

HANCOCK COUNTY, OHIO

SUPPLEMENTAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2018

OHIO AUDITOR OF STATE
KEITH FABER



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Columbus, Ohio 43215
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Board of Commissioners
Hancock County
300 S. Main Street
Findlay, Ohio 45840

We have reviewed the *Independent Auditor's Report* of Hancock County, prepared by Julian & Grube, Inc., for the audit period December 31, 2018. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

August 23, 2019

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HANCOCK COUNTY

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HANCOCK COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

| FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE | FEDERAL CFDA NUMBER | PASS-THROUGH GRANT NUMBER | (C) PASSED THROUGH TO SUBRECIPIENTS | (A) CASH FEDERAL DISBURSEMENT |
|---|---------------------------|---------------------------------|--|--|
| U.S. DEPARTMENT OF AGRICULTURE | | | | |
| <i>Passed through Ohio Department of Job and Family Services:</i> | | | | |
| SNAP Cluster: | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | 10.561 | G-1819-11-5747 | | \$ 353,937 |
| Total SNAP Cluster | | | | <u>353,937</u> |
| Total U.S. Department of Agriculture | | | | <u>353,937</u> |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | |
| <i>Passed Through Ohio Department of Development:</i> | | | | |
| Community Development Block Grants/State's Program | 14.228 | B-C-16-1BC-1 | | 349,629 |
| Community Development Block Grants/State's Program | 14.228 | B-C-16-1BC-2 | | 99,672 |
| Community Development Block Grants/State's Program | 14.228 | B-F-17-1BC-1 | | 145,000 |
| (B), (D) Community Development Block Grants/State's Program | 14.228 | N/A | | 5,003 |
| Total Community Development Block Grants/State's Program | | | | <u>599,304</u> |
| Total U.S. Department of Housing and Urban Development | | | | <u>599,304</u> |
| U.S. DEPARTMENT OF JUSTICE | | | | |
| <i>Passed Through the Office of Criminal Justice Services:</i> | | | | |
| Criminal and Juvenile Justice and Mental Health Collaboration Program | 16.745 | 2017-MO-BX-0023 | | 58,422 |
| Crime Victim Assistance | 16.575 | 2018-VOCA-190147150 | | 35,041 |
| Crime Victim Assistance | 16.575 | 2019-VOCA-123123400 | | 12,277 |
| Crime Victim Assistance | 16.575 | 2018-VOCA-128418684 | | 488 |
| Crime Victim Assistance | 16.575 | 2018-VOCA-130351226 | | 2,091 |
| Crime Victim Assistance | 16.575 | 2018-SVAA-109147155 | | 2,363 |
| Crime Victim Assistance | 16.575 | 2019-SVAA-132132406 | | 31 |
| Total Crime Victim Assistance | | | | <u>52,291</u> |
| Total U.S. Department of Justice | | | | <u>110,713</u> |
| U.S. DEPARTMENT OF LABOR | | | | |
| <i>Passed Through Ohio Department of Job and Family Services:</i> | | | | |
| Trade Adjustment Assistance | 17.245 | 2018-7132-1 | | 4,400 |
| Employment Service Cluster: | | | | |
| Employment Service/Wagner-Peyser Funded Activities | 17.207 | 2018-7132-1 | | 23,683 |
| Total Employment Service Cluster | | | | <u>23,683</u> |
| Workforce Investment Act Cluster: | | | | |
| WIOA Adult Program | 17.258 | 2018-7132-1 | | 93,643 |
| WIOA Adult Program - OMJ Center Resource Sharing | 17.258 | 2018-7132-1 | | 3,458 |
| Total WIOA Adult Program | | | | <u>97,101</u> |
| WIOA Dislocated Worker Formula Grants | 17.278 | 2018-7132-1 | | 66,857 |
| WIOA Dislocated Workers - OMJ Center Resource Sharing | 17.278 | 2018-7132-1 | | 4,822 |
| Total WIOA Dislocated Worker Formula Grants | | | | <u>71,679</u> |
| Total Workforce Investment Act Cluster | | | | <u>168,780</u> |
| Total U.S. Department of Labor | | | | <u>196,863</u> |

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HANCOCK COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

| FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE | FEDERAL CFDA NUMBER | PASS-THROUGH GRANT NUMBER | (C) PASSED THROUGH TO SUBRECIPIENTS | (A) CASH FEDERAL DISBURSEMENT |
|--|---------------------------|---------------------------------|--|--|
| U.S. DEPARTMENT OF TRANSPORTATION | | | | |
| <i>Passed Through Ohio Department of Transportation:</i> | | | | |
| Highway Planning and Construction Cluster: | | | | |
| Highway Planning and Construction | 20.205 | E180274 | | 21,416 |
| Highway Planning and Construction | 20.205 | E171294 | | 26,400 |
| Total Highway Planning and Construction Cluster | | | | 47,816 |
| Highway Safety Cluster: | | | | |
| State and Community Highway Safety | 20.600 | STEP-2018-00089 | | 12,953 |
| State and Community Highway Safety | 20.600 | STEP-2019-00082 | | 1,590 |
| Total State and Community Highway Safety | | | | 14,543 |
| National Priority Safety Programs | 20.616 | IDEP-2018-00089 | | 11,419 |
| National Priority Safety Programs | 20.616 | IDEP-2019-00089 | | 3,553 |
| Total National Priority Safety Programs | | | | 14,972 |
| Total Highway Safety Cluster | | | | 29,515 |
| Total U.S. Department of Transportation | | | | 77,331 |
| U.S. DEPARTMENT OF EDUCATION | | | | |
| <i>Passed Through Ohio Department of Education:</i> | | | | |
| Special Education Cluster: | | | | |
| Special Education_Grants to States | 84.027 | 066019-6BSF-2019-P | | 20,125 |
| Special Education_Grants to States | 84.027 | 066019-6BSF-2018-P | | 3,639 |
| Total Special Education_Grants to States | | | | 23,764 |
| Special Education_Preschool Grants | 84.173 | 066019-PGS1-2019-P | | 7,886 |
| Special Education_Preschool Grants | 84.173 | 066019-PGS1-2018-P | | 5,063 |
| Total Special Education_Preschool Grants | | | | 12,949 |
| Total Special Education Cluster | | | | 36,713 |
| <i>Passed Through Ohio Department of Developmental Disabilities:</i> | | | | |
| (G) (D) Special Education - Grants for Infants and Families | 84.181 | N/A | | 115,059 |
| (D) Special Education - Grants for Infants and Families | 84.181 | N/A | | 214,515 |
| Total Special Education - Grants for Infants and Families | | | | 329,574 |
| Total U.S. Department of Education | | | | 366,287 |

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HANCOCK COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

| FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE | FEDERAL CFDA NUMBER | PASS-THROUGH GRANT NUMBER | (C) PASSED THROUGH TO SUBRECIPIENTS | (A) CASH FEDERAL DISBURSEMENT |
|--|---------------------------|---------------------------------|--|--|
| U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | | | |
| <i>Passed Through Ohio Department of Job and Family Services:</i> | | | | |
| Promoting Safe and Stable Families | 93.556 | G-1819-11-5747 | | 27,279 |
| TANF Cluster: | | | | |
| Temporary Assistance for Needy Families | 93.558 | G-1617-11-5520 | | 155,498 |
| Temporary Assistance for Needy Families | 93.558 | G-1819-11-5747 | | 325 |
| Temporary Assistance for Needy Families | 93.558 | G-1819-11-5747 | 129,212 | 737,363 |
| Total TANF Cluster | | | <u>129,212</u> | <u>893,186</u> |
| Child Support Enforcement | 93.563 | G-1819-11-5747 | | 713,387 |
| CCDF Cluster: | | | | |
| Child Care and Development Block Grant | 93.575 | G-1819-11-5747 | 63,864 | 65,061 |
| Total CCDF Cluster | | | <u>63,864</u> | <u>65,061</u> |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | G-1819-11-5747 | | 56,240 |
| Foster Care Title IV-E | 93.658 | G-1819-11-5747 | | 678,957 |
| Adoption Assistance | 93.659 | G-1819-11-5747 | | 167,103 |
| Social Services Block Grant | 93.667 | G-1819-11-5747 | | 717,284 |
| (D), (E) Social Services Block Grant | 93.667 | N/A | | 40,692 |
| (D), (F) Social Services Block Grant | 93.667 | N/A | 19,401 | 19,401 |
| (D), (F) Social Services Block Grant | 93.667 | N/A | 16,543 | 16,543 |
| Total Social Services Block Grant | | | <u>35,944</u> | <u>793,920</u> |
| Medicaid Cluster: | | | | |
| Medical Assistance Program | 93.778 | G-1819-11-5747 | | 574,546 |
| Medical Assistance Program | 93.778 | G-1819-11-5747 | | 838 |
| (D), (E) Medical Assistance Program | 93.778 | N/A | | 265,193 |
| Total Medicaid Cluster | | | | <u>840,577</u> |
| (D), (F) Block Grants for Community Mental Health Services | 93.958 | N/A | 3,528 | 3,528 |
| (D), (F) Block Grants for Community Mental Health Services | 93.958 | N/A | 33,788 | 33,788 |
| Total Block Grants for Community Mental Health Services | | | <u>37,316</u> | <u>37,316</u> |
| (D), (F) Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | N/A | 52,936 | 54,828 |
| (D), (F) Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | N/A | 149,855 | 149,855 |
| (D), (F) Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | N/A | | 18,446 |
| Total Block Grants for Prevention and Treatment of Substance Abuse | | | <u>202,791</u> | <u>223,129</u> |
| Opioid STR | 93.788 | 1900453 | 29,689 | 29,689 |
| (F) Substance Abuse and Mental Health Service Projects of Regional and National Significance | 93.243 | 1800571 | 40,375 | 43,660 |
| (F) Substance Abuse and Mental Health Service Projects of Regional and National Significance | 93.243 | 1900497 | 29,769 | 30,784 |
| (F) Substance Abuse and Mental Health Service Projects of Regional and National Significance | 93.243 | 1900648 | 25,466 | 26,823 |
| Total Substance Abuse and Mental Health Service Projects of Regional and National Significance | | | <u>95,610</u> | <u>101,267</u> |
| Children's Health Insurance Program | 93.767 | G-1819-11-5747 | | 23,426 |
| Children's Health Insurance Program | 93.767 | G-1617-11-5520 | | 74,384 |
| Total Children's Health Insurance Program | | | | <u>97,810</u> |
| John H. Chafer Foster Care Program for Successful Transition to Adulthood | 93.674 | G-1819-115747 | | 2,227 |
| <i>Passed Through Ohio Department of Mental Health and Addiction Services Board</i> | | | | |
| Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) | 93.104 | 1H79SM080141-01 | 125,000 | 130,433 |
| (D) Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) | 93.104 | N/A | 36,052 | 36,052 |
| Total Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) | | | <u>161,052</u> | <u>166,485</u> |
| Total U.S. Department of Health and Human Services | | | <u>755,478</u> | <u>4,893,633</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

| FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE | FEDERAL CFDA NUMBER | PASS-THROUGH GRANT NUMBER | (C) PASSED THROUGH TO SUBRECIPIENTS | (A) CASH FEDERAL DISBURSEMENT |
|--|---------------------------|---------------------------------|--|--|
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | |
| <i>Passed Through Ohio Emergency Management Agency</i> | | | | |
| (D) Flood Mitigation Assistance | 97.029 | N/A | | 187,601 |
| Emergency Management Performance Grant | 97.042 | EMC-2017-EP-00006-S01 | | 15,329 |
| Total U.S. Department of Homeland Security | | | | 202,930 |
| TOTAL FEDERAL AWARDS EXPENDITURES | | | 1,118,373 | 6,800,998 |

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HANCOCK COUNTY, OHIO

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018**

(A) This schedule includes the federal award activity of Hancock County under programs of the federal government for the year ended December 31, 2018 and is prepared in accordance with the cash basis of accounting. The information on this schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Hancock County, it is not intended to and does not present the financial position, changes in net position, or cash flows of Hancock County.

(B) The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on this schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on this schedule. These loans are collateralized by mortgages on the property. The County incurred \$5,003 in administrative costs during 2018.

| | | |
|--|--|------------|
| Beginning loans receivable as of January 1, 2018 | | \$ 582,576 |
| Loans Disbursed | | - |
| Loans Repaid | | (88,820) |
| Ending loans receivable as of December 31, 2018 | | \$ 493,756 |
| | | |
| Cash balance on hand as of December 31, 2018 | | \$ 373,001 |
| Delinquent amounts due as of December 31, 2018 | | \$ - |

(C) The County passes certain federal awards received from various agencies to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash. As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

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

(E) This portion of the grants was passed through Ohio Department of Developmental Disabilities

(F) This portion of the grant was passed through Ohio Department of Alcohol and Drug Addiction Services.

(G) These grant amounts include cash-basis expenditures from previous years that were inadvertently omitted from previous Schedules of Expenditures of Federal Awards. The table below summarizes those federal expenditures from previous years:

| Federal Grantor/Program | CFDA # | 2017 Federal Expenditure |
|---|---------------|---------------------------------|
| U.S. DEPARTMENT OF EDUCATION | | |
| Special Education - Grants for Infants and Families | 84.181 | 115,059 |

(H) CFR Section 200.414 of the Uniform Guidance allows a non-federal entity that has never received a negotiated indirect cost rate to charge a de minimis rate of 10% of modified total direct costs to indirect costs. The County has not elected to use the 10% de minimis indirect cost rate.



Julian & Grube, Inc.
Serving Ohio Local Governments

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

**Independent Auditor's Report on Internal Control over Financial Reporting and
on Compliance and Other Matters Required by *Government Auditing Standards***

Hancock County
300 South Main Street
Findlay, Ohio 45840

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Hancock County's basic financial statements and have issued our report thereon dated June 27, 2019, wherein we noted as discussed in Note 3, Hancock County adopted Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our report refers to other auditors who audited the financial statements of Hancock Community Housing, Inc., a discretely presented component unit, as described in our report on Hancock County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered Hancock County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of Hancock County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of Hancock County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

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

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of Hancock County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering Hancock County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Julian & Grube, Inc.
June 27, 2019



Julian & Grube, Inc.
Serving Ohio Local Governments

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

**Independent Auditor's Report on Compliance with Requirements Applicable
to Each Major Federal Program and on Internal Control Over Compliance
and the Schedule of Expenditure of Federal Awards Required by *Uniform Guidance***

Hancock County
300 South Main Street
Findlay, Ohio 45840

To the Board of Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Hancock County's compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of Hancock County's major federal programs for the year ended December 31, 2018. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies Hancock County's major federal programs.

Management's Responsibility

Hancock County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on Hancock County's compliance for each of Hancock County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about Hancock County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of Hancock County's major programs. However, our audit does not provide a legal determination of Hancock County's compliance.

Opinion on Each Major Federal Program

In our opinion, Hancock County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2018.

Report on Internal Control Over Compliance

Hancock County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered Hancock County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of Hancock County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of Hancock County as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Hancock County's basic financial statements. We issued our unmodified report thereon dated June 27, 2019. Our opinion also explained that Hancock County adopted Governmental Accounting Standard No. 75 during the year. We conducted our audit to opine on Hancock County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. Our opinion also explained that the discretely presented component unit was audited by other auditors.



Julian & Grube, Inc.
June 27, 2019

HANCOCK COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2018

| 1. SUMMARY OF AUDITORS' RESULTS | | |
|--|---|--|
| <i>(d)(1)(i)</i> | <i>Type of Financial Statement Opinion</i> | Unmodified |
| <i>(d)(1)(ii)</i> | <i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i> | No |
| <i>(d)(1)(ii)</i> | <i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i> | No |
| <i>(d)(1)(iii)</i> | <i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i> | No |
| <i>(d)(1)(iv)</i> | <i>Were there any material internal control weaknesses reported for major federal programs?</i> | No |
| <i>(d)(1)(iv)</i> | <i>Were there any significant deficiencies in internal control reported for major federal programs?</i> | No |
| <i>(d)(1)(v)</i> | <i>Type of Major Programs' Compliance Opinion</i> | Unmodified |
| <i>(d)(1)(vi)</i> | <i>Are there any reportable findings under 2 CFR § 200.516 (a)?</i> | No |
| <i>(d)(1)(vii)</i> | <i>Major Programs:</i> | TANF Cluster; Child Support Enforcement (CFDA #93.563) |
| <i>(d)(1)(viii)</i> | <i>Dollar Threshold: Type A/B Programs</i> | Type A: >\$750,000 Type B: all others |
| <i>(d)(1)(ix)</i> | <i>Low Risk Auditee under 2 CFR § 200.520?</i> | Yes |

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

None

| |
|--|
| 3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS |
|--|

None

HANCOCK COUNTY, OHIO

Auditor Charity A. Rauschenberg, CPA



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2018



HANCOCK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended
December 31, 2018



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, 2018

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HANCOCK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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June 27, 2019

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

As Auditor of Hancock County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2018. 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, 2018, 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 Allen, Hardin, Putnam, Seneca, Wood, and Wyandot counties in Ohio. It is approximately forty-five miles south of the City of Toledo and one hundred ten miles north of the City of Dayton. As a result of this location, in the so-called "I-75 Corridor", the County has been able to take advantage of its proximity to major population centers, its access to major transportation routes, and its rural location to create strong business and industrial growth. A number of major distribution centers have been constructed and opened in the County because of its location. The location of suppliers and related businesses in the County has been fostered by the presence of large facilities in Ohio, Michigan, and Kentucky, all of which are located close to I-75.

The County's estimated 2018 census population of 75,672 placed it as the 34th most populous of the State's eighty-eight counties. The City of Findlay (the "City"), which is the County seat, has an estimated 2018 population of 41,237 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 | 62.39% |
| Commercial/Industrial | 18.53 |
| Public Utility | 0.05 |
| Governmental (including parks) and Other Tax Exempt | (a) |
| Agricultural | 19.03 |

(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 2,600+ 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 4,867 full- and part-time students. Owens Community College have campuses located in the County and account for enrollment of 980 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 Marathon Center for the Performing Arts (MCPA) is Northwest Ohio's premier destination for diverse arts programming, education and entertainment. MCPA strives to enrich lives and strengthen the economic vitality of the community. Using Findlay's historic Central Middle School as both its structural and aesthetic foundation, MCPA features a beautifully renovated 960 seat performance space featuring a large proscenium stage. The Findlay Area Arts Partnership has merged with the MCPA which 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. This merger combines strengths and consolidates resources, opening up a whole new world of possibilities for arts education programming.

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 unit 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.

A Component unit is legally separate organizations which are fiscally dependent on the County or for which the County is financially accountable. The Hancock Community Housing, Inc. has been included as a discretely presented component unit.

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 Public Health Department, Hancock County Family First Council, 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 2018, the community continued to expand the industrial job market as well as hotels, local restaurants, human resources and management, and retail automotive dealers. This influx of expanding/new business represents a significant capital investment and job creation in the community.

As planned the Campbell Soup Supply Company, the Hancock Hotel, Autoliv Nissan Brake Systems, a new Holiday Inn Express, and various other new capital construction projects were completed and opened for business in 2018.

In 2018, Ohio Logistics expanded their warehouse adding an additional 150,000 square foot warehouse to the existing 416,140 square foot building at an investment of six million dollars.

In 2018, Veoneer-Nissin Brake, formerly Autoliv, finished their \$14 million, 194,400 square foot industrial warehouse. Veoneer-Nissin Brake moved 287 employees to the new facility and anticipates employing up to 500 employees within the first three years of opening.

One Energy, a Findlay based wind Energy Company, completed construction of three additional 262-foot tall wind turbines for Ball Corporation similar to the three already in use. These will be owned and operated by One Energy and Ball Corporation will purchase the energy generated by the six turbines. Overall the turbines will power 30% of the plant’s energy and generate over 24 million kilowatt hours per year.

Personal incomes in Hancock County increased by \$1.23 billion, or 33 percent over the last ten years. Hancock County is consistently ranked among the top counties in the State for the lowest unemployment rate; it ranked 5th out of 88 counties for 2018. Hancock County averaged 3.4 percent unemployment, remaining under the State average of 4.8 percent.

2016 was a revaluation year, which entailed a physical inspection of all real estate parcels in the County. Property values increased over the last six years as indicated by the County 2016 sexennial update with taxes payable in 2017. The next County revaluation is the triennial for tax year 2019 with taxes payable in 2020 based on the updated values. Recently, the demand for housing can be attributed to new jobs coming to fruition. The number of homes offered for sale in the County decreased in 2018 slightly, thus creating competition among buyers. The result was an active housing market where the average sales price for residential property was increased from 2017 values of \$141,120 to \$160,000 in 2018.

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 2018 year-end, in addition to maintaining 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 maintain 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 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 which maintains a high level of services to our community. County officials meet regularly to address operational concerns that have an impact on the budget. In 2018 the Board imposed a continuing ¼% for operations, a new Juvenile/Probate Courthouse, jail study and jail expansion after several strategic planning sessions were held.

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 availability of resources is determined by the County's Budget Commission.

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 Maumee Watershed Conservancy District has in progress Phase I of a flood reduction measure with a benching project through the City of Findlay. In 2018 bids were received for the benching project with the winning bid coming in at \$6.1 million, over half of the projected amount. Old tires and riffles were removed from the river at the start of the benching project. Benching involves digging into the banks along the river and will extent up to 450 feet wide at the widest point. The benching project will cover roughly 3500 feet along the river in between two streets, Broad Ave. and North Cory, within the City limits. Phase I of the flood reduction measure is anticipated to reduce the flooding by one foot on Main Street in Findlay during a 100-year flood. A ¼% of the County sales tax had been placed into a capital fund for ten years and is the revenue source of funding Phase I. The Flood Mitigation sales tax of ¼% will no longer be collected after 2018, but has sufficient funds for Phase I. In addition to the overall flood-control plan, major benching work was being completed along the Blanchard River and will continue into 2019. In December of 2018, Governor Kasich signed legislation that earmarked \$15 million for flood-reduction efforts along a Blanchard River tributary known as Eagle Creek. The funds will come with a twenty percent local match and will be managed by the Maumee Watershed Conservancy District or the Hancock County Commissioners. The Commissioners continue to meet with constituents, businesses, and other governing bodies to discuss further flood reduction measures to be financed with the existing Flood Mitigation sales tax funds.

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, 2017. 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, Adam Witteman, Kim Boudrie, Nancy Hiatt, and Chelsi Frankforther for their dedication and service. I am grateful to the County Commissioners for their continued support through adequate funding of the CAFR.

Respectfully submitted,



Charity A. Rauschenberg, CPA
Hancock County Auditor

HANCOCK COUNTY, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2018

COMMISSIONERS

Brian J. Robertson
Timothy K. Bechtol
Mark D. Gazarek

AUDITOR

Charity A. Rauschenberg, CPA

CORONER

Dr. Mark R. Fox

ENGINEER

Douglas E. Cade, P.E., P.S.

PROSECUTING ATTORNEY

Phillip A. Riegler

RECORDER

Tracy Coldren

SHERIFF

Michael E. Heldman

TREASURER

J. Steve Welton

CLERK OF COURTS

Cathy Prosser-Wilcox

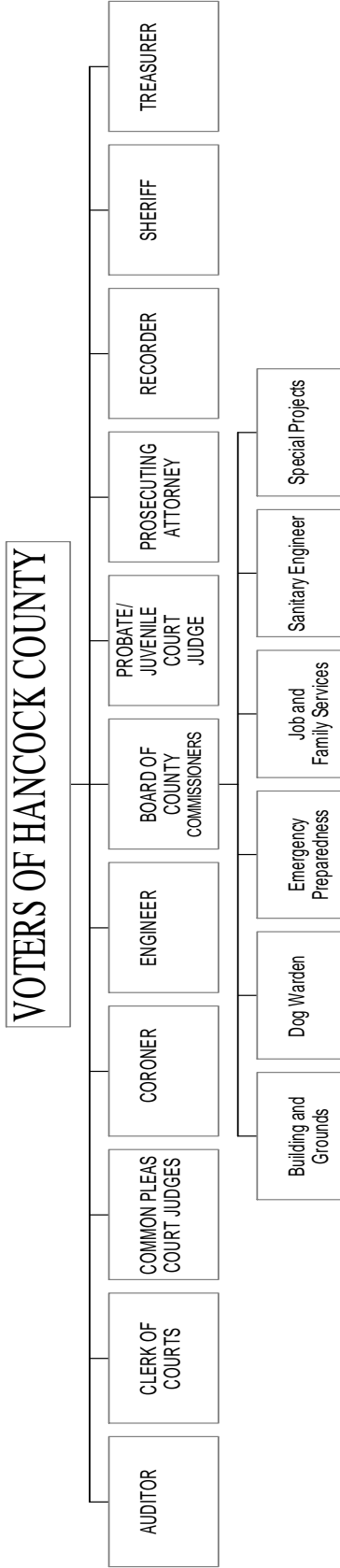
COMMON PLEAS COURT JUDGES

Jonathan P. Starn
Reginald J. Routson

PROBATE/JUVENILE COURT JUDGE

Kristen K. Johnson

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

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Hancock County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morrill

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

Hancock County
300 South Main Street
Findlay, Ohio 45840

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of and for the year ended December 31, 2018, 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 Hancock Community Housing, Inc., Hancock County's discretely presented component unit, which represents 100%, 100%, and 100%, respectively, of the assets, net position, and revenues, of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Hancock Community Housing, Inc., is based solely on the report of other auditors. We audited 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.

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 such 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.

Opinion

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 discretely presented component unit, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Board of Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 3 to the financial statements, during 2018, Hancock County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. We did not modify our opinion regarding this matter.

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*, and schedules of net pension and other post-employment benefit liabilities and assets and pension and other post-employment benefit contributions 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 the 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.

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 27, 2019, 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.

Julian & Grube, Inc.

Julian & Grube, Inc.
June 27, 2019

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HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018 UNAUDITED

The management's discussion and analysis of Hancock County's (the "County") financial performance provides an overview of the County's financial activities for the year ended December 31, 2018. 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 2018. 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 Unit - The County's financial statements include financial data of the Hancock Community Housing, Inc. This component unit is described in the notes to the financial statements. The component unit is 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, 2018 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, 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.

Required Supplementary Information - In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's net pension asset/liability and net OPEB asset/liability.

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, 2018
UNAUDITED

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position at December 31, 2018 and December 31, 2017. The net position at December 31, 2017 has been restated as described in Note 3.

Table 1
Net Position

| | Governmental Activities | | Business-Type Activities | | Total | |
|--|-------------------------|------------------|--------------------------|------------------|----------------|------------------|
| | 2018 | Restated 2017 | 2018 | Restated 2017 | 2018 | Restated 2017 |
| <u>Assets</u> | | | | | | |
| Current assets | \$ 82,345,314 | \$ 79,252,514 | \$ 12,804,237 | \$ 14,240,216 | \$ 95,149,551 | \$ 93,492,730 |
| Capital assets, net | 116,448,423 | 113,712,598 | 13,434,890 | 10,522,794 | 129,883,313 | 124,235,392 |
| Total assets | 198,793,737 | 192,965,112 | 26,239,127 | 24,763,010 | 225,032,864 | 217,728,122 |
| <u>Deferred outflows of resources</u> | | | | | | |
| Unamortized deferred charges | 91,751 | 103,586 | 20,287 | 23,716 | 112,038 | 127,302 |
| Pension | 5,555,709 | 12,977,773 | 242,066 | 554,454 | 5,797,775 | 13,532,227 |
| OPEB | 1,082,789 | 183,892 | 50,809 | 7,902 | 1,133,598 | 191,794 |
| Total deferred outflows of resources | 6,730,249 | 13,265,251 | 313,162 | 586,072 | 7,043,411 | 13,851,323 |
| <u>Liabilities</u> | | | | | | |
| Current liabilities | 5,928,361 | 4,160,506 | 837,759 | 191,467 | 6,766,120 | 4,351,973 |
| Long-term liabilities: | | | | | | |
| Due within one year | 1,724,817 | 1,975,349 | 675,139 | 614,346 | 2,399,956 | 2,589,695 |
| Net pension liability | 21,863,331 | 33,143,792 | 971,122 | 1,444,960 | 22,834,453 | 34,588,752 |
| Net OPEB liability | 14,443,527 | 14,237,386 | 660,070 | 628,506 | 15,103,597 | 14,865,892 |
| Other amounts | 7,023,657 | 7,369,824 | 10,232,489 | 9,092,676 | 17,256,146 | 16,462,500 |
| Total liabilities | 50,983,693 | 60,886,857 | 13,376,579 | 11,971,955 | 64,360,272 | 72,858,812 |
| <u>Deferred inflows of resources</u> | | | | | | |
| Property taxes and PILOTs | 14,430,880 | 12,482,135 | - | - | 14,430,880 | 12,482,135 |
| Unamortized deferred gain | - | - | 14,303 | 16,091 | 14,303 | 16,091 |
| Pension | 5,994,586 | 465,644 | 299,231 | 103,293 | 6,293,817 | 568,937 |
| OPEB | 1,636,036 | 13,389 | 61,575 | - | 1,697,611 | 13,389 |
| Total deferred inflows of resources | 22,061,502 | 12,961,168 | 375,109 | 119,384 | 22,436,611 | 13,080,552 |
| <u>Net Position</u> | | | | | | |
| Net investment in capital assets | 110,033,636 | 106,701,963 | 10,061,098 | 7,465,843 | 120,094,734 | 114,167,806 |
| Restricted | 18,192,169 | 23,806,973 | 1,889,916 | 2,952,705 | 20,082,085 | 26,759,678 |
| Unrestricted | 4,252,986 | 1,873,402 | 849,587 | 2,839,195 | 5,102,573 | 4,712,597 |
| Total net position | \$ 132,478,791 | \$ 132,382,338 | \$ 12,800,601 | \$ 13,257,743 | \$ 145,279,392 | \$ 145,640,081 |

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018 UNAUDITED

The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension/OPEB benefits attributable to active and inactive employees' past service.
2. Minus plan assets available to pay these benefits.

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require, the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

HANCOCK COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
UNAUDITED**

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$146,449,221 to \$132,382,338 for governmental activities and \$13,878,347 to \$13,257,743 for business-type activities.

Current and other assets for governmental activities increased \$3,092,800 from the previous year. The largest increases were in the areas of real estate and other taxes receivable and equity in pooled cash and investments. Real estate and other taxes receivable increased due to an additional .6 mill levy for Agency on Aging. Equity in pooled cash and investments increased due to an increase in the cash in the flood mitigation fund as well as other capital project funds. Capital assets increased \$2,735,825 due to the building and infrastructure projects that were completed during the year. Current liabilities in the governmental activities increased \$1,767,855 due to an increase in due to other governments and notes payable related to the jail renovations. The increase in due to other governments related to large amounts due from the Board of Developmental Disabilities fund and the Flood Mitigation fund. Long-term liabilities decreased due to the decrease in the net pension liability at year-end.

The current and other assets of the business-type activities decreased by \$1,435,979 due primarily to a decrease in equity in pooled cash and investments in the sanitary landfill activities. Capital assets of the business-type activities increased \$2,912,096 because of improvements for the County landfill.

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HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
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Table 2 shows the changes in net position for 2018 and 2017. The net position at December 31, 2017 has been restated as described in Note 3.

Table 2
Changes in Net Position

| | Governmental Activities | | Business-type Activities | | Total | |
|---|-------------------------|-----------------------|--------------------------|----------------------|-----------------------|-----------------------|
| | | Restated | | Restated | | Restated |
| | 2018 | 2017 | 2018 | 2017 | 2018 | 2017 |
| Revenues | | | | | | |
| Program revenues: | | | | | | |
| Charges for services and sales | \$ 9,235,855 | \$ 10,106,397 | \$ 5,989,219 | \$ 5,781,126 | \$ 15,225,074 | \$ 15,887,523 |
| Operating grants and contributions | 19,605,967 | 19,469,178 | - | - | 19,605,967 | 19,469,178 |
| Capital grants and contributions | 1,896,671 | 2,464,251 | - | - | 1,896,671 | 2,464,251 |
| Total program revenues | <u>30,738,493</u> | <u>32,039,826</u> | <u>5,989,219</u> | <u>5,781,126</u> | <u>36,727,712</u> | <u>37,820,952</u> |
| General revenues: | | | | | | |
| Property taxes | 13,345,365 | 11,376,493 | - | - | 13,345,365 | 11,376,493 |
| Payment in lieu of taxes | 361,705 | 229,873 | - | - | 361,705 | 229,873 |
| Sales tax | 15,558,714 | 14,714,421 | - | - | 15,558,714 | 14,714,421 |
| Unrestricted grants | 2,842,460 | 3,000,654 | - | - | 2,842,460 | 3,000,654 |
| Investment earnings | 849,540 | 520,882 | 131,554 | 117,283 | 981,094 | 638,165 |
| Other | 223,593 | 129,487 | 648,406 | 376,134 | 871,999 | 505,621 |
| Total general revenues | <u>33,181,377</u> | <u>29,971,810</u> | <u>779,960</u> | <u>493,417</u> | <u>33,961,337</u> | <u>30,465,227</u> |
| Total revenues | <u>63,919,870</u> | <u>62,011,636</u> | <u>6,769,179</u> | <u>6,274,543</u> | <u>70,689,049</u> | <u>68,286,179</u> |
| Expenses | | | | | | |
| Program Expenses: | | | | | | |
| General government | | | | | | |
| Legislative and executive | 7,822,738 | 9,443,048 | - | - | 7,822,738 | 9,443,048 |
| Judicial | 5,243,567 | 5,510,128 | - | - | 5,243,567 | 5,510,128 |
| Public safety | 12,296,602 | 11,726,027 | - | - | 12,296,602 | 11,726,027 |
| Public works | 7,318,608 | 6,793,195 | - | - | 7,318,608 | 6,793,195 |
| Health | 16,000,098 | 14,605,828 | - | - | 16,000,098 | 14,605,828 |
| Human services | 11,713,272 | 10,108,308 | - | - | 11,713,272 | 10,108,308 |
| Conservation and recreation | 2,746,754 | 2,376,144 | - | - | 2,746,754 | 2,376,144 |
| Economic development | 435,481 | 852,625 | - | - | 435,481 | 852,625 |
| Interest and fiscal charges | 246,297 | 238,908 | - | - | 246,297 | 238,908 |
| Sanitary landfill | - | - | 6,918,731 | 4,415,448 | 6,918,731 | 4,415,448 |
| Agricultural service center | - | - | 95,948 | 206,743 | 95,948 | 206,743 |
| BMV one-stop | - | - | 211,642 | 120,081 | 211,642 | 120,081 |
| Total expenses | <u>63,823,417</u> | <u>61,654,211</u> | <u>7,226,321</u> | <u>4,742,272</u> | <u>71,049,738</u> | <u>66,396,483</u> |
| Change in net position | 96,453 | 357,425 | (457,142) | 1,532,271 | (360,689) | 1,889,696 |
| Net position at beginning of year (restated) | | | | | | |
| | <u>132,382,338</u> | N/A | <u>13,257,743</u> | N/A | <u>145,640,081</u> | N/A |
| Net position at end of year | <u>\$ 132,478,791</u> | <u>\$ 132,382,338</u> | <u>\$ 12,800,601</u> | <u>\$ 13,257,743</u> | <u>\$ 145,279,392</u> | <u>\$ 145,640,081</u> |

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
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The information necessary to restate the 2017 beginning balances and the 2017 OPEB expense amounts for the effects of the initial implementation of GASB 75 is not available. Therefore, 2017 functional expenses still include OPEB expense of \$191,794 computed under GASB 45. GASB 45 required recognizing OPEB expense equal to the contractually required contributions to the plan. Under GASB 75, OPEB expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of OPEB expense. Under GASB 75, the 2018 statements report OPEB expense of \$950,205. Consequently, in order to compare 2018 total program expenses to 2017, the following adjustments are needed:

| | Governmental Activities | Business-Type Activities |
|--|----------------------------|-----------------------------|
| Total 2018 program expenses under GASB 75 | \$ 63,823,417 | \$ 7,226,321 |
| OPEB expense under GASB 75 | (899,314) | (50,891) |
| 2018 contractually required contributions | 14,423 | 659 |
| Adjusted 2018 program expenses | 62,938,526 | 7,176,089 |
| Total 2017 program expenses under GASB 45 | 61,654,211 | 4,742,272 |
| Increase in program expenses not related to OPEB | \$ 1,284,315 | \$ 2,433,817 |

The decrease in charges for services related to a decrease in special assessments in the debt service funds and capital projects funds as well as decreases in charges for services in the E-911 and Juvenile Court special revenue funds. The operating grants and contributions increased by \$136,789 in 2018 due to an increase in grant revenue received for the job and family services and the board of developmental disabilities programs. The capital grants and contributions decreased \$567,580 primarily due to the decrease in grants received from the Ohio Department of Transportation.

General revenues increased by \$3,209,567 in 2018 due to an increase in sales and property taxes. This increase was the result of higher sales and property tax collections related to the additional Agency on Aging tax levy.

Many of the expense categories increased from the prior year due primarily due to wage and benefit increases. Overall expenses increased \$2,169,206. The expense categories that contributed to the largest part of this year's increase were public safety, health and human services, increasing by \$570,575, \$1,394,270 and \$1,604,964, respectively.

Net position of the business-type activities decreased due to operating expenses in these activities outpacing operating revenues.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2018
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Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The statement of activities reflects the cost of program services and the charges for services, 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>2018</u> | Net Cost of Services <u>2018</u> | Total Cost of Services <u>2017</u> | Net Cost of Services <u>2017</u> |
|-----------------------------|--|--|--|--|
| Program Expenses: | | | | |
| General government | | | | |
| Legislative and executive | \$ 7,822,738 | \$ 4,120,991 | \$ 9,443,048 | \$ 5,497,869 |
| Judicial | 5,243,567 | 3,137,531 | 5,510,128 | 3,081,220 |
| Public safety | 12,296,602 | 10,039,714 | 11,726,027 | 9,756,417 |
| Public works | 7,318,608 | (31,963) | 6,793,195 | (1,870,257) |
| Health | 16,000,098 | 10,130,343 | 14,605,828 | 8,925,420 |
| Human services | 11,713,272 | 3,456,942 | 10,108,308 | 2,080,219 |
| Conservation and recreation | 2,746,754 | 1,950,659 | 2,376,144 | 2,083,336 |
| Economic development | 435,481 | 34,410 | 852,625 | (178,747) |
| Interest and fiscal charges | <u>246,297</u> | <u>246,297</u> | <u>238,908</u> | <u>238,908</u> |
| Total | <u>\$ 63,823,417</u> | <u>\$ 33,084,924</u> | <u>\$ 61,654,211</u> | <u>\$ 29,614,385</u> |

Charges for services provided for 44.83% 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 31.65% 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 and contributions. 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, Board of Developmental Disabilities Fund and Flood Mitigation Fund.

The General Fund is the primary operating fund of the County. At the end of 2018, unassigned fund balance was \$6,635,010 while total fund balance was \$8,232,286. During 2018, the County's General Fund decreased \$415,086 due primarily to a decrease in equity and pooled cash and investments which was the result of increases in expenditures and transfers out to other funds.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018 UNAUDITED

The Board of Developmental Disabilities Fund balance decreased \$4,329,124. This was primarily due to the significant decrease in equity in pooled cash and investments which occurred from transferring out \$4,000,000 to a capital projects fund for various capital improvements.

The Flood Mitigation Fund increased due to transfers from the General Fund from increased sales tax revenues and a grant received during the year. This fund was created to receive the additional .25% sales tax confirmed by voters and intended for flood mitigation projects. This sales tax expired at the end of 2018.

Business-Type Activities Financial Analysis

The County's enterprise funds provide the same information found in the county-wide financial statements. The County's major enterprise fund is the Sanitary Landfill.

The change in net position for the Sanitary Landfill Fund was mainly the result of operating expenses exceeding operating revenues. The Sanitary Landfill Fund had larger expenses related to contract services and landfill closure/post-closure costs due to increases in the landfill capacity.

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 \$1,639,399. This increase was the result of better sales tax collection estimates throughout the year and an increase in rental income estimates. Actual receipts and other financing sources increased \$2,679,001 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 required to be budgeted by the County.

Appropriation changes from the original budget to the final budget were \$1,940,160 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 \$631,209 less than the final budget. While all expenditure line items showed positive variances, advances out increased \$280,223 since the County is not required to budget these amounts. The most significant changes in the expenditures were in the areas of legislative and executive, judicial and human services. In legislative and executive, the most significant decreases from final budget to actual were in board of elections, building and ground maintenance, insurance, microfilm and auditor. Contractual services decreased due to conservative budgeting. In judicial, juvenile court and juvenile probation showed the most significant unused appropriation decreases. Human services showed a large decrease due to conservative spending in soldier's relief.

Capital Assets and Debt Administration

Capital Assets - The County's capital assets for governmental and business-type activities as of December 31, 2018, were \$116,448,423 and \$13,434,890, respectively, (net of accumulated depreciation). This investment in capital assets includes land, easements, buildings, improvements other than buildings, equipment, vehicles, and infrastructure.

For governmental activities, major capital asset additions included land purchases, equipment, buildings and infrastructure. In business-type activities, the Landfill purchased new equipment and vehicles. Note 12 to the basic financial statements provides additional information regarding capital assets.

Debt - At December 31, 2018, the County had total general obligation bonded debt outstanding of \$7,586,951. Of this amount, \$2,229,012 will be repaid from business-type activities. Other outstanding debt included special assessment bonds of \$413,957, other long-term obligations of \$39,283,436, and OPWC loans of \$550,764.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2018 UNAUDITED

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 net pension liability, net OPEB liability, compensated absences and closure/post-closure costs. Notes 19 and 20 to the basic financial statements provide additional information regarding the County's debt.

Current Issues

In 2018, the Commissioners began making renovations to the Hancock County Justice Center. Exterior work including roof repairs, tuck-pointing, and new jail doors are expected to be completed in 2019.

In 2018, the Hancock County Commissioners imposed a one-quarter percent sales tax for county for operations. Rising costs of children in care, the need for a new juvenile probate building, a jail expansion, and increased cost involving the Sheriff and Court system have contributed to the need for another one-quarter percent sales tax. The Board of County Commissioners have decided to forgo renovations of the current Juvenile Probate building and have declared a need for a new Juvenile Probate Courthouse. In 2019, planning is underway for the new structure along with plans for a new jail study.

In 2018, the Hancock County Commissioners, in conjunction with other elected officials, contracted with Six Disciplines Consulting Services to assist with various financial and capital project planning County wide. Elected Officials are working on determining the best course of action for continued flood mitigation efforts, future capital projects, the construction of a new Juvenile Probate Courthouse, the expansion of the current county jail, and improvements to current infrastructure during major flood events.

In 2018, the Hancock County Commissioners spent over \$1 million dollars on capital projects including the completion of a fiber loop, VOIP phone system, a boiler replacement at the courthouse, and Tyler New World system in conjunction with the City of Findlay. In 2019, all projects are up and running with the exception of the Tyler New World project which is still being implemented.

In 2018, the Hancock County Landfill began and finished phase I of a lateral expansion for cell and support structure construction. This is the first of six phases intended by the Hancock County Landfill for future use. In 2019, Hancock County Landfill is starting the planning process for phase II of the lateral expansion. Phase 2 will prepare 10 additional acres to receive waster after phase I has been filled.

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, 2018

| | Primary Government | | | Component Unit |
|---|----------------------------|-----------------------------|--------------------|------------------------------------|
| | Governmental Activities | Business-type Activities | Total | Hancock Community Housing, Inc. |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 53,620,282 | \$ 1,917,770 | \$ 55,538,052 | \$ 190,219 |
| Cash and cash equivalents in segregated accounts. | 426,011 | 2,859,383 | 3,285,394 | - |
| Investments in segregated accounts | - | 6,990,274 | 6,990,274 | - |
| Receivables: | | | | |
| Sales taxes | 4,111,801 | - | 4,111,801 | - |
| Real estate and other taxes | 14,544,555 | - | 14,544,555 | - |
| Accounts | 280,706 | 937,221 | 1,217,927 | - |
| Special assessments | 1,349,451 | - | 1,349,451 | - |
| Accrued interest | 153,887 | 27,009 | 180,896 | - |
| Payment in lieu of taxes | 222,615 | - | 222,615 | - |
| Loans receivable | 493,756 | - | 493,756 | - |
| Due from other governments | 5,538,064 | 17,774 | 5,555,838 | - |
| Materials and supplies inventory | 524,724 | 35,312 | 560,036 | - |
| Prepayments | 826,854 | 10,012 | 836,866 | 1,924 |
| Net pension asset | 207,486 | 9,482 | 216,968 | - |
| Net OPEB asset | 45,000 | - | 45,000 | - |
| Due from external parties | 122 | - | 122 | - |
| Capital assets: | | | | |
| Non-depreciable capital assets | 40,841,374 | 1,763,506 | 42,604,880 | 196,664 |
| Depreciable capital assets, net | 75,607,049 | 11,671,384 | 87,278,433 | 652,854 |
| Total capital assets, net | 116,448,423 | 13,434,890 | 129,883,313 | 849,518 |
| Total assets | 198,793,737 | 26,239,127 | 225,032,864 | 1,041,661 |
| Deferred outflows of resources: | | | | |
| Unamortized deferred loss on debt refunding . | 91,751 | 20,287 | 112,038 | - |
| Pension | 5,555,709 | 242,066 | 5,797,775 | - |
| OPEB | 1,082,789 | 50,809 | 1,133,598 | - |
| Total deferred outflows of resources | 6,730,249 | 313,162 | 7,043,411 | - |

(Continued)

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2018
(CONTINUED)

| | Primary Government | | | Component Unit |
|--|-------------------------|--------------------------|----------------|---------------------------------|
| | Governmental Activities | Business-type Activities | Total | Hancock Community Housing, Inc. |
| Liabilities: | | | | |
| Accounts payable | \$ 1,226,019 | \$ 94,389 | \$ 1,320,408 | \$ 1,800 |
| Contracts payable | 64,508 | - | 64,508 | - |
| Accrued wages and benefits payable | 802,708 | 37,591 | 840,299 | - |
| Due to other governments | 1,520,915 | 60,185 | 1,581,100 | - |
| Due to external parties | - | 34,402 | 34,402 | - |
| Accrued interest payable | 39,211 | 11,192 | 50,403 | - |
| Notes payable | 2,275,000 | 600,000 | 2,875,000 | - |
| Unearned revenue | - | - | - | 14,789 |
| Long-term liabilities: | | | | |
| Due within one year | 1,724,817 | 675,139 | 2,399,956 | 24,045 |
| Due in more than one year: | | | | |
| Net pension liability | 21,863,331 | 971,122 | 22,834,453 | - |
| Net OPEB liability | 14,443,527 | 660,070 | 15,103,597 | - |
| Other amounts | 7,023,657 | 10,232,489 | 17,256,146 | 254,249 |
| Total liabilities | 50,983,693 | 13,376,579 | 64,360,272 | 294,883 |
| Deferred inflows of resources: | | | | |
| Property taxes levied for the next fiscal year | 14,208,265 | - | 14,208,265 | - |
| PILOTs levied for the next fiscal year | 222,615 | - | 222,615 | - |
| Unamortized deferred gain on debt refunding | - | 14,303 | 14,303 | - |
| Pension | 5,994,586 | 299,231 | 6,293,817 | - |
| OPEB | 1,636,036 | 61,575 | 1,697,611 | - |
| Total deferred inflows of resources | 22,061,502 | 375,109 | 22,436,611 | - |
| Net position: | | | | |
| Net investment in capital assets | 110,033,636 | 10,061,098 | 120,094,734 | 571,225 |
| Restricted for: | | | | |
| Capital projects | 2,407,513 | - | 2,407,513 | - |
| Debt service | 1,493,514 | - | 1,493,514 | - |
| Legislative and executive | 1,133,312 | - | 1,133,312 | - |
| Judicial | 1,228,822 | - | 1,228,822 | - |
| Public safety | 901,501 | - | 901,501 | - |
| Public works | 2,604,425 | - | 2,604,425 | - |
| Health | 6,941,605 | - | 6,941,605 | - |
| Human services | 170,060 | - | 170,060 | - |
| Economic development | 880,411 | - | 880,411 | - |
| Conservation and recreation | 10 | - | 10 | - |
| Other purposes | 6,188 | - | 6,188 | - |
| Closure/post closure costs | - | 1,889,916 | 1,889,916 | - |
| Children in custody: | | | | |
| Expendable | 177,808 | - | 177,808 | - |
| Nonexpendable | 247,000 | - | 247,000 | - |
| Unrestricted | 4,252,986 | 849,587 | 5,102,573 | 175,553 |
| Total net position | \$ 132,478,791 | \$ 12,800,601 | \$ 145,279,392 | \$ 746,778 |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018

| | <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. | \$ 7,822,738 | \$ 3,507,078 | \$ 194,669 | \$ - |
| Judicial. | 5,243,567 | 1,659,806 | 446,230 | - |
| Public safety. | 12,296,602 | 1,671,304 | 585,584 | - |
| Public works. | 7,318,608 | 1,619,265 | 4,630,730 | 1,100,576 |
| Health. | 16,000,098 | 472,791 | 5,396,964 | - |
| Human services. | 11,713,272 | 305,611 | 7,950,719 | - |
| Conservation and recreation. | 2,746,754 | - | - | 796,095 |
| Economic development and assistance. | 435,481 | - | 401,071 | - |
| Interest and fiscal charges. | 246,297 | - | - | - |
| Total governmental activities. | <u>63,823,417</u> | <u>9,235,855</u> | <u>19,605,967</u> | <u>1,896,671</u> |
| Business-type activities: | | | | |
| Sanitary landfill. | 6,918,731 | 5,385,670 | - | - |
| Agricultural service center. | 95,948 | 322,795 | - | - |
| BMV one-stop. | 211,642 | 280,754 | - | - |
| Total business-type activities. | <u>7,226,321</u> | <u>5,989,219</u> | <u>-</u> | <u>-</u> |
| Totals. | <u>\$ 71,049,738</u> | <u>\$ 15,225,074</u> | <u>\$ 19,605,967</u> | <u>\$ 1,896,671</u> |
| Component unit: | | | | |
| Hancock Community Housing, Inc. | <u>\$ 146,571</u> | <u>\$ 150,633</u> | <u>\$ 69,241</u> | <u>\$ -</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. | |
| Miscellaneous. | |

Total general revenues.

Change in net position.

Net position at beginning of year (restated)

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 Unit |
| Governmental Activities | Business-type Activities | Total | Hancock Community Housing, Inc. |
| \$ (4,120,991) | \$ - | \$ (4,120,991) | \$ - |
| (3,137,531) | - | (3,137,531) | - |
| (10,039,714) | - | (10,039,714) | - |
| 31,963 | - | 31,963 | - |
| (10,130,343) | - | (10,130,343) | - |
| (3,456,942) | - | (3,456,942) | - |
| (1,950,659) | - | (1,950,659) | - |
| (34,410) | - | (34,410) | - |
| (246,297) | - | (246,297) | - |
| <u>(33,084,924)</u> | <u>-</u> | <u>(33,084,924)</u> | <u>-</u> |
| - | (1,533,061) | (1,533,061) | - |
| - | 226,847 | 226,847 | - |
| - | 69,112 | 69,112 | - |
| <u>-</u> | <u>(1,237,102)</u> | <u>(1,237,102)</u> | <u>-</u> |
| <u>(33,084,924)</u> | <u>(1,237,102)</u> | <u>(34,322,026)</u> | <u>-</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>73,303</u> |
| 2,432,929 | - | 2,432,929 | - |
| 2,441,348 | - | 2,441,348 | - |
| 6,318,101 | - | 6,318,101 | - |
| 2,041,593 | - | 2,041,593 | - |
| 111,394 | - | 111,394 | - |
| 361,705 | - | 361,705 | - |
| 15,558,714 | - | 15,558,714 | - |
| 2,842,460 | - | 2,842,460 | - |
| 849,540 | 131,554 | 981,094 | - |
| 223,593 | 648,406 | 871,999 | - |
| <u>33,181,377</u> | <u>779,960</u> | <u>33,961,337</u> | <u>-</u> |
| 96,453 | (457,142) | (360,689) | 73,303 |
| <u>132,382,338</u> | <u>13,257,743</u> | <u>145,640,081</u> | <u>673,475</u> |
| <u>\$ 132,478,791</u> | <u>\$ 12,800,601</u> | <u>\$ 145,279,392</u> | <u>\$ 746,778</u> |

HANCOCK COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018

| | <u>General</u> | <u>Board of Developmental Disabilities</u> | <u>Flood Mitigation</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|---|----------------------|--|-----------------------------|---|---|
| Assets: | | | | | |
| Equity in pooled cash and investments | \$ 6,466,698 | \$ 11,349,364 | \$ 20,907,122 | \$ 14,882,020 | \$ 53,605,204 |
| Cash and cash equivalents in segregated accounts . | - | - | - | 426,011 | 426,011 |
| Receivables: | | | | | |
| Sales taxes | 4,111,801 | - | - | - | 4,111,801 |
| Real estate and other taxes. | 2,744,780 | 7,062,742 | - | 4,737,033 | 14,544,555 |
| Accounts. | 273,658 | - | - | 7,048 | 280,706 |
| Special assessments | - | - | - | 1,349,451 | 1,349,451 |
| Accrued interest | 151,716 | - | - | 2,171 | 153,887 |
| Loans | - | - | - | 493,756 | 493,756 |
| Payment in lieu of taxes | - | - | - | 222,615 | 222,615 |
| Interfund loans. | 189,547 | - | - | - | 189,547 |
| Due from other funds | 2,194 | - | - | 118,784 | 120,978 |
| Due from other governments. | 1,365,542 | 462,540 | 161,851 | 3,548,131 | 5,538,064 |
| Due from external parties | - | - | - | 122 | 122 |
| Prepayments | 598,608 | 50,751 | 201 | 177,294 | 826,854 |
| Materials and supplies inventory. | 118,194 | 2,827 | - | 403,703 | 524,724 |
| Total assets | <u>\$ 16,022,738</u> | <u>\$ 18,928,224</u> | <u>\$ 21,069,174</u> | <u>\$ 26,368,139</u> | <u>\$ 82,388,275</u> |
| Liabilities: | | | | | |
| Accounts payable. | \$ 247,864 | \$ 77,504 | \$ - | \$ 900,651 | \$ 1,226,019 |
| Contracts payable. | - | - | - | 64,508 | 64,508 |
| Accrued wages and benefits payable | 458,248 | 107,445 | 484 | 236,531 | 802,708 |
| Compensated absences payable | 72,546 | - | - | - | 72,546 |
| Due to other funds | 18,172 | - | - | 102,806 | 120,978 |
| Due to other governments | 218,829 | 656,659 | 588,483 | 56,944 | 1,520,915 |
| Interfund loans payable. | - | - | - | 189,547 | 189,547 |
| Notes payable | - | - | - | 2,275,000 | 2,275,000 |
| Total liabilities | <u>1,015,659</u> | <u>841,608</u> | <u>588,967</u> | <u>3,825,987</u> | <u>6,272,221</u> |
| Deferred inflows of resources: | | | | | |
| Property taxes levied for the next fiscal year. . . | 2,680,000 | 6,897,000 | - | 4,631,265 | 14,208,265 |
| Delinquent property tax revenue not available. . | 64,780 | 165,742 | - | 105,768 | 336,290 |
| Accrued interest not available | 92,341 | - | - | - | 92,341 |
| Special assessments revenue not available. . . . | - | - | - | 1,351,622 | 1,351,622 |
| Miscellaneous revenue not available. | 310,541 | - | - | 7,402 | 317,943 |
| PILOTs levied for the next fiscal year | - | - | - | 222,615 | 222,615 |
| Intergovernmental revenue not available | 859,941 | 361,006 | 161,851 | 2,316,642 | 3,699,440 |
| Sales taxes not available | 2,767,190 | - | - | - | 2,767,190 |
| Total deferred inflows of resources | <u>6,774,793</u> | <u>7,423,748</u> | <u>161,851</u> | <u>8,635,314</u> | <u>22,995,706</u> |
| Fund balances: | | | | | |
| Nonspendable | 716,802 | 53,578 | 201 | 827,997 | 1,598,578 |
| Restricted. | - | 10,609,290 | - | 13,251,014 | 23,860,304 |
| Committed | 20,972 | - | 20,318,155 | 64,029 | 20,403,156 |
| Assigned | 859,502 | - | - | 792,852 | 1,652,354 |
| Unassigned (deficit) | 6,635,010 | - | - | (1,029,054) | 5,605,956 |
| Total fund balances | <u>8,232,286</u> | <u>10,662,868</u> | <u>20,318,356</u> | <u>13,906,838</u> | <u>53,120,348</u> |
| Total liabilities, deferred inflows of resources and fund balances | <u>\$ 16,022,738</u> | <u>\$ 18,928,224</u> | <u>\$ 21,069,174</u> | <u>\$ 26,368,139</u> | <u>\$ 82,388,275</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2018

| | | |
|---|--------------|--------------------|
| Total governmental fund balances | \$ | 53,120,348 |
| <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. | | 116,448,423 |
| Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds. | | |
| Sales taxes receivable | \$ 2,767,190 | |
| Real estate and other taxes receivable | 336,290 | |
| Accounts receivable | 317,943 | |
| Special assessments receivable | 1,351,622 | |
| Accrued interest receivable | 92,341 | |
| Due from other governments | 3,699,440 | |
| Total | 8,564,826 | 8,564,826 |
| 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. | | 15,078 |
| 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. | | (39,211) |
| Unamortized deferred amounts on refundings are not recognized in the governmental funds. | | 91,751 |
| Unamortized premiums (discounts) on bond issuances are not recognized in the governmental funds. | | (281,896) |
| The net pension asset and net pension liability are not available to pay for current period expenditures and are not due and payable in the current period, respectively; therefore, the asset, liability and related deferred inflows/outflows are not reported in governmental funds. | | |
| Net pension asset | 207,486 | |
| Deferred outflows of resources | 5,555,709 | |
| Deferred inflows of resources | (5,994,586) | |
| Net pension liability | (21,863,331) | |
| Total | (22,094,722) | (22,094,722) |
| The net OPEB liability is not due and payable in the current period; therefore, liability and related deferred inflows are not reported in governmental funds. | | |
| Net OPEB asset | 45,000 | |
| Deferred outflows of resources | 1,082,789 | |
| Deferred inflows of resources | (1,636,036) | |
| Net OPEB liability | (14,443,527) | |
| Total | (14,951,774) | (14,951,774) |
| 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 | (5,085,000) | |
| Special assessment bonds payable | (405,000) | |
| ADAMH note | (55,293) | |
| Compensated absences | (2,848,739) | |
| Total | (8,394,032) | (8,394,032) |
| Net position of governmental activities | \$ | 132,478,791 |

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

| | <u>General</u> | <u>Board of Developmental Disabilities</u> | <u>Flood Mitigation</u> | <u>Other Governmental Funds</u> | <u>Total Governmental Funds</u> |
|---|---------------------|--|-----------------------------|---|---|
| Revenues: | | | | | |
| Property taxes | \$ 2,402,693 | \$ 6,232,211 | \$ - | \$ 4,544,196 | \$ 13,179,100 |
| Payment in lieu of taxes | - | - | - | 361,705 | 361,705 |
| Permissive motor vehicle license tax | - | - | - | 182,337 | 182,337 |
| Sales taxes. | 15,610,040 | - | - | - | 15,610,040 |
| Special assessments | - | - | - | 355,949 | 355,949 |
| Charges for services. | 4,703,166 | 12,126 | - | 2,970,410 | 7,685,702 |
| Licenses and permits | 4,457 | - | - | 349,649 | 354,106 |
| Fines and forfeitures | 184,402 | - | - | 130,081 | 314,483 |
| Intergovernmental. | 2,945,546 | 2,383,396 | - | 16,205,208 | 21,534,150 |
| Investment income. | 844,973 | - | - | 55,223 | 900,196 |
| Rental income | 233,357 | - | - | 194,975 | 428,332 |
| Contributions and donations. | - | - | - | 9,948 | 9,948 |
| Other | 223,593 | 399,187 | 634,244 | 1,610,602 | 2,867,626 |
| Total revenues | <u>27,152,227</u> | <u>9,026,920</u> | <u>634,244</u> | <u>26,970,283</u> | <u>63,783,674</u> |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government: | | | | | |
| Legislative and executive | 5,715,618 | - | - | 1,105,910 | 6,821,528 |
| Judicial. | 4,386,976 | - | - | 621,232 | 5,008,208 |
| Public safety | 9,742,733 | - | - | 1,387,933 | 11,130,666 |
| Public works | 99,550 | - | - | 4,826,213 | 4,925,763 |
| Health | 976,199 | 9,356,044 | - | 5,062,163 | 15,394,406 |
| Human services. | 990,778 | - | - | 10,264,307 | 11,255,085 |
| Conservation and recreation | 371,924 | - | - | - | 371,924 |
| Economic development and assistance | 30,000 | - | - | 405,481 | 435,481 |
| Capital outlay | - | - | 2,374,830 | 5,957,609 | 8,332,439 |
| Debt service: | | | | | |
| Principal retirement. | - | - | - | 851,301 | 851,301 |
| Interest and fiscal charges | - | - | - | 251,626 | 251,626 |
| Total expenditures | <u>22,313,778</u> | <u>9,356,044</u> | <u>2,374,830</u> | <u>30,733,775</u> | <u>64,778,427</u> |
| Excess (deficiency) of revenues over (under) expenditures. | <u>4,838,449</u> | <u>(329,124)</u> | <u>(1,740,586)</u> | <u>(3,763,492)</u> | <u>(994,753)</u> |
| Other financing sources (uses): | | | | | |
| Issuance of bond proceeds | - | - | - | 17,658 | 17,658 |
| Transfers in | 273,952 | - | 3,857,696 | 6,549,139 | 10,680,787 |
| Transfers (out). | (5,527,487) | (4,000,000) | - | (1,153,300) | (10,680,787) |
| Issuance of OWDA loans | - | - | - | 33,866 | 33,866 |
| Total other financing sources (uses) | <u>(5,253,535)</u> | <u>(4,000,000)</u> | <u>3,857,696</u> | <u>5,447,363</u> | <u>51,524</u> |
| Net change in fund balances | (415,086) | (4,329,124) | 2,117,110 | 1,683,871 | (943,229) |
| Fund balances at beginning of year | <u>8,647,372</u> | <u>14,991,992</u> | <u>18,201,246</u> | <u>12,222,967</u> | <u>54,063,577</u> |
| Fund balances at end of year | <u>\$ 8,232,286</u> | <u>\$ 10,662,868</u> | <u>\$ 20,318,356</u> | <u>\$ 13,906,838</u> | <u>\$ 53,120,348</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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, 2018

Net change in fund balances - total governmental funds \$ (943,229)

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.

| | | | |
|---------------------------|----|--------------------|-----------|
| Capital asset additions | \$ | 7,031,979 | |
| Current year depreciation | | <u>(4,222,135)</u> | |
| Total | | | 2,809,844 |

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position. (74,019)

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

| | | | |
|-----------------------|--|----------------|---------|
| Property taxes | | 166,265 | |
| Sales taxes | | (51,326) | |
| Special assessments | | 152,108 | |
| Charges for services | | (82,709) | |
| Fines and forfeitures | | 35,734 | |
| Intergovernmental | | (79,426) | |
| Interest income | | 4,567 | |
| Rental income | | (7,850) | |
| Other | | <u>(1,167)</u> | |
| Total | | | 136,196 |

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. (51,524)

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 | | 450,000 | |
| Special assessment bonds | | 80,000 | |
| OWDA loans | | 72,205 | |
| Guaranteed energy savings performance contract | | 242,299 | |
| ADAMH loan | | <u>6,797</u> | |
| Total | | | 851,301 |

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

| | | | |
|---|--|-----------------|-------|
| Accrued interest payable | | (18,164) | |
| Amortization of bond premiums | | 35,564 | |
| Amortization of bond discounts | | (236) | |
| Amortization of deferred amounts on refunding | | <u>(11,835)</u> | |
| Total | | | 5,329 |

(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, 2018
(CONTINUED)

| | |
|--|-------------------------|
| Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows. | \$ 2,680,465 |
| Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expense in the statement of activities. | (4,219,586) |
| Contractually required OPEB contributions are reported as expenditures in governmental funds; however, the statement of activities reports these amounts as deferred outflows. | 14,423 |
| Except for amounts reported as deferred inflows/outflows, changes in the net OPEB liability are reported as OPEB expense in the statement of activities | (899,314) |
| 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. | <u>(213,433)</u> |
| Change in net position of governmental activities | <u><u>\$ 96,453</u></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)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|--------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ 2,400,000 | \$ 2,400,000 | \$ 2,402,693 | \$ 2,693 |
| Sales taxes | 13,800,000 | 14,087,585 | 15,430,829 | 1,343,244 |
| Charges for services. | 3,344,524 | 3,409,078 | 3,961,139 | 552,061 |
| Licenses and permits | 3,900 | 3,900 | 4,457 | 557 |
| Fines and forfeitures | 59,600 | 59,600 | 72,692 | 13,092 |
| Intergovernmental. | 2,720,445 | 2,726,555 | 2,718,536 | (8,019) |
| Investment income. | 450,000 | 550,000 | 827,761 | 277,761 |
| Rental income | - | 225,000 | 233,357 | 8,357 |
| Other | 227,500 | 2,500 | 221,851 | 219,351 |
| Total revenues | <u>23,005,969</u> | <u>23,464,218</u> | <u>25,873,315</u> | <u>2,409,097</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | 6,802,214 | 6,424,072 | 5,908,966 | 515,106 |
| Judicial. | 4,425,707 | 4,387,766 | 4,161,168 | 226,598 |
| Public safety | 9,665,157 | 9,675,792 | 9,629,134 | 46,658 |
| Public works | 149,187 | 149,187 | 127,566 | 21,621 |
| Health | 735,811 | 985,524 | 984,489 | 1,035 |
| Human services. | 1,111,021 | 1,099,429 | 999,015 | 100,414 |
| Conservation and recreation | 371,924 | 371,924 | 371,924 | - |
| Economic development and assistance | - | 30,000 | 30,000 | - |
| Total expenditures | <u>23,261,021</u> | <u>23,123,694</u> | <u>22,212,262</u> | <u>911,432</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(255,052)</u> | <u>340,524</u> | <u>3,661,053</u> | <u>3,320,529</u> |
| Other financing sources (uses): | | | | |
| Advances in | - | - | 375,905 | 375,905 |
| Advances out | - | - | (280,223) | (280,223) |
| Transfers in | 140,000 | 1,321,150 | 1,215,149 | (106,001) |
| Transfers out. | <u>(3,450,000)</u> | <u>(5,527,487)</u> | <u>(5,527,487)</u> | <u>-</u> |
| Total other financing sources (uses) | <u>(3,310,000)</u> | <u>(4,206,337)</u> | <u>(4,216,656)</u> | <u>(10,319)</u> |
| Net change in fund balances | <u>(3,565,052)</u> | <u>(3,865,813)</u> | <u>(555,603)</u> | <u>3,310,210</u> |
| Fund balances at beginning of year | 3,650,643 | 3,650,643 | 3,650,643 | - |
| Prior year encumbrances appropriated | 668,023 | 668,023 | 668,023 | - |
| Fund balance at end of year | <u>\$ 753,614</u> | <u>\$ 452,853</u> | <u>\$ 3,763,063</u> | <u>\$ 3,310,210</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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|----------------------|----------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ 6,198,000 | \$ 6,198,000 | \$ 6,232,211 | \$ 34,211 |
| Charges for services. | 12,000 | 12,000 | 12,126 | 126 |
| Intergovernmental. | 2,624,000 | 2,624,000 | 2,414,504 | (209,496) |
| Other | 383,000 | 383,000 | 554,016 | 171,016 |
| | <u>9,217,000</u> | <u>9,217,000</u> | <u>9,212,857</u> | <u>(4,143)</u> |
| Total revenues | | | | |
| Expenditures: | | | | |
| Current: | | | | |
| Health | 10,822,794 | 10,250,224 | 9,663,612 | 586,612 |
| | <u>10,822,794</u> | <u>10,250,224</u> | <u>9,663,612</u> | <u>586,612</u> |
| Total expenditures | | | | |
| Excess of expenditures over revenues | (1,605,794) | (1,033,224) | (450,755) | 582,469 |
| Other financing sources (uses): | | | | |
| Transfers in | 200,000 | 200,000 | - | (200,000) |
| Transfers out. | (4,100,000) | (4,100,000) | (4,000,000) | 100,000 |
| | <u>(3,900,000)</u> | <u>(3,900,000)</u> | <u>(4,000,000)</u> | <u>(100,000)</u> |
| Total other financing sources (uses). | | | | |
| Net change in fund balances | (5,505,794) | (4,933,224) | (4,450,755) | 482,469 |
| Fund balances at beginning of year | 13,867,219 | 13,867,219 | 13,867,219 | - |
| Prior year encumbrances appropriated | 1,069,794 | 1,069,794 | 1,069,794 | - |
| Fund balance at end of year | <u>\$ 9,431,219</u> | <u>\$ 10,003,789</u> | <u>\$ 10,486,258</u> | <u>\$ 482,469</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2018

| | <u>Business-type Activities - Enterprise Funds</u> | | | <u>Governmental Activities - Internal Service Fund</u> |
|---|--|--|-------------------|--|
| | <u>Sanitary Landfill</u> | <u>Nonmajor Enterprise Funds</u> | <u>Total</u> | |
| Assets: | | | | |
| Current assets: | | | | |
| Equity in pooled cash and investments | \$ 1,664,351 | \$ 253,419 | \$ 1,917,770 | \$ 15,078 |
| Receivables: | | | | |
| Accounts | 937,221 | - | 937,221 | - |
| Accrued interest | 27,009 | - | 27,009 | - |
| Due from other governments | - | 17,774 | 17,774 | - |
| Prepayments | 9,787 | 225 | 10,012 | - |
| Materials and supplies inventory | 35,054 | 258 | 35,312 | - |
| Total current assets | <u>2,673,422</u> | <u>271,676</u> | <u>2,945,098</u> | <u>15,078</u> |
| Noncurrent assets: | | | | |
| Net pension asset | 9,265 | 217 | 9,482 | - |
| Restricted assets: | | | | |
| Cash and cash equivalents in segregated accounts | 2,859,383 | - | 2,859,383 | - |
| Investments in segregated accounts | 6,990,274 | - | 6,990,274 | - |
| Capital assets: | | | | |
| Non-depreciable capital assets | 1,687,459 | 76,047 | 1,763,506 | - |
| Depreciable capital assets, net | 8,853,864 | 2,817,520 | 11,671,384 | - |
| Total capital assets, net | <u>10,541,323</u> | <u>2,893,567</u> | <u>13,434,890</u> | <u>-</u> |
| Total noncurrent assets | <u>20,400,245</u> | <u>2,893,784</u> | <u>23,294,029</u> | <u>-</u> |
| Total assets | <u>23,073,667</u> | <u>3,165,460</u> | <u>26,239,127</u> | <u>15,078</u> |
| Deferred outflows of resources: | | | | |
| Unamortized deferred charges on debt refunding | - | 20,287 | 20,287 | - |
| Pension | 234,130 | 7,936 | 242,066 | - |
| OPEB | 48,107 | 2,702 | 50,809 | - |
| Total deferred outflows of resources | <u>282,237</u> | <u>30,925</u> | <u>313,162</u> | <u>-</u> |

(Continued)

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2018
 (CONTINUED)

| | <u>Business-type Activities - Enterprise Funds</u> | | | <u>Governmental Activities - Internal Service Fund</u> |
|--|--|--|----------------------|--|
| | <u>Sanitary Landfill</u> | <u>Nonmajor Enterprise Funds</u> | <u>Total</u> | |
| Liabilities: | | | | |
| Current liabilities: | | | | |
| Accounts payable | \$ 89,711 | \$ 4,678 | \$ 94,389 | \$ - |
| Accrued wages and benefits payable | 36,983 | 608 | 37,591 | - |
| Compensated absences payable | 47,080 | - | 47,080 | - |
| Due to other governments | 60,077 | 108 | 60,185 | - |
| Due to external parties | 34,402 | - | 34,402 | - |
| Accrued interest payable | 8,786 | 2,406 | 11,192 | - |
| Current portion of general obligation bonds . . | 330,000 | 265,000 | 595,000 | - |
| OPWC loans payable | 33,059 | - | 33,059 | - |
| Notes payable | 600,000 | - | 600,000 | - |
| Total current liabilities | <u>1,240,098</u> | <u>272,800</u> | <u>1,512,898</u> | <u>-</u> |
| Long-term liabilities: | | | | |
| Compensated absences payable | 94,022 | - | 94,022 | - |
| General obligation bonds payable | 642,205 | 991,807 | 1,634,012 | - |
| OPWC loans payable | 517,705 | - | 517,705 | - |
| Estimated liability for landfill closure costs . . | 7,986,750 | - | 7,986,750 | - |
| Net pension liability | 948,909 | 22,213 | 971,122 | - |
| Net OPEB liability | 644,972 | 15,098 | 660,070 | - |
| Total long-term liabilities | <u>10,834,563</u> | <u>1,029,118</u> | <u>11,863,681</u> | <u>-</u> |
| Total liabilities | <u>12,074,661</u> | <u>1,301,918</u> | <u>13,376,579</u> | <u>-</u> |
| Deferred inflows of resources: | | | | |
| Unamortized deferred gain on debt refunding . . | - | 14,303 | 14,303 | - |
| Pension | 293,908 | 5,323 | 299,231 | - |
| OPEB | 60,450 | 1,125 | 61,575 | - |
| Total deferred inflows of resources | <u>354,358</u> | <u>20,751</u> | <u>375,109</u> | <u>-</u> |
| Net position: | | | | |
| Net investment in capital assets | 8,418,354 | 1,642,744 | 10,061,098 | - |
| Restricted for closure and postclosure costs . . . | 1,889,916 | - | 1,889,916 | - |
| Unrestricted | 618,615 | 230,972 | 849,587 | 15,078 |
| Total net position | <u>\$ 10,926,885</u> | <u>\$ 1,873,716</u> | <u>\$ 12,800,601</u> | <u>\$ 15,078</u> |

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, 2018

| | <u>Business-type Activities - Enterprise Funds</u> | | | <u>Governmental Activities - Internal Service Fund</u> |
|---|--|--|----------------------|--|
| | <u>Sanitary Landfill</u> | <u>Nonmajor Enterprise Funds</u> | <u>Total</u> | |
| Operating revenues: | | | | |
| Charges for services | \$ 5,385,670 | \$ 603,549 | \$ 5,989,219 | \$ - |
| Other operating revenues | 648,183 | 223 | 648,406 | - |
| Total operating revenues. | <u>6,033,853</u> | <u>603,772</u> | <u>6,637,625</u> | <u>-</u> |
| Operating expenses: | | | | |
| Personal services | 1,235,120 | 35,714 | 1,270,834 | - |
| Contract services. | 3,240,025 | 184,113 | 3,424,138 | - |
| Materials and supplies. | 402,903 | 17,780 | 420,683 | - |
| Landfill closure and post-closure costs . . . | 1,467,889 | - | 1,467,889 | - |
| Depreciation. | 479,797 | 38,225 | 518,022 | - |
| Other | 16,182 | - | 16,182 | - |
| Total operating expenses. | <u>6,841,916</u> | <u>275,832</u> | <u>7,117,748</u> | <u>-</u> |
| Operating income (loss) | <u>(808,063)</u> | <u>327,940</u> | <u>(480,123)</u> | <u>-</u> |
| Nonoperating revenues (expenses): | | | | |
| Interest and fiscal charges | (56,580) | (31,758) | (88,338) | - |
| Loss on sale of capital assets | (20,235) | - | (20,235) | - |
| Interest income. | 131,554 | - | 131,554 | - |
| Total nonoperating revenues (expenses). . . . | <u>54,739</u> | <u>(31,758)</u> | <u>22,981</u> | <u>-</u> |
| Change in net position | (753,324) | 296,182 | (457,142) | - |
| Net position at beginning of year (restated) . . . | <u>11,680,209</u> | <u>1,577,534</u> | <u>13,257,743</u> | <u>15,078</u> |
| Net position at end of year | <u>\$ 10,926,885</u> | <u>\$ 1,873,716</u> | <u>\$ 12,800,601</u> | <u>\$ 15,078</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | <u>Business-type Activities - Enterprise Funds</u> | | | <u>Governmental Activities - Internal Service Fund</u> |
|---|--|--|---------------------|--|
| | <u>Sanitary Landfill</u> | <u>Nonmajor Enterprise Funds</u> | <u>Total</u> | |
| Cash flows from operating activities: | | | | |
| Cash received from sales/charges for services. | \$ 4,983,100 | \$ 590,838 | \$ 5,573,938 | \$ - |
| Cash received from other operations | 648,183 | 223 | 648,406 | - |
| Cash payments for personal services. | (1,135,848) | (19,849) | (1,155,697) | - |
| Cash payments for contractual services | (3,218,909) | (182,720) | (3,401,629) | - |
| Cash payments for materials and supplies | (341,776) | (16,804) | (358,580) | - |
| Cash payments for other expenses | (3,416) | (11,933) | (15,349) | - |
| Net cash provided by operating activities | <u>931,334</u> | <u>359,755</u> | <u>1,291,089</u> | <u>-</u> |
| Cash flows from noncapital financing activities: | | | | |
| Cash received from interfund loans | - | 8,922 | 8,922 | - |
| Cash used in repayment of interfund loans. | - | (57,193) | (57,193) | - |
| Net cash used in noncapital financing activities. | <u>-</u> | <u>(48,271)</u> | <u>(48,271)</u> | <u>-</u> |
| Cash flows from capital and related financing activities: | | | | |
| Acquisition of capital assets | (3,450,353) | - | (3,450,353) | - |
| Principal retirement bonds. | (315,000) | (277,658) | (592,658) | - |
| Principal retirement OPWC loans. | (8,494) | - | (8,494) | - |
| Interest payments on bonds | (51,478) | (35,272) | (86,750) | - |
| Notes issued | 600,000 | - | 600,000 | - |
| OPWC loans issued | 321,421 | - | 321,421 | - |
| Net cash used in capital and related financing activities. | <u>(2,903,904)</u> | <u>(312,930)</u> | <u>(3,216,834)</u> | <u>-</u> |
| Cash flows from investing activities: | | | | |
| Interest received | 155,046 | - | 155,046 | - |
| Cash received from the maturity of investments | 2,344,000 | - | 2,344,000 | - |
| Cash used to purchase investments | (987,773) | - | (987,773) | - |
| Net cash provided by investing activities. | <u>1,511,273</u> | <u>-</u> | <u>1,511,273</u> | <u>-</u> |
| Net change in cash and cash equivalents | (461,297) | (1,446) | (462,743) | - |
| Cash and cash equivalents at beginning of year . . . | <u>4,985,031</u> | <u>254,865</u> | <u>5,239,896</u> | <u>15,078</u> |
| Cash and cash equivalents at end of year | <u>\$ 4,523,734</u> | <u>\$ 253,419</u> | <u>\$ 4,777,153</u> | <u>\$ 15,078</u> |

(Continued)

HANCOCK COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | Business-type Activities - Enterprise Funds | | | Governmental Activities - Internal Service Fund |
|--|---|---------------------------------|---------------------|--|
| | Sanitary Landfill | Nonmajor Enterprise Funds | Total | |
| Reconciliation of operating income (loss) to net cash provided by operating activities: | | | | |
| Operating income (loss) | \$ (808,063) | \$ 327,940 | \$ (480,123) | \$ - |
| Adjustments: | | | | |
| Depreciation | 479,797 | 38,225 | 518,022 | - |
| Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources: | | | | |
| Accounts receivable | (402,570) | - | (402,570) | - |
| Due from other governments | - | (12,711) | (12,711) | - |
| Materials and supplies inventory | 3,820 | 976 | 4,796 | - |
| Prepayments | 60,429 | (24) | 60,405 | - |
| Due from other funds | - | - | - | 1,808 |
| Net pension asset | (5,944) | (154) | (6,098) | - |
| Deferred outflows - Pension | 309,910 | 2,478 | 312,388 | - |
| Deferred outflows - OPEB | (40,352) | (2,555) | (42,907) | - |
| Accounts payable | (30,829) | 1,393 | (29,436) | - |
| Accrued wages and benefits | 5,014 | (639) | 4,375 | - |
| Due to other governments | 46,480 | (83) | 46,397 | - |
| Compensated absences payable | 17,517 | - | 17,517 | - |
| Due to other funds | (2,034) | - | (2,034) | - |
| Landfill closure and postclosure care liability | 1,467,889 | - | 1,467,889 | - |
| Due to external parties | 19,940 | - | 19,940 | - |
| Net pension liability | (469,198) | (4,640) | (473,838) | - |
| Net OPEB liability | 28,146 | 3,418 | 31,564 | - |
| Claims payable | - | - | - | (1,808) |
| Deferred inflows - Pension | 190,932 | 5,006 | 195,938 | - |
| Deferred inflows - OPEB | 60,450 | 1,125 | 61,575 | - |
| Net cash provided by operating activities | <u>\$ 931,334</u> | <u>\$ 359,755</u> | <u>\$ 1,291,089</u> | <u>\$ -</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2018

| | Investment Trust | Agency |
|---|-----------------------------|----------------|
| | | |
| Assets: | | |
| Equity in pooled cash and investments | \$ 1,544,694 | \$ 4,510,509 |
| Cash and cash equivalents in segregated accounts | - | 893,649 |
| Receivables: | | |
| Real estate and other taxes | - | 132,431,516 |
| Accounts | - | 428,541 |
| Special assessments | - | 955,398 |
| Due from other governments | - | 3,031,528 |
| Due from external parties | - | 34,402 |
| Prepayments. | 29,812 | - |
| Total assets. | 1,574,506 | \$ 142,285,543 |
| Liabilities: | | |
| Payroll withholdings | - | \$ 330,292 |
| Due to other governments | - | 140,390,870 |
| Deposits held and due to others | - | 428,541 |
| Undistributed assets | - | 1,135,718 |
| Due to external parties | - | 122 |
| Total liabilities. | - | \$ 142,285,543 |
| Net position: | | |
| Held in trust for external pool participants | 1,574,506 | |
| Total net position | \$ 1,574,506 | |

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, 2018

| | <u>Investment Trust</u> |
|---|-----------------------------|
| Additions: | |
| Interest | \$ 31,013 |
| Individual account transactions: | |
| Operating revenues | 1,803,149 |
| Reinvested distributions | <u>31,013</u> |
| Net individual account transactions | <u>1,834,162</u> |
| Total additions | <u>1,865,175</u> |
| Deductions: | |
| Operating expenses | 1,834,191 |
| Distributions to participants | <u>31,013</u> |
| Total deductions. | <u>1,865,204</u> |
| Change in net position. | (29) |
| Net position at beginning of year. | <u>1,574,535</u> |
| Net position at end of year | <u>\$ 1,574,506</u> |

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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, a component unit, 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 column on the financial statements identify the financial data of the County's discretely presented component unit. It is reported in a separate column to emphasize that it is legally separate from the County.

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 1 - DESCRIPTION OF THE COUNTY - (Continued)

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 26).

Insurance Pools - The County participates in two insurance pools: the Midwest Pool Risk Management Agency, Inc. and the Midwest Employee Benefit Consortium (See Note 27).

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 28).

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 Public Health (formerly Hancock County General Health District)
- Hancock County Soil and Water Conservation District
- Local Emergency Planning Commission
- Hancock County Family First Council
- Hancock County Regional 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.

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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.

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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 is the County's major enterprise fund:

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.

Other enterprise funds of the County are used for the agriculture service center and BMV one-stop.

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, the Local Emergency Planning Commission and the Hancock County Family First Council, Hancock County Regional Planning Commission and for taxes, State-levied shared revenues and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

Government-Wide Financial Statements - The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets, 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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.

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

Deferred Outflows of Resources and Deferred Inflows of Resources - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, see Notes 16 and 17 for deferred outflows of resources related the County's net pension liability/asset and net OPEB liability/asset, respectively. In addition, deferred outflows of resources include a deferred charge on debt refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payments in lieu of taxes and unavailable revenue. Property taxes and payments in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance 2019 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes, but is not limited to, sales taxes, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

For the County, see Notes 16 and 17 for deferred inflows of resources related to the County's net pension liability/asset and net OPEB liability/asset, respectively. This deferred inflow of resources is only reported on the government-wide statement of net position. In addition, deferred inflows of resources include a deferred gain on debt refunding. A deferred gain on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

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, 2018

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". At December 31, 2018, there was no cash with escrow agents reported on the basic financial statements.

During 2018, the County's investments included negotiable and nonnegotiable certificates of deposit, Federal Farm Credit Bank (FFCB) bonds, Federal Home Loan Bank (FHLB) bonds, Federal Home Loan Mortgage Corporation (FHLMC) bonds, Federal National Mortgage Association (FNMA) bonds, governmental money market, U.S. Treasury bonds, U.S. Treasury notes and investments in the State Treasury Asset Reserve of Ohio (STAR Ohio). 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.

During 2018, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the general fund during 2018 was \$844,973 which includes \$793,192 assigned from other County funds.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018**

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

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

G. Inventory

Inventory is presented at cost on a first-in, first-out basis and is 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.

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 acquisition 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, easements 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 beginning in the month of acquisition 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, 2018, 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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.

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. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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.

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". Receivables and payables resulting from long-term interfund loans are classified as "loans to other funds/loans 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. Receivables and payables resulting from activity between the primary government and agency funds are classified as "due to/due from external parties".

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 and collection fees 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 2018.

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

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. Intent should be expressed by (a) the governing body itself or (b) a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. 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.

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, 2018, 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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

V. Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension/OPEB liability, net pension/OPEB asset, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

W. Fair Value Measurements

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

X. 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 2018.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles/Restatement of Net Position

For fiscal year 2018, the County has implemented GASB Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", GASB Statement No. 85, "Omnibus 2017" and GASB Statement No. 86, "Certain Debt Extinguishments".

GASB Statement No. 75 improves the accounting and financial reporting by state and local governments for postemployment benefits other than pensions (OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. The implementation of GASB Statement No. 75 effected the County's postemployment benefit plan disclosures, as presented in Note 17 to the basic financial statements and added required supplementary information which is presented after the notes to the basic financial statements.

GASB Statement No. 85 addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and OPEB. The implementation of GASB Statement No. 85 did not have an effect on the financial statements of the County.

GASB Statement No. 86 improves consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources - resources other than the proceeds of refunding debt - are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. The implementation of GASB Statement No. 86 did not have an effect on the financial statements of the County.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

A net position restatement is required in order to implement GASB Statement No 75. The governmental activities and business-type activities at January 1, 2018 have been restated as follows:

| | Governmental Activities | Business-Type Activities | Sanitary Landfill | Nonmajor Enterprise Funds |
|--|----------------------------|-----------------------------|----------------------|---------------------------------|
| Net position as previously reported | \$ 146,449,221 | \$ 13,878,347 | \$ 12,289,280 | \$ 1,589,067 |
| Deferred outflows of resources | 183,892 | 7,902 | 7,755 | 147 |
| Deferred inflows of resources | (13,389) | - | - | - |
| Net OPEB liability | <u>(14,237,386)</u> | <u>(628,506)</u> | <u>(616,826)</u> | <u>(11,680)</u> |
| Restated net position at January 1, 2018 | <u>\$ 132,382,338</u> | <u>\$ 13,257,743</u> | <u>\$ 11,680,209</u> | <u>\$ 1,577,534</u> |

B. Deficit Fund Balances

Fund balances at December 31, 2018 included the following individual fund deficits:

| <u>Nonmajor funds</u> | <u>Deficit</u> |
|-----------------------|----------------|
| Children services | \$ 157,856 |
| COP CAR grant | 9,513 |
| Special improvements | 141,011 |
| Sheriff's office | 261,674 |
| Distribution Dr. TIF | 459,000 |

The general fund is liable for any deficit in these funds and provides transfers when cash is required, not when accruals occur. The deficit fund balances resulted from adjustments for accrued liabilities.

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 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);

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

- (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:

| | <u>General Fund</u> | Board of Developmental Disabilities <u>Fund</u> |
|---|---------------------|--|
| Budget basis | \$ (555,603) | \$ (4,450,755) |
| Net adjustment for revenue accruals | 356,489 | (185,937) |
| Net adjustment for expenditure accruals | (147,358) | (555,538) |
| Net adjustment for other sources/uses | (95,680) | - |
| Funds budgeted elsewhere | (596,505) | - |
| Adjustment for encumbrances | <u>623,571</u> | <u>863,106</u> |
| GAAP basis | <u>\$ (415,086)</u> | <u>\$ (4,329,124)</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, the severance fund and the Medicaid sales tax fund.

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;

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

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 and two-hundred-seventy days, respectively, from the purchase date in an amount not to exceed forty percent of the interim monies available for investment at any one time; and,
9. Under limited circumstances, corporate debt interests rated in either of the two highest classifications by at least two nationally recognized rating agencies.

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

A. Cash and Cash Equivalents in Segregated Accounts

At year end, the County had \$4,179,043 in cash and cash equivalents deposited separate from the County's internal investment pool, which includes \$2,859,383 in restricted assets associated with the County sanitary landfill. This amount is included in the amount of deposits with financial institutions below.

B. Deposits with Financial Institutions

At December 31, 2018, the carrying amount of all County deposits, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$27,676,736 and the bank balance of all County deposits was \$27,877,004. Of the bank balance, \$23,247,550 was covered by the FDIC and \$4,629,454 was either covered by the Ohio Pooled Collateral System or subject to custodial credit risk as described below.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

Custodial credit risk is the risk that, in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. The County has no deposit policy for custodial credit risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by (1) eligible securities pledged to the County's and deposited with a qualified trustee by the financial institution as security for repayment whose fair value at all times shall be at least 105 percent of the deposits being secured, or (2) participation in the OPCS, a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total fair value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State. For 2018, the County's financial institutions were approved for a reduced collateral rate of 50 percent through the OPCS. Although all statutory requirements for the deposit of money had been followed, noncompliance with Federal requirements could potentially subject the County to a successful claim by the FDIC.

D. Investments

As of December 31, 2018, the County had the following investments and maturities:

| Measurement/ <u>Investment type</u> | Measurement <u>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> |
| <i>Fair value:</i> | | | | |
| FFCB | \$ 740,749 | \$ - | \$ - | \$ 740,749 |
| FHLB | 7,946,102 | 2,796,843 | - | 5,149,259 |
| FHLMC | 12,982,561 | 497,645 | 4,499,226 | 7,985,690 |
| FNMA | 9,761,613 | 997,580 | 2,506,769 | 6,257,264 |
| Negotiable CD's | 5,860,584 | 492,775 | 2,465,494 | 2,902,315 |
| U.S. Treasury bonds | 261,508 | - | - | 261,508 |
| U.S. Treasury notes | 3,994,884 | 3,301,198 | 693,686 | - |
| U.S. Government money market | 3,504,548 | 3,504,548 | - | - |
| <i>Amortized cost:</i> | | | | |
| STAR Ohio | <u>33,287</u> | <u>33,287</u> | <u>-</u> | <u>-</u> |
| Total | <u>\$ 45,085,836</u> | <u>\$ 11,623,876</u> | <u>\$ 10,165,175</u> | <u>\$ 23,296,785</u> |

The weighted average maturity of investments is 1.23 years.

The County's investments in U.S. Government money markets are valued using quoted market prices (Level 1 inputs). The County's investments in federal agency securities (FFCB, FHLB, FHLMC, FNMA), negotiable CDs, U.S. Treasury bonds and U.S. Treasury notes are valued using quoted prices in markets that are not considered to be active, dealer quotations or alternative pricing sources for similar assets or liabilities for which all significant inputs are observable, either directly or indirectly (Level 2 inputs).

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

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

| <u>Investment type</u> | <u>Landfill</u> |
|------------------------|---------------------|
| FHLB | \$ 982,430 |
| FHLMC | 2,835,249 |
| FNMA | 1,671,287 |
| Negotiable CD's | 243,900 |
| U.S. Treasury bonds | 261,508 |
| U.S. Treasury notes | <u>995,900</u> |
| Total | <u>\$ 6,990,274</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, U.S. Treasury bonds and U.S. Treasury notes were rated AA+ and Aaa by Standard & Poor's and Moody's Investor Services, respectively. STAR Ohio and the government money market was rated AAAM by Moody's Investor Services. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard ratings service. 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, 2018:

| <u>Measurement/ Investment type</u> | <u>Measurement Value</u> | <u>% of Total</u> |
|---|------------------------------|-------------------|
| Fair value: | | |
| FFCB | \$ 740,749 | 1.64 |
| FHLB | 7,946,102 | 17.62 |
| FHLMC | 12,982,561 | 28.81 |
| FNMA | 9,761,613 | 21.65 |
| Negotiable CD's | 5,860,584 | 13.00 |
| U.S. Treasury bonds | 261,508 | 0.58 |
| U.S. Treasury notes | 3,994,884 | 8.86 |
| U.S. Government money market | 3,504,548 | 7.77 |
| Amortized cost: | | |
| STAR Ohio | <u>33,287</u> | <u>0.07</u> |
| Total | <u>\$ 45,085,836</u> | <u>100.00</u> |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

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, 2018.

| | |
|---|----------------------|
| <u>Cash and investments per note</u> | |
| Carrying amount of deposits | \$ 27,676,736 |
| Investments | 45,085,836 |
| Total | <u>\$ 72,762,572</u> |
| <u>Cash and investments per statement of net position</u> | |
| Governmental activities | \$ 54,046,293 |
| Business-type activities | 11,767,427 |
| Investment trust | 1,544,694 |
| Agency funds | 5,404,158 |
| Total | <u>\$ 72,762,572</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 monies 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, 2018 | |
| <hr/> | |
| <u>Assets</u> | |
| Equity in pooled cash and investments | \$ 72,762,572 |
| Accrued interest receivable | 151,716 |
| Prepayments | <u>29,812</u> |
| Total | <u>\$ 72,944,100</u> |
| <u>Net position held in trust for pool participants</u> | |
| Internal portion | 71,369,594 |
| External portion | <u>1,574,506</u> |
| Total net position | <u>\$ 72,944,100</u> |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 6 - INVESTMENT POOL - (Continued)

| Statement of Changes in Net Position For The Year Ended December 31, 2018 | |
|--|----------------------|
| <u>Additions</u> | |
| Interest | \$ 877,134 |
| Net increase in assets resulting from operations | 877,134 |
| Distribution to participants | (45) |
| Capital transactions | <u>7,784,382</u> |
| Change in net position | 8,661,471 |
| Net position, beginning of year | <u>64,282,629</u> |
| Net position, end of year | <u>\$ 72,944,100</u> |

NOTE 7 - RECEIVABLES

Receivables at December 31, 2018, consisted of accounts (billings for user charged 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, 2018, were \$493,756. Loans receivable, in the amount of \$404,936, 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 \$2,304,849, will not be received within one year. Delinquent special assessments were \$199,378.

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 collectability. 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, 2018

NOTE 7 - RECEIVABLES - (Continued)

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

| Fund | Description | Amount |
|-----------------------------------|---|---------------------|
| Governmental activities: | | |
| General Fund | Local Government | \$ 557,524 |
| | Casino revenue | 460,933 |
| | Prisoner Housing | 115,297 |
| | Homestead and Rollback | 156,221 |
| | Defense of Indigents | 64,859 |
| | Other | <u>10,708</u> |
| Total General Fund | | <u>1,365,542</u> |
| Governmental activities: | | |
| Other Major Funds | | |
| Board of Development Disabilities | Homestead and Rollback | \$ 361,006 |
| Board of Development Disabilities | Grants | 101,534 |
| Flood Mitigation | Grants | <u>161,851</u> |
| Total Other Major Funds | | <u>624,391</u> |
| Non-Major Funds | | |
| Motor Vehicle and Gas Tax | Charges/Fines and Forfeitures | 14,638 |
| Motor Vehicle and Gas Tax | Permissive Motor Vehicle License Tax | 15,718 |
| Motor Vehicle and Gas Tax | Gas Tax | 1,167,813 |
| Motor Vehicle and Gas Tax | Motor Vehicle License Registration Fees | 847,546 |
| Alcohol, Drug and Mental Health | Homestead and Rollback | 23,207 |
| Alcohol, Drug and Mental Health | Grants | 386,420 |
| Job and Family Services | Grants | 712,067 |
| Children Services | Grants | 96,924 |
| Children Services | Other | 154,809 |
| Child support enforcement agency | Other | 18,102 |
| Agency on Aging Levy | Homestead and Rollback | 64,388 |
| Other public safety funds: | | |
| Emergency Management Agency | Grants | 12,423 |
| E-911 | Grants | 7,500 |
| Other special revenue funds: | | |
| Victims Assistance | Grants | 4,615 |
| Substance abuse | Grants | <u>21,961</u> |
| Total Non-Major Funds | | <u>3,548,131</u> |
| Total Governmental Activities | | <u>\$ 5,538,064</u> |
| Agency Funds | | |
| Subdivision | Motor Vehicle License - Corporation | \$ 253,408 |
| Subdivision | Motor Vehicle License - Township | 128,961 |
| Library/Local Government Support | Library Local Government | 1,252,508 |
| Local Government | Local Government | 652,878 |
| Undivided Tax | Township Gas Tax | <u>743,773</u> |
| Total Agency Funds | | <u>\$ 3,031,528</u> |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

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 retained 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's general fund and .25 percent for flood mitigation. The additional sales taxes were effective January 1, 2009 for ten years. Proceeds of the tax are credited to the general fund and transferred accordingly. Of the .5 percent sales tax, .25 percent was imposed by the Commissioners in August of 2017 for a continuing period of time and reduced an existing .25 percent that expired at the end of 2018. As of December 31, 2018, .25 percent of sales tax was to expire. In October of 2018, the County Commissioners levied by resolution an additional .25 percent for a continuing period of time effective January 1, 2019.

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 2018. 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.

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. 2018 public utility property taxes became a lien December 31, 2017, are levied after October 1, 2018, and are collected in 2019 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 10 - PROPERTY TAXES - (Continued)

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, 2018 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 2018 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, 2018 was \$8.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2018 property tax receipts were based are as follows:

Real property

| | |
|-------------------------------|------------------|
| Residential/agricultural | \$ 1,471,255,930 |
| Commercial/industrial/mineral | 333,377,460 |

Public utility

| | |
|----------------------|--------------------------------|
| Personal | <u>120,642,700</u> |
| Total assessed value | <u><u>\$ 1,925,276,090</u></u> |

NOTE 11 - TAX ABATEMENTS

A. Tax Abatements Entered into by the County

The County has entered into a tax abatement agreement in Allen Township for the abatement of property taxes. The Enterprise Zone (E Zone) agreement entered into with HD Findlay Ohio Landlord, LLC was authorized under Ohio Revised Code (ORC) through the Ohio Development Services Agency. Under the agreement, new construction is eligible for the reduction of up to 100% of the assessed value on the improvements of the property. During 2018, the County abated \$132,319 in property taxes.

B. Tax Abatements Entered into by Other Governments

Within the County, the taxing district of the City of Findlay has entered into tax abatement agreements under the Community Reinvestment Area (CRA) program that forgo property taxes assessed to the County. During 2018, property taxes of the County were abated by \$34,273.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 12 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018 was as follows:

| <u>Governmental activities:</u> | <u>Balance</u> 12/31/17 | <u>Additions</u> | <u>Disposals</u> | <u>Balance</u> 12/31/18 |
|---|----------------------------|---------------------|---------------------|----------------------------|
| <i>Capital assets, not being depreciated:</i> | | | | |
| Land | \$ 40,243,458 | \$ 261,385 | \$ (193,206) | \$ 40,311,637 |
| Construction in progress | - | 529,737 | - | 529,737 |
| Total capital assets, not being depreciated | <u>40,243,458</u> | <u>791,122</u> | <u>(193,206)</u> | <u>40,841,374</u> |
| <i>Capital assets, being depreciated:</i> | | | | |
| Buildings | 41,870,582 | 3,151,287 | - | 45,021,869 |
| Improvements other than buildings | 762,535 | - | - | 762,535 |
| Equipment | 7,278,504 | 242,451 | (636,710) | 6,884,245 |
| Vehicles | 5,665,694 | 381,291 | (317,625) | 5,729,360 |
| Infrastructure | <u>75,605,957</u> | <u>2,659,034</u> | <u>(60,749)</u> | <u>78,204,242</u> |
| Total capital assets, being depreciated | <u>131,183,272</u> | <u>6,434,063</u> | <u>(1,015,084)</u> | <u>136,602,251</u> |
| <i>Less: accumulated depreciation:</i> | | | | |
| Buildings | (14,155,306) | (1,069,714) | - | (15,225,020) |
| Improvements other than buildings | (304,292) | (62,473) | - | (366,765) |
| Equipment | (5,542,826) | (359,260) | 562,691 | (5,339,395) |
| Vehicles | (4,379,316) | (409,889) | 317,625 | (4,471,580) |
| Infrastructure | <u>(33,332,392)</u> | <u>(2,320,799)</u> | <u>60,749</u> | <u>(35,592,442)</u> |
| Total accumulated depreciation | <u>(57,714,132)</u> | <u>(4,222,135)</u> | <u>941,065</u> | <u>(60,995,202)</u> |
| Total capital assets, being depreciated net | <u>73,469,140</u> | <u>2,211,928</u> | <u>(74,019)</u> | <u>75,607,049</u> |
| Governmental activities capital assets, net | <u>\$ 113,712,598</u> | <u>\$ 3,003,050</u> | <u>\$ (267,225)</u> | <u>\$ 116,448,423</u> |

Depreciation expense was charged to governmental functions as follows:

Governmental activities:

| | |
|----------------------------|---------------------|
| Legislative and executive | \$ 598,876 |
| Judicial | 120,094 |
| Public safety | 452,453 |
| Health | 284,680 |
| Public works | 2,701,863 |
| Human services | <u>64,169</u> |
| Total depreciation expense | <u>\$ 4,222,135</u> |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 12 - CAPITAL ASSETS - (Continued)

| <u>Business-type activities</u> | <u>Balance</u> <u>12/31/17</u> | <u>Additions</u> | <u>Disposals</u> | <u>Balance</u> <u>12/31/18</u> |
|---|-----------------------------------|---------------------|--------------------|-----------------------------------|
| <i>Capital assets, not being depreciated:</i> | | | | |
| Land | \$ 1,740,130 | \$ - | \$ - | \$ 1,740,130 |
| Easements | 23,376 | - | - | 23,376 |
| Total capital assets, not being depreciated | <u>1,763,506</u> | <u>-</u> | <u>-</u> | <u>1,763,506</u> |
| <i>Capital assets, being depreciated:</i> | | | | |
| Buildings | 6,206,101 | - | - | 6,206,101 |
| Improvements other than buildings | 1,760,416 | 2,753,300 | - | 4,513,716 |
| Equipment | 3,751,311 | 484,136 | (63,975) | 4,171,472 |
| Vehicles | 1,323,783 | 212,917 | (65,087) | 1,471,613 |
| Total capital assets, being depreciated | <u>13,041,611</u> | <u>3,450,353</u> | <u>(129,062)</u> | <u>16,362,902</u> |
| <i>Less: accumulated depreciation:</i> | | | | |
| Buildings | (1,074,652) | (88,747) | - | (1,163,399) |
| Improvements other than buildings | (778,790) | (52,042) | - | (830,832) |
| Equipment | (1,568,399) | (253,496) | 63,975 | (1,757,920) |
| Vehicles | (860,482) | (123,737) | 44,852 | (939,367) |
| Total accumulated depreciation | <u>(4,282,323)</u> | <u>(518,022)</u> | <u>108,827</u> | <u>(4,691,518)</u> |
| Total capital assets, being depreciated net | <u>8,759,288</u> | <u>2,932,331</u> | <u>(20,235)</u> | <u>11,671,384</u> |
| Business-type activities capital assets, net | <u>\$ 10,522,794</u> | <u>\$ 2,932,331</u> | <u>\$ (20,235)</u> | <u>\$ 13,434,890</u> |

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

| | |
|-----------------------------|-------------------|
| Sanitary landfill | \$ 479,797 |
| Agricultural service center | 17,557 |
| BMV one-stop | <u>20,668</u> |
| Total depreciation expense | <u>\$ 518,022</u> |

NOTE 13 - INTERFUND RECEIVABLES/PAYABLES

- A. Interfund loans receivable/payable consisted of the following at December 31, 2018, as reported on the fund statements:

| <u>Receivable fund</u> | <u>Payable fund</u> | <u>Amount</u> |
|------------------------|-----------------------------|-------------------|
| General fund | Nonmajor governmental funds | <u>\$ 189,547</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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 13 - INTERFUND RECEIVABLES/PAYABLES - (Continued)

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

- B.** Due to/from other funds at December 31, 2018, consisted of the following as reported on the fund statements:

| | General | Other Governmental | Total Due from Other Funds |
|--------------------------|-----------|-----------------------|----------------------------------|
| General | \$ - | \$ 2,194 | \$ 2,194 |
| Other Governmental | 18,172 | 100,612 | 118,784 |
| Total due to other funds | \$ 18,172 | \$ 102,806 | \$ 120,978 |

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, 2018, consisted of the following as reported on the fund statements:

| | Agency | Sanitary Landfill | Total Due from External Parties |
|-------------------------------|--------|----------------------|---------------------------------------|
| Other governmental | \$ 122 | \$ - | \$ 122 |
| Agency | - | 34,402 | 34,402 |
| Total due to external parties | \$ 122 | \$ 34,402 | \$ 34,524 |

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

NOTE 14 - RISK MANAGEMENT

A. Property and Liability

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Since 1992, the County has contracted with the 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 14 - RISK MANAGEMENT - (Continued)

| | |
|---|--------------|
| 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) | 83,912,000 |
| 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 three 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 monies to an exiting member subsequent to the settlement of all expenses and claims.

C. Workers' Compensation

The County participates in the Ohio Bureau of Workers' Compensation (BWC) Group Experience Rating Program (the "Program"). The Program permits both public and private employers with better-than-average claim histories to join together through a sponsoring organization. This results in BWC rating each employer the group as one. By participating in group rating, employers potentially may enjoy much lower premium rates than they could attain on their own. The County's workers' compensation coverage is still through BWC; however, BWC does not form the groups. To be eligible for the Program, the County must meet several criteria to be accepted into a group. A separate internal service fund was established to account for the operation of the Program, including a reserve balance based on sound actuarial principles to cover actual claims costs. The 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 14 - RISK MANAGEMENT - (Continued)

There was no claims liability reported on the basic financial statements at December 31, 2018. Had a claims liability been reported, that liability would be 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> | <u>Balance at Beginning of Year</u> | <u>Current Year Claims</u> | <u>Claims Payments</u> | <u>Balance at End of End of Year</u> |
|-------------|---|--------------------------------|----------------------------|--|
| 2018 | \$ 1,808 | \$ - | \$ (1,808) | \$ - |
| 2017 | 17,824 | 17,909 | (33,925) | 1,808 |

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 15 - CONTRACTUAL OBLIGATIONS

As of December 31, 2018, the County had the following contractual purchase commitments:

| <u>Company</u> | <u>Project</u> | <u>Contract Amount</u> | <u>Payments as of 12/31/18</u> | <u>Contract Balance at 12/31/18</u> |
|---|--|----------------------------|--|---|
| Appraisal Research Corp | Annual Maintenance | \$ 89,500 | \$ - | \$ 89,500 |
| Appraisal Research Corp | Annual Maintenance | 59,625 | - | 59,625 |
| Aramark Correctional Food Service | Food Services Contract | 209,850 | 170,402 | 39,448 |
| Blanchard Valley Health System | ADAMHS withdrawal management services | 274,400 | - | 274,400 |
| Blanchard Valley Residential | ICF-IID Services | 90,000 | 60,757 | 29,243 |
| Clearwater Council of Government | Management & Admin of Waiver Services | 144,023 | 143,113 | 910 |
| Correctional Healthcare Companies, Inc. | Inmate Medical Services | 317,985 | 304,566 | 13,419 |
| Deere & Company | Purchase of 2 John Deere Tractors | 108,148 | - | 108,148 |
| Focus on Friends Drop in Center | Recovery Support Services | 118,514 | 118,188 | 326 |
| Garmann Miller & Associates | Architect Services Juvenile Probate bldg | 62,750 | - | 62,750 |
| Hancock Co Board of Development | Early Intervention Services | 90,564 | 32,679 | 57,885 |
| Haynes Kessler Myers & Posta | Legal Services | 75,000 | 12,691 | 62,309 |
| Invo Healthcare Associates Inc | Speech & Physical Therapy | 60,000 | 27,840 | 32,160 |
| Kalida Truck Equipment | Equipment outfitting for Engineer | 70,000 | - | 70,000 |
| Lucas Co. Coroner | Autopsy Services | 82,500 | 80,302 | 2,198 |
| Maumee Watershed Conservancy | Flood Mitigation | 80,000 | 57,165 | 22,835 |
| Maumee Watershed Conservancy | Flood Mitigation | 675,000 | 167,925 | 507,075 |
| Maumee Watershed Conservancy | Flood Mitigation | 5,453,381 | 188,019 | 5,265,362 |
| Maumee Watershed Conservancy | Flood Mitigation | 634,121 | - | 634,121 |
| P T Services Rehabilitation | Occupational Therapy Services | 72,000 | 37,817 | 34,183 |
| P T Services Rehabilitation | Occupational Therapy Services | 72,000 | - | 72,000 |
| RCM Architects, Inc. | Site Improv and Renovations | 115,170 | 4,304 | 110,866 |
| The Mannik & Smith Group Inc | Engineering & Environmental Planning | 57,000 | 53,446 | 3,554 |
| The Mannik & Smith Group Inc | Groundwater Monitoring Program | 145,600 | 132,536 | 13,064 |
| Tyler Technologies Inc | Tyler New World Software | 232,019 | 230,852 | 1,167 |
| Vanlue School | Annual Bus Services | 100,000 | 9,537 | 90,463 |
| Woolpert Inc | Orthoimagery | 134,835 | - | 134,835 |
| Total | | <u>\$ 9,623,985</u> | <u>\$ 1,832,139</u> | <u>\$ 7,791,846</u> |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

The net pension liability/asset reported on the statement of net position represents a liability or asset to employees for pensions. Pensions are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability/asset represents the County's proportionate share of each pension plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension plan's fiduciary net position. The net pension liability/asset calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting this estimate annually.

The Ohio Revised Code limits the County's obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension.

GASB 68 assumes any net pension liability/asset is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires all funding to come from these employers. All contributions to date have come solely from these employers (which also includes costs paid in the form of withholdings from employees). State statute requires the pension plans to amortize unfunded liabilities within 30 years. If the amortization period exceeds 30 years, each pension plan's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension liability. Resulting adjustments to the net pension liability would be effective when the changes are legally enforceable.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than full-time police and firefighters, participate 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 and the Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the Member-Directed Plan and the Combined Plan, substantially all employee members are in OPERS' Traditional Pension Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the Traditional Pension Plan. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the Traditional Pension Plan as per the reduced benefits adopted by SB 343 (see OPERS CAFR referenced above for additional information):

| Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013 | Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013 | Group C Members not in other Groups and members hired on or after January 7, 2013 |
|---|---|---|
| State and Local | State and Local | State and Local |
| Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit | Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit | Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit |
| Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 | Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30 | Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35 |
| Public Safety | Public Safety | Public Safety |
| Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit | Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit | Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit |
| Law Enforcement | Law Enforcement | Law Enforcement |
| Age and Service Requirements: Age 52 with 15 years of service credit | Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit | Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit |
| Public Safety and Law Enforcement | Public Safety and Law Enforcement | Public Safety and Law Enforcement |
| Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 | Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 | Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25 |

Final Average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount.

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3.00% simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 2.25%.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.00% to the member's FAS for the first 30 years of service.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 2.25% COLA adjustment on the defined benefit portion of their benefit.

Defined contribution plan benefits are established in the plan documents, which may be amended by the OPERS's Board of Trustees. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. For additional information, see the Plan Statement in the OPERS CAFR.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

| | State and Local | Public Safety | Law Enforcement |
|--|--------------------|------------------|--------------------|
| 2018 Statutory Maximum Contribution Rates | | | |
| Employer | 14.0 % | 18.1 % | 18.1 % |
| Employee | 10.0 % | * | ** |
| 2018 Actual Contribution Rates | | | |
| Employer: | | | |
| Pension | 14.0 % | 18.1 % | 18.1 % |
| Post-employment Health Care Benefits | 0.0 % | 0.0 % | 0.0 % |
| Total Employer | 14.0 % | 18.1 % | 18.1 % |
| Employee | 10.0 % | 12.0 % | 13.0 % |

* This rate is determined by OPERS' Board and has no maximum rate established by ORC.

** This rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$2,780,877 for 2018. Of this amount, \$126,090 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS) of Ohio

Plan Description - Licensed teachers participate in STRS Ohio, a cost-sharing multiple-employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS website at www.strsoh.org.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Effective July 1, 2017, the cost-of-living adjustment was reduced to zero. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. 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 DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

New members who choose the DC Plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit to apply for disability 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 - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. For 2018, plan members were required to contribute 14 percent of their annual covered salary. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2018 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$43,491 for 2018.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

Net Pension Liabilities/Assets, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The net pension liability and net pension asset for the OPERS Traditional Pension Plan, Combined Plan and Member-Directed Plan, respectively, were measured as of December 31, 2017, and the total pension liability or asset used to calculate the net pension liability or asset was determined by an actuarial valuation as of that date. STRS's total pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities.

Following is information related to the proportionate share and pension expense:

| | OPERS - Traditional | OPERS - Combined | OPERS - Member- Directed | STRS | Total |
|--|------------------------|---------------------|--------------------------------|--------------------|---------------|
| Proportion of the net pension liability/asset prior measurement date | 0.15807700% | 0.15032300% | 0.09380700% | 0.00278328% | |
| Proportion of the net pension liability/asset current measurement date | <u>0.14944900%</u> | <u>0.16634300%</u> | <u>0.07101000%</u> | <u>0.00278983%</u> | |
| Change in proportionate share | <u>-0.00862800%</u> | <u>0.01602000%</u> | <u>-0.02279700%</u> | <u>0.00000655%</u> | |
| Proportionate share of the net pension liability | \$ 22,221,032 | \$ - | \$ - | \$ 613,421 | \$ 22,834,453 |
| Proportionate share of the net pension asset | - | (214,619) | (2,349) | - | (216,968) |
| Pension expense | 4,317,348 | 34,648 | (763) | 18,275 | 4,369,508 |

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | OPERS - Traditional | OPERS - Combined | Member- Directed | STRS | Total |
|--|------------------------|---------------------|---------------------|-------------------|---------------------|
| Deferred outflows of resources | | | | | |
| Differences between expected and actual experience | \$ 22,692 | \$ - | \$ 4,570 | \$ 14,161 | \$ 41,423 |
| Changes of assumptions | 2,655,563 | 18,756 | 278 | 108,709 | 2,783,306 |
| Changes in employer's proportionate percentage/difference between employer contributions | 169,079 | - | - | 1,970 | 171,049 |
| County contributions subsequent to the measurement date | 2,647,136 | 96,038 | 37,703 | 21,120 | 2,801,997 |
| Total deferred outflows of resources | <u>\$ 5,494,470</u> | <u>\$ 114,794</u> | <u>\$ 42,551</u> | <u>\$ 145,960</u> | <u>\$ 5,797,775</u> |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

| | OPERS - Traditional | OPERS - Combined | OPERS - Member- Directed | STRS | Total |
|--|------------------------|---------------------|--------------------------------|------------------|---------------------|
| Deferred inflows of resources | | | | | |
| Differences between expected and actual experience | \$ 437,907 | \$ 63,938 | \$ - | \$ 4,007 | \$ 505,852 |
| Net difference between projected and actual earnings on pension plan investments | 4,770,563 | 33,858 | 662 | 37,197 | 4,842,280 |
| Changes in employer's proportionate percentage/ difference between employer contributions | 918,454 | - | - | 27,231 | 945,685 |
| Total deferred inflows of resources | <u>\$ 6,126,924</u> | <u>\$ 97,796</u> | <u>\$ 662</u> | <u>\$ 68,435</u> | <u>\$ 6,293,817</u> |

\$2,801,997 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2019.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| | OPERS - Traditional | OPERS - Combined | OPERS - Member- Directed | STRS | Total |
|--------------------------|------------------------|---------------------|--------------------------------|------------------|-----------------------|
| Year Ending December 31: | | | | | |
| 2019 | \$ 1,645,597 | \$ (10,766) | \$ 523 | \$ 40,006 | \$ 1,675,360 |
| 2020 | (864,189) | (11,690) | 506 | 20,798 | (854,575) |
| 2021 | (2,100,703) | (19,275) | 418 | 3,560 | (2,116,000) |
| 2022 | (1,960,295) | (18,476) | 432 | (7,959) | (1,986,298) |
| 2023 | - | (6,587) | 634 | - | (5,953) |
| Thereafter | - | (12,246) | 1,673 | - | (10,573) |
| Total | <u>\$ (3,279,590)</u> | <u>\$ (79,040)</u> | <u>\$ 4,186</u> | <u>\$ 56,405</u> | <u>\$ (3,298,039)</u> |

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2017, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 67.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

| | |
|--|--|
| Wage inflation | 3.25% |
| Future salary increases, including inflation COLA or ad hoc COLA | 3.25% to 10.75% including wage inflation Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2018, then 2.15% simple |
| Investment rate of return | 7.50% |
| Actuarial cost method | Individual entry age |

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

The most recent experience study was completed for the five-year period ended December 31, 2015.

The long-term rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 16.82% for 2017.

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

| Asset Class | Target Allocation | Weighted Average Long-Term Expected Real Rate of Return (Arithmetic) |
|------------------------|----------------------|---|
| Fixed income | 23.00 % | 2.20 % |
| Domestic equities | 19.00 | 6.37 |
| Real estate | 10.00 | 5.26 |
| Private equity | 10.00 | 8.97 |
| International equities | 20.00 | 7.88 |
| Other investments | 18.00 | 5.26 |
| Total | 100.00 % | 5.66 % |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

Discount Rate - The discount rate used to measure the total pension liability/asset was 7.50%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 7.50%, as well as what the County's proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (6.50%) or one-percentage-point higher (8.50%) than the current rate:

| | 1% Decrease (6.50%) | Current Discount Rate (7.50%) | 1% Increase (8.50%) |
|---|------------------------|-------------------------------------|------------------------|
| County's proportionate share of the net pension liability (asset): | | | |
| Traditional Pension Plan | \$ 39,458,891 | \$ 22,221,032 | \$ 7,849,852 |
| Combined Plan | (116,664) | (214,619) | (282,202) |
| Member-Directed Plan | (1,346) | (2,349) | (3,365) |

Actuarial Assumptions - State Teachers Retirement System (STRS) of Ohio

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2018, actuarial valuation are presented below:

| | July 1, 2018 |
|--------------------------------------|--|
| Inflation | 2.50 percent |
| Projected salary increases | 12.50 percent at age 20 to 2.50 percent at age 65 |
| Investment rate of return | 7.45 percent, net of investment expenses, including inflation |
| Payroll increases | 3 percent |
| Cost-of-living adjustments (COLA) | 0.0 percent |

For the July 1, 2018, actuarial valuation, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

STRS Ohio’s investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

| Asset Class | Target Allocation** | Long Term Expected Real Rate of Return * |
|----------------------|------------------------|---|
| Domestic Equity | 28.00 % | 7.35 % |
| International Equity | 23.00 | 7.55 |
| Alternatives | 17.00 | 7.09 |
| Fixed Income | 21.00 | 3.00 |
| Real Estate | 10.00 | 6.00 |
| Liquidity Reserves | 1.00 | 2.25 |
| Total | 100.00 % | |

*10-Year geometric nominal returns, which include the real rate of return and inflation of 2.25% and does not include investment expenses. Over a 30-year period, STRS’ investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**The Target Allocation percentage is effective as of July 1, 2017. Target weights will be phased in over a 24-month period concluding on July 1, 2019.

Discount Rate - The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2018. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS’ fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2018. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2018.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.45 percent) or one-percentage-point higher (8.45 percent) than the current rate:

| | 1% Decrease (6.45%) | Current Discount Rate (7.45%) | 1% Increase (8.45%) |
|--|------------------------|-------------------------------------|------------------------|
| County's proportionate share of the net pension liability | \$ 895,821 | \$ 613,421 | \$ 374,408 |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 17 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability/Asset

The net OPEB liability/asset reported on the statement of net position represents a liability/asset to employees for OPEB. OPEB is a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for OPEB is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net OPEB liability/asset represents the County's proportionate share of each OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each OPEB plan's fiduciary net position. The net OPEB liability/asset calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Ohio Revised Code limits the County's obligation for this liability/asset to annually required payments. The County cannot control benefit terms or the manner in which OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including OPEB.

GASB 75 assumes the liability/asset is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The proportionate share of each plan's unfunded benefits is presented as a long-term net OPEB liability/asset on the accrual basis of accounting. Any liability/asset for the contractually-required OPEB contribution outstanding at the end of the year is included in intergovernmental payable on both the accrual and modified accrual bases of accounting.

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' CAFR referenced below for additional information.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, health care is not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2018 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$15,082 for 2018. Of this amount, \$684 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS) of Ohio

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2018, STRS did not allocate any employer contributions to post-employment health care.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

Net OPEB Liabilities, OPEB Expense, and Deferred Outflows or Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS's total OPEB liability was measured as of June 30, 2018, and the total pension liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

| | <u>OPERS</u> | <u>STRS</u> | <u>Total</u> |
|---|---------------------|--------------------|---------------|
| Proportion of the net OPEB liability prior measurement date | 0.15458600% | 0.00278328% | |
| Proportion of the net OPEB liability/asset current measurement date | <u>0.14675000%</u> | <u>0.00278983%</u> | |
| Change in proportionate share | <u>-0.00783600%</u> | <u>0.00000655%</u> | |
| Proportionate share of the net OPEB liability | \$ 15,103,597 | \$ - | \$ 15,103,597 |
| Proportionate share of the net OPEB asset | \$ - | \$ (45,000) | \$ (45,000) |
| OPEB expense | \$ 1,047,572 | \$ (97,367) | \$ 950,205 |

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

| | <u>OPERS</u> | <u>STRS</u> | <u>Total</u> |
|---|---------------------|-----------------|---------------------|
| Deferred outflows of resources | | | |
| Differences between expected and actual experience | \$ 11,766 | \$ 5,237 | \$ 17,003 |
| Changes of assumptions | 1,099,702 | - | 1,099,702 |
| Changes in employer's proportionate percentage/ difference between employer contributions | 1,576 | 235 | 1,811 |
| County contributions subsequent to the measurement date | 15,082 | - | 15,082 |
| Total deferred outflows of resources | <u>\$ 1,128,126</u> | <u>\$ 5,472</u> | <u>\$ 1,133,598</u> |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

| | OPERS | STRS | Total |
|--|---------------------|------------------|---------------------|
| Deferred inflows of resources | | | |
| Differences between expected and actual experience | \$ - | \$ 2,612 | \$ 2,612 |
| Net difference between projected and actual earnings on pension plan investments | 1,125,117 | 5,122 | 1,130,239 |
| Changes of assumptions | - | 61,084 | 61,084 |
| Changes in employer's proportionate percentage/difference between employer contributions | 503,676 | - | 503,676 |
| Total deferred inflows of resources | <u>\$ 1,628,793</u> | <u>\$ 68,818</u> | <u>\$ 1,697,611</u> |

\$15,082 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability/asset in the year ending December 31, 2019.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

| | OPERS | STRS | Total |
|--------------------------|---------------------|--------------------|---------------------|
| Year Ending December 31: | | | |
| 2019 | \$ 10,060 | \$ (11,344) | \$ (1,284) |
| 2020 | 10,060 | (11,344) | (1,284) |
| 2021 | (254,590) | (11,344) | (265,934) |
| 2022 | (281,279) | (10,182) | (291,461) |
| 2023 | - | (9,773) | (9,773) |
| Thereafter | - | (9,359) | (9,359) |
| Total | <u>\$ (515,749)</u> | <u>\$ (63,346)</u> | <u>\$ (579,095)</u> |

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

| | |
|--|--|
| Wage Inflation | 3.25 percent |
| Projected Salary Increases, including inflation | 3.25 to 10.75 percent including wage inflation |
| Single Discount Rate: | |
| Current measurement date | 3.85 percent |
| Prior Measurement date | 4.23 percent |
| Investment Rate of Return | 6.50 percent |
| Municipal Bond Rate | 3.31 percent |
| Health Care Cost Trend Rate | 7.5 percent, initial 3.25 percent, ultimate in 2028 |
| Actuarial Cost Method | Individual Entry Age |

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

| Asset Class | Target Allocation | Weighted Average Long-Term Expected Real Rate of Return (Arithmetic) |
|------------------------------|----------------------|---|
| Fixed Income | 34.00 % | 1.88 % |
| Domestic Equities | 21.00 | 6.37 |
| Real Estate Investment Trust | 6.00 | 5.91 |
| International Equities | 22.00 | 7.88 |
| Other investments | 17.00 | 5.39 |
| Total | 100.00 % | 4.98 % |

Discount Rate A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

| | 1% Decrease (2.85%) | Current Discount Rate (3.85%) | 1% Increase (4.85%) |
|---|------------------------|-------------------------------------|------------------------|
| County's proportionate share of the net OPEB liability | \$ 20,065,782 | \$ 15,103,597 | \$ 11,089,241 |

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

| | <u>1% Decrease</u> | <u>Current Health Care Trend Rate Assumption</u> | <u>1% Increase</u> |
|---|--------------------|--|--------------------|
| County's proportionate share of the net OPEB liability | \$ 14,450,923 | \$ 15,103,597 | \$ 15,777,794 |

Actuarial Assumptions - State Teachers Retirement System (STRS) of Ohio

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2018, actuarial valuation, compared with July 1, 2017, are presented below:

| | <u>July 1, 2018</u> | <u>July 1, 2017</u> |
|--------------------------------------|--|--|
| Inflation | 2.50 percent | 2.50 percent |
| Projected salary increases | 12.50 percent at age 20 to 2.50 percent at age 65 | 12.50 percent at age 20 to 2.50 percent at age 65 |
| Investment rate of return | 7.45 percent, net of investment expenses, including inflation | 7.45 percent, net of investment expenses, including inflation |
| Payroll increases | 3 percent | 3 percent |
| Cost-of-living adjustments (COLA) | 0.0 percent | 0.0 percent, effective July 1, 2017 |
| Discounted rate of return | 7.45 percent | N/A |
| Blended discount rate of return | N/A | 4.13 percent |
| Health care cost trends | | 6 to 11 percent initial, 4.5 percent ultimate |
| | Initial | Ultimate |
| Medical | | |
| Pre-Medicare | 6.00 percent | 4.00 percent |
| Medicare | 5.00 percent | 4.00 percent |
| Prescription Drug | | |
| Pre-Medicare | 8.00 percent | 4.00 percent |
| Medicare | -5.23 percent | 4.00 percent |

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2018, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

Assumption Changes Since the Prior Measurement Date - The discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45 percent based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB). Valuation year per capita health care costs were updated.

Benefit Term Changes Since the Prior Measurement Date - The subsidy multiplier for non-Medicare benefit recipients was increased from 1.90 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

| <u>Asset Class</u> | <u>Target Allocation**</u> | <u>Long Term Expected Real Rate of Return *</u> |
|----------------------|----------------------------|---|
| Domestic Equity | 28.00 % | 7.35 % |
| International Equity | 23.00 | 7.55 |
| Alternatives | 17.00 | 7.09 |
| Fixed Income | 21.00 | 3.00 |
| Real Estate | 10.00 | 6.00 |
| Liquidity Reserves | 1.00 | 2.25 |
| | | |
| Total | <u>100.00 %</u> | |

*10-Year geometric nominal returns, which include the real rate of return and inflation of 2.25% and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

** The Target Allocation percentage is effective as of July 1, 2017. Target weights will be phased in over a 24-month period concluding on July 1, 2019.

Discount Rate - The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2017. A discount rate used to measure the total OPEB liability was 4.13 percent as of June 30, 2017. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Therefore, the long-term expected rate of return on health care plan investments of 7.45% was used to measure the total OPEB liability as of June 30, 2018.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount and Health Care Cost Trend Rate - The following table represents the net OPEB liability as of June 30, 2018, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB liability as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

| | <u>1% Decrease (6.45%)</u> | <u>Current Discount Rate (7.45%)</u> | <u>1% Increase (8.45%)</u> |
|---|--------------------------------|--|--------------------------------|
| County's proportionate share of the net OPEB asset | \$ 38,423 | \$ 45,000 | \$ 50,214 |

| | <u>1% Decrease</u> | <u>Current Trend Rate</u> | <u>1% Increase</u> |
|---|--------------------|-------------------------------|--------------------|
| County's proportionate share of the net OPEB asset | \$ 49,910 | \$ 45,000 | \$ 39,670 |

NOTE 18 - COMPENSATED ABSENCES

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

NOTE 19 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2018, follows:

| | <u>Balance 12/31/2017</u> | <u>Issued</u> | <u>Retired</u> | <u>Balance 12/31/2018</u> |
|----------------------------------|-------------------------------|---------------------|-----------------------|-------------------------------|
| Governmental activities: | | | | |
| <u>Bond anticipation notes</u> | | | | |
| Series 2017 Notes - 1.53% | \$ 805,000 | \$ - | \$ (805,000) | \$ - |
| Series 2018 Notes #1 - 2.36% | - | 1,500,000 | (1,500,000) | - |
| Series 2018 Notes #2 - 2.89% | - | 2,275,000 | - | 2,275,000 |
| Total | <u>\$ 805,000</u> | <u>\$ 3,775,000</u> | <u>\$ (2,305,000)</u> | <u>\$ 2,275,000</u> |
| | | | | |
| | <u>Balance 12/31/2017</u> | <u>Issued</u> | <u>Retired</u> | <u>Balance 12/31/2018</u> |
| Business-type activities: | | | | |
| <u>Bond anticipation notes</u> | | | | |
| Series 2018 Notes #2 - 2.89% | <u>\$ -</u> | <u>\$ 600,000</u> | <u>\$ -</u> | <u>\$ 600,000</u> |

On November 3, 2017, the County issued \$805,000 in Series 2017 bond anticipation notes for the following purposes: (i) \$76,000 for the Tall Timber's Ditch and (ii) \$729,000 for Distribution Dr. and County Road 212 public infrastructure projects. The notes bore an interest rate of 1.53% and matured on November 2, 2018.

On April 26, 2018, the County issued \$1,500,000 in Series 2018 #1 bond anticipation notes for the purpose of paying costs of remodeling, renovating, enlarging, furnishing, equipping and otherwise improving the County Jail. The notes bore an interest rate of 2.36% and matured on October 29, 2018.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 19 - NOTES PAYABLE - (Continued)

On October 25, 2018, the County issued \$2,875,000 in Series 2018 #2 bond anticipation notes for the following purposes: (i) \$1,536,000 to refund the Series 2018 #1 bond anticipation notes associated with the County Jail, (ii) \$35,000 to partially refund the Series 2017 bond anticipation notes associated with the Tall Timber's Ditch, (iii) \$459,000 to partially refund the Series 2017 bond anticipation notes associated with the Distribution Dr. and County Road 212 public infrastructure projects, (iv) \$245,000 for the Dalzell Ditch, and (v) \$600,000 for the purpose of improving and extending the County Landfill by constructing liner, drainage, erosion control, leachate collection and related facilities and improvements and constructing site improvements including access roadway improvements. The note bears an interest rate of 2.89% and mature on October 25, 2019. At December 31, 2018, the County had \$1,272,773 in unspent note proceeds in governmental activities.

NOTE 20 - LONG-TERM DEBT

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

| <u>General Obligation Bonds</u> | <u>Original Issue Date</u> | <u>Interest Rate</u> | <u>Original Issue Amount</u> |
|--|--------------------------------|--------------------------|----------------------------------|
| <u>Governmental Activities</u> | | | |
| Jail Security System | 2009 | 2.00 - 4.00 | \$ 755,000 |
| Sheriff Office Radios | 2009 | 2.00 - 4.00 | 435,000 |
| Engineers Garage | 2013 | 0.35 - 3.375 | 2,595,000 |
| Series 2016 Refunding - ADAMHS building | 2016 | 2.00 - 4.00 | 94,095 |
| Series 2016 Refunding - US 224/CR 95 | 2016 | 2.00 - 4.00 | 2,145,000 |
| Series 2016 Refunding - Distribution Dr. | 2016 | 2.00 - 4.00 | 665,000 |
| <u>Business-Type Activities</u> | | | |
| 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 |
| BMV One-Stop Refunding | 2013 | 0.35 - 2.50 | 1,715,000 |
| Series 2016 Refunding - Agriculture Serv. Center | 2016 | 2.00 - 4.00 | 415,905 |
| <u>Special Assessment Bonds</u> | | | |
| Special Assessment Refunding 2013 | 2013 | 0.35 - 3.375 | 695,000 |
| Series 2016 Refunding - Beach Joint Ditch | 2016 | 2.00 - 4.00 | 30,000 |
| <u>Ohio Water Development Loans</u> | | | |
| SR 12 West (Fostoria) | 1998 | 5.73 | 475,239 |
| 2016 HSTS | 2016 | N/A | 10,500 |
| 2018 HSTS | 2018 | N/A | 23,366 |
| <u>Ohio Public Works Commission</u> | | | |
| Landfill Sanitary Sewer | 2011 | N/A | 339,765 |
| Landfill Waterline | 2018 | N/A | 321,421 |
| <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, 2018

NOTE 20 - LONG-TERM DEBT - (Continued)

Changes in the County's long-term obligations during 2018 were as follows. The long-term obligations at December 31, 2017 have been restated as described in Note 3.

| Governmental Activities: | Restated Balance 12/31/2017 | Additions | Reductions | Balance 12/31/2018 | Amount Due Within One Year |
|---|-----------------------------------|---------------------|------------------------|-----------------------|----------------------------------|
| <u>General Obligation Bonds</u> | | | | | |
| Jail Security System | | | | | |
| Serial and term bonds | \$ 325,000 | \$ - | \$ (60,000) | \$ 265,000 | \$ 65,000 |
| Discount | (592) | - | 123 | (469) | - |
| Sheriff Office Radio | | | | | |
| Serial and term bonds | 230,000 | - | (30,000) | 200,000 | 30,000 |
| Discount | (665) | - | 113 | (552) | - |
| Engineers Garage | | | | | |
| Serial and term bonds | 2,170,000 | - | (85,000) | 2,085,000 | 90,000 |
| Premium | 852 | - | (43) | 809 | - |
| Series 2016 Refunding - ADAMHS building | | | | | |
| Serial and term bonds | 67,342 | 17,658 | (10,000) | 75,000 | 10,000 |
| Premium | 4,076 | - | (589) | 3,487 | - |
| Series 2016 Refunding - US 224/CR 95 | | | | | |
| Serial and term bonds | 2,135,000 | - | (190,000) | 1,945,000 | 200,000 |
| Premium | 242,189 | - | (24,422) | 217,767 | - |
| Series 2016 Refunding - Distribution Dr. | | | | | |
| Serial and term bonds | 590,000 | - | (75,000) | 515,000 | 80,000 |
| Premium | 60,668 | - | (8,771) | 51,897 | - |
| Total general obligation bonds | <u>5,823,870</u> | <u>17,658</u> | <u>(483,589)</u> | <u>5,357,939</u> | <u>475,000</u> |
| <u>Special Assessment Bonds</u> | | | | | |
| Special assessment refunding 2013 | | | | | |
| Series bonds | 460,000 | - | (75,000) | 385,000 | 75,000 |
| Premium | 9,588 | - | (1,369) | 8,219 | - |
| Series 2016 Refunding - Beach Joint Ditch | | | | | |
| Series bonds | 25,000 | - | (5,000) | 20,000 | 10,000 |
| Premium | 1,108 | - | (370) | 738 | - |
| Total special assessment bonds | <u>495,696</u> | <u>-</u> | <u>(81,739)</u> | <u>413,957</u> | <u>85,000</u> |
| <u>OWDA Loans</u> | | | | | |
| SR 12 west water/sewer project | 38,339 | - | (38,339) | - | - |
| 2016 HSTS | - | 10,500 | (10,500) | - | - |
| 2018 HSTS | - | 23,366 | (23,366) | - | - |
| Total OWDA loans | <u>38,339</u> | <u>33,866</u> | <u>(72,205)</u> | <u>-</u> | <u>-</u> |
| <u>Other Long-Term Obligations</u> | | | | | |
| Guaranteed energy savings performance contract | | | | | |
| | 242,299 | - | (242,299) | - | - |
| ADAMH Taxable Affordable Housing Revenue Note | | | | | |
| | 62,090 | - | (6,797) | 55,293 | 7,387 |
| Net pension liability | 33,143,792 | - | (11,280,461) | 21,863,331 | - |
| Net OPEB liability | 14,237,386 | 314,734 | (108,593) | 14,443,527 | - |
| Compensated absences | 2,682,879 | 1,460,120 | (1,221,714) | 2,921,285 | 1,157,430 |
| Total other long-term obligations | <u>50,368,446</u> | <u>1,774,854</u> | <u>(12,859,864)</u> | <u>39,283,436</u> | <u>1,164,817</u> |
| Total governmental activities long-term obligations | <u>\$ 56,726,351</u> | <u>\$ 1,826,378</u> | <u>\$ (13,497,397)</u> | <u>\$ 45,055,332</u> | <u>\$ 1,724,817</u> |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 20 - LONG-TERM DEBT - (Continued)

| Business-type activities: | Restated Balance 12/31/17 | Additions | Reductions | Balance 12/31/18 | Amount Due Within One Year |
|---|---------------------------------|---------------------|-----------------------|----------------------|----------------------------------|
| <u>General Obligation Bonds</u> | | | | | |
| Landfill improvements | | | | | |
| Serial bonds | \$ 460,000 | \$ - | \$ (225,000) | \$ 235,000 | \$ 235,000 |
| Premium | 412 | - | (225) | 187 | - |
| Landfill equipment | | | | | |
| Serial bonds | 115,000 | - | (55,000) | 60,000 | 60,000 |
| Premium | 107 | - | (57) | 50 | - |
| Landfill - Leachate 2013 | | | | | |
| Serial bonds | 240,000 | - | (15,000) | 225,000 | 15,000 |
| Premium | 1,701 | - | (113) | 1,588 | - |
| Landfill - land acquisition | | | | | |
| Serial bonds | 470,000 | - | (20,000) | 450,000 | 20,000 |
| Premium | 400 | - | (20) | 380 | - |
| BMV one-stop refunding | | | | | |
| Serial bonds | 1,205,000 | - | (120,000) | 1,085,000 | 125,000 |
| Premium | 18,446 | - | (2,050) | 16,396 | - |
| 2016 Refunding - Agriculture service center | | | | | |
| Serial bonds | 297,658 | - | (157,658) | 140,000 | 140,000 |
| Premium | 18,015 | - | (2,604) | 15,411 | - |
| Total general obligation bonds | <u>2,826,739</u> | <u>-</u> | <u>(597,727)</u> | <u>2,229,012</u> | <u>595,000</u> |
| <u>OPWC Loans</u> | | | | | |
| Landfill sanitary sewer | 237,837 | - | (8,494) | 229,343 | 16,988 |
| Landfill waterline | - | 321,421 | - | 321,421 | 16,071 |
| Total OPWC loans | <u>237,837</u> | <u>321,421</u> | <u>(8,494)</u> | <u>550,764</u> | <u>33,059</u> |
| <u>Other Long-Term Obligations</u> | | | | | |
| Net pension liability | 1,444,960 | - | (473,838) | 971,122 | - |
| Net OPEB liability | 628,506 | 31,564 | - | 660,070 | - |
| Compensated absences | 123,585 | 73,794 | (56,277) | 141,102 | 47,080 |
| Landfill closure/postclosure costs | 6,518,861 | 1,467,889 | - | 7,986,750 | - |
| Total other long-term obligations | <u>8,715,912</u> | <u>1,573,247</u> | <u>(530,115)</u> | <u>9,759,044</u> | <u>47,080</u> |
| Total business-type activities | <u>\$ 11,780,488</u> | <u>\$ 1,894,668</u> | <u>\$ (1,136,336)</u> | <u>\$ 12,538,820</u> | <u>\$ 675,139</u> |

General Obligation Bonds

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 Office Radios, County Landfill Improvements and County Landfill Equipment.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 20 - LONG-TERM DEBT - (Continued)

On March 14, 2013, the County issued \$2,595,000 in general obligation bonds with interest rates ranging from 0.35-3.375%. The bonds were issued to retire bond anticipation notes originally issued to construct, furnish and equip the engineer's garage.

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, 2018 was \$1,110,000.

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 by \$404,358 and resulted in an economic gain of \$345,344.

During a previous year, \$95,000 of the ADAMHS and \$420,000 of the Agriculture Service Center bonds were refunded by the Series 2016 refunding bonds.

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 Agriculture Service Center refunding bonds will be paid from tenants who rent the facilities.

On March 14, 2013, the County issued a total of \$1,285,000 in general obligation bonds with interest rates ranging from 0.35-3.375%. The bonds were issued to retire bond anticipation notes originally issued for Landfill Leachate, Landfill Land Acquisition and Landfill Equipment.

On October 25, 2016, the County issued \$3,350,000 in Various Purpose Improvement and Refunding Bonds, Series 2016 for the following purposes: (i) to refund \$95,000 of the Series 2005 bonds related to the ADAMHS building, (ii) to refund \$1,820,000 of the Series 2007 bonds related to the US 224/CR 300 construction, (iii) to refund a portion of the Series 2015 bond anticipation notes outstanding related to Distribution Dr. and the Beach Joint Ditch, (iv) to refund \$440,000 of the Series 2007 bonds related to the CR95/CR18 sewer district and (v) to refund \$420,000 of Series 2005 bonds related to the agriculture service center. At December 31, 2018, \$2,290,000 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 \$108,945. 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 \$279,493 resulting in an economic gain of \$263,697.

Special Assessment Bonds and OWDA Loans

The special assessment refunding 2013 series bonds and series 2016 refunding - Beach Joint Ditch 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 20 - LONG-TERM DEBT - (Continued)

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, 2018 was \$380,000.

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 by \$60,632 and resulted in an economic gain of \$56,914.

The OWDA loans were 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 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 are \$405,000. Principal and interest for the current year and total assessments received were \$183,915 and \$238,386, respectively.

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 was paid from the Energy Savings Gateway nonmajor debt service fund. The maturity date was December 15, 2018. At December 31, 2018, there were no further obligations outstanding.

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.

During 2018, the County received an OPWC interest free loan for the purpose of building a water line at the County landfill. The final maturity date of the loan is July 1, 2038.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 20 - LONG-TERM DEBT - (Continued)

Net Pension Liability, Net OPEB Liability and Compensated Absences

See Note 16 and 17 for details on the net pension liability and net OPEB liability, respectively. The compensated absences liability, net pension liability and net OPEB liability will be paid mainly 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, Real Estate Assessment, Community Corrections, Felony Delinquent Juvenile Care and Custody, Jail Diversion, Emergency Management Agency, Juvenile Diversion, Law Library, Delinquent Real Estate Tax Assessment Collection, Victim's Assistance, COP-CAR Grant, Common Pleas Court General Special Projects and Probation Improvements Special Revenue Funds and the Sanitary Landfill and Agricultural Service Center enterprise funds.

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 \$46,166,902 at December 31, 2018.

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

| Year Ending December 31, | Governmental General Obligation Bonds | | | Year Ending December 31, | Special Assessment Bonds | | |
|-----------------------------|--|--------------|--------------|-----------------------------|--------------------------|-----------|------------|
| | Principal | Interest | Total | | Principal | Interest | Total |
| 2019 | \$ 475,000 | \$ 167,018 | \$ 642,018 | 2019 | \$ 85,000 | \$ 8,431 | \$ 93,431 |
| 2020 | 475,000 | 4,582 | 479,582 | 2020 | 85,000 | 6,631 | 91,631 |
| 2021 | 500,000 | 140,281 | 640,281 | 2021 | 80,000 | 4,832 | 84,832 |
| 2022 | 515,000 | 122,082 | 637,082 | 2022 | 50,000 | 3,231 | 53,231 |
| 2023 | 465,000 | 103,381 | 568,381 | 2023 | 55,000 | 2,231 | 57,231 |
| 2024 - 2028 | 1,535,000 | 302,212 | 1,837,212 | 2024 | 50,000 | 1,062 | 51,062 |
| 2029 - 2033 | 585,000 | 146,217 | 731,217 | Total | \$ 405,000 | \$ 26,418 | \$ 431,418 |
| 2034 - 2037 | 535,000 | 45,730 | 580,730 | | | | |
| Total | \$ 5,085,000 | \$ 1,031,503 | \$ 6,116,503 | | | | |

| Year Ending December 31, | ADAMH Note | | |
|-----------------------------|------------|-----------|-----------|
| | Principal | Interest | Total |
| 2019 | \$ 7,387 | \$ 4,532 | \$ 11,919 |
| 2020 | 8,028 | 3,891 | 11,919 |
| 2021 | 8,725 | 3,194 | 11,919 |
| 2022 | 9,483 | 2,436 | 11,919 |
| 2023 | 10,307 | 1,612 | 11,919 |
| 2024 - 2025 | 11,363 | 717 | 12,080 |
| Total | \$ 55,293 | \$ 16,382 | \$ 71,675 |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 20 - LONG-TERM DEBT - (Continued)

| Year Ending December 31, | Business-Type General Obligation Bonds | | | Year Ending December 31, | Business-Type OPWC Loans | | |
|-----------------------------|--|-------------------|---------------------|-----------------------------|--------------------------|-------------|-------------------|
| | Principal | Interest | Total | | Principal | Interest | Total |
| 2019 | \$ 595,000 | \$ 58,357 | \$ 653,357 | 2019 | \$ 33,059 | \$ - | \$ 33,059 |
| 2020 | 165,000 | 38,757 | 203,757 | 2020 | 33,059 | - | 33,059 |
| 2021 | 165,000 | 35,457 | 200,457 | 2021 | 33,059 | - | 33,059 |
| 2022 | 170,000 | 32,156 | 202,156 | 2022 | 33,059 | - | 33,059 |
| 2023 | 170,000 | 28,756 | 198,756 | 2023 | 33,059 | - | 33,059 |
| 2024 - 2028 | 610,000 | 87,469 | 697,469 | 2024 - 2028 | 165,295 | - | 165,295 |
| 2029 - 2033 | 200,000 | 38,060 | 238,060 | 2029 - 2033 | 139,818 | - | 139,818 |
| 2034 - 2037 | 120,000 | 10,125 | 130,125 | 2034 - 2038 | 80,356 | - | 80,356 |
| Total | <u>\$ 2,195,000</u> | <u>\$ 329,137</u> | <u>\$ 2,524,137</u> | Total | <u>\$ 550,764</u> | <u>\$ -</u> | <u>\$ 550,764</u> |

Conduit Debt

In 2017, the County issued \$85,150,000 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, 2018, \$85,150,000 of these bonds was outstanding.

In 2007, the County issued \$5,855,000 in multi-family housing refunding revenue bonds and \$215,000 in multi-family housing revenue bonds to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2018, \$5,500,001 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, 2018, \$2,373,966 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, 2018, \$4,309,054 of the lease was outstanding.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 21 - CLOSURE AND POSTCLOSURE OF LANDFILL

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$7,986,750 reported as landfill closure and postclosure costs payable at December 31, 2018, represents the cumulative amount reported to date based on the use of 40.39% of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and post-closure care of \$11,785,553 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2018. 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, 2018, cash and cash equivalents in segregated accounts and investments in segregated accounts of \$9,849,657 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.

NOTE 22 - INTERFUND TRANSFERS

During 2018, the following transfers were made:

| <u>Transfers In</u> | Transfers Out | | | <u>Total</u> |
|---------------------|--------------------|---------------------|---------------------|---------------------|
| | <u>General</u> | Board of | | |
| | | <u>Disabilities</u> | <u>Governmental</u> | |
| General fund | \$ - | \$ - | \$ 273,952 | \$ 273,952 |
| Flood Mitigation | 3,857,696 | - | - | 3,857,696 |
| Other governmental | <u>1,669,791</u> | <u>4,000,000</u> | <u>879,348</u> | <u>6,549,139</u> |
| Total | <u>\$5,527,487</u> | <u>\$ 4,000,000</u> | <u>\$1,153,300</u> | <u>\$10,680,787</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.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018**

NOTE 22 - INTERFUND TRANSFERS - (Continued)

The \$4,000,000 transfers out of the Board of Developmental Disabilities Fund to the Developmental Disabilities Capital Project Fund (an other governmental fund) were to fund capital projects. The \$273,952 transfer out of the I-75/Tall Timbers Connector Bond Retirement Fund (an other governmental fund) was a residual equity transfer to the general fund after all debt payments had been made relating to that debt obligation. The transfers out of the other governmental funds were for the following purposes:

- (a) the \$146,000 transfer from the Motor Vehicle and Gas Tax Fund to the Motor Vehicle and Gas Tax Bond Retirement Fund was for debt service payments;
- (b) the \$18,967 transfer from the Alcohol, Drug and Mental Health Fund to the ADAMHS Bond Retirement Fund was for debt service payments;
- (c) the \$30,000 transfer from the Alcohol, Drug and Mental Health Fund was to fund the Substance Abuse Fund;
- (d) the \$9,000 transfer from the Alcohol, Drug and Mental Health Fund to the Alcohol, Drug and Mental Health Capital Projects Fund was to fund capital projects;
- (e) the \$317,277 transfer from the Job and Family Services fund was to fund the Child Support Enforcement Agency and Children Services fund;
- (f) the \$41,000 transfer from the Special Improvements Bond Retirement Fund to the Special Improvements Capital Projects Fund was for debt service payments;
- (g) the \$270,000 transfer from Distribution Drive Bond Retirement Fund to the Distribution Drive TIF Fund was for debt service payments;
- (h) the \$11,104 transfer from the Special Improvement Capital Projects Fund to the Special Improvements Bond Retirement Fund was for debt service payments; and
- (i) the \$36,000 transfer from the Sheriff's Office Capital Projects Fund to the Capital Projects Sheriff Bond Retirement Fund was for debt service payments.

All transfers were made in compliance with Ohio Revised Code Sections 5705.14, 5705.15 and 5705.16. Transfers between governmental funds are eliminated on the government-wide financial statements.

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 23 - 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 | Board of Developmental Disabilities | Flood Mitigation | Nonmajor Governmental Funds | Total Governmental Funds |
|---|---------------------|---|----------------------|-----------------------------------|--------------------------------|
| Nonspendable: | | | | | |
| Prepayments | \$ 598,608 | \$ 50,751 | \$ 201 | \$ 177,294 | \$ 826,854 |
| Materials and supplies inventory | 118,194 | 2,827 | - | 403,703 | 524,724 |
| Permanent fund | - | - | - | 247,000 | 247,000 |
| Total nonspendable | 716,802 | 53,578 | 201 | 827,997 | 1,598,578 |
| Restricted: | | | | | |
| Capital projects | - | - | - | 1,239,630 | 1,239,630 |
| Debt service | - | - | - | 715,838 | 715,838 |
| Legislative and executive programs | - | - | - | 1,771,900 | 1,771,900 |
| County courts and judicial programs | - | - | - | 1,478,433 | 1,478,433 |
| Sheriff and public safety programs | - | - | - | 1,276,763 | 1,276,763 |
| County engineer and public works programs | - | - | - | 3,023,146 | 3,023,146 |
| Health programs | - | 10,609,290 | - | 1,801,058 | 12,410,348 |
| Human service programs | - | - | - | 886,017 | 886,017 |
| Economic development programs | - | - | - | 880,411 | 880,411 |
| Conservation and recreation programs | - | - | - | 10 | 10 |
| Permanent fund | - | - | - | 177,808 | 177,808 |
| Total restricted | - | 10,609,290 | - | 13,251,014 | 23,860,304 |
| Committed: | | | | | |
| Capital projects | - | - | 20,318,155 | 64,029 | 20,382,184 |
| Sheriff police revolving | 15,984 | - | - | - | 15,984 |
| County home donations | 4,816 | - | - | - | 4,816 |
| Centennial | 172 | - | - | - | 172 |
| Total committed | 20,972 | - | 20,318,155 | 64,029 | 20,403,156 |
| Assigned: | | | | | |
| Capital projects | - | - | - | 726,332 | 726,332 |
| Debt service | - | - | - | 66,520 | 66,520 |
| Legislative and executive programs | 109,397 | - | - | - | 109,397 |
| County courts and judicial programs | 124,619 | - | - | - | 124,619 |
| Sheriff and public safety programs | 106,446 | - | - | - | 106,446 |
| Health programs | 8,290 | - | - | - | 8,290 |
| Public works programs | 470 | - | - | - | 470 |
| Human service programs | 81,127 | - | - | - | 81,127 |
| Subsequent year appropriations | 429,153 | - | - | - | 429,153 |
| Total assigned | 859,502 | - | - | 792,852 | 1,652,354 |
| Unassigned (deficit) | 6,635,010 | - | - | (1,029,054) | 5,605,956 |
| Total fund balances | \$ 8,232,286 | \$ 10,662,868 | \$ 20,318,356 | \$ 13,906,838 | \$ 53,120,348 |

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 24 - 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 Encumbrances</u> |
|--|----------------------------------|
| General fund | \$ 446,062 |
| Board of developmental disabilities fund | 373,808 |
| Flood Mitigation fund | 5,879,780 |
| Other governmental funds | <u>2,108,468</u> |
| Total | <u>\$ 8,808,118</u> |

NOTE 25 - COMPONENT UNIT

Hancock Community Housing, Inc.

Purpose of the Organization - The Hancock Community Housing, Inc. (the Organization) was incorporated on October 18, 2001 as a 501 C (3) nonprofit organization in the State of Ohio. The entity was created to develop dwellings and provide affordable housing in Hancock County for the occupancy by persons from the county including persons with disabilities. The Organization's main source of revenue is rent income.

Basis of Accounting - The Organization's operates as a self-supporting governmental enterprise and uses accounting policies applicable to governmental enterprise funds. All transactions are accounted for in a single enterprise fund. The accompanying financial statements have been prepared on the accrual basis of accounting in conformity with generally accepted accounting principles (GAAP) as applied to a governmental nonprofit organization. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Cash and Cash Equivalents - The carrying amount of the cash deposits held by the Organization at December 31, 2018 was \$190,219 and the bank balance was \$190,634. Of the bank balance, all was covered by federal depository insurance.

Capital asset activity as of December 31, 2018, was as follows:

| | Restated Balance <u>12/31/17</u> | <u>Additions</u> | <u>Reductions</u> | Balance <u>12/31/18</u> |
|--------------------------------|--|--------------------|-------------------|----------------------------|
| Land | \$ 196,664 | \$ - | \$ - | \$ 196,664 |
| Land Improvements | 22,040 | - | - | 22,040 |
| Buildings | <u>1,009,742</u> | <u>10,955</u> | - | <u>1,020,697</u> |
| Total Capital Assets | <u>1,228,446</u> | <u>10,955</u> | - | <u>1,239,401</u> |
| Accumulated Depreciation For: | | | | |
| Land Improvements | (7,901) | (1,469) | - | (9,370) |
| Buildings | <u>(347,693)</u> | <u>(32,820)</u> | - | <u>(380,513)</u> |
| Total Accumulated Depreciation | <u>(355,594)</u> | <u>(34,289)</u> | - | <u>(389,883)</u> |
| Total Capital Assets, Net | <u>\$ 872,852</u> | <u>\$ (23,334)</u> | <u>\$ -</u> | <u>\$ 849,518</u> |

Depreciation was taken on the buildings over a twenty-seven and a half year life.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 25 - COMPONENT UNIT - (Continued)

Long-Term Note Debt

The following are mortgages of the Organization:

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 Marcelle Avenue
Imputed Interest is presently 4.5% on a non-interest bearing note.
Original Amount at Present Value: \$91,447

Hancock County Board of Developmental Disabilities
Property located at 661 Remington Avenue
Imputed Interest is presently 4.5% on a non-interest bearing note.
Original Amount at Present Value: \$115,017

Hancock County Board of Developmental Disabilities
Property located at 1532 Marcelle Avenue
Imputed Interest is presently 4.5% on a non-interest bearing note.
Original Amount at Present Value: \$108,938

Hancock County Board of Developmental Disabilities
Property located at 332 Warrington Avenue
Imputed Interest is presently 4.5% on a non-interest bearing note.
Original Amount at Present Value: \$152,000

In November 2012, the First Federal Note was refinanced and a new note was issued in the amount of \$55,156 with an interest rate of 4.875%. This note has a maturity date of October 2019. The amount of the note outstanding at year end was \$6,431.

In September of 2013, the Hancock County Board of Developmental Disabilities (HCBDD) issued a non-interest bearing promissory note in the amount of \$130,300 secured with a mortgage on the property located on Marcelle Street. The HCBDD note outstanding at year end was \$73,033.

In September of 2016, the Hancock County Board of Developmental Disabilities (HCBDD) issued a non-interest bearing promissory note in the amount of \$160,000 secured with a mortgage on the property located at Remington Street. The HCBDD present value of the note outstanding at year end was \$98,765.

In October of 2016, the Hancock County Board of Developmental Disabilities (HCBDD) issued a non-interest bearing promissory note in the amount of \$152,000 secured with a mortgage on the property located at Warrington Street was given by the Organization. The HCBDD present value of the note outstanding at year end was \$100,065.

If the Organization fulfills the duties assigned to it under a "Contract for services" with the HCBDD, then the Organization will receive a credit against the amounts due. Generally Accepted Accounting Principles require that non-interest bearing notes have an imputed interest rate and the note be carried at a discount or present value. The schedule below includes principal and interest payments along with the other mortgages, however, a portion of each annual amount that the Organization is to pay on the HCBDD notes and interest expense should receive a credit as long as the home is used for its intended purpose. The credit earned for this year was recognized in Contribute Capital-grant on the Statement of Revenues, Expenditures and Changes in Net Position in the amount of \$29,487.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 25 - COMPONENT UNIT - (Continued)

The following is a schedule of long term debt:

| | Beginning Balance 01/01/18 | Issued | Redeemed | Ending Balance 12/31/18 | Due Within One Year |
|----------------------------|----------------------------------|-------------|--------------------|-------------------------------|---------------------------|
| Mortgage - Huntington Bank | \$ 14,881 | \$ - | \$ (14,881) | \$ - | \$ - |
| Mortgage - First Federal | 15,215 | - | (8,783) | 6,432 | 6,432 |
| Mortgage - HCBDD | <u>288,702</u> | <u>-</u> | <u>(16,840)</u> | <u>271,862</u> | <u>17,613</u> |
| Totals | <u>\$ 318,798</u> | <u>\$ -</u> | <u>\$ (40,504)</u> | <u>\$ 278,294</u> | <u>\$ 24,045</u> |

The annual requirements to amortize all mortgages outstanding as of December 31, 2018, including interest payments of \$81,205 are as follows:

| Year Ending December 31, | Principal | Interest | Total |
|-----------------------------|-------------------|------------------|-------------------|
| 2019 | \$ 24,045 | \$ 11,996 | \$ 36,041 |
| 2020 | 18,422 | 11,064 | 29,486 |
| 2021 | 19,268 | 10,218 | 29,486 |
| 2022 | 20,154 | 9,333 | 29,487 |
| 2023 | 21,080 | 8,407 | 29,487 |
| 2024 - 2028 | 120,845 | 26,589 | 147,434 |
| 2029 - 2030 | <u>54,480</u> | <u>3,598</u> | <u>58,078</u> |
| Total | <u>\$ 278,294</u> | <u>\$ 81,205</u> | <u>\$ 359,499</u> |

Risk Management

The Organization is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, and natural disasters.

The Organization does not have a "self-insurance" fund with formalized risk management programs. During 2018, the Organization 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.

Tax-Exempt Status

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Service Code and classified by the Internal Revenue Service as other than a private foundation.

The Organization's Forms 990, Return of Organization Exempt from Income Tax, for the years ending 2016, 2017, and 2018 are subject to examination by the IRS, generally for three years after they are filed.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 25 - COMPONENT UNIT - (Continued)

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 \$16,134 as the amount amortized from the unearned grant income account. Unearned grant income, a liability account, is \$14,789 at December 31, 2018.

Prior Year Adjustment

In 2014, the Hancock County Developmental Disabilities Board transferred ownership of a home located at 1533 Richard Avenue to the Organization. The transfer was made to provide affordable housing in Hancock County for the occupancy of persons from the county including persons with disabilities. This home was never recognized on the books of account of the Organization and is considered an accounting error. The following favorable prior year adjustment is made to the December 31, 2017 net position balance. The beginning net position for the Organization has been restated from \$524,646 to \$673,475.

NOTE 26 - JOINTLY GOVERNED ORGANIZATIONS

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

The Joint Board of County Commissioners for the Blanchard River Stream Enhancement Project (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.

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 26 - JOINTLY GOVERNED ORGANIZATIONS - (Continued)

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 2018, the County did not make any contributions to the Authority. Financial information can be obtained from the Blanchard Valley Port Authority 1660 Tiffin Ave., Findlay, Ohio 45840.

NOTE 27 - 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 three 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2018

NOTE 28 - RELATED ORGANIZATIONS

A. County Park District

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

B. Findlay-Hancock County Public Library

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

C. Regional Planning Commission

The Regional Planning Commission (Commission) is statutorily created as a separate and distinct political subdivision of the State. The nineteen members of the Commission consist of ten members appointed by the County Commissioners, including one commissioner, and nine members appointed by the City of Findlay. The County and the City each pay for half of the operating costs of the Commission. The Commission adopts its own budget, authorizes expenditures, hires and fires staff, does not rely on the County to finance deficits and the County cannot impose its will on the Commission; therefore, the County's role is limited to a ministerial function. Financial information can be obtained from the Hancock Regional Planning Commission, City of Findlay Municipal Building, 318 Dorney Plaza Room 304, Findlay, Ohio, 45840.

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, 2018, other revenue in the job and family service nonmajor special revenue fund consists primarily of reimbursements from the child support enforcement agency and children services nonmajor special revenue funds.

REQUIRED SUPPLEMENTARY INFORMATION

HANCOCK COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY/NET PENSION ASSET
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST FIVE YEARS

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|---------------|---------------|---------------|---------------|---------------|
| <i>Traditional Plan:</i> | | | | | |
| County's proportion of the net pension liability | 0.149449% | 0.158077% | 0.154981% | 0.157791% | 0.157991% |
| County's proportionate share of the net pension liability | \$ 22,221,032 | \$ 33,927,578 | \$ 25,216,858 | \$ 17,995,679 | \$ 17,589,217 |
| County's covered payroll | \$ 18,167,185 | \$ 17,851,533 | \$ 17,824,808 | \$ 18,016,842 | \$ 19,342,515 |
| County's proportionate share of the net pension liability as a percentage of its covered payroll | 122.31% | 190.05% | 141.47% | 99.88% | 90.94% |
| Plan fiduciary net position as a percentage of the total pension liability | 84.66% | 77.25% | 81.08% | 86.45% | 86.36% |
| <i>Combined Plan:</i> | | | | | |
| County's proportion of the net pension asset | 0.166343% | 0.150323% | 0.101560% | 0.077086% | 0.077086% |
| County's proportionate share of the net pension asset | \$ 214,619 | \$ 79,076 | \$ 46,424 | \$ 28,029 | \$ 7,640 |
| County's covered payroll | \$ 643,885 | \$ 585,133 | \$ 272,692 | \$ 281,775 | \$ 270,554 |
| County's proportionate share of the net pension asset as a percentage of its covered payroll | 33.33% | 13.51% | 17.02% | 9.95% | 2.82% |
| Plan fiduciary net position as a percentage of the total pension asset | 137.28% | 116.55% | 116.90% | 114.83% | 104.56% |
| <i>Member Directed Plan:</i> | | | | | |
| County's proportion of the net pension asset | 0.071010% | 0.093807% | 0.086889% | n/a | n/a |
| County's proportionate share of the net pension asset | \$ 2,349 | \$ 370 | \$ 332 | n/a | n/a |
| County's covered payroll | \$ 474,880 | \$ 489,675 | \$ 486,567 | n/a | n/a |
| County's proportionate share of the net pension asset as a percentage of its covered payroll | 0.49% | 0.08% | 0.07% | n/a | n/a |
| Plan fiduciary net position as a percentage of the total pension asset | 124.46% | 103.40% | 103.91% | n/a | n/a |

Note: Information prior to 2014 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

HANCOCK COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST FIVE YEARS

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|-------------|-------------|-------------|-------------|-------------|
| County's proportion of the net pension liability | 0.00278983% | 0.00278328% | 0.00281416% | 0.00305535% | 0.00302269% |
| County's proportionate share of the net pension liability | \$ 613,421 | \$ 661,174 | \$ 941,984 | \$ 844,409 | \$ 735,223 |
| County's covered payroll | \$ 306,986 | \$ 296,871 | \$ 326,529 | \$ 326,529 | \$ 333,331 |
| County's proportionate share of the net pension liability as a percentage of its covered payroll | 199.82% | 222.71% | 288.48% | 258.60% | 220.57% |
| Plan fiduciary net position as a percentage of the total pension liability | 77.30% | 75.30% | 66.80% | 72.10% | 74.70% |

Note: Information prior to 2014 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

HANCOCK COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY PENSION CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST TEN YEARS

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|--|--------------------|--------------------|--------------------|--------------------|
| <i>Traditional Plan:</i> | | | | |
| Contractually required contribution | \$ 2,647,136 | \$ 2,361,734 | \$ 2,142,184 | \$ 2,138,977 |
| Contributions in relation to the contractually required contribution | <u>(2,647,136)</u> | <u>(2,361,734)</u> | <u>(2,142,184)</u> | <u>(2,138,977)</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| County's covered payroll | \$ 18,908,114 | \$ 18,167,185 | \$ 17,851,533 | \$ 17,824,808 |
| Contributions as a percentage of covered payroll | 14.00% | 13.00% | 12.00% | 12.00% |
| <i>Combined Plan:</i> | | | | |
| Contractually required contribution | \$ 96,038 | \$ 83,705 | \$ 70,216 | \$ 32,723 |
| Contributions in relation to the contractually required contribution | <u>(96,038)</u> | <u>(83,705)</u> | <u>(70,216)</u> | <u>(32,723)</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| County's covered payroll | \$ 685,986 | \$ 643,885 | \$ 585,133 | \$ 272,692 |
| Contributions as a percentage of covered payroll | 14.00% | 13.00% | 12.00% | 12.00% |
| <i>Member Directed Plan:</i> | | | | |
| Contractually required contribution | \$ 37,703 | \$ 47,488 | \$ 58,761 | \$ 58,388 |
| Contributions in relation to the contractually required contribution | <u>(37,703)</u> | <u>(47,488)</u> | <u>(58,761)</u> | <u>(58,388)</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| County's covered payroll | \$ 377,030 | \$ 474,880 | \$ 489,675 | \$ 486,567 |
| Contributions as a percentage of covered payroll | 10.00% | 10.00% | 12.00% | 12.00% |

Note: Information prior to 2010 for the County's combined plan and prior to 2015 for the County's member directed plan was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

| <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| \$ 2,162,021 | \$ 2,514,527 | \$ 1,933,679 | \$ 1,935,144 | \$ 1,731,988 | \$ 1,650,762 |
| <u>(2,162,021)</u> | <u>(2,514,527)</u> | <u>(1,933,679)</u> | <u>(1,935,144)</u> | <u>(1,731,988)</u> | <u>(1,650,762)</u> |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ 18,016,842 | \$ 19,342,515 | \$ 19,336,790 | \$ 19,351,440 | \$ 19,416,906 | \$ 20,304,576 |
| 12.00% | 13.00% | 10.00% | 10.00% | 8.92% | 8.13% |
| \$ 33,813 | \$ 35,172 | \$ 15,863 | \$ 15,546 | \$ 25,166 | |
| <u>(33,813)</u> | <u>(35,172)</u> | <u>(15,863)</u> | <u>(15,546)</u> | <u>(25,166)</u> | |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | |
| \$ 281,775 | \$ 270,554 | \$ 199,535 | \$ 195,547 | \$ 259,711 | |
| 12.00% | 13.00% | 7.95% | 7.95% | 9.69% | |

HANCOCK COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY PENSION CONTRIBUTIONS
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST TEN YEARS

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|--|-----------------|-----------------|-----------------|-----------------|
| Contractually required contribution | \$ 43,491 | \$ 42,978 | \$ 41,562 | \$ 45,714 |
| Contributions in relation to the contractually required contribution | <u>(43,491)</u> | <u>(42,978)</u> | <u>(41,562)</u> | <u>(45,714)</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| County's covered payroll | \$ 310,650 | \$ 306,986 | \$ 296,871 | \$ 326,529 |
| Contributions as a percentage of covered payroll | 14.00% | 14.00% | 14.00% | 14.00% |

| <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> |
|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| \$ 43,333 | \$ 45,802 | \$ 66,899 | \$ 60,601 | \$ 70,406 | \$ 94,530 |
| <u>(43,333)</u> | <u>(45,802)</u> | <u>(66,899)</u> | <u>(60,601)</u> | <u>(70,406)</u> | <u>(94,530)</u> |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ 333,331 | \$ 352,323 | \$ 514,608 | \$ 466,162 | \$ 541,585 | \$ 727,154 |
| 13.00% | 13.00% | 13.00% | 13.00% | 13.00% | 13.00% |

HANCOCK COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET OPEB LIABILITY
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST TWO YEARS

| | <u>2018</u> | <u>2017</u> |
|---|---------------|---------------|
| County's proportion of the net OPEB liability | 0.146750% | 0.15458600% |
| County's proportionate share of the net OPEB liability | \$ 15,103,597 | \$ 15,613,754 |
| County's covered payroll | \$ 19,285,950 | \$ 18,926,341 |
| County's proportionate share of the net OPEB liability as a percentage of its covered payroll | 78.31% | 82.50% |
| Plan fiduciary net position as a percentage of the total OPEB liability | 54.14% | 54.04% |

Note: Information prior to 2017 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

HANCOCK COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET OPEB LIABILITY/ASSET
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST TWO YEARS

| | <u>2018</u> | <u>2017</u> |
|---|-------------|-------------|
| County's proportion of the net OPEB liability | 0.00278983% | 0.00278328% |
| County's proportionate share of the net OPEB liability (asset) | \$ (45,000) | \$ 108,593 |
| County's covered payroll | \$ 306,986 | \$ 596,871 |
| County's proportionate share of the net OPEB liability as a percentage of its covered payroll | 14.66% | 18.19% |
| Plan fiduciary net position as a percentage of the total OPEB liability | 176.00% | 47.10% |

Note: Information prior to 2017 was unavailable. Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

Amounts presented for each fiscal year were determined as of the County's measurement date which is the prior year-end.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

HANCOCK COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY OPEB CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST TEN YEARS

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|--|-----------------|------------------|------------------|------------------|
| Contractually required contribution | \$ 15,082 | \$ 196,292 | \$ 387,531 | \$ 348,324 |
| Contributions in relation to the contractually required contribution | <u>(15,082)</u> | <u>(196,292)</u> | <u>(387,531)</u> | <u>(348,324)</u> |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| County's covered payroll | \$ 19,971,130 | \$ 19,285,950 | \$ 18,926,341 | \$ 18,584,067 |
| Contributions as a percentage of covered payroll | 0.08% | 1.02% | 2.05% | 1.87% |

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

| <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> |
|------------------|------------------|------------------|------------------|------------------|--------------------|
| \$ 436,086 | \$ 190,245 | \$ 757,447 | \$ 759,390 | \$ 964,687 | \$ 1,153,548 |
| <u>(436,086)</u> | <u>(190,245)</u> | <u>(757,447)</u> | <u>(759,390)</u> | <u>(964,687)</u> | <u>(1,153,548)</u> |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ 18,298,617 | \$ 19,613,069 | \$ 19,536,325 | \$ 19,546,987 | \$ 19,676,617 | \$ 20,304,576 |
| 2.38% | 0.97% | 3.88% | 3.88% | 4.90% | 5.68% |

HANCOCK COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF COUNTY OPEB CONTRIBUTIONS
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

LAST TEN YEARS

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|--|-------------|-------------|-------------|-------------|
| Contractually required contribution | \$ - | \$ - | \$ - | \$ - |
| Contributions in relation to the contractually required contribution | - | - | - | - |
| Contribution deficiency (excess) | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| County's covered payroll | \$ 310,650 | \$ 306,986 | \$ 296,871 | \$ 326,529 |
| Contributions as a percentage of covered payroll | 0.00% | 0.00% | 0.00% | 0.00% |

| <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> |
|----------------|----------------|----------------|----------------|----------------|----------------|
| \$ 3,095 | \$ 3,523 | \$ 5,146 | \$ 4,662 | \$ 5,416 | \$ 7,272 |
| <u>(3,095)</u> | <u>(3,523)</u> | <u>(5,146)</u> | <u>(4,662)</u> | <u>(5,416)</u> | <u>(7,272)</u> |
| <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| \$ 333,331 | \$ 352,323 | \$ 514,608 | \$ 466,162 | \$ 541,585 | \$ 727,154 |
| 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |

HANCOCK COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2018

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014-2018.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, (b) for defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and (c) changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%. There were no changes in assumptions for 2018.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms: There were no changes in benefit terms from the amounts reported for 2014-2016. For 2017, STRS decreased the Cost of Living Adjustment (COLA) to zero effective July 1, 2017. There were no changes in benefit terms for 2018.

Changes in assumptions: There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016. For 2017, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long term expected rate of return was reduced from 7.75% to 7.45%, (b) the inflation assumption was lowered from 2.75% to 2.50%, (c) the payroll growth assumption was lowered to 3.00%, (d) total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25% due to lower inflation (e) the healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016 and (f) rates of retirement, termination and disability were modified to better reflect anticipated future experience. There were no changes of assumption for 2018.

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2017-2018.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2017-2018.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) increase in the discount rate from 4.13% to 7.45% and (b) decrease in trend rates from 6.00%-11.00% initial; 4.50% ultimate down to 5.23%-9.62% initial; 4.00% ultimate.

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 Fund

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

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

Major Enterprise Fund

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.

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, 2018

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|-------------------|-------------------|-------------------|---|
| | Original | Final | Actual | |
| Revenues: | | | | |
| Property taxes | \$ 2,400,000 | \$ 2,400,000 | \$ 2,402,693 | \$ 2,693 |
| Sales taxes | 13,800,000 | 14,087,585 | 15,430,829 | 1,343,244 |
| Charges for services. | 3,344,524 | 3,409,078 | 3,961,139 | 552,061 |
| Licenses and permits | 3,900 | 3,900 | 4,457 | 557 |
| Fines and forfeitures | 59,600 | 59,600 | 72,692 | 13,092 |
| Intergovernmental | 2,720,445 | 2,726,555 | 2,718,536 | (8,019) |
| Investment income | 450,000 | 550,000 | 827,761 | 277,761 |
| Rental income | - | 225,000 | 233,357 | 8,357 |
| Other | 227,500 | 2,500 | 221,851 | 219,351 |
| Total revenues | 23,005,969 | 23,464,218 | 25,873,315 | 2,409,097 |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | | | | |
| County Commissioners | | | | |
| Personal services. | 235,644 | 238,669 | 238,669 | - |
| Fringe benefits. | 90,200 | 92,507 | 88,982 | 3,525 |
| Materials and supplies | 2,500 | 3,201 | 3,195 | 6 |
| Contractual services | 2,640 | 3,539 | 3,445 | 94 |
| Other. | 9,500 | 8,767 | 8,750 | 17 |
| Total County Commissioners | 340,484 | 346,683 | 343,041 | 3,642 |
| Microfilm | | | | |
| Personal services. | 15,710 | 13,935 | 13,758 | 177 |
| Fringe benefits | 2,655 | 2,405 | 2,270 | 135 |
| Materials and supplies | 25,280 | 24,361 | 18,116 | 6,245 |
| Contractual services | 136,417 | 125,100 | 80,946 | 44,154 |
| Capital outlay | 1,000 | - | - | - |
| Total Microfilm. | 181,062 | 165,801 | 115,090 | 50,711 |
| Auditor | | | | |
| Personal services. | 295,070 | 294,170 | 270,775 | 23,395 |
| Fringe benefits | 129,960 | 129,432 | 108,381 | 21,051 |
| Materials and supplies | 6,009 | 6,000 | 5,976 | 24 |
| Contractual services | 59,000 | 59,000 | 50,272 | 8,728 |
| Capital outlay | - | 283 | 213 | 70 |
| Other. | 10,196 | 9,337 | 9,250 | 87 |
| Total Auditor | 500,235 | 498,222 | 444,867 | 53,355 |

-- 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, 2018

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|------------------|------------------|------------------|---|
| | Original | Final | Actual | |
| Auditor - Real Property | | | | |
| Personal services | \$ 17,500 | \$ 18,400 | \$ 17,597 | \$ 803 |
| Fringe benefits | 11,870 | 11,880 | 10,948 | 932 |
| Materials and supplies | 100 | 100 | - | 100 |
| Contractual services | 4,400 | 4,390 | 3,815 | 575 |
| Total Auditor - Personal Property | <u>33,870</u> | <u>34,770</u> | <u>32,360</u> | <u>2,410</u> |
| Treasurer | | | | |
| Personal services | 118,549 | 126,049 | 125,523 | 526 |
| Fringe benefits | 58,391 | 63,091 | 61,195 | 1,896 |
| Materials and supplies | 9,676 | 8,076 | 4,852 | 3,224 |
| Contractual services | 57,542 | 37,028 | 28,833 | 8,195 |
| Capital outlay | 1,760 | 5,560 | 5,464 | 96 |
| Other | 3,508 | 4,258 | 3,922 | 336 |
| Total Treasurer | <u>249,426</u> | <u>244,062</u> | <u>229,789</u> | <u>14,273</u> |
| Prosecuting Attorney | | | | |
| Personal services | 737,196 | 783,696 | 783,683 | 13 |
| Fringe benefits | 276,666 | 267,822 | 267,663 | 159 |
| Materials and supplies | 2,400 | 3,444 | 3,444 | - |
| Contractual services | 71,121 | 70,865 | 70,865 | - |
| Other | 175 | 26 | 26 | - |
| Total Prosecuting Attorney | <u>1,087,558</u> | <u>1,125,853</u> | <u>1,125,681</u> | <u>172</u> |
| Bureau of Inspection | | | | |
| Contractual services | <u>78,462</u> | <u>70,000</u> | <u>58,121</u> | <u>11,879</u> |
| Total Bureau of Inspection | <u>78,462</u> | <u>70,000</u> | <u>58,121</u> | <u>11,879</u> |
| Budget Commission | | | | |
| Personal services | 23,345 | 23,345 | 21,912 | 1,433 |
| Fringe benefits | 8,455 | 8,455 | 7,721 | 734 |
| Materials and supplies | 100 | 100 | - | 100 |
| Contractual services | 600 | 600 | - | 600 |
| Total Budget Commission | <u>32,500</u> | <u>32,500</u> | <u>29,633</u> | <u>2,867</u> |
| Board of Revisions | | | | |
| Personal services | 18,676 | 18,676 | 17,043 | 1,633 |
| Fringe benefits | 8,744 | 8,744 | 6,012 | 2,732 |
| Total Board of Revisions | <u>27,420</u> | <u>27,420</u> | <u>23,055</u> | <u>4,365</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, 2018

| | <u>Budgeted Amounts</u> | | | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Data Processing Board | | | | |
| Personal services | \$ 309,575 | \$ 309,575 | \$ 306,137 | \$ 3,438 |
| Fringe benefits | 111,150 | 110,787 | 94,491 | 16,296 |
| Materials and supplies | 1,195 | 1,100 | 1,036 | 64 |
| Contractual services | 268,673 | 239,050 | 232,889 | 6,161 |
| Capital outlay | 14,436 | 20,000 | 19,274 | 726 |
| Other | 500 | 500 | 42 | 458 |
| Total Data Processing Board | <u>705,529</u> | <u>681,012</u> | <u>653,869</u> | <u>27,143</u> |
| Board of Elections | | | | |
| Personal services | 381,138 | 396,000 | 372,246 | 23,754 |
| Fringe benefits | 70,583 | 70,569 | 64,411 | 6,158 |
| Materials and supplies | 58,057 | 55,778 | 38,799 | 16,979 |
| Contractual services | 84,450 | 58,000 | 35,143 | 22,857 |
| Capital outlay | 40,828 | 40,000 | 35,831 | 4,169 |
| Other | 500 | 500 | 372 | 128 |
| Total Board of Elections | <u>635,556</u> | <u>620,847</u> | <u>546,802</u> | <u>74,045</u> |
| Building and Ground Maintenance | | | | |
| Personal services | 370,000 | 370,000 | 355,211 | 14,789 |
| Fringe benefits | 164,500 | 164,500 | 151,808 | 12,692 |
| Materials and supplies | 114,403 | 102,713 | 77,773 | 24,940 |
| Contractual services | 1,259,891 | 965,615 | 863,513 | 102,102 |
| Capital outlay | 15,000 | 52,500 | 37,769 | 14,731 |
| Other | 53,502 | 25,227 | 24,112 | 1,115 |
| Total Building and Ground Maintenance | <u>1,977,296</u> | <u>1,680,555</u> | <u>1,510,186</u> | <u>170,369</u> |
| Recorder | | | | |
| Personal services | 139,907 | 139,907 | 137,032 | 2,875 |
| Fringe benefits | 76,009 | 76,259 | 60,403 | 15,856 |
| Other | 3,000 | 2,750 | 2,214 | 536 |
| Total Recorder | <u>218,916</u> | <u>218,916</u> | <u>199,649</u> | <u>19,267</u> |
| Insurance | | | | |
| Fringe benefits | 7,049 | 7,049 | 5,479 | 1,570 |
| Contractual services | 539,253 | 523,536 | 456,179 | 67,357 |
| Total Insurance | <u>546,302</u> | <u>530,585</u> | <u>461,658</u> | <u>68,927</u> |
| Personnel - Safety | | | | |
| Personal services | 33,461 | 33,461 | 25,383 | 8,078 |
| Fringe benefits | 5,905 | 5,805 | 4,322 | 1,483 |
| Materials and supplies | 250 | 250 | 143 | 107 |
| Contractual services | 6,328 | 6,000 | 4,508 | 1,492 |
| Capital Outlay | 100 | 100 | - | 100 |
| Other | 300 | 300 | 180 | 120 |
| Total Personnel - Safety | <u>46,344</u> | <u>45,916</u> | <u>34,536</u> | <u>11,380</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, 2018

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|---|------------------|------------|------------|---|
| | Original | Final | Actual | |
| Unanticipated Emergencies | | | | |
| Contractual services | \$ 130,000 | \$ 100,930 | \$ 100,629 | \$ 301 |
| Total Unanticipated Emergencies | 130,000 | 100,930 | 100,629 | 301 |
| Other | | | | |
| Contractual services | 11,254 | - | - | - |
| Total Other | 11,254 | - | - | - |
| Total general government - legislative and executive | 6,802,214 | 6,424,072 | 5,908,966 | 515,106 |
| Judicial | | | | |
| Court of Appeals | | | | |
| Other. | 23,559 | 23,500 | 19,651 | 3,849 |
| Total Court of Appeals. | 23,559 | 23,500 | 19,651 | 3,849 |
| Common Pleas Court | | | | |
| Personal services. | 382,259 | 377,260 | 376,455 | 805 |
| Fringe benefits. | 140,303 | 138,718 | 137,013 | 1,705 |
| Materials and supplies | 12,272 | 9,998 | 9,998 | - |
| Contractual services | 119,417 | 115,491 | 110,024 | 5,467 |
| Capital outlay | 9,389 | 11,383 | 11,383 | - |
| Other. | 12,470 | 13,395 | 13,068 | 327 |
| Total Common Pleas Court | 676,110 | 666,245 | 657,941 | 8,304 |
| Jury Commission | | | | |
| Personal services. | 300 | 500 | 500 | - |
| Materials and supplies | 2,131 | 1,454 | 1,454 | - |
| Contractual services | 150 | 80 | 80 | - |
| Capital outlay. | - | 746 | 746 | - |
| Other. | 200 | - | - | - |
| Total Jury Commission | 2,781 | 2,780 | 2,780 | - |
| Adult Probation | | | | |
| Personal services. | 277,640 | 298,540 | 298,482 | 58 |
| Fringe benefits. | 123,158 | 109,698 | 108,745 | 953 |
| Materials and supplies | 14,147 | 7,273 | 7,242 | 31 |
| Contractual services | 22,988 | 24,276 | 24,276 | - |
| Capital outlay | 11,431 | 22,528 | 22,528 | - |
| Other. | 31,994 | 10,036 | 9,984 | 52 |
| Total Adult Probation | 481,358 | 472,351 | 471,257 | 1,094 |
| Court Appointed Special Advocate | | | | |
| Contractual services | 24,300 | 39,250 | 39,250 | - |
| Total Court Appointed Special Advocate | 24,300 | 39,250 | 39,250 | - |

-- 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, 2018

| | Budgeted Amounts | | | Variance with Final Budget Positive (Negative) |
|--|------------------|----------------|----------------|---|
| | Original | Final | Actual | |
| Juvenile Court | | | | |
| Personal services | \$ 318,425 | \$ 298,225 | \$ 288,493 | \$ 9,732 |
| Fringe benefits. | 119,890 | 104,890 | 93,207 | 11,683 |
| Materials and supplies | 6,647 | 6,134 | 6,091 | 43 |
| Contractual services | 338,800 | 289,034 | 273,663 | 15,371 |
| Other. | 53,664 | 101,003 | 90,277 | 10,726 |
| Total Juvenile Court | 837,426 | 799,286 | 751,731 | 47,555 |
| Juvenile Probation | | | | |
| Personal services. | 314,380 | 314,380 | 278,568 | 35,812 |
| Fringe benefits. | 135,457 | 135,074 | 103,587 | 31,487 |
| Materials and supplies | 11,402 | 11,181 | 10,684 | 497 |
| Contractual services | 4,500 | 4,500 | 252 | 4,248 |
| Other. | 500 | 500 | 116 | 384 |
| Total Juvenile Probation | 466,239 | 465,635 | 393,207 | 72,428 |
| Juvenile Court - PEACE | | | | |
| Personal services | 18,574 | 18,574 | 16,242 | 2,332 |
| Fringe benefits. | 8,234 | 8,234 | 6,334 | 1,900 |
| Total Juvenile Court - PEACE. | 26,808 | 26,808 | 22,576 | 4,232 |
| Probate Court | | | | |
| Personal services. | 169,022 | 169,022 | 168,954 | 68 |
| Fringe benefits. | 59,255 | 59,426 | 58,400 | 1,026 |
| Materials and supplies | 7,000 | 6,000 | 5,603 | 397 |
| Contractual services | 2,500 | 2,500 | 709 | 1,791 |
| Other. | 5,272 | 4,890 | 3,190 | 1,700 |
| Total Probate Court | 243,049 | 241,838 | 236,856 | 4,982 |
| Clerk of Courts | | | | |
| Personal services. | 221,168 | 221,168 | 218,543 | 2,625 |
| Fringe benefits | 100,150 | 100,150 | 96,276 | 3,874 |
| Materials and supplies | 10,700 | 8,414 | 8,264 | 150 |
| Contractual services | 4,120 | 4,000 | 546 | 3,454 |
| Capital outlay | 700 | 3,150 | 3,043 | 107 |
| Other. | 1,500 | 1,300 | 644 | 656 |
| Total Clerk of Courts | 338,338 | 338,182 | 327,316 | 10,866 |
| Municipal Court | | | | |
| Personal services. | 343,744 | 329,336 | 302,300 | 27,036 |
| Contractual services | 143,007 | 158,767 | 149,444 | 9,323 |
| Total Municipal Court | 486,751 | 488,103 | 451,744 | 36,359 |
| Miscellaneous - Judicial | | | | |
| Contractual services | 200,508 | 200,000 | 175,080 | 24,920 |
| Total Miscellaneous - Judicial. | 200,508 | 200,000 | 175,080 | 24,920 |

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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, 2018

| | <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 | \$ 418,200 | \$ 418,200 | \$ 417,632 | \$ 568 |
| Fringe benefits | 176,843 | 182,750 | 178,667 | 4,083 |
| Materials and supplies | 5,370 | 4,851 | 3,815 | 1,036 |
| Contractual services | 5,412 | 5,412 | 1,912 | 3,500 |
| Capital outlay | 5,400 | 5,400 | 5,192 | 208 |
| Other | 7,255 | 7,175 | 4,561 | 2,614 |
| <u>Total Public Defenders</u> | <u>618,480</u> | <u>623,788</u> | <u>611,779</u> | <u>12,009</u> |
| Total general government - judicial | 4,425,707 | 4,387,766 | 4,161,168 | 226,598 |
| <u>Total general government</u> | <u>11,227,921</u> | <u>10,811,838</u> | <u>10,070,134</u> | <u>741,704</u> |
| Public safety | | | | |
| Coroner | | | | |
| Personal services | 53,642 | 55,384 | 55,384 | - |
| Fringe benefits | 24,588 | 24,832 | 24,207 | 625 |
| Contractual services | 171,248 | 169,262 | 163,748 | 5,514 |
| Other | 5,600 | 5,600 | 5,381 | 219 |
| <u>Total Coroner</u> | <u>255,078</u> | <u>255,078</u> | <u>248,720</u> | <u>6,358</u> |
| Sheriff | | | | |
| Personal services | 3,033,948 | 3,084,948 | 3,069,813 | 15,135 |
| Fringe benefits | 1,248,044 | 1,235,841 | 1,221,778 | 14,063 |
| Materials and supplies | 149,054 | 161,685 | 160,205 | 1,480 |
| Contractual services | 292,721 | 287,244 | 285,152 | 2,092 |
| Capital outlay | 441,446 | 412,996 | 412,921 | 75 |
| <u>Total Sheriff</u> | <u>5,165,213</u> | <u>5,182,714</u> | <u>5,149,869</u> | <u>32,845</u> |
| Sheriff - Jail | | | | |
| Personal services | 2,157,843 | 2,091,843 | 2,087,080 | 4,763 |
| Fringe benefits | 861,980 | 816,930 | 814,364 | 2,566 |
| Materials and supplies | 49,710 | 51,710 | 51,676 | 34 |
| Contractual services | 1,155,933 | 1,274,517 | 1,274,437 | 80 |
| Capital outlay | 19,400 | 3,000 | 2,988 | 12 |
| <u>Total Sheriff - Jail</u> | <u>4,244,866</u> | <u>4,238,000</u> | <u>4,230,545</u> | <u>7,455</u> |
| <u>Total public safety</u> | <u>9,665,157</u> | <u>9,675,792</u> | <u>9,629,134</u> | <u>46,658</u> |
| Public works | | | | |
| Sanitation and Drainage | | | | |
| Contractual services | 12,900 | 12,900 | 760 | 12,140 |
| <u>Total Sanitation and Drainage</u> | <u>12,900</u> | <u>12,900</u> | <u>760</u> | <u>12,140</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, 2018

| | <u>Budgeted Amounts</u> | | | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|------------------|----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Mapping | | | | |
| Personal services | \$ 88,001 | \$ 88,001 | \$ 84,303 | \$ 3,698 |
| Fringe benefits | 39,186 | 39,186 | 33,941 | 5,245 |
| Materials and supplies | 2,100 | 2,089 | 1,551 | 538 |
| Contractual services | 7,000 | 7,011 | 7,011 | - |
| Total Mapping | <u>136,287</u> | <u>136,287</u> | <u>126,806</u> | <u>9,481</u> |
| Total public works | <u>149,187</u> | <u>149,187</u> | <u>127,566</u> | <u>21,621</u> |
| Health | | | | |
| TB Clinic and Care | | | | |
| Contractual services | 2,000 | 2,000 | 1,096 | 904 |
| Total TB Clinic and Care | <u>2,000</u> | <u>2,000</u> | <u>1,096</u> | <u>904</u> |
| Registration Vital Statistics | | | | |
| Contractual services | 2,256 | 2,256 | 2,128 | 128 |
| Total registration vital statistics | <u>2,256</u> | <u>2,256</u> | <u>2,128</u> | <u>128</u> |
| Other Health Department | | | | |
| Contractual services | 731,555 | 981,268 | 981,265 | 3 |
| Total Other Health Department | <u>731,555</u> | <u>981,268</u> | <u>981,265</u> | <u>3</u> |
| Total health | <u>735,811</u> | <u>985,524</u> | <u>984,489</u> | <u>1,035</u> |
| Human services | | | | |
| Soldier's Relief | | | | |
| Personal services | 28,800 | 28,800 | 27,800 | 1,000 |
| Fringe benefits | 32,500 | 39,500 | 28,353 | 11,147 |
| Materials and supplies | 8,000 | 22,000 | 19,478 | 2,522 |
| Contractual services | 403,352 | 349,073 | 288,097 | 60,976 |
| Capital outlay | 15,000 | 7,000 | 948 | 6,052 |
| Other | 25,000 | 2,844 | 2,221 | 623 |
| Total Soldier's Relief | <u>512,652</u> | <u>449,217</u> | <u>366,897</u> | <u>82,320</u> |
| Veteran's Services | | | | |
| Personal services | 282,000 | 291,226 | 291,226 | - |
| Fringe benefits | 91,000 | 97,755 | 93,296 | 4,459 |
| Contractual services | 46,500 | 71,600 | 65,041 | 6,559 |
| Capital outlay | - | 36,286 | 31,517 | 4,769 |
| Other | 36,581 | 8,581 | 6,274 | 2,307 |
| Total Veteran's Services | <u>456,081</u> | <u>505,448</u> | <u>487,354</u> | <u>18,094</u> |
| Job and Family Services | | | | |
| Contractual services | 142,288 | 144,764 | 144,764 | - |
| Total Job and Family Services | <u>142,288</u> | <u>144,764</u> | <u>144,764</u> | <u>-</u> |
| Total human services | <u>1,111,021</u> | <u>1,099,429</u> | <u>999,015</u> | <u>100,414</u> |

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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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with |
|--|-------------------------|--------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | Final Budget Positive (Negative) |
| Conservation and recreation | | | | |
| Agriculture Department | | | | |
| Contractual services | \$ 371,924 | \$ 371,924 | \$ 371,924 | \$ - |
| Total Agriculture Department | <u>371,924</u> | <u>371,924</u> | <u>371,924</u> | <u>-</u> |
| Total conservation and recreation | <u>371,924</u> | <u>371,924</u> | <u>371,924</u> | <u>-</u> |
| Economic development and assistance | | | | |
| Other | - | 30,000 | 30,000 | - |
| Total Economic development and assistance | <u>-</u> | <u>30,000</u> | <u>30,000</u> | <u>-</u> |
| Total expenditures | <u>23,261,021</u> | <u>23,123,694</u> | <u>22,212,262</u> | <u>911,432</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(255,052)</u> | <u>340,524</u> | <u>3,661,053</u> | <u>3,320,529</u> |
| Other financing sources (uses): | | | | |
| Advances in | - | - | 375,905 | 375,905 |
| Advances out | - | - | (280,223) | (280,223) |
| Transfer in | 140,000 | 1,321,150 | 1,215,149 | (106,001) |
| Transfers out | <u>(3,450,000)</u> | <u>(5,527,487)</u> | <u>(5,527,487)</u> | <u>-</u> |
| Total other financing sources (uses) | <u>(3,310,000)</u> | <u>(4,206,337)</u> | <u>(4,216,656)</u> | <u>(10,319)</u> |
| Net change in fund balance | (3,565,052) | (3,865,813) | (555,603) | 3,310,210 |
| Fund balance at beginning of year | <u>3,650,643</u> | <u>3,650,643</u> | <u>3,650,643</u> | <u>-</u> |
| Prior year encumbrances appropriated | <u>668,023</u> | <u>668,023</u> | <u>668,023</u> | <u>-</u> |
| Fund balance at end of year. | <u>\$ 753,614</u> | <u>\$ 452,853</u> | <u>\$ 3,763,063</u> | <u>\$ 3,310,210</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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|----------------------|----------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ 6,198,000 | \$ 6,198,000 | \$ 6,232,211 | \$ 34,211 |
| Charges for services | 12,000 | 12,000 | 12,126 | 126 |
| Intergovernmental | 2,624,000 | 2,624,000 | 2,414,504 | (209,496) |
| Other | 383,000 | 383,000 | 554,016 | 171,016 |
| | <u>9,217,000</u> | <u>9,217,000</u> | <u>9,212,857</u> | <u>(4,143)</u> |
| Total revenues | | | | |
| Expenditures: | | | | |
| Current: | | | | |
| Health | | | | |
| Personal services | 2,825,000 | 2,825,000 | 2,780,588 | 44,412 |
| Fringe benefits | 1,205,302 | 1,156,789 | 1,030,079 | 126,710 |
| Materials and supplies | 311,595 | 348,790 | 319,054 | 29,736 |
| Contractual services | 6,275,805 | 5,651,577 | 5,270,795 | 380,782 |
| Capital outlay | 205,092 | 268,068 | 263,096 | 4,972 |
| | <u>10,822,794</u> | <u>10,250,224</u> | <u>9,663,612</u> | <u>586,612</u> |
| Total expenditures | | | | |
| Excess of expenditures over revenues | <u>(1,605,794)</u> | <u>(1,033,224)</u> | <u>(450,755)</u> | <u>582,469</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 200,000 | 200,000 | - | (200,000) |
| Transfers out | (4,100,000) | (4,100,000) | (4,000,000) | 100,000 |
| | <u>(3,900,000)</u> | <u>(3,900,000)</u> | <u>(4,000,000)</u> | <u>(100,000)</u> |
| Total other financing sources (uses) | | | | |
| Net change in fund balance | (5,505,794) | (4,933,224) | (4,450,755) | 482,469 |
| Fund balance at beginning of year | 13,867,219 | 13,867,219 | 13,867,219 | - |
| Prior year encumbrances appropriated | 1,069,794 | 1,069,794 | 1,069,794 | - |
| Fund balance at end of year | <u>\$ 9,431,219</u> | <u>\$ 10,003,789</u> | <u>\$ 10,486,258</u> | <u>\$ 482,469</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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-----------------------------|-----------------------------|-----------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Other | \$ - | \$ - | \$ 634,244 | \$ 634,244 |
| Total revenues | <u>-</u> | <u>-</u> | <u>634,244</u> | <u>634,244</u> |
| Expenditures: | | | | |
| Personal services | 50,000 | 50,000 | 17,540 | 32,460 |
| Fringe benefits | 9,530 | 9,530 | 2,911 | 6,619 |
| Contractual services | 10,962,312 | 10,839,201 | 8,228,795 | 2,610,406 |
| Capital outlay | <u>509,129</u> | <u>502,655</u> | <u>219,753</u> | <u>282,902</u> |
| Total expenditures | <u>11,530,971</u> | <u>11,401,386</u> | <u>8,468,999</u> | <u>2,932,387</u> |
| Excess of expenditures over revenues | <u>(11,530,971)</u> | <u>(11,401,386)</u> | <u>(7,834,755)</u> | <u>3,566,631</u> |
| Other financing sources: | | | | |
| Transfers in | <u>3,450,000</u> | <u>3,450,000</u> | <u>3,857,696</u> | <u>407,696</u> |
| Total other financing sources | <u>3,450,000</u> | <u>3,450,000</u> | <u>3,857,696</u> | <u>407,696</u> |
| Net change in fund balance | (8,080,971) | (7,951,386) | (3,977,059) | 3,974,327 |
| Fund balance at beginning of year. | 17,444,569 | 17,444,569 | 17,444,569 | - |
| Prior year encumbrances appropriated. | <u>971,439</u> | <u>971,439</u> | <u>971,439</u> | <u>-</u> |
| Fund balance at end of year | <u><u>\$ 10,335,037</u></u> | <u><u>\$ 10,464,622</u></u> | <u><u>\$ 14,438,949</u></u> | <u><u>\$ 3,974,327</u></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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|----------------------|----------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Operating Revenues: | | | | |
| Charges for services | \$ 4,625,000 | \$ 5,040,248 | \$ 4,983,100 | \$ (57,148) |
| Other | 385,500 | 648,141 | 648,183 | 42 |
| Total operating revenues | <u>5,010,500</u> | <u>5,688,389</u> | <u>5,631,283</u> | <u>(57,106)</u> |
| Operating Expenses: | | | | |
| Personal services. | 812,290 | 895,381 | 848,760 | 46,621 |
| Fringe benefits. | 300,230 | 325,152 | 287,087 | 38,065 |
| Materials and supplies | 369,573 | 430,942 | 377,292 | 53,650 |
| Contractual services | 3,734,101 | 5,820,601 | 5,653,375 | 167,226 |
| Capital outlay | 989,000 | 782,200 | 762,472 | 19,728 |
| Other | 32,734 | 6,933 | 3,416 | 3,517 |
| Total operating expenses | <u>6,237,928</u> | <u>8,261,209</u> | <u>7,932,402</u> | <u>328,807</u> |
| Operating loss. | <u>(1,227,428)</u> | <u>(2,572,820)</u> | <u>(2,301,119)</u> | <u>271,701</u> |
| Nonoperating revenues (expenses): | | | | |
| Interest revenue. | 100,000 | 100,000 | 155,046 | 55,046 |
| Proceeds of notes. | - | 600,000 | 600,000 | - |
| Debt service: | | | | |
| Principal retirement | (323,494) | (323,494) | (323,494) | - |
| Interest and fiscal charges | (48,506) | (68,364) | (68,007) | 357 |
| Total nonoperating revenues (expenses) | <u>(272,000)</u> | <u>308,142</u> | <u>363,545</u> | <u>55,403</u> |
| Net change in fund equity before transfers | <u>(1,499,428)</u> | <u>(2,264,678)</u> | <u>(1,937,574)</u> | <u>327,104</u> |
| Transfers in | 1,047,000 | 1,047,000 | - | (1,047,000) |
| Transfers out. | (1,100,000) | (1,097,000) | - | 1,097,000 |
| Net change in fund equity | <u>(1,552,428)</u> | <u>(2,314,678)</u> | <u>(1,937,574)</u> | <u>377,104</u> |
| Fund equity at beginning of year | 13,052,587 | 13,052,587 | 13,052,587 | - |
| Prior year encumbrances appropriated | 309,306 | 309,306 | 309,306 | - |
| Fund equity at end of year | <u>\$ 11,809,465</u> | <u>\$ 11,047,215</u> | <u>\$ 11,424,319</u> | <u>\$ 377,104</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

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.

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.

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.

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.

National Emergency Grant

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

HANCOCK COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

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

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 | Veterans Assistance |
| 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 | Juvenile Interlock |
| Multi-Mat Recycling Facility | Treasurer Delinquent Tax Assessment Collection |
| Victims Assistance | Prosecutor Delinquent Tax Assessment Collection |
| Water and Sewer Project Maintenance | Probation Improvement |
| Ohio Children's Trust | Water Pollution Control |
| Federal Emergency Management Agency | Election Redistrict |
| Van Buren Water | Hazard Mitigation Grant |
| Recorder's Indexing | Juvenile Court Special Projects |
| Enterprise Zone | Courts Technology |
| Veterans Service Trust | Targeted Community Alternative |
| Substance Abuse | Juvenile Court Title |
| Peace Grant | CPC - Specialized Docket |
| Juvenile Court Probation Supervision | Juvenile Court Special |
| Probate Court Special | Ballot Marking System |
| Flood Mitigation Assistance | |

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.

Medicaid Sales Tax

This fund accounts for money received from the State to account for a loss in sales tax revenue from Medicaid providers.

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.

Blanchard Bond Retirement

The fund accounts for special assessments that are restricted to the repayment of principal and interest payments for the Blanchard River reconstruction.

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.

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.

Distribution Drive Bond Retirement

This fund is used to account for revenues that are restricted to the repayment of the Distribution Drive debt.

HANCOCK COUNTY, OHIO

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

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.

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.

ODOT State Grant

This fund accounts for money received for the Ohio Department of Transportation (ODOT) that is restricted for road projects.

Distribution Dr. TIF

The fund accounts for note proceeds that are restricted to a township infrastructure project on Distribution Dr. This fund does not have an associated budgetary schedule presented as there were no budget or cash-basis activity that occurred during the year.

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.

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2018

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds |
|---|---|--|--|
| Assets: | | | |
| Equity in pooled cash and investments | \$ 10,107,171 | \$ 782,358 | \$ 3,566,926 |
| Cash and cash equivalents in segregated accounts. | 426,011 | - | - |
| Receivables (net of allowance for uncollectibles): | | | |
| Real estate and other taxes | 4,625,639 | 111,394 | - |
| Accounts | 7,048 | - | - |
| Special assessments | 292,199 | 815,127 | 242,125 |
| Accrued interest | 377 | 1,760 | 34 |
| Loans | 493,756 | - | - |
| Payment in lieu of taxes | - | 222,615 | - |
| Due from other funds | 118,784 | - | - |
| Due from other governments. | 3,548,131 | - | - |
| Due from external party | 122 | - | - |
| Prepayments | 177,294 | - | - |
| Materials and supplies inventory. | 403,703 | - | - |
| Total assets | <u>\$ 20,200,235</u> | <u>\$ 1,933,254</u> | <u>\$ 3,809,085</u> |
| Liabilities: | | | |
| Accounts payable | \$ 884,486 | \$ - | \$ 15,408 |
| Contracts payable. | - | - | 64,508 |
| Accrued wages and benefits. | 236,531 | - | - |
| Due to other funds. | 102,806 | - | - |
| Due to other governments. | 43,257 | - | 13,687 |
| Interfund loans payable | 159,530 | - | 30,017 |
| Notes payable. | - | - | 2,275,000 |
| Total liabilities | <u>1,426,610</u> | <u>-</u> | <u>2,398,620</u> |
| Deferred inflows of resources: | | | |
| Property taxes levied for the next fiscal year. | 4,519,871 | 111,394 | - |
| Delinquent property tax revenue not available. | 105,768 | - | - |
| Special assessments revenue not available. | 292,576 | 816,887 | 242,159 |
| Miscellaneous revenue not available. | 7,402 | - | - |
| PILOTs levied for the next fiscal year | - | 222,615 | - |
| Intergovernmental revenue not available | 2,316,642 | - | - |
| Total deferred inflows of resources | <u>7,242,259</u> | <u>1,150,896</u> | <u>242,159</u> |
| Fund Balances: | | | |
| Nonspendable | 580,997 | - | - |
| Restricted | 11,117,738 | 715,838 | 1,239,630 |
| Committed | - | - | 64,029 |
| Assigned | - | 66,520 | 726,332 |
| Unassigned (deficit) | <u>(167,369)</u> | <u>-</u> | <u>(861,685)</u> |
| Total fund balances | <u>11,531,366</u> | <u>782,358</u> | <u>1,168,306</u> |
| Total liabilities, deferred inflows and fund balances | <u>\$ 20,200,235</u> | <u>\$ 1,933,254</u> | <u>\$ 3,809,085</u> |

| Nonmajor Permanent Fund | Total Nonmajor Governmental Funds |
|--|--|
| \$ 425,565 | \$ 14,882,020 |
| - | 426,011 |
| - | 4,737,033 |
| - | 7,048 |
| - | 1,349,451 |
| - | 2,171 |
| - | 493,756 |
| - | 222,615 |
| - | 118,784 |
| - | 3,548,131 |
| - | 122 |
| - | 177,294 |
| - | 403,703 |
| <u>\$ 425,565</u> | <u>\$ 26,368,139</u> |
| | |
| \$ 757 | \$ 900,651 |
| - | 64,508 |
| - | 236,531 |
| - | 102,806 |
| - | 56,944 |
| - | 189,547 |
| - | 2,275,000 |
| <u>757</u> | <u>3,825,987</u> |
| | |
| - | 4,631,265 |
| - | 105,768 |
| - | 1,351,622 |
| - | 7,402 |
| - | 222,615 |
| - | 2,316,642 |
| <u>-</u> | <u>8,635,314</u> |
| | |
| 247,000 | 827,997 |
| 177,808 | 13,251,014 |
| - | 64,029 |
| - | 792,852 |
| - | (1,029,054) |
| <u>424,808</u> | <u>13,906,838</u> |
| | |
| <u>\$ 425,565</u> | <u>\$ 26,368,139</u> |

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds |
|---|---|--|--|
| Revenues: | | | |
| Property taxes | \$ 4,432,802 | \$ 111,394 | \$ - |
| Payments in lieu of taxes. | - | 361,705 | - |
| Permissive motor vehicle license tax | 182,337 | - | - |
| Special assessments. | 96,816 | 216,659 | 42,474 |
| Charges for services | 2,970,410 | - | - |
| Licenses and permits | 349,649 | - | - |
| Fines and forfeitures | 130,081 | - | - |
| Intergovernmental | 15,228,800 | - | 976,408 |
| Investment income | 52,571 | - | - |
| Rental income | 169,419 | 25,556 | - |
| Contributions and donations | 9,948 | - | - |
| Other | 1,404,679 | 32,423 | 140,000 |
| Total revenues | <u>25,027,512</u> | <u>747,737</u> | <u>1,158,882</u> |
| Expenditures: | | | |
| Current: | | | |
| General government: | | | |
| Legislative and executive | 1,088,252 | 17,658 | - |
| Judicial | 621,232 | - | - |
| Public safety. | 1,387,933 | - | - |
| Public works. | 4,826,213 | - | - |
| Health | 5,062,163 | - | - |
| Human services | 10,243,982 | - | - |
| Economic development | 405,481 | - | - |
| Capital outlay | - | - | 5,957,609 |
| Debt service: | | | |
| Principal retirement | 33,866 | 817,435 | - |
| Interest and fiscal charges | - | 250,983 | 643 |
| Total expenditures | <u>23,669,122</u> | <u>1,086,076</u> | <u>5,958,252</u> |
| Excess (deficiency) of revenues over (under) expenditures. | <u>1,358,390</u> | <u>(338,339)</u> | <u>(4,799,370)</u> |
| Other financing sources (uses): | | | |
| Issuance of bonds | - | 17,658 | - |
| Transfers in | 347,277 | 616,023 | 5,585,839 |
| Transfers out | (521,244) | (584,952) | (47,104) |
| Issuance of OWDA loans | 33,866 | - | - |
| Total other financing sources (uses) | <u>(140,101)</u> | <u>48,729</u> | <u>5,538,735</u> |
| Net change in fund balances. | 1,218,289 | (289,610) | 739,365 |
| Fund balances at beginning of year | <u>10,313,077</u> | <u>1,071,968</u> | <u>428,941</u> |
| Fund balances at end of year | <u>\$ 11,531,366</u> | <u>\$ 782,358</u> | <u>\$ 1,168,306</u> |

| Nonmajor Permanent Fund | Total Nonmajor Governmental Funds |
|--|--|
| \$ - | \$ 4,544,196 |
| - | 361,705 |
| - | 182,337 |
| - | 355,949 |
| - | 2,970,410 |
| - | 349,649 |
| - | 130,081 |
| - | 16,205,208 |
| 2,652 | 55,223 |
| - | 194,975 |
| - | 9,948 |
| 33,500 | 1,610,602 |
| 36,152 | 26,970,283 |
| - | 1,105,910 |
| - | 621,232 |
| - | 1,387,933 |
| - | 4,826,213 |
| - | 5,062,163 |
| 20,325 | 10,264,307 |
| - | 405,481 |
| - | 5,957,609 |
| - | 851,301 |
| - | 251,626 |
| 20,325 | 30,733,775 |
| 15,827 | (3,763,492) |
| - | 17,658 |
| - | 6,549,139 |
| - | (1,153,300) |
| - | 33,866 |
| - | 5,447,363 |
| 15,827 | 1,683,871 |
| 408,981 | 12,222,967 |
| \$ 424,808 | \$ 13,906,838 |

HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2018

| | Motor Vehicle License and Gas Tax | Child Support Enforcement Agency | Dog and Kennel | Alcohol, Drug and Mental Health |
|---|--|---|---------------------------|--|
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 2,795,051 | \$ 331,320 | \$ 80,851 | \$ 554,813 |
| Cash and cash equivalents in segregated accounts . . . | - | - | - | - |
| Receivables (net of allowance for uncollectibles): | | | | |
| Real estate and other taxes | - | - | - | 2,434,113 |
| Accounts | - | - | - | 6,248 |
| Special assessments | - | - | - | - |
| Accrued interest. | - | - | - | - |
| Loans. | - | - | - | - |
| Due from other funds. | 18,172 | - | - | - |
| Due from other governments. | 2,045,715 | 18,102 | - | 409,627 |
| Due from external parties | 122 | - | - | - |
| Prepayments | 24,659 | 5,360 | 260 | 35,327 |
| Materials and supplies inventory | 387,036 | - | - | 1,660 |
| Total assets. | <u>\$ 5,270,755</u> | <u>\$ 354,782</u> | <u>\$ 81,111</u> | <u>\$ 3,441,788</u> |
| Liabilities: | | | | |
| Accounts payable. | \$ 136,064 | \$ 5,025 | \$ - | \$ 198,259 |
| Accrued wages and benefits. | 53,666 | 19,962 | 1,801 | 18,181 |
| Due to other funds. | - | 2,058 | - | - |
| Due to other governments. | 8,560 | 3,464 | 298 | 3,157 |
| Interfund loans payable. | - | - | - | - |
| Total liabilities. | <u>198,290</u> | <u>30,509</u> | <u>2,099</u> | <u>219,597</u> |
| Deferred inflows of resources: | | | | |
| Property taxes levied for the next fiscal year. | - | - | - | 2,377,970 |
| Delinquent property tax revenue not available. | - | - | - | 56,143 |
| Special assessments revenue not available. | - | - | - | - |
| Miscellaneous revenue not available. | 4,506 | - | - | 2,676 |
| Intergovernmental revenue not available | 1,673,314 | - | - | 88,141 |
| Total deferred inflows of resources | <u>1,677,820</u> | <u>-</u> | <u>-</u> | <u>2,524,930</u> |
| Fund Balances: | | | | |
| Nonspendable | 411,695 | 5,360 | 260 | 36,987 |
| Restricted | 2,982,950 | 318,913 | 78,752 | 660,274 |
| Unassigned (deficit) | - | - | - | - |
| Total fund balances | <u>3,394,645</u> | <u>324,273</u> | <u>79,012</u> | <u>697,261</u> |
| Total liabilities, deferred inflows and fund balances . . | <u>\$ 5,270,755</u> | <u>\$ 354,782</u> | <u>\$ 81,111</u> | <u>\$ 3,441,788</u> |

| Job and Family Services | Children Services | Real Estate Assessment | Community Development Block Grant | Community Corrections | Felony Delinquent Juvenile Care and Custody | Agency on Aging Levy |
|--------------------------------|--------------------------|-------------------------------|--|------------------------------|--|-----------------------------|
| \$ 284,639 | \$ 102,799 | \$ 1,371,470 | \$ 33,654 | \$ 13,791 | \$ 182,598 | \$ 40,338 |
| - | - | - | 373,001 | - | - | - |
| - | - | - | - | - | - | 2,191,526 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | 493,756 | - | - | - |
| 100,612 | - | - | - | - | - | - |
| 712,067 | 251,733 | - | - | - | - | 64,388 |
| - | - | - | - | - | - | - |
| 27,339 | - | 2,762 | - | 1,600 | 547 | - |
| 15,007 | - | - | - | - | - | - |
| <u>\$ 1,139,664</u> | <u>\$ 354,532</u> | <u>\$ 1,374,232</u> | <u>\$ 900,411</u> | <u>\$ 15,391</u> | <u>\$ 183,145</u> | <u>\$ 2,296,252</u> |
| \$ 72,220 | \$ 314,852 | \$ 16,350 | \$ 20,000 | \$ 1,550 | \$ 44,282 | \$ - |
| 98,477 | - | 8,708 | - | 6,723 | - | - |
| 136 | 100,612 | - | - | - | - | - |
| 18,912 | - | 1,526 | - | 1,065 | 46 | - |
| - | - | - | - | - | - | - |
| <u>189,745</u> | <u>415,464</u> | <u>26,584</u> | <u>20,000</u> | <u>9,338</u> | <u>44,328</u> | <u>-</u> |
| - | - | - | - | - | - | 2,141,901 |
| - | - | - | - | - | - | 49,625 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 386,375 | 96,924 | - | - | - | - | 64,388 |
| <u>386,375</u> | <u>96,924</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,255,914</u> |
| 42,346 | - | 2,762 | - | 1,600 | 547 | - |
| 521,198 | - | 1,344,886 | 880,411 | 4,453 | 138,270 | 40,338 |
| - | (157,856) | - | - | - | - | - |
| <u>563,544</u> | <u>(157,856)</u> | <u>1,347,648</u> | <u>880,411</u> | <u>6,053</u> | <u>138,817</u> | <u>40,338</u> |
| <u>\$ 1,139,664</u> | <u>\$ 354,532</u> | <u>\$ 1,374,232</u> | <u>\$ 900,411</u> | <u>\$ 15,391</u> | <u>\$ 183,145</u> | <u>\$ 2,296,252</u> |

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2018

| | National Emergency Grant | Other Public Safety | Other | Total |
|--|---|--------------------------------|---------------------|----------------------|
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 10 | \$ 1,202,645 | \$ 3,113,192 | \$ 10,107,171 |
| Cash and cash equivalents in segregated accounts . . . | - | 53,010 | - | 426,011 |
| Receivables (net of allowance for uncollectibles): | | | | |
| Real estate and other taxes | - | - | - | 4,625,639 |
| Accounts | - | 800 | - | 7,048 |
| Special assessments | - | - | 292,199 | 292,199 |
| Accrued interest | - | - | 377 | 377 |
| Loans | - | - | - | 493,756 |
| Due from other funds | - | - | - | 118,784 |
| Due from other governments | - | 19,923 | 26,576 | 3,548,131 |
| Due from external party | - | - | - | 122 |
| Prepayments | - | 37,935 | 41,505 | 177,294 |
| Materials and supplies inventory | - | - | - | 403,703 |
| Total assets | \$ 10 | \$ 1,314,313 | \$ 3,473,849 | \$ 20,200,235 |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 23,591 | \$ 52,293 | \$ 884,486 |
| Accrued wages and benefits | - | 10,511 | 18,502 | 236,531 |
| Due to other funds | - | - | - | 102,806 |
| Due to other governments | - | 3,094 | 3,135 | 43,257 |
| Interfund loans payable | - | 40,997 | 118,533 | 159,530 |
| Total liabilities | - | 78,193 | 192,463 | 1,426,610 |
| Deferred inflows of resources: | | | | |
| Property taxes levied for the next fiscal year . . . | - | - | - | 4,519,871 |
| Delinquent property tax revenue not available . . . | - | - | - | 105,768 |
| Special assessments revenue not available | - | - | 292,576 | 292,576 |
| Miscellaneous revenue not available | - | 220 | - | 7,402 |
| Intergovernmental revenue not available | - | 7,500 | - | 2,316,642 |
| Total deferred inflows of resources | - | 7,720 | 292,576 | 7,242,259 |
| Fund Balances: | | | | |
| Nonspendable | - | 37,935 | 41,505 | 580,997 |
| Restricted | 10 | 1,199,978 | 2,947,305 | 11,117,738 |
| Unassigned (deficit) | - | (9,513) | - | (167,369) |
| Total fund balances | 10 | 1,228,400 | 2,988,810 | 11,531,366 |
| Total liabilities, deferred inflows and fund balances . . | \$ 10 | \$ 1,314,313 | \$ 3,473,849 | \$ 20,200,235 |

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

| | Motor Vehicle License and Gas Tax | Child Support Enforcement Agency | Dog and Kennel | Alcohol, Drug and Mental Health |
|--|--|---|---------------------------|--|
| Revenues: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ 2,415,143 |
| Permissive motor vehicle license tax | 182,337 | - | - | - |
| Special assessments | - | - | - | - |
| Charges for services | 795,977 | 205,407 | 21,335 | - |
| Licenses and permits | - | - | 257,274 | - |
| Fines and forfeitures | 66,319 | - | 20,487 | - |
| Intergovernmental | 4,530,146 | 856,917 | - | 2,407,655 |
| Investment income | 37,168 | - | - | - |
| Rental income | - | - | - | 169,419 |
| Contributions and donations | - | - | - | - |
| Other | 10,221 | 29,400 | 363 | 24,188 |
| | <u>5,622,168</u> | <u>1,091,724</u> | <u>299,459</u> | <u>5,016,405</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | - | - | - | - |
| Judicial | - | - | - | - |
| Public safety | - | - | - | - |
| Public works | 4,798,271 | - | - | - |
| Health | - | - | 299,214 | 4,681,910 |
| Human services | - | 1,088,014 | - | - |
| Economic development | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | - | - | - | - |
| | <u>4,798,271</u> | <u>1,088,014</u> | <u>299,214</u> | <u>4,681,910</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>823,897</u> | <u>3,710</u> | <u>245</u> | <u>334,495</u> |
| Other financing sources (uses): | | | | |
| Transfers in | - | 66,960 | - | - |
| Transfers (out) | (146,000) | - | - | (57,967) |
| Issuance of OWDA loans | - | - | - | - |
| | <u>(146,000)</u> | <u>66,960</u> | <u>-</u> | <u>(57,967)</u> |
| Net change in fund balances | 677,897 | 70,670 | 245 | 276,528 |
| Fund balances (deficit) at beginning of year . . | <u>2,716,748</u> | <u>253,603</u> | <u>78,767</u> | <u>420,733</u> |
| Fund balances (deficit) at end of year | <u>\$ 3,394,645</u> | <u>\$ 324,273</u> | <u>\$ 79,012</u> | <u>\$ 697,261</u> |

| Job and Family Services | Children Services | Real Estate Assessment | Community Development Block Grant | Community Corrections | Felony Delinquent Juvenile Care and Custody | Agency on Aging Levy |
|--------------------------------|--------------------------|-------------------------------|--|------------------------------|--|-----------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,017,659 |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 2,807 | 69,344 | 973,785 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 3,350,578 | 2,166,705 | - | 452,893 | 221,988 | 218,337 | 131,780 |
| - | - | - | 15,358 | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| 1,230,236 | 49,116 | 2,952 | - | - | 5,149 | - |
| <u>4,583,621</u> | <u>2,285,165</u> | <u>976,737</u> | <u>468,251</u> | <u>221,988</u> | <u>223,486</u> | <u>2,149,439</u> |
| - | - | 559,534 | - | - | - | - |
| - | - | - | - | - | - | - |
| - | - | - | - | 203,452 | 342,770 | - |
| - | - | - | - | - | - | - |
| 4,301,153 | 2,653,706 | - | - | - | - | 2,149,264 |
| - | - | - | 405,481 | - | - | - |
| - | - | - | - | - | - | - |
| <u>4,301,153</u> | <u>2,653,706</u> | <u>559,534</u> | <u>405,481</u> | <u>203,452</u> | <u>342,770</u> | <u>2,149,264</u> |
| <u>282,468</u> | <u>(368,541)</u> | <u>417,203</u> | <u>62,770</u> | <u>18,536</u> | <u>(119,284)</u> | <u>175</u> |
| - | 250,317 | - | - | - | - | - |
| (317,277) | - | - | - | - | - | - |
| - | - | - | - | - | - | - |
| <u>(317,277)</u> | <u>250,317</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| (34,809) | (118,224) | 417,203 | 62,770 | 18,536 | (119,284) | 175 |
| 598,353 | (39,632) | 930,445 | 817,641 | (12,483) | 258,101 | 40,163 |
| <u>\$ 563,544</u> | <u>\$ (157,856)</u> | <u>\$ 1,347,648</u> | <u>\$ 880,411</u> | <u>\$ 6,053</u> | <u>\$ 138,817</u> | <u>\$ 40,338</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, 2018

| | National Emergency Grant | Other Public Safety | Other | Total |
|--|---|--------------------------------|--------------|---------------|
| Revenues: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ 4,432,802 |
| Permissive motor vehicle license tax | - | - | - | 182,337 |
| Special assessments | - | - | 96,816 | 96,816 |
| Charges for services | - | 286,627 | 615,128 | 2,970,410 |
| Licenses and permits | - | 92,375 | - | 349,649 |
| Fines and forfeitures | - | 43,246 | 29 | 130,081 |
| Intergovernmental | - | 337,675 | 554,126 | 15,228,800 |
| Investment income | - | 45 | - | 52,571 |
| Rental income | - | - | - | 169,419 |
| Contributions and donations | - | - | 9,948 | 9,948 |
| Other | - | 35,283 | 17,771 | 1,404,679 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total revenues | - | 795,251 | 1,293,818 | 25,027,512 |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | - | - | 528,718 | 1,088,252 |
| Judicial | - | - | 621,232 | 621,232 |
| Public safety | - | 841,711 | - | 1,387,933 |
| Public works | - | - | 27,942 | 4,826,213 |
| Health | - | - | 81,039 | 5,062,163 |
| Human services | - | - | 51,845 | 10,243,982 |
| Economic development | - | - | - | 405,481 |
| Debt service: | | | | |
| Principal retirement | - | - | 33,866 | 33,866 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total expenditures | - | 841,711 | 1,344,642 | 23,669,122 |
| Excess (deficiency) of revenues over (under) expenditures | <hr/> | <hr/> | <hr/> | <hr/> |
| | - | (46,460) | (50,824) | 1,358,390 |
| Other financing sources (uses): | | | | |
| Transfers in | - | - | 30,000 | 347,277 |
| Transfers (out) | - | - | - | (521,244) |
| Issuance of OWDA loans | - | - | 33,866 | 33,866 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total other financing sources (uses) | - | - | 63,866 | (140,101) |
| Net change in fund balances | - | (46,460) | 13,042 | 1,218,289 |
| Fund balances (deficit) at beginning of year . . | <hr/> | <hr/> | <hr/> | <hr/> |
| | 10 | 1,274,860 | 2,975,768 | 10,313,077 |
| Fund balances (deficit) at end of year | <hr/> | <hr/> | <hr/> | <hr/> |
| | \$ 10 | \$ 1,228,400 | \$ 2,988,810 | \$ 11,531,366 |

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, 2018

| | <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 | \$ 178,000 | \$ 178,000 | \$ 182,542 | \$ 4,542 |
| Charges for services | 300,000 | 300,000 | 793,918 | 493,918 |
| Fines and forfeitures | 83,000 | 83,000 | 66,319 | (16,681) |
| Intergovernmental | 4,443,000 | 4,443,000 | 4,528,301 | 85,301 |
| Investment income | 15,000 | 15,000 | 37,168 | 22,168 |
| Other | - | - | 20,009 | 20,009 |
| | <u>5,019,000</u> | <u>5,019,000</u> | <u>5,628,257</u> | <u>609,257</u> |
| Total revenues | | | | |
| | <u>5,019,000</u> | <u>5,019,000</u> | <u>5,628,257</u> | <u>609,257</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public works | | | | |
| Personal services | 1,569,417 | 1,569,420 | 1,335,062 | 234,358 |
| Fringe benefits | 640,425 | 641,347 | 502,840 | 138,507 |
| Materials and supplies | 1,135,877 | 1,314,972 | 1,231,636 | 83,336 |
| Contractual services | 1,605,404 | 1,523,759 | 1,451,022 | 72,737 |
| Capital outlay | 418,224 | 631,724 | 628,306 | 3,418 |
| Other | 61,982 | 37,267 | 34,713 | 2,554 |
| | <u>5,431,329</u> | <u>5,718,489</u> | <u>5,183,579</u> | <u>534,910</u> |
| Total expenditures | | | | |
| | <u>5,431,329</u> | <u>5,718,489</u> | <u>5,183,579</u> | <u>534,910</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(412,329)</u> | <u>(699,489)</u> | <u>444,678</u> | <u>1,144,167</u> |
| Other financing uses: | | | | |
| Transfers out | <u>(147,000)</u> | <u>(147,000)</u> | <u>(146,000)</u> | <u>1,000</u> |
| Total other financing uses | | | | |
| | <u>(147,000)</u> | <u>(147,000)</u> | <u>(146,000)</u> | <u>1,000</u> |
| Net change in fund balance | <u>(559,329)</u> | <u>(846,489)</u> | <u>298,678</u> | <u>1,145,167</u> |
| Fund balance at beginning of year | <u>1,640,160</u> | <u>1,640,160</u> | <u>1,640,160</u> | <u>-</u> |
| Prior year encumbrances appropriated | <u>381,212</u> | <u>381,212</u> | <u>381,212</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 1,462,043</u> | <u>\$ 1,174,883</u> | <u>\$ 2,320,050</u> | <u>\$ 1,145,167</u> |

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, 2018

| | <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. | \$ 225,000 | \$ 225,000 | \$ 205,407 | \$ (19,593) |
| Intergovernmental | 855,000 | 855,000 | 856,917 | 1,917 |
| Other | 23,000 | 23,000 | 27,802 | 4,802 |
| Total revenues | 1,103,000 | 1,103,000 | 1,090,126 | (12,874) |
| Expenditures: | | | | |
| Current: | | | | |
| Human services | | | | |
| Personal services. | 621,586 | 601,586 | 510,758 | 90,828 |
| Fringe benefits. | 232,075 | 245,075 | 232,540 | 12,535 |
| Materials and supplies | 7,105 | 2,105 | 1,113 | 992 |
| Contractual services | 3,550 | 125,550 | 95,560 | 29,990 |
| Capital outlay | 2,030 | - | - | - |
| Other. | 286,611 | 293,641 | 281,365 | 12,276 |
| Total expenditures | 1,152,957 | 1,267,957 | 1,121,336 | 146,621 |
| Excess of expenditures over revenues | (49,957) | (164,957) | (31,210) | 133,747 |
| Other financing sources (uses): | | | | |
| Transfers in. | 15,000 | 15,000 | 66,959 | 51,959 |
| Transfers out. | (115,000) | - | - | - |
| Total other financing sources (uses). | (100,000) | 15,000 | 66,959 | 51,959 |
| Net change in fund balance | (149,957) | (149,957) | 35,749 | 185,706 |
| Fund balance at beginning of year. | 281,396 | 281,396 | 281,396 | - |
| Prior year encumbrances appropriated | 400 | 400 | 400 | - |
| Fund balance at end of year | \$ 131,839 | \$ 131,839 | \$ 317,545 | \$ 185,706 |

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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-----------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Charges for services | \$ 20,000 | \$ 20,000 | \$ 28,735 | \$ 8,735 |
| Licenses and permits. | 196,700 | 196,700 | 257,273 | 60,573 |
| Fines and forfeitures | 12,000 | 12,000 | 20,487 | 8,487 |
| Other | - | - | 363 | 363 |
| Total revenues | <u>228,700</u> | <u>228,700</u> | <u>306,858</u> | <u>78,158</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Health | | | | |
| Personal services. | 25,000 | 25,000 | 24,998 | 2 |
| Fringe benefits. | 16,230 | 15,630 | 15,528 | 102 |
| Materials and supplies | 2,520 | 2,945 | 2,945 | - |
| Contractual services | 254,500 | 253,910 | 253,758 | 152 |
| Capital outlay | - | 625 | 625 | - |
| Other. | 413 | 540 | 540 | - |
| Total expenditures | <u>298,663</u> | <u>298,650</u> | <u>298,394</u> | <u>256</u> |
| Net change in fund balance | (69,963) | (69,950) | 8,464 | 78,414 |
| Fund balance at beginning of year | 71,016 | 71,016 | 71,016 | - |
| Prior year encumbrances appropriated | <u>633</u> | <u>633</u> | <u>633</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 1,686</u> | <u>\$ 1,699</u> | <u>\$ 80,113</u> | <u>\$ 78,414</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ALCOHOL, DRUG, AND MENTAL HEALTH SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ 1,863,841 | \$ 2,169,841 | \$ 2,415,143 | \$ 245,302 |
| Charges for services | 137,183 | - | - | - |
| Intergovernmental | 1,484,962 | 2,506,914 | 2,196,687 | (310,227) |
| Rental income | - | 137,183 | 168,194 | 31,011 |
| Other | 20,000 | 20,000 | 24,188 | 4,188 |
| | <u>3,505,986</u> | <u>4,833,938</u> | <u>4,804,212</u> | <u>(29,726)</u> |
| Total revenues | | | | |
| Expenditures: | | | | |
| Current: | | | | |
| Health | | | | |
| Personal services | 426,486 | 441,785 | 439,342 | 2,443 |
| Fringe benefits | 141,061 | 141,841 | 135,769 | 6,072 |
| Materials and supplies | 2,000 | 2,000 | 974 | 1,026 |
| Contractual services | 2,481,840 | 4,187,747 | 4,173,548 | 14,199 |
| Capital outlay | 2,000 | 3,000 | 924 | 2,076 |
| Other | 422,787 | 419,607 | 411,693 | 7,914 |
| | <u>3,476,174</u> | <u>5,195,980</u> | <u>5,162,250</u> | <u>33,730</u> |
| Total expenditures | | | | |
| Excess (deficiency) of revenues over (under) expenditures | 29,812 | (362,042) | (358,038) | 4,004 |
| Other financing uses: | | | | |
| Transfers out | (25,000) | (58,000) | (57,967) | 33 |
| | <u>(25,000)</u> | <u>(58,000)</u> | <u>(57,967)</u> | <u>33</u> |
| Total other financing uses | | | | |
| Net change in fund balance | 4,812 | (420,042) | (416,005) | 4,037 |
| Fund balance at beginning of year | 352,768 | 352,768 | 352,768 | - |
| Prior year encumbrances appropriated | 213,922 | 213,922 | 213,922 | - |
| | <u>571,502</u> | <u>146,648</u> | <u>150,685</u> | <u>4,037</u> |
| Fund balance at end of year | | | | |

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, 2018

| | <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 | \$ - | \$ - | \$ 2,807 | \$ 2,807 |
| Intergovernmental | 4,057,000 | 4,065,000 | 3,440,265 | (624,735) |
| Other | 892,500 | 1,092,019 | 1,129,624 | 37,605 |
| Total revenues. | <u>4,949,500</u> | <u>5,157,019</u> | <u>4,572,696</u> | <u>(584,323)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Other human services | | | | |
| Contractual services. | 313,332 | 305,832 | 126,682 | 179,150 |
| Other | 179,317 | 106,579 | 40,805 | 65,774 |
| Total other human services | <u>492,649</u> | <u>412,411</u> | <u>167,487</u> | <u>244,924</u> |
| Administrative | | | | |
| Personal services | 1,736,753 | 1,672,718 | 1,527,941 | 144,777 |
| Fringe benefits | 723,749 | 721,100 | 670,904 | 50,196 |
| Materials and supplies | 35,131 | 38,109 | 32,517 | 5,592 |
| Contractual services | 295,393 | 347,048 | 337,378 | 9,670 |
| Capital outlay | - | 879 | 879 | - |
| Other | 467,974 | 642,279 | 476,797 | 165,482 |
| Total administrative. | <u>3,259,000</u> | <u>3,422,133</u> | <u>3,046,416</u> | <u>375,717</u> |
| Public assistance | | | | |
| Personal services | 677,534 | 700,565 | 700,419 | 146 |
| Fringe benefits | 266,482 | 279,299 | 273,968 | 5,331 |
| Materials and supplies | 2,696 | 3,664 | 607 | 3,057 |
| Contractual services. | 92,313 | 92,313 | 92,158 | 155 |
| Capital outlay | - | 23,646 | 23,646 | - |
| Other | 90,271 | 18,675 | 18,122 | 553 |
| Total public assistance. | <u>1,129,296</u> | <u>1,118,162</u> | <u>1,108,920</u> | <u>9,242</u> |
| Total human services expenditures | <u>4,880,945</u> | <u>4,952,706</u> | <u>4,322,823</u> | <u>629,883</u> |
| Excess of revenues over expenditures | <u>68,555</u> | <u>204,313</u> | <u>249,873</u> | <u>45,560</u> |
| Other financing uses: | | | | |
| Transfers out | (359,640) | (359,640) | (317,277) | 42,363 |
| Total other financing uses | <u>(359,640)</u> | <u>(359,640)</u> | <u>(317,277)</u> | <u>42,363</u> |
| Net change in fund balance | <u>(291,085)</u> | <u>(155,327)</u> | <u>(67,404)</u> | <u>87,923</u> |
| Fund balance at beginning of year. | 135,559 | 135,559 | 135,559 | - |
| Prior year encumbrances appropriated | 99,332 | 99,332 | 99,332 | - |
| Fund balance (deficit) at end of year. | <u>\$ (56,194)</u> | <u>\$ 79,564</u> | <u>\$ 167,487</u> | <u>\$ 87,923</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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Charges for services | \$ 39,000 | \$ 64,000 | \$ 69,344 | \$ 5,344 |
| Intergovernmental | 1,890,000 | 2,146,000 | 2,170,495 | 24,495 |
| Other | 72,500 | 72,500 | 49,116 | (23,384) |
| Total revenues | <u>2,001,500</u> | <u>2,282,500</u> | <u>2,288,955</u> | <u>6,455</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human services | | | | |
| Contractual services | 1,767,365 | 1,853,646 | 1,828,301 | 25,345 |
| Other. | 602,442 | 874,836 | 858,531 | 16,305 |
| Total expenditures | <u>2,369,807</u> | <u>2,728,482</u> | <u>2,686,832</u> | <u>41,650</u> |
| Excess of expenditures over revenues | <u>(368,307)</u> | <u>(445,982)</u> | <u>(397,877)</u> | <u>48,105</u> |
| Other financing sources: | | | | |
| Transfers in | 353,000 | 353,000 | 250,317 | (102,683) |
| Total other financing sources | <u>353,000</u> | <u>353,000</u> | <u>250,317</u> | <u>(102,683)</u> |
| Net change in fund balance. | (15,307) | (92,982) | (147,560) | (54,578) |
| Fund balance at beginning of year | 86,573 | 86,573 | 86,573 | - |
| Prior year encumbrances appropriated | 14,772 | 14,772 | 14,772 | - |
| Fund balance (deficit) at end of year. | <u>\$ 86,038</u> | <u>\$ 8,363</u> | <u>\$ (46,215)</u> | <u>\$ (54,578)</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, 2018

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for services | \$ 917,500 | \$ 917,500 | \$ 973,785 | \$ 56,285 |
| Other | - | - | 2,952 | 2,952 |
| Total revenues | <u>917,500</u> | <u>917,500</u> | <u>976,737</u> | <u>59,237</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government - legislative and executive | | | | |
| Personal services. | 275,000 | 278,963 | 234,082 | 44,881 |
| Fringe benefits. | 103,275 | 102,950 | 73,084 | 29,866 |
| Materials and supplies | 10,000 | 10,000 | 3,394 | 6,606 |
| Contractual services | 283,623 | 649,335 | 633,241 | 16,094 |
| Capital outlay | 20,000 | 20,000 | 6,632 | 13,368 |
| Other. | 50,895 | 50,337 | 7,110 | 43,227 |
| Total expenditures. | <u>742,793</u> | <u>1,111,585</u> | <u>957,543</u> | <u>154,042</u> |
| Net change in fund balance | 174,707 | (194,085) | 19,194 | 213,279 |
| Fund balance at beginning of year. | 910,407 | 910,407 | 910,407 | - |
| Prior year encumbrances appropriated | <u>28,343</u> | <u>28,343</u> | <u>28,343</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 1,113,457</u> | <u>\$ 744,665</u> | <u>\$ 957,944</u> | <u>\$ 213,279</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COMMUNITY DEVELOPMENT BLOCK GRANT SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental. | \$ 650,000 | \$ 651,690 | \$ 593,946 | \$ (57,744) |
| Total revenues. | <u>650,000</u> | <u>651,690</u> | <u>593,946</u> | <u>(57,744)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Economic development | | | | |
| Contractual services | 204,307 | 679,957 | 668,995 | 10,962 |
| Other. | - | 1,690 | 1,690 | - |
| Total expenditures | <u>204,307</u> | <u>681,647</u> | <u>670,685</u> | <u>10,962</u> |
| Net change in fund balance. | 445,693 | (29,957) | (76,739) | (46,782) |
| Fund balance (deficit) at beginning of year | (115,138) | (115,138) | (115,138) | - |
| Prior year encumbrances appropriated | <u>204,307</u> | <u>204,307</u> | <u>204,307</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 534,862</u> | <u>\$ 59,212</u> | <u>\$ 12,430</u> | <u>\$ (46,782)</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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ 177,590 | \$ 266,386 | \$ 221,988 | \$ (44,398) |
| Total revenues | <u>177,590</u> | <u>266,386</u> | <u>221,988</u> | <u>(44,398)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Personal services | 126,891 | 156,491 | 156,406 | 85 |
| Fringe benefits. | 50,140 | 62,940 | 62,707 | 233 |
| Contractual services | - | 4,000 | 3,100 | 900 |
| Other. | <u>559</u> | <u>559</u> | <u>-</u> | <u>559</u> |
| Total expenditures | <u>177,590</u> | <u>223,990</u> | <u>222,213</u> | <u>1,777</u> |
| Net change in fund balance | - | 42,396 | (225) | (42,621) |
| Fund balance at beginning of year. | <u>14,016</u> | <u>14,016</u> | <u>14,016</u> | <u>-</u> |
| Fund balance at end of year. | <u>\$ 14,016</u> | <u>\$ 56,412</u> | <u>\$ 13,791</u> | <u>\$ (42,621)</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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ 210,299 | \$ 223,799 | \$ 218,337 | \$ (5,462) |
| Other | - | - | 5,149 | 5,149 |
| Total revenues | <u>210,299</u> | <u>223,799</u> | <u>223,486</u> | <u>(313)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Felony delinquent care and custody | | | | |
| Personal services | 52,651 | 52,650 | 52,645 | 5 |
| Fringe benefits. | 23,435 | 36,935 | 34,942 | 1,993 |
| Materials and supplies | 2,430 | 2,385 | 2,180 | 205 |
| Contractual services | 167,933 | 287,935 | 267,930 | 20,005 |
| Capital outlay | 1,124 | 1,035 | 1,035 | - |
| Other. | 3,875 | 3,875 | 605 | 3,270 |
| Total felony delinquent care and custody | <u>251,448</u> | <u>384,815</u> | <u>359,337</u> | <u>25,478</u> |
| Total expenditures. | <u>251,448</u> | <u>384,815</u> | <u>359,337</u> | <u>25,478</u> |
| Net change in fund balance | <u>(41,149)</u> | <u>(161,016)</u> | <u>(135,851)</u> | <u>25,165</u> |
| Fund balance at beginning of year | <u>260,454</u> | <u>260,454</u> | <u>260,454</u> | <u>-</u> |
| Prior year encumbrances appropriated | <u>3,023</u> | <u>3,023</u> | <u>3,023</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 222,328</u> | <u>\$ 102,461</u> | <u>\$ 127,626</u> | <u>\$ 25,165</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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ 1,947,600 | \$ 2,017,484 | \$ 2,017,659 | \$ 175 |
| Intergovernmental | 108,400 | 131,781 | 131,780 | (1) |
| Total revenues | <u>2,056,000</u> | <u>2,149,265</u> | <u>2,149,439</u> | <u>174</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human services: | | | | |
| Contractual services | <u>2,056,000</u> | <u>2,149,265</u> | <u>2,149,264</u> | <u>1</u> |
| Total expenditures | <u>2,056,000</u> | <u>2,149,265</u> | <u>2,149,264</u> | <u>1</u> |
| Net change in fund balance | - | - | 175 | 175 |
| Fund balance at beginning of year | <u>40,163</u> | <u>40,163</u> | <u>40,163</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 40,163</u> | <u>\$ 40,163</u> | <u>\$ 40,338</u> | <u>\$ 175</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, 2018

| | <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. | \$ 10 | \$ 10 | \$ 10 | \$ - |
| Fund balance at end of year | <u>\$ 10</u> | <u>\$ 10</u> | <u>\$ 10</u> | <u>\$ -</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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Charges for services | \$ 202,325 | \$ 221,325 | \$ 252,001 | \$ 30,676 |
| Licenses and permits | 50,000 | 50,000 | 69,775 | 19,775 |
| Fines and forfeitures | 5,300 | 5,300 | 9,652 | 4,352 |
| Intergovernmental | 332,074 | 408,209 | 356,032 | (52,177) |
| Investment income | - | - | 45 | 45 |
| Other | 24,700 | 24,700 | 36,743 | 12,043 |
| | <u>614,399</u> | <u>709,534</u> | <u>724,248</u> | <u>14,714</u> |
| Total revenues | | | | |
| | <u>614,399</u> | <u>709,534</u> | <u>724,248</u> | <u>14,714</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Personal services | 226,714 | 256,110 | 208,034 | 48,076 |
| Fringe benefits | 95,746 | 100,857 | 64,708 | 36,149 |
| Materials and supplies | 152,181 | 153,143 | 125,589 | 27,554 |
| Contractual services | 592,323 | 580,905 | 360,791 | 220,114 |
| Capital outlay | 163,150 | 176,996 | 83,090 | 93,906 |
| Other | 67,824 | 95,132 | 56,336 | 38,796 |
| | <u>1,297,938</u> | <u>1,363,143</u> | <u>898,548</u> | <u>464,595</u> |
| Total expenditures | | | | |
| | <u>1,297,938</u> | <u>1,363,143</u> | <u>898,548</u> | <u>464,595</u> |
| Excess expenditures over revenues | <u>(683,539)</u> | <u>(653,609)</u> | <u>(174,300)</u> | <u>479,309</u> |
| Other financing sources (uses): | | | | |
| Advances in | - | - | 40,997 | 40,997 |
| Advances out | - | - | (35,815) | (35,815) |
| | <u>-</u> | <u>-</u> | <u>5,182</u> | <u>5,182</u> |
| Total other financing sources (uses) | | | | |
| | <u>-</u> | <u>-</u> | <u>5,182</u> | <u>5,182</u> |
| Net change in fund balance | (683,539) | (653,609) | (169,118) | 484,491 |
| Fund balance at beginning of year | 1,090,082 | 1,090,082 | 1,090,082 | - |
| Prior year encumbrances appropriated | 114,572 | 114,572 | 114,572 | - |
| | <u>1,090,082</u> | <u>1,090,082</u> | <u>1,090,082</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 521,115</u> | <u>\$ 551,045</u> | <u>\$ 1,035,536</u> | <u>\$ 484,491</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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with |
|--|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | Final Budget Positive (Negative) |
| Revenues: | | | | |
| Special assessments | \$ 49,000 | \$ 151,085 | \$ 130,067 | \$ (21,018) |
| Charges for services | 650,928 | 662,850 | 643,806 | (19,044) |
| Fines and forfeitures | - | - | 2,869 | 2,869 |
| Intergovernmental | 1,561,117 | 2,276,908 | 510,192 | (1,766,716) |
| Donations and contributions. | - | 7,000 | 9,948 | 2,948 |
| Other | 11,000 | 4,000 | 17,771 | 13,771 |
| Total revenues. | 2,272,045 | 3,101,843 | 1,314,653 | (1,787,190) |
| Expenditures: | | | | |
| Current: | | | | |
| General government - legislative and executive | | | | |
| Personal services | 122,225 | 234,436 | 213,317 | 21,119 |
| Fringe benefits | 49,534 | 98,489 | 79,674 | 18,815 |
| Materials and supplies | 2,047 | 2,047 | 686 | 1,361 |
| Contractual services. | 81,366 | 83,867 | 61,525 | 22,342 |
| Capital outlay. | 61,734 | 317,155 | 168,385 | 148,770 |
| Other | 34,673 | 28,343 | 13,130 | 15,213 |
| Total general government - legislative | | | | |
| and executive | 351,579 | 764,337 | 536,717 | 227,620 |
| General government - judicial | | | | |
| Personal services. | 205,493 | 225,173 | 186,490 | 38,683 |
| Fringe benefits. | 49,432 | 91,636 | 72,479 | 19,157 |
| Materials and supplies | 34,788 | 25,622 | 13,247 | 12,375 |
| Contractual services | 136,881 | 819,574 | 272,075 | 547,499 |
| Capital outlay | 175,662 | 1,399,753 | 154,903 | 1,244,850 |
| Other. | 33,026 | 34,818 | 21,797 | 13,021 |
| Total general government - judicial | 635,282 | 2,596,576 | 720,991 | 1,875,585 |
| Public works | | | | |
| Contractual services | 27,950 | 27,950 | 27,942 | 8 |
| Total public works | 27,950 | 27,950 | 27,942 | 8 |
| Health | | | | |
| Contractual services | 51,673 | 140,374 | 116,844 | 23,530 |
| Total health. | 51,673 | 140,374 | 116,844 | 23,530 |

-- 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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|--------------------------------|--------------------------------|--------------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Human services | | | | |
| Personal services | \$ - | \$ 49,483 | \$ 39,980 | \$ 9,503 |
| Fringe benefits | 46,437 | 8,241 | 6,940 | 1,301 |
| Materials and supplies | 1,386 | 1,616 | 1,423 | 193 |
| Contractual services | 24,240 | 24,240 | 240 | 24,000 |
| Capital outlay | - | 2,251 | 2,251 | - |
| Other | 1,000 | 809 | 809 | - |
| Total human services | <u>73,063</u> | <u>86,640</u> | <u>51,643</u> | <u>34,997</u> |
| Total expenditures | <u>1,139,547</u> | <u>3,615,877</u> | <u>1,454,137</u> | <u>2,161,740</u> |
| Excess (deficiency) of revenue over (under) expenditures | <u>1,132,498</u> | <u>(514,034)</u> | <u>(139,484)</u> | <u>374,550</u> |
| Other financing sources (uses): | | | | |
| Advances in | - | - | 118,533 | 118,533 |
| Advances out | - | - | (72,152) | (72,152) |
| Transfers in | <u>5,000</u> | <u>30,000</u> | <u>30,000</u> | <u>-</u> |
| Total other financing sources (uses) | <u>5,000</u> | <u>30,000</u> | <u>76,381</u> | <u>46,381</u> |
| Net change in fund balance | <u>1,137,498</u> | <u>(484,034)</u> | <u>(63,103)</u> | <u>420,931</u> |
| Fund balance at beginning of year | <u>3,013,651</u> | <u>3,013,651</u> | <u>3,013,651</u> | <u>-</u> |
| Prior year encumbrances appropriated | <u>135,363</u> | <u>135,363</u> | <u>135,363</u> | <u>-</u> |
| Fund balance at end of year | <u><u>\$ 4,286,512</u></u> | <u><u>\$ 2,664,980</u></u> | <u><u>\$ 3,085,911</u></u> | <u><u>\$ 420,931</u></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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Charges for services | \$ 180,125 | \$ 180,125 | \$ 183,292 | \$ 3,167 |
| Total revenues | <u>180,125</u> | <u>180,125</u> | <u>183,292</u> | <u>3,167</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | | | | |
| Personal services. | 83,505 | 116,305 | 112,862 | 3,443 |
| Fringe benefits. | <u>24,547</u> | <u>37,897</u> | <u>36,430</u> | <u>1,467</u> |
| Total expenditures. | <u>108,052</u> | <u>154,202</u> | <u>149,292</u> | <u>4,910</u> |
| Excess of revenues over expenditures | <u>72,073</u> | <u>25,923</u> | <u>34,000</u> | <u>8,077</u> |
| Other financing uses: | | | | |
| Transfers out | - | (34,000) | (34,000) | - |
| Total other financing uses | <u>-</u> | <u>(34,000)</u> | <u>(34,000)</u> | <u>-</u> |
| Net change in fund balance | 72,073 | (8,077) | - | 8,077 |
| Fund balance at beginning of year. | <u>25,991</u> | <u>25,991</u> | <u>25,991</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 98,064</u> | <u>\$ 17,914</u> | <u>\$ 25,991</u> | <u>\$ 8,077</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, 2018

| | <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, 2018

| | <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. | \$ 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, 2018

| | <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. | \$ 1,200,000 | \$ 1,200,000 | \$ 1,200,000 | \$ - |
| Fund balance at end of year | <u>\$ 1,200,000</u> | <u>\$ 1,200,000</u> | <u>\$ 1,200,000</u> | <u>\$ -</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MEDICAID SALES TAX FUND
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ 58,453 | \$ 248,746 | \$ 248,746 | \$ - |
| Total revenues | <u>58,453</u> | <u>248,746</u> | <u>248,746</u> | <u>-</u> |
| Excess of revenues over expenditures | <u>58,453</u> | <u>248,746</u> | <u>248,746</u> | <u>-</u> |
| Other financing uses: | | | | |
| Transfers out | - | (307,199) | (307,199) | - |
| Total other financing uses | <u>-</u> | <u>(307,199)</u> | <u>(307,199)</u> | <u>-</u> |
| Net change in fund balance | 58,453 | (58,453) | (58,453) | - |
| Fund balance at beginning of year. | <u>58,453</u> | <u>58,453</u> | <u>58,453</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 116,906</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)
 CERTIFICATE OF TITLE GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|-------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Charges for services | \$ 500,000 | \$ 500,000 | \$ 547,014 | \$ 47,014 |
| Other | - | - | 1,822 | 1,822 |
| Total revenues | <u>500,000</u> | <u>500,000</u> | <u>548,836</u> | <u>48,836</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government - judicial | | | | |
| Personal services | 175,000 | 175,000 | 164,357 | 10,643 |
| Fringe benefits | 94,850 | 94,800 | 77,605 | 17,195 |
| Materials and supplies | 14,124 | 13,946 | 10,771 | 3,175 |
| Contractual services | 73,061 | 73,000 | 63,732 | 9,268 |
| Capital outlay | 5,000 | 5,000 | - | 5,000 |
| Other | 33,726 | 29,346 | 20,346 | 9,000 |
| Total expenditures | <u>395,761</u> | <u>391,092</u> | <u>336,811</u> | <u>54,281</u> |
| Excess of revenues over expenditures | <u>104,239</u> | <u>108,908</u> | <u>212,025</u> | <u>103,117</u> |
| Other financing uses: | | | | |
| Transfers out | (50,000) | (650,000) | (600,000) | 50,000 |
| Total other financing uses | <u>(50,000)</u> | <u>(650,000)</u> | <u>(600,000)</u> | <u>50,000</u> |
| Net change in fund balance | 54,239 | (541,092) | (387,975) | 153,117 |
| Fund balance at beginning of year | 1,440,797 | 1,440,797 | 1,440,797 | - |
| Prior year encumbrances appropriated | <u>9,961</u> | <u>9,961</u> | <u>9,961</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 1,504,997</u> | <u>\$ 909,666</u> | <u>\$ 1,062,783</u> | <u>\$ 153,117</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, 2018

| | <u>Budgeted Amounts</u> | | | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Expenditures: | | | | |
| Current: | | | | |
| General government - legislative and executive | | | | |
| Personal services | \$ - | \$ 33,150 | \$ 33,140 | \$ 10 |
| Fringe benefits | - | 480 | 480 | - |
| Total general government - legislative and executive | <u>-</u> | <u>33,630</u> | <u>33,620</u> | <u>10</u> |
| General government - judicial | | | | |
| Personal services | - | 12,963 | 12,889 | 74 |
| Fringe benefits | - | 189 | 188 | 1 |
| Total general government - judicial | <u>-</u> | <u>13,152</u> | <u>13,077</u> | <u>75</u> |
| Human Services. | | | | |
| Personal services | - | 28,728 | 26,632 | 2,096 |
| Fringe benefits | - | 421 | - | 421 |
| Total human services | <u>-</u> | <u>29,149</u> | <u>26,632</u> | <u>2,517</u> |
| Total expenditures | <u>-</u> | <u>75,931</u> | <u>73,329</u> | <u>2,602</u> |
| Excess of expenditures over revenues | <u>-</u> | <u>(75,931)</u> | <u>(73,329)</u> | <u>2,602</u> |
| Other financing sources: | | | | |
| Transfers in | <u>25,000</u> | <u>25,000</u> | <u>-</u> | <u>(25,000)</u> |
| Total other financing sources | <u>25,000</u> | <u>25,000</u> | <u>-</u> | <u>(25,000)</u> |
| Net change in fund balance. | 25,000 | (50,931) | (73,329) | (22,398) |
| Fund balance at beginning of year | <u>99,300</u> | <u>99,300</u> | <u>99,300</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 124,300</u> | <u>\$ 48,369</u> | <u>\$ 25,971</u> | <u>\$ (22,398)</u> |

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HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2018

| | Special Improvements Bond Retirement | Water and Sewer Bond Retirement | Job and Family Services Bond Retirement | US-224/CR 300 Bond Retirement |
|---|---|--|--|--|
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 14,571 | \$ 403,832 | \$ 25,556 | \$ 223,797 |
| Receivables (net of allowance for uncollectibles): | | | | |
| Real estate and other taxes | - | - | - | - |
| Special assessments | - | 815,127 | - | - |
| Accrued interest | - | 1,760 | - | - |
| Payment in lieu of taxes | - | - | - | 222,615 |
| Total assets | <u>\$ 14,571</u> | <u>\$ 1,220,719</u> | <u>\$ 25,556</u> | <u>\$ 446,412</u> |
| Deferred inflows of resources: | | | | |
| Property taxes levied for the next fiscal year . . . | \$ - | \$ - | \$ - | \$ - |
| Special assessments revenue not available | - | 816,887 | - | - |
| PILOTs levied for the next fiscal year | - | - | - | 222,615 |
| Total deferred inflows of resources | <u>-</u> | <u>816,887</u> | <u>-</u> | <u>222,615</u> |
| Fund Balances: | | | | |
| Restricted | 14,571 | 403,832 | 25,556 | 223,797 |
| Assigned | - | - | - | - |
| Total fund balances | <u>14,571</u> | <u>403,832</u> | <u>25,556</u> | <u>223,797</u> |
| Total liabilities, deferred inflows and fund balances . . . | <u>\$ 14,571</u> | <u>\$ 1,220,719</u> | <u>\$ 25,556</u> | <u>\$ 446,412</u> |

| Road Improvement Bond Retirement | Blanchard Bond Retirement | Motor Vehicle and Gas Tax Bond Retirement | ADAMHs Bond Retirement | Capital Projects Sheriff Bond Retirement |
|---|--|--|---------------------------------------|---|
| \$ 24,721 | \$ 222 | \$ 5,719 | \$ 60,801 | \$ 21,493 |
| - | - | - | - | 111,394 |
| - | - | - | - | - |
| - | - | - | - | - |
| <u>\$ 24,721</u> | <u>\$ 222</u> | <u>\$ 5,719</u> | <u>\$ 60,801</u> | <u>\$ 132,887</u> |
| \$ - | \$ - | \$ - | \$ - | \$ 111,394 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | 111,394 |
| 24,721 | 222 | - | - | 21,493 |
| - | - | 5,719 | 60,801 | - |
| <u>24,721</u> | <u>222</u> | <u>5,719</u> | <u>60,801</u> | <u>21,493</u> |
| <u>\$ 24,721</u> | <u>\$ 222</u> | <u>\$ 5,719</u> | <u>\$ 60,801</u> | <u>\$ 132,887</u> |

- - Continued

HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS (CONTINUED)
DECEMBER 31, 2018

| | Distribution Drive Bond Retirement | Total |
|---|---|--------------|
| Assets: | | |
| Equity in pooled cash and cash equivalents | \$ 1,646 | \$ 782,358 |
| Receivables (net of allowance for uncollectibles): | | |
| Real estate and other taxes | - | 111,394 |
| Special assessments | - | 815,127 |
| Accrued interest | - | 1,760 |
| Payment in lieu of taxes | - | 222,615 |
| | \$ 1,646 | \$ 1,933,254 |
| Total assets | \$ 1,646 | \$ 1,933,254 |
| Deferred inflows of resources: | | |
| Property taxes levied for the next fiscal year. . . | \$ - | \$ 111,394 |
| Special assessments revenue not available. . . . | - | 816,887 |
| PILOTs levied for the next fiscal year | - | 222,615 |
| | - | 1,150,896 |
| Total deferred inflows of resources | - | 1,150,896 |
| Fund Balances: | | |
| Restricted | 1,646 | 715,838 |
| Assigned | - | 66,520 |
| | 1,646 | 782,358 |
| Total fund balances | 1,646 | 782,358 |
| Total liabilities, deferred inflows and fund balances . . . | \$ 1,646 | \$ 1,933,254 |

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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, 2018

| | Special Improvements Bond Retirement | Water and Sewer Bond Retirement | Job and Family Services Bond Retirement | US-224/CR 300 Bond Retirement |
|--|---|--|--|--|
| Revenues: | | | | |
| Property taxes | \$ - | \$ - | \$ - | \$ - |
| Payments in lieu of taxes | - | - | - | 258,860 |
| Special assessments | - | 216,659 | - | - |
| Rental income | - | - | 25,556 | - |
| Other | - | 21,727 | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total revenues | - | 238,386 | 25,556 | 258,860 |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | - | - | - | - |
| Debt service: | | | | |
| Principal retirement | 5,000 | 158,339 | - | 145,000 |
| Interest and fiscal charges | 2,003 | 25,576 | - | 60,881 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total expenditures | 7,003 | 183,915 | - | 205,881 |
| Excess (deficiency) of revenues over (under) expenditures | <hr/> (7,003) | <hr/> 54,471 | <hr/> 25,556 | <hr/> 52,979 |
| Other financing sources (uses): | | | | |
| Issuance of bonds | - | - | - | - |
| Transfers in | 11,104 | 130,000 | - | - |
| Transfers out | (41,000) | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total other financing sources (uses) | (29,896) | 130,000 | - | - |
| Net change in fund balance | (36,899) | 184,471 | 25,556 | 52,979 |
| Fund balances at beginning of year. . | <hr/> 51,470 | <hr/> 219,361 | <hr/> - | <hr/> 170,818 |
| Fund balances at end of year | <hr/> \$ 14,571 | <hr/> \$ 403,832 | <hr/> \$ 25,556 | <hr/> \$ 223,797 |

| I-75/Tall Timbers Connector Bond Retirement | Road Improvement Bond Retirement | Blanchard Bond Retirement | Motor Vehicle and Gas Tax Bond Retirement | ADAMHS Bond Retirement |
|--|---|--|--|---------------------------------------|
| \$ - | \$ - | \$ - | \$ - | \$ - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | 17,658 |
| - | - | - | 85,000 | 16,797 |
| - | - | - | 60,281 | 7,310 |
| - | - | - | 145,281 | 41,765 |
| - | - | - | (145,281) | (41,765) |
| - | - | - | - | 17,658 |
| (273,952) | - | - | 146,000 | 18,967 |
| (273,952) | - | - | 146,000 | 36,625 |
| (273,952) | - | - | 719 | (5,140) |
| 273,952 | 24,721 | 222 | 5,000 | 65,941 |
| \$ - | \$ 24,721 | \$ 222 | \$ 5,719 | \$ 60,801 |

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR DEBT SERVICE FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | Capital Projects Sheriff Bond Retirement | Energy Savings Gateway Bond Retirement | Distribution Drive Bond Retirement | Total |
|--|---|---|---|-------------------|
| Revenues: | | | | |
| Property taxes | \$ 111,394 | \$ - | \$ - | \$ 111,394 |
| Payments in lieu of taxes | - | - | 102,845 | 361,705 |
| Special assessments. | - | - | - | 216,659 |
| Rental income | - | - | - | 25,556 |
| Other | 10,696 | - | - | 32,423 |
| | <u>122,090</u> | <u>-</u> | <u>102,845</u> | <u>747,737</u> |
| Total revenues | | | | |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | - | - | - | 17,658 |
| Debt service: | | | | |
| Principal retirement | 90,000 | 242,299 | 75,000 | 817,435 |
| Interest and fiscal charges | 54,414 | 6,909 | 33,609 | 250,983 |
| | <u>144,414</u> | <u>249,208</u> | <u>108,609</u> | <u>1,086,076</u> |
| Total expenditures | | | | |
| Excess (deficiency) of revenues over (under) expenditures | (22,324) | (249,208) | (5,764) | (338,339) |
| Other financing sources (uses): | | | | |
| Issuance of bonds | - | - | - | 17,658 |
| Transfers in. | 36,000 | - | 273,952 | 616,023 |
| Transfers out | - | - | (270,000) | (584,952) |
| | <u>36,000</u> | <u>-</u> | <u>3,952</u> | <u>48,729</u> |
| Total other financing sources (uses) | | | | |
| Net change in fund balance | 13,676 | (249,208) | (1,812) | (289,610) |
| Fund balances (deficit) at beginning of year. . . | <u>7,817</u> | <u>249,208</u> | <u>3,458</u> | <u>1,071,968</u> |
| Fund balances at end of year | <u>\$ 21,493</u> | <u>\$ -</u> | <u>\$ 1,646</u> | <u>\$ 782,358</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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Special assessments | \$ 4,200 | \$ 4,200 | \$ - | \$ (4,200) |
| Total revenues | <u>4,200</u> | <u>4,200</u> | <u>-</u> | <u>(4,200)</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement | 81,000 | 81,000 | 81,000 | - |
| Interest and fiscal charges | <u>3,150</u> | <u>3,242</u> | <u>2,003</u> | <u>1,239</u> |
| Total expenditures | <u>84,150</u> | <u>84,242</u> | <u>83,003</u> | <u>1,239</u> |
| Excess of expenditures over revenues | <u>(79,950)</u> | <u>(80,042)</u> | <u>(83,003)</u> | <u>(2,961)</u> |
| Other financing sources: | | | | |
| Proceeds of notes | 76,000 | 76,000 | 35,000 | (41,000) |
| Transfers in | <u>-</u> | <u>-</u> | <u>11,104</u> | <u>11,104</u> |
| Total other financing sources | <u>76,000</u> | <u>76,000</u> | <u>46,104</u> | <u>(29,896)</u> |
| Net change in fund balance. | <u>(3,950)</u> | <u>(4,042)</u> | <u>(36,899)</u> | <u>(32,857)</u> |
| Fund balance at beginning of year | <u>51,470</u> | <u>51,470</u> | <u>51,470</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 47,520</u> | <u>\$ 47,428</u> | <u>\$ 14,571</u> | <u>\$ (32,857)</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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Special assessments | \$ 175,084 | \$ 175,084 | \$ 216,659 | \$ 41,575 |
| Other | - | - | 21,727 | 21,727 |
| Total revenues | <u>175,084</u> | <u>175,084</u> | <u>238,386</u> | <u>63,302</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement | 159,867 | 159,867 | 158,339 | 1,528 |
| Interest and fiscal charges | <u>25,583</u> | <u>25,583</u> | <u>25,576</u> | <u>7</u> |
| Total expenditures | <u>185,450</u> | <u>185,450</u> | <u>183,915</u> | <u>1,535</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>(10,366)</u> | <u>(10,366)</u> | <u>54,471</u> | <u>64,837</u> |
| Other financing sources: | | | | |
| Transfers in | <u>28,099</u> | <u>28,099</u> | <u>130,000</u> | <u>101,901</u> |
| Total other financing sources | <u>28,099</u> | <u>28,099</u> | <u>130,000</u> | <u>101,901</u> |
| Net change in fund balance | 17,733 | 17,733 | 184,471 | 166,738 |
| Fund balance at beginning of year | <u>219,361</u> | <u>219,361</u> | <u>219,361</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 237,094</u> | <u>\$ 237,094</u> | <u>\$ 403,832</u> | <u>\$ 166,738</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, 2018

| | <u>Budgeted Amounts</u> | | | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|--------------------|-------------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Rental income | \$ - | \$ - | \$ 25,556 | \$ 25,556 |
| Total revenues | <u>-</u> | <u>-</u> | <u>25,556</u> | <u>25,556</u> |
| Net change in fund balance | - | - | 25,556 | 25,556 |
| 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>\$ 25,556</u></u> | <u><u>\$ 25,556</u></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, 2018

| | <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 | \$ 205,900 | \$ 205,900 | \$ 258,860 | \$ 52,960 |
| Total revenues | <u>205,900</u> | <u>205,900</u> | <u>258,860</u> | <u>52,960</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement. | 145,000 | 145,000 | 145,000 | - |
| Interest and fiscal charges | <u>60,900</u> | <u>60,900</u> | <u>60,881</u> | <u>19</u> |
| Total expenditures | <u>205,900</u> | <u>205,900</u> | <u>205,881</u> | <u>19</u> |
| Net change in fund balance | - | - | 52,979 | 52,979 |
| Fund balance at beginning of year. | <u>170,818</u> | <u>170,818</u> | <u>170,818</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 170,818</u> | <u>\$ 170,818</u> | <u>\$ 223,797</u> | <u>\$ 52,979</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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|--------------------------|--------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Other financing uses: | | | | |
| Transfers out | \$ - | \$ (273,952) | \$ (273,952) | \$ - |
| Total other financing uses | <u>-</u> | <u>(273,952)</u> | <u>(273,952)</u> | <u>-</u> |
| Net change in fund balance | - | (273,952) | (273,952) | - |
| Fund balance at beginning of year. | <u>273,952</u> | <u>273,952</u> | <u>273,952</u> | <u>-</u> |
| Fund balance at end of year | <u><u>\$ 273,952</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)
 ROAD IMPROVEMENT BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | <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 | \$ 24,721 | \$ 24,721 | \$ 24,721 | \$ - |
| Fund balance at end of year | <u>\$ 24,721</u> | <u>\$ 24,721</u> | <u>\$ 24,721</u> | <u>\$ -</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BLANCHARD BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | <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. | \$ 222 | \$ 222 | \$ 222 | \$ - |
| Fund balance at end of year | <u>\$ 222</u> | <u>\$ 222</u> | <u>\$ 222</u> | <u>\$ -</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, 2018

| | <u>Budgeted Amounts</u> | | | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|-----------------|-----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement | \$ 85,000 | \$ 85,000 | \$ 85,000 | \$ - |
| Interest and fiscal charges | 60,300 | 60,300 | 60,281 | 19 |
| Total expenditures | 145,300 | 145,300 | 145,281 | 19 |
| Excess of expenditures over revenues | (145,300) | (145,300) | (145,281) | 19 |
| Other financing sources: | | | | |
| Transfers in | 146,000 | 146,000 | 146,000 | - |
| Total other financing sources | 146,000 | 146,000 | 146,000 | - |
| Net change in fund balance. | 700 | 700 | 719 | 19 |
| Fund balance at beginning of year. | <u>5,000</u> | <u>5,000</u> | <u>5,000</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 5,700</u> | <u>\$ 5,700</u> | <u>\$ 5,719</u> | <u>\$ 19</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, 2018

| | <u>Budgeted Amounts</u> | | | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement | \$ 16,800 | \$ 16,800 | \$ 16,797 | \$ 3 |
| Interest and fiscal charges | 7,621 | 7,621 | 7,310 | 311 |
| Total expenditures | 24,421 | 24,421 | 24,107 | 314 |
| Excess of expenditures over revenues | (24,421) | (24,421) | (24,107) | 314 |
| Other financing sources: | | | | |
| Transfers in | 18,967 | 18,967 | 18,967 | - |
| Total other financing sources | 18,967 | 18,967 | 18,967 | - |
| Net change in fund balance. | (5,454) | (5,454) | (5,140) | 314 |
| Fund balance at beginning of year. | <u>65,941</u> | <u>65,941</u> | <u>65,941</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 60,487</u> | <u>\$ 60,487</u> | <u>\$ 60,801</u> | <u>\$ 314</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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|--------------------|--------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Property taxes | \$ 111,394 | \$ 111,395 | \$ 111,394 | \$ (1) |
| Other | - | 10,696 | 10,696 | - |
| Total revenues | <u>111,394</u> | <u>122,091</u> | <u>122,090</u> | <u>(1)</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement. | 90,000 | 1,590,000 | 1,590,000 | - |
| Interest and fiscal charges | 21,394 | 55,124 | 54,414 | 710 |
| Total expenditures | <u>111,394</u> | <u>1,645,124</u> | <u>1,644,414</u> | <u>710</u> |
| Excess of expenditures over revenues. | <u>-</u> | <u>(1,523,033)</u> | <u>(1,522,324)</u> | <u>709</u> |
| Other financing sources: | | | | |
| Issuance of notes | - | 1,519,000 | 1,536,000 | 17,000 |
| Total other financing sources | <u>-</u> | <u>1,519,000</u> | <u>1,536,000</u> | <u>17,000</u> |
| Net change in fund balance | - | (4,033) | 13,676 | 17,709 |
| Fund balance at beginning of year. | <u>7,817</u> | <u>7,817</u> | <u>7,817</u> | <u>-</u> |
| Fund balance at end of year. | <u>\$ 7,817</u> | <u>\$ 3,784</u> | <u>\$ 21,493</u> | <u>\$ 17,709</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, 2018

| | <u>Budgeted Amounts</u> | | | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|----------------|----------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement | \$ 242,299 | \$ 242,299 | \$ 242,299 | \$ - |
| Interest and fiscal charges | 6,909 | 6,909 | 6,909 | - |
| Total expenditures | <u>249,208</u> | <u>249,208</u> | <u>249,208</u> | <u>-</u> |
| Net change in fund balance | (249,208) | (249,208) | (249,208) | - |
| Fund balance at beginning of year. | <u>249,208</u> | <u>249,208</u> | <u>249,208</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DISTRIBUTION DRIVE BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|-------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Payment in lieu of taxes | \$ 96,250 | \$ 96,251 | \$ 102,845 | \$ 6,594 |
| Total revenues | <u>96,250</u> | <u>96,251</u> | <u>102,845</u> | <u>6,594</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal retirement | 804,000 | 804,000 | 804,000 | - |
| Interest and fiscal charges | <u>31,821</u> | <u>33,655</u> | <u>33,608</u> | <u>47</u> |
| Total expenditures | <u>835,821</u> | <u>837,655</u> | <u>837,608</u> | <u>47</u> |
| Excess of expenditures over revenues | <u>(739,571)</u> | <u>(741,404)</u> | <u>(734,763)</u> | <u>6,641</u> |
| Other financing sources: | | | | |
| Issuance of notes | 729,000 | 729,000 | 459,000 | (270,000) |
| Transfers in | <u>-</u> | <u>273,951</u> | <u>273,951</u> | <u>-</u> |
| Total other financing sources | <u>729,000</u> | <u>1,002,951</u> | <u>732,951</u> | <u>(270,000)</u> |
| Net change in fund balance | (10,571) | 261,547 | (1,812) | (263,359) |
| Fund balance at beginning of year. | <u>3,458</u> | <u>3,458</u> | <u>3,458</u> | <u>-</u> |
| Fund balance (deficit) at end of year | <u>\$ (7,113)</u> | <u>\$ 265,005</u> | <u>\$ 1,646</u> | <u>\$ (263,359)</u> |

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2018

| | <u>Special Improvements</u> | <u>Alcohol and Drug Abuse</u> | <u>Courthouse Restoration</u> | <u>Developmental Disabilities</u> |
|---|---------------------------------|-----------------------------------|-----------------------------------|---------------------------------------|
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 169,006 | \$ 27,667 | \$ 64,029 | \$ 1,218,221 |
| Receivables (net of allowance for uncollectibles): | | | | |
| Special assessments | 242,125 | - | - | - |
| Accrued interest | 34 | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total assets | <u>\$ 411,165</u> | <u>\$ 27,667</u> | <u>\$ 64,029</u> | <u>\$ 1,218,221</u> |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 6,258 | \$ - | \$ - |
| Contracts payable | - | - | - | - |
| Due to other governments | - | - | - | - |
| Interfund payable | 30,017 | - | - | - |
| Notes payable | 280,000 | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total liabilities. | <u>310,017</u> | <u>6,258</u> | <u>-</u> | <u>-</u> |
| Deferred inflows of resources: | | | | |
| Special assessments revenue not available. | 242,159 | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total deferred inflows of resources | <u>242,159</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances: | | | | |
| Restricted. | - | 21,409 | - | 1,218,221 |
| Committed | - | - | 64,029 | - |
| Assigned. | - | - | - | - |
| Unassigned (deficit) | (141,011) | - | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total fund balances (deficit). | <u>(141,011)</u> | <u>21,409</u> | <u>64,029</u> | <u>1,218,221</u> |
| Total liabilities, deferred inflows and fund balances | <u>\$ 411,165</u> | <u>\$ 27,667</u> | <u>\$ 64,029</u> | <u>\$ 1,218,221</u> |

| County Capital Improvements | Sheriff's Office | Distribution Dr. TIF | Total |
|--|-----------------------------|---------------------------------|---------------------|
| \$ 804,527 | \$ 1,283,476 | \$ - | \$ 3,566,926 |
| - | - | - | 242,125 |
| - | - | - | 34 |
| <u>\$ 804,527</u> | <u>\$ 1,283,476</u> | <u>\$ -</u> | <u>\$ 3,809,085</u> |
| \$ - | \$ 9,150 | \$ - | \$ 15,408 |
| 64,508 | - | - | 64,508 |
| 13,687 | - | - | 13,687 |
| - | - | - | 30,017 |
| - | 1,536,000 | 459,000 | 2,275,000 |
| <u>78,195</u> | <u>1,545,150</u> | <u>459,000</u> | <u>2,398,620</u> |
| - | - | - | 242,159 |
| - | - | - | 242,159 |
| - | - | - | 1,239,630 |
| - | - | - | 64,029 |
| 726,332 | - | - | 726,332 |
| - | (261,674) | (459,000) | (861,685) |
| <u>726,332</u> | <u>(261,674)</u> | <u>(459,000)</u> | <u>1,168,306</u> |
| <u>\$ 804,527</u> | <u>\$ 1,283,476</u> | <u>\$ -</u> | <u>\$ 3,809,085</u> |

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

| | <u>Special Improvements</u> | <u>Alcohol and Drug Abuse</u> | <u>Ohio Public Works Commission</u> | <u>Federal Highway</u> |
|---|---------------------------------|-----------------------------------|---|----------------------------|
| Revenues: | | | | |
| Special assessments | \$ 42,474 | \$ - | \$ - | \$ - |
| Intergovernmental | - | - | 769,685 | 26,400 |
| Other | - | - | - | - |
| Total revenues | <u>42,474</u> | <u>-</u> | <u>769,685</u> | <u>26,400</u> |
| Expenditures: | | | | |
| Capital outlay | 534,722 | 21,671 | 769,685 | 26,400 |
| Debt service: | | | | |
| Interest and fiscal charges | <u>643</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total expenditures | <u>535,365</u> | <u>21,671</u> | <u>769,685</u> | <u>26,400</u> |
| Excess of expenditures over revenues | <u>(492,891)</u> | <u>(21,671)</u> | <u>-</u> | <u>-</u> |
| Other financing sources (uses): | | | | |
| Transfers in | 41,000 | 9,000 | - | - |
| Transfers out | <u>(11,104)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total other financing sources (uses). | <u>29,896</u> | <u>9,000</u> | <u>-</u> | <u>-</u> |
| Net change in fund balance. | (462,995) | (12,671) | - | - |
| Fund balances (deficit) at beginning of year . | <u>321,984</u> | <u>34,080</u> | <u>-</u> | <u>-</u> |
| Fund balances (deficit) at end of year | <u>\$ (141,011)</u> | <u>\$ 21,409</u> | <u>\$ -</u> | <u>\$ -</u> |

| Courthouse Restoration | Developmental Disabilities | County Capital Improvements | Sheriff's Office | ODOT State Grant | Distribution Dr. TIF | Total |
|-----------------------------------|---------------------------------------|--|-----------------------------|-----------------------------|---------------------------------|--------------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 42,474 |
| - | - | - | - | 180,323 | - | 976,408 |
| - | - | 140,000 | - | - | - | 140,000 |
| - | - | 140,000 | - | 180,323 | - | 1,158,882 |
| 53,124 | 2,803,905 | 1,280,158 | 227,227 | 240,717 | - | 5,957,609 |
| - | - | - | - | - | - | 643 |
| 53,124 | 2,803,905 | 1,280,158 | 227,227 | 240,717 | - | 5,958,252 |
| (53,124) | (2,803,905) | (1,140,158) | (227,227) | (60,394) | - | (4,799,370) |
| - | 4,000,000 | 1,265,839 | - | - | 270,000 | 5,585,839 |
| - | - | - | (36,000) | - | - | (47,104) |
| - | 4,000,000 | 1,265,839 | (36,000) | - | 270,000 | 5,538,735 |
| (53,124) | 1,196,095 | 125,681 | (263,227) | (60,394) | 270,000 | 739,365 |
| 117,153 | 22,126 | 600,651 | 1,553 | 60,394 | (729,000) | 428,941 |
| \$ 64,029 | \$ 1,218,221 | \$ 726,332 | \$ (261,674) | \$ - | \$ (459,000) | \$ 1,168,306 |

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, 2018

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Revenues: | | | | |
| Special assessments | \$ 56,349 | \$ 37,094 | \$ 42,474 | \$ 5,380 |
| Total revenues | <u>56,349</u> | <u>37,094</u> | <u>42,474</u> | <u>5,380</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Capital outlay. | 455,612 | 542,688 | 536,001 | 6,687 |
| Debt service: | | | | |
| Principal retirement. | - | 643 | 643 | - |
| Total expenditures | <u>455,612</u> | <u>543,331</u> | <u>536,644</u> | <u>6,687</u> |
| Excess of expenditures over revenues | <u>(399,263)</u> | <u>(506,237)</u> | <u>(494,170)</u> | <u>12,067</u> |
| Other financing sources (uses): | | | | |
| Issuance of notes | - | 301,348 | 245,000 | (56,348) |
| Advances in. | - | - | 105,017 | 105,017 |
| Advances out | - | - | (203,991) | (203,991) |
| Transfers out | - | (11,104) | (11,104) | - |
| Total other financing sources (uses) | <u>-</u> | <u>290,244</u> | <u>134,922</u> | <u>(155,322)</u> |
| Net change in fund balance | <u>(399,263)</u> | <u>(215,993)</u> | <u>(359,248)</u> | <u>(143,255)</u> |
| Fund balance at beginning of year | 72,642 | 72,642 | 72,642 | - |
| Prior year encumbrances appropriated | <u>455,612</u> | <u>455,612</u> | <u>455,612</u> | <u>-</u> |
| Fund balance at end of year. | <u>\$ 128,991</u> | <u>\$ 312,261</u> | <u>\$ 169,006</u> | <u>\$ (143,255)</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, 2018

| | <u>Budgeted Amounts</u> | | | <u>Variance with Final Budget Positive (Negative)</u> |
|--|-------------------------|---------------------|----------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Expenditures: | | | | |
| Current: | | | | |
| Capital outlay | \$ - | \$ 43,000 | \$ 42,800 | \$ 200 |
| Total expenditures | <u>-</u> | <u>43,000</u> | <u>42,800</u> | <u>200</u> |
| Excess of expenditures over revenues | <u>-</u> | <u>(43,000)</u> | <u>(42,800)</u> | <u>200</u> |
| Other financing sources: | | | | |
| Transfers in | <u>-</u> | <u>9,000</u> | <u>9,000</u> | <u>-</u> |
| Total other financing sources | <u>-</u> | <u>9,000</u> | <u>9,000</u> | <u>-</u> |
| Net change in fund balance. | <u>-</u> | <u>(34,000)</u> | <u>(33,800)</u> | <u>200</u> |
| Fund balance at beginning of year | <u>34,080</u> | <u>34,080</u> | <u>34,080</u> | <u>-</u> |
| Fund balance at end of year | <u><u>\$ 34,080</u></u> | <u><u>\$ 80</u></u> | <u><u>\$ 280</u></u> | <u><u>\$ 200</u></u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OHIO PUBLIC WORKS COMMISSION CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ 319,630 | \$ 1,511,745 | \$ 1,091,106 | \$ (420,639) |
| Total revenues | <u>319,630</u> | <u>1,511,745</u> | <u>1,091,106</u> | <u>(420,639)</u> |
| Expenditures: | | | | |
| Capital outlay. | - | 1,428,166 | 1,091,106 | 337,060 |
| Total expenditures | <u>-</u> | <u>1,428,166</u> | <u>1,091,106</u> | <u>337,060</u> |
| Net change in fund balance | 319,630 | 83,579 | - | (83,579) |
| Fund balance at beginning of year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 319,630</u> | <u>\$ 83,579</u> | <u>\$ -</u> | <u>\$ (83,579)</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, 2018

| | <u>Budgeted Amounts</u> | | | <u>Variance with Final Budget Positive (Negative)</u> |
|--|-------------------------|--------------|---------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ - | \$ 55,480 | \$ 26,400 | \$ (29,080) |
| Total revenues | - | 55,480 | 26,400 | (29,080) |
| Expenditures: | | | | |
| Current: | | | | |
| Capital outlay. | - | 55,480 | 26,400 | 29,080 |
| Total expenditures | - | 55,480 | 26,400 | 29,080 |
| Net change in fund balance. | - | - | - | - |
| Fund balance at beginning of year | - | - | - | - |
| Fund balance at end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COURTHOUSE RESTORATION CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | <u>Budgeted Amounts</u> | | | <u>Variance with Final Budget Positive (Negative)</u> |
|--|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Expenditures: | | | | |
| Contract services | \$ - | \$ 53,123 | \$ 53,122 | \$ 1 |
| Capital outlay. | 10,385 | 16,500 | 15,750 | 750 |
| Total expenditures | <u>10,385</u> | <u>69,623</u> | <u>68,872</u> | <u>751</u> |
| Excess of expenditures over revenues | <u>(10,385)</u> | <u>(69,623)</u> | <u>(68,872)</u> | <u>751</u> |
| Other financing sources: | | | | |
| Transfers in | - | 50,000 | - | (50,000) |
| Total other financing sources | <u>-</u> | <u>50,000</u> | <u>-</u> | <u>(50,000)</u> |
| Net change in fund balance. | (10,385) | (19,623) | (68,872) | (49,249) |
| Fund balance at beginning of year | 106,768 | 106,768 | 106,768 | - |
| Prior year encumbrances appropriated. | <u>10,383</u> | <u>10,383</u> | <u>10,383</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 106,766</u> | <u>\$ 97,528</u> | <u>\$ 48,279</u> | <u>\$ (49,249)</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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|--------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Expenditures: | | | | |
| Capital outlay. | \$ 4,000,943 | \$ 4,000,000 | \$ 2,866,452 | \$ 1,133,548 |
| Total expenditures | <u>4,000,943</u> | <u>4,000,000</u> | <u>2,866,452</u> | <u>1,133,548</u> |
| Excess of expenditures over revenues. | <u>(4,000,943)</u> | <u>(4,000,000)</u> | <u>(2,866,452)</u> | <u>1,133,548</u> |
| Other financing sources: | | | | |
| Transfers in | <u>4,000,000</u> | <u>4,000,000</u> | <u>4,000,000</u> | <u>-</u> |
| Total other financing sources | <u>4,000,000</u> | <u>4,000,000</u> | <u>4,000,000</u> | <u>-</u> |
| Net change in fund balance | (943) | - | 1,133,548 | 1,133,548 |
| Fund balance at beginning of year | 21,183 | 21,183 | 21,183 | - |
| Prior year encumbrances appropriated. | <u>943</u> | <u>943</u> | <u>943</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 21,183</u> | <u>\$ 22,126</u> | <u>\$ 1,155,674</u> | <u>\$ 1,133,548</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, 2018

| | <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 | \$ 140,000 | \$ 140,000 | \$ - |
| Total revenues. | <u>430,000</u> | <u>140,000</u> | <u>140,000</u> | <u>-</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Project: | | | | |
| Juvenile/Probate renovations | 45,600 | 641,570 | 156,480 | 485,090 |
| Financial package | 53,143 | 53,142 | 53,142 | - |
| Data center | - | 626,239 | 621,189 | 5,050 |
| Voice Over Internet Protocol (VOIP). | - | 185,167 | 185,167 | - |
| Information technologies upgrade | 412,634 | - | - | - |
| Buildings and grounds | 600 | 100,000 | 90,405 | 9,595 |
| Sheriff. | - | 434,359 | 261,972 | 172,387 |
| Total expenditures | <u>511,977</u> | <u>2,040,477</u> | <u>1,368,355</u> | <u>672,122</u> |
| Excess of expenditures over revenues | <u>(81,977)</u> | <u>(1,900,477)</u> | <u>(1,228,355)</u> | <u>672,122</u> |
| Other financing sources: | | | | |
| Transfers in | <u>100,000</u> | <u>1,365,839</u> | <u>1,265,839</u> | <u>(100,000)</u> |
| Total other financing sources | <u>100,000</u> | <u>1,365,839</u> | <u>1,265,839</u> | <u>(100,000)</u> |
| Net change in fund balance. | 18,023 | (534,638) | 37,484 | 572,122 |
| Fund balance at beginning of year | 112,473 | 112,473 | 112,473 | - |
| Prior year encumbrances appropriated. | <u>511,978</u> | <u>511,978</u> | <u>511,978</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 642,474</u> | <u>\$ 89,813</u> | <u>\$ 661,935</u> | <u>\$ 572,122</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, 2018

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with Final Budget Positive (Negative)</u> |
|---|-------------------------|-------------------|---------------------|---|
| | <u>Original</u> | <u>Final</u> | | |
| Expenditures: | | | | |
| Current: | | | | |
| Contractual services | \$ - | \$ 1,000 | \$ 494 | \$ 506 |
| Capital outlay. | - | 1,226,625 | 226,733 | 999,892 |
| Total expenditures | - | 1,227,625 | 227,227 | 1,000,398 |
| Excess of expenditures over revenues | - | (1,227,625) | (227,227) | 1,000,398 |
| Other financing sources: | | | | |
| Proceeds of notes. | - | 1,500,000 | 1,500,000 | - |
| Total other financing sources | - | 1,500,000 | 1,500,000 | - |
| Net change in fund balance. | - | 272,375 | 1,272,773 | 1,000,398 |
| Fund balance at beginning of year. | <u>1,553</u> | <u>1,553</u> | <u>1,553</u> | <u>-</u> |
| Fund balance at end of year. | <u>\$ 1,553</u> | <u>\$ 273,928</u> | <u>\$ 1,274,326</u> | <u>\$ 1,000,398</u> |

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ODOT STATE GRANT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|---------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Intergovernmental | \$ 1,962,808 | \$ 2,014,034 | \$ 909,354 | \$ (1,104,680) |
| Total revenues | <u>1,962,808</u> | <u>2,014,034</u> | <u>909,354</u> | <u>(1,104,680)</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Contract services. | <u>2,039,033</u> | <u>1,035,215</u> | <u>985,580</u> | <u>49,635</u> |
| Total expenditures | <u>2,039,033</u> | <u>1,035,215</u> | <u>985,580</u> | <u>49,635</u> |
| Net change in fund balance | <u>(76,225)</u> | <u>978,819</u> | <u>(76,226)</u> | <u>(1,055,045)</u> |
| Fund balance (deficit) at beginning of year. | (1,962,807) | (1,962,807) | (1,962,807) | - |
| Prior year encumbrances appropriated | <u>2,039,033</u> | <u>2,039,033</u> | <u>2,039,033</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 1</u> | <u>\$ 1,055,045</u> | <u>\$ -</u> | <u>\$ (1,055,045)</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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|-------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Investment income | \$ 1,000 | \$ 1,000 | \$ 2,652 | \$ 1,652 |
| Other | 20,000 | 20,000 | 33,500 | 13,500 |
| Total revenues | <u>21,000</u> | <u>21,000</u> | <u>36,152</u> | <u>15,152</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Human services | | | | |
| Contractual services. | 25,025 | 38,000 | 25,691 | 12,309 |
| Total expenditures | <u>25,025</u> | <u>38,000</u> | <u>25,691</u> | <u>12,309</u> |
| Net change in fund balance. | (4,025) | (17,000) | 10,461 | 27,461 |
| Fund balance at beginning of year. | 414,079 | 414,079 | 414,079 | - |
| Prior year encumbrances appropriated | <u>25</u> | <u>25</u> | <u>25</u> | <u>-</u> |
| Fund balance at end of year | <u>\$ 410,079</u> | <u>\$ 397,104</u> | <u>\$ 424,565</u> | <u>\$ 27,461</u> |

HANCOCK COUNTY, OHIO

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

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.

Nonmajor Enterprise Funds

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

Internal services funds may be used to report any activity that provides good or services to other funds, departments or agencies of County on a cost-reimbursement basis.

Workers' Comp Reserve

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

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
DECEMBER 31, 2018

| | Agricultural Service Center | BMV One Stop | Total Nonmajor Proprietary Funds |
|--|-----------------------------------|-------------------|---|
| Assets: | | | |
| Current assets: | | | |
| Equity in pooled cash and investments | \$ 139,185 | \$ 114,234 | \$ 253,419 |
| Due from other governments. | 17,774 | - | 17,774 |
| Prepayments | 203 | 22 | 225 |
| Materials and supplies inventory. | 79 | 179 | 258 |
| Total current assets | <u>157,241</u> | <u>114,435</u> | <u>271,676</u> |
| Noncurrent assets: | | | |
| Net pension asset | 217 | - | 217 |
| Capital assets: | | | |
| Non-depreciable capital assets | 75,000 | 1,047 | 76,047 |
| Depreciable capital assets, net. | <u>1,374,391</u> | <u>1,443,129</u> | <u>2,817,520</u> |
| Total capital assets, net | <u>1,449,391</u> | <u>1,444,176</u> | <u>2,893,567</u> |
| Total noncurrent assets | <u>1,449,608</u> | <u>1,444,176</u> | <u>2,893,784</u> |
| Total assets | <u>1,606,849</u> | <u>1,558,611</u> | <u>3,165,460</u> |
| Deferred outflows of resources: | | | |
| Unamortized deferred charges on debt refunding | 20,287 | - | 20,287 |
| Pension | 7,936 | - | 7,936 |
| OPEB | <u>2,702</u> | <u>-</u> | <u>2,702</u> |
| Total deferred outflows of resources | <u>30,925</u> | <u>-</u> | <u>30,925</u> |
| Liabilities: | | | |
| Current liabilities: | | | |
| Accounts payable. | 2,827 | 1,851 | 4,678 |
| Accrued wages and benefits payable | 608 | - | 608 |
| Due to other governments | 106 | 2 | 108 |
| Accrued interest payable | 470 | 1,936 | 2,406 |
| Current portion of general obligation bonds | <u>140,000</u> | <u>125,000</u> | <u>265,000</u> |
| Total current liabilities | <u>144,011</u> | <u>128,789</u> | <u>272,800</u> |
| Long-term liabilities: | | | |
| General obligation bonds payable | 15,411 | 976,396 | 991,807 |
| Net pension liability | 22,213 | - | 22,213 |
| Net OPEB liability | <u>15,098</u> | <u>-</u> | <u>15,098</u> |
| Total long-term liabilities | <u>52,722</u> | <u>976,396</u> | <u>1,029,118</u> |
| Total liabilities | <u>196,733</u> | <u>1,105,185</u> | <u>1,301,918</u> |
| Deferred inflows of resources: | | | |
| Unamortized deferred gain on debt refunding | - | 14,303 | 14,303 |
| Pension | 5,323 | - | 5,323 |
| OPEB | <u>1,125</u> | <u>-</u> | <u>1,125</u> |
| Total deferred inflows of resources | <u>6,448</u> | <u>14,303</u> | <u>20,751</u> |
| Net position: | | | |
| Net investment in capital assets. | 1,314,267 | 328,477 | 1,642,744 |
| Unrestricted | <u>120,326</u> | <u>110,646</u> | <u>230,972</u> |
| Total net position. | <u>\$ 1,434,593</u> | <u>\$ 439,123</u> | <u>\$ 1,873,716</u> |

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

| | Agricultural Service Center | BMV One Stop | Total Nonmajor Proprietary Funds |
|---|--|--------------------------|---|
| Operating revenues: | | | |
| Charges for services | \$ 322,795 | \$ 280,754 | \$ 603,549 |
| Other operating revenues | 223 | - | 223 |
| Total operating revenues. | <u>323,018</u> | <u>280,754</u> | <u>603,772</u> |
| Operating expenses: | | | |
| Personal services | 33,205 | 2,509 | 35,714 |
| Contract services. | 25,594 | 158,519 | 184,113 |
| Materials and supplies. | 9,691 | 8,089 | 17,780 |
| Depreciation. | <u>17,557</u> | <u>20,668</u> | <u>38,225</u> |
| Total operating expenses. | <u>86,047</u> | <u>189,785</u> | <u>275,832</u> |
| Operating income | <u>236,971</u> | <u>90,969</u> | <u>327,940</u> |
| Nonoperating expenses: | | | |
| Interest and fiscal charges | <u>(9,901)</u> | <u>(21,857)</u> | <u>(31,758)</u> |
| Total nonoperating expenses | <u>(9,901)</u> | <u>(21,857)</u> | <u>(31,758)</u> |
| Change in net position | 227,070 | 69,112 | 296,182 |
| Net position at beginning of year (restated) | <u>1,207,523</u> | <u>370,011</u> | <u>1,577,534</u> |
| Net position at end of year | <u><u>\$ 1,434,593</u></u> | <u><u>\$ 439,123</u></u> | <u><u>\$ 1,873,716</u></u> |

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2018

| | Agricultural Service Center | BMV One Stop | Total Nonmajor Proprietary Funds |
|---|--|--------------------------|---|
| Cash flows from operating activities: | | | |
| Cash received from sales/charges for services | \$ 310,084 | \$ 280,754 | \$ 590,838 |
| Cash received from other operations | 223 | - | 223 |
| Cash payments for personal services | (18,025) | (1,824) | (19,849) |
| Cash payments for contractual services | (24,775) | (157,945) | (182,720) |
| Cash payments for materials and supplies | (9,210) | (7,594) | (16,804) |
| Cash payments for other expenses | (10,877) | (1,056) | (11,933) |
| Net cash provided by operating activities | <u>247,420</u> | <u>112,335</u> | <u>359,755</u> |
| Cash flows from noncapital financing activities: | | | |
| Cash received from interfund loans | 8,922 | - | 8,922 |
| Cash used in repayment of interfund loans | (57,193) | - | (57,193) |
| Net cash used in noncapital financing activities | <u>(48,271)</u> | <u>-</u> | <u>(48,271)</u> |
| Cash flows from capital and related financing activities: | | | |
| Principal retirement bonds | (157,658) | (120,000) | (277,658) |
| Interest payments on bonds | (9,379) | (25,893) | (35,272) |
| Net cash used in capital and related financing activities | <u>(167,037)</u> | <u>(145,893)</u> | <u>(312,930)</u> |
| Net change in cash and cash equivalents | 32,112 | (33,558) | (1,446) |
| Cash and cash equivalents at beginning of year . . . | <u>107,073</u> | <u>147,792</u> | <u>254,865</u> |
| Cash and cash equivalents at end of year | <u><u>\$ 139,185</u></u> | <u><u>\$ 114,234</u></u> | <u><u>\$ 253,419</u></u> |
| Reconciliation of operating income to net cash provided by operating activities: | | | |
| Operating income | \$ 236,971 | \$ 90,969 | \$ 327,940 |
| Adjustments: | | | |
| Depreciation | 17,557 | 20,668 | 38,225 |
| Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources: | | | |
| Due from other governments | (12,711) | - | (12,711) |
| Materials and supplies inventory | 481 | 495 | 976 |
| Prepayments | (2) | (22) | (24) |
| Net pension asset | (154) | - | (154) |
| Deferred outflows - Pension | 2,478 | - | 2,478 |
| Deferred outflows - OPEB | (2,555) | - | (2,555) |
| Accounts payable | 819 | 574 | 1,393 |
| Accrued wages and benefits | (335) | (304) | (639) |
| Due to other governments | (38) | (45) | (83) |
| Net pension liability | (4,640) | - | (4,640) |
| Net OPEB liability | 3,418 | - | 3,418 |
| Deferred inflows - Pension | 5,006 | - | 5,006 |
| Deferred inflows - OPEB | 1,125 | - | 1,125 |
| Net cash provided by operating activities | <u><u>\$ 247,420</u></u> | <u><u>\$ 112,335</u></u> | <u><u>\$ 359,755</u></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, 2018

| | <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 | \$ 273,422 | \$ 292,310 | \$ 18,888 |
| Other | - | - | 223 | 223 |
| Total operating revenues. | <u>230,000</u> | <u>273,422</u> | <u>292,533</u> | <u>19,111</u> |
| Operating Expenses: | | | | |
| Personal services. | 18,175 | 18,175 | 18,025 | 150 |
| Fringe benefits. | 11,130 | 11,130 | 10,877 | 253 |
| Materials and supplies | 9,456 | 9,430 | 9,210 | 220 |
| Contractual services | 50,801 | 52,110 | 49,526 | 2,584 |
| Total operating expenses | <u>89,562</u> | <u>90,845</u> | <u>87,638</u> | <u>3,207</u> |
| Operating income | <u>140,438</u> | <u>182,577</u> | <u>204,895</u> | <u>22,318</u> |
| Nonoperating revenues (expenses): | | | | |
| Advance in | - | - | 8,922 | 8,922 |
| Advance (out) | - | - | (57,193) | (57,193) |
| Debt service: | | | | |
| Principal retirement | (140,000) | (140,000) | (140,000) | - |
| Interest and fiscal charges | (10,000) | (10,000) | (9,379) | 621 |
| Total nonoperating revenues (expenses) | <u>(150,000)</u> | <u>(150,000)</u> | <u>(197,650)</u> | <u>(47,650)</u> |
| Net change in fund equity. | (9,562) | 32,577 | 7,245 | (25,332) |
| Fund equity at beginning of year | 97,511 | 97,511 | 97,511 | - |
| Prior year encumbrances appropriated | 9,561 | 9,561 | 9,561 | - |
| Fund equity at end of year | <u>\$ 97,510</u> | <u>\$ 139,649</u> | <u>\$ 114,317</u> | <u>\$ (25,332)</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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|--|-------------------------|------------------|-------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Operating Revenues: | | | | |
| Charges for services | \$ 215,900 | \$ 259,294 | \$ 280,754 | \$ 21,460 |
| Total operating revenues | <u>215,900</u> | <u>259,294</u> | <u>280,754</u> | <u>21,460</u> |
| Operating Expenses: | | | | |
| Personal services. | - | 7,977 | 1,824 | 6,153 |
| Fringe benefits. | - | 4,647 | 1,056 | 3,591 |
| Materials and supplies | 20,200 | 20,000 | 9,453 | 10,547 |
| Contractual services | <u>56,136</u> | <u>165,581</u> | <u>164,725</u> | <u>856</u> |
| Total operating expenses | <u>76,336</u> | <u>198,205</u> | <u>177,058</u> | <u>21,147</u> |
| Operating income | <u>139,564</u> | <u>61,089</u> | <u>103,696</u> | <u>42,607</u> |
| Nonoperating expenses: | | | | |
| Debt service: | | | | |
| Principal retirement | (120,000) | (120,000) | (120,000) | - |
| Interest and fiscal charges | <u>(25,900)</u> | <u>(25,900)</u> | <u>(25,893)</u> | <u>7</u> |
| Total nonoperating expenses | <u>(145,900)</u> | <u>(145,900)</u> | <u>(145,893)</u> | <u>7</u> |
| Net change in fund equity. | (6,336) | (84,811) | (42,197) | 42,614 |
| Fund equity at beginning of year | 141,456 | 141,456 | 141,456 | - |
| Prior year encumbrances appropriated. | <u>6,335</u> | <u>6,335</u> | <u>6,335</u> | <u>-</u> |
| Fund equity at end of year. | <u>\$ 141,455</u> | <u>\$ 62,980</u> | <u>\$ 105,594</u> | <u>\$ 42,614</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, 2018

| | <u>Budgeted Amounts</u> | | | Variance with Final Budget Positive (Negative) |
|---|-------------------------|------------------|------------------|---|
| | <u>Original</u> | <u>Final</u> | <u>Actual</u> | |
| Revenues: | | | | |
| Charges for services | \$ 100,000 | \$ 100,000 | \$ - | \$ (100,000) |
| Total revenues | <u>100,000</u> | <u>100,000</u> | <u>-</u> | <u>(100,000)</u> |
| Expenses: | | | | |
| Claims expense. | <u>100,000</u> | <u>100,000</u> | <u>-</u> | <u>100,000</u> |
| Total expenses | <u>100,000</u> | <u>100,000</u> | <u>-</u> | <u>100,000</u> |
| Operating income (loss). | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund equity at beginning of year | <u>15,078</u> | <u>15,078</u> | <u>15,078</u> | <u>-</u> |
| Fund equity at end of year | <u>\$ 15,078</u> | <u>\$ 15,078</u> | <u>\$ 15,078</u> | <u>\$ -</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 | Blanchard River Construction |
| Undivided Tax | Hancock County Election Commission |
| Manufactured Home Tax | Sheriff Agency |
| Estate Tax | Housing Trust |
| Municipal Permissive Motor Vehicle Tax | Hancock County Regional Planning Commission |
| Soil and Water | Indigent Defense Fee |
| Hotel/Motel Tax | Family First Council |
| Local Emergency Planning Commission | Arson Offender Registration |

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | Balance 12/31/17 | Additions | Reductions | Balance 12/31/18 |
|--|-----------------------------|-----------------------|-----------------------|-----------------------------|
| Subdivision | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 25 | \$ 70,635,215 | \$ 70,633,126 | \$ 2,114 |
| Due from other governments | 982,272 | 1,012,440 | 982,272 | 1,012,440 |
| Total assets. | <u>\$ 982,297</u> | <u>\$ 71,647,655</u> | <u>\$ 71,615,398</u> | <u>\$ 1,014,554</u> |
| Liabilities: | | | | |
| Due to other governments. | \$ 982,297 | \$ 71,647,655 | \$ 71,615,398 | \$ 1,014,554 |
| Total liabilities. | <u>\$ 982,297</u> | <u>\$ 71,647,655</u> | <u>\$ 71,615,398</u> | <u>\$ 1,014,554</u> |
| Payroll | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 380,870 | \$ 200,221 | \$ 250,799 | \$ 330,292 |
| Total assets. | <u>\$ 380,870</u> | <u>\$ 200,221</u> | <u>\$ 250,799</u> | <u>\$ 330,292</u> |
| Liabilities: | | | | |
| Payroll withholdings | \$ 380,870 | \$ 200,221 | \$ 250,799 | \$ 330,292 |
| Total liabilities. | <u>\$ 380,870</u> | <u>\$ 200,221</u> | <u>\$ 250,799</u> | <u>\$ 330,292</u> |
| Real Estate Taxes | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 1,844,372 | \$ 48,659,239 | \$ 49,285,622 | \$ 1,217,989 |
| Real estate and other taxes receivable | 130,896,290 | 131,443,824 | 130,896,290 | 131,443,824 |
| Special assessments receivable | 958,279 | 955,398 | 958,279 | 955,398 |
| Total assets. | <u>\$ 133,698,941</u> | <u>\$ 181,058,461</u> | <u>\$ 181,140,191</u> | <u>\$ 133,617,211</u> |
| Liabilities: | | | | |
| Due to other governments. | \$ 133,698,941 | \$ 181,058,461 | \$ 181,140,191 | \$ 133,617,211 |
| Total liabilities. | <u>\$ 133,698,941</u> | <u>\$ 181,058,461</u> | <u>\$ 181,140,191</u> | <u>\$ 133,617,211</u> |
| Personal Taxes | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ - | \$ 218,819 | \$ 218,819 | \$ - |
| Real estate and other taxes receivable | 655,617 | 654,961 | 655,617 | 654,961 |
| Total assets. | <u>\$ 655,617</u> | <u>\$ 873,780</u> | <u>\$ 874,436</u> | <u>\$ 654,961</u> |
| Liabilities: | | | | |
| Due to other governments. | \$ 655,617 | \$ 873,780 | \$ 874,436 | \$ 654,961 |
| Total liabilities. | <u>\$ 655,617</u> | <u>\$ 873,780</u> | <u>\$ 874,436</u> | <u>\$ 654,961</u> |
| Library/Local Government Support | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ - | \$ 2,562,522 | \$ 2,562,522 | \$ - |
| Due from other governments | 1,212,778 | 1,252,508 | 1,212,778 | 1,252,508 |
| Total assets. | <u>\$ 1,212,778</u> | <u>\$ 3,815,030</u> | <u>\$ 3,775,300</u> | <u>\$ 1,252,508</u> |
| Liabilities: | | | | |
| Due to other governments. | \$ 1,212,778 | \$ 3,815,030 | \$ 3,775,300 | \$ 1,252,508 |
| Total liabilities. | <u>\$ 1,212,778</u> | <u>\$ 3,815,030</u> | <u>\$ 3,775,300</u> | <u>\$ 1,252,508</u> |

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | Balance 12/31/17 | Additions | Reductions | Balance 12/31/18 |
|--|-----------------------------|----------------------|----------------------|-----------------------------|
| Local Government | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ - | \$ 2,518,588 | \$ 2,518,588 | \$ - |
| Total assets. | <u>\$ -</u> | <u>\$ 2,518,588</u> | <u>\$ 2,518,588</u> | <u>\$ -</u> |
| Liabilities: | | | | |
| Due to other governments. | \$ - | \$ 2,518,588 | \$ 2,518,588 | \$ - |
| Total liabilities. | <u>\$ -</u> | <u>\$ 2,518,588</u> | <u>\$ 2,518,588</u> | <u>\$ -</u> |
| County Court | | | | |
| Assets: | | | | |
| Cash and cash equivalents in segregated accounts | \$ 1,096,694 | \$ 17,079,168 | \$ 17,318,916 | \$ 856,946 |
| Accounts receivable. | 413,826 | 428,541 | 413,826 | 428,541 |
| Total assets. | <u>\$ 1,510,520</u> | <u>\$ 17,507,709</u> | <u>\$ 17,732,742</u> | <u>\$ 1,285,487</u> |
| Liabilities: | | | | |
| Deposits held and due to others | \$ 413,826 | \$ 428,541 | \$ 413,826 | \$ 428,541 |
| Undistributed assets | 1,096,694 | 17,079,168 | 17,318,916 | 856,946 |
| Total liabilities. | <u>\$ 1,510,520</u> | <u>\$ 17,507,709</u> | <u>\$ 17,732,742</u> | <u>\$ 1,285,487</u> |
| Board of Health | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 1,139,432 | \$ 3,064,601 | \$ 2,766,001 | \$ 1,438,032 |
| Due from external parties. | 14,462 | 34,402 | 14,462 | 34,402 |
| Total assets. | <u>\$ 1,153,894</u> | <u>\$ 3,099,003</u> | <u>\$ 2,780,463</u> | <u>\$ 1,472,434</u> |
| Liabilities: | | | | |
| Accounts payable. | \$ 7,213 | \$ - | \$ 7,213 | \$ - |
| Due to other governments. | 1,146,681 | 3,099,003 | 2,773,250 | 1,472,434 |
| Total liabilities. | <u>\$ 1,153,894</u> | <u>\$ 3,099,003</u> | <u>\$ 2,780,463</u> | <u>\$ 1,472,434</u> |
| Undivided Tax | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 4,816 | \$ 2,765,135 | \$ 2,769,891 | \$ 60 |
| Due from other governments | 736,310 | 743,773 | 736,310 | 743,773 |
| Total assets. | <u>\$ 741,126</u> | <u>\$ 3,508,908</u> | <u>\$ 3,506,201</u> | <u>\$ 743,833</u> |
| Liabilities: | | | | |
| Due to other governments. | \$ 741,126 | \$ 3,508,908 | \$ 3,506,201 | \$ 743,833 |
| Total liabilities. | <u>\$ 741,126</u> | <u>\$ 3,508,908</u> | <u>\$ 3,506,201</u> | <u>\$ 743,833</u> |
| Manufactured Home Tax | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 16,131 | \$ 289,313 | \$ 286,405 | \$ 19,039 |
| Total assets. | <u>\$ 16,131</u> | <u>\$ 289,313</u> | <u>\$ 286,405</u> | <u>\$ 19,039</u> |
| Liabilities: | | | | |
| Accounts payable. | \$ 10,822 | \$ - | \$ 10,822 | \$ - |
| Due to other governments | 5,309 | 289,313 | 275,583 | 19,039 |
| Total liabilities. | <u>\$ 16,131</u> | <u>\$ 289,313</u> | <u>\$ 286,405</u> | <u>\$ 19,039</u> |

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | Balance 12/31/17 | Additions | Reductions | Balance 12/31/18 |
|--|-----------------------------|---------------------|---------------------|-----------------------------|
| Estate Tax | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ - | \$ 1,668 | \$ 306 | \$ 1,362 |
| Total assets. | <u>\$ -</u> | <u>\$ 1,668</u> | <u>\$ 306</u> | <u>\$ 1,362</u> |
| Liabilities: | | | | |
| Due to other governments | \$ - | \$ 1,668 | \$ 306 | \$ 1,362 |
| Total liabilities. | <u>\$ -</u> | <u>\$ 1,668</u> | <u>\$ 306</u> | <u>\$ 1,362</u> |
| Municipal Permissive Motor Vehicle Tax | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 858,441 | \$ 262,816 | \$ 125,674 | \$ 995,583 |
| Due from other governments | 133,008 | 22,807 | 133,008 | 22,807 |
| Total assets. | <u>\$ 991,449</u> | <u>\$ 285,623</u> | <u>\$ 258,682</u> | <u>\$ 1,018,390</u> |
| Liabilities: | | | | |
| Due to other governments | \$ 991,449 | \$ 285,623 | \$ 258,682 | \$ 1,018,390 |
| Total liabilities. | <u>\$ 991,449</u> | <u>\$ 285,623</u> | <u>\$ 258,682</u> | <u>\$ 1,018,390</u> |
| Soil and Water | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 62,757 | \$ 267,603 | \$ 279,856 | \$ 50,504 |
| Total assets. | <u>\$ 62,757</u> | <u>\$ 267,603</u> | <u>\$ 279,856</u> | <u>\$ 50,504</u> |
| Liabilities: | | | | |
| Due to external parties | \$ 36 | \$ 122 | \$ 36 | \$ 122 |
| Undistributed assets | 62,721 | 267,481 | 279,820 | 50,382 |
| Total liabilities. | <u>\$ 62,757</u> | <u>\$ 267,603</u> | <u>\$ 279,856</u> | <u>\$ 50,504</u> |
| Hotel/Motel Tax | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 12,367 | \$ 1,525,232 | \$ 1,525,316 | \$ 12,283 |
| Real estate and other taxes receivable | 325,902 | 332,731 | 325,902 | 332,731 |
| Total assets. | <u>\$ 338,269</u> | <u>\$ 1,857,963</u> | <u>\$ 1,851,218</u> | <u>\$ 345,014</u> |
| Liabilities: | | | | |
| Due to other governments | \$ 338,269 | \$ 1,857,963 | \$ 1,851,218 | \$ 345,014 |
| Total liabilities. | <u>\$ 338,269</u> | <u>\$ 1,857,963</u> | <u>\$ 1,851,218</u> | <u>\$ 345,014</u> |
| Local Emergency Planning Commission | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 84,722 | \$ 22,610 | \$ 41,237 | \$ 66,095 |
| Total assets. | <u>\$ 84,722</u> | <u>\$ 22,610</u> | <u>\$ 41,237</u> | <u>\$ 66,095</u> |
| Liabilities: | | | | |
| Undistributed assets | \$ 84,722 | \$ 22,610 | \$ 41,237 | \$ 66,095 |
| Total liabilities. | <u>\$ 84,722</u> | <u>\$ 22,610</u> | <u>\$ 41,237</u> | <u>\$ 66,095</u> |

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | Balance 12/31/17 | Additions | Reductions | Balance 12/31/18 |
|--|-----------------------------|---------------------|---------------------|-----------------------------|
| Blanchard River Construction | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 98,289 | \$ 7,484 | \$ (19,641) | \$ 125,414 |
| Total assets. | <u>\$ 98,289</u> | <u>\$ 7,484</u> | <u>\$ (19,641)</u> | <u>\$ 125,414</u> |
| Liabilities: | | | | |
| Undistributed assets | 98,289 | 7,484 | (19,641) | 125,414 |
| Total liabilities. | <u>\$ 98,289</u> | <u>\$ 7,484</u> | <u>\$ (19,641)</u> | <u>\$ 125,414</u> |
| Hancock County Election Commission | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ - | \$ 440 | \$ 440 | \$ - |
| Total assets. | <u>\$ -</u> | <u>\$ 440</u> | <u>\$ 440</u> | <u>\$ -</u> |
| Liabilities: | | | | |
| Undistributed assets | \$ - | \$ 440 | \$ 440 | \$ - |
| Total liabilities. | <u>\$ -</u> | <u>\$ 440</u> | <u>\$ 440</u> | <u>\$ -</u> |
| Sheriff Agency | | | | |
| Assets: | | | | |
| Cash in segregated accounts | \$ 39,924 | \$ 1,852,564 | \$ 1,855,785 | \$ 36,703 |
| Total assets. | <u>\$ 39,924</u> | <u>\$ 1,852,564</u> | <u>\$ 1,855,785</u> | <u>\$ 36,703</u> |
| Liabilities: | | | | |
| Undistributed assets | \$ 39,924 | \$ 1,852,564 | \$ 1,855,785 | \$ 36,703 |
| Total liabilities. | <u>\$ 39,924</u> | <u>\$ 1,852,564</u> | <u>\$ 1,855,785</u> | <u>\$ 36,703</u> |
| Housing Trust | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 67,581 | \$ 290,117 | \$ 292,781 | \$ 64,917 |
| Total assets. | <u>\$ 67,581</u> | <u>\$ 290,117</u> | <u>\$ 292,781</u> | <u>\$ 64,917</u> |
| Liabilities: | | | | |
| Due to other governments. | \$ 67,581 | \$ 290,117 | \$ 292,781 | \$ 64,917 |
| Total liabilities | <u>\$ 67,581</u> | <u>\$ 290,117</u> | <u>\$ 292,781</u> | <u>\$ 64,917</u> |
| Hancock County Regional Planning Commission | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 6,172 | \$ 386,187 | \$ 383,073 | \$ 9,286 |
| Total assets. | <u>\$ 6,172</u> | <u>\$ 386,187</u> | <u>\$ 383,073</u> | <u>\$ 9,286</u> |
| Liabilities: | | | | |
| Due to other governments. | \$ 6,172 | \$ 386,187 | \$ 383,073 | \$ 9,286 |
| Total liabilities | <u>\$ 6,172</u> | <u>\$ 386,187</u> | <u>\$ 383,073</u> | <u>\$ 9,286</u> |

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2018

| | Balance 12/31/17 | Additions | Reductions | Balance 12/31/18 |
|--|-----------------------------|-----------------------|-----------------------|-----------------------------|
| Indigent Defense Fee | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 4,211 | \$ 26,359 | \$ 30,392 | \$ 178 |
| Total assets. | <u>\$ 4,211</u> | <u>\$ 26,359</u> | <u>\$ 30,392</u> | <u>\$ 178</u> |
| Liabilities: | | | | |
| Undistributed assets. | \$ 4,211 | \$ 26,359 | \$ 30,392 | \$ 178 |
| Total liabilities | <u>\$ 4,211</u> | <u>\$ 26,359</u> | <u>\$ 30,392</u> | <u>\$ 178</u> |
| Family First Council | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ 121,176 | \$ 322,073 | \$ 265,913 | \$ 177,336 |
| Total assets. | <u>\$ 121,176</u> | <u>\$ 322,073</u> | <u>\$ 265,913</u> | <u>\$ 177,336</u> |
| Liabilities: | | | | |
| Accounts payable. | \$ 51,656 | \$ - | \$ 51,656 | \$ - |
| Due to other governments | 69,520 | 322,073 | 214,257 | 177,336 |
| Total liabilities | <u>\$ 121,176</u> | <u>\$ 322,073</u> | <u>\$ 265,913</u> | <u>\$ 177,336</u> |
| Arson Offender Registration | | | | |
| Assets: | | | | |
| Equity in pooled cash and investments | \$ - | \$ 50 | \$ 25 | \$ 25 |
| Total assets. | <u>\$ -</u> | <u>\$ 50</u> | <u>\$ 25</u> | <u>\$ 25</u> |
| Liabilities: | | | | |
| Due to other governments. | \$ - | \$ 50 | \$ 25 | \$ 25 |
| Total liabilities | <u>\$ -</u> | <u>\$ 50</u> | <u>\$ 25</u> | <u>\$ 25</u> |
| <i>All Agency Funds</i> | | | | |
| Assets | | | | |
| Equity in pooled cash and investments | \$ 4,701,362 | \$ 134,026,292 | \$ 134,217,145 | \$ 4,510,509 |
| Cash and cash equivalents in segregated accounts | 1,136,618 | 18,931,732 | 19,174,701 | 893,649 |
| Real estate and other taxes receivable | 131,877,809 | 132,431,516 | 131,877,809 | 132,431,516 |
| Accounts receivable. | 413,826 | 428,541 | 413,826 | 428,541 |
| Special assessments receivable | 958,279 | 955,398 | 958,279 | 955,398 |
| Due from other governments | 3,064,368 | 3,031,528 | 3,064,368 | 3,031,528 |
| Due from external parties. | 14,462 | 34,402 | 14,462 | 34,402 |
| Total assets. | <u>\$ 142,166,724</u> | <u>\$ 289,839,409</u> | <u>\$ 289,720,590</u> | <u>\$ 142,285,543</u> |
| Liabilities | | | | |
| Accounts payable | \$ 69,691 | \$ - | \$ 69,691 | \$ - |
| Payroll withholdings. | 380,870 | 200,221 | 250,799 | 330,292 |
| Due to other governments. | 139,915,740 | 269,954,419 | 269,479,289 | 140,390,870 |
| Deposits held and due to others | 413,826 | 428,541 | 413,826 | 428,541 |
| Undistributed assets | 1,386,561 | 19,256,106 | 19,506,949 | 1,135,718 |
| Due to external parties. | 36 | 122 | 36 | 122 |
| Total liabilities. | <u>\$ 142,166,724</u> | <u>\$ 289,839,409</u> | <u>\$ 289,720,590</u> | <u>\$ 142,285,543</u> |

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 | 212 |
| 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 | 224 |
| 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 | 238 |
| 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 | 248 |
| 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 | 251 |
| 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>2018</u> | <u>2017 (1)</u> | <u>2016</u> | <u>2015</u> |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| Governmental activities: | | | | |
| Net investment in capital assets | \$ 110,033,636 | \$ 106,701,963 | \$ 103,205,827 | \$ 103,463,437 |
| Restricted | 18,192,169 | 23,806,973 | 26,437,202 | 26,121,562 |
| Unrestricted | <u>4,252,986</u> | <u>1,873,402</u> | <u>16,448,767</u> | <u>15,102,548</u> |
| Total governmental activities net position | <u>132,478,791</u> | <u>132,382,338</u> | <u>146,091,796</u> | <u>144,687,547</u> |
| Business-type activities: | | | | |
| Net investment in capital assets | 10,061,098 | 7,465,843 | 6,577,309 | 6,359,771 |
| Restricted | 1,889,916 | 2,952,705 | 2,860,168 | 2,827,900 |
| Unrestricted | <u>849,587</u> | <u>2,839,195</u> | <u>2,908,599</u> | <u>2,240,356</u> |
| Total business-type activities net position | <u>12,800,601</u> | <u>13,257,743</u> | <u>12,346,076</u> | <u>11,428,027</u> |
| Primary government: | | | | |
| Net investment in capital assets | 120,094,734 | 114,167,806 | 109,783,136 | 109,823,208 |
| Restricted | 20,082,085 | 26,759,678 | 29,297,370 | 28,949,462 |
| Unrestricted | <u>5,102,573</u> | <u>4,712,597</u> | <u>19,357,366</u> | <u>17,342,904</u> |
| Total primary government net position | <u>\$ 145,279,392</u> | <u>\$ 145,640,081</u> | <u>\$ 158,437,872</u> | <u>\$ 156,115,574</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>2014 (1)</u> | <u>2013</u> | <u>2012</u> | <u>2011 (1)</u> | <u>2010</u> | <u>2009</u> |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| \$ 98,764,974 | \$ 94,798,441 | \$ 94,389,841 | \$ 92,923,553 | \$ 89,079,826 | \$ 85,606,598 |
| 28,866,723 | 36,079,271 | 34,862,850 | 30,814,414 | 35,002,666 | 32,145,475 |
| 9,775,069 | 18,321,815 | 15,543,054 | 12,785,902 | 3,841,373 | 2,979,396 |
| <u>137,406,766</u> | <u>149,199,527</u> | <u>144,795,745</u> | <u>136,523,869</u> | <u>127,923,865</u> | <u>120,731,469</u> |
| 5,725,600 | 5,211,402 | 5,058,899 | 4,595,937 | 5,250,924 | 4,056,179 |
| 2,796,793 | 2,763,441 | 2,769,632 | 2,821,391 | 2,981,621 | 2,850,305 |
| 2,488,953 | 2,317,296 | 1,581,753 | 1,874,286 | 2,332,537 | 1,690,932 |
| <u>11,011,346</u> | <u>10,292,139</u> | <u>9,410,284</u> | <u>9,291,614</u> | <u>10,565,082</u> | <u>8,597,416</u> |
| 104,490,574 | 100,009,843 | 99,448,740 | 97,519,490 | 94,330,750 | 89,662,777 |
| 31,663,516 | 38,842,712 | 37,632,482 | 33,635,805 | 37,984,287 | 34,995,780 |
| 12,264,022 | 20,639,111 | 17,124,807 | 14,660,188 | 6,173,910 | 4,670,328 |
| <u>\$ 148,418,112</u> | <u>\$ 159,491,666</u> | <u>\$ 154,206,029</u> | <u>\$ 145,815,483</u> | <u>\$ 138,488,947</u> | <u>\$ 129,328,885</u> |

HANCOCK COUNTY, OHIO

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

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|--|-------------------|-------------------|-------------------|-------------------|
| Expenses | | | | |
| Governmental activities | | | | |
| General government | | | | |
| Legislative and executive | \$ 7,822,738 | \$ 9,443,048 | \$ 7,394,995 | \$ 6,220,443 |
| Judicial | 5,243,567 | 5,510,128 | 4,422,980 | 4,555,160 |
| Public safety | 12,296,602 | 11,726,027 | 10,171,828 | 8,609,661 |
| Public works | 7,318,608 | 6,793,195 | 7,938,936 | 7,076,722 |
| Health | 16,000,098 | 14,605,828 | 15,759,703 | 16,104,699 |
| Human services | 11,713,272 | 10,108,308 | 8,577,667 | 10,457,791 |
| Conservation and recreation | 2,746,754 | 2,376,144 | 2,792,549 | 396,577 |
| Economic development | 435,481 | 852,625 | 502,509 | 676,154 |
| Other | - | - | - | - |
| Interest and fiscal charges | 246,297 | 238,908 | 489,536 | 455,763 |
| Total governmental activities expenses | <u>63,823,417</u> | <u>61,654,211</u> | <u>58,050,703</u> | <u>54,552,970</u> |
| Business-type activities | | | | |
| Sanitary landfill | 6,918,731 | 4,415,448 | 4,949,029 | 4,061,372 |
| Agricultural service center | 95,948 | 206,743 | 168,394 | 124,570 |
| BMV one-stop | 211,642 | 120,081 | 113,594 | 130,684 |
| Total business-type activities expenses | <u>7,226,321</u> | <u>4,742,272</u> | <u>5,231,017</u> | <u>4,316,626</u> |
| Total primary government expenses | <u>71,049,738</u> | <u>66,396,483</u> | <u>63,281,720</u> | <u>58,869,596</u> |
| Program revenues | | | | |
| Governmental activities | | | | |
| Charges for services | | | | |
| General government | | | | |
| Legislative and executive | 3,507,078 | 3,592,009 | 3,777,660 | 3,362,429 |
| Judicial | 1,659,806 | 1,861,749 | 1,878,604 | 1,481,331 |
| Public safety | 1,671,304 | 1,638,597 | 1,249,078 | 1,486,381 |
| Public works | 1,619,265 | 1,699,468 | 1,022,775 | 1,262,229 |
| Health | 472,791 | 629,246 | 564,691 | 614,570 |
| Human services | 305,611 | 313,092 | 271,688 | 409,860 |
| Economic development | - | 372,236 | 596,478 | 118,000 |
| Operating grants, contributions, and interest | 19,605,967 | 19,469,178 | 20,391,236 | 22,382,940 |
| Capital grants and contributions | 1,896,671 | 2,464,251 | 785,421 | 1,945,398 |
| Total governmental activities program revenues | <u>30,738,493</u> | <u>32,039,826</u> | <u>30,537,631</u> | <u>33,063,138</u> |

| | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> |
|----|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$ | 6,884,895 | \$ 7,238,640 | \$ 6,841,591 | \$ 6,459,734 | \$ 6,640,009 | \$ 6,063,596 |
| | 4,041,880 | 4,083,279 | 3,893,158 | 3,597,729 | 3,645,316 | 3,334,419 |
| | 9,255,291 | 8,538,180 | 8,249,571 | 7,858,955 | 7,467,419 | 9,021,486 |
| | 7,004,833 | 6,524,864 | 6,402,505 | 6,266,746 | 7,865,066 | 5,854,928 |
| | 17,957,354 | 16,781,860 | 17,473,464 | 18,013,828 | 17,320,605 | 17,057,091 |
| | 9,944,012 | 9,534,837 | 8,703,980 | 8,768,914 | 10,474,145 | 11,516,761 |
| | 522,175 | 881,099 | 492,030 | 408,057 | 1,007,216 | 1,045,778 |
| | 1,239,554 | 602,358 | 408,032 | 154,948 | 171,049 | 212,671 |
| | - | - | 63,205 | - | - | - |
| | 508,990 | 619,328 | 531,206 | 613,666 | 671,081 | 790,331 |
| | <u>57,358,984</u> | <u>54,804,445</u> | <u>53,058,742</u> | <u>52,142,577</u> | <u>55,261,906</u> | <u>54,897,061</u> |
| | 4,437,448 | 4,121,102 | 5,184,417 | 6,450,640 | 3,363,849 | 2,984,277 |
| | 140,876 | 115,827 | 134,701 | 244,522 | 140,007 | 152,376 |
| | 119,876 | 160,479 | 183,050 | 176,292 | 173,959 | 155,338 |
| | <u>4,698,200</u> | <u>4,397,408</u> | <u>5,502,168</u> | <u>6,871,454</u> | <u>3,677,815</u> | <u>3,291,991</u> |
| | <u>62,057,184</u> | <u>59,201,853</u> | <u>58,560,910</u> | <u>59,014,031</u> | <u>58,939,721</u> | <u>58,189,052</u> |
| | 3,243,365 | 3,215,548 | 3,501,880 | 3,024,127 | 2,765,574 | 2,894,153 |
| | 1,464,820 | 1,435,144 | 1,315,269 | 1,486,756 | 1,461,683 | 1,196,639 |
| | 1,266,212 | 1,191,594 | 1,159,519 | 1,056,014 | 1,358,975 | 1,318,597 |
| | 1,202,440 | 990,801 | 1,232,234 | 1,136,935 | 1,029,244 | 1,458,717 |
| | 604,731 | 674,907 | 655,414 | 676,603 | 649,703 | 549,622 |
| | 354,346 | 291,440 | 356,522 | 321,072 | 335,571 | 482,695 |
| | 289,085 | 275 | 127,500 | - | 18,928 | - |
| | 22,944,357 | 24,356,653 | 25,075,069 | 25,453,629 | 25,176,187 | 28,464,714 |
| | 2,371,041 | 1,131,489 | 2,470,485 | 833,784 | 3,083,158 | 2,251,590 |
| | <u>33,740,397</u> | <u>33,287,851</u> | <u>35,893,892</u> | <u>33,988,920</u> | <u>35,879,023</u> | <u>38,616,727</u> |

(Continued)

HANCOCK COUNTY, OHIO

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

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|------------------------|------------------------|------------------------|------------------------|
| Business-type activities | | | | |
| Charges for services | | | | |
| Sanitary landfill | \$ 5,385,670 | \$ 5,280,344 | \$ 4,816,453 | \$ 4,570,941 |
| Agricultural service center | 322,795 | 247,677 | 243,091 | 237,639 |
| BMV one-stop | 280,754 | 253,105 | 187,420 | 225,051 |
| Total business-type activities program revenues | <u>5,989,219</u> | <u>5,781,126</u> | <u>5,246,964</u> | <u>5,033,631</u> |
| Total primary government program revenues | <u>36,727,712</u> | <u>37,820,952</u> | <u>35,784,595</u> | <u>38,096,769</u> |
| Net (expense)/revenue | | | | |
| Governmental activities | (33,084,924) | (29,614,385) | (27,513,072) | (21,489,832) |
| Business-type activities | (1,237,102) | 1,038,854 | 15,947 | 717,005 |
| Total primary government net expense | <u>\$ (34,322,026)</u> | <u>\$ (28,575,531)</u> | <u>\$ (27,497,125)</u> | <u>\$ (20,772,827)</u> |
| General revenues and other changes in net position | | | | |
| Governmental activities | | | | |
| Property taxes levied for | | | | |
| General operating | 2,432,929 | 2,375,885 | 2,205,157 | 2,167,183 |
| Health - Alcohol, Drug, and Mental Health | 2,441,348 | 1,872,165 | 1,831,198 | 1,801,133 |
| Health - Board of Developmental Disabilities | 6,318,101 | 6,095,191 | 6,010,390 | 5,882,716 |
| Human services - Agency on Aging | 2,041,593 | 918,934 | 869,894 | 856,561 |
| County capital improvements | 111,394 | 114,318 | 106,818 | 109,179 |
| Payment in lieu of taxes | 361,705 | 229,873 | 383,747 | 281,980 |
| Sales tax imposed for | | | | |
| General operating | 15,558,714 | 14,714,421 | 14,908,400 | 14,604,344 |
| Intergovernmental not restricted to a particular purpose | 2,842,460 | 3,000,654 | 2,229,120 | 2,620,056 |
| Interest | 849,540 | 520,882 | 372,597 | 337,190 |
| Other | 223,593 | 129,487 | - | 110,271 |
| Total governmental activities | <u>33,181,377</u> | <u>29,971,810</u> | <u>28,917,321</u> | <u>28,770,613</u> |
| Business-type activities | | | | |
| Interest | 131,554 | 117,283 | 154,953 | 145,090 |
| Other | 648,406 | 376,134 | 747,149 | 377,456 |
| Total business-type activities | <u>779,960</u> | <u>493,417</u> | <u>902,102</u> | <u>522,546</u> |
| Total primary government | <u>33,961,337</u> | <u>30,465,227</u> | <u>29,819,423</u> | <u>29,293,159</u> |
| Change in net position | | | | |
| Governmental activities | 96,453 | 357,425 | 1,404,249 | 7,280,781 |
| Business-type activities | (457,142) | 1,532,271 | 918,049 | 1,239,551 |
| Total primary government change in net position | <u>\$ (360,689)</u> | <u>\$ 1,889,696</u> | <u>\$ 2,322,298</u> | <u>\$ 8,520,332</u> |

Source: County financial records.

| 2014 | 2013 | 2012 | 2011 | 2010 | 2009 |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| \$ 4,522,827 | \$ 4,411,991 | \$ 4,663,577 | \$ 4,998,184 | \$ 4,763,358 | \$ 4,050,258 |
| 243,645 | 236,960 | 234,413 | 232,599 | 182,823 | 270,191 |
| 221,536 | 193,704 | 200,580 | 217,640 | 213,625 | 214,077 |
| <u>4,988,008</u> | <u>4,842,655</u> | <u>5,098,570</u> | <u>5,448,423</u> | <u>5,159,806</u> | <u>4,534,526</u> |
| <u>38,728,405</u> | <u>38,130,506</u> | <u>40,992,462</u> | <u>39,437,343</u> | <u>41,038,829</u> | <u>43,151,253</u> |
| (23,618,587) | (21,516,594) | (17,164,850) | (18,153,657) | (19,382,883) | (16,280,334) |
| 289,808 | 445,247 | (403,598) | (1,423,031) | 1,481,991 | 1,242,535 |
| <u>\$ (23,328,779)</u> | <u>\$ (21,071,347)</u> | <u>\$ (17,568,448)</u> | <u>\$ (19,576,688)</u> | <u>\$ (17,900,892)</u> | <u>\$ (15,037,799)</u> |
| 2,213,763 | 1,983,282 | 1,815,717 | 1,748,203 | 1,778,667 | 1,727,735 |
| 1,784,687 | 1,756,958 | 1,755,907 | 1,701,001 | 1,693,002 | 1,660,472 |
| 5,849,583 | 5,756,828 | 5,756,026 | 5,568,835 | 5,529,055 | 5,406,028 |
| 848,705 | 835,930 | 798,381 | 785,078 | 781,384 | 766,371 |
| 111,219 | 113,219 | 276,119 | 273,244 | 282,822 | 299,739 |
| 232,017 | 264,141 | 262,583 | 281,109 | 1,814,383 | 1,555,719 |
| 13,314,511 | 12,565,916 | 11,961,333 | 13,052,962 | 11,033,040 | 11,218,864 |
| 2,697,690 | 2,321,831 | 2,338,942 | 2,540,206 | 2,882,342 | 2,828,422 |
| 142,738 | 194,459 | 329,234 | 394,368 | 492,360 | 744,484 |
| 35,435 | 127,812 | 142,484 | 573,689 | 288,224 | 328,481 |
| <u>27,230,348</u> | <u>25,920,376</u> | <u>25,436,726</u> | <u>26,918,695</u> | <u>26,575,279</u> | <u>26,536,315</u> |
| 40,247 | 42,099 | 4,440 | 221,147 | 150,173 | 210,582 |
| 389,152 | 394,509 | 517,828 | 382,815 | 335,502 | 195,897 |
| 429,399 | 436,608 | 522,268 | 603,962 | 485,675 | 406,479 |
| <u>27,659,747</u> | <u>26,356,984</u> | <u>25,958,994</u> | <u>27,522,657</u> | <u>27,060,954</u> | <u>26,942,794</u> |
| 3,611,761 | 4,403,782 | 8,271,876 | 8,765,038 | 7,192,396 | 10,255,981 |
| 719,207 | 881,855 | 118,670 | (819,069) | 1,967,666 | 1,649,014 |
| <u>\$ 4,330,968</u> | <u>\$ 5,285,637</u> | <u>\$ 8,390,546</u> | <u>\$ 7,945,969</u> | <u>\$ 9,160,062</u> | <u>\$ 11,904,995</u> |

HANCOCK COUNTY, OHIO

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

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|----------------------|----------------------|----------------------|----------------------|
| General fund: | | | | |
| Nonspendable | \$ 716,802 | \$ 658,549 | \$ 666,541 | \$ 496,631 |
| Committed | 20,972 | 78,908 | 169,077 | 88,589 |
| Assigned | 859,502 | 3,324,389 | 2,113,609 | 3,075,673 |
| Unassigned | 6,635,010 | 4,585,526 | 4,804,145 | 3,683,294 |
| Reserved | - | - | - | - |
| Designated | - | - | - | - |
| Unreserved | - | - | - | - |
| Total general fund | <u>8,232,286</u> | <u>8,647,372</u> | <u>7,753,372</u> | <u>7,344,187</u> |
| All other governmental funds: | | | | |
| Nonspendable | 881,776 | 922,357 | 961,621 | 750,893 |
| Restricted | 23,860,304 | 26,053,567 | 28,040,776 | 29,096,916 |
| Committed | 20,382,184 | 18,317,913 | 17,244,808 | 15,087,599 |
| Assigned | 792,852 | 920,800 | 1,310,128 | 1,085,913 |
| Unassigned (deficit) | (1,029,054) | (798,432) | (1,328,422) | (2,195,086) |
| Reserved | - | - | - | - |
| Designated in special revenue funds | - | - | - | - |
| Unreserved, undesignated, reported in | | | | |
| Special revenue funds | - | - | - | - |
| Debt service funds | - | - | - | - |
| Capital projects funds (deficit) | - | - | - | - |
| Permanent fund | - | - | - | - |
| Total all other governmental funds | <u>44,888,062</u> | <u>45,416,205</u> | <u>46,228,911</u> | <u>43,826,235</u> |
| Total all governmental funds | <u>\$ 53,120,348</u> | <u>\$ 54,063,577</u> | <u>\$ 53,982,283</u> | <u>\$ 51,170,422</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.

| 2014 | 2013 | 2012 | 2011 | 2010 (1) | 2009 |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 438,887 | \$ 370,443 | \$ 400,908 | \$ 213,404 | \$ - | \$ - |
| 110,432 | 123,389 | 84,812 | 232,384 | - | - |
| 2,681,127 | 2,426,434 | 2,642,014 | 2,630,334 | - | - |
| 3,297,304 | 2,593,120 | 3,166,506 | 3,828,998 | - | - |
| - | - | - | - | 492,930 | 574,279 |
| - | - | - | - | 800,000 | - |
| - | - | - | - | 4,563,405 | 3,140,012 |
| <u>6,527,750</u> | <u>5,513,386</u> | <u>6,294,240</u> | <u>6,905,120</u> | <u>5,856,335</u> | <u>3,714,291</u> |
| 621,701 | 797,081 | 885,304 | 871,859 | - | - |
| 29,144,866 | 30,698,825 | 31,486,974 | 24,220,819 | - | - |
| 12,858,480 | 10,499,660 | 7,460,373 | 4,196,308 | - | - |
| 1,129,902 | 1,386,159 | 1,179,880 | 1,322,154 | - | - |
| (1,656,862) | (321,158) | (322,003) | (375,543) | - | - |
| - | - | - | - | 3,195,531 | 4,812,201 |
| - | - | - | - | 177,101 | 71,350 |
| - | - | - | - | 13,967,960 | 12,508,845 |
| - | - | - | - | 5,744,997 | 4,595,969 |
| - | - | - | - | 5,632,730 | 3,341,592 |
| - | - | - | - | 144,208 | 141,652 |
| <u>42,098,087</u> | <u>43,060,567</u> | <u>40,690,528</u> | <u>30,235,597</u> | <u>28,862,527</u> | <u>25,471,609</u> |
| <u>\$ 48,625,837</u> | <u>\$ 48,573,953</u> | <u>\$ 46,984,768</u> | <u>\$ 37,140,717</u> | <u>\$ 34,718,862</u> | <u>\$ 29,185,900</u> |

HANCOCK COUNTY, OHIO

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

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|--|---------------------|--------------------|---------------------|---------------------|
| Revenues: | | | | |
| Property taxes | \$ 13,179,100 | \$ 11,554,553 | \$ 11,014,352 | \$ 10,868,379 |
| Payments in lieu of taxes | 361,705 | 229,873 | 383,747 | 281,980 |
| Permissive motor vehicle license tax | 182,337 | 181,749 | 180,604 | 177,452 |
| Sales taxes | 15,610,040 | 14,785,614 | 14,954,907 | 14,127,399 |
| Special assessments | 355,949 | 1,191,800 | 1,033,420 | 741,839 |
| Charges for services | 7,685,702 | 7,531,059 | 7,510,822 | 6,890,727 |
| Licenses and permits | 354,106 | 314,665 | 324,672 | 322,862 |
| Fines and forfeitures | 314,483 | 379,370 | 337,230 | 320,217 |
| Intergovernmental | 21,534,150 | 22,770,749 | 22,336,639 | 25,561,769 |
| Investment income | 900,196 | 523,218 | 400,726 | 342,848 |
| Rental income | 428,332 | 629,465 | 489,044 | 531,988 |
| Contributions and donations | 9,948 | 74,276 | - | 16,629 |
| Other | 2,867,626 | 1,681,566 | 1,128,985 | 1,749,870 |
| Total revenues | <u>63,783,674</u> | <u>61,847,957</u> | <u>60,095,148</u> | <u>61,933,959</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government: | | | | |
| Legislative and executive | 6,821,528 | 8,465,383 | 7,164,396 | 6,579,555 |
| Judicial | 5,008,208 | 4,960,316 | 4,167,905 | 4,575,954 |
| Public safety | 11,130,666 | 9,677,432 | 9,511,210 | 8,599,451 |
| Public works | 4,925,763 | 4,657,697 | 4,378,755 | 4,554,198 |
| Health | 15,394,406 | 14,099,432 | 15,295,962 | 15,916,096 |
| Human services | 11,255,085 | 9,344,073 | 8,854,730 | 10,403,014 |
| Conservation and recreation | 371,924 | 407,152 | 401,135 | 396,577 |
| Economic development | 435,481 | 852,625 | 502,509 | 676,154 |
| Other | - | - | - | - |
| Capital outlay | 8,332,439 | 8,142,584 | 4,649,553 | 6,027,485 |
| Debt service: | | | | |
| Principal retirement | 851,301 | 992,504 | 2,762,523 | 1,224,215 |
| Interest and fiscal charges | 251,626 | 277,496 | 313,808 | 436,676 |
| Issuance costs | - | - | 96,635 | - |
| Total expenditures | <u>64,778,427</u> | <u>61,876,694</u> | <u>58,099,121</u> | <u>59,389,375</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>\$ (994,753)</u> | <u>\$ (28,737)</u> | <u>\$ 1,996,027</u> | <u>\$ 2,544,584</u> |

| 2014 | 2013 | 2012 | 2011 | 2010 | 2009 |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| \$ 10,907,591 | \$ 10,413,336 | \$ 10,337,702 | \$ 10,171,635 | \$ 10,128,456 | \$ 9,779,230 |
| 232,017 | 264,141 | 262,583 | 281,109 | 1,814,383 | 1,555,719 |
| 177,444 | 156,982 | 173,897 | 170,315 | 171,664 | 161,958 |
| 13,147,137 | 12,459,400 | 12,157,958 | 11,587,215 | 11,211,027 | 10,530,644 |
| 735,150 | 477,094 | 493,903 | 478,763 | 659,198 | 515,229 |
| 7,236,057 | 6,182,030 | 6,984,148 | 6,461,598 | 6,315,593 | 6,292,332 |
| 308,482 | 360,903 | 256,409 | 263,226 | 227,624 | 207,278 |
| 319,743 | 303,085 | 322,662 | 325,801 | 575,954 | 325,570 |
| 26,495,413 | 25,778,009 | 28,865,108 | 25,801,828 | 30,808,886 | 33,251,737 |
| 172,573 | 240,857 | 373,555 | 424,789 | 541,452 | 926,969 |
| 440,860 | 432,105 | 425,541 | 469,368 | 362,827 | 323,617 |
| 4,688 | 20,981 | 25,823 | 25,438 | 29,121 | 19,001 |
| 1,629,958 | 2,212,917 | 1,584,186 | 2,373,098 | 1,679,147 | 1,883,733 |
| <u>61,807,113</u> | <u>59,301,840</u> | <u>62,263,475</u> | <u>58,834,183</u> | <u>64,525,332</u> | <u>65,773,017</u> |
| 6,497,999 | 6,182,160 | 6,587,178 | 6,273,123 | 6,522,068 | 5,838,308 |
| 3,796,706 | 4,027,320 | 3,933,092 | 3,537,108 | 3,567,055 | 3,276,165 |
| 8,637,558 | 8,249,933 | 7,935,953 | 7,548,928 | 7,056,803 | 8,627,236 |
| 5,759,222 | 4,755,501 | 5,759,973 | 4,877,023 | 5,578,673 | 5,631,918 |
| 17,195,941 | 16,548,929 | 17,095,028 | 17,670,767 | 16,994,090 | 16,809,287 |
| 9,580,163 | 9,475,067 | 8,629,669 | 8,787,212 | 10,319,360 | 11,395,760 |
| 522,175 | 881,099 | 492,030 | 408,057 | 1,007,216 | 1,045,778 |
| 1,239,554 | 602,358 | 408,032 | 154,948 | 171,049 | 212,671 |
| - | - | 63,205 | - | - | - |
| 6,850,777 | 5,340,264 | 2,333,303 | 5,161,871 | 5,545,429 | 3,500,551 |
| 1,200,537 | 3,764,507 | 1,251,804 | 1,429,955 | 1,594,843 | 1,900,175 |
| 491,077 | 576,469 | 506,969 | 563,336 | 615,784 | 731,059 |
| - | 23,592 | - | - | - | 31,749 |
| <u>61,771,709</u> | <u>60,427,199</u> | <u>54,996,236</u> | <u>56,412,328</u> | <u>58,972,370</u> | <u>59,000,657</u> |
| \$ 35,404 | \$ (1,125,359) | \$ 7,267,239 | \$ 2,421,855 | \$ 5,552,962 | \$ 6,772,360 |

(Continued)

HANCOCK COUNTY, OHIO

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

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|--|---------------------|------------------|---------------------|---------------------|
| Other financing sources (uses): | | | | |
| Loans issued | \$ 33,866 | \$ 110,031 | \$ 22,707 | \$ - |
| Bonds issued | - | - | 2,934,095 | - |
| Notes issued | - | - | - | - |
| Issuance of bond proceeds | 17,658 | - | - | - |
| Premium on bonds issued | - | - | 347,885 | - |
| Discount on bonds issued | - | - | - | - |
| Payment to refunded bond escrow agent | - | - | (2,488,852) | - |
| Transfers in | 10,680,787 | 7,167,902 | 8,105,571 | 5,821,799 |
| Transfers out | (10,680,787) | (7,167,902) | (8,105,571) | (5,821,799) |
| Total other financing sources (uses) | <u>51,524</u> | <u>110,031</u> | <u>815,835</u> | <u>-</u> |
| Changes in fund balances | <u>\$ (943,229)</u> | <u>\$ 81,294</u> | <u>\$ 2,811,862</u> | <u>\$ 2,544,584</u> |
| Debt service as a percentage of noncapital expenditures | 1.91% | 2.34% | 5.67% | 3.19% |
| Capital Outlay | 7,031,979 | 7,680,135 | 3,806,458 | 7,333,723 |

Source: County financial records.

| <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> |
|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| \$ 16,480 | \$ 90,186 | \$ 76,812 | \$ - | \$ - | \$ - |
| - | 3,290,000 | - | - | - | 1,375,000 |
| - | - | 2,500,000 | - | - | 100,000 |
| - | - | - | - | - | - |
| - | 17,500 | - | - | - | 1,972 |
| - | - | - | - | - | (3,184) |
| - | (683,142) | - | - | - | - |
| 4,984,492 | 8,506,300 | 4,287,675 | 3,642,917 | 4,607,267 | 3,876,974 |
| (4,984,492) | (8,506,300) | (4,287,675) | (3,642,917) | (4,627,267) | (3,876,974) |
| <u>16,480</u> | <u>2,714,544</u> | <u>2,576,812</u> | <u>-</u> | <u>(20,000)</u> | <u>1,473,788</u> |
| <u>\$ 51,884</u> | <u>\$ 1,589,185</u> | <u>\$ 9,844,051</u> | <u>\$ 2,421,855</u> | <u>\$ 5,532,962</u> | <u>\$ 8,246,148</u> |
| 3.06% | 8.01% | 3.46% | 3.95% | 4.12% | 4.90% |
| 6,525,130 | 6,204,097 | 4,140,130 | 5,941,988 | 5,334,957 | 5,285,918 |

HANCOCK COUNTY, OHIO

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS

| Tax Year/ Collection Year | Real Property | | | Public Utility Personal Property | |
|------------------------------|------------------------------|--|------------------------------|-------------------------------------|------------------------------|
| | Assessed Value | | Estimated Actual Value | Assessed Value | Estimated Actual Value |
| | Residential/ Agricultural | Commercial/ Industrial/ Public Utility | | | |
| 2017/2018 | \$ 1,471,255,930 | \$ 333,377,460 | \$ 5,156,095,400 | \$ 120,642,700 | \$ 137,093,977 |
| 2016/2017 | 1,461,230,050 | 334,992,320 | 5,132,063,914 | 112,448,010 | 127,781,830 |
| 2015/2016 | 1,349,839,180 | 325,933,690 | 4,787,922,486 | 96,767,120 | 109,962,636 |
| 2014/2015 | 1,336,711,500 | 321,357,480 | 4,737,339,943 | 76,637,570 | 87,088,148 |
| 2013/2014 | 1,326,537,000 | 320,393,600 | 4,705,516,000 | 74,802,880 | 85,003,273 |
| 2012/2013 | 1,209,459,990 | 321,546,020 | 4,374,302,886 | 66,595,890 | 75,677,148 |
| 2011/2012 | 1,205,288,920 | 326,011,840 | 4,375,145,029 | 60,824,010 | 69,118,193 |
| 2010/2011 | 1,200,918,810 | 320,627,210 | 4,347,274,343 | 58,865,590 | 66,892,716 |
| 2009/2010 | 1,200,696,460 | 304,500,070 | 4,300,561,514 | 56,962,270 | 64,729,852 |
| 2008/2009 | 1,173,962,710 | 300,527,970 | 4,212,830,514 | 52,267,820 | 59,395,250 |

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 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.

| Tangible Personal Property | | Total | | |
|---------------------------------------|---------------------------------------|---------------------------|---------------------------------------|--|
| Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | Weighted Average Tax Rate |
| \$ - | \$ - | \$ 1,925,276,090 | \$ 5,293,189,377 | \$ 6.83 |
| - | - | 1,908,670,380 | 5,259,845,744 | 6.83 |
| - | - | 1,772,539,990 | 4,897,885,122 | 7.11 |
| - | - | 1,734,706,550 | 4,824,428,091 | 7.11 |
| - | - | 1,721,733,480 | 4,790,519,273 | 7.11 |
| - | - | 1,597,601,900 | 4,449,980,034 | 7.49 |
| - | - | 1,592,124,770 | 4,444,263,222 | 7.47 |
| 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 | 617,765,800 | 1,588,535,080 | 4,889,991,564 | 7.34 |

HANCOCK COUNTY, OHIO

PROPERTY TAX RATES (COLLECTION YEAR)
DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 ASSESSED VALUE)
LAST TEN YEARS

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|-------------|-------------|-------------|-------------|-------------|
| Unvoted millage | | | | | |
| General fund | | | | | |
| Effective millage rates | \$1.50 | \$1.50 | \$1.50 | \$1.50 | \$1.50 |
| Voted millage | | | | | |
| Board of | | | | | |
| Developmental Disabilities | | | | | |
| Residential/agricultural | 3.47 | 3.47 | 3.47 | 3.70 | 3.70 |
| Commercial/industrial | 4.27 | 4.27 | 4.31 | 4.38 | 4.40 |
| Tangible/public utility personal | 4.40 | 4.40 | 4.40 | 4.40 | 4.40 |
| ADAMHS | | | | | |
| Residential/agricultural | 1.30 | 1.30 | 1.07 | 1.14 | 1.15 |
| Commercial/industrial | 1.29 | 1.29 | 1.27 | 1.30 | 1.30 |
| Tangible/public utility personal | 1.30 | 1.30 | 1.30 | 1.30 | 1.30 |
| Agency on Aging | | | | | |
| Residential/agricultural | 1.12 | 1.12 | 0.52 | 0.55 | 0.55 |
| Commercial/industrial | 1.18 | 1.18 | 0.59 | 0.60 | 0.60 |
| Tangible/public utility personal | 1.20 | 1.20 | 0.60 | 0.60 | 0.60 |
| Total effective voted millage by type of property | | | | | |
| Residential/agricultural | 5.88 | 5.88 | 5.06 | 5.39 | 5.40 |
| Commercial/industrial | 6.73 | 6.73 | 6.17 | 6.28 | 6.30 |
| Tangible/public utility personal | 6.90 | 6.90 | 6.30 | 6.30 | 6.30 |
| Total county direct rate | | | | | |
| Residential/agricultural | 7.38 | 7.38 | 6.56 | 6.90 | 6.90 |
| Commercial/industrial | 8.23 | 8.23 | 7.67 | 7.80 | 7.80 |
| Tangible/public utility personal | 8.40 | 8.40 | 7.80 | 7.80 | 7.80 |
| Total county weighted average tax rate | 7.59 | 6.83 | 7.11 | 7.11 | 7.11 |
| In county school districts | | | | | |
| Arcadia LSD | 28.97 | 28.96 | 29.77 | 30.15 | 30.22 |
| Arlington LSD | 31.40 | 31.40 | 31.40 | 31.40 | 32.31 |
| Cory-Rawson LSD | 37.49 | 38.33 | 36.21 | 36.50 | 38.76 |
| Findlay CSD | 64.95 | 64.95 | 64.94 | 64.95 | 64.95 |
| Liberty-Benton LSD | 40.22 | 40.32 | 41.35 | 41.73 | 41.97 |
| McComb LSD | 32.16 | 33.41 | 33.52 | 33.54 | 34.19 |
| Van Buren LSD | 39.02 | 38.76 | 39.29 | 39.44 | 39.68 |
| Vanlue LSD | 40.93 | 40.90 | 41.44 | 41.53 | 41.75 |
| Out of county school districts | | | | | |
| Ada EVSD | 46.90 | 46.80 | 46.70 | 46.70 | 47.44 |
| Bluffton EVSD | 41.28 | 41.17 | 42.53 | 42.79 | 41.04 |
| Elmwood LSD | 37.05 | 36.90 | 36.90 | 36.90 | 37.30 |
| Fostoria CSD | 60.48 | 60.02 | 59.57 | 59.76 | 63.51 |
| Hardin Northern LSD | 41.55 | 41.15 | 41.15 | 41.15 | 42.49 |
| North Baltimore LSD | 58.25 | 54.90 | 55.30 | 55.15 | 56.95 |
| Riverdale LSD | 28.04 | 28.08 | 28.26 | 34.51 | 34.64 |

| <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> |
|-------------|-------------|-------------|-------------|-------------|
| \$1.50 | \$1.50 | \$1.50 | \$1.50 | \$1.50 |
| 3.70 | 4.04 | 4.03 | 4.03 | 4.00 |
| 4.40 | 4.40 | 4.40 | 4.38 | 4.15 |
| 4.40 | 4.40 | 4.40 | 4.40 | 4.00 |
| 1.14 | 1.25 | 1.25 | 1.25 | 1.24 |
| 1.30 | 1.30 | 1.30 | 1.30 | 1.25 |
| 1.30 | 1.30 | 1.30 | 1.30 | 1.30 |
| 0.55 | 0.60 | 0.58 | 0.57 | 0.57 |
| 0.60 | 0.60 | 0.60 | 0.60 | 0.57 |
| 0.60 | 0.60 | 0.60 | 0.60 | 0.60 |
| 5.39 | 5.89 | 5.86 | 5.85 | 5.81 |
| 6.30 | 6.30 | 6.30 | 6.28 | 5.97 |
| 6.30 | 6.30 | 6.30 | 6.30 | 5.90 |
| 6.90 | 7.39 | 7.36 | 7.35 | 7.31 |
| 7.80 | 7.80 | 7.80 | 7.78 | 7.47 |
| 7.80 | 7.80 | 7.80 | 7.80 | 7.40 |
| 7.11 | 7.49 | 7.47 | 7.46 | 7.00 |
| 31.67 | 32.35 | 32.35 | 32.03 | 32.81 |
| 32.75 | 32.81 | 32.81 | 32.91 | 33.26 |
| 38.60 | 38.79 | 38.79 | 38.76 | 39.50 |
| 64.95 | 64.95 | 64.95 | 64.99 | 64.18 |
| 42.98 | 43.40 | 43.40 | 43.23 | 43.54 |
| 34.68 | 34.70 | 34.70 | 35.93 | 33.68 |
| 41.14 | 40.84 | 40.84 | 41.10 | 37.20-41.33 |
| 44.02 | 44.21 | 44.21 | 44.22 | 45.53 |
| 47.30 | 47.00 | 47.00 | 47.00 | 47.00 |
| 40.02 | 40.91 | 40.91 | 39.36 | 40.85 |
| 37.45 | 37.40 | 37.40 | 37.70 | 37.70 |
| 60.00 | 58.58 | 58.58 | 58.31 | 57.69 |
| 42.25 | 42.25 | 42.25 | 43.25 | 43.25 |
| 56.30 | 59.10 | 59.10 | 57.10 | 55.70 |
| 36.16 | 36.30 | 36.30 | 36.60 | 37.20 |

(Continued)

HANCOCK COUNTY, OHIO

PROPERTY TAX RATES (COLLECTION YEAR) - (CONTINUED)
 DIRECT AND OVERLAPPING GOVERNMENTS
 (PER \$1,000 ASSESSED VALUE)
 LAST TEN YEARS

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> |
|--|-------------|-------------|-------------|-------------|-------------|
| Joint vocational school districts | | | | | |
| Apollo JVS | \$3.09 | \$3.04 | \$3.00 | \$3.34 | \$3.20 |
| 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 | 9.40 | 3.40 | 3.40 | 3.40 | 3.40 |
| Villages | | | | | |
| Arcadia | 4.70 | 4.70 | 4.70 | 4.70 | 4.70 |
| Arlington | 8.20 | 8.20 | 6.20 | 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 | 9.70 | 9.70 | 9.70 | 9.70 | 9.70 |
| 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 | 5.30 | 5.30 | 5.30 | 5.30 |
| Vanlue | 1.30 | 6.30 | 6.30 | 6.30 | 6.30 |
| Townships | | | | | |
| Allen | 1.80-4.10 | 1.80-4.10 | 1.80-4.10 | 1.80-4.10 | 1.80-4.10 |
| Amanda | 2.70-4.00 | 2.70-4.00 | 2.70-4.00 | 2.70-4.10 | 2.70-4.10 |
| 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 | 1.30-3.10 |
| Cass | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 |
| Delaware | 3.20-4.60 | 3.20-4.60 | 3.30-4.70 | 3.30-4.70 | 3.30-4.10 |
| 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 | 0.40-2.10 | 0.40-2.10 | 0.40-2.10 | .40-2.10 | .40-2.10 |
| Marion | 3.50 | 3.50 | 3.50 | 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 | 1.30-2.90 |
| Portage | 3.20 | 3.20 | 3.20 | 3.20 | 3.20 |
| Union | 2.10-4.60 | 2.10-4.60 | 2.10-4.60 | 2.10-4.60 | 2.60-5.10 |
| Van Buren | 3.50-5.10 | 3.50-5.10 | 3.50-5.10 | 3.50-5.10 | 3.50-5.10 |
| Washington | 2.00-3.40 | 2.00-3.40 | 2.00-3.40 | 2.00-3.40 | 2.00-3.40 |

| 2013 | 2012 | 2011 | 2010 | 2009 |
|-------------|-------------|-------------|-------------|-------------|
| \$2.20 | \$2.20 | \$2.20 | \$2.20 | \$2.20 |
| 3.20 | 3.20 | 3.20 | 3.20 | 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 |
| 4.70 | 4.70 | 4.70 | 4.70 | 4.70 |
| 5.20 | 5.20 | 5.20 | 5.20 | 5.20 |
| 1.90 | 1.90 | 1.90 | 1.90 | 1.90 |
| 1.80 | 1.80 | 1.80 | 1.80 | 1.80 |
| 5.60 | 5.60 | 5.60 | 5.60 | 5.60 |
| 2.60 | 2.60 | 2.60 | 2.60 | 2.60 |
| 7.70 | 7.70 | 7.70 | 7.70 | 7.70 |
| 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| 5.30 | 3.20 | 3.20 | 5.30 | 5.30 |
| 6.30 | 1.30 | 1.30 | 1.30 | 1.30 |
| 1.80-4.10 | 1.80-4.10 | 1.80-4.10 | 4.1 | 4.1 |
| 2.70-4.00 | 2.70-4.00 | 2.70-4.00 | 2.70-4.00 | 2.70-4.00 |
| 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| 1.30-3.10 | 1.30-3.10 | 1.30-3.10 | 1.30-3.10 | 3.10 |
| 3.20 | 3.20 | 3.20 | 3.20 | 3.20 |
| 3.30-4.70 | 3.30-4.70 | 3.30-4.70 | 2.50-3.90 | 2.50-3.90 |
| 2.10 | 2.10 | 2.10 | 2.10 | 2.10 |
| 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| 3.20 | 3.20 | 3.20 | 3.20 | 3.20 |
| .4-2.10 | .4-2.10 | .40-2.10 | .40-2.10 | 2.10 |
| 2.50 | 2.50 | 2.50 | 2.50 | 2.50 |
| 1.30-3.60 | 1.30-3.60 | 1.30-3.60 | 1.30-3.60 | 1.30-3.60 |
| 1.30-2.90 | 1.30-2.90 | 1.30-2.90 | 1.30-2.90 | 2.20-3.80 |
| 3.20 | 3.20 | 3.20 | 3.20 | 4.10 |
| 2.60-5.10 | 2.60-5.10 | 2.60-5.10 | 2.60-5.10 | 2.60-5.10 |
| 3.50-5.10 | 1.50-3.10 | 1.50-3.10 | 1.50-3.10 | 3.10 |
| 1.00-2.40 | 1.00-2.40 | 1.00-2.40 | 1.00-2.40 | 2.40 |

(Continued)

HANCOCK COUNTY, OHIO

PROPERTY TAX RATES (COLLECTION YEAR) - (CONTINUED)
 DIRECT AND OVERLAPPING GOVERNMENTS
 (PER \$1,000 ASSESSED VALUE)
 LAST TEN YEARS

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</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 | 2.00 | 4.40 | 4.40 | 4.40 | 4.40 |
| Seneca County Health District | 4.40 | 0.30 | 0.30 | 0.30 | 0.30 |
| Southwest Joint Fire District | 2.00 | 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.

| <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> |
|-------------|-------------|-------------|-------------|-------------|
| \$1.20 | \$1.20 | \$1.20 | \$1.20 | \$1.20 |
| 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| 0.80 | 0.80 | 0.80 | 0.80 | 0.80 |
| 4.40 | 4.40 | 4.40 | 4.40 | 4 |
| 0.30 | 0.30 | 0.30 | 0.30 | 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 2018 | | | Collection Year 2009 | | |
|------------------------------------|---------------------------------|-------------|---|-----------------------------|-------------|---|
| | Total Assessed Valuation | Rank | Percent of Total County Assessed Valuation | Total Assessed Value | Rank | Percent of Total County Assessed Valuation |
| Ohio Power | \$ 62,413,990 | 1 | 3.24% | \$ 35,832,980 | 1 | 2.26% |
| Blanchard Valley Port Authority | 37,934,030 | 2 | 1.97% | | | |
| Wells Fargo Bank | 35,178,220 | 3 | 1.83% | | | |
| Vereit ID Findlay OH LLC | 29,246,970 | 4 | 1.52% | | | |
| Marathon Petroleum Company LP | 27,493,150 | 5 | 1.43% | 10,646,930 | 2 | 0.67% |
| AEP Ohio Transmission Co | 25,017,710 | 6 | 1.30% | | | |
| Ohio Logistics II LLC | 21,234,030 | 7 | 1.10% | | | |
| HD Findlay OH Landlord LLC | 19,881,640 | 8 | 1.03% | | | |
| Flag City Station LLC | 18,055,900 | 9 | 0.94% | | | |
| Grob Systems Inc. | 15,635,690 | 10 | 0.81% | | | |
| Cooper Tire & Rubber Company | | | | 8,950,190 | 3 | 0.56% |
| Whirlpool Corporation | | | | 7,874,430 | 4 | 0.50% |
| Findlay Shopping Center Inc | | | | 6,460,380 | 5 | 0.41% |
| Ball Metal Beverage | | | | 5,272,960 | 6 | 0.33% |
| Kohl's Distribution/Department | | | | 5,250,000 | 7 | 0.33% |
| Hancock-Wood Electric Co-Op | | | | 4,322,070 | 8 | 0.27% |
| Consolidated Biscuit | | | | 3,880,440 | 9 | 0.24% |
| Logistics Solutions of Ohio | | | | 3,844,010 | 10 | 0.24% |
| Total principal taxpayers | \$ 292,091,330 | | 15.17% | \$ 92,334,390 | | 5.81% |
| All other taxpayers | 1,633,184,760 | | 84.83% | 1,496,200,690 | | 94.19% |
| Total county assessed value | \$ 1,925,276,090 | | 100.00% | \$ 1,588,535,080 | | 100.00% |

Source: Hancock County Auditor

HANCOCK COUNTY, OHIO

PROPERTY TAX LEVIES AND COLLECTIONS
REAL AND PUBLIC UTILITY REAL PROPERTY TAXES
LAST TEN YEARS

Collected within the
Year of the Levy

| Collection Year | Current Tax Levy | Current Year Tax Collections (1) | Percent Collected | Delinquent Tax Collections (2) |
|------------------------|-------------------------|---|--------------------------|---------------------------------------|
| 2018 | \$ 16,045,384 | \$ 16,128,236 | 100.52 | \$ 305,715 |
| 2017 | 14,454,561 | 14,415,515 | 99.73 | 265,401 |
| 2016 | 13,988,356 | 14,000,927 | 100.09 | 322,452 |
| 2015 | 13,688,449 | 13,729,991 | 100.30 | 385,787 |
| 2014 | 13,577,652 | 13,641,537 | 100.47 | 406,599 |
| 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 |

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.

| 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 | | | |
| \$ 16,433,951 | 102.42 | \$ 185,597 | \$ 82,382 | \$ 267,979 | | 1.16% | 1.63% |
| 14,680,916 | 101.57 | 144,190 | 63,484 | 207,674 | | 1.00% | 1.41% |
| 14,323,379 | 102.40 | 24,194 | 9,977 | 34,171 | | 0.17% | 0.24% |
| 14,115,778 | 103.12 | 47,386 | 26,660 | 74,046 | | 0.35% | 0.52% |
| 14,048,136 | 103.47 | 115,092 | 82,419 | 197,511 | | 0.85% | 1.41% |
| 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% |

HANCOCK COUNTY, OHIO

**TAXABLE SALES BY TYPE
LAST TEN YEARS**

| | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| Sales tax payments | \$ 2,358,548 | \$ 2,233,416 | \$ 2,259,065 | \$ 2,132,232 | \$ 2,533,100 |
| Direct pay tax return payments | 2,164,692 | 2,317,789 | 2,306,473 | 2,102,359 | 1,641,929 |
| Seller's use tax return payments | 1,689,127 | 1,454,601 | 1,595,425 | 1,565,473 | 1,208,063 |
| Consumer's use tax return payments | 512,376 | 573,439 | 518,298 | 384,074 | 399,780 |
| Motor vehicle tax payments | 1,734,796 | 1,662,182 | 1,585,901 | 1,561,799 | 1,492,875 |
| Non-resi motor vehicle tax payments | 69,745 | 52,636 | 36,948 | 46,133 | 31,020 |
| Watercraft and outboard motors | 24,331 | 23,905 | 25,552 | 19,015 | 15,373 |
| Non-resi watercraft and outboard motors | 192 | 552 | 301 | 297 | 244 |
| Department of liquor control | 43,179 | 42,427 | 41,038 | 36,201 | 32,453 |
| Sales tax on motor vehicle fuel refunds | 1,063 | 880 | 1,306 | 1,523 | 1,497 |
| Sales/use tax voluntary payments | 5,316 | 5,711 | 48,791 | 32,432 | 30,760 |
| Statewide master numbers | 5,491,249 | 5,469,632 | 5,442,882 | 5,281,718 | 5,151,541 |
| Sales/use tax assessment payments | 412,267 | 72,315 | 32,362 | 73,266 | 47,025 |
| Streamlined sales tax payments | 2 | 1 | - | - | 5,442 |
| Streamlined sales - intrastate | 11,872 | 17,740 | 107 | 7,991 | n/a |
| Streamlined sales - interstate | 13,791 | 12,197 | 8,225 | 9,075 | 462 |
| Use Tax Amnesty Payments | 8,433 | 3,470 | 5 | 11 | 1,967 |
| Managed audit sales tax payments | 19,086 | 11,570 | 81,903 | 57,860 | 19,618 |
| Transient sales | 1,091,641 | 1,099,587 | 1,057,328 | 1,035,199 | 500,317 |
| Certified assessments | 51,857 | 83,079 | 42,102 | 48,461 | 2,463 |
| Adjustments to Prior Allocations | (17) | (32) | (275) | (1,007) | (3,638) |
| Administrative rotary fund fee | (155,867) | (150,790) | (149,775) | (143,547) | (130,121) |
| Sales/use tax refunds approved | (116,849) | (58,359) | (109,259) | (39,401) | (100,197) |
| Total | \$ 15,430,829 | \$ 14,927,948 | \$ 14,824,703 | \$ 14,211,164 | \$ 12,881,973 |
| Sales tax rate | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |

Source: Ohio Department of Taxation.

Notes:

- (1) 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.
- (2) 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.

| | 2013 | 2012 | 2011 | 2010 | 2009 |
|----|----------------------|----------------------|----------------------|----------------------|---------------------|
| \$ | 2,994,233 | \$ 2,933,421 | \$ 2,909,384 | \$ 3,142,008 | \$ 2,906,926 |
| | 1,658,278 | 1,291,812 | 1,163,138 | 792,532 | 292,714 |
| | 966,132 | 1,123,268 | 1,055,411 | 1,119,098 | 857,102 |
| | 297,197 | 274,749 | 381,555 | 324,338 | 336,487 |
| | 1,482,137 | 1,343,107 | 1,322,402 | 1,199,638 | 1,160,157 |
| | n/a | n/a | n/a | n/a | n/a |
| | 14,561 | 15,255 | 16,212 | 15,552 | 18,696 |
| | n/a | n/a | n/a | n/a | n/a |
| | 29,995 | 28,331 | 26,639 | 26,505 | 24,300 |
| | 1,120 | 1,065 | 746 | 759 | 931 |
| | 32,710 | 11,867 | 6,038 | 11,835 | 4,062 |
| | 5,096,466 | 5,130,208 | 4,786,852 | 4,818,794 | 4,473,717 |
| | 49,205 | 52,207 | 42,721 | 38,519 | 42,699 |
| | 9,566 | 7,306 | 5,763 | 3,492 | 2,721 |
| | n/a | n/a | n/a | n/a | n/a |
| | n/a | n/a | n/a | n/a | n/a |
| | 9,477 | 11,230 | 169 | - | - |
| | n/a | n/a | n/a | n/a | n/a |
| | n/a | n/a | n/a | n/a | n/a |
| | n/a | n/a | n/a | n/a | n/a |
| | (1,960) | (761) | (325) | - | - |
| | (125,870) | (121,983) | (116,481) | (115,138) | (100,240) |
| | (52,146) | (24,777) | (68,589) | (46,260) | (120,205) |
| | <u>\$ 12,461,101</u> | <u>\$ 12,076,305</u> | <u>\$ 11,531,635</u> | <u>\$ 11,331,672</u> | <u>\$ 9,900,067</u> |
| | 1.00% | 1.00% | 1.00% | (2) | (1) |

HANCOCK COUNTY, OHIO

RATIOS OF OUSTANDING DEBT BY TYPE
LAST TEN YEARS

| Year | Governmental Activities | | | | |
|------|--------------------------------|--------------------------------|--------------------------------|---------------|----------------------|
| | Special Assessment Notes | General Obligation Bonds | Special Assessment Bonds | OWDA Loans | Other Loans/Notes |
| 2018 | \$ - | \$ 5,357,939 | \$ 413,957 | \$ - | \$ 55,293 |
| 2017 | - | 5,823,870 | 495,696 | 38,339 | 304,389 |
| 2016 | - | 6,348,474 | 618,680 | 74,595 | 543,853 |
| 2015 | - | 7,383,542 | 1,230,213 | 108,885 | 774,380 |
| 2014 | - | 8,190,952 | 1,408,264 | 141,317 | 996,163 |
| 2013 | - | 8,968,362 | 1,586,315 | 171,992 | 1,209,545 |
| 2012 | - | 7,154,705 | 1,677,932 | 201,334 | 1,414,855 |
| 2011 | - | 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 |

Source: Hancock County Auditor.

Note: See page 248 for information on population and personal income.

| Business-type Activities | | | | |
|---------------------------------|--------------|-------------------|---------------|--------------------|
| General | | Total | | Percentage |
| Obligation | OWPC | Primary | Per | of Personal |
| Bonds | Loans | Government | Capita | Income |
| \$ 2,229,012 | \$ 550,764 | \$ 8,606,965 | \$114 | 0.25% |
| 2,826,739 | 237,837 | 9,726,870 | 128 | 0.29% |
| 3,472,674 | 254,825 | 11,313,325 | 149 | 0.31% |
| 4,105,442 | 271,813 | 13,874,275 | 186 | 0.43% |
| 4,712,828 | 288,801 | 15,738,325 | 208 | 0.48% |
| 5,305,215 | 305,789 | 17,547,218 | 232 | 0.56% |
| 4,572,962 | 322,777 | 15,344,803 | 204 | 0.52% |
| 5,018,041 | 339,765 | 17,048,333 | 228 | 0.62% |
| 5,300,000 | - | 18,215,804 | 244 | 0.68% |
| 5,705,000 | - | 20,294,547 | 272 | 0.76% |

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN
LAST TEN YEARS

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|--|----------------------|----------------------|----------------------|----------------------|
| Assessed value of County | \$ 1,925,276,090 | \$ 1,908,670,380 | \$ 1,772,539,990 | \$ 1,734,706,550 |
| Voted debt limitation (1) | \$ 46,631,902 | \$ 46,216,760 | \$ 42,813,500 | \$ 41,867,664 |
| Total outstanding debt: | | | | |
| Governmental activities bond | | | | |
| anticipation notes | 3,775,000 | 805,000 | 1,773,000 | 3,725,000 |
| Governmental activities special | | | | |
| assessment notes | - | - | - | - |
| Business-type activities bond | | | | |
| anticipation notes | - | - | - | - |
| Governmental activities general | | | | |
| obligation bonds: | | | | |
| Tiffin Avenue | - | - | - | - |
| I-75/Tall Timbers connector | - | - | - | - |
| I-75/Tall Timbers connector refunding | - | - | - | 1,925,000 |
| Courthouse renovation refunding | - | - | - | - |
| Library improvement refunding | - | - | - | - |
| Job and Family Services refunding | - | - | 55,000 | 110,000 |
| ADAMHMS building | - | - | - | 105,000 |
| US 224/CR 300 construction | - | - | 145,000 | 2,100,000 |
| Engineers garage | 2,085,000 | 2,170,000 | 2,255,000 | 2,335,000 |
| Jail security system | 265,000 | 325,000 | 385,000 | 440,000 |
| Sheriff department radio | 200,000 | 230,000 | 260,000 | 285,000 |
| ADMHS Building - 2016 refunding | 75,000 | 67,342 | 94,095 | - |
| US 224/CR 95 - 2016 refunding | 1,945,000 | 2,135,000 | 2,145,000 | - |
| Distribution Dr. - 2016 refunding | 515,000 | 590,000 | 665,000 | - |
| Governmental activities special | | | | |
| assessment bonds: | | | | |
| US 224 water refunding | - | - | - | 18,780 |
| CR 88/SR 12 sewer refunding | - | - | - | 42,588 |
| SR 12 West water refunding | - | - | - | 8,631 |
| Beechwood water and sewer refunding | - | - | - | - |
| Griffith Heights | - | - | - | - |
| CR 200 sanitary sewer/Van Buren | - | - | - | - |
| US 224 W/Trenton Avenue sewer | - | - | - | - |
| McKinley Street waterline | - | - | - | - |
| Road improvement-East Melrose | - | - | - | - |
| CR 95/CR 18 sewer | - | - | 45,000 | 505,000 |
| Series 2013 Refunding SA Bonds | 385,000 | 460,000 | 530,000 | 630,000 |
| Beach Joint Ditch - 2016 refunding | 20,000 | 25,000 | 30,000 | - |
| OWDA loans | - | 38,339 | 74,595 | 108,885 |
| Voice recorder system - loans payable | - | - | - | - |
| Guaranteed energy savings | | | | |
| performance contract - loans payable | - | 242,299 | 475,670 | 700,442 |
| ADAMH - loans payable | - | - | - | - |
| ADAMH - notes payable | 55,293 | 62,090 | 68,183 | 73,938 |
| Business-type activities general | | | | |
| obligation bonds | | | | |
| Trash compactor | - | - | - | - |
| Landfill improvements | 235,000 | 460,000 | 680,000 | 890,000 |
| Landfill equipment (compactor) | 60,000 | 115,000 | 170,000 | 225,000 |
| Landfill - Leachate 2013 | 225,000 | 240,000 | 255,000 | 270,000 |
| Landfill - Land Acquisition 2013 | 450,000 | 470,000 | 490,000 | 510,000 |
| Landfill - Equipment 2013 | - | - | 85,000 | 170,000 |
| Agricultural service center | - | - | - | - |
| Agricultural service center refunding | - | - | - | 550,000 |
| BMV one-stop | - | - | - | - |
| BMV one-stop refunding | 1,085,000 | 1,205,000 | 1,330,000 | 1,450,000 |
| Agricultural service center - 2016 refunding | 140,000 | 297,658 | 415,905 | - |
| Business-type OPWC loans | 550,764 | 237,837 | 254,825 | 271,813 |
| Total outstanding debt | <u>\$ 12,066,057</u> | <u>\$ 10,175,565</u> | <u>\$ 12,681,273</u> | <u>\$ 17,450,077</u> |

| 2014 | 2013 | 2012 | 2011 | 2010 | 2009 |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <u>\$ 1,721,733,480</u> | <u>\$ 1,597,601,900</u> | <u>\$ 1,592,124,770</u> | <u>\$ 1,581,940,505</u> | <u>\$ 1,564,896,990</u> | <u>\$ 1,588,535,080</u> |
| <u>\$ 41,543,337</u> | <u>\$38,440,048</u> | <u>\$ 38,303,119</u> | <u>\$ 38,048,513</u> | <u>\$ 37,622,425</u> | <u>\$ 38,213,377</u> |
| 2,925,415 | 2,481,000 | 5,517,000 | 361,000 | - | - |
| - | - | - | - | - | 78,900 |
| - | - | 1,265,000 | 1,500,000 | - | - |
| - | - | - | - | - | 15,000 |
| - | - | - | - | - | 230,000 |
| 2,360,000 | 2,775,000 | 3,175,000 | 3,560,000 | 3,920,000 | 4,035,000 |
| - | - | - | 160,000 | 310,000 | 460,000 |
| - | - | - | - | 220,000 | 435,000 |
| 170,000 | 225,000 | 285,000 | 340,000 | 400,000 | 460,000 |
| 115,000 | 125,000 | 135,000 | 145,000 | 155,000 | 165,000 |
| 2,230,000 | 2,355,000 | 2,475,000 | 2,590,000 | 2,700,000 | 2,805,000 |
| 2,495,000 | 2,495,000 | - | - | - | 185,000 |
| 495,000 | 550,000 | 605,000 | 655,000 | 705,000 | 755,000 |
| 310,000 | 335,000 | 360,000 | 385,000 | 410,000 | 435,000 |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| - | - | - | - | - | - |
| 37,561 | 56,342 | 73,781 | 89,879 | 104,636 | 120,734 |
| 85,176 | 127,764 | 167,310 | 203,814 | 237,276 | 273,780 |
| 17,262 | 25,893 | 33,907 | 41,305 | 48,087 | 55,485 |
| - | - | - | - | 55,000 | 110,000 |
| - | 6,342 | 96,042 | 102,384 | 107,820 | 113,256 |
| - | 28,658 | 433,958 | 462,616 | 487,180 | 511,744 |
| - | 16,327 | 171,427 | 187,754 | 204,081 | 216,326 |
| - | 3,673 | 38,573 | 42,246 | 45,919 | 48,674 |
| - | - | - | - | 10,000 | 20,000 |
| 570,000 | 610,000 | 645,000 | 680,000 | 715,000 | 750,000 |
| 670,000 | 680,000 | - | - | - | - |
| - | - | - | - | - | - |
| 141,317 | 171,992 | 201,004 | - | 269,867 | 308,799 |
| - | - | - | - | 8,437 | 16,422 |
| 916,930 | 1,125,440 | 1,326,267 | 1,519,694 | 1,705,993 | 1,885,427 |
| - | - | - | - | - | - |
| 79,233 | 84,105 | 88,588 | 92,713 | 96,508 | 100,000 |
| - | - | - | - | - | - |
| 1,095,000 | 1,295,000 | 1,490,000 | 1,680,000 | 1,865,000 | 2,045,000 |
| 275,000 | 325,000 | 375,000 | 425,000 | 470,000 | 515,000 |
| 280,000 | 290,000 | - | - | - | - |
| 530,000 | 545,000 | - | - | - | - |
| 250,000 | 330,000 | - | - | - | - |
| - | - | - | - | - | 90,000 |
| 670,000 | 785,000 | 895,000 | 1,005,000 | 1,110,000 | 1,120,000 |
| - | - | 1,690,000 | 1,775,000 | 1,855,000 | 1,935,000 |
| 1,565,000 | 1,680,000 | - | - | - | - |
| 288,801 | 305,789 | - | - | - | - |
| <u>\$ 18,571,695</u> | <u>\$ 19,833,325</u> | <u>\$ 21,542,857</u> | <u>\$ 18,003,405</u> | <u>\$ 18,215,804</u> | <u>\$ 20,294,547</u> |

(Continued)

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN (CONTINUED)
LAST TEN YEARS

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|--|----------------------|---------------------|----------------------|----------------------|
| Exemptions: | | | | |
| Governmental activities bond anticipation notes | \$ 3,775,000 | \$ 805,000 | \$ 1,773,000 | \$ 3,725,000 |
| Governmental activities special assessment notes | - | - | - | - |
| Business-type activities bond anticipation notes | - | - | - | - |
| Governmental activities general obligation bonds | | | | |
| Tiffin Avenue | - | - | - | - |
| I-75/Tall Timbers connector | - | - | - | - |
| I-75/Tall Timbers connector refunding | - | - | - | 1,925,000 |
| Justice center refunding | - | - | - | - |
| Library improvement refunding | - | - | - | - |
| Job and Family Services refunding | - | - | 55,000 | 110,000 |
| ADAMHMS building | - | - | - | 105,000 |
| US 224/CR 300 construction | - | - | 145,000 | 2,100,000 |
| Engineers garage | 2,085,000 | 2,170,000 | 2,255,000 | 2,335,000 |
| ADMHS Building - 2016 refunding | 75,000 | 67,342 | 94,095 | - |
| US 224/CR 95 - 2016 refunding | 1,945,000 | 2,135,000 | 2,145,000 | - |
| Distribution Dr. - 2016 refunding | 515,000 | 590,000 | 665,000 | - |
| Governmental activities special assessment bonds | | | | |
| US 224 water refunding | - | - | - | 18,780 |
| CR 88/SR 12 sewer refunding | - | - | - | 42,588 |
| SR 12 West water refunding | - | - | - | 8,631 |
| Beechwood water and sewer refunding | - | - | - | - |
| Griffith Heights | - | - | - | - |
| CR 200 sanitary sewer/Van Buren | - | - | - | - |
| US 224 W/Trenton Avenue sewer | - | - | - | - |
| McKinley Street waterline | - | - | - | - |
| Road improvement-East Melrose | - | - | - | - |
| CR 95/CR 18 sewer | - | - | 45,000 | 505,000 |
| Series 2013 Refunding SA Bonds | 385,000 | 460,000 | 530,000 | 630,000 |
| Beach Joint Ditch - 2016 refunding | 20,000 | 25,000 | 30,000 | - |
| OWDA loans | - | 38,339 | 74,595 | 108,885 |
| Guaranteed energy savings performance contract - loans payable | - | 242,299 | 475,670 | 700,442 |
| ADAMH - loans payable | - | - | - | - |
| ADAMH - notes payable | 55,293 | 62,090 | 68,183 | 73,938 |
| Business-type activities general obligation bonds | | | | |
| Trash compactor | - | - | - | - |
| Landfill improvements | 235,000 | 460,000 | 680,000 | 890,000 |
| Landfill equipment (compactor) | 60,000 | 115,000 | 170,000 | 225,000 |
| Landfill - Leachate 2013 | 225,000 | 240,000 | 255,000 | 270,000 |
| Landfill - Land Acquisition 2013 | 450,000 | 470,000 | 490,000 | 510,000 |
| Landfill - Equipment 2013 | - | - | 85,000 | 170,000 |
| Agricultural service center | - | - | - | - |
| Agricultural service center refunding | - | - | - | 550,000 |
| BMV one-stop | - | - | - | - |
| BMV one-stop refunding | 1,085,000 | 1,205,000 | 1,330,000 | 1,450,000 |
| Agricultural service center - 2016 refunding | 140,000 | 297,658 | 415,905 | - |
| Business-type OPWC loans | 550,764 | 237,837 | 254,825 | 271,813 |
| Total exemptions | \$ 11,601,057 | \$ 9,620,565 | \$ 12,036,273 | \$ 16,725,077 |

| | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 |
|----|-------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ | 2,925,415 | \$ 2,481,000 | \$ 5,517,000 | \$ 361,000 | \$ - | \$ - |
| | - | - | - | - | - | 78,900 |
| | - | - | 1,265,000 | 1,500,000 | - | - |
| | - | - | - | - | - | 15,000 |
| | - | - | - | - | - | 230,000 |
| | 2,360,000 | 2,775,000 | 3,175,000 | 3,560,000 | 3,920,000 | 4,035,000 |
| | - | - | - | - | - | - |
| | - | - | - | - | 220,000 | 435,000 |
| | 170,000 | 225,000 | 285,000 | 340,000 | 400,000 | 460,000 |
| | 115,000 | 125,000 | 135,000 | 145,000 | 155,000 | 165,000 |
| | 2,230,000 | 2,355,000 | 2,475,000 | 2,590,000 | 2,700,000 | 2,805,000 |
| | 2,495,000 | 2,495,000 | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | - | - | - | - | - | - |
| | 37,561 | 56,342 | 73,781 | 89,879 | 104,636 | 120,734 |
| | 85,176 | 127,764 | 167,310 | 203,814 | 237,276 | 273,780 |
| | 17,262 | 25,893 | 33,907 | 41,305 | 48,087 | 55,485 |
| | - | - | - | - | 55,000 | 110,000 |
| | - | 6,342 | 96,042 | 102,384 | 107,820 | 113,256 |
| | - | 28,658 | 433,958 | 462,616 | 487,180 | 511,744 |
| | - | 16,327 | 171,427 | 187,754 | 204,081 | 216,326 |
| | - | 3,673 | 38,573 | 42,246 | 45,919 | 48,674 |
| | - | - | - | - | 10,000 | 20,000 |
| | 570,000 | 610,000 | 645,000 | 680,000 | 715,000 | 750,000 |
| | 670,000 | 680,000 | - | - | - | - |
| | - | - | - | - | - | - |
| | 141,317 | 171,992 | 201,004 | - | 269,867 | 308,799 |
| | 916,930 | 1,125,440 | 1,326,267 | 1,519,694 | 1,705,993 | 1,885,427 |
| | - | - | - | - | - | - |
| | 79,233 | 84,105 | 88,588 | 92,713 | 96,508 | 100,000 |
| | - | - | - | - | - | - |
| | 1,095,000 | 1,295,000 | 1,490,000 | 1,680,000 | 1,865,000 | 2,045,000 |
| | 275,000 | 325,000 | 375,000 | 425,000 | 470,000 | 515,000 |
| | 280,000 | 290,000 | - | - | - | - |
| | 530,000 | 545,000 | - | - | - | - |
| | 250,000 | 330,000 | - | - | - | - |
| | - | - | - | - | - | 90,000 |
| | 670,000 | 785,000 | 895,000 | 1,005,000 | 1,110,000 | 1,120,000 |
| | - | - | 1,690,000 | 1,775,000 | 1,855,000 | 1,935,000 |
| | 1,565,000 | 1,680,000 | - | - | - | - |
| | - | - | - | - | - | - |
| | 288,801 | 305,789 | - | - | - | - |
| \$ | <u>17,766,695</u> | <u>\$ 18,948,325</u> | <u>\$ 20,577,857</u> | <u>\$ 16,803,405</u> | <u>\$ 16,782,367</u> | <u>\$ 18,443,125</u> |

(Continued)

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN (CONTINUED)
LAST TEN YEARS

| | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
|---|----------------------|----------------------|----------------------|----------------------|
| Total net debt applicable to debt limit | \$ 465,000 | \$ 555,000 | \$ 645,000 | \$ 725,000 |
| Total voted legal debt margin (Debt limitation minus net debt) | <u>\$ 46,166,902</u> | <u>\$ 45,661,760</u> | <u>\$ 42,168,500</u> | <u>\$ 41,142,664</u> |
| Legal debt margin as a percentage of the debt limit (voted) | 99.00% | 98.80% | 98.49% | 98.27% |
| Unvoted debt limitation | <u>\$ 19,252,761</u> | <u>\$ 19,086,704</u> | <u>\$ 17,725,400</u> | <u>\$ 17,347,066</u> |
| Total unvoted legal debt margin | <u>\$ 18,787,761</u> | <u>\$ 18,531,704</u> | <u>\$ 17,080,400</u> | <u>\$ 16,622,066</u> |
| Legal debt margin as a percentage of the debt limit (unvoted) | 97.58% | 97.09% | 96.36% | 95.82% |

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.

| <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| \$ 805,000 | \$ 885,000 | \$ 965,000 | \$ 1,200,000 | \$ 1,433,437 | \$ 1,851,422 |
| <u>\$ 40,738,337</u> | <u>\$ 37,555,048</u> | <u>\$ 37,338,119</u> | <u>\$ 36,848,513</u> | <u>\$ 36,188,988</u> | <u>\$ 36,361,955</u> |
| 98.06% | 97.70% | 97.48% | 96.85% | 96.19% | 95.16% |
| \$ 17,217,335 | \$ 15,976,019 | \$ 15,921,248 | \$ 15,819,405 | \$ 15,648,970 | \$ 15,885,351 |
| <u>\$ 16,412,335</u> | <u>\$ 15,091,019</u> | <u>\$ 14,956,248</u> | <u>\$ 14,619,405</u> | <u>\$ 14,215,533</u> | <u>\$ 14,033,929</u> |
| 95.32% | 94.46% | 93.94% | 92.41% | 90.84% | 88.35% |

HANCOCK COUNTY, OHIO

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

| <u>Year</u> | <u>General Bonded Debt Outstanding</u> | <u>Less: Resources that are Restricted to Debt Service</u> | <u>Net General Bonded Debt Outstanding</u> | <u>Percentage of Estimated Actual Value of Property</u> | <u>Per Capita</u> |
|-------------|--|--|--|---|-----------------------|
| 2018 | \$ 7,586,951 | \$ 715,838 | \$ 6,871,113 | 0.13% | \$ 90.80 |
| 2017 | 8,650,609 | 751,819 | 7,898,790 | 0.15% | 104.27 |
| 2016 | 9,821,148 | 924,404 | 8,896,744 | 0.18% | 117.26 |
| 2015 | 11,488,984 | 4,125,520 | 7,363,464 | 0.15% | 98.47 |
| 2014 | 12,903,780 | 3,336,325 | 9,567,455 | 0.20% | 126.26 |
| 2013 | 14,273,577 | 3,781,750 | 10,491,827 | 0.24% | 138.65 |
| 2012 | 11,727,667 | 4,324,564 | 7,403,103 | 0.17% | 98.63 |
| 2011 | 12,986,197 | 4,901,575 | 8,084,622 | 0.18% | 108.19 |
| 2010 | 14,120,000 | 5,744,997 | 8,375,003 | 0.19% | 111.99 |
| 2009 | 15,685,000 | 4,595,969 | 11,089,031 | 0.23% | 148.77 |

Source: Hancock County Auditor.

Notes:

See pages 224 & 225 for information on estimated actual taxable value.

See page 248 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 | |
| 2018 | \$ 238,386 | \$ 118,339 | \$ 11,608 | \$ 129,947 | 1.83 |
| 2017 | 177,040 | 156,256 | 16,545 | 172,801 | 1.02 |
| 2016 | 198,469 | 243,996 | 42,274 | 286,270 | 0.69 |
| 2015 | 254,906 | 207,432 | 51,814 | 259,246 | 0.98 |
| 2014 | 295,705 | 222,155 | 63,035 | 285,190 | 1.04 |
| 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 |

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

| <u>Year</u> | <u>Population (estimated)</u> | <u>Personal Income (in thousands)</u> | <u>Per Capita Personal Income</u> | <u>Unemployment Rate</u> |
|-------------|-----------------------------------|---|---------------------------------------|------------------------------|
| 2018 | 75,672 | \$3,451,778 | \$45,615 | 3.4% |
| 2017 | 75,754 | 3,329,237 | 43,948 | 3.4% |
| 2016 | 75,872 | 3,695,239 | 48,704 | 3.6% |
| 2015 | 74,782 | 3,262,289 | 43,624 | 3.7% |
| 2014 | 75,773 | 3,261,748 | 43,046 | 4.6% |
| 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% |

Sources: Bureau of Labor Statistics.
Bureau of Economic Analysis.
US Census Bureau.

HANCOCK COUNTY, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

| Employer | 2018 | | | 2009 | | |
|---|----------------------------|-------------|--|----------------------------|-------------|--|
| | Number of Employees | Rank | Percentage of Total County Employment | Number of Employees | Rank | Percentage of Total County Employment |
| Blanchard Valley Health Association | 2,600 | 1 | 5.74% | 1,282 | 4 | 3.55% |
| Whirlpool Corporation | 2,500 | 2 | 5.52% | 1,670 | 2 | 4.63% |
| Marathon Petroleum Company LLC | 2,280 | 3 | 5.03% | 1,565 | 3 | 4.34% |
| Cooper Tire & Rubber Company | 1,700 | 4 | 3.75% | 2,040 | 1 | 5.65% |
| Hearthside Foods (fka Consolidated Biscuit) | 1,226 | 5 | 2.70% | | | |
| Findlay City School District | 841 | 6 | 1.86% | 859 | 6 | 2.38% |
| The University of Findlay | 761 | 7 | 1.68% | 542 | 9 | 1.50% |
| Lowes Home Centers, Inc. | 750 | 8 | 1.65% | 600 | 8 | 1.66% |
| Nissin Brakes (dba Findlex Corporation) | 522 | 9 | 1.15% | 670 | 7 | 1.86% |
| Kohl's Distribution Center | 520 | 10 | 1.15% | 450 | 10 | 1.25% |
| Consolidated Biscuit | | | | 1,100 | 5 | 3.05% |
| Total principal employers | 13,700 | | 30.23% | 10,778 | | 29.87% |
| Total County employed | 45,330 | | | 36,100 | | |

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 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General government | | | | | | | | | | |
| Legislative and executive | 70 | 73 | 70 | 63 | 63 | 63 | 65 | 63 | 63 | 69 |
| Judicial | 54 | 53 | 50 | 50 | 48 | 48 | 47 | 48 | 45 | 47 |
| Public safety | | | | | | | | | | |
| Enforcement | 56 | 58 | 58 | 54 | 57 | 58 | 58 | 57 | 56 | 56 |
| Jail operation | 44 | 42 | 43 | 42 | 42 | 41 | 39 | 40 | 38 | 41 |
| Other public safety | 14 | 9 | 8 | 9 | 5 | 6 | 4 | 4 | 4 | 4 |
| Public works | 35 | 37 | 43 | 46 | 47 | 43 | 45 | 47 | 47 | 48 |
| Health | | | | | | | | | | |
| Mental Retardation and Developmental Disabilities | 55 | 50 | 50 | 42 | 86 | 124 | 152 | 152 | 154 | 175 |
| Other health | 25 | 28 | 25 | 12 | 15 | 13 | 9 | 9 | 13 | 7 |
| Human services | | | | | | | | | | |
| Child Support Enforcement Agency | 12 | 14 | 13 | 13 | 13 | 13 | 13 | 13 | 13 | 13 |
| Job and Family Services | 58 | 58 | 58 | 59 | 59 | 56 | 56 | 62 | 58 | 62 |
| Other human services | 12 | 6 | 15 | 13 | 12 | 7 | 7 | 6 | 6 | 6 |
| Economic development and assistance | 6 | 6 | 7 | 6 | 6 | 3 | 6 | 6 | 6 | 6 |
| Other | 39 | 44 | 36 | 34 | 39 | 53 | 40 | 37 | 50 | 48 |
| Total | 480 | 478 | 476 | 443 | 492 | 528 | 541 | 544 | 553 | 582 |

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 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|--|--------|--------|--------|--------|---------|---------|---------|
| Legislative/executive | | | | | | | |
| Auditor | | | | | | | |
| Number of non-exempt conveyances | 1,719 | 1,711 | 1,693 | 1,722 | 1,640 | 1,644 | 1,669 |
| Number of exempt conveyances | 1,113 | 1,155 | 1,162 | 1,310 | 1,285 | 1,311 | 1,193 |
| Number of real estate transfers | 1,719 | 2,866 | 2,855 | 3,032 | 2,925 | 2,955 | 2,862 |
| Number of auditor's warrants issued | 15,255 | 16,902 | 16,559 | 16,067 | 16,716 | 16,038 | 17,690 |
| Number of electronic fund transfers (ETFs) | 4,503 | 6,394 | 4,845 | 4,649 | 5,026 | n/a | n/a |
| Board of elections | | | | | | | |
| Number of registered voters | 51,652 | 50,920 | 50,540 | 48,714 | 50,296 | 49,518 | 54,671 |
| Number of voters last general election | 28,691 | 15,752 | 36,571 | 22,888 | 20,108 | 7,554 | 35,944 |
| Percent of registered voters voting | 55.55% | 30.93% | 72.36% | 46.98% | 39.98% | 15.26% | 65.75% |
| Recorder | | | | | | | |
| Number of deeds filed | 3,371 | 3,337 | 3,314 | 3,471 | 3,327 | 3,335 | 3,233 |
| Number of mortgages filed | 2,966 | 3,202 | 3,363 | 3,257 | 2,990 | 4,126 | 4,504 |
| Judicial | | | | | | | |
| Common pleas court | | | | | | | |
| Number of civil cases filed | 476 | 437 | 457 | 533 | 631 | 652 | 708 |
| Number of criminal cases filed | 518 | 408 | 355 | 351 | 308 | 291 | 307 |
| Number of domestic cases filed | 682 | 588 | 406 | 413 | 428 | 448 | 490 |
| Juvenile court | | | | | | | |
| Number of civil cases filed | 719 | 641 | 595 | 628 | 685 | 785 | 753 |
| Number of criminal cases filed | 607 | 537 | 692 | 809 | 732 | 706 | 863 |
| Number of adjudged delinquent cases filed | 175 | 143 | 243 | 266 | 270 | 267 | 353 |
| Number of days in Wood County detention facility | 2,241 | 2,102 | 2,631 | 2,558 | 1,894 | 1,797 | 2,111 |
| Public safety | | | | | | | |
| Jail operation | | | | | | | |
| Justice center | | | | | | | |
| Average daily count | 122 | 118 | 101 | 101 | 91 | 92 | 92 |
| Prisoners booked | 2,959 | 2,583 | 2,315 | 2,356 | 2,199 | 2,148 | 2,327 |
| Prisoners released | 2,957 | 2,542 | 2,325 | 2,339 | 2,203 | 2,146 | 2,274 |
| Out-of-County bed days used | 8,261 | 6,759 | 2,225 | 162 | 0 | 0 | 0 |
| Rehabilitation opportunity center | | | | | | | |
| Average daily count | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Enforcement | | | | | | | |
| Accidents reported | 732 | 902 | 886 | 868 | 876 | 878 | 852 |
| Incidents reported | 3,611 | 4,113 | 3,644 | 2,927 | 2,852 | 3,466 | 3,529 |
| Citations issued | 1,594 | 2,023 | 2,174 | 1,964 | 1,935 | 2,259 | 2,248 |
| Papers served | 1,919 | 1,747 | 1,455 | 1,437 | 1,704 | 1,826 | 2,020 |
| Telephone calls | n/a | n/a | n/a | n/a | 194,753 | 214,363 | 208,759 |
| Transport hours | 841 | 1,413 | 839 | 788 | 717 | 804 | 896 |
| Court security hours | 5,090 | 2,671 | 2,732 | 2,829 | 2,657 | 2,588 | 2,633 |
| Public works | | | | | | | |
| Engineer | | | | | | | |
| Roads resurfaced | 31 | 23 | 15 | 20 | 14 | 8 | 17 |
| Bridges replaced/rehabbed | 3 | 3 | 3 | 1 | 3 | 3 | 3 |
| Culverts built | 0 | 0 | 0 | 1 | 1 | 0 | 0 |

| <u>2011</u> | <u>2010</u> | <u>2009</u> |
|-------------|-------------|-------------|
| 1,426 | 1,636 | 1,480 |
| 1,075 | 990 | 1,147 |
| 2,501 | 2,626 | 2,627 |
| 17,060 | 18,128 | 19,790 |
| n/a | n/a | n/a |
| 55,224 | 54,834 | 53,917 |
| 25,201 | 24,904 | 26,298 |
| 45.63% | 45.42% | 48.77% |
| 2,828 | 2,914 | 2,350 |
| 4,016 | 4,294 | 3,977 |
| 730 | 925 | 1,094 |
| 328 | 267 | 277 |
| 756 | 767 | 503 |
| 905 | 848 | 955 |
| 923 | 969 | 1,149 |
| 360 | 429 | 510 |
| 1,364 | 1,298 | 1,187 |
| 92 | 95 | 94 |
| 2,410 | 2,430 | 2,606 |
| 2,392 | 2,440 | 2,594 |
| 0 | 0 | 0 |
| 0 | 0 | 0 |
| 906 | 862 | 880 |
| 3,582 | 3,366 | 4,013 |
| 2,004 | 1,998 | 1,655 |
| 2,371 | 2,017 | 2,243 |
| 194,726 | 183,523 | 211,660 |
| 827 | 1,069 | 2,058 |
| 2,671 | 2,649 | 3,157 |
| 8 | 7 | 8 |
| 4 | 9 | 9 |
| 0 | 0 | 1 |

(Continued)

HANCOCK COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION/PROGRAM (CONTINUED)
LAST TEN YEARS

| Function/Program | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Health | | | | | | | |
| Dog and kennel | | | | | | | |
| Number of dog licenses sold | 12,942 | 12,366 | 11,641 | 12,618 | 12,213 | 13,432 | 13,615 |
| Number of kennel licenses sold | 23 | 19 | 11 | 24 | 28 | 36 | 33 |
| Board of Developmental Disabilities | | | | | | | |
| Students enrolled at Blanchard Valley School | | | | | | | |
| Early intervention program | 291 | 195 | 170 | 169 | 113 | 119 | 77 |
| Preschool | 48 | 45 | 40 | 38 | 45 | 47 | 32 |
| School age | 18 | 22 | 22 | 21 | 22 | 26 | 22 |
| Consumers employed at Blanchard Valley Industries (1) | 0 | 0 | 110 | 143 | 141 | 135 | 162 |
| Business-type activity | | | | | | | |
| Landfill | | | | | | | |
| Tonnage per year | | | | | | | |
| In County | 135,412 | 115,342 | 105,296 | 104,316 | 100,784 | 95,178 | 96,837 |
| Out of County | 30,762 | 29,871 | 26,894 | 23,515 | 21,791 | 24,147 | 27,062 |

Sources: Various County Departments.

Notes:

(1) Blanchard Valley Industries was privatized during beginning in 2017.
N/A indicates the information was not available.

| <u>2011</u> | <u>2010</u> | <u>2009</u> |
|-------------|-------------|-------------|
| 13,573 | 13,749 | 13,292 |
| 36 | 31 | 27 |
| 95 | 111 | 48 |
| 33 | 46 | 37 |
| 22 | 34 | 32 |
| 110 | 169 | 168 |
| 101,232 | 87,433 | 83,380 |
| 34,411 | 49,286 | 37,299 |

HANCOCK COUNTY, OHIO

**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN YEARS**

| Function/Program | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 |
|-------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Public safety | | | | | | | | | | |
| Sheriff | | | | | | | | | | |
| Number of vehicles | 47 | 44 | 45 | 61 | 55 | 52 | 45 | 38 | 34 | 47 |
| Public works | | | | | | | | | | |
| Engineer | | | | | | | | | | |
| Roads (miles) | 358 | 352 | 362 | 363 | 363 | 363 | 363 | 363 | 363 | 363 |
| Bridges | 374 | 374 | 375 | 380 | 380 | 380 | 380 | 380 | 380 | 381 |
| Culverts | 985 | 985 | 985 | 980 | 980 | 980 | 980 | 980 | 980 | 980 |

Source: Hancock County Engineer's Annual Report.

OHIO AUDITOR OF STATE KEITH FABER



HANCOCK COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER 5, 2019