Improvements	5-30 Years
Machinery and Equipment	5-10 Years
Furniture and Fixtures	5-10 Years
Computer Software	5 Years
Vehicles	5 Years

Supply Inventory - Supply inventory is stated at the lower of cost (first-in, first-out) or market value. Inventory value is determined by specific identification and physical counts are taken at each month end.

Long Term Restricted Cash - The Organization maintains a certificate of deposit required by the Ohio Department of Job and Family Services. As long as the Organization maintains the certificate of deposit, they are allowed to pay for actual claims for unemployment. The required balance in the certificate of deposit fluctuates with the Organization's payroll expense every two years.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Tax Exempt Status - The Internal Revenue Service has determined the Organization to be exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and has further determined that the Organization is not a private foundation within the meaning of Section 509 (a) of the Code.

Accounting for Uncertainty in Income Taxes - The Organization is required to establish a threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The Organization has evaluated the impact of the provisions of FASB ASC 740-10-50 on its financial position, results of operations, and cash flows. As a result of this evaluation, the Organization has not made and does not anticipate any adjustments that would result in a material change to its financial position. The Organization's tax returns for the years prior to 2010 are no longer subject to examination by federal income tax authorities.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 24 - COMPONENT UNITS - (Continued)

Investments - Investment income for the year ended December 31, 2013 consists of the following:

Net Realized Gain from Sale of Investments	\$	58,540
Interest and Dividend Income		22,932
Net Unrealized Gain		<u>(27,286)</u>
Net Investment Income	\$	<u>54,186</u>

Fair Value Measurements

Fair Value Hierarchy

The Fair Value Measurements Topic of the FASB Accounting Standards Codification establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Company has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for the asset or liability.

The following table presents the Organization's fair value hierarchy for the financial assets measured at fair value on a recurring basis:

	Fair Value Measurement at Reporting Date Using	
Fair Value		Quoted Prices In Active Markets For Identical Asset (Level 1)
Mutual Funds	\$ 412,939	\$ 412,939

In Kind Contribution - Contributions of donated services that create or enhance non-financial assets or that require specialized skills, provided by individuals possessing those skills are typically recorded at their estimated fair values in the period received. For the year ended December 31, 2013, the Hancock County Board of Developmental Disabilities provided services and the use of their building to BVI, Inc. at no charge. The value of the services for the year ended December 31, 2013 was \$933,116 and is recorded as an operating grant and contribution on the statement of activities. Donated services are recorded at the same amount under expenses.

Concentrations - BVI, Inc. is dependent on the economy of the Findlay, Ohio market and their continued support of the Organization's operations. During the year ended December 31, 2013, the Company had one customer who received 46% of the services provided by BVI, Inc. BVI, Inc. is dependent upon the support and assistance of the Hancock County Board of Developmental Disabilities to provide staffing and facilities for their mission.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 24 - COMPONENT UNITS - (Continued)

Temporarily Restricted Net Position - During the year, the Organization received a grant from a donor restricted by that donor for use in promoting and marketing the Organization's services and resources. Receipts from the donor under terms of this grant were \$3,500. In 2013, the Organization expended \$1,697 of the grant amount leaving a balance in Temporarily Restricted Net Position of \$5,959 as of the end of the year.

Advertising - The Organization expenses advertising costs when incurred. These costs totaled \$3,899 for the year ended December 31, 2013.

B. Hancock Community Housing, Inc.

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

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

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 "equity in pooled cash and investments". At December 31, 2013, the carrying amount of deposits was \$25,628 and the bank balance was \$27,558, which was all covered by federal depository insurance.

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

Capital asset activity as of December 31, 2013, was as follows:

	Balance			Balance
	<u>12/31/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/13</u>
Land	\$ 111,854	\$ 14,632	\$ -	\$ 126,486
Land Improvements	6,852	-	-	6,852
Buildings	581,382	76,816	-	658,198
Total Capital Assets	<u>700,088</u>	<u>91,448</u>	<u>-</u>	<u>791,536</u>
Accumulated Depreciation For:				
Land Improvements	(3,417)	(457)	-	(3,874)
Buildings	(206,696)	(21,583)	-	(228,279)
Total Accumulated Depreciation	<u>(210,113)</u>	<u>(22,040)</u>	<u>-</u>	<u>(232,153)</u>
Total Capital Assets, Net	<u>\$ 489,975</u>	<u>\$ 69,408</u>	<u>\$ -</u>	<u>\$ 559,383</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 24 - COMPONENT UNITS - (Continued)

Risk Management

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

The Hancock Community Housing, Inc. does not have a “self-insurance” fund with formalized risk management programs. During 2013, the Hancock Community Housing, Inc. purchased property liability insurance from the Erie Insurance Group.

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

Long-Term Debt

	Beginning Balance 01/01/13	Issued	Redeemed	Ending Balance 12/31/13	Due Within One Year
Mortgage - Huntington Bank	\$ 143,721	\$ -	\$ (23,424)	\$120,297	\$ 24,460
Mortgage - First Federal	54,054	-	(7,464)	46,590	7,240
Mortgage - HCBDD	-	91,447	-	91,447	-
Totals	<u>\$ 197,775</u>	<u>\$ 91,447</u>	<u>\$ (30,888)</u>	<u>\$258,334</u>	<u>\$ 31,700</u>

Huntington Bank

Property located at 2800 High Point Lane, 1118 Crystal Lane, 1815 Bishop Lane and 1859 Breckenridge Road
Interest is presently 5.09%
Original amount: \$520,000

First Federal Bank

Property located at 1615 Payne Avenue
Interest is presently 4.875%
Original amount: \$55,156

Hancock County Board of Developmental Disabilities

Property located at 1532 Mancelle Avenue
Interest is presently 4.50%
Original amount: \$91,477

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 24 - COMPONENT UNITS - (Continued)

The annual requirements to amortize all mortgages outstanding as of December 31, 2013, including interest payments of \$56,209 are as follows:

Year Ending December 31,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 31,700	\$ 12,609	\$ 44,309
2015	37,942	6,065	44,007
2016	39,873	8,183	48,056
2017	41,903	6,153	48,056
2018	28,885	4,178	33,063
2019 - 2023	36,534	13,337	49,871
2024 - 2028	37,826	5,609	43,435
2029	<u>3,671</u>	<u>75</u>	<u>3,746</u>
Total	<u>\$ 258,334</u>	<u>\$ 56,209</u>	<u>\$ 314,543</u>

Tax-Exempt Status

The organization obtained approval for its tax-exempt status under Section 501(c)(3) on June 30, 2004. Management is not aware of any activity that may affect the eligibility of this status.

Unearned Grant Income

In 2005, the Organization received a grant of \$322,815 from the Ohio Department of Developmental Disabilities (ODDD). The proceeds were to provide affordable housing in Hancock County for occupancy by persons from the county including persons with disabilities. The agreement with the ODDD requires the property be used for the project for fifteen years after the property is purchased. Should the property not be used for the project, the ODDD shall be reimbursed on a pro rata basis for the amount of the community assistance funds used to purchase the property. The Organization recognizes 1/15th or \$21,514 of grant income each year. Unearned grant income is \$113,393 at December 31, 2013.

NOTE 25 - JOINTLY GOVERNED ORGANIZATIONS

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 25 - JOINTLY GOVERNED ORGANIZATIONS - (Continued)

B. West Central Partnership, Inc.

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

C. Metropolitan Housing Authority

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

D. Blanchard Valley Port Authority

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

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

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

During 2013, the County did not make any contributions to the Authority. Financial information can be obtained from the Hancock County Auditor, 300 South Main Street, Findlay, Ohio 45840-3345.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2013

NOTE 26 - INSURANCE POOLS

A. Midwest Pool Risk Management Agency, Inc.

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

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

B. Midwest Employee Benefit Consortium

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

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

NOTE 27 - RELATED ORGANIZATIONS

A. County Park District

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

B. Findlay-Hancock County Public Library

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

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013**

NOTE 27 - RELATED ORGANIZATIONS - (Continued)

C. Regional Planning Commission

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

NOTE 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 2013, these contributions were \$933,116.

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 the terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

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

NOTE 30 - OTHER REVENUE

For the year ended December 31, 2013, other revenue in the job and family service major special revenue fund consists primarily of reimbursements from the child support enforcement agency and children services nonmajor special revenue funds.

**COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES**

HANCOCK COUNTY, OHIO

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - MAJOR 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.

Major Special Revenue Funds

Motor Vehicle License and Gas Tax

This fund accounts for revenues derived from motor vehicle licenses and gasoline taxes that are restricted for public works programs.

Alcohol, Drug, and Mental Health

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

Job and Family Services

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

Board of Developmental Disabilities (DD)

This fund accounts for a county-wide property tax levy and federal and state grants and entitlements that are restricted for operating the Blanchard Valley School, a residential center, and the costs of administering a facility for the developmentally disabled.

Major Capital Projects Fund

Flood Mitigation

The fund accounts for contributions from the City of Findlay and transfers that are restricted and committed, respectively, for capital improvements intended to reduce the risk of damage to County property due to severe flooding.

Major Enterprise Funds

Sanitary Landfill

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

Agricultural service center fund

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

BMV one-stop fund

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget
				Positive
				(Negative)
Revenues:				
Property taxes	\$ 1,909,000	\$ 1,909,000	\$ 1,971,514	\$ 62,514
Sales taxes	11,400,000	11,400,000	12,461,103	1,061,103
Charges for services.	2,815,983	2,921,107	3,219,565	298,458
Licenses and permits	3,500	3,500	4,522	1,022
Fines and forfeitures	55,000	55,000	46,654	(8,346)
Intergovernmental	2,177,521	2,347,521	2,552,060	204,539
Investment income	260,000	260,000	253,179	(6,821)
Rental income	-	200,000	182,538	(17,462)
Other	205,000	5,000	174,444	169,444
Total revenues	18,826,004	19,101,128	20,865,579	1,764,451
Expenditures:				
Current:				
General government:				
Legislative and executive				
County Commissioners				
Personal services.	211,342	211,834	211,119	715
Fringe benefits.	87,077	86,584	70,768	15,816
Materials and supplies	2,336	3,448	2,957	491
Contractual services	2,100	2,075	1,575	500
Other.	8,500	8,500	7,776	724
Total County Commissioners	311,355	312,441	294,195	18,246
Microfilm				
Personal services.	13,000	13,000	12,888	112
Fringe benefits	2,115	2,135	2,111	24
Materials and supplies	29,045	25,459	24,822	637
Contractual services	131,700	112,680	108,863	3,817
Total Microfilm.	175,860	153,274	148,684	4,590
Auditor				
Personal services.	271,070	271,070	252,825	18,245
Fringe benefits	114,915	109,848	96,321	13,527
Materials and supplies	7,145	31,246	26,133	5,113
Contractual services	44,753	7,119	6,464	655
Capital outlay	1,000	14,000	14,000	-
Other.	9,450	14,660	13,740	920
Total Auditor -	448,333	447,943	409,483	38,460

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HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Auditor - Real Property				
Personal services	\$ 15,300	\$ 15,300	\$ 15,296	\$ 4
Fringe benefits	10,788	10,855	10,811	44
Materials and supplies	200	200	-	200
Contractual services	4,700	4,700	4,160	540
Total Auditor - Personal Property	<u>30,988</u>	<u>31,055</u>	<u>30,267</u>	<u>788</u>
Auditor - Manufactured Homes				
Materials and supplies	100	100	-	100
Contractual services	900	900	-	900
Total Auditor - Manufactured Homes	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Treasurer				
Personal services	113,685	103,685	94,372	9,313
Fringe benefits	53,753	54,248	45,937	8,311
Materials and supplies	10,768	10,063	9,141	922
Contractual services	47,417	58,831	53,326	5,505
Capital outlay	3,000	3,616	2,455	1,161
Other	4,704	3,671	3,464	207
Total Treasurer	<u>233,327</u>	<u>234,114</u>	<u>208,695</u>	<u>25,419</u>
Prosecuting Attorney				
Personal services	593,453	595,129	595,042	87
Fringe benefits	214,014	211,622	211,550	72
Materials and supplies	5,000	5,029	5,029	-
Contractual services	65,152	65,066	65,066	-
Capital outlay	-	3,500	3,500	-
Other	1,000	1,772	1,772	-
Total Prosecuting Attorney	<u>878,619</u>	<u>882,118</u>	<u>881,959</u>	<u>159</u>
Bureau of Inspection				
Contractual services	76,020	74,000	61,582	12,418
Total Bureau of Inspection	<u>76,020</u>	<u>74,000</u>	<u>61,582</u>	<u>12,418</u>
Budget Commission				
Personal services	19,500	19,500	19,474	26
Fringe benefits	9,955	9,955	9,547	408
Materials and supplies	250	150	-	150
Contractual services	400	500	467	33
Total Budget Commission	<u>30,105</u>	<u>30,105</u>	<u>29,488</u>	<u>617</u>
Board of Revisions				
Personal services	17,527	17,527	17,527	-
Fringe benefits	9,319	9,319	8,608	711
Total Board of Revisions	<u>26,846</u>	<u>26,846</u>	<u>26,135</u>	<u>711</u>

- - Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Data Processing Board				
Personal services	\$ 219,000	\$ 220,600	\$ 220,588	\$ 12
Fringe benefits	73,580	69,203	65,635	3,568
Materials and supplies	3,276	3,276	1,956	1,320
Contractual services	176,252	167,738	166,759	979
Capital outlay	49,242	57,189	57,184	5
Other	500	211	30	181
Total Data Processing Board	521,850	518,217	512,152	6,065
Board of Elections				
Personal services	318,124	318,000	282,232	35,768
Fringe benefits	61,339	59,982	56,301	3,681
Materials and supplies	51,947	53,268	46,305	6,963
Contractual services	44,288	42,913	38,132	4,781
Capital outlay	61,700	61,700	60,316	1,384
Other	500	500	130	370
Total Board of Elections	537,898	536,363	483,416	52,947
Building and Ground Maintenance				
Personal services	280,000	291,791	291,292	499
Fringe benefits	129,000	122,701	121,395	1,306
Materials and supplies	101,563	91,530	76,781	14,749
Contractual services	1,292,443	1,091,132	1,064,538	26,594
Capital outlay	20,469	21,002	20,986	16
Other	62,638	26,756	25,384	1,372
Total Building and Ground Maintenance	1,886,113	1,644,912	1,600,376	44,536
Recorder				
Personal services	130,503	130,503	129,974	529
Fringe benefits	66,618	66,618	59,301	7,317
Capital outlay	-	3,128	3,128	-
Other	3,750	3,723	2,732	991
Total Recorder	200,871	203,972	195,135	8,837
Insurance				
Fringe benefits	13,000	9,600	7,176	2,424
Contractual services	423,000	402,400	402,297	103
Total Insurance	436,000	412,000	409,473	2,527
Personnel - Safety				
Personal services	30,100	30,100	30,072	28
Fringe benefits	5,660	5,660	4,925	735
Materials and supplies	400	700	605	95
Contractual services	7,191	7,000	4,519	2,481
Capital Outlay	500	200	-	200
Other	268	268	252	16
Total Personnel - Safety	44,119	43,928	40,373	3,555

- - Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other				
Contractual services	\$ 215,900	\$ 81,808	\$ 80,277	\$ 1,531
Total Other	<u>215,900</u>	<u>81,808</u>	<u>80,277</u>	<u>1,531</u>
Total general government - legislative and executive	<u>6,055,204</u>	<u>5,634,096</u>	<u>5,411,690</u>	<u>222,406</u>
Judicial				
Court of Appeals				
Other.	23,000	23,000	20,698	2,302
Total Court of Appeals.	<u>23,000</u>	<u>23,000</u>	<u>20,698</u>	<u>2,302</u>
Common Pleas Court				
Personal services.	395,733	388,741	388,740	1
Fringe benefits.	140,404	134,271	121,452	12,819
Materials and supplies	11,823	9,468	9,468	-
Contractual services	78,220	61,300	58,156	3,144
Capital outlay	10,000	40,534	40,534	-
Other.	10,893	12,009	12,009	-
Total Common Pleas Court	<u>647,073</u>	<u>646,323</u>	<u>630,359</u>	<u>15,964</u>
Jury Commission				
Personal services.	300	300	300	-
Materials and supplies	2,560	2,560	2,560	-
Contractual services	150	150	80	70
Other.	1,195	1,195	1,195	-
Total Jury Commission	<u>4,205</u>	<u>4,205</u>	<u>4,135</u>	<u>70</u>
Adult Probation				
Personal services.	223,695	216,460	215,266	1,194
Fringe benefits.	107,869	102,873	76,475	26,398
Materials and supplies	17,171	16,924	16,923	1
Contractual services	50,279	6,128	6,126	2
Capital outlay	12,663	34,663	34,663	-
Other.	6,155	40,357	40,357	-
Total Adult Probation	<u>417,832</u>	<u>417,405</u>	<u>389,810</u>	<u>27,595</u>
Court Appointed Special Advocate				
Contractual services	23,600	23,600	22,100	1,500
Total Court Appointed Special Advocate	<u>23,600</u>	<u>23,600</u>	<u>22,100</u>	<u>1,500</u>

- - Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Juvenile Court				
Personal services	\$ 247,349	\$ 247,349	\$ 243,607	\$ 3,742
Fringe benefits.	113,116	113,109	101,573	11,536
Materials and supplies	8,078	7,153	6,649	504
Contractual services	280,818	262,498	215,336	47,162
Capital outlay	-	12,000	11,426	574
Other.	27,725	20,132	18,135	1,997
Total Juvenile Court	677,086	662,241	596,726	65,515
Juvenile Probation				
Personal services.	110,833	110,833	99,528	11,305
Fringe benefits.	45,923	45,597	41,879	3,718
Materials and supplies	7,050	6,667	3,999	2,668
Contractual services	2,525	2,000	1,200	800
Other.	500	500	32	468
Total Juvenile Probation	166,831	165,597	146,638	18,959
Juvenile Court - PEACE				
Personal services	14,700	14,700	14,569	131
Fringe benefits.	5,719	5,719	5,482	237
Total Juvenile Court - PEACE.	20,419	20,419	20,051	368
Probate Court				
Personal services.	130,961	130,961	130,608	353
Fringe benefits.	59,725	59,641	52,929	6,712
Materials and supplies	7,767	6,382	6,216	166
Contractual services	2,500	1,559	1,142	417
Other.	150	1,150	1,124	26
Total Probate Court	201,103	199,693	192,019	7,674
Clerk of Courts				
Personal services.	198,714	196,914	192,654	4,260
Fringe benefits	99,300	98,729	95,346	3,383
Materials and supplies	14,934	14,321	12,312	2,009
Contractual services	4,000	4,000	3,250	750
Capital outlay	1,000	700	577	123
Other.	3,000	5,871	3,847	2,024
Total Clerk of Courts	320,948	320,535	307,986	12,549
Municipal Court				
Personal services.	317,244	340,546	310,504	30,042
Contractual services	139,738	155,492	146,512	8,980
Total Municipal Court	456,982	496,038	457,016	39,022
Miscellaneous - Judicial				
Contractual services	145,597	145,597	128,761	16,836
Total Miscellaneous - Judicial.	145,597	145,597	128,761	16,836

- - Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public Defenders				
Personal services	\$ 360,873	\$ 350,135	\$ 327,753	\$ 22,382
Fringe benefits	160,821	170,502	154,073	16,429
Materials and supplies	2,721	4,000	3,797	203
Contractual services	3,500	3,000	1,000	2,000
Capital outlay	1,000	1,000	984	16
Other	5,310	5,200	5,196	4
Total Public Defenders	<u>534,225</u>	<u>533,837</u>	<u>492,803</u>	<u>41,034</u>
Total general government - judicial	<u>3,638,901</u>	<u>3,658,490</u>	<u>3,409,102</u>	<u>249,388</u>
Total general government	<u>9,694,105</u>	<u>9,292,586</u>	<u>8,820,792</u>	<u>471,794</u>
Public safety				
Coroner				
Personal services	49,423	49,423	49,261	162
Fringe benefits	20,960	21,000	20,820	180
Materials and supplies	250	210	-	210
Contractual services	105,999	81,555	81,555	-
Other	3,000	3,000	2,827	173
Total Coroner	<u>179,632</u>	<u>155,188</u>	<u>154,463</u>	<u>725</u>
Sheriff				
Personal services	2,392,686	2,370,436	2,315,452	54,984
Fringe benefits	928,103	936,203	915,605	20,598
Materials and supplies	196,449	209,889	207,970	1,919
Contractual services	200,211	198,294	196,150	2,144
Capital outlay	115,605	148,963	148,562	401
Total Sheriff	<u>3,833,054</u>	<u>3,863,785</u>	<u>3,783,739</u>	<u>80,046</u>
Sheriff - Jail				
Personal services	1,893,455	1,834,855	1,750,473	84,382
Fringe benefits	727,012	714,912	646,093	68,819
Materials and supplies	35,488	43,478	42,572	906
Contractual services	540,246	546,725	545,439	1,286
Capital outlay	6,687	12,387	12,264	123
Total Sheriff - Jail	<u>3,202,888</u>	<u>3,152,357</u>	<u>2,996,841</u>	<u>155,516</u>
Total public safety	<u>7,215,574</u>	<u>7,171,330</u>	<u>6,935,043</u>	<u>236,287</u>
Public works				
Sanitation and Drainage				
Contractual services	18,000	2,000	1,878	122
Total Sanitation and Drainage	<u>18,000</u>	<u>2,000</u>	<u>1,878</u>	<u>122</u>

- - Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Mapping				
Personal services	\$ 76,200	\$ 76,320	\$ 76,319	\$ 1
Fringe benefits	34,914	34,914	34,698	216
Materials and supplies	1,400	1,280	884	396
Contractual services	6,500	6,000	5,932	68
Capital outlay	-	700	700	-
Other	200	-	-	-
<u>Total Mapping</u>	<u>119,214</u>	<u>119,214</u>	<u>118,533</u>	<u>681</u>
Total public works	137,214	121,214	120,411	803
Health				
TB Clinic and Care				
Contractual services	2,000	2,000	1,035	965
<u>Total TB Clinic and Care</u>	<u>2,000</u>	<u>2,000</u>	<u>1,035</u>	<u>965</u>
Registration Vital Statistics				
Contractual services	2,000	2,000	1,987	13
<u>Total registration vital statistics</u>	<u>2,000</u>	<u>2,000</u>	<u>1,987</u>	<u>13</u>
Other Health Department				
Contractual services	658,194	658,194	658,194	-
<u>Total Other Health Department</u>	<u>658,194</u>	<u>658,194</u>	<u>658,194</u>	<u>-</u>
<u>Total health</u>	<u>662,194</u>	<u>662,194</u>	<u>661,216</u>	<u>978</u>
Human services				
Soldier's Relief				
Personal services	24,000	24,000	24,000	-
Fringe benefits	10,400	18,431	14,849	3,582
Materials and supplies	5,000	5,000	4,780	220
Contractual services	279,900	299,180	284,368	14,812
Capital outlay	2,000	14,500	6,655	7,845
Other	20,000	3,900	3,892	8
<u>Total Soldier's Relief</u>	<u>341,300</u>	<u>365,011</u>	<u>338,544</u>	<u>26,467</u>
Veteran's Services				
Personal services	150,000	155,000	151,763	3,237
Fringe benefits	34,500	63,247	59,590	3,657
Contractual services	54,000	37,820	37,547	273
Other	51,000	9,723	8,821	902
<u>Total Veteran's Services</u>	<u>289,500</u>	<u>265,790</u>	<u>257,721</u>	<u>8,069</u>
Job and Family Services				
Contractual services	157,704	157,704	157,704	-
<u>Total Job and Family Services</u>	<u>157,704</u>	<u>157,704</u>	<u>157,704</u>	<u>-</u>
<u>Total human services</u>	<u>788,504</u>	<u>788,505</u>	<u>753,969</u>	<u>34,536</u>

- - Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Conservation and recreation				
Agriculture Department				
Contractual services	\$ 390,642	\$ 391,386	\$ 391,386	\$ -
Total Agriculture Department	<u>390,642</u>	<u>391,386</u>	<u>391,386</u>	<u>-</u>
Total conservation and recreation	<u>390,642</u>	<u>391,386</u>	<u>391,386</u>	<u>-</u>
Economic development and assistance				
Other	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total Economic development and assistance	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total expenditures	<u>18,898,233</u>	<u>18,437,215</u>	<u>17,692,817</u>	<u>744,398</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(72,229)</u>	<u>663,913</u>	<u>3,172,762</u>	<u>2,508,849</u>
Other financing sources (uses):				
Advances in	-	-	112,757	112,757
Advances out	-	-	(147,915)	(147,915)
Transfer in	140,000	384,876	396,193	11,317
Transfers out	<u>(3,000,000)</u>	<u>(4,727,778)</u>	<u>(4,726,873)</u>	<u>905</u>
Total other financing sources (uses)	<u>(2,860,000)</u>	<u>(4,342,902)</u>	<u>(4,365,838)</u>	<u>(22,936)</u>
Net change in fund balance	(2,932,229)	(3,678,989)	(1,193,076)	2,485,913
Fund balance at beginning of year	3,218,104	3,218,104	3,218,104	-
Prior year encumbrances appropriated	<u>632,358</u>	<u>632,358</u>	<u>632,358</u>	<u>-</u>
Fund balance at end of year	<u>\$ 918,233</u>	<u>\$ 171,473</u>	<u>\$ 2,657,386</u>	<u>\$ 2,485,913</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE LICENSE AND GAS TAX SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Permissive motor vehicle license tax	\$ 170,000	\$ 170,000	\$ 171,848	\$ 1,848
Charges for services	472,050	472,050	553,703	81,653
Fines and forfeitures	80,000	80,000	81,129	1,129
Intergovernmental	4,428,000	4,428,000	4,394,264	(33,736)
Investment income	1,500	1,500	646	(854)
Total revenues	5,151,550	5,151,550	5,201,590	50,040
Expenditures:				
Current:				
Public works				
Personal services.	1,480,174	1,410,174	1,384,792	25,382
Fringe benefits.	576,000	575,778	527,770	48,008
Materials and supplies	1,407,752	1,443,029	1,325,365	117,664
Contractual services	1,047,474	1,316,852	1,159,616	157,236
Capital outlay	320,000	347,000	328,087	18,913
Other.	33,750	40,056	35,564	4,492
Total expenditures	4,865,150	5,132,889	4,761,194	371,695
Excess of revenues over expenditures	286,400	18,661	440,396	421,735
Other financing uses:				
Transfers out	(200,000)	(159,000)	(148,000)	11,000
Total other financing uses	(200,000)	(159,000)	(148,000)	11,000
Net change in fund balance	86,400	(140,339)	292,396	432,735
Fund balance at beginning of year.	148,145	148,145	148,145	-
Prior year encumbrances appropriated.	95,976	95,976	95,976	-
Fund balance at end of year	\$ 330,521	\$ 103,782	\$ 536,517	\$ 432,735

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ALCOHOL, DRUG, AND MENTAL HEALTH SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 1,700,000	\$ 1,700,000	\$ 1,752,481	\$ 52,481
Charges for services	143,000	-	-	-
Intergovernmental	1,196,496	1,336,853	1,527,486	190,633
Rental income	-	143,000	149,470	6,470
Other	20,000	20,000	44,634	24,634
Total revenues	3,059,496	3,199,853	3,474,071	274,218
Expenditures:				
Current:				
Health				
Personal services	319,168	302,668	296,226	6,442
Fringe benefits	121,019	114,372	109,053	5,319
Materials and supplies	3,000	3,000	2,262	738
Contractual services	2,855,703	3,272,417	3,082,244	190,173
Capital outlay	2,632	5,632	4,471	1,161
Other	310,991	417,137	390,826	26,311
Total expenditures	3,612,513	4,115,226	3,885,082	230,144
Excess of expenditures over revenues	(553,017)	(915,373)	(411,011)	504,362
Other financing uses:				
Transfers out	(29,000)	(29,000)	(23,944)	5,056
Total other financing uses	(29,000)	(29,000)	(23,944)	5,056
Net change in fund balance	(582,017)	(944,373)	(434,955)	509,418
Fund balance at beginning of year	614,497	614,497	614,497	-
Prior year encumbrances appropriated	574,113	574,113	574,113	-
Fund balance at end of year	\$ 606,593	\$ 244,237	\$ 753,655	\$ 509,418

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JOB AND FAMILY SERVICES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ -	\$ 3,000	\$ 2,249	\$ (751)
Intergovernmental	4,233,317	4,536,155	4,110,899	(425,256)
Other	882,000	879,000	934,341	55,341
Total revenues.	<u>5,115,317</u>	<u>5,418,155</u>	<u>5,047,489</u>	<u>(370,666)</u>
Expenditures:				
Current:				
Other human services				
Personal services	58,600	58,600	56,454	2,146
Fringe benefits	22,610	22,710	21,997	713
Materials and supplies	769,317	-	-	-
Contractual services.	419,457	737,190	640,284	96,906
Other	85,883	542,132	542,079	53
Total other human services	<u>1,355,867</u>	<u>1,360,632</u>	<u>1,260,814</u>	<u>99,818</u>
Administrative				
Personal services	1,314,000	1,343,325	1,333,218	10,107
Fringe benefits	630,781	634,776	617,994	16,782
Materials and supplies	42,862	40,893	30,539	10,354
Contractual services	215,044	337,639	259,513	78,126
Capital outlay	10,055	15,000	11,950	3,050
Other	649,137	584,854	583,015	1,839
Total administrative.	<u>2,861,879</u>	<u>2,956,487</u>	<u>2,836,229</u>	<u>120,258</u>
Public assistance				
Personal services	643,500	643,500	579,528	63,972
Fringe benefits	248,320	249,257	229,469	19,788
Materials and supplies	2,440	3,000	2,527	473
Contractual services.	108,969	106,969	82,147	24,822
Capital outlay	5,000	5,000	1,024	3,976
Other	36,086	35,633	18,815	16,818
Total public assistance.	<u>1,044,315</u>	<u>1,043,359</u>	<u>913,510</u>	<u>129,849</u>
Total human services expenditures	<u>5,262,061</u>	<u>5,360,478</u>	<u>5,010,553</u>	<u>349,925</u>
Excess (deficiency) of revenues over (under) expenditures	(146,744)	57,677	36,936	(20,741)
Other financing uses:				
Transfers out	-	(138,926)	(138,926)	-
Total other financing uses	<u>-</u>	<u>(138,926)</u>	<u>(138,926)</u>	<u>-</u>
Net change in fund balance	(146,744)	(81,249)	(101,990)	(20,741)
Fund balance at beginning of year.	71,501	71,501	71,501	-
Prior year encumbrances appropriated	178,956	178,956	178,956	-
Fund balance at end of year	<u>\$ 103,713</u>	<u>\$ 169,208</u>	<u>\$ 148,467</u>	<u>\$ (20,741)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BOARD OF DEVELOPMENTAL DISABILITIES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 5,623,000	\$ 5,623,000	\$ 5,742,346	\$ 119,346
Charges for services	232,843	232,843	220,726	(12,117)
Intergovernmental	7,294,967	7,294,967	7,536,067	241,100
Other	73,471	73,471	202,838	129,367
	<u>13,224,281</u>	<u>13,224,281</u>	<u>13,701,977</u>	<u>477,696</u>
Expenditures:				
Current:				
Health				
Personal services	4,550,195	4,517,195	4,462,844	54,351
Fringe benefits	2,087,016	2,016,663	1,818,470	198,193
Materials and supplies	582,742	541,902	483,629	58,273
Contractual services	5,655,044	6,056,437	5,645,670	410,767
Capital outlay	177,496	175,090	163,007	12,083
	<u>13,052,493</u>	<u>13,307,287</u>	<u>12,573,620</u>	<u>733,667</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>171,788</u>	<u>(83,006)</u>	<u>1,128,357</u>	<u>1,211,363</u>
Other financing uses:				
Transfers out	<u>(1,250,000)</u>	<u>(965,000)</u>	<u>(950,000)</u>	<u>15,000</u>
Total other financing uses	<u>(1,250,000)</u>	<u>(965,000)</u>	<u>(950,000)</u>	<u>15,000</u>
Net change in fund balance	(1,078,212)	(1,048,006)	178,357	1,226,363
Fund balance at beginning of year	13,546,077	13,546,077	13,546,077	-
Prior year encumbrances appropriated	882,671	882,671	882,671	-
Fund balance at end of year	<u>\$ 13,350,536</u>	<u>\$ 13,380,742</u>	<u>\$ 14,607,105</u>	<u>\$ 1,226,363</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FLOOD MITIGATION FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ -	\$ -	\$ 1,877	\$ 1,877
Total revenues	<u>-</u>	<u>-</u>	<u>1,877</u>	<u>1,877</u>
Expenditures:				
Fringe benefits	3,000	3,000	999	2,001
Contractual services	769,218	966,749	951,893	14,856
Capital outlay	160,500	360,500	312,566	47,934
Total expenditures	<u>932,718</u>	<u>1,330,249</u>	<u>1,265,458</u>	<u>64,791</u>
Excess of expenditures over revenues	<u>(932,718)</u>	<u>(1,330,249)</u>	<u>(1,263,581)</u>	<u>66,668</u>
Other financing sources:				
Transfers in	2,750,000	2,750,000	3,115,276	365,276
Total other financing sources	<u>2,750,000</u>	<u>2,750,000</u>	<u>3,115,276</u>	<u>365,276</u>
Net change in fund balance	1,817,282	1,419,751	1,851,695	431,944
Fund balance at beginning of year.	7,930,451	7,930,451	7,930,451	-
Prior year encumbrances appropriated.	<u>279,718</u>	<u>279,718</u>	<u>279,718</u>	<u>-</u>
Fund balance at end of year	<u>\$ 10,027,451</u>	<u>\$ 9,629,920</u>	<u>\$ 10,061,864</u>	<u>\$ 431,944</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SANITARY LANDFILL ENTERPRISE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Operating Revenues:				
Charges for services	\$ 4,705,000	\$ 4,705,000	\$ 4,509,015	\$ (195,985)
Other	350,000	350,000	416,730	66,730
Total operating revenues	<u>5,055,000</u>	<u>5,055,000</u>	<u>4,925,745</u>	<u>(129,255)</u>
Operating Expenses:				
Personal services.	965,484	967,577	886,517	81,060
Fringe benefits.	370,508	370,508	321,848	48,660
Materials and supplies	431,566	495,499	428,730	66,769
Contractual services	2,261,266	2,150,646	1,978,717	171,929
Capital outlay	313,289	326,690	70,705	255,985
Other	38,420	42,894	40,481	2,413
Total operating expenses	<u>4,380,533</u>	<u>4,353,814</u>	<u>3,726,998</u>	<u>626,816</u>
Operating income.	<u>674,467</u>	<u>701,186</u>	<u>1,198,747</u>	<u>497,561</u>
Nonoperating revenues (expenses):				
Interest revenue.	200,000	200,000	49,197	(150,803)
Premium on bonds issued.	-	33,626	38,258	4,632
Proceeds of bonds.	1,275,000	1,275,000	1,264,285	(10,715)
Debt service:				
Principal retirement	(1,592,736)	(1,648,307)	(1,646,988)	1,319
Interest and fiscal charges	-	(118,531)	(118,531)	-
Total nonoperating revenues (expenses)	<u>(117,736)</u>	<u>(258,212)</u>	<u>(413,779)</u>	<u>(155,567)</u>
Net change in fund equity before transfers	<u>556,731</u>	<u>442,974</u>	<u>784,968</u>	<u>341,994</u>
Transfers in	715,000	37,356	-	(37,356)
Transfers out.	(965,000)	(146,056)	-	146,056
Net change in fund equity	306,731	334,274	784,968	450,694
Fund equity at beginning of year	8,387,151	8,387,151	8,387,151	-
Prior year encumbrances appropriated	167,987	167,987	167,987	-
Fund equity at end of year	<u>\$ 8,861,869</u>	<u>\$ 8,889,412</u>	<u>\$ 9,340,106</u>	<u>\$ 450,694</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 AGRICULTURAL SERVICE CENTER ENTERPRISE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Operating Revenues:				
Charges for services	\$ 230,000	\$ 230,000	\$ 236,960	\$ 6,960
Other	-	-	28	28
Total operating revenues.	<u>230,000</u>	<u>230,000</u>	<u>236,988</u>	<u>6,988</u>
Operating Expenses:				
Personal services.	16,000	16,000	1,483	14,517
Fringe benefits.	11,000	11,000	751	10,249
Materials and supplies	11,016	10,000	8,130	1,870
Contractual services	6,134	55,900	48,761	7,139
Other	3,000	3,000	-	3,000
Total operating expenses	<u>47,150</u>	<u>95,900</u>	<u>59,125</u>	<u>36,775</u>
Operating income	<u>182,850</u>	<u>134,100</u>	<u>177,863</u>	<u>43,763</u>
Nonoperating expenses:				
Debt service:				
Principal retirement	(110,000)	(110,000)	(110,000)	-
Interest and fiscal charges	(40,000)	(40,000)	(40,000)	-
Total nonoperating expenses.	<u>(150,000)</u>	<u>(150,000)</u>	<u>(150,000)</u>	<u>-</u>
Net change in fund equity.	32,850	(15,900)	27,863	43,763
Fund equity at beginning of year	84,519	84,519	84,519	-
Prior year encumbrances appropriated	7,150	7,150	7,150	-
Fund equity at end of year	<u>\$ 124,519</u>	<u>\$ 75,769</u>	<u>\$ 119,532</u>	<u>\$ 43,763</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BMV ONE-STOP ENTERPRISE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Operating Revenues:				
Charges for services	\$ 211,040	\$ 225,884	\$ 230,624	\$ 4,740
Total operating revenues	211,040	225,884	230,624	4,740
Operating Expenses:				
Materials and supplies	6,029	1,654	1,636	18
Contractual services	32,842	40,097	39,626	471
Total operating expenses	38,871	41,751	41,262	489
Operating income	172,169	184,133	189,362	5,229
Nonoperating revenues (expenses):				
Premium on bonds issued.	-	-	6,088	6,088
Advance out	-	-	(6,271)	(6,271)
Debt service:				
Principal retirement	(85,000)	(120,000)	(120,000)	-
Interest and fiscal charges	(91,038)	(56,038)	(28,755)	(27,283)
Total nonoperating revenues (expenses)	(176,038)	(176,038)	(148,938)	(27,466)
Net change in fund equity.	(3,869)	8,095	40,424	32,329
Fund equity at beginning of year	1,648	1,648	1,648	-
Prior year encumbrances appropriated.	3,871	3,871	3,871	-
Fund equity at end of year.	<u>\$ 1,650</u>	<u>\$ 13,614</u>	<u>\$ 45,943</u>	<u>\$ 32,329</u>

HANCOCK COUNTY, OHIO

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

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The term *proceeds of specific revenue sources* establishes that one or more specific restricted or committed revenues should be the foundation for a special revenue fund. The following are the special revenue funds which the County operates:

Nonmajor Special Revenue Funds

Child Support Enforcement Agency (CSEA)

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

Dog and Kennel

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

Children Services

The fund accounts for monies received from federal and State grants, support collections, and social security that are restricted to children service expenditures. 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 and are restricted for legislative and executive programs.

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. This fund is restricted for economic and development programs.

Community Corrections

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

Felony Delinquent Juvenile Care and Custody

The fund accounts for monies received from the Department of Youth Services that are restricted for training, treatment, and rehabilitation of juveniles who have committed felonies.

Agency on Aging Levy

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

HANCOCK COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

National Emergency Grant

This fund accounts for grant monies that are restricted for national emergencies.

Other Public Safety

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

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

Other

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

Ditch Maintenance Assessment	County Tuberculosis
Court Computerization	Common Pleas Court General Special Projects
Law Library	Probate Court Dispute Resolution
Indigent Guardianship	Help Americans Vote Act
Special Projects	OGRIP State Grant
Delinquent Real Estate Tax Assessment Collection	Neighborhood Stabilization
Multi-Mat Recycling Facility	Juvenile Interlock
Victims Assistance	JFS EE-CBG Energy Grant
Water and Sewer Project Maintenance	Brownfield Coalition Grant
Ohio Children's Trust	Treasurer Delinquent Tax Assessment Collection
Federal Emergency Management Agency	Prosecutor Delinquent Tax Assessment Collection
Van Buren Water	Probation Improvement
Recorder's Indexing	Water Pollution Control
Enterprise Zone	Election Redistrict
Veterans Service Trust	Moving Ohio Forward
Substance Abuse	

The following funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis):

Sheriff Police Revolve

This fund is used to account for monies received from townships in the area that is committed to judicial programs.

County Home Donations

This fund is used to account for monies received that are committed for the Hancock County Home.

Centennial

This fund is used to account for monies committed for the centennial project in the County.

Budget Stabilization

This fund is used to account for monies set aside for budget stabilization in the County.

Certificate of Title

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

Severance

This fund is used to account transfers from other funds that are committed to paying sick and vacation leave at separation from the County.

HANCOCK COUNTY, OHIO

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

DEBT SERVICE FUNDS

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds. Following is a description of the County's nonmajor debt service funds:

Nonmajor Debt Service Funds

Special Improvements Bond Retirement

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

Water and Sewer Bond Retirement

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

Job and Family Services Bond Retirement

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

US224/CR 300 Bond Retirement

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

I-75/Tall Timbers Connector Bond Retirement

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

Road Improvement Bond Retirement

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

Motor Vehicle and Gas Tax (MVGT) Bond Retirement

The fund accounts for the retirement of bond anticipation notes issued that are assigned for the construction of a salt shed and a maintenance garage.

ADAMHS Bond Retirement

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

HANCOCK COUNTY, OHIO

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

Nonmajor Debt Service Funds (Continued)

Capital Project Sheriff Bond Retirement

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

Energy Savings Gateway Bond Retirement

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

CAPITAL PROJECTS FUNDS

Capital project funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital project funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments. The following is a description of all nonmajor capital project funds:

Nonmajor Capital Projects Funds

Special Improvements

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

Motor Vehicle and Gas Tax

The fund accounts for bond anticipation notes that are restricted to finance a salt shed, a maintenance garage and a vactor.

Alcohol and Drug Abuse

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

Ohio Public Works Commission

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

Federal Highway

The fund accounts for grants from the Federal Highway Administration that are restricted to replace/reconstruct various County bridges.

Courthouse Restoration

The fund accounts for money that is committed for the renovations or major repairs to the courthouse

Developmental Disabilities

The fund accounts for bond proceeds that are restricted for capital improvements at the Blanchard Valley School.

County Capital Improvements

The fund accounts for transfers that are assigned for the purchase and/or renovation of various improvements for the County.

Sheriff's Office

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

Distribution Dr. TIF

The fund accounts for not proceeds that are restricted to a township infrastructure project on Distribution Dr.

HANCOCK COUNTY, OHIO

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

PERMANENT FUND

Permanent funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting County's programs-that is, for the benefit of the government or its citizenry. Permanent funds do not include private-purpose trusts funds, which should be used to report situations in which the County is required to use the principal or earnings for the benefits of individuals, private organizations, or other governments.

Nonmajor Permanent Fund

Children's Trust

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

FUND DESCRIPTIONS - INTERNAL SERVICE FUND

Workers' Comp Reserve

The fund accounts for a self-insurance program for workers' compensation.

HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
Assets:			
Equity in pooled cash and investments	\$ 6,658,029	\$ 4,212,470	\$ 5,728,265
Cash with fiscal and escrow agents	1,940	-	50,167
Cash and cash equivalents in segregated accounts.	126,876	-	-
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	862,247	111,255	-
Accounts	25,352	-	-
Special assessments	298,756	1,627,867	17,074
Accrued interest	531	1,020	24
Loans	751,029	-	-
Payment in lieu of taxes	-	280,854	-
Due from other funds	12,345	-	-
Due from other governments.	373,135	-	-
Prepayments	47,503	-	-
Total assets	<u>\$ 9,157,743</u>	<u>\$ 6,233,466</u>	<u>\$ 5,795,530</u>
Liabilities:			
Accounts payable	\$ 218,053	\$ -	\$ -
Contracts payable.	-	-	243,463
Retainage payable	1,940	-	50,167
Accrued wages and benefits.	107,046	-	-
Due to other funds.	202,644	-	-
Due to other governments.	30,586	-	-
Interfund loans payable	122,751	-	2,138
Accrued interest payable	-	-	7,555
Notes payable.	-	-	2,481,000
Total liabilities	<u>683,020</u>	<u>-</u>	<u>2,784,323</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year.	823,500	111,255	-
Delinquent property tax revenue not available.	38,747	-	-
Special assessments revenue not available.	299,287	1,628,887	17,098
Miscellaneous revenue not available.	47,409	-	-
PILOTs levied for the next fiscal year	-	280,854	-
Other nonexchange transactions not available	222,782	-	-
Total deferred inflows of resources	<u>1,431,725</u>	<u>2,020,996</u>	<u>17,098</u>
Fund Balances:			
Nonspendable	47,503	-	-
Restricted	7,153,747	3,781,750	1,734,130
Committed	-	-	467,446
Assigned	-	430,720	955,439
Unassigned (deficit)	<u>(158,252)</u>	<u>-</u>	<u>(162,906)</u>
Total fund balances	<u>7,042,998</u>	<u>4,212,470</u>	<u>2,994,109</u>
Total liabilities and fund balances	<u>\$ 9,157,743</u>	<u>\$ 6,233,466</u>	<u>\$ 5,795,530</u>

Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
\$ 393,787	\$ 16,992,551
-	52,107
-	126,876
-	973,502
-	25,352
-	1,943,697
-	1,575
-	751,029
-	280,854
-	12,345
-	373,135
-	47,503
<u>\$ 393,787</u>	<u>\$ 21,580,526</u>
\$ -	\$ 218,053
-	243,463
-	52,107
-	107,046
5,962	208,606
-	30,586
-	124,889
-	7,555
-	2,481,000
<u>5,962</u>	<u>3,473,305</u>
-	934,755
-	38,747
-	1,945,272
-	47,409
-	280,854
-	222,782
<u>-</u>	<u>3,469,819</u>
247,000	294,503
140,825	12,810,452
-	467,446
-	1,386,159
-	(321,158)
<u>387,825</u>	<u>14,637,402</u>
<u>\$ 393,787</u>	<u>\$ 21,580,526</u>

HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2013

	Child Support Enforcement Agency	Dog and Kennel	Children Services	Real Estate Assessment
Assets:				
Equity in pooled cash and investments	\$ 260,045	\$ 117,865	\$ 118,506	\$ 1,893,193
Cash with fiscal and escrow agents	-	-	-	-
Cash and cash equivalents in segregated accounts . . .	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes	-	-	-	-
Accounts	-	13,060	-	-
Special assessments	-	-	-	-
Accrued interest.	-	-	-	-
Loans.	-	-	-	-
Due from other funds.	-	-	11,733	-
Due from other governments.	21,276	20,086	136,815	-
Prepayments	19,941	-	-	5,104
Total assets.	<u>\$ 301,262</u>	<u>\$ 151,011</u>	<u>\$ 267,054</u>	<u>\$ 1,898,297</u>
Liabilities:				
Accounts payable.	\$ -	\$ 37,228	\$ 85,081	\$ 550
Retainage payable.	-	-	-	-
Accrued wages and benefits.	30,246	1,329	-	12,621
Due to other funds.	19,791	-	163,007	-
Due to other governments.	8,615	319	-	3,542
Interfund loans payable.	-	-	-	-
Total liabilities.	<u>58,652</u>	<u>38,876</u>	<u>248,088</u>	<u>16,713</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year. . .	-	-	-	-
Delinquent property tax revenue not available. . .	-	-	-	-
Special assessments revenue not available.	-	-	-	-
Miscellaneous revenue not available.	-	20,000	16,079	-
Other nonexchange transactions not available . . .	-	-	85,752	-
Total deferred inflows of resources	<u>-</u>	<u>20,000</u>	<u>101,831</u>	<u>-</u>
Fund Balances:				
Nonspendable	19,941	-	-	5,104
Restricted	222,669	92,135	-	1,876,480
Unassigned (deficit)	-	-	(82,865)	-
Total fund balances	<u>242,610</u>	<u>92,135</u>	<u>(82,865)</u>	<u>1,881,584</u>
Total liabilities and fund balances.	<u>\$ 301,262</u>	<u>\$ 151,011</u>	<u>\$ 267,054</u>	<u>\$ 1,898,297</u>

Community Development Block Grant	Community Corrections	Felony Delinquent Juvenile Care and Custody	Agency on Aging Levy	National Emergency Grant
\$ 3,586	\$ 13,479	\$ 143,005	\$ 24,923	\$ 11,499
-	-	-	-	-
105,714	-	-	-	-
-	-	-	862,247	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
751,029	-	-	-	-
-	-	-	612	-
53,413	-	-	53,595	-
-	-	-	-	-
<u>\$ 913,742</u>	<u>\$ 13,479</u>	<u>\$ 143,005</u>	<u>\$ 941,377</u>	<u>\$ 11,499</u>
\$ -	\$ -	\$ 4,372	\$ -	\$ 9,632
-	-	-	-	-
-	8,976	6,202	-	17,853
-	-	-	-	17,280
-	2,647	1,773	-	2,423
-	-	-	-	-
-	11,623	12,347	-	47,188
-	-	-	823,500	-
-	-	-	38,747	-
-	-	-	-	-
-	-	-	-	-
-	-	-	53,595	-
-	-	-	915,842	-
-	-	-	-	-
913,742	1,856	130,658	25,535	-
-	-	-	-	(35,689)
913,742	1,856	130,658	25,535	(35,689)
<u>\$ 913,742</u>	<u>\$ 13,479</u>	<u>\$ 143,005</u>	<u>\$ 941,377</u>	<u>\$ 11,499</u>

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HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2013

	Other Public Safety	Other	Total
Assets:			
Equity in pooled cash and investments	\$ 1,509,493	\$ 2,562,435	\$ 6,658,029
Cash with fiscal and escrow agents	-	1,940	1,940
Cash and cash equivalents in segregated accounts	21,162	-	126,876
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	-	-	862,247
Accounts	12,292	-	25,352
Special assessments	-	298,756	298,756
Accrued interest.	-	531	531
Loans.	-	-	751,029
Due from other funds.	-	-	12,345
Due from other governments.	39,721	48,229	373,135
Prepayments	12,443	10,015	47,503
Total assets.	<u>\$ 1,595,111</u>	<u>\$ 2,921,906</u>	<u>\$ 9,157,743</u>
Liabilities:			
Accounts payable	\$ 16,122	\$ 65,068	\$ 218,053
Retainage payable.	-	1,940	1,940
Accrued wages and benefits.	14,277	15,542	107,046
Due to other funds.	1,954	612	202,644
Due to other governments.	7,684	3,583	30,586
Interfund loans payable.	52,563	70,188	122,751
Total liabilities.	<u>92,600</u>	<u>156,933</u>	<u>683,020</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year.	-	-	823,500
Delinquent property tax revenue not available.	-	-	38,747
Special assessments revenue not available.	-	299,287	299,287
Miscellaneous revenue not available.	11,330	-	47,409
Other nonexchange transactions not available	36,610	46,825	222,782
Total deferred inflows of resources	<u>47,940</u>	<u>346,112</u>	<u>1,431,725</u>
Fund Balances:			
Nonspendable	12,443	10,015	47,503
Restricted.	1,450,205	2,440,467	7,153,747
Unassigned (deficit).	(8,077)	(31,621)	(158,252)
Total fund balances	<u>1,454,571</u>	<u>2,418,861</u>	<u>7,042,998</u>
Total liabilities and fund balances	<u>\$ 1,595,111</u>	<u>\$ 2,921,906</u>	<u>\$ 9,157,743</u>

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2013

	Special Improvements Bond Retirement	Water and Sewer Bond Retirement	Job and Family Services Bond Retirement	Road Improvement Bond Retirement
Assets:				
Equity in pooled cash and investments	\$ 13,450	\$ 237,822	\$ 19,846	\$ 24,721
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes	-	-	-	-
Special assessments	-	1,627,867	-	-
Accrued interest	-	1,020	-	-
Payment in lieu of taxes	-	-	-	-
Total assets	<u>\$ 13,450</u>	<u>\$ 1,866,709</u>	<u>\$ 19,846</u>	<u>\$ 24,721</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year.	-	-	-	-
Special assessments revenue not available.	-	1,628,887	-	-
PILOTs levied for next fiscal year	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>1,628,887</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Restricted.	13,450	237,822	19,846	24,721
Assigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>13,450</u>	<u>237,822</u>	<u>19,846</u>	<u>24,721</u>
Total liabilities and fund balances	<u>\$ 13,450</u>	<u>\$ 1,866,709</u>	<u>\$ 19,846</u>	<u>\$ 24,721</u>

Motor Vehicle and Gas Tax Bond Retirement	ADAMHs Bond Retirement	I-75/Tall Timbers Connector Bond Retirement	US-224/CR 300 Bond Retirement	Capital Projects Sheriff Bond Retirement
\$ 16,196	\$ 84,477	\$ 3,329,727	\$ 148,367	\$ 7,817
-	-	-	-	111,255
-	-	-	-	-
-	-	-	-	-
-	-	278,107	2,747	-
<u>\$ 16,196</u>	<u>\$ 84,477</u>	<u>\$ 3,607,834</u>	<u>\$ 151,114</u>	<u>\$ 119,072</u>
-	-	-	-	111,255
-	-	-	-	-
-	-	278,107	2,747	-
-	-	278,107	2,747	111,255
-	-	3,329,727	148,367	7,817
16,196	84,477	-	-	-
16,196	84,477	3,329,727	148,367	7,817
<u>\$ 16,196</u>	<u>\$ 84,477</u>	<u>\$ 3,607,834</u>	<u>\$ 151,114</u>	<u>\$ 119,072</u>

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HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS (CONTINUED)
DECEMBER 31, 2013

	Energy Savings Gateway Bond Retirement	Total
Assets:		
Equity in pooled cash and cash equivalents	\$ 330,047	\$ 4,212,470
Receivables (net of allowance for uncollectibles):		
Real estate and other taxes	-	111,255
Special assessments	-	1,627,867
Accrued interest	-	1,020
Payment in lieu of taxes	-	280,854
Total assets	\$ 330,047	\$ 6,233,466
Deferred inflows of resources:		
Property taxes levied for the next fiscal year.	-	111,255
Special assessments revenue not available.	-	1,628,887
PILOTs levied for next fiscal year	-	280,854
Total deferred inflows of resources	-	2,020,996
Fund Balances:		
Restricted.	-	3,781,750
Assigned	330,047	430,720
Total fund balances	330,047	4,212,470
Total liabilities and fund balances	\$ 330,047	\$ 6,233,466

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HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2013

	Special Improvements	Motor Vehicle and Gas Tax	Alcohol and Drug Abuse	Courthouse Restoration
Assets:				
Equity in pooled cash and investments	\$ 212,018	\$ 1,586,585	\$ 17,000	\$ 590,177
Cash with fiscal and escrow agents	-	-	-	50,167
Receivables (net of allowance for uncollectibles):				
Special assessments	17,074	-	-	-
Accrued interest	24	-	-	-
Total assets	<u>\$ 229,116</u>	<u>\$ 1,586,585</u>	<u>\$ 17,000</u>	<u>\$ 640,344</u>
Liabilities:				
Contracts payable	\$ 21,352	\$ 8,484	\$ -	\$ 122,731
Retainage payable	-	-	-	50,167
Interfund loans payable	2,138	-	-	-
Accrued interest payable	756	2,881	-	-
Notes payable	251,000	930,000	-	-
Total liabilities	<u>275,246</u>	<u>941,365</u>	<u>-</u>	<u>172,898</u>
Deferred inflows of resources:				
Special assessments revenue not available	17,098	-	-	-
Total deferred inflows of resources	<u>17,098</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Restricted	-	645,220	17,000	-
Committed	-	-	-	467,446
Assigned	-	-	-	-
Unassigned (deficit)	(63,228)	-	-	-
Total fund balances (deficit)	<u>(63,228)</u>	<u>645,220</u>	<u>17,000</u>	<u>467,446</u>
Total liabilities and fund balances	<u>\$ 229,116</u>	<u>\$ 1,586,585</u>	<u>\$ 17,000</u>	<u>\$ 640,344</u>

Developmental Disabilities	County Capital Improvements	Sheriff's Office	Distribution Dr. TIF	Total
\$ 1,070,357	\$ 956,089	\$ 1,553	\$ 1,294,486	\$ 5,728,265
-	-	-	-	50,167
-	-	-	-	17,074
-	-	-	-	24
<u>\$ 1,070,357</u>	<u>\$ 956,089</u>	<u>\$ 1,553</u>	<u>\$ 1,294,486</u>	<u>\$ 5,795,530</u>
\$ -	\$ 650	\$ -	\$ 90,246	\$ 243,463
-	-	-	-	50,167
-	-	-	-	2,138
-	-	-	3,918	7,555
-	-	-	1,300,000	2,481,000
-	650	-	1,394,164	2,784,323
-	-	-	-	17,098
-	-	-	-	17,098
1,070,357	-	1,553	-	1,734,130
-	-	-	-	467,446
-	955,439	-	-	955,439
-	-	-	(99,678)	(162,906)
<u>1,070,357</u>	<u>955,439</u>	<u>1,553</u>	<u>(99,678)</u>	<u>2,994,109</u>
<u>\$ 1,070,357</u>	<u>\$ 956,089</u>	<u>\$ 1,553</u>	<u>\$ 1,294,486</u>	<u>\$ 5,795,530</u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
Revenues:			
Property taxes	\$ 833,776	\$ 113,219	\$ -
Payments in lieu of taxes	-	264,141	-
Special assessments	175,658	296,007	5,429
Charges for services	1,637,909	-	-
Licenses and permits	356,381	-	-
Fines and forfeitures	78,088	-	-
Intergovernmental	4,988,144	-	754,584
Investment income	43,526	-	-
Rental income	-	81,078	-
Contributions and donations	4,135	-	-
Other	215,384	6,842	376,905
Total revenues	<u>8,333,001</u>	<u>761,287</u>	<u>1,136,918</u>
Expenditures:			
Current:			
General government:			
Legislative and executive	1,053,016	-	-
Judicial	460,163	-	-
Public safety	1,292,264	-	-
Public works	93,685	-	-
Health	418,070	-	-
Human services	3,904,205	-	-
Conservation and recreation	489,713	-	-
Economic development	592,358	-	-
Capital outlay	159,361	-	4,443,880
Debt service:			
Principal retirement	90,186	1,174,321	2,500,000
Interest and fiscal charges	-	563,493	12,976
Bond issuance costs	-	23,592	-
Total expenditures	<u>8,553,021</u>	<u>1,761,406</u>	<u>6,956,856</u>
Excess of expenditures over revenues	<u>(220,020)</u>	<u>(1,000,119)</u>	<u>(5,819,938)</u>
Other financing sources (uses):			
Issuance of bonds	-	3,290,000	-
Payment to refunded bond escrow agent	-	(683,142)	-
Premium on bond issuance	-	17,500	-
Transfers in	138,926	421,944	4,830,154
Transfers out	-	(2,576,556)	-
OWDA loan proceeds	90,186	-	-
Total other financing sources (uses)	<u>229,112</u>	<u>469,746</u>	<u>4,830,154</u>
Net change in fund balances	9,092	(530,373)	(989,784)
Fund balances at beginning of year	<u>7,033,906</u>	<u>4,742,843</u>	<u>3,983,893</u>
Fund balances at end of year	<u>\$ 7,042,998</u>	<u>\$ 4,212,470</u>	<u>\$ 2,994,109</u>

Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
\$ -	\$ 946,995
-	264,141
-	477,094
-	1,637,909
-	356,381
-	78,088
-	5,742,728
167	43,693
-	81,078
16,846	20,981
-	599,131
17,013	10,248,219
-	1,053,016
-	460,163
-	1,292,264
-	93,685
-	418,070
20,581	3,924,786
-	489,713
-	592,358
-	4,603,241
-	3,764,507
-	576,469
-	23,592
20,581	17,291,864
(3,568)	(7,043,645)
-	3,290,000
-	(683,142)
-	17,500
-	5,391,024
-	(2,576,556)
-	90,186
-	5,529,012
(3,568)	(1,514,633)
391,393	16,152,035
\$ 387,825	\$ 14,637,402

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Child Support Enforcement Agency	Dog and Kennel	Children Services	Real Estate Assessment
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Charges for services	166,613	17,944	29,853	662,158
Licenses and permits	-	275,388	-	-
Fines and forfeitures	-	16,568	-	-
Intergovernmental	659,464	-	1,629,979	55,433
Investment income	-	-	-	-
Contributions and donations	-	-	-	-
Other	50,749	-	133,403	-
Total revenues	<u>876,826</u>	<u>309,900</u>	<u>1,793,235</u>	<u>717,591</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	589,570
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	314,222	-	-
Human services	940,996	-	1,918,658	-
Conservation and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Total expenditures	<u>940,996</u>	<u>314,222</u>	<u>1,918,658</u>	<u>589,570</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(64,170)</u>	<u>(4,322)</u>	<u>(125,423)</u>	<u>128,021</u>
Other financing sources:				
Transfers in	26,772	-	112,154	-
OWDA loan proceeds	-	-	-	-
Total other financing sources	<u>26,772</u>	<u>-</u>	<u>112,154</u>	<u>-</u>
Net change in fund balances	(37,398)	(4,322)	(13,269)	128,021
Fund balances at beginning of year	<u>280,008</u>	<u>96,457</u>	<u>(69,596)</u>	<u>1,753,563</u>
Fund balances at end of year	<u><u>\$ 242,610</u></u>	<u><u>\$ 92,135</u></u>	<u><u>\$ (82,865)</u></u>	<u><u>\$ 1,881,584</u></u>

<u>Community Development Block Grant</u>	<u>Community Corrections</u>	<u>Felony Delinquent Juvenile Care and Custody</u>	<u>Agency on Aging Levy</u>	<u>National Emergency Grant</u>
\$ -	\$ -	\$ -	\$ 833,776	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
129,599	221,988	122,061	150,012	473,991
22,084	-	-	-	-
-	-	-	-	-
-	717	3,965	612	150
<u>151,683</u>	<u>222,705</u>	<u>126,026</u>	<u>984,400</u>	<u>474,141</u>
-	-	-	-	-
-	-	-	-	-
-	234,308	222,893	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	981,711	-
-	-	-	-	489,713
228,476	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>228,476</u>	<u>234,308</u>	<u>222,893</u>	<u>981,711</u>	<u>489,713</u>
<u>(76,793)</u>	<u>(11,603)</u>	<u>(96,867)</u>	<u>2,689</u>	<u>(15,572)</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(76,793)	(11,603)	(96,867)	2,689	(15,572)
990,535	13,459	227,525	22,846	(20,117)
<u>\$ 913,742</u>	<u>\$ 1,856</u>	<u>\$ 130,658</u>	<u>\$ 25,535</u>	<u>\$ (35,689)</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
Revenues:			
Property taxes	\$ -	\$ -	\$ 833,776
Special assessments	-	175,658	175,658
Charges for services	209,209	552,132	1,637,909
Licenses and permits	80,993	-	356,381
Fines and forfeitures	6,786	54,734	78,088
Intergovernmental	382,989	1,162,628	4,988,144
Investment income	21,442	-	43,526
Contributions and donations	-	4,135	4,135
Other	<u>8,607</u>	<u>17,181</u>	<u>215,384</u>
 Total revenues	 <u>710,026</u>	 <u>1,966,468</u>	 <u>8,333,001</u>
 Expenditures:			
Current:			
General government:			
Legislative and executive	-	463,446	1,053,016
Judicial	-	460,163	460,163
Public safety.	547,547	287,516	1,292,264
Public works.	-	93,685	93,685
Health	-	103,848	418,070
Human services	-	62,840	3,904,205
Conservation and recreation.	-	-	489,713
Economic development	-	363,882	592,358
Capital outlay.	-	159,361	159,361
Debt service:			
Principal retirement	-	90,186	90,186
 Total expenditures	 <u>547,547</u>	 <u>2,084,927</u>	 <u>8,553,021</u>
 Excess (deficiency) of revenues over (under) expenditures.	 <u>162,479</u>	 <u>(118,459)</u>	 <u>(220,020)</u>
 Other financing sources:			
Transfers in.	-	-	138,926
OWDA loan proceeds	-	90,186	90,186
Total other financing sources	<u>-</u>	<u>90,186</u>	<u>229,112</u>
 Net change in fund balances	 162,479	 (28,273)	 9,092
 Fund balances at beginning of year	 <u>1,292,092</u>	 <u>2,447,134</u>	 <u>7,033,906</u>
 Fund balances at end of year	 <u>\$ 1,454,571</u>	 <u>\$ 2,418,861</u>	 <u>\$ 7,042,998</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Special Improvements Bond Retirement</u>	<u>Water and Sewer Bond Retirement</u>	<u>Job and Family Services Bond Retirement</u>	<u>Road Improvement Bond Retirement</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Payments in lieu of taxes	-	-	-	-
Special assessments	12,645	275,649	-	7,713
Rental income	-	-	81,078	-
Other	-	6,842	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	12,645	282,491	81,078	7,713
Expenditures:				
Debt service:				
Principal retirement	-	199,011	60,000	-
Interest and fiscal charges	-	64,807	13,538	-
Bond issuance costs	-	23,592	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	-	287,410	73,538	-
Excess (deficiency) of revenues over (under) expenditures	<hr/> 12,645	<hr/> (4,919)	<hr/> 7,540	<hr/> 7,713
Other financing sources (uses):				
Issuance of bonds	-	695,000	-	-
Payment to refunded bond escrow agent	-	(683,142)	-	-
Transfers in	-	-	-	-
Transfers out	(89,057)	-	-	-
Premium on bonds sold	-	16,433	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(89,057)	28,291	-	-
Net change in fund balance	(76,412)	23,372	7,540	7,713
Fund balances at beginning of year	<hr/> 89,862	<hr/> 214,450	<hr/> 12,306	<hr/> 17,008
Fund balances at end of year	<hr/> <u>\$ 13,450</u>	<hr/> <u>\$ 237,822</u>	<hr/> <u>\$ 19,846</u>	<hr/> <u>\$ 24,721</u>

Motor Vehicle and Gas Tax Bond Retirement	ADAMHS Bond Retirement	I-75/Tall Timbers Connector Bond Retirement	US-224/CR 300 Bond Retirement
\$ -	\$ -	\$ -	\$ -
-	-	-	264,141
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	264,141
100,000	14,483	400,000	120,000
140,918	13,462	141,751	107,417
-	-	-	-
240,918	27,945	541,751	227,417
(240,918)	(27,945)	(541,751)	36,724
2,595,000	-	-	-
-	-	-	-
148,000	23,944	-	-
(2,487,499)	-	-	-
1,067	-	-	-
256,568	23,944	-	-
15,650	(4,001)	(541,751)	36,724
546	88,478	3,871,478	111,643
\$ 16,196	\$ 84,477	\$ 3,329,727	\$ 148,367

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2013

	Capital Projects Sheriff Bond Retirement	Energy Savings Gateway Bond Retirement	Total
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Property taxes	\$ 113,219	\$ -	\$ 113,219
Payments in lieu of taxes	-	-	264,141
Special assessments.	-	-	296,007
Rental income	-	-	81,078
Other	<u>-</u>	<u>-</u>	<u>6,842</u>
 Total revenues	 <u>113,219</u>	 <u>-</u>	 <u>761,287</u>
Expenditures:			
Debt service:			
Principal retirement	80,000	200,827	1,174,321
Interest and fiscal charges	33,219	48,381	563,493
Bond issuance costs	<u>-</u>	<u>-</u>	<u>23,592</u>
 Total expenditures	 <u>113,219</u>	 <u>249,208</u>	 <u>1,761,406</u>
 Excess (deficiency) of revenues over (under) expenditures	 <u>-</u>	 <u>(249,208)</u>	 <u>(1,000,119)</u>
Other financing sources (uses):			
Issuance of bonds	-	-	3,290,000
Payment to refunded bond escrow agent.	-	-	(683,142)
Transfers in.	-	250,000	421,944
Transfers out	-	-	(2,576,556)
Premium on bonds sold.	<u>-</u>	<u>-</u>	<u>17,500</u>
 Total other financing sources (uses)	 <u>-</u>	 <u>250,000</u>	 <u>469,746</u>
 Net change in fund balance	 <u>-</u>	 <u>792</u>	 <u>(530,373)</u>
 Fund balances at beginning of year	 <u>7,817</u>	 <u>329,255</u>	 <u>4,742,843</u>
 Fund balances at end of year.	 <u>\$ 7,817</u>	 <u>\$ 330,047</u>	 <u>\$ 4,212,470</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Special Improvements</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Alcohol and Drug Abuse</u>	<u>Ohio Public Works Commission</u>
Revenues:				
Special assessments	\$ 5,429	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	125,374
Other	-	-	17,000	-
Total revenues	<u>5,429</u>	<u>-</u>	<u>17,000</u>	<u>125,374</u>
Expenditures:				
Capital outlay	22,031	1,829,687	-	125,374
Debt service:				
Principal retirement	-	2,500,000	-	-
Interest and fiscal charges	<u>4,206</u>	<u>4,852</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>26,237</u>	<u>4,334,539</u>	<u>-</u>	<u>125,374</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(20,808)</u>	<u>(4,334,539)</u>	<u>17,000</u>	<u>-</u>
Other financing sources:				
Transfers in	<u>89,057</u>	<u>2,487,499</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>89,057</u>	<u>2,487,499</u>	<u>-</u>	<u>-</u>
Net change in fund balance.	68,249	(1,847,040)	17,000	-
Fund balances (deficit) at beginning of year .	<u>(131,477)</u>	<u>2,492,260</u>	<u>-</u>	<u>-</u>
Fund balances (deficit) at end of year	<u>\$ (63,228)</u>	<u>\$ 645,220</u>	<u>\$ 17,000</u>	<u>\$ -</u>

Federal Highway	Courthouse Restoration	Developmental Disabilities	County Capital Improvements	Sheriff's Office	Distribution Dr. TIF	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,429
498,910	-	130,300	-	-	-	754,584
-	105,405	-	254,500	-	-	376,905
498,910	105,405	130,300	254,500	-	-	1,136,918
498,910	822,164	259,094	751,800	39,060	95,760	4,443,880
-	-	-	-	-	-	2,500,000
-	-	-	-	-	3,918	12,976
498,910	822,164	259,094	751,800	39,060	99,678	6,956,856
-	(716,759)	(128,794)	(497,300)	(39,060)	(99,678)	(5,819,938)
-	612,460	950,000	691,138	-	-	4,830,154
-	612,460	950,000	691,138	-	-	4,830,154
-	(104,299)	821,206	193,838	(39,060)	(99,678)	(989,784)
-	571,745	249,151	761,601	40,613	-	3,983,893
<u>\$ -</u>	<u>\$ 467,446</u>	<u>\$ 1,070,357</u>	<u>\$ 955,439</u>	<u>\$ 1,553</u>	<u>\$ (99,678)</u>	<u>\$ 2,994,109</u>

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILD SUPPORT ENFORCEMENT AGENCY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 226,100	\$ 157,100	\$ 166,613	\$ 9,513
Intergovernmental	690,000	690,000	659,464	(30,536)
Other	214,500	214,500	45,706	(168,794)
Total revenues	1,130,600	1,061,600	871,783	(189,817)
Expenditures:				
Current:				
Human services				
Personal services	473,490	474,790	458,816	15,974
Fringe benefits	194,500	195,115	186,168	8,947
Materials and supplies	6,788	5,560	3,680	1,880
Contractual services	122	-	-	-
Capital outlay	63,708	5,000	4,951	49
Other	402,500	402,871	327,397	75,474
Total expenditures	1,141,108	1,083,336	981,012	102,324
Excess of expenditures over revenues	(10,508)	(21,736)	(109,229)	(87,493)
Other financing source(s) (uses):				
Transfers in	-	-	26,772	26,772
Transfers out	(49,000)	-	-	-
Total other financing sources (uses)	(49,000)	-	26,772	26,772
Net change in fund balance	(59,508)	(21,736)	(82,457)	(60,721)
Fund balance at beginning of year	261,713	261,713	261,713	-
Prior year encumbrances appropriated	60,618	60,618	60,618	-
Fund balance at end of year	\$ 262,823	\$ 300,595	\$ 239,874	\$ (60,721)

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DOG AND KENNEL SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 20,000	\$ 40,000	\$ 40,358	\$ 358
Licenses and permits.	175,000	180,600	275,388	94,788
Fines and forfeitures	11,000	11,000	16,568	5,568
Total revenues	<u>206,000</u>	<u>231,600</u>	<u>332,314</u>	<u>100,714</u>
Expenditures:				
Current:				
Health				
Personal services.	20,155	19,630	18,205	1,425
Fringe benefits.	11,216	11,741	10,968	773
Materials and supplies	2,233	4,807	4,807	-
Contractual services	255,946	260,249	260,213	36
Other.	19,450	16,875	15,123	1,752
Total expenditures	<u>309,000</u>	<u>313,302</u>	<u>309,316</u>	<u>3,986</u>
Net change in fund balance	(103,000)	(81,702)	22,998	104,700
Fund balance at beginning of year	74,689	74,689	74,689	-
Prior year encumbrances appropriated	10,102	10,102	10,102	-
Fund balance (deficit) at end of year.	<u>\$ (18,209)</u>	<u>\$ 3,089</u>	<u>\$ 107,789</u>	<u>\$ 104,700</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILDREN SERVICES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 45,000	\$ 45,000	\$ 29,853	\$ (15,147)
Intergovernmental	1,600,000	1,626,000	1,607,648	(18,352)
Other	189,600	209,600	134,003	(75,597)
Total revenues	<u>1,834,600</u>	<u>1,880,600</u>	<u>1,771,504</u>	<u>(109,096)</u>
Expenditures:				
Current:				
Human services				
Materials and supplies	74,199	-	-	-
Contractual services	1,624,987	1,409,198	1,408,103	1,095
Other.	350,000	429,970	429,864	106
Total expenditures	<u>2,049,186</u>	<u>1,839,168</u>	<u>1,837,967</u>	<u>1,201</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(214,586)</u>	<u>41,432</u>	<u>(66,463)</u>	<u>(107,895)</u>
Other financing sources:				
Transfers in	-	200,000	112,154	(87,846)
Total other financing sources	<u>-</u>	<u>200,000</u>	<u>112,154</u>	<u>(87,846)</u>
Net change in fund balance.	<u>(214,586)</u>	<u>241,432</u>	<u>45,691</u>	<u>(195,741)</u>
Fund balance (deficit) at beginning of year	<u>(220,913)</u>	<u>(220,913)</u>	<u>(220,913)</u>	<u>-</u>
Prior year encumbrances appropriated	<u>239,186</u>	<u>239,186</u>	<u>239,186</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (196,313)</u>	<u>\$ 259,705</u>	<u>\$ 63,964</u>	<u>\$ (195,741)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 REAL ESTATE ASSESSMENT SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 865,600	\$ 665,600	\$ 662,158	\$ (3,442)
Intergovernmental	-	-	55,433	55,433
Total revenues	865,600	665,600	717,591	51,991
Expenditures:				
Current:				
General government - legislative and executive				
Personal services.	215,000	215,000	184,006	30,994
Fringe benefits.	92,426	91,860	79,633	12,227
Materials and supplies	21,209	21,209	16,290	4,919
Contractual services	785,737	691,576	526,394	165,182
Capital outlay	17,863	19,863	18,693	1,170
Other.	10,000	9,000	6,700	2,300
Total expenditures.	1,142,235	1,048,508	831,716	216,792
Net change in fund balance	(276,635)	(382,908)	(114,125)	268,783
Fund balance at beginning of year.	1,524,797	1,524,797	1,524,797	-
Prior year encumbrances appropriated	395,735	395,735	395,735	-
Fund balance at end of year	\$ 1,643,897	\$ 1,537,624	\$ 1,806,407	\$ 268,783

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental.	\$ 94,000	\$ 214,000	\$ 162,587	\$ (51,413)
Total revenues.	<u>94,000</u>	<u>214,000</u>	<u>162,587</u>	<u>(51,413)</u>
Expenditures:				
Current:				
Economic development				
Contractual services	109,000	225,570	225,072	498
Total expenditures	<u>109,000</u>	<u>225,570</u>	<u>225,072</u>	<u>498</u>
Net change in fund balance.	(15,000)	(11,570)	(62,485)	(50,915)
Fund balance (deficit) at beginning of year	(3,429)	(3,429)	(3,429)	-
Prior year encumbrances appropriated	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (3,429)</u>	<u>\$ 1</u>	<u>\$ (50,914)</u>	<u>\$ (50,915)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMMUNITY CORRECTIONS SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 110,994	\$ 221,988	\$ 221,988	\$ -
Other	-	-	717	717
Total revenues	<u>110,994</u>	<u>221,988</u>	<u>222,705</u>	<u>717</u>
Expenditures:				
Current:				
Public safety				
Personal services	71,321	140,637	140,633	4
Fringe benefits.	29,911	62,442	61,770	672
Materials and supplies	475	70	70	-
Contractual services	9,130	32,921	31,697	1,224
Capital outlay	-	6,527	6,527	-
Other.	-	238	238	-
Total expenditures	<u>110,837</u>	<u>242,835</u>	<u>240,935</u>	<u>1,900</u>
Net change in fund balance	157	(20,847)	(18,230)	2,617
Fund balance at beginning of year.	<u>24,209</u>	<u>24,209</u>	<u>24,209</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 24,366</u>	<u>\$ 3,362</u>	<u>\$ 5,979</u>	<u>\$ 2,617</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FELONY DELINQUENT JUVENILE CARE AND CUSTODY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 115,176	\$ 118,176	\$ 122,061	\$ 3,885
Other	600	600	3,965	3,365
Total revenues	<u>115,776</u>	<u>118,776</u>	<u>126,026</u>	<u>7,250</u>
Expenditures:				
Current:				
Public safety				
Felony delinquent care and custody				
Personal services	92,853	92,853	92,762	91
Fringe benefits.	39,863	39,863	34,606	5,257
Materials and supplies	-	-	-	-
Contractual services	217,299	198,453	111,061	87,392
Other.	9,276	9,276	-	9,276
Total felony delinquent care and custody	<u>359,291</u>	<u>340,445</u>	<u>238,429</u>	<u>102,016</u>
Total expenditures.	<u>359,291</u>	<u>340,445</u>	<u>238,429</u>	<u>102,016</u>
Net change in fund balance	<u>(243,515)</u>	<u>(221,669)</u>	<u>(112,403)</u>	<u>109,266</u>
Fund balance at beginning of year	215,993	215,993	215,993	-
Prior year encumbrances appropriated	24,593	24,593	24,593	-
Fund balance (deficit) at end of year	<u>\$ (2,929)</u>	<u>\$ 18,917</u>	<u>\$ 128,183</u>	<u>\$ 109,266</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 AGENCY ON AGING LEVY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 780,000	\$ 831,700	\$ 833,776	\$ 2,076
Intergovernmental	143,924	150,012	150,012	-
Total revenues	<u>923,924</u>	<u>981,712</u>	<u>983,788</u>	<u>2,076</u>
Expenditures:				
Current:				
Human services:				
Contractual services	923,924	981,711	981,711	-
Total expenditures	<u>923,924</u>	<u>981,711</u>	<u>981,711</u>	<u>-</u>
Net change in fund balance	-	1	2,077	2,076
Fund balance at beginning of year	<u>22,846</u>	<u>22,846</u>	<u>22,846</u>	<u>-</u>
Fund balance at end of year	<u>\$ 22,846</u>	<u>\$ 22,847</u>	<u>\$ 24,923</u>	<u>\$ 2,076</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 NATIONAL EMERGENCY GRANT SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 502,818	\$ 627,818	\$ 473,991	\$ (153,827)
Other	-	-	150	150
Total revenues	<u>502,818</u>	<u>627,818</u>	<u>474,141</u>	<u>(153,677)</u>
Expenditures:				
Current:				
Conservation & recreation				
Personal services	225,000	278,800	266,407	12,393
Fringe benefits	50,000	47,700	19,210	28,490
Materials and supplies	10,000	40,000	27,834	12,166
Contractual services	149,741	154,135	135,520	18,615
Capital outlay	40,000	40,000	24,635	15,365
Other	40,000	39,500	24,224	15,276
Total expenditures	<u>514,741</u>	<u>600,135</u>	<u>497,830</u>	<u>102,305</u>
Net change in fund balance	(11,923)	27,683	(23,689)	(51,372)
Fund balance at beginning of year	11,776	11,776	11,776	-
Prior year encumbrances appropriated	<u>11,923</u>	<u>11,923</u>	<u>11,923</u>	<u>-</u>
Fund balance at end of year	<u>\$ 11,776</u>	<u>\$ 51,382</u>	<u>\$ 10</u>	<u>\$ (51,372)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OTHER PUBLIC SAFETY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 242,199	\$ 242,189	\$ 290,202	\$ 48,013
Fines and forfeitures	9,400	9,400	5,948	(3,452)
Intergovernmental	194,310	304,139	417,696	113,557
Investment income	-	-	15	15
Other	19,000	19,000	28,862	9,862
Total revenues	<u>464,909</u>	<u>574,728</u>	<u>742,723</u>	<u>167,995</u>
Expenditures:				
Current:				
Public safety				
Personal services	182,039	240,879	190,838	50,041
Fringe benefits.	71,214	81,747	56,982	24,765
Materials and supplies.	104,185	99,161	91,768	7,393
Contractual services	283,414	310,835	160,731	150,104
Capital outlay	443,949	468,258	59,191	409,067
Other.	186,903	205,124	44,371	160,753
Total expenditures	<u>1,271,704</u>	<u>1,406,004</u>	<u>603,881</u>	<u>802,123</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(806,795)</u>	<u>(831,276)</u>	<u>138,842</u>	<u>970,118</u>
Other financing sources (uses):				
Advances in	-	-	52,563	52,563
Advances out.	-	(21,826)	(20,000)	1,826
Transfers out.	-	(31,088)	(31,088)	-
Total other financing sources (uses)	<u>-</u>	<u>(52,914)</u>	<u>1,475</u>	<u>54,389</u>
Net change in fund balance	<u>(806,795)</u>	<u>(884,190)</u>	<u>140,317</u>	<u>1,024,507</u>
Fund balance at beginning of year	<u>1,273,108</u>	<u>1,273,108</u>	<u>1,273,108</u>	<u>-</u>
Prior year encumbrances appropriated	<u>41,082</u>	<u>41,082</u>	<u>41,082</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 507,395</u>	<u>\$ 430,000</u>	<u>\$ 1,454,507</u>	<u>\$ 1,024,507</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OTHER SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
Revenues:				
Special assessments	\$ 26,000	\$ 175,333	\$ 175,658	\$ 325
Charges for services	591,000	591,000	606,441	15,441
Fines and forfeitures	50	50	150	100
Intergovernmental	1,553,435	1,916,069	1,332,667	(583,402)
Donations and contributions.	-	5,000	4,135	(865)
Other	9,000	4,000	15,835	11,835
	<u>2,179,485</u>	<u>2,691,452</u>	<u>2,134,886</u>	<u>(556,566)</u>
Total revenues.				
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	137,555	131,329	91,888	39,441
Fringe benefits	62,948	60,660	44,312	16,348
Materials and supplies	1,839	2,583	1,708	875
Contractual services.	283,427	447,446	313,377	134,069
Capital outlay.	501,237	681,383	193,882	487,501
Other	29,449	56,130	43,629	12,501
Total general government - legislative and executive	<u>1,016,455</u>	<u>1,379,531</u>	<u>688,796</u>	<u>690,735</u>
General government - judicial				
Personal services.	114,200	116,710	93,879	22,831
Fringe benefits.	38,849	39,154	31,764	7,390
Materials and supplies	15,196	15,125	4,306	10,819
Contractual services	295,439	292,624	80,311	212,313
Capital outlay	491,601	487,648	277,538	210,110
Other.	82,415	74,477	13,194	61,283
Total general government - judicial	<u>1,037,700</u>	<u>1,025,738</u>	<u>500,992</u>	<u>524,746</u>
Public safety				
Fringe benefits.	-	5,400	-	5,400
Materials and supplies	-	1,100	1,039	61
Contractual services	443,939	451,039	450,979	60
Other.	-	250	200	50
Total public safety	<u>443,939</u>	<u>457,789</u>	<u>452,218</u>	<u>5,571</u>
Public works				
Contractual services	27,950	41,950	41,604	346
Capital outlay	-	17,003	5,334	11,669
Other.	-	61,000	60,409	591
Total public works	<u>27,950</u>	<u>119,953</u>	<u>107,347</u>	<u>12,606</u>
Health				
Personal services.	15,220	15,220	14,655	565
Fringe benefits.	17,155	19,736	16,621	3,115
Materials and supplies	2,100	500	190	310
Contractual services	81,972	86,375	63,677	22,698
Capital outlay	1,000	300	286	14
Other.	600	700	505	195
Total health.	<u>118,047</u>	<u>122,831</u>	<u>95,934</u>	<u>26,897</u>

-- Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OTHER SPECIAL REVENUE FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Human services				
Personal services	18,529	42,050	23,510	18,540
Materials and supplies	1,386	2,264	1,434	830
Contractual services	23,521	35,836	35,836	-
Capital outlay	-	711	711	-
Other	1,000	2,242	1,242	1,000
Total human services	<u>44,436</u>	<u>83,103</u>	<u>62,733</u>	<u>20,370</u>
Economic development and assistance				
Contractual services	460,750	524,487	447,351	77,136
Other	-	23,814	23,814	-
Total economic development and assistance	<u>460,750</u>	<u>548,301</u>	<u>471,165</u>	<u>77,136</u>
Total expenditures	<u>3,149,277</u>	<u>3,737,246</u>	<u>2,379,185</u>	<u>1,358,061</u>
Excess of expenditures over revenues	<u>(969,792)</u>	<u>(1,045,794)</u>	<u>(244,299)</u>	<u>801,495</u>
Other financing sources (uses):				
Advances in	-	-	63,388	63,388
Advances out	-	(5,989)	(7,189)	(1,200)
Total other financing sources (uses)	<u>-</u>	<u>(5,989)</u>	<u>56,199</u>	<u>62,188</u>
Net change in fund balance	(969,792)	(1,051,783)	(188,100)	863,683
Fund balance at beginning of year	1,780,578	1,780,578	1,780,578	-
Prior year encumbrances appropriated	680,132	680,132	680,132	-
Fund balance at end of year	<u>\$ 1,490,918</u>	<u>\$ 1,408,927</u>	<u>\$ 2,272,610</u>	<u>\$ 863,683</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SHERIFF POLICE REVOLVE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 104,948	\$ 104,948	\$ 115,933	\$ 10,985
Total revenues	104,948	104,948	115,933	10,985
Expenditures:				
Current:				
Public safety				
Personal services.	48,872	50,072	49,694	378
Fringe benefits.	19,555	19,755	19,682	73
Total expenditures.	68,427	69,827	69,376	451
Excess of revenues over expenditures	36,521	35,121	46,557	11,436
Other financing uses:				
Transfers out	(56,000)	(56,000)	(46,194)	9,806
Total other financing uses	(56,000)	(56,000)	(46,194)	9,806
Net change in fund balance	(19,479)	(20,879)	363	21,242
Fund balance at beginning of year.	22,969	22,969	22,969	-
Fund balance at end of year	<u>\$ 3,490</u>	<u>\$ 2,090</u>	<u>\$ 23,332</u>	<u>\$ 21,242</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY HOME DONATIONS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year.	4,816	4,816	4,816	-
Fund balance at end of year	<u>\$ 4,816</u>	<u>\$ 4,816</u>	<u>\$ 4,816</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CENTENNIAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year.	\$ 172	\$ 172	\$ 172	\$ -
Fund balance at end of year	<u>\$ 172</u>	<u>\$ 172</u>	<u>\$ 172</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BUDGET STABILIZATION GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year.	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>
Fund balance at end of year	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CERTIFICATE OF TITLE GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 430,000	\$ 430,000	\$ 508,225	\$ 78,225
Other	-	-	582	582
Total revenues	<u>430,000</u>	<u>430,000</u>	<u>508,807</u>	<u>78,807</u>
Expenditures:				
Current:				
General government - judicial				
Personal services	140,920	140,000	137,331	2,669
Fringe benefits	83,587	83,542	72,902	10,640
Materials and supplies	15,348	15,349	8,367	6,982
Contractual services	57,750	57,750	55,156	2,594
Capital outlay.	2,000	2,000	-	2,000
Other	<u>4,000</u>	<u>4,000</u>	<u>3,929</u>	<u>71</u>
Total expenditures	<u>303,605</u>	<u>302,641</u>	<u>277,685</u>	<u>24,956</u>
Excess of revenues over expenditures	<u>126,395</u>	<u>127,359</u>	<u>231,122</u>	<u>103,763</u>
Other financing uses:				
Transfers out	<u>(575,000)</u>	<u>(575,000)</u>	<u>(350,000)</u>	<u>225,000</u>
Total other financing uses	<u>(575,000)</u>	<u>(575,000)</u>	<u>(350,000)</u>	<u>225,000</u>
Net change in fund balance.	(448,605)	(447,641)	(118,878)	328,763
Fund balance at beginning of year	927,900	927,900	927,900	-
Prior year encumbrances appropriated	<u>1,355</u>	<u>1,355</u>	<u>1,355</u>	<u>-</u>
Fund balance at end of year	<u>\$ 480,650</u>	<u>\$ 481,614</u>	<u>\$ 810,377</u>	<u>\$ 328,763</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SEVERANCE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	\$ -	\$ 13,399	\$ 13,399	\$ -
Fringe benefits	-	659	659	-
Total general government - legislative and executive	<u>-</u>	<u>14,058</u>	<u>14,058</u>	<u>-</u>
General government - judicial				
Personal services	-	3,653	3,653	-
Fringe benefits	-	1,007	1,007	-
Total general government - judicial	<u>-</u>	<u>4,660</u>	<u>4,660</u>	<u>-</u>
Public safety				
Personal services	-	6,677	4,125	2,552
Fringe benefits	-	1,659	1,622	37
Total public safety	<u>-</u>	<u>8,336</u>	<u>5,747</u>	<u>2,589</u>
Human Services				
Fringe benefits	-	454	454	-
Total human services	<u>-</u>	<u>454</u>	<u>454</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>27,508</u>	<u>24,919</u>	<u>2,589</u>
Excess of expenditures over revenues	<u>-</u>	<u>(27,508)</u>	<u>(24,919)</u>	<u>(2,589)</u>
Other financing sources:				
Transfers in	<u>-</u>	<u>-</u>	<u>58,000</u>	<u>58,000</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>58,000</u>	<u>58,000</u>
Net change in fund balance.	-	(27,508)	33,081	55,411
Fund balance at beginning of year	<u>66,148</u>	<u>66,148</u>	<u>66,148</u>	<u>-</u>
Fund balance at end of year	<u>\$ 66,148</u>	<u>\$ 38,640</u>	<u>\$ 99,229</u>	<u>\$ 55,411</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SPECIAL IMPROVEMENTS BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 12,500	\$ 12,500	\$ 12,645	\$ 145
Total revenues	<u>12,500</u>	<u>12,500</u>	<u>12,645</u>	<u>145</u>
Expenditures:				
Debt service:				
Principal retirement	217,000	217,000	217,000	-
Interest and fiscal charges	4,340	4,340	4,036	304
Total expenditures	<u>221,340</u>	<u>221,340</u>	<u>221,036</u>	<u>304</u>
Excess of expenditures over revenues	<u>(208,840)</u>	<u>(208,840)</u>	<u>(208,391)</u>	<u>449</u>
Other financing sources:				
Issuance of notes	208,840	208,840	131,979	(76,861)
Advances out.	-	-	(153)	(153)
Total other financing sources	<u>208,840</u>	<u>208,840</u>	<u>131,826</u>	<u>(77,014)</u>
Net change in fund balance.	-	-	(76,565)	(76,565)
Fund balance at beginning of year	<u>90,015</u>	<u>90,015</u>	<u>90,015</u>	<u>-</u>
Fund balance at end of year	<u>\$ 90,015</u>	<u>\$ 90,015</u>	<u>\$ 13,450</u>	<u>\$ (76,565)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 WATER AND SEWER BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 296,739	\$ 296,739	\$ 275,649	\$ (21,090)
Other	-	-	6,842	6,842
Total revenues.	<u>296,739</u>	<u>296,739</u>	<u>282,491</u>	<u>(14,248)</u>
Expenditures:				
Debt service:				
Principal retirement.	184,018	200,115	199,012	1,103
Interest and fiscal charges	<u>85,079</u>	<u>85,079</u>	<u>64,806</u>	<u>20,273</u>
Total expenditures	<u>269,097</u>	<u>285,194</u>	<u>263,818</u>	<u>21,376</u>
Excess of revenues over expenditures	<u>27,642</u>	<u>11,545</u>	<u>18,673</u>	<u>7,128</u>
Other financing sources:				
Premium on bond issuance	-	-	4,699	4,699
Total other financing sources	<u>-</u>	<u>-</u>	<u>4,699</u>	<u>4,699</u>
Net change in fund balance	27,642	11,545	23,372	11,827
Fund balance at beginning of year	<u>214,450</u>	<u>214,450</u>	<u>214,450</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 242,092</u>	<u>\$ 225,995</u>	<u>\$ 237,822</u>	<u>\$ 11,827</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JOB AND FAMILY SERVICES BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Rental income	\$ 80,310	\$ 80,310	\$ 81,078	\$ 768
Total revenues	<u>80,310</u>	<u>80,310</u>	<u>81,078</u>	<u>768</u>
Expenditures:				
Debt service:				
Principal retirement	60,000	60,000	60,000	-
Interest and fiscal charges	<u>13,538</u>	<u>13,538</u>	<u>13,538</u>	<u>-</u>
Total expenditures	<u>73,538</u>	<u>73,538</u>	<u>73,538</u>	<u>-</u>
Net change in fund balance	6,772	6,772	7,540	768
Fund balance at beginning of year	<u>12,306</u>	<u>12,306</u>	<u>12,306</u>	<u>-</u>
Fund balance at end of year	<u>\$ 19,078</u>	<u>\$ 19,078</u>	<u>\$ 19,846</u>	<u>\$ 768</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 US-224/CR 300 BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Payments in lieu of taxes	\$ 227,418	\$ 227,418	\$ 264,141	\$ 36,723
Total revenues	<u>227,418</u>	<u>227,418</u>	<u>264,141</u>	<u>36,723</u>
Expenditures:				
Debt service:				
Principal retirement.	120,000	120,000	120,000	-
Interest and fiscal charges	<u>107,418</u>	<u>107,417</u>	<u>107,417</u>	<u>-</u>
Total expenditures	<u>227,418</u>	<u>227,417</u>	<u>227,417</u>	<u>-</u>
Net change in fund balance	-	1	36,724	36,723
Fund balance at beginning of year.	<u>111,643</u>	<u>111,643</u>	<u>111,643</u>	<u>-</u>
Fund balance at end of year	<u>\$ 111,643</u>	<u>\$ 111,644</u>	<u>\$ 148,367</u>	<u>\$ 36,723</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 I-75/TALL TIMBERS CONNECTOR BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
Interest and fiscal charges	141,751	141,751	141,751	-
Total expenditures	<u>541,751</u>	<u>541,751</u>	<u>541,751</u>	-
Net change in fund balance	(541,751)	(541,751)	(541,751)	-
Fund balance at beginning of year	<u>3,871,478</u>	<u>3,871,478</u>	<u>3,871,478</u>	-
Fund balance at end of year	<u>\$ 3,329,727</u>	<u>\$ 3,329,727</u>	<u>\$ 3,329,727</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ROAD IMPROVEMENT BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ -	\$ -	\$ 7,713	\$ 7,713
Total revenues	-	-	7,713	7,713
Net change in fund balance.	-	-	7,713	7,713
Fund balance at beginning of year	<u>17,008</u>	<u>17,008</u>	<u>17,008</u>	<u>-</u>
Fund balance at end of year	<u>\$ 17,008</u>	<u>\$ 17,008</u>	<u>\$ 24,721</u>	<u>\$ 7,713</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MVGT BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Debt service:				
Principal retirement	\$ 5,300,000	\$ 7,205,000	\$ 7,205,000	\$ -
Interest and fiscal charges	28,100	184,713	184,088	625
Total expenditures	<u>5,328,100</u>	<u>7,389,713</u>	<u>7,389,088</u>	<u>625</u>
Excess of expenditures over revenues	<u>(5,328,100)</u>	<u>(7,389,713)</u>	<u>(7,389,088)</u>	<u>625</u>
Other financing sources:				
Issuance of notes	5,328,100	6,333,100	2,735,000	(3,598,100)
Issuance of bonds	-	-	2,500,000	2,500,000
Premium on bond issuance	-	84,653	119,738	35,085
Transfers in	-	1,050,000	2,050,000	1,000,000
Total other financing sources	<u>5,328,100</u>	<u>7,467,753</u>	<u>7,404,738</u>	<u>(63,015)</u>
Net change in fund balance	-	78,040	15,650	(62,390)
Fund balance at beginning of year	<u>546</u>	<u>546</u>	<u>546</u>	<u>-</u>
Fund balance at end of year	<u>\$ 546</u>	<u>\$ 78,586</u>	<u>\$ 16,196</u>	<u>\$ (62,390)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ADAMHS BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ 14,483	\$ 14,483	\$ 14,312	\$ 171
Interest and fiscal charges	13,944	13,944	13,633	311
Total expenditures	<u>28,427</u>	<u>28,427</u>	<u>27,945</u>	<u>482</u>
Excess of expenditures over revenues	<u>(28,427)</u>	<u>(28,427)</u>	<u>(27,945)</u>	<u>482</u>
Other financing sources:				
Transfers in	<u>23,944</u>	<u>23,944</u>	<u>23,944</u>	<u>-</u>
Total other financing sources	<u>23,944</u>	<u>23,944</u>	<u>23,944</u>	<u>-</u>
Net change in fund balance.	(4,483)	(4,483)	(4,001)	482
Fund balance at beginning of year.	<u>88,478</u>	<u>88,478</u>	<u>88,478</u>	<u>-</u>
Fund balance at end of year	<u>\$ 83,995</u>	<u>\$ 83,995</u>	<u>\$ 84,477</u>	<u>\$ 482</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CAPITAL PROJECT SHERIFF BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 113,219	\$ 113,219	\$ 113,219	\$ -
Total revenues	113,219	113,219	113,219	-
Expenditures:				
Debt service:				
Principal retirement.	80,000	80,000	80,000	-
Interest and fiscal charges	33,219	33,219	33,219	-
Total expenditures	113,219	113,219	113,219	-
Net change in fund balance	-	-	-	-
Fund balance at beginning of year.	<u>7,817</u>	<u>7,817</u>	<u>7,817</u>	<u>-</u>
Fund balance (deficit) at end of year.	<u>\$ 7,817</u>	<u>\$ 7,817</u>	<u>\$ 7,817</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ENERGY SAVINGS GATEWAY BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ 200,828	\$ 200,828	\$ 200,827	\$ 1
Interest and fiscal charges	48,381	48,381	48,381	-
Total expenditures	<u>249,209</u>	<u>249,209</u>	<u>249,208</u>	<u>1</u>
Excess of expenditures over revenues	<u>(249,209)</u>	<u>(249,209)</u>	<u>(249,208)</u>	<u>1</u>
Other financing sources:				
Transfers in	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Total other financing sources	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Net change in fund balance	791	791	792	1
Fund balance at beginning of year.	<u>329,255</u>	<u>329,255</u>	<u>329,255</u>	<u>-</u>
Fund balance at end of year	<u>\$ 330,046</u>	<u>\$ 330,046</u>	<u>\$ 330,047</u>	<u>\$ 1</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SPECIAL IMPROVEMENTS CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ -	\$ 5,429	\$ 5,429	\$ -
Total revenues	<u>-</u>	<u>5,429</u>	<u>5,429</u>	<u>-</u>
Expenditures:				
Capital outlay	144,533	189,963	166,621	23,342
Total expenditures	<u>144,533</u>	<u>189,963</u>	<u>166,621</u>	<u>23,342</u>
Excess of expenditures over revenues	<u>(144,533)</u>	<u>(184,534)</u>	<u>(161,192)</u>	<u>23,342</u>
Other financing sources (uses):				
Issuance of notes	150,000	150,000	119,021	(30,979)
Advances in	-	-	2,138	2,138
Advances out	<u>-</u>	<u>-</u>	<u>(18,231)</u>	<u>(18,231)</u>
Total other financing sources (uses)	<u>150,000</u>	<u>150,000</u>	<u>102,928</u>	<u>(47,072)</u>
Net change in fund balance	5,467	(34,534)	(58,264)	(23,730)
Fund balance at beginning of year	<u>104,340</u>	<u>104,340</u>	<u>104,340</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 109,807</u></u>	<u><u>\$ 69,806</u></u>	<u><u>\$ 46,076</u></u>	<u><u>\$ (23,730)</u></u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE AND GAS TAX CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Capital outlay	\$ 310,500	\$ 3,258,334	\$ 2,889,847	\$ 368,487
Total expenditures	310,500	3,258,334	2,889,847	368,487
Excess of expenditures over revenues	(310,500)	(3,258,334)	(2,889,847)	368,487
Other financing uses:				
Transfers out	-	(1,902,000)	(1,902,000)	-
Total other financing uses	-	(1,902,000)	(1,902,000)	-
Net change in fund balance.	(310,500)	(5,160,334)	(4,791,847)	368,487
Fund balance at beginning of year	\$ 5,308,043	\$ 5,308,043	\$ 5,308,043	\$ -
Prior year encumbrances appropriated.	10,500	10,500	10,500	-
Fund balance at end of year	<u>\$ 5,008,043</u>	<u>\$ 158,209</u>	<u>\$ 526,696</u>	<u>\$ 368,487</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ALCOHOL AND DRUG ABUSE CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ -	\$ -	\$ 17,000	\$ 17,000
Total revenues	-	-	17,000	17,000
Net change in fund balance.	-	-	17,000	17,000
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,000</u>	<u>\$ 17,000</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OHIO PUBLIC WORKS COMMISSION CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 327,500	\$ 327,500	\$ 125,374	\$ (202,126)
Total revenues	<u>327,500</u>	<u>327,500</u>	<u>125,374</u>	<u>(202,126)</u>
Expenditures:				
Capital outlay	<u>327,500</u>	<u>327,500</u>	<u>125,374</u>	<u>202,126</u>
Total expenditures	<u>327,500</u>	<u>327,500</u>	<u>125,374</u>	<u>202,126</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FEDERAL HIGHWAY CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 551,000	\$ 551,000	\$ 490,042	\$ (60,958)
Total revenues	<u>551,000</u>	<u>551,000</u>	<u>490,042</u>	<u>(60,958)</u>
Expenditures:				
Current:				
Capital outlay	<u>551,000</u>	<u>551,000</u>	<u>490,042</u>	<u>60,958</u>
Total expenditures	<u>551,000</u>	<u>551,000</u>	<u>490,042</u>	<u>60,958</u>
Net change in fund balance.	-	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COURTHOUSE RESTORATION CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ -	\$ -	\$ 105,405	\$ 105,405
Total revenues	<u>-</u>	<u>-</u>	<u>105,405</u>	<u>105,405</u>
Expenditures:				
Capital outlay	\$ 578,750	\$ 1,191,210	\$ 914,608	\$ 276,602
Total expenditures	<u>578,750</u>	<u>1,191,210</u>	<u>914,608</u>	<u>276,602</u>
Excess of expenditures over revenues	<u>(578,750)</u>	<u>(1,191,210)</u>	<u>(809,203)</u>	<u>382,007</u>
Other financing sources:				
Transfers in	<u>-</u>	<u>612,460</u>	<u>612,460</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>612,460</u>	<u>612,460</u>	<u>-</u>
Net change in fund balance	<u>(578,750)</u>	<u>(578,750)</u>	<u>(196,743)</u>	<u>382,007</u>
Fund balance at beginning of year	\$ 995	\$ 995	\$ 995	\$ -
Prior year encumbrances appropriated.	<u>578,750</u>	<u>578,750</u>	<u>578,750</u>	<u>-</u>
Fund balance at end of year	<u>\$ 995</u>	<u>\$ 995</u>	<u>\$ 383,002</u>	<u>\$ 382,007</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DEVELOPMENTAL DISABILITIES CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 130,300	\$ 130,300	\$ -
Total revenues	<u>-</u>	<u>130,300</u>	<u>130,300</u>	<u>-</u>
Expenditures:				
Contractual services	-	130,300	130,300	-
Capital outlay	1,050,000	1,050,000	154,568	895,432
Total expenditures	<u>1,050,000</u>	<u>1,180,300</u>	<u>284,868</u>	<u>895,432</u>
Excess of expenditures over revenues	<u>(1,050,000)</u>	<u>(1,050,000)</u>	<u>(154,568)</u>	<u>895,432</u>
Other financing sources:				
Transfers in	1,000,000	1,000,000	950,000	(50,000)
Total other financing sources	<u>1,000,000</u>	<u>1,000,000</u>	<u>950,000</u>	<u>(50,000)</u>
Net change in fund balance	(50,000)	(50,000)	795,432	845,432
Fund balance at beginning of year	<u>249,151</u>	<u>249,151</u>	<u>249,151</u>	<u>-</u>
Fund balance at end of year	<u>\$ 199,151</u>	<u>\$ 199,151</u>	<u>\$ 1,044,583</u>	<u>\$ 845,432</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COUNTY CAPITAL IMPROVEMENTS CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ -	\$ -	\$ 254,500	\$ 254,500
Total revenues.	<u>-</u>	<u>-</u>	<u>254,500</u>	<u>254,500</u>
Expenditures:				
Current:				
Project:				
Agency on aging elevator	-	33,374	32,474	900
JFS roof	1,004	-	-	-
Financial package	183,606	181,694	68,460	113,234
Buildings and grounds	96,810	681,588	679,673	1,915
Sheriff.	<u>825</u>	<u>209,314</u>	<u>199,700</u>	<u>9,614</u>
Total expenditures	<u>282,245</u>	<u>1,105,970</u>	<u>980,307</u>	<u>125,663</u>
Excess of expenditures over revenues	<u>(282,245)</u>	<u>(1,105,970)</u>	<u>(725,807)</u>	<u>380,163</u>
Other financing sources:				
Transfers in	<u>-</u>	<u>466,138</u>	<u>691,138</u>	<u>225,000</u>
Total other financing sources	<u>-</u>	<u>466,138</u>	<u>691,138</u>	<u>225,000</u>
Net change in fund balance.	(282,245)	(639,832)	(34,669)	605,163
Fund balance at beginning of year	618,821	618,821	618,821	-
Prior year encumbrances appropriated.	<u>169,011</u>	<u>169,011</u>	<u>169,011</u>	<u>-</u>
Fund balance at end of year	<u>\$ 505,587</u>	<u>\$ 148,000</u>	<u>\$ 753,163</u>	<u>\$ 605,163</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SHERIFF'S OFFICE CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
Contractual services	\$ 39,060	\$ 39,060	\$ 39,060	\$ -
Total expenditures	39,060	39,060	39,060	-
Net change in fund balance.	(39,060)	(39,060)	(39,060)	-
Fund balance at beginning of year.	1,553	1,553	1,553	-
Prior year encumbrances appropriated	39,060	39,060	39,060	-
Fund balance at end of year.	<u>\$ 1,553</u>	<u>\$ 1,553</u>	<u>\$ 1,553</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DISTRIBUTION DR. TIF FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Current:				
Capital outlay	\$ -	\$ 625,516	\$ 604,528	\$ 20,988
Total expenditures	-	625,516	604,528	20,988
Excess of expenditures over revenues	-	(625,516)	(604,528)	20,988
Other financing sources:				
Issuance of notes	-	1,300,000	1,300,000	-
Total other financing sources	-	1,300,000	1,300,000	-
Net change in fund balance	-	674,484	695,472	20,988
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 674,484</u>	<u>\$ 695,472</u>	<u>\$ 20,988</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILDREN'S TRUST PERMANENT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 5,000	\$ 5,000	\$ 167	\$ (4,833)
Contributions and donations.	20,000	20,000	16,846	(3,154)
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>17,013</u>	<u>(7,987)</u>
Expenditures:				
Current:				
Human services				
Contractual services.	<u>25,470</u>	<u>25,070</u>	<u>19,790</u>	<u>5,280</u>
Total expenditures	<u>25,470</u>	<u>25,070</u>	<u>19,790</u>	<u>5,280</u>
Net change in fund balance.	(470)	(70)	(2,777)	(2,707)
Fund balance at beginning of year.	396,094	396,094	396,094	-
Prior year encumbrances appropriated	<u>470</u>	<u>470</u>	<u>470</u>	<u>-</u>
Fund balance at end of year	<u>\$ 396,094</u>	<u>\$ 396,494</u>	<u>\$ 393,787</u>	<u>\$ (2,707)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 WORKERS' COMP RESERVE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 130,000	\$ 130,000	\$ 70,755	\$ (59,245)
Total revenues	130,000	130,000	70,755	(59,245)
Expenses:				
Claims expense.	150,000	70,755	70,755	-
Total expenses	150,000	70,755	70,755	-
Net change in fund equity	(20,000)	59,245	-	(59,245)
Fund equity at beginning of year	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
Fund equity at end of year	<u>\$ -</u>	<u>\$ 79,245</u>	<u>\$ 20,000</u>	<u>\$ (59,245)</u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENTS FUND DESCRIPTIONS - FIDUCIARY FUNDS

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

Investment Trust Fund

External Investment Pool

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

Agency Funds

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

Subdivision

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

Payroll

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

Real Estate Taxes

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

Personal Taxes

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

Library/Local Government Support

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

Local Government

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

County Court

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

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

Other Agency Funds

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

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Balance 12/31/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/13</u>
Subdivision				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 63,472,703	\$ 63,472,703	\$ -
Due from other governments	372,060	364,954	372,060	364,954
Total assets.	<u>\$ 372,060</u>	<u>\$ 63,837,657</u>	<u>\$ 63,844,763</u>	<u>\$ 364,954</u>
Liabilities:				
Due to other governments.	\$ 372,060	\$ 364,954	\$ 372,060	\$ 364,954
Total liabilities.	<u>\$ 372,060</u>	<u>\$ 364,954</u>	<u>\$ 372,060</u>	<u>\$ 364,954</u>
Payroll				
Assets:				
Equity in pooled cash and investments	\$ 349,799	\$ 47,917	\$ 44,889	\$ 352,827
Total assets.	<u>\$ 349,799</u>	<u>\$ 47,917</u>	<u>\$ 44,889</u>	<u>\$ 352,827</u>
Liabilities:				
Payroll withholdings	\$ 349,799	\$ 47,917	\$ 44,889	\$ 352,827
Total liabilities.	<u>\$ 349,799</u>	<u>\$ 47,917</u>	<u>\$ 44,889</u>	<u>\$ 352,827</u>
Real Estate Taxes				
Assets:				
Equity in pooled cash and investments	\$ 1,397,373	\$ 71,848,455	\$ 71,286,338	\$ 1,959,490
Real estate and other taxes receivable	60,957,655	124,961,099	60,957,655	124,961,099
Special assessments receivable	976,514	892,478	976,514	892,478
Total assets.	<u>\$ 63,331,542</u>	<u>\$ 197,702,032</u>	<u>\$ 133,220,507</u>	<u>\$ 127,813,067</u>
Liabilities:				
Accounts payable	\$ 53,780	\$ -	\$ 53,780	\$ -
Due to other governments.	63,212,646	197,702,032	133,101,611	127,813,067
Due to external parties	65,116	-	65,116	-
Total liabilities.	<u>\$ 63,331,542</u>	<u>\$ 197,702,032</u>	<u>\$ 133,220,507</u>	<u>\$ 127,813,067</u>
Personal Taxes				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 1,120,626	\$ 1,120,626	\$ -
Taxes receivable	1,286,169	666,402	-	1,952,571
Total assets.	<u>\$ 1,286,169</u>	<u>\$ 1,787,028</u>	<u>\$ 1,120,626</u>	<u>\$ 1,952,571</u>
Liabilities:				
Due to other governments.	\$ 1,286,169	\$ 1,787,028	\$ 1,120,626	\$ 1,952,571
Total liabilities	<u>\$ 1,286,169</u>	<u>\$ 1,787,028</u>	<u>\$ 1,120,626</u>	<u>\$ 1,952,571</u>
Library/Local Government Support				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 2,293,587	\$ 2,293,587	\$ -
Due from other governments	1,195,134	1,769	-	1,196,903
Total assets.	<u>\$ 1,195,134</u>	<u>\$ 2,295,356</u>	<u>\$ 2,293,587</u>	<u>\$ 1,196,903</u>
Liabilities:				
Due to other governments.	\$ 1,195,134	\$ 2,295,356	\$ 2,293,587	\$ 1,196,903
Total liabilities.	<u>\$ 1,195,134</u>	<u>\$ 2,295,356</u>	<u>\$ 2,293,587</u>	<u>\$ 1,196,903</u>

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Balance 12/31/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/13</u>
Local Government				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 2,117,828	\$ 2,117,828	\$ -
Due from other governments	1,824,951	1,099,612	1,824,951	1,099,612
Total assets.	<u>\$ 1,824,951</u>	<u>\$ 3,217,440</u>	<u>\$ 3,942,779</u>	<u>\$ 1,099,612</u>
Liabilities:				
Due to other governments.	\$ 1,824,951	\$ 3,217,440	\$ 3,942,779	\$ 1,099,612
Total liabilities.	<u>\$ 1,824,951</u>	<u>\$ 3,217,440</u>	<u>\$ 3,942,779</u>	<u>\$ 1,099,612</u>
County Court				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 748,568	\$ 13,550,189	\$ 13,373,265	\$ 925,492
Accounts receivable.	427,388	449,472	427,388	449,472
Total assets.	<u>\$ 1,175,956</u>	<u>\$ 13,999,661</u>	<u>\$ 13,800,653</u>	<u>\$ 1,374,964</u>
Liabilities:				
Deposits held and due to others	\$ 427,388	\$ 947,576	\$ -	\$ 1,374,964
Undistributed assets	748,568	-	748,568	-
Total liabilities.	<u>\$ 1,175,956</u>	<u>\$ 947,576</u>	<u>\$ 748,568</u>	<u>\$ 1,374,964</u>
Board of Health				
Assets:				
Equity in pooled cash and investments	\$ 455,610	\$ 632,150	\$ 575,333	\$ 512,427
Due from external parties.	9,170	13,705	9,170	13,705
Prepayments.	461	5,941	461	5,941
Total assets.	<u>\$ 465,241</u>	<u>\$ 651,796</u>	<u>\$ 584,964</u>	<u>\$ 532,073</u>
Liabilities:				
Accounts payable.	\$ 1,098	\$ -	\$ 1,098	\$ -
Due to other governments.	464,143	531,864	464,143	531,864
Due to external parties.	-	119,932	119,723	209
Total liabilities.	<u>\$ 465,241</u>	<u>\$ 651,796</u>	<u>\$ 584,964</u>	<u>\$ 532,073</u>
Undivided Tax				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 1,365,837	\$ 1,365,765	\$ 72
Prepayments.	2,552	-	2,552	-
Total assets.	<u>\$ 2,552</u>	<u>\$ 1,365,837</u>	<u>\$ 1,368,317</u>	<u>\$ 72</u>
Liabilities:				
Due to other governments.	\$ 2,552	\$ 1,365,837	\$ 1,368,317	\$ 72
Total liabilities.	<u>\$ 2,552</u>	<u>\$ 1,365,837</u>	<u>\$ 1,368,317</u>	<u>\$ 72</u>
Manufactured Home Tax				
Assets:				
Equity in pooled cash and investments	\$ 34,841	\$ 374,927	\$ 383,792	\$ 25,976
Total assets.	<u>\$ 34,841</u>	<u>\$ 374,927</u>	<u>\$ 383,792</u>	<u>\$ 25,976</u>
Liabilities:				
Due to other governments	\$ 34,841	\$ 374,927	\$ 383,792	\$ 25,976
Total liabilities.	<u>\$ 34,841</u>	<u>\$ 374,927</u>	<u>\$ 383,792</u>	<u>\$ 25,976</u>

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Balance</u> <u>12/31/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/13</u>
Estate Tax				
Assets:				
Equity in pooled cash and investments	\$ 995,845	\$ 1,541,525	\$ 2,297,562	\$ 239,808
Total assets.	<u>\$ 995,845</u>	<u>\$ 1,541,525</u>	<u>\$ 2,297,562</u>	<u>\$ 239,808</u>
Liabilities:				
Accounts payable.	\$ 8,877	\$ -	\$ 8,877	\$ -
Due to other governments	986,968	1,541,525	2,288,685	239,808
Total liabilities.	<u>\$ 995,845</u>	<u>\$ 1,541,525</u>	<u>\$ 2,297,562</u>	<u>\$ 239,808</u>
Municipal Permissive Motor Vehicle Tax				
Assets:				
Equity in pooled cash and investments	\$ 504,617	\$ 1,722,091	\$ 1,704,902	\$ 521,806
Due from other governments	726,023	739,807	726,023	739,807
Total assets.	<u>\$ 1,230,640</u>	<u>\$ 2,461,898</u>	<u>\$ 2,430,925</u>	<u>\$ 1,261,613</u>
Liabilities:				
Due to other governments	\$ 1,230,640	\$ 2,461,898	\$ 2,430,925	\$ 1,261,613
Total liabilities.	<u>\$ 1,230,640</u>	<u>\$ 2,461,898</u>	<u>\$ 2,430,925</u>	<u>\$ 1,261,613</u>
Soil and Water				
Assets:				
Equity in pooled cash and investments	\$ 119,499	\$ 270,943	\$ 232,321	\$ 158,121
Total assets.	<u>\$ 119,499</u>	<u>\$ 270,943</u>	<u>\$ 232,321</u>	<u>\$ 158,121</u>
Liabilities:				
Due to other funds	\$ 156	\$ 113	\$ 156	\$ 113
Undistributed assets	119,343	270,830	232,165	158,008
Total liabilities.	<u>\$ 119,499</u>	<u>\$ 270,943</u>	<u>\$ 232,321</u>	<u>\$ 158,121</u>
Hotel/Motel Tax				
Assets:				
Equity in pooled cash and investments	\$ 1,148	\$ 533,061	\$ 534,209	\$ -
Real estate and other taxes receivable	113,639	126,089	113,639	126,089
Due from other governments	99,627	-	99,627	-
Total assets.	<u>\$ 214,414</u>	<u>\$ 659,150</u>	<u>\$ 747,475</u>	<u>\$ 126,089</u>
Liabilities:				
Due to other governments	\$ 214,414	\$ 126,089	\$ 214,414	\$ 126,089
Total liabilities.	<u>\$ 214,414</u>	<u>\$ 126,089</u>	<u>\$ 214,414</u>	<u>\$ 126,089</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Balance 12/31/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/13</u>
Local Emergency Planning Commission				
Assets:				
Equity in pooled cash and investments	\$ 71,613	\$ -	\$ 18,212	\$ 53,401
Total assets.	<u>\$ 71,613</u>	<u>\$ -</u>	<u>\$ 18,212</u>	<u>\$ 53,401</u>
Liabilities:				
Accounts payable.	\$ 785	\$ -	\$ 785	\$ -
Undistributed assets	70,828	785	18,212	53,401
Total liabilities.	<u>\$ 71,613</u>	<u>\$ 785</u>	<u>\$ 18,997</u>	<u>\$ 53,401</u>
Undivided Property Tax Replacement				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 1,389	\$ 1,389	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 1,389</u>	<u>\$ 1,389</u>	<u>\$ -</u>
Liabilities:				
Due to other governments	\$ -	\$ 1,389	\$ 1,389	\$ -
Total liabilities.	<u>\$ -</u>	<u>\$ 1,389</u>	<u>\$ 1,389</u>	<u>\$ -</u>
Blanchard River Construction				
Assets:				
Equity in pooled cash and investments	\$ 49,210	\$ 500,299	\$ 82,573	\$ 466,936
Total assets.	<u>\$ 49,210</u>	<u>\$ 500,299</u>	<u>\$ 82,573</u>	<u>\$ 466,936</u>
Liabilities:				
Accounts payable.	\$ 25,277	\$ 38,879	\$ 25,277	\$ 38,879
Undistributed assets	23,933	26,852	23,933	26,852
Accrued interest payable.	-	1,205	-	1,205
Notes payable	-	400,000	-	400,000
Total liabilities.	<u>\$ 49,210</u>	<u>\$ 466,936</u>	<u>\$ 49,210</u>	<u>\$ 466,936</u>
Hancock County Election Commission				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 2,930	\$ 2,895	\$ 35
Total assets.	<u>\$ -</u>	<u>\$ 2,930</u>	<u>\$ 2,895</u>	<u>\$ 35</u>
Liabilities:				
Undistributed assets	\$ -	\$ 2,930	\$ 2,895	\$ 35
Total liabilities.	<u>\$ -</u>	<u>\$ 2,930</u>	<u>\$ 2,895</u>	<u>\$ 35</u>
Sheriff Agency				
Assets:				
Cash in segregated accounts	\$ 105,193	\$ 2,610,968	\$ 2,545,663	\$ 170,498
Total assets.	<u>\$ 105,193</u>	<u>\$ 2,610,968</u>	<u>\$ 2,545,663</u>	<u>\$ 170,498</u>
Liabilities:				
Undistributed assets	\$ 105,193	\$ 2,610,968	\$ 2,545,663	\$ 170,498
Total liabilities.	<u>\$ 105,193</u>	<u>\$ 2,610,968</u>	<u>\$ 2,545,663</u>	<u>\$ 170,498</u>

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

	<u>Balance 12/31/12</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/13</u>
Housing Trust				
Assets:				
Equity in pooled cash and investments	\$ 91,875	\$ 348,803	\$ 375,396	\$ 65,282
Due from other governments	-	3,412	-	3,412
Total assets	<u>\$ 91,875</u>	<u>\$ 352,215</u>	<u>\$ 375,396</u>	<u>\$ 68,694</u>
Liabilities:				
Due to other governments.	<u>\$ 91,875</u>	<u>\$ 352,215</u>	<u>\$ 375,396</u>	<u>\$ 68,694</u>
Total liabilities	<u>\$ 91,875</u>	<u>\$ 352,215</u>	<u>\$ 375,396</u>	<u>\$ 68,694</u>
Indigent Defense Fee				
Assets:				
Equity in pooled cash and investments	\$ 5	\$ 18,112	\$ 17,325	\$ 792
Total assets.	<u>\$ 5</u>	<u>\$ 18,112</u>	<u>\$ 17,325</u>	<u>\$ 792</u>
Liabilities:				
Undistributed assets.	<u>\$ 5</u>	<u>\$ 18,112</u>	<u>\$ 17,325</u>	<u>\$ 792</u>
Total liabilities	<u>\$ 5</u>	<u>\$ 18,112</u>	<u>\$ 17,325</u>	<u>\$ 792</u>

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2013

<i>All Agency Funds</i>	Balance 12/31/12	Additions	Reductions	Balance 12/31/13
Assets				
Equity in pooled cash and investments	\$ 4,071,435	\$ 148,213,183	\$ 147,927,645	\$ 4,356,973
Cash and cash equivalents in segregated accounts	853,761	16,161,157	15,918,928	1,095,990
Real estate and other taxes receivable	62,357,463	125,753,590	61,071,294	127,039,759
Accounts receivable.	427,388	449,472	427,388	449,472
Special assessments receivable	976,514	892,478	976,514	892,478
Due from other governments	4,217,795	2,209,554	3,022,661	3,404,688
Due from external parties.	9,170	13,705	9,170	13,705
Prepayments	3,013	5,941	3,013	5,941
Total assets.	<u>\$ 72,916,539</u>	<u>\$ 293,699,080</u>	<u>\$ 229,356,613</u>	<u>\$ 137,259,006</u>
Liabilities				
Accounts payable	\$ 89,817	\$ 38,879	\$ 89,817	\$ 38,879
Payroll withholdings.	349,799	47,917	44,889	352,827
Due to other governments.	70,916,393	212,122,554	148,357,724	134,681,223
Deposits held and due to others	427,388	947,576	-	1,374,964
Undistributed assets	1,067,870	2,930,477	3,588,761	409,586
Accrued interest payable.	-	1,205	-	1,205
Notes payable.	-	400,000	-	400,000
Due to external parties.	65,272	120,045	184,995	322
Total liabilities.	<u>\$ 72,916,539</u>	<u>\$ 216,608,653</u>	<u>\$ 152,266,186</u>	<u>\$ 137,259,006</u>

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STATISTICAL SECTION

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HANCOCK COUNTY, OHIO

STATISTICAL SECTION DESCRIPTION

This part of Hancock County's Comprehensive Annual Financial Report presents 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.

<u>Contents</u>	<u>Page</u>
Financial Trends	188
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	200
These schedules contain information to help the reader assess the County's most significant local revenue sources, the property tax and the sales tax.	
Debt Capacity	214
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	224
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	227
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.

HANCOCK COUNTY, OHIO

NET POSITION BY COMPONENT
LAST TEN YEARS
(FULL ACCRUAL BASIS OF ACCOUNTING)

	<u>2013</u>	<u>2012</u>	<u>2011 (1)</u>	<u>2010</u>
Governmental activities:				
Net investment in capital assets	\$ 94,798,441	\$ 94,389,841	\$ 92,923,553	\$ 89,079,826
Restricted	36,079,271	34,862,850	30,814,414	35,002,666
Unrestricted	<u>18,321,815</u>	<u>15,543,054</u>	<u>12,785,902</u>	<u>3,841,373</u>
Total governmental activities net position	<u>149,199,527</u>	<u>144,795,745</u>	<u>136,523,869</u>	<u>127,923,865</u>
Business-type activities:				
Net investment in capital assets	5,211,402	5,058,899	4,595,937	5,250,924
Restricted	2,763,441	2,769,632	2,821,391	2,981,621
Unrestricted	<u>2,317,296</u>	<u>1,581,753</u>	<u>1,874,286</u>	<u>2,332,537</u>
Total business-type activities net position	<u>10,292,139</u>	<u>9,410,284</u>	<u>9,291,614</u>	<u>10,565,082</u>
Primary government:				
Net investment in capital assets	100,009,843	99,448,740	97,519,490	94,330,750
Restricted	38,842,712	37,632,482	33,635,805	37,984,287
Unrestricted	<u>20,639,111</u>	<u>17,124,807</u>	<u>14,660,188</u>	<u>6,173,910</u>
Total primary government net position	<u>\$ 159,491,666</u>	<u>\$ 154,206,029</u>	<u>\$ 145,815,483</u>	<u>\$ 138,488,947</u>

Source: County financial records.

(1) Amounts have been restated from those reported in the original CAFR to reflect changes in accounting principle and/or prior period restatements.

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 85,606,598	\$ 81,924,696	\$ 81,761,707	\$ 75,477,566	\$ 73,633,589	\$ 69,579,488
32,145,475	26,533,938	19,182,757	17,743,753	14,977,222	14,890,888
<u>2,979,396</u>	<u>2,016,854</u>	<u>4,301,795</u>	<u>1,923,561</u>	<u>3,965,217</u>	<u>3,311,992</u>
<u>120,731,469</u>	<u>110,475,488</u>	<u>105,246,259</u>	<u>95,144,880</u>	<u>92,576,028</u>	<u>87,782,368</u>
4,056,179	3,601,564	2,563,360	2,163,103	1,302,662	1,785,768
2,850,305	2,736,155	2,668,538	2,393,532	2,372,730	2,363,028
<u>1,690,932</u>	<u>610,683</u>	<u>1,410,975</u>	<u>1,698,235</u>	<u>2,156,316</u>	<u>1,773,225</u>
<u>8,597,416</u>	<u>6,948,402</u>	<u>6,642,873</u>	<u>6,254,870</u>	<u>5,831,708</u>	<u>5,922,021</u>
89,662,777	85,526,260	84,325,067	77,640,669	74,936,251	71,365,256
34,995,780	29,270,093	21,851,295	20,137,285	17,349,952	17,253,916
<u>4,670,328</u>	<u>2,627,537</u>	<u>5,712,770</u>	<u>3,621,796</u>	<u>6,121,533</u>	<u>5,085,217</u>
<u>\$ 129,328,885</u>	<u>\$ 117,423,890</u>	<u>\$ 111,889,132</u>	<u>\$ 101,399,750</u>	<u>\$ 98,407,736</u>	<u>\$ 93,704,389</u>

HANCOCK COUNTY, OHIO

CHANGE IN NET POSITION
LAST TEN YEARS
(FULL ACCRUAL BASIS OF ACCOUNTING)

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Expenses				
Governmental activities				
General government				
Legislative and executive	\$ 7,238,640	\$ 6,841,591	\$ 6,459,734	\$ 6,640,009
Intergovernmental	-	-	-	-
Judicial	4,083,279	3,893,158	3,597,729	3,645,316
Public safety	8,538,180	8,249,571	7,858,955	7,467,419
Public works	6,524,864	6,402,505	6,266,746	7,865,066
Intergovernmental	-	-	-	-
Health	16,781,860	17,473,464	18,013,828	17,320,605
Human services	9,534,837	8,703,980	8,768,914	10,474,145
Economic development	602,358	408,032	154,948	171,049
Conservation and recreation	881,099	492,030	408,057	1,007,216
Intergovernmental	-	-	-	-
Other	-	63,205	-	-
Interest and fiscal charges	619,328	531,206	613,666	671,081
Total governmental activities expenses	<u>54,804,445</u>	<u>53,058,742</u>	<u>52,142,577</u>	<u>55,261,906</u>
Business-type activities				
Sanitary landfill	4,121,102	5,184,417	6,450,640	3,363,849
Agricultural service center	115,827	134,701	244,522	140,007
BMV one-stop	160,479	183,050	176,292	173,959
Total business-type activities expenses	<u>4,397,408</u>	<u>5,502,168</u>	<u>6,871,454</u>	<u>3,677,815</u>
Total primary government expenses	<u>59,201,853</u>	<u>58,560,910</u>	<u>59,014,031</u>	<u>58,939,721</u>
Program revenues				
Governmental activities				
Charges for services				
General government				
Legislative and executive	3,215,548	3,501,880	3,024,127	2,765,574
Judicial	1,435,144	1,315,269	1,486,756	1,461,683
Public safety	1,191,594	1,159,519	1,056,014	1,358,975
Public works	990,801	1,232,234	1,136,935	1,029,244
Health	674,907	655,414	676,603	649,703
Human services	291,440	356,522	321,072	335,571
Economic development	275	127,500	-	18,928
Operating grants, contributions, and interest	24,356,653	25,075,069	25,453,629	25,176,187
Capital grants and contributions	1,131,489	2,470,485	833,784	3,083,158
Total governmental activities program revenues	<u>33,287,851</u>	<u>35,893,892</u>	<u>33,988,920</u>	<u>35,879,023</u>

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$	6,063,596	\$ 6,678,699	\$ 7,278,060	\$ 5,869,524	\$ 5,611,192	\$ 5,501,620
	-	-	3,674,280	-	-	-
	3,334,419	3,505,006	3,463,496	3,418,857	3,208,601	3,197,536
	9,021,486	7,876,051	7,659,978	6,874,983	7,367,162	7,511,417
	5,854,928	6,589,711	7,021,520	7,401,055	7,216,843	6,387,243
	-	-	-	5,030,786	-	-
	17,057,091	18,522,667	18,363,670	15,953,079	15,280,921	15,449,908
	11,516,761	10,803,065	11,245,647	9,819,130	9,070,201	8,727,582
	212,671	114,517	291,615	737,677	219,644	173,278
	1,045,778	489,238	-	-	-	-
	-	426,056	426,057	417,273	493,286	445,995
	-	-	-	-	-	-
	790,331	769,871	774,508	798,280	726,885	753,099
	<u>54,897,061</u>	<u>55,774,881</u>	<u>60,198,831</u>	<u>56,320,644</u>	<u>49,194,735</u>	<u>48,147,678</u>
	2,984,277	4,531,002	4,304,009	3,772,801	4,013,480	2,560,798
	152,376	167,968	187,457	203,367	168,367	188,754
	155,338	192,116	194,087	196,466	185,665	191,873
	<u>3,291,991</u>	<u>4,891,086</u>	<u>4,685,553</u>	<u>4,172,634</u>	<u>4,367,512</u>	<u>2,941,425</u>
	<u>58,189,052</u>	<u>60,665,967</u>	<u>64,884,384</u>	<u>60,493,278</u>	<u>53,562,247</u>	<u>51,089,103</u>
	2,894,153	2,974,888	3,145,295	3,660,578	3,541,119	3,224,686
	1,196,639	976,051	1,094,343	1,023,620	974,807	971,302
	1,318,597	1,760,237	1,544,750	1,383,467	1,163,621	1,014,278
	1,458,717	1,701,853	922,895	1,341,858	1,048,332	1,050,199
	549,622	463,466	440,860	483,278	456,795	450,186
	482,695	727,553	708,388	753,951	670,867	461,524
	-	-	1,450	-	5,000	5,000
	28,464,714	27,752,431	26,008,422	24,219,942	22,299,731	22,173,982
	2,251,590	2,936,390	15,018,469	3,973,329	3,340,630	5,054,738
	<u>38,616,727</u>	<u>39,292,869</u>	<u>48,884,872</u>	<u>36,840,023</u>	<u>33,500,902</u>	<u>34,405,895</u>

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HANCOCK COUNTY, OHIO

CHANGE IN NET POSITION (CONTINUED)
LAST TEN YEARS
(FULL ACCRUAL BASIS OF ACCOUNTING)

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Business-type activities				
Charges for services				
Sanitary landfill	\$ 4,411,991	\$ 4,663,577	\$ 4,998,184	\$ 4,763,358
Agricultural service center	236,960	234,413	232,599	182,823
BMV one-stop	193,704	200,580	217,640	213,625
Total business-type activities program revenues	<u>4,842,655</u>	<u>5,098,570</u>	<u>5,448,423</u>	<u>5,159,806</u>
Total primary government program revenues	<u>38,130,506</u>	<u>40,992,462</u>	<u>39,437,343</u>	<u>41,038,829</u>
Net (expense)/revenue				
Governmental activities	\$ (21,516,594)	\$ (17,164,850)	\$ (18,153,657)	\$ (19,382,883)
Business-type activities	445,247	(403,598)	(1,423,031)	1,481,991
Total primary government net expense	<u>\$ (21,071,347)</u>	<u>\$ (17,568,448)</u>	<u>\$ (19,576,688)</u>	<u>\$ (17,900,892)</u>
General revenues and other changes in net position				
Governmental activities				
Property taxes levied for				
General operating	1,983,282	1,815,717	1,748,203	1,778,667
Health - Alcohol, Drug, and Mental Health	1,756,958	1,755,907	1,701,001	1,693,002
Health - Board of Developmental Disabilities	5,756,828	5,756,026	5,568,835	5,529,055
Human services - Agency on Aging	835,930	798,381	785,078	781,384
County capital improvements	113,219	276,119	273,244	282,822
Payment in lieu of taxes	264,141	262,583	281,109	1,814,383
Sales tax imposed for				
General operating	12,565,916	11,961,333	13,052,962	11,033,040
Criminal administrative justice services	-	-	-	-
Intergovernmental not restricted to a particular purpose	2,321,831	2,338,942	2,540,206	2,882,342
Interest	194,459	329,234	394,368	492,360
Other	127,812	142,484	573,689	288,224
Transfers	-	-	-	-
Extraordinary item	-	-	-	-
Total governmental activities	<u>25,920,376</u>	<u>25,436,726</u>	<u>26,918,695</u>	<u>26,575,279</u>
Business-type activities				
Interest	42,099	4,440	221,147	150,173
Gain on sale of capital assets	-	-	-	-
Other	394,509	517,828	382,815	335,502
Increase (decrease) in fair value of investments	-	-	-	-
Transfers	-	-	-	-
Total business-type activities	<u>436,608</u>	<u>522,268</u>	<u>603,962</u>	<u>485,675</u>
Total primary government	<u>26,356,984</u>	<u>25,958,994</u>	<u>27,522,657</u>	<u>27,060,954</u>
Change in net position				
Governmental activities	4,403,782	8,271,876	8,765,038	7,192,396
Business-type activities	881,855	118,670	(819,069)	1,967,666
Total primary government change in net position	<u>\$ 5,285,637</u>	<u>\$ 8,390,546</u>	<u>\$ 7,945,969</u>	<u>\$ 9,160,062</u>

Source: County financial records.

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 4,050,258	\$ 4,478,459	\$ 4,257,908	\$ 3,919,189	\$ 3,740,181	\$ 3,015,856
270,191	218,670	231,037	215,820	218,519	218,171
214,077	200,107	224,669	209,670	207,196	211,123
<u>4,534,526</u>	<u>4,897,236</u>	<u>4,713,614</u>	<u>4,344,679</u>	<u>4,165,896</u>	<u>3,445,150</u>
43,151,253	44,190,105	53,598,486	41,184,702	37,666,798	37,851,045
\$ (16,280,334)	\$ (16,482,012)	\$ (11,313,959)	\$ (19,480,621)	\$ (15,693,833)	\$ (13,741,783)
1,242,535	6,150	28,061	172,045	(201,616)	503,725
<u>\$ (15,037,799)</u>	<u>\$ (16,475,862)</u>	<u>\$ (11,285,898)</u>	<u>\$ (19,308,576)</u>	<u>\$ (15,895,449)</u>	<u>\$ (13,238,058)</u>
1,727,735	1,687,824	1,682,101	1,761,935	1,708,397	1,557,160
1,660,472	1,765,489	1,341,282	1,371,331	1,361,797	1,341,882
5,406,028	5,778,651	6,023,683	6,157,601	3,543,617	3,257,252
766,371	814,842	549,270	548,553	544,784	536,826
299,739	446,525	442,575	402,354	450,020	462,688
1,555,719	1,533,901	1,422,744	1,279,749	1,291,074	1,403,286
11,218,864	5,365,591	5,619,402	5,377,752	5,453,147	5,231,737
-	-	-	-	1,596,752	2,615,869
2,828,422	2,642,903	2,820,530	2,651,737	2,572,558	2,656,350
744,484	1,297,056	1,626,851	1,594,825	1,006,164	480,522
328,481	333,459	1,072,061	903,636	959,183	1,130,531
-	45,000	(40,000)	-	-	123,582
-	-	(1,145,161)	-	-	-
<u>26,536,315</u>	<u>21,711,241</u>	<u>21,415,338</u>	<u>22,049,473</u>	<u>20,487,493</u>	<u>20,797,685</u>
210,582	289,673	224,134	215,727	174,496	158,508
-	-	-	-	-	80,000
195,897	24,718	38,692	57,355	-	58,124
-	29,988	57,116	(21,965)	(63,193)	(53,939)
-	(45,000)	40,000	-	-	(123,582)
<u>406,479</u>	<u>299,379</u>	<u>359,942</u>	<u>251,117</u>	<u>111,303</u>	<u>119,111</u>
<u>26,942,794</u>	<u>22,010,620</u>	<u>21,775,280</u>	<u>22,300,590</u>	<u>20,598,796</u>	<u>20,916,796</u>
10,255,981	5,229,229	10,101,379	2,568,852	4,793,660	7,055,902
1,649,014	305,529	388,003	423,162	(90,313)	622,836
<u>\$ 11,904,995</u>	<u>\$ 5,534,758</u>	<u>\$ 10,489,382</u>	<u>\$ 2,992,014</u>	<u>\$ 4,703,347</u>	<u>\$ 7,678,738</u>

HANCOCK COUNTY, OHIO

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010 (1)</u>
General fund:				
Nonspendable	\$ 370,443	\$ 400,908	\$ 213,404	\$ -
Committed	123,389	84,812	232,384	-
Assigned	2,426,434	2,642,014	2,630,334	-
Unassigned	2,593,120	3,166,506	3,828,998	-
Reserved	-	-	-	492,930
Designated	-	-	-	800,000
Unreserved	-	-	-	4,563,405
Total general fund	<u>5,513,386</u>	<u>6,294,240</u>	<u>6,905,120</u>	<u>5,856,335</u>
All other governmental funds:				
Nonspendable	797,081	885,304	871,859	-
Restricted	30,698,825	31,486,974	24,220,819	-
Committed	10,499,660	7,460,373	4,196,308	-
Assigned	1,386,159	1,179,880	1,322,154	-
Unassigned (deficit)	(321,158)	(322,003)	(375,543)	-
Reserved	-	-	-	3,195,531
Designated in special revenue funds	-	-	-	177,101
Unreserved, undesignated, reported in				
Special revenue funds	-	-	-	13,967,960
Debt service funds	-	-	-	5,744,997
Capital projects funds (deficit)	-	-	-	5,632,730
Permanent fund	-	-	-	144,208
Total all other governmental funds	<u>43,060,567</u>	<u>40,690,528</u>	<u>30,235,597</u>	<u>28,862,527</u>
Total all governmental funds	<u>\$ 48,573,953</u>	<u>\$ 46,984,768</u>	<u>\$ 37,140,717</u>	<u>\$ 34,718,862</u>

Source: County financial records.

(1) Amounts have been restated from those reported in the original CAFR to reflect changes in accounting principle and/or prior period restatements.

Note: The County implemented GASB 54 in 2011.

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
574,279	740,168	779,722	321,452	190,029	245,403
-	-	-	-	-	-
<u>3,140,012</u>	<u>1,939,582</u>	<u>3,622,576</u>	<u>5,051,916</u>	<u>5,727,753</u>	<u>4,226,347</u>
<u>3,714,291</u>	<u>2,679,750</u>	<u>4,402,298</u>	<u>5,373,368</u>	<u>5,917,782</u>	<u>4,471,750</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,812,201	6,030,204	2,817,588	3,595,723	2,752,911	2,329,299
71,350	178,219	78,453	150,000	-	-
12,508,845	8,976,573	9,182,230	7,928,076	5,344,480	6,403,375
4,595,969	3,506,741	2,711,101	662,205	1,359,608	2,300,062
3,341,592	(557,826)	(1,261,062)	(2,563,146)	390,859	(215,377)
<u>141,652</u>	<u>126,091</u>	<u>133,397</u>	<u>111,411</u>	<u>105,547</u>	<u>100,226</u>
<u>25,471,609</u>	<u>18,260,002</u>	<u>13,661,707</u>	<u>9,884,269</u>	<u>9,953,405</u>	<u>10,917,585</u>
<u>\$ 29,185,900</u>	<u>\$ 20,939,752</u>	<u>\$ 18,064,005</u>	<u>\$ 15,257,637</u>	<u>\$ 15,871,187</u>	<u>\$ 15,389,335</u>

HANCOCK COUNTY, OHIO

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Revenues:				
Property taxes	\$ 10,413,336	\$ 10,337,702	\$ 10,171,635	\$ 10,128,456
Payments in lieu of taxes	264,141	262,583	281,109	1,814,383
Permissive motor vehicle license tax	156,982	173,897	170,315	171,664
Sales taxes	12,459,400	12,157,958	11,587,215	11,211,027
Other local taxes	-	-	-	-
Special assessments	477,094	493,903	478,763	659,198
Charges for services	6,182,030	6,984,148	6,461,598	6,315,593
Licenses and permits	360,903	256,409	263,226	227,624
Fines and forfeitures	303,085	322,662	325,801	575,954
Intergovernmental	25,778,009	28,865,108	25,801,828	30,808,886
Investment income	240,857	373,555	424,789	541,452
Rental income	432,105	425,541	469,368	362,827
Contributions and donations	20,981	25,823	25,438	29,121
Other	2,212,917	1,584,186	2,373,098	1,679,147
Total revenues	<u>59,301,840</u>	<u>62,263,475</u>	<u>58,834,183</u>	<u>64,525,332</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	6,182,160	6,587,178	6,273,123	6,522,068
Judicial	4,027,320	3,933,092	3,537,108	3,567,055
Public safety	8,249,933	7,935,953	7,548,928	7,056,803
Public works	4,755,501	5,759,973	4,877,023	5,578,673
Health	16,548,929	17,095,028	17,670,767	16,994,090
Human services	9,475,067	8,629,669	8,787,212	10,319,360
Conservation and recreation	881,099	492,030	408,057	1,007,216
Economic development	602,358	408,032	154,948	171,049
Intergovernmental	-	-	-	-
Other	-	63,205	-	-
Capital outlay	5,340,264	2,333,303	5,161,871	5,545,429
Debt service:				
Principal retirement	3,764,507	1,251,804	1,429,955	1,594,843
Interest and fiscal charges	576,469	506,969	563,336	615,784
Issuance costs	23,592	-	-	-
Total expenditures	<u>60,427,199</u>	<u>54,996,236</u>	<u>56,412,328</u>	<u>58,972,370</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,125,359)</u>	<u>\$ 7,267,239</u>	<u>\$ 2,421,855</u>	<u>\$ 5,552,962</u>

	2009	2008	2007	2006	2005	2004
\$	9,779,230	\$ 10,231,525	\$ 10,028,931	\$ 10,263,899	\$ 7,504,519	\$ 7,148,377
	1,555,719	1,533,901	1,422,744	1,279,749	1,302,662	1,482,190
	161,958	149,955	160,075	158,259	155,998	153,996
	10,530,644	5,479,560	5,547,061	5,393,549	7,328,736	7,795,967
	-	-	-	-	-	-
	515,229	516,362	519,352	474,824	364,586	478,756
	6,292,332	7,474,497	6,996,511	7,521,117	6,951,168	6,436,579
	207,278	193,071	189,217	188,239	177,957	171,063
	325,570	238,309	212,102	200,911	213,779	189,907
	33,251,737	32,161,636	29,330,138	29,606,229	27,341,104	29,612,138
	926,969	1,512,578	1,629,856	1,365,746	1,042,155	481,520
	323,617	195,970	229,241	175,447	164,962	161,142
	19,001	211,502	35,832	62,504	77,810	50,235
	1,883,733	1,240,420	988,568	884,797	959,183	1,151,700
	<u>65,773,017</u>	<u>61,139,286</u>	<u>57,289,628</u>	<u>57,575,270</u>	<u>53,584,619</u>	<u>55,313,570</u>
	5,838,308	6,660,698	6,916,837	5,678,765	5,555,092	5,280,823
	3,276,165	3,355,626	3,354,376	3,339,842	3,141,140	3,169,874
	8,627,236	7,625,131	7,417,823	7,332,929	7,478,204	7,199,740
	5,631,918	6,204,082	5,052,443	5,520,040	5,465,132	5,126,467
	16,809,287	17,883,946	18,076,247	15,739,572	15,010,802	15,161,703
	11,395,760	10,651,723	11,297,212	9,615,808	9,141,414	9,600,505
	1,045,778	489,238	-	-	-	-
	212,671	114,517	291,615	737,677	219,644	173,278
	-	426,056	426,057	417,273	493,286	445,995
	-	-	-	-	-	-
	3,500,551	5,573,518	3,573,661	7,818,163	4,469,442	5,782,771
	1,900,175	1,311,551	1,191,248	1,251,953	1,255,135	1,235,082
	731,059	707,126	698,505	736,798	766,555	733,747
	31,749	9,295	100,026	-	-	-
	<u>59,000,657</u>	<u>61,012,507</u>	<u>58,396,050</u>	<u>58,188,820</u>	<u>52,995,846</u>	<u>53,909,985</u>
\$	<u>6,772,360</u>	\$ <u>126,779</u>	\$ <u>(1,106,422)</u>	\$ <u>(613,550)</u>	\$ <u>588,773</u>	\$ <u>1,403,585</u>

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HANCOCK COUNTY, OHIO

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (CONTINUED)
 LAST TEN YEARS
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Other financing sources (uses):				
Loans issued	\$ 90,186	\$ 76,812	\$ -	\$ -
Bonds issued	3,290,000	-	-	-
Notes issued	-	2,500,000	-	-
Refunding bonds issued	-	-	-	-
Premium on bonds issued	17,500	-	-	-
Premium on notes issued	-	-	-	-
Discount on bonds issued	-	-	-	-
Payment to refunded bond escrow agent	(683,142)	-	-	-
Sale of capital assets	-	-	-	-
Inception of GES performance contract	-	-	-	-
Transfers in	8,506,300	4,287,675	3,642,917	4,607,267
Transfers out	(8,506,300)	(4,287,675)	(3,642,917)	(4,627,267)
Total other financing sources (uses)	<u>2,714,544</u>	<u>2,576,812</u>	<u>-</u>	<u>(20,000)</u>
Changes in fund balances	<u>\$ 1,589,185</u>	<u>\$ 9,844,051</u>	<u>\$ 2,421,855</u>	<u>\$ 5,532,962</u>
Debt service as a percentage of noncapital expenditures	8.01%	3.46%	3.95%	4.12%
Capital Outlay	6,204,097	4,140,130	5,941,988	5,334,957

Source: County financial records.

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ -	\$ 679,950	\$ 40,047	\$ -	\$ -	\$ -
1,375,000	-	3,805,000	-	260,000	1,098,110
100,000	-	-	-	-	-
-	-	-	-	6,645,000	-
1,972	-	107,743	-	143,590	-
-	12,518	-	-	-	-
(3,184)	-	-	-	-	-
-	-	-	-	(7,155,511)	-
-	-	-	-	-	704
-	2,011,500	-	-	-	-
3,876,974	2,471,892	1,598,920	1,585,677	691,521	458,479
(3,876,974)	(2,426,892)	(1,638,920)	(1,585,677)	(691,521)	(334,897)
<u>1,473,788</u>	<u>2,748,968</u>	<u>3,912,790</u>	<u>-</u>	<u>(106,921)</u>	<u>1,222,396</u>
<u>\$ 8,246,148</u>	<u>\$ 2,875,747</u>	<u>\$ 2,806,368</u>	<u>\$ (613,550)</u>	<u>\$ 481,852</u>	<u>\$ 2,625,981</u>
4.90%	3.72%	4.57%	3.83%	4.03%	3.92%
5,285,918	6,713,583	17,066,342	6,282,249	2,850,799	3,739,707

HANCOCK COUNTY, OHIO

**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS**

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility			
2013	\$ 1,326,537,000	\$ 320,393,600	\$ 4,705,516,000	\$ 74,802,880	\$ 85,003,273
2012	1,209,459,990	321,546,020	4,374,302,886	66,595,890	75,677,148
2011	1,205,288,920	326,011,840	4,375,145,029	60,824,010	69,118,193
2010	1,200,918,810	320,627,210	4,347,274,343	58,865,590	66,892,716
2009	1,200,696,460	304,500,070	4,300,561,514	56,962,270	64,729,852
2008	1,173,962,710	300,527,970	4,212,830,514	52,267,820	59,395,250
2007	1,097,729,680	282,151,120	3,942,516,571	59,749,310	67,896,943
2006	1,072,479,910	272,917,930	3,843,993,829	58,898,310	66,929,898
2005	1,045,921,120	269,686,300	3,758,878,343	57,754,620	65,630,250
2004	942,968,220	264,722,170	3,450,543,971	57,176,380	64,973,159

Source: Hancock County Auditor.

Notes:

Real property is reappraised every six years with a State mandated updated of the current market value in the third year following each appraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value of railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax is being phased out beginning in 2006. The percentage is 18.75 percent for 2006, 12.5 percent for 2007, and 6.25 percent for 2008. For 2009, tangible personal personal property tax is assessed at 0.00% of property value, including inventory, except for telephone tangible personal property, which is assessed at 10.0%.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

Tangible Personal Property		Total		
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Weighted Average Tax Rate
\$ -	\$ -	\$ 1,721,733,480	\$ 4,790,519,273	\$ 7.11
-	-	1,597,601,900	4,449,980,034	7.80
-	-	1,592,124,770	4,444,263,222	7.65
1,528,895	15,288,950	1,581,940,505	4,429,456,009	7.46
2,738,190	27,381,900	1,564,896,990	4,392,673,266	7.00
61,776,580	988,425,280	1,588,535,080	5,260,651,044	7.34
126,303,335	1,010,426,680	1,565,933,445	5,020,840,194	7.07
188,512,441	1,005,399,685	1,592,808,591	4,916,323,412	7.09
240,100,584	1,091,366,291	1,613,462,624	4,915,874,884	5.19
249,127,286	1,083,162,113	1,513,994,056	4,598,679,243	5.40

HANCOCK COUNTY, OHIO

PROPERTY TAX RATES (COLLECTION YEAR)
DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 ASSESSED VALUE)
LAST TEN YEARS

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Unvoted millage					
General fund					
Effective millage rates	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Voted millage					
Mental Retardation and Developmental Disabilities					
Residential/agricultural	3.70	4.04	4.03	4.03	4.00
Commercial/industrial	4.40	4.40	4.40	4.38	4.15
Tangible/public utility personal	4.40	4.40	4.40	4.40	4.00
ADAMHS					
Residential/agricultural	1.14	1.25	1.25	1.25	1.24
Commercial/industrial	1.30	1.30	1.30	1.30	1.25
Tangible/public utility personal	1.30	1.30	1.30	1.30	1.30
Agency on Aging					
Residential/agricultural	0.55	0.60	0.58	0.57	0.57
Commercial/industrial	0.60	0.60	0.60	0.60	0.57
Tangible/public utility personal	0.60	0.60	0.60	0.60	0.60
Total voted millage					
Total effective voted millage by type of property					
Residential/agricultural	5.39	5.89	5.86	5.85	5.81
Commercial/industrial	6.30	6.30	6.30	6.28	5.97
Tangible/public utility personal	6.30	6.30	6.30	6.30	5.90
Total county rate					
Residential/agricultural	6.90	7.39	7.36	7.35	7.31
Commercial/industrial	7.80	7.80	7.80	7.78	7.47
Tangible/public utility personal	7.80	7.80	7.80	7.80	7.40
In county school districts					
Arcadia LSD	31.67	32.35	32.35	32.03	32.81
Arlington LSD	32.75	32.81	32.81	32.91	33.26
Cory-Rawson LSD	38.60	38.79	38.79	38.76	39.50
Findlay CSD	64.95	64.95	64.95	64.99	64.18
Liberty-Benton LSD	42.98	43.40	43.40	43.23	43.54
McComb LSD	34.68	34.70	34.70	35.93	33.68
Van Buren LSD	41.14	40.84	40.84	41.10	37.20-41.33
Vanlue LSD	44.02	44.21	44.21	44.22	45.53
Out of county school districts					
Ada EVSD	47.30	47.00	47.00	47.00	47.00
Bluffton EVSD	40.02	40.91	40.91	39.36	40.85
Elmwood LSD	37.45	37.40	37.40	37.70	37.70
Fostoria CSD	60.00	58.58	58.58	58.31	57.69
Hardin Northern LSD	42.25	42.25	42.25	43.25	43.25
North Baltimore LSD	56.30	59.10	59.10	57.10	55.70
Riverdale LSD	36.16	36.30	36.30	36.60	37.20

2008	2007	2006	2005	2004
\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
4.00	4.20	4.21	2.30	2.38
4.14	4.35	4.34	2.46	2.50
4.40	4.40	4.40	2.50	2.50
1.25	0.92	0.92	0.92	1.00
1.24	0.98	0.98	0.98	1.00
1.30	1.00	1.00	1.00	1.00
0.56	0.37	0.37	0.37	0.40
0.39	0.39	0.39	0.39	0.40
0.60	0.40	0.40	0.40	0.40
5.81	5.49	5.50	3.59	3.78
5.77	5.72	5.71	3.83	3.90
6.30	5.80	5.80	3.90	3.90
7.31	6.99	7.00	5.09	5.28
7.27	7.22	7.21	5.33	5.40
7.80	7.30	7.30	5.40	5.40
32.91 - 43.42	32.60 - 43.11	32.92 - 43.43	34.03 - 45.28	28.56 - 39.01
22.00 - 33.40	22.26 - 33.66	22.55 - 33.76	22.50 - 33.90	22.65 - 34.05
21.63 - 34.00	22.13 - 34.50	22.13 - 34.50	22.13 - 34.50	22.23 - 34.50
32.58 - 60.75	32.58 - 60.75	30.10 - 58.25	30.10 - 58.25	27-78 - 53.35
28.15 - 38.95	28.27 - 39.07	28.34 - 39.14	28.68 - 39.48	30.31 - 41.11
27.27 - 35.18	27.39 - 35.30	27.19 - 35.14	27.18 - 35.26	27.22 - 35.26
30.71 - 40.58	30.47 - 40.34	30.72 - 40.60	27.08 - 36.95	29.27 - 37.50
33.76 - 45.83	34.82 - 46.89	34.99 - 47.07	28.42 - 40.54	28.49 - 44.66
29.36 - 47.20	29.26 - 47.10	29.21 - 47.10	29.60 - 47.20	29.57 - 47.20
29.56 - 42.74	29.56 - 42.74	29.60 - 43.10	31.21 - 44.71	36.16 - 45.67
21.93 - 36.80	22.73 - 37.60	22.45 - 37.30	24.20 - 39.00	24.70 - 39.50
42.00 - 60.56	42.00 - 60.56	42.00 - 60.56	44.23 - 65.31	35.39 - 55.68
29.62 - 44.15	22.82 - 37.35	22.82 - 37.35	23.30 - 37.35	23.30 - 37.35
34.04 - 51.60	34.04 - 51.60	34.05 - 51.10	38.02 - 51.80	37.68 - 51.46
29.08 - 37.70	29.08 - 37.70	29.17 - 37.80	29.38 - 37.90	28.96 - 37.90

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HANCOCK COUNTY, OHIO

PROPERTY TAX RATES (COLLECTION YEAR) - (CONTINUED)
 DIRECT AND OVERLAPPING GOVERNMENTS
 (PER \$1,000 ASSESSED VALUE)
 LAST TEN YEARS

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Joint vocational school districts					
Apollo JVS	\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
Penta County JVS	3.20	3.20	3.20	3.20	3.20
Vanguard JVS	1.60	1.60	1.60	1.60	1.60
Cities					
Findlay	3.20	3.20	3.20	3.20	3.20
Fostoria	3.40	3.40	3.40	3.40	3.40
Villages					
Arcadia	4.70	4.70	4.70	4.70	4.70
Arlington	5.20	5.20	5.20	5.20	5.20
Benton-Ridge	1.90	1.90	1.90	1.90	1.90
Bluffton	1.80	1.80	1.80	1.80	1.80
Jenera	5.60	5.60	5.60	5.60	5.60
McComb	2.60	2.60	2.60	2.60	2.60
Mount Blanchard	7.70	7.70	7.70	7.70	7.70
Mount Cory	2.50	2.50	2.50	2.50	2.50
Rawson	2.50	2.50	2.50	2.50	2.50
Van Buren	5.30	3.20	3.20	5.30	5.30
Vanlue	6.30	1.30	1.30	1.30	1.30
Townships					
Allen	1.80-4.10	1.80-4.10	1.80-4.10	4.1	4.1
Amanda	2.70-4.00	2.70-4.00	2.70-4.00	2.70-4.00	2.70-4.00
Biglick	2.50	2.50	2.50	2.50	2.50
Blanchard	1.30-3.10	1.30-3.10	1.30-3.10	1.30-3.10	3.10
Cass	3.20	3.20	3.20	3.20	3.20
Delaware	3.30-4.70	3.30-4.70	3.30-4.70	2.50-3.90	2.50-3.90
Eagle	2.10	2.10	2.10	2.10	2.10
Jackson	2.50	2.50	2.50	2.50	2.50
Liberty	3.20	3.20	3.20	3.20	3.20
Madison	.4-2.10	.4-2.10	.40-2.10	.40-2.10	2.10
Marion	2.50	2.50	2.50	2.50	2.50
Orange	1.30-3.60	1.30-3.60	1.30-3.60	1.30-3.60	1.30-3.60
Pleasant	1.30-2.90	1.30-2.90	1.30-2.90	1.30-2.90	2.20-3.80
Portage	3.20	3.20	3.20	3.20	4.10
Union	2.60-5.10	2.60-5.10	2.60-5.10	2.60-5.10	2.60-5.10
Van Buren	3.50-5.10	1.50-3.10	1.50-3.10	1.50-3.10	3.10
Washington	1.00-2.40	1.00-2.40	1.00-2.40	1.00-2.40	2.40

2008	2007	2006	2005	2004
\$2.06 - \$2.20	\$2.04 - \$2.20	\$2.06 - \$2.20	\$2.07 - \$2.20	\$2.07 - \$2.20
2.89 - 3.20	2.89 - 3.20	2.89 - 3.20	2.94 - 3.20	2.95 - 3.20
1.60	1.60	1.60	1.60	1.60
3.20	3.20	3.20	3.20	3.20
3.40	3.40	3.40	3.40	3.40
4.43 - 4.70	4.43 - 4.70	4.43 - 4.70	4.42 - 4.70	4.70
5.20	5.20	5.20	4.43 - 4.70	4.44 - 4.70
1.90	1.90	1.90	2.74 - 2.90	2.81 - 2.90
1.80	1.80	1.80	1.80	1.80
5.60	5.60	5.60	3.46 - 5.60	3.78 - 5.60
4.18	4.14	3.99	3.96	4.03
8.09 - 8.20	7.95 - 8.20	8.09 - 8.20	4.84 - 5.20	4.89 - 5.20
2.50	2.50	2.50	2.50	2.50
2.50	2.50	2.50	2.50	2.50
4.94 - 5.30	5.25 - 5.30	4.94 - 5.30	4.96 - 5.30	5.04 - 5.30
1.30	1.30	1.30	1.30	1.30
4.09 - 4.10	4.08 - 4.10	4.09 - 4.10	4.01 - 4.10	4.06 - 4.10
3.65 - 4.00	3.64 - 4.00	3.65 - 4.00	3.65 - 4.00	3.65 - 4.00
2.50	2.50	2.50	2.50	2.50
3.10	3.10	3.10	3.10	3.10
3.20	3.20	3.20	3.20	3.20
2.80	3.88 - 3.90	2.80	2.80	2.80
2.10	2.10	2.10	2.10	2.10
2.50	2.50	2.50	2.50	2.50
2.20	3.20	2.20	2.20	2.20
2.10	2.10	2.10	2.10	2.10
2.50	2.50	2.50	2.50	2.50
3.27 - 3.60	3.60	3.27 - 3.60	3.28 - 3.60	3.27 - 3.60
2.90	3.80	2.90	2.90	2.90
3.20	4.10	3.20	3.20	3.20
5.09 - 5.10	5.09 - 5.10	5.09 - 5.10	5.09 - 5.10	3.10
3.10	3.10	3.10	3.10	3.10
2.40	2.40	2.40	2.40	2.40

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HANCOCK COUNTY, OHIO

PROPERTY TAX RATES (COLLECTION YEAR) - (CONTINUED)
 DIRECT AND OVERLAPPING GOVERNMENTS
 (PER \$1,000 ASSESSED VALUE)
 LAST TEN YEARS

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Other units					
Appleseed Joint Ambulance District	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20
Bluffton Library	1.00	1.00	1.00	1.00	1.00
Hancock County Park District	0.80	0.80	0.80	0.80	0.80
PMP Joint Ambulance District	4.40	4.40	4.40	4.40	4
Seneca County Health District	0.30	0.30	0.30	0.30	0.30
Hospital Bond	N/A	N/A	N/A	N/A	N/A

Source: Ohio Department of Taxation.

Notes:

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each appraisal.

Overlapping rates are those of local governments that apply to property owners within Hancock County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

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

2008	2007	2006	2005	2004
\$1.20	\$1.20	\$1.20	\$1.20	\$1.16 - \$1.20
0.42 - 0.60	0.42 - 0.60	0.42 - 0.60	0.42 - 0.60	0.45 - 0.60
0.70 - 0.80	0.70 - 0.82	0.70 - 0.80	0.70 - 0.82	0.76 - 0.80
3.83 - 4.00	3.90 - 4.00	3.83 - 4.00	3.90 - 4.00	3.79 - 4.00
0.27 - 0.30	0.28 - 0.30	0.27 - 0.30	0.28 - 0.30	0.29 - 0.30
N/A	N/A	N/A	N/A	N/A

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HANCOCK COUNTY, OHIO

**PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

Taxpayer	Collection Year 2013			Collection Year 2004		
	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Total Assessed Value	Rank	Percent of Total County Assessed Valuation
Ohio Power	44,643,440	1	2.59%	29,761,140	3	1.97%
Marathon Oil Company	30,614,630	2	1.78%	18,708,690	5	1.24%
Wells Fargo Bank Northwest	23,999,980	3	1.39%			
BB Findlay Limited Partnership	20,286,000	4	1.18%	19,917,480	4	1.32%
Whirlpool Corporation	18,498,830	5	1.07%	30,863,800	2	2.04%
Ohio Logistics Ltd	16,044,400	6	0.93%			
Findlay Shopping Center	15,820,400	7	0.92%			
Ball Metal Beverage	15,420,260	8	0.90%	16,754,570	6	1.11%
Kohl's Department Stores	12,466,340	9	0.72%	14,199,440	7	0.94%
Hercules Tire & Rubber Company	11,069,110	10	0.64%			
Cooper Tire & Rubber Company				31,802,426	1	2.10%
Findlex				13,995,510	8	0.92%
Owens-Brockway Plastic				13,662,760	9	0.90%
Lowe's Home Centers				11,701,060	10	0.77%
Total principal taxpayers	\$ 208,863,390		12.12%	\$ 201,366,876		13.31%
All other taxpayers	1,512,870,090		87.88%	1,312,627,180		86.69%
Total county assessed value	\$ 1,721,733,480		100.00%	\$ 1,513,994,056		100.00%

Source: Hancock County Auditor

HANCOCK COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS
REAL AND PUBLIC UTILITY REAL PROPERTY TAXES
LAST TEN YEARS

Collection Year	Current Tax Levy	Collected within the Year of the Levy		Delinquent Tax Collections (2)
		Current Year Tax Collections (1)	Percent Collected	
2013	\$ 13,312,023	\$ 12,845,079	96.49	\$ 311,296
2012	13,210,065	12,741,947	96.46	325,759
2011	13,085,486	12,684,668	96.94	323,880
2010	12,800,944	12,399,731	96.87	389,027
2009	12,653,899	12,146,153	95.99	308,948
2008	12,345,721	11,875,790	96.19	356,785
2007	11,715,214	11,025,605	94.11	(3)
2006	11,396,032	10,564,001	92.70	(3)
2005	8,428,919	7,827,575	92.87	(3)
2004	8,087,338	7,604,016	94.02	(3)

Source: Hancock County Auditor.

Notes:

- (1) The amounts shown as collected include the collection of current taxes and the state reimbursement (rollback and homestead) amounts.
- (2) The tax system utilized by the County is unable to identify delinquent tax collections by tax year. Therefore, the County is only able to provide a total of delinquent tax collections by year. The County will need more time to make appropriate tax system changes to track delinquent tax collections by tax year.
- (3) In tax year 2007 and prior, the County was unable to separate current tax levy collections from delinquent tax collections. Therefore, all amounts are included in the current year tax collections column.

Total Collections by Year						Current Delinquencies as a Percentage of Current Tax Levy	Outstanding Delinquencies to Total Tax Collections
Total Collections (2)	Percent Collected (2)	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies			
\$ 13,156,375	98.83	\$ 259,545	\$ 161,955	\$ 421,500		1.95%	3.20%
13,067,706	98.92	279,832	143,389	423,221		2.12%	3.24%
13,008,548	99.41	254,806	172,492	427,298		1.95%	3.28%
12,788,758	99.90	277,420	177,667	455,087		2.17%	3.56%
12,455,101	98.43	289,515	172,452	461,967		2.29%	3.71%
12,232,575	99.08	469,931	165,255	635,186		3.81%	5.19%
11,025,602	94.11	34,343	137,434	171,777		0.29%	1.56%
10,563,998	92.70	369,375	151,937	521,312		3.24%	4.93%
7,827,572	92.87	255,392	95,570	350,962		3.03%	4.48%
7,604,013	94.02	238,999	90,276	329,275		2.96%	4.33%

HANCOCK COUNTY, OHIO

**TAXABLE SALES BY TYPE
LAST TEN YEARS**

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Sales tax payments	\$ 2,994,233	\$ 2,933,421	\$ 2,909,384	\$ 3,142,008	\$ 2,906,926
Direct pay tax return payments	1,658,278	1,291,812	1,163,138	792,532	292,714
Seller's use tax return payments	966,132	1,123,268	1,055,411	1,119,098	857,102
Consumer's use tax return payments	297,197	274,749	381,555	324,338	336,487
Motor vehicle tax payments	1,482,137	1,343,107	1,322,402	1,199,638	1,160,157
Watercraft and outboard motors	14,561	15,255	16,212	15,552	18,696
Department of liquor control	29,995	28,331	26,639	26,505	24,300
Sales tax on motor vehicle fuel refunds	1,120	1,065	746	759	931
Sales/use tax voluntary payments	32,710	11,867	6,038	11,835	4,062
Statewide master numbers	5,096,466	5,130,208	4,786,852	4,818,794	4,473,717
Sales/use tax assessment payments	49,205	52,207	42,721	38,519	42,699
Streamlined sales tax payments	9,566	7,306	5,763	3,492	2,721
Use Tax Amnesty Payments	9,477	11,230	169	-	-
Adjustments to Prior Allocations	(1,960)	(761)	(325)	-	-
Administrative rotary fund fee	(125,870)	(121,983)	(116,481)	(115,138)	(100,240)
Sales/use tax refunds approved	(52,146)	(24,777)	(68,589)	(46,260)	(120,205)
Total	\$ 12,461,101	\$ 12,076,305	\$ 11,531,635	\$ 11,331,672	\$ 9,900,067
Sales tax rate	1.00%	1.00%	1.00%	(4)	(3)

Source: Ohio Department of Taxation.

Notes:

- (1) The sales tax rate increased to .75 percent in July 2003 due to a voter-approved increase of .25 percent to the .50 percent sales tax rate.
- (2) The sales tax rate decreased to .50 percent in July 2005 due to the expiration of the voter-approved .25 percent sales tax that was approved in 2003.
- (3) The sales tax rate increase to 1.25 percent in January 2009 due to an imposed increase of .75 percent to the .50 percent sales tax rate.
- (4) The sales tax rate decreased to 1 percent for 2010. The previously imposed increase of .75 percent expired in December 2009. However, voters approved a 10-year increase in sales tax of .50 percent effective January 2010.

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately two months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

2008	2007	2006	2005	2004
\$ 1,559,710	\$ 1,626,182	\$ 1,598,827	\$ 2,045,924	\$ 2,223,560
208,123	214,032	186,093	209,546	232,762
546,962	506,301	383,467	556,071	674,247
171,461	195,762	217,436	369,725	313,451
604,721	645,211	641,127	858,437	1,026,605
8,484	14,042	15,983	21,980	17,416
11,325	10,363	9,569	11,765	12,418
516	509	550	2,258	1,392
2,733	31,006	3,276	4,518	21,746
2,364,936	2,444,931	2,389,066	3,049,002	3,432,912
16,648	4,776	16,368	13,887	19,682
2,281	1,371	86	-	-
-	-	-	-	-
-	-	-	-	-
(54,201)	(57,578)	(54,562)	(71,432)	(79,762)
(78,108)	(17,506)	(29,534)	(21,782)	(48,823)
\$ 5,365,591	\$ 5,619,402	\$ 5,377,752	\$ 7,049,899	\$ 7,847,606
0.50%	0.50%	0.50%	(2)	0.75%

HANCOCK COUNTY, OHIO

RATIOS OF OUSTANDING DEBT BY TYPE
LAST TEN YEARS

Year	Governmental Activities					
	General Obligation Notes	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	Other Loans/Notes
2013	\$ 2,481,000	\$ -	\$ 8,968,362	\$ 1,586,315	\$ 171,992	\$ 1,209,545
2012	5,517,000	-	7,154,705	1,677,932	201,334	1,414,855
2011	361,000	-	7,968,156	1,829,614	280,350	1,612,407
2010	-	-	8,820,000	2,014,999	269,867	1,810,938
2009	-	78,900	9,980,000	2,219,999	308,799	2,001,849
2008	1,611,000	106,000	9,259,341	2,413,811	345,392	2,715,430
2007	1,944,000	681,000	10,302,166	2,601,622	379,789	31,134
2006	3,900,000	1,517,000	8,190,207	1,905,776	412,124	-
2005	2,500,000	1,576,000	9,223,765	2,048,898	442,522	-
2004	325,000	1,772,800	10,419,199	2,113,953	471,102	-

Source: Hancock County Auditor.

Note: See page 224 for information on population and personal income.

Business-type Activities			Total Primary Government	Per Capita	Percentage of Personal Income
Bond Anticipation Notes	General Obligation Bonds	OWPC Loans			
\$ -	\$ 5,305,215	\$ 305,789	\$ 20,028,218	\$265	0.01
1,265,000	4,572,962	322,777	22,126,565	295	0.01
1,500,000	5,018,041	339,765	18,909,333	253	0.01
-	5,300,000	-	18,215,804	244	0.01
-	5,705,000	-	20,294,547	272	0.01
1,932,000	3,431,101	-	21,814,075	294	0.01
480,000	3,637,797	-	20,057,508	270	0.82
-	3,834,491	-	19,759,598	268	0.85
644,000	3,996,186	-	20,431,371	278	0.87
110,200	4,104,868	-	19,317,122	263	0.84

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN
LAST TEN YEARS

	2013	2012	2011	2010
Assessed value of County	\$ 1,721,733,480	\$ 1,597,601,900	\$ 1,592,124,770	\$ 1,581,940,505
Voted debt limitation (1)	\$ 41,543,337	\$ 38,440,048	\$ 38,303,119	\$ 38,048,513
Total outstanding debt:				
Governmental activities bond anticipation notes	2,481,000	5,517,000	361,000	-
Governmental activities special assessment notes	-	-	-	-
Business-type activities bond anticipation notes	-	1,265,000	1,500,000	-
Governmental activities general obligation bonds:				
County Road 140	-	-	-	-
Tiffin Avenue	-	-	-	-
I-75/Tall Timbers connector	-	-	-	-
I-75/Tall Timbers connector refunding	2,775,000	3,175,000	3,560,000	3,920,000
Courthouse renovation	-	-	-	-
Courthouse renovation refunding	-	-	160,000	310,000
Justice center refunding	-	-	-	-
Hospital improvement bond #4	-	-	-	-
Library improvement refunding	-	-	-	220,000
Job and Family Services refunding	225,000	285,000	340,000	400,000
ADAMHMS building	125,000	135,000	145,000	155,000
US 224/CR 300 construction	2,355,000	2,475,000	2,590,000	2,700,000
Engineers garage	2,495,000	-	-	-
Jail security system	550,000	605,000	655,000	705,000
Sheriff department radio	335,000	360,000	385,000	410,000
Governmental activities special assessment bonds:				
US 224 water refunding	56,342	73,781	89,879	104,636
CR 88/SR 12 sewer refunding	127,764	167,310	203,814	237,276
SR 12 West water refunding	25,893	33,907	41,305	48,087
Beechwood water and sewer	-	-	-	-
Beechwood water and sewer refunding	-	-	-	55,000
Griffith Heights	6,342	96,042	102,384	107,820
CR 200 sanitary sewer/Van Buren	28,658	433,958	462,616	487,180
US 224 W/Trenton Avenue sewer	16,327	171,427	187,754	204,081
McKinley Street waterline	3,673	38,573	42,246	45,919
CR 236 sanitary sewer	-	-	-	-
Road improvement-East Melrose	-	-	-	10,000
CR 95/CR 18 sewer	610,000	645,000	680,000	715,000
Series 2013 Refunding SA Bonds	680,000	-	-	-
OWDA loans	171,992	201,004	-	269,867
Loans payable	-	-	-	-
Voice recorder system - loans payable	-	-	-	8,437
Guaranteed energy savings performance contract - loans payable	1,125,440	1,326,267	1,519,694	1,705,993
ADAMH - loans payable	-	-	-	-
ADAMH - notes payable	84,105	88,588	92,713	96,508
Business-type activities general obligation bonds				
Trash compactor	-	-	-	-
Landfill improvements	1,295,000	1,490,000	1,680,000	1,865,000
Landfill equipment (compactor)	325,000	375,000	425,000	470,000
Landfill - Leachate 2013	290,000	-	-	-
Landfill - Land Acquisition 2013	545,000	-	-	-
Landfill - Equipment 2013	330,000	-	-	-
Agricultural service center	-	-	-	-
Agricultural service center refunding	785,000	895,000	1,005,000	1,110,000
BMV one-stop	-	1,690,000	1,775,000	1,855,000
BMV one-stop refunding	1,680,000	-	-	-
Business-type OPWC loans	305,789	-	-	-
Total outstanding debt	\$ 19,833,325	\$ 21,542,857	\$ 18,003,405	\$ 18,215,804

2009	2008	2007	2006	2005	2004
\$ 1,564,896,990	\$ 1,588,535,080	\$ 1,565,933,445	\$ 1,592,808,591	\$ 1,613,462,624	\$ 1,513,994,056
\$ 37,622,425	\$ 38,213,377	\$ 37,648,336	\$ 38,320,215	\$ 38,836,566	\$ 36,349,851
-	1,611,000	1,944,000	3,900,000	2,500,000	325,000
78,900	106,000	681,000	1,517,000	1,576,000	1,883,000
-	1,932,000	480,000	-	644,000	-
-	-	-	-	105,000	205,000
15,000	30,000	45,000	120,000	190,000	715,000
230,000	440,000	630,000	885,000	1,130,000	5,415,000
4,035,000	4,155,000	4,270,000	4,305,000	4,340,000	-
-	-	-	120,000	240,000	1,070,000
460,000	600,000	740,000	750,000	760,000	-
-	-	270,000	530,000	775,000	985,000
-	-	-	-	-	-
435,000	640,000	835,000	1,020,000	1,195,000	1,365,000
460,000	525,000	585,000	650,000	715,000	785,000
165,000	170,000	175,000	180,000	185,000	-
2,805,000	2,905,000	2,995,000	-	-	-
185,000	-	-	-	-	-
755,000	-	-	-	-	-
435,000	-	-	-	-	-
120,734	135,491	150,248	163,663	177,078	182,474
273,780	307,242	340,704	371,124	401,544	413,702
55,485	62,267	69,048	75,213	81,378	83,824
-	-	-	-	-	-
110,000	160,000	210,000	255,000	305,000	350,000
113,256	118,692	124,128	128,658	133,188	136,812
511,744	536,308	560,872	581,342	601,812	618,188
216,326	228,571	240,816	253,061	265,306	277,551
48,674	51,429	54,184	56,939	59,694	62,449
-	-	-	-	1,555	62,449
20,000	30,000	40,000	45,000	50,000	-
750,000	780,000	810,000	-	-	-
-	-	-	-	-	-
308,799	345,392	379,789	412,124	442,522	471,102
-	-	31,134	-	-	-
16,422	23,980	-	-	-	-
1,885,427	2,011,500	-	-	-	-
-	679,950	-	-	-	-
100,000	-	-	-	-	-
-	45,000	90,000	130,000	170,000	205,000
2,045,000	-	-	-	-	-
515,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
90,000	175,000	255,000	330,000	400,000	1,535,000
1,120,000	1,130,000	1,140,000	1,150,000	1,160,000	-
1,935,000	2,010,000	2,080,000	2,150,000	2,190,000	2,200,000
-	-	-	-	-	-
-	-	-	-	-	-
\$ 20,294,547	\$ 21,944,822	\$ 20,225,923	\$ 20,079,124	\$ 20,794,077	\$ 19,346,551

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HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN (CONTINUED)
LAST TEN YEARS

	2013	2012	2011	2010
Exemptions:				
Governmental activities bond anticipation notes	\$ 2,481,000	\$ -	\$ 361,000	\$ -
Governmental activities special assessment notes	-	-	-	-
Business-type activities bond anticipation notes	-	-	1,500,000	-
Governmental activities general obligation bonds				
County Road 140	-	-	-	-
Tiffin Avenue	-	-	-	-
I-75/Tall Timbers connector	-	-	-	-
I-75/Tall Timbers connector refunding	2,775,000	3,175,000	3,560,000	3,920,000
Courthouse renovation	-	-	-	-
Courthouse renovation refunding	-	-	-	-
Justice center refunding	-	-	-	-
Hospital improvement bond #4	-	-	-	-
Library improvement refunding	-	-	-	220,000
Job and Family Services refunding	225,000	285,000	340,000	400,000
ADAMHMS building	125,000	135,000	145,000	155,000
US 224/CR 300 construction	2,355,000	2,475,000	2,590,000	2,700,000
Engineers garage	2,495,000	-	-	-
Jail security system	-	-	-	-
Sheriff department radio	-	-	-	-
Governmental activities special assessment bonds				
US 224 water refunding	56,342	73,781	89,879	104,636
CR 88/SR 12 sewer refunding	127,764	167,310	203,814	237,276
SR 12 West water refunding	25,893	33,907	41,305	48,087
Beechwood water and sewer	-	-	-	-
Beechwood water and sewer refunding	-	-	-	55,000
Griffith Heights	6,342	96,042	102,384	107,820
CR 200 sanitary sewer/Van Buren	28,658	433,958	462,616	487,180
US 224 W/Trenton Avenue sewer	16,327	171,427	187,754	204,081
McKinley Street waterline	3,673	38,573	42,246	45,919
CR 236 sanitary sewer	-	-	-	-
Road improvement-East Melrose	-	-	-	10,000
CR 95/CR 18 sewer	610,000	645,000	680,000	715,000
Series 2013 Refunding SA Bonds	680,000	-	-	-
OWDA loans	171,992	201,004	-	269,867
Loans payable	-	-	-	-
Voice recorder system - loans payable	-	-	-	-
Guaranteed energy savings performance contract - loans payable	1,125,440	1,326,267	1,519,694	1,705,993
ADAMH - loans payable	-	-	-	-
ADAMH - notes payable	84,105	88,588	92,713	96,508
Business-type activities general obligation bonds				
Trash compactor	-	-	-	-
Landfill improvements	1,295,000	-	1,680,000	1,865,000
Landfill equipment (compactor)	325,000	375,000	425,000	470,000
Landfill - Leachate 2013	290,000	-	-	-
Landfill - Land Acquisition 2013	545,000	-	-	-
Landfill - Equipment 2013	330,000	-	-	-
Agricultural service center	-	-	-	-
Agricultural service center refunding	785,000	895,000	1,005,000	1,110,000
BMV one-stop	-	1,690,000	1,775,000	1,855,000
BMV one-stop refunding	1,680,000	-	-	-
Business-type OPWC loans	305,789	-	-	-
Total exemptions	\$ 18,948,325	\$ 12,305,857	\$ 16,803,405	\$ 16,782,367

2009	2008	2007	2006	2005	2004
\$ -	\$ -	\$ -	\$ 3,000,000	\$ 2,500,000	\$ 325,000
78,900	106,000	681,000	1,517,000	1,576,000	1,883,000
-	1,932,000	480,000	-	644,000	110,200
-	-	-	-	105,000	205,000
15,000	30,000	45,000	120,000	190,000	715,000
230,000	440,000	630,000	885,000	1,130,000	5,415,000
4,035,000	4,155,000	4,270,000	4,305,000	4,340,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	270,000	530,000	775,000	985,000
-	-	-	-	-	-
435,000	640,000	835,000	1,020,000	1,195,000	1,365,000
460,000	525,000	585,000	650,000	715,000	785,000
165,000	170,000	175,000	180,000	185,000	-
2,805,000	2,905,000	2,995,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
120,734	135,491	150,248	163,663	177,078	182,474
273,780	307,242	340,704	371,124	401,544	413,702
55,485	62,267	69,048	75,213	81,378	83,824
-	-	-	-	-	-
110,000	160,000	210,000	255,000	305,000	350,000
113,256	118,692	124,128	128,658	133,188	136,812
511,744	536,308	560,872	581,342	601,812	618,188
216,326	228,571	240,816	253,061	265,306	277,551
48,674	51,429	54,184	56,939	59,694	62,449
-	-	-	-	1,555	62,449
20,000	30,000	40,000	45,000	50,000	-
750,000	780,000	810,000	-	-	-
-	-	-	-	-	-
308,799	345,392	379,789	412,124	442,522	471,102
-	-	-	-	-	-
-	-	-	-	-	-
1,885,427	2,011,500	-	-	-	-
-	679,950	-	-	-	-
100,000	-	-	-	-	-
-	45,000	90,000	130,000	170,000	205,000
2,045,000	-	-	-	-	-
515,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
90,000	175,000	255,000	330,000	400,000	1,535,000
1,120,000	1,130,000	1,140,000	1,150,000	1,160,000	-
1,935,000	2,010,000	2,080,000	2,150,000	2,190,000	2,200,000
-	-	-	-	-	-
-	-	-	-	-	-
\$ 18,443,125	\$ 19,709,842	\$ 17,510,789	\$ 18,309,124	\$ 19,794,077	\$ 18,386,751

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HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN (CONTINUED)
LAST TEN YEARS

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Total net debt applicable to debt limit	\$ 885,000	\$ 9,237,000	\$ 1,200,000	\$ 1,433,437
Total voted legal debt margin (Debt limitation minus net debt)	<u>\$ 40,658,337</u>	<u>\$ 29,203,048</u>	<u>\$ 37,103,119</u>	<u>\$ 36,615,076</u>
Legal debt margin as a percentage of the debt limit (voted)	97.87%	75.97%	96.87%	96.23%
Unvoted debt limitation	<u>\$ 17,217,335</u>	<u>\$ 15,976,019</u>	<u>\$ 15,921,248</u>	<u>\$ 15,819,405</u>
Total unvoted legal debt margin	<u>\$ 16,332,335</u>	<u>\$ 6,739,019</u>	<u>\$ 14,721,248</u>	<u>\$ 14,385,968</u>
Legal debt margin as a percentage of the debt limit (unvoted)	94.86%	42.18%	92.46%	90.94%

Source: Hancock County Auditor.

- (1) The debt limitation is calculated as follows:
 Three percent of first \$100,000,000 of assessed value.
 1 1/2 percent of next \$200,000,000 of assessed value.
 2 1/2 percent of amount of assessed value in excess of \$300,000,000.

Note: The amount of debt presented as subject to the limit are balances used to compute the margin as specified by statute (i.e., the gross balances) not amounts that are net of premiums or discounts. On deep discount or capital appreciation bonds, this is the original issue amount.

2009	2008	2007	2006	2005	2004
\$ 1,851,422	\$ 2,234,980	\$ 2,715,134	\$ 1,770,000	\$ 1,000,000	\$ 959,800
<u>\$ 35,771,003</u>	<u>\$ 35,978,397</u>	<u>\$ 34,933,202</u>	<u>\$ 36,550,215</u>	<u>\$ 37,836,566</u>	<u>\$ 35,390,051</u>
95.08%	94.15%	92.79%	95.38%	97.43%	97.36%
\$ 15,648,970	\$ 15,885,351	\$ 15,659,334	\$ 15,928,086	\$ 16,134,626	\$ 15,139,941
<u>\$ 13,797,548</u>	<u>\$ 13,650,371</u>	<u>\$ 12,944,200</u>	<u>\$ 14,158,086</u>	<u>\$ 15,134,626</u>	<u>\$ 14,180,141</u>
88.17%	85.93%	82.66%	88.89%	93.80%	93.66%

HANCOCK COUNTY, OHIO

**RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS**

Year	General Bonded Debt Outstanding	Less: Resources that are Restricted to Debt Service	Net General Bonded Debt Outstanding	Percentage of Estimated Actual Value of Property	Per Capita
2013	\$ 16,754,577	\$ 3,781,750	\$ 12,972,827	0.27	\$ 171.44
2012	18,509,667	4,324,564	14,185,103	0.32	188.99
2011	14,847,197	4,901,575	9,945,622	0.22	133.10
2010	14,120,000	5,744,997	8,375,003	0.19	111.99
2009	15,685,000	4,595,969	11,089,031	0.25	148.77
2008	12,690,442	3,506,741	9,183,701	0.17	123.65
2007	13,939,963	2,711,101	11,228,862	0.22	151.32
2006	12,024,698	662,205	11,362,493	0.23	153.91
2005	13,219,951	1,359,608	11,860,343	0.24	161.36
2004	14,524,067	2,300,062	12,224,005	0.27	166.43

Source: Hancock County Auditor.

Notes:

See pages 200 & 201 for information on estimated actual taxable value.

See page 224 for information on population.

HANCOCK COUNTY, OHIO

PLEDGED REVENUE COVERAGE - GOVERNMENTAL ACTIVITIES
LAST TEN YEARS

Year	Gross Revenues (1)	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2013	\$ 290,204	\$ 289,197	\$ 94,908	\$ 384,105	0.76
2012	251,919	254,252	92,866	347,118	0.73
2011	332,294	246,424	103,823	350,247	0.95
2010	321,458	243,932	114,371	358,303	0.90
2009	348,882	226,594	124,013	350,607	1.00
2008	357,026	224,397	140,163	364,560	0.98
2007	287,493	172,335	127,071	299,406	0.96
2006	299,254	175,399	112,510	287,909	1.04
2005	279,804	113,580	80,350	193,930	1.44
2004	185,008	106,872	85,193	192,065	0.96

Source: Hancock County Auditor.

Notes:

(1) Water and Sewer Bond Retirement Fund and Road Improvement Bond Retirement Fund.

HANCOCK COUNTY, OHIO

**DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS**

Year	Population (estimated)	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
2013	75,671	\$3,137,384	\$41,461	5.7%
2012	75,056	2,966,459	39,523	8.4%
2011	74,724	2,768,710	37,052	8.3%
2010	74,782	2,664,930	35,636	9.7%
2009	74,538	2,683,234	35,998	10.3%
2008	74,273	2,534,706	34,127	5.8%
2007	74,204	2,457,723	33,121	4.5%
2006	73,824	2,335,429	31,635	4.4%
2005	73,503	2,335,429	31,773	4.9%
2004	73,447	2,289,000	31,165	5.1%

Sources: Bureau of Labor Statistics.
Bureau of Economic Analysis.
US Census Bureau.

HANCOCK COUNTY, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	2013			2004		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Cooper Tire & Rubber Company	2,040	1	5.44%	2,250	1	5.98%
Whirlpool Corporation	1,670	2	4.45%	2,075	2	5.52%
Marathon Ashland Petroleum	1,565	3	4.17%	1,337	4	3.56%
Blanchard Valley Health Association	1,282	4	3.42%	1,562	3	4.15%
Consolidated Biscuit Co.	1,100	5	2.93%	983	5	2.61%
Findlay City School District	859	6	2.29%	800	7	2.13%
Nissan Brake (fka Findlex Corporation)	670	7	1.79%	750	8	1.99%
Lowe's Distribution	600	8	1.60%	653	9	1.74%
University of Findlay	542	9	1.45%			
Kohl's Distribution Center	450	10	1.20%			
DTR Industries				810	6	2.15%
Hancock County				615	10	1.64%
Hisan				615	10	1.64%
Total principal employers	10,778		28.74%	12,450		33.11%
Total County employed	37,500			37,600		

Source: Labor Market Information Website.

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HANCOCK COUNTY, OHIO

**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN YEARS**

Function/Program	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General government										
Legislative and executive	63	65	63	63	69	74	71	69	70	68
Judicial	48	47	48	45	47	47	47	47	49	48
Public safety										
Enforcement	58	58	57	56	56	61	60	60	61	58
Jail operation	41	39	40	38	41	47	44	44	43	43
Other public safety	6	4	4	4	4	6	2	3	3	4
Public works	43	45	47	47	48	51	51	50	50	49
Health										
Mental Retardation and Developmental Disabilities	124	152	152	154	175	179	161	159	160	184
Other health	13	9	9	13	7	16	16	15	15	16
Human services										
Child Support Enforcement Agency	13	13	13	13	13	21	16	15	16	15
Job and Family Services	56	56	62	58	62	67	67	64	65	62
Other human services	7	7	6	6	6	6	5	5	5	6
Economic development and assistance	3	6	6	6	6	7	7	6	5	4
Other	53	40	37	50	48	20	16	17	17	19
Total	528	541	544	553	582	602	563	554	559	576

Source: Hancock County Auditor.

Method: The formula to calculate the full time equivalent was the total hours worked by department divided by the standard annual hours for that department.

HANCOCK COUNTY, OHIO

**OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS**

Function/Program	2013	2012	2011	2010	2009	2008
Legislative/executive						
Auditor						
Number of non-exempt conveyances	1,644	1,669	1,426	1,636	1,480	1,579
Number of exempt conveyances	1,311	1,193	1,075	990	1,147	1,309
Number of real estate transfers	2,955	2,862	2,501	2,626	2,627	2,888
Number of auditor's warrants issued	16,038	17,690	17,060	18,128	19,790	18,538
Board of elections						
Number of registered voters	49,518	54,671	55,224	54,834	53,917	53,965
Number of voters last general election	7,554	35,944	25,201	24,904	26,298	37,055
Percent of registered voters voting	15.26%	65.75%	45.63%	45.42%	48.77%	68.66%
Recorder						
Number of deeds filed	3,335	3,233	2,828	2,914	2,350	2,703
Number of mortgages filed	4,126	4,504	4,016	4,294	3,977	3,462
Judicial						
Common pleas court						
Number of civil cases filed	652	708	730	925	1,094	984
Number of criminal cases filed	291	307	328	267	277	310
Number of domestic cases filed	448	490	756	767	503	790
Juvenile court						
Number of civil cases filed	785	753	905	848	955	888
Number of criminal cases filed	706	863	923	969	1,149	1,261
Number of adjudged delinquent cases filed	267	353	360	429	510	580
Number of days in Wood County detention facility	1,797	2,111	1,364	1,298	1,187	1,539
Public safety						
Jail operation						
Justice center						
Average daily count	92	92	92	95	94	96
Prisoners booked	2,148	2,327	2,410	2,430	2,606	2,577
Prisoners released	2,146	2,274	2,392	2,440	2,594	2,588
Out-of-County bed days used	0	0	0	0	0	0
Rehabilitation opportunity center						
Average daily count	0	0	0	0	0	22
Enforcement						
Accidents reported	878	852	906	862	880	1,184
Incidents reported	3,466	3,529	3,582	3,366	4,013	4,336
Citations issued	2,259	2,248	2,004	1,998	1,655	1,327
Papers served	1,826	2,020	2,371	2,017	2,243	2,321
Telephone calls	214,363	208,759	194,726	183,523	211,660	167,963
Transport hours	804	896	827	1,069	2,058	2,013
Court security hours	2,588	2,633	2,671	2,649	3,157	3,127
Public works						
Engineer						
Roads resurfaced	8	17	8	7	8	14
Bridges replaced/rehabbed	3	3	4	9	9	7
Culverts built	0	0	0	0	1	2

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
1,890	2,113	2,421	2,201
1,156	1,227	1,434	1,081
3,046	3,340	3,855	3,282
22,545	22,841	23,116	22,880
50,837	50,013	48,631	49,617
14,655	25,691	18,599	35,889
28.83%	51.37%	38.25%	72.33%
2,874	3,643	3,345	3,314
4,363	5,839	5,927	6,235
887	803	797	660
293	308	297	311
445	749	891	862
738	769	845	798
1,304	1,642	1,665	1,646
560	639	739	708
1,629	2,032	2,303	1,925
100	100	106	105
2,649	2,760	2,732	2,606
2,673	2,729	2,734	2,601
708	65	0	2,133
27	34	45	44
1,096	1,074	1,266	1,280
5,184	5,528	4,756	4,542
1,664	2,029	2,707	2,261
2,307	2,402 (1)	2,416 (1)	2,750 (1)
195,000	192,992	190,409	113,358
1,883	1,834	6,913	8,049
3,968	3,545	3,637	3,715
13	6	8	5
8	9	9	16
8	35	40	50

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HANCOCK COUNTY, OHIO

**OPERATING INDICATORS BY FUNCTION/PROGRAM (CONTINUED)
LAST TEN YEARS**

Function/Program	2013	2012	2011	2010	2009	2008
Health						
Dog and kennel						
Number of dog licenses sold	13,432	13,615	13,573	13,749	13,292	12,764
Number of kennel licenses sold	36	33	36	31	27	30
Board of Developmental Disabilities						
Students enrolled at Blanchard Valley School						
Early intervention program	119	77	95	111	48	127
Preschool	47	32	33	46	37	42
School age	26	22	22	34	32	35
Consumers employed at Blanchard Valley Industries	135	162	110	169	168	163
Business-type activity						
Landfill						
Tonage per year						
In County	95,178	96,837	101,232	87,433	83,380	96,695
Out of County	24,147	27,062	34,411	49,286	37,299	40,244

Sources: Various County Departments.

Notes:

(1) Does not include number of warrants served, civil papers only.
N/A indicates the information was not available.

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
12,433	12,047	11,618	11,417
41	33	29	25
116	106	81	75
46	33	32	45
36	36	29	30
155	171	145	184
89,944	84,401	105,964	86,052
45,435	42,634	38,590	33,075

HANCOCK COUNTY, OHIO

**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN YEARS**

Function/Program	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Public safety										
Sheriff										
Number of vehicles	52	45	38	34	47	44	46	46	43	43
Public works										
Engineer										
Roads (miles)	363	363	363	363	363	363	363	344	434	432
Bridges	380	380	380	380	381	381	381	369	376	376
Culverts	980	980	980	980	980	950	950	980	980	980

Source: Hancock County Engineer's Annual Report.