

HANCOCK COUNTY, OHIO ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDING DECEMBER 31, 2022



Charity A. Rauschenberg
Hancock County Auditor

HANCOCK COUNTY, OHIO

Annual Comprehensive Financial Report

For the Year Ended
December 31, 2022



Charity A. Rauschenberg
Hancock County Auditor

Prepared by the Hancock County Auditor's Office

INTRODUCTORY SECTION

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HANCOCK COUNTY, OHIO

**ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2022**

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Hancock County AUDITOR



Charity A. Rauschenberg

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June 23, 2023

To the Citizens of Hancock County
and to The Board of County Commissioners:
The Honorable William Bateson
The Honorable Tim Bechtol, and
The Honorable Michael Pepple

As Auditor of Hancock County, I am pleased to present the County's Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2022. 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, are unmodified opinions' on Hancock County's financial statements for the year ended December 31, 2022, rendered by Clark Schaefer Hackett. This Independent Auditors' 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 Auditors' 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 2022 population of 74,948 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 2022 population of 40,249 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	60.71%
Commercial/Industrial	16.04
Public Utility	11.20
Governmental (including parks) and Other Tax Exempt	(a)
Agricultural	12.05

(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.

Two daily newspapers serve the County. The County is within the broadcast area of five television stations and approximately twenty AM and FM radio stations. Spectrum 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 3,000+ 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 4,791 full- and part-time students. Owens Community College have a campus located in the County and account for the enrollment of approximately 600 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 University, 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., 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, the Findlay-Hancock County Public Library and the Hancock County Regional Planning Commission are related organizations.

The County Auditor serves as fiscal officer and custodian of funds, but is not financially accountable for, the County Park District, 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 custodial funds.

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

Local Economy

Hancock County is home to large, global companies such as Marathon Petroleum Corporation, Goodyear Tire and Rubber Company, and Whirlpool Corporation. The March 2020 outbreak of a novel strain of the coronavirus, referred to as COVID-19, had caused a significant strain on economic activity for Hancock County. The local economy is experiencing growth after the initial stages of COVID-19. Many local businesses are still using inventive means to expand their businesses into 2022. Some Local business practices have returned to pre-pandemic standards while some will continue navigate the way they do business as the pandemic begins to wind down.

In February of 2022, R&L Carriers began construction of a \$43 million 120,000 square foot transportation facility on County Road 212 in Findlay, Ohio. The 205-door terminal is expected to create 199 jobs and is planning on beginning operations sometime in 2023.

In 2021, Hancock County was awarded \$14,719,959 in American Rescue Plan Act Funding to aid public health and economic recovery from the COVID-19 Pandemic. The County received the first tranche of \$7,359,979.50 in May of 2021 and has established a committee to review requests for ARPA funding. A second tranche of \$7,359,979.50 was received in 2022. The committee reviewed numerous requests from departments in the County, non-profits, and various other agencies serving Hancock County residents. The Committee will review and make recommendations for Hancock County Commissioners approval.

Small business is vital to Hancock County. Various County agencies provide services to assist small businesses from RLF loans to business planning including introductions to legal and accounting services. Hancock County is committed to assisting small businesses with key components vital to survival in an evolving economic climate.

Personal incomes in Hancock County increased by \$1.26 billion, or 40.30 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 6th out of 88 counties for 2021. Hancock County averaged 2.7 percent unemployment, remaining under the State average of 3.6 percent.

Recently, the increase in conveyances can be attributed to lower mortgage interest rates. The number of homes offered for sale in the County decreased in 2021 slightly, thus creating competition among buyers. The result was an active housing market where the average sales price for residential property was increased from 2021 values of \$168,000 to \$204,300 in 2022.

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 and the year-end fund balance is always under review by management. This cash balance was strong for the 2022 year-end, in addition the County was able to maintain and add to the Budget Stabilization fund.

The Commissioners established a Budget Stabilization Fund in 2010; the fund is only an insulator against a short-term economic change and, because of the limitations imposed by the Ohio Revised Code, could not reasonably protect an entity from long-term economic factors. The County 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. These projects were still forthcoming in 2022.

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

After the passage of an additional ¼ % sales tax in 2018, strategic planning sessions were commenced with elected officials. The new revenues were intended for the renovation or construction of a Probate/Juvenile Courthouse, the overcrowding of the current jail, and relief for extensive operational increases in children services, courts, and prosecutor expenses due to the opioid epidemic. Debt has been incurred for the building of a new courthouse to properly conduct Juvenile and Probate Court proceedings. Current plans are to build on property under the ownership of the County with a design build concept. The Commissioners worked to design the Courthouse with the assistance of the Judges and the Sheriff. In addition, a feasibility study continues to be underway to address the jail overcrowding issue. Construction and location are to be determined upon the results of the study and committee input.

Hancock County is committed to mitigating water issues. The Maumee Watershed Conservancy District is finalizing 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. Benching involves digging into the banks along the river and will extend up to 450 feet wide at the widest point. The benching project will cover roughly 3500 feet along the river in between two streets 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. Phase II will be additional benching on the north side of the river between the Norfolk Southern and CSX railroad tracks. A new Norfolk Southern bridge will be constructed as not to impede floodwater. The final design is currently being worked on. 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. In addition to the overall flood-control plan, major benching work was completed along the Blanchard River in 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. 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 such as a basin, diversion channel, elevation of low railroad bridge, and bridge. The Flood Mitigation fund carries a balance at year-end of \$7,504,383.

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 annual comprehensive financial report for the year ended December 31, 2021. 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 Annual Comprehensive 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, Rhonda Switzer, Bryce Dysert, and Kristen Stover for their dedication and service. I am grateful to the County Commissioners for their continued support through adequate funding of the ACFR and the help of their deputy clerks.

Respectfully submitted,

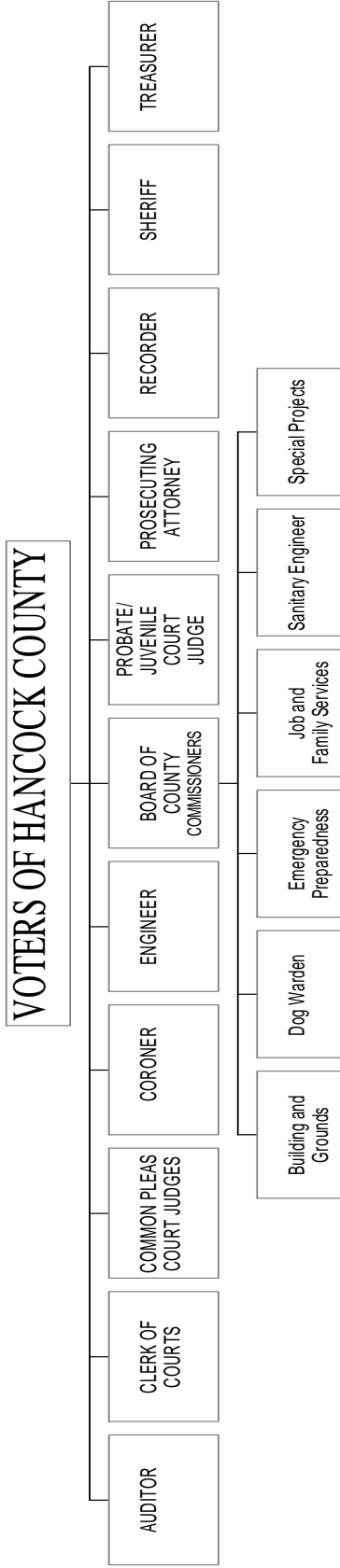
A handwritten signature in cursive script, appearing to read "C. A. Rauschenberg".

Charity A. Rauschenberg
Hancock County Auditor

HANCOCK COUNTY, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2022

COMMISSIONERS	William L. Bateson Timothy K. Bechtol Michael W. Pepple
AUDITOR	Charity A. Rauschenberg
CORONER	Dr. Mark R. Fox
ENGINEER	Douglas E. Cade, P.E., P.S.
PROSECUTING ATTORNEY	Phillip A. Riegle, Esq.
RECORDER	Tracy Coldren
SHERIFF	Michael E. Heldman
TREASURER	J. Steve Welton
CLERK OF COURTS	Cathy Prosser-Wilcox
COMMON PLEAS COURT JUDGES	Jonathan P. Starn, Esq. Reginald J. Routson, Esq.
PROBATE/JUVENILE COURT JUDGE	Kristen K. Johnson, Esq.

HANCOCK COUNTY GOVERNMENT ORGANIZATIONAL CHART



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

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



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Hancock County
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

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INDEPENDENT AUDITORS' REPORT

To the Board of County Commissioners
Hancock County, Ohio:

Report on the Audit of the Financial Statements

Opinions

We have 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, Ohio (the "County"), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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 the County, as of December 31, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Board of Developmental Disabilities Fund, and Local Fiscal Recovery Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Hancock County, Ohio's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Hancock County, Ohio's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules of net pension and other post-employment benefit liabilities/assets and pension and other post-employment benefit contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express

an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information 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 GAAS. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2023 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's 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 the County's internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Maumee, Ohio
June 23, 2023

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HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (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, 2022. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Using This Annual Comprehensive Financial Report (ACFR)

This ACFR 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 2022. 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, 2022 (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 Local Fiscal Recovery 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.

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, 2022
(UNAUDITED)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position at December 31, 2022 and December 31, 2021. Amounts at December 31, 2021 have been restated as described in Note 3.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2022	Restated 2021	2022	Restated 2021	2022	Restated 2021
<u>Assets</u>						
Current assets	\$ 115,051,848	\$ 105,499,876	\$ 16,825,972	\$ 17,234,869	\$ 131,877,820	\$ 122,734,745
Capital assets, net	<u>124,574,463</u>	<u>123,462,197</u>	<u>13,858,592</u>	<u>13,963,142</u>	<u>138,433,055</u>	<u>137,425,339</u>
Total assets	<u>239,626,311</u>	<u>228,962,073</u>	<u>30,684,564</u>	<u>31,198,011</u>	<u>270,310,875</u>	<u>260,160,084</u>
<u>Deferred outflows of resources</u>						
Unamortized deferred charges	44,409	56,244	-	-	44,409	56,244
Pension	6,213,034	3,219,459	414,093	130,024	6,627,127	3,349,483
OPEB	<u>141,108</u>	<u>1,526,402</u>	<u>19,731</u>	<u>54,434</u>	<u>160,839</u>	<u>1,580,836</u>
Total deferred outflows of resources	<u>6,398,551</u>	<u>4,802,105</u>	<u>433,824</u>	<u>184,458</u>	<u>6,832,375</u>	<u>4,986,563</u>
<u>Liabilities</u>						
Current liabilities	13,498,667	10,977,569	296,608	356,353	13,795,275	11,333,922
Long-term liabilities:						
Due within one year	3,203,932	3,053,206	321,636	259,165	3,525,568	3,312,371
Net pension liability	12,984,003	20,878,018	604,885	849,479	13,588,888	21,727,497
Other amounts	<u>5,918,992</u>	<u>7,368,939</u>	<u>13,518,732</u>	<u>13,020,423</u>	<u>19,437,724</u>	<u>20,389,362</u>
Total liabilities	<u>35,605,594</u>	<u>42,277,732</u>	<u>14,741,861</u>	<u>14,485,420</u>	<u>50,347,455</u>	<u>56,763,152</u>
<u>Deferred inflows of resources</u>						
Property taxes and PILOTs	16,156,959	16,273,722	-	-	16,156,959	16,273,722
Leases	430,349	-	164,139	268,797	594,488	268,797
Unamortized deferred gain	-	-	7,151	8,939	7,151	8,939
Pension	15,549,727	9,441,775	750,035	410,693	16,299,762	9,852,468
OPEB	<u>4,645,055</u>	<u>7,692,098</u>	<u>221,502</u>	<u>323,344</u>	<u>4,866,557</u>	<u>8,015,442</u>
Total deferred inflows of resources	<u>36,782,090</u>	<u>33,407,595</u>	<u>1,142,827</u>	<u>1,011,773</u>	<u>37,924,917</u>	<u>34,419,368</u>
<u>Net Position</u>						
Net investment in capital assets	123,458,304	121,338,796	12,257,431	12,097,103	135,715,735	133,435,899
Restricted	29,652,932	24,816,005	-	572,127	29,652,932	25,388,132
Unrestricted	<u>20,525,942</u>	<u>11,924,050</u>	<u>2,976,269</u>	<u>3,216,046</u>	<u>23,502,211</u>	<u>15,140,096</u>
Total net position	<u>\$ 173,637,178</u>	<u>\$ 158,078,851</u>	<u>\$ 15,233,700</u>	<u>\$ 15,885,276</u>	<u>\$ 188,870,878</u>	<u>\$ 173,964,127</u>

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (UNAUDITED)

The net pension liability/asset is reported pursuant to Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The net other postemployment benefits (OPEB) liability/asset is reported pursuant to GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." 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, net pension/OPEB asset.

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/asset* or *net OPEB liability/asset*. 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/asset and the net OPEB liability/asset 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.

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/asset and net OPEB liability/asset, respectively, not accounted for as deferred inflows/outflows.

HANCOCK COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2022
(UNAUDITED)**

Current assets for governmental activities increased \$9,551,972 from the previous year. This was primarily due to an increase in equity in pooled cash and investments. Long-term liabilities for governmental activities decreased primarily due to a decrease in net pension liability related to better returns on pension plan investments.

The current assets of the business-type activities decreased by \$408,897 due primarily to a negative internal balance that was the result of an interfund loan due to the governmental activities at the end of the year and a decrease in accounts receivable.

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HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2022
(UNAUDITED)

Table 2 shows the changes in net position for 2022 and 2021.

Table 2
Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
Revenues						
Program revenues:						
Charges for services and sales	\$ 9,063,484	\$ 11,211,233	\$ 5,790,395	\$ 6,092,197	\$ 14,853,879	\$ 17,303,430
Operating grants and contributions	31,770,449	25,150,846	-	-	31,770,449	25,150,846
Capital grants and contributions	<u>2,127,248</u>	<u>1,430,339</u>	<u>-</u>	<u>-</u>	<u>2,127,248</u>	<u>1,430,339</u>
Total program revenues	<u>42,961,181</u>	<u>37,792,418</u>	<u>5,790,395</u>	<u>6,092,197</u>	<u>48,751,576</u>	<u>43,884,615</u>
General revenues:						
Property taxes	16,475,016	16,299,390	-	-	16,475,016	16,299,390
Payment in lieu of taxes	446,682	422,804	-	-	446,682	422,804
Sales tax	18,726,818	18,162,117	-	-	18,726,818	18,162,117
Unrestricted grants	4,573,848	4,239,861	-	-	4,573,848	4,239,861
Investment earnings	(898,784)	289,688	(519,787)	(93,006)	(1,418,571)	196,682
Other	<u>-</u>	<u>224,294</u>	<u>664,340</u>	<u>613,204</u>	<u>664,340</u>	<u>837,498</u>
Total general revenues	<u>39,323,580</u>	<u>39,638,154</u>	<u>144,553</u>	<u>520,198</u>	<u>39,468,133</u>	<u>40,158,352</u>
Total revenues	<u>82,284,761</u>	<u>77,430,572</u>	<u>5,934,948</u>	<u>6,612,395</u>	<u>88,219,709</u>	<u>84,042,967</u>
Expenses						
Program Expenses:						
General government						
Legislative and executive	8,447,438	6,033,018	-	-	8,447,438	6,033,018
Judicial	5,294,265	3,628,958	-	-	5,294,265	3,628,958
Public safety	11,039,698	6,096,888	-	-	11,039,698	6,096,888
Public works	10,932,234	5,282,446	-	-	10,932,234	5,282,446
Health	14,984,911	14,866,567	-	-	14,984,911	14,866,567
Human services	13,979,145	10,283,566	-	-	13,979,145	10,283,566
Conservation and recreation	1,137,875	3,065,416	-	-	1,137,875	3,065,416
Economic development	732,755	327,820	-	-	732,755	327,820
Interest and fiscal charges	178,113	249,087	-	-	178,113	249,087
Sanitary landfill	-	-	6,438,335	4,191,587	6,438,335	4,191,587
Agricultural service center	-	-	79,290	70,242	79,290	70,242
BMV one-stop	<u>-</u>	<u>-</u>	<u>68,899</u>	<u>57,336</u>	<u>68,899</u>	<u>57,336</u>
Total expenses	<u>66,726,434</u>	<u>49,833,766</u>	<u>6,586,524</u>	<u>4,319,165</u>	<u>73,312,958</u>	<u>54,152,931</u>
Change in net position	15,558,327	27,596,806	(651,576)	2,293,230	14,906,751	29,890,036
Net position at beginning of year						
	<u>158,078,851</u>	<u>130,482,045</u>	<u>15,885,276</u>	<u>13,592,046</u>	<u>173,964,127</u>	<u>144,074,091</u>
Net position at end of year	<u>\$ 173,637,178</u>	<u>\$ 158,078,851</u>	<u>\$ 15,233,700</u>	<u>\$ 15,885,276</u>	<u>\$ 188,870,878</u>	<u>\$ 173,964,127</u>

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (UNAUDITED)

The operating grants and contributions increased by \$6,619,603 in 2022 due primarily to the County receiving grant money related to the American Rescue Plan Act (ARPA). The capital grants and contributions increased \$696,909 primarily due to the increase in grants received from the Ohio Department of Transportation.

Governmental activities general revenues decreased by \$314,574 in 2022. While property and sales taxes increased, the most significant decrease was investment earnings. The decrease in investment earnings was the result of a large decrease in fair value on the County's investments. Property taxes increased due to the revaluation of property tax assessed values.

Expenses increased \$16,892,668 related to two factors: (1) increased spending of ARPA funds on various projects throughout the County and (2) increase in expenses related to pension and other postemployment benefits (OPEB) in comparison to 2021.

Net position of the business-type activities decreased due primarily to an increase in expenses and a decrease in investment earnings due to a large decrease in fair value of the sanitary landfill's investments.

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>2022</u>	Net Cost of Services <u>2022</u>	Total Cost of Services <u>2021</u>	Net Cost of Services <u>2021</u>
Program Expenses:				
General government				
Legislative and executive	\$ 8,447,438	\$ 3,569,613	\$ 6,033,018	\$ 1,046,053
Judicial	5,294,265	2,941,685	3,628,958	1,686,583
Public safety	11,039,698	7,580,381	6,096,888	3,854,707
Public works	10,932,234	(99,871)	5,282,446	(5,239,197)
Health	14,984,911	6,229,930	14,866,567	6,635,273
Human services	13,979,145	2,705,260	10,283,566	704,591
Conservation and recreation	1,137,875	562,848	3,065,416	3,055,231
Economic development	732,755	97,294	327,820	49,020
Interest and fiscal charges	178,113	178,113	249,087	249,087
	<u>\$ 66,726,434</u>	<u>\$ 23,765,253</u>	<u>\$ 49,833,766</u>	<u>\$ 12,041,348</u>
Total	<u>\$ 66,726,434</u>	<u>\$ 23,765,253</u>	<u>\$ 49,833,766</u>	<u>\$ 12,041,348</u>

Charges for services provided for 49.22% 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 27.55% 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.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (UNAUDITED)

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 Local Fiscal Recovery Fund.

The General Fund is the primary operating fund of the County. At the end of 2022, unassigned fund balance was \$17,427,750 while total fund balance was \$23,924,568. During 2022, the County's General Fund increased \$2,710,858 due primarily to a decrease in legislative and executive expenditures that were paid out of the Local Fiscal Recovery Fund. Transfers out of the General Fund also decreased compared to the prior year.

The Board of Developmental Disabilities Fund balance increased \$1,182,995. This was primarily due to a decrease in capital transfers out compared to the previous year.

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 a decrease in charges for services, a decrease in earnings on investments, and an increase in landfill closure and post-closure costs.

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 the capital needs of the County.

For the General Fund, the revenue increased from the original budget to the final budget by \$130,793. This increase was the result of increased estimates in other revenue. Actual receipts and other financing sources exceeded the final budget estimated amounts by \$5,923,908. This increase was primarily the result of increases in sales tax, intergovernmental and charges for services.

Appropriation changes from the original budget to the final budget were \$1,801,661 higher due to an increase in transfers out to fund capital projects. Actual expenditures and other financing uses were \$100,564 less than the final budget. While all expenditure line items showed positive variances, advances out increased \$1,536,110 since the County is not required to budget these amounts.

Capital Assets and Debt Administration

Capital Assets - The County's capital assets for governmental and business-type activities as of December 31, 2022, were \$124,574,463 and \$13,858,592, respectively, (net of accumulated depreciation/amortization). The capital assets at June 30, 2021 have been restated as described in Note 3. This investment in capital assets includes land, easements, buildings, improvements other than buildings, equipment, vehicles, intangible right to use assets, and infrastructure.

For governmental activities, major capital asset additions included land purchases, equipment, buildings, intangible right to use assets, and infrastructure. In business-type activities, the Landfill purchased buildings, improvements other than buildings, equipment, and vehicles. Note 11 to the basic financial statements provides additional information regarding capital assets.

Debt - At December 31, 2022, the County had total general obligation bonded debt outstanding (net of premiums and discounts) of \$6,763,194. Of this amount, \$1,109,634 will be repaid from business-type activities. Other outstanding debt included special assessment bonds of \$107,743, OPWC loans of \$435,057 and other long-term obligations of \$29,246,186. The outstanding debt at June 30, 2021 has been restated as described in Note 3.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2022 (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 18 and 19 to the basic financial statements provide additional information regarding the County's debt.

Current Issues

The County Commissioners, in conjunction with other elected officials, continued to work together on various County wide financial and capital project planning. The County Commissioners worked on determining the best course of action for continued flood mitigation efforts, future capital projects, the construction of a new Juvenile/Probate Courthouse, and the operations of the current County Jail.

In 2022, the County Commissioners began to discuss replacing the current MEBC consortium for employee health insurance. The County Commissioners contacted with a third party consultant to assist with employee benefits and the search for a new health insurance provider and to assist with future employee benefits. The County Commissioners selected CEBCO as their employee health insurance provider beginning in January of 2023.

During 2022, the Hancock County Commissioners continued to design a new facility on property under the Board's ownership on the southwest corner of Main Cross and Cory Street in Findlay, Ohio. The Hancock County Commissioners are using a design/ build process to complete a 40,000 square foot facility to include Domestic Relations Court and Adult Probation. In 2023, the guaranteed maximum pricing came in at \$21,940,402.56. This project will be funded with bond proceeds previously obtained, new bond proceeds in the amount of \$10,000,000, and \$6,000,000 in General Fund money.

In 2021, Hancock County was awarded \$14,719,959 in American Rescue Plan Act Funding to aid public health and economic recovery from the COVID-19 Pandemic. The County received second tranche \$7,359,979 in 2022. The County has allocated the funds to various projects within the County and for various non-profits.

In 2022, The County Commissioners continued to remediate damages to the Job & Family Services building caused by snow storm and extreme cold temperatures. The initial budget was established within the General Fund.

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, Hancock County Auditor, Courthouse, 300 South Main Street, Findlay, Ohio 45840-3309.

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**BASIC
FINANCIAL STATEMENTS**

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Hancock Community Housing, Inc.
Assets:				
Equity in pooled cash and investments	\$ 77,572,784	\$ 4,945,522	\$ 82,518,306	\$ 275,752
Cash and cash equivalents in segregated accounts	551,413	30,702	582,115	-
Investments in segregated accounts	-	11,750,391	11,750,391	-
Receivables:				
Sales taxes	5,034,172	-	5,034,172	-
Real estate and other taxes	16,776,421	-	16,776,421	-
Accounts	289,250	266,613	555,863	684
Special assessments	720,226	-	720,226	-
Accrued interest	136,167	38,492	174,659	-
Leases	434,832	165,374	600,206	-
Payment in lieu of taxes	365,859	-	365,859	-
Loans	283,897	-	283,897	-
Notes	196,405	-	196,405	-
Internal balance	657,875	(657,875)	-	-
Due from other governments	5,313,562	-	5,313,562	-
Due from external parties	22,871	-	22,871	-
Prepayments	1,105,884	8,213	1,114,097	2,190
Materials and supplies inventory	522,469	37,105	559,574	-
Net pension asset	565,619	27,201	592,820	-
Net OPEB asset	4,502,142	214,234	4,716,376	-
Capital assets:				
Non-depreciable/amortizable capital assets	44,291,518	1,973,953	46,265,471	219,863
Depreciable/amortizable capital assets, net	80,282,945	11,884,639	92,167,584	819,638
Total capital assets, net	124,574,463	13,858,592	138,433,055	1,039,501
Total assets	239,626,311	30,684,564	270,310,875	1,318,127
Deferred outflows of resources:				
Unamortized deferred loss on debt refunding	44,409	-	44,409	-
Pension	6,213,034	414,093	6,627,127	-
OPEB	141,108	19,731	160,839	-
Total deferred outflows of resources	6,398,551	433,824	6,832,375	-

(Continued)

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2022
(CONTINUED)

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Hancock Community Housing, Inc.
Liabilities:				
Accounts payable	\$ 1,871,745	\$ 136,838	\$ 2,008,583	\$ 19,381
Contracts payable	126,413	-	126,413	-
Accrued wages and benefits payable	1,343,646	68,263	1,411,909	-
Due to other governments	352,613	70,450	423,063	-
Due to external parties	26,638	18,574	45,212	-
Accrued interest payable	13,296	2,483	15,779	-
Unearned revenue	9,764,316	-	9,764,316	4,558
Long-term liabilities:				
Due within one year	3,203,932	321,636	3,525,568	27,298
Due in more than one year:				
Net pension liability	12,984,003	604,885	13,588,888	-
Other amounts	5,918,992	13,518,732	19,437,724	281,955
Total liabilities	35,605,594	14,741,861	50,347,455	333,192
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	15,791,100	-	15,791,100	-
PILOTs levied for the next fiscal year	365,859	-	365,859	-
Leases	430,349	164,139	594,488	-
Unamortized deferred gain on debt refunding	-	7,151	7,151	-
Pension	15,549,727	750,035	16,299,762	-
OPEB	4,645,055	221,502	4,866,557	-
Total deferred inflows of resources	36,782,090	1,142,827	37,924,917	-
Net position:				
Net investment in capital assets	123,458,304	12,257,431	135,715,735	730,248
Restricted for:				
Capital projects	2,682,932	-	2,682,932	-
Debt service	2,432,350	-	2,432,350	-
Legislative and executive	2,402,348	-	2,402,348	-
Judicial	1,234,451	-	1,234,451	-
Public safety	1,218,000	-	1,218,000	-
Public works	4,680,385	-	4,680,385	-
Health	10,623,479	-	10,623,479	-
Human services	2,644,147	-	2,644,147	-
Economic development	758,145	-	758,145	-
Conservation and recreation	10	-	10	-
Other purposes	495,427	-	495,427	-
Children in custody:				
Expendable	234,258	-	234,258	-
Nonexpendable	247,000	-	247,000	-
Unrestricted	20,525,942	2,976,269	23,502,211	254,687
Total net position	\$ 173,637,178	\$ 15,233,700	\$ 188,870,878	\$ 984,935

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

	<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	\$ 8,447,438	\$ 4,158,076	\$ 719,749	\$ -
Judicial	5,294,265	1,458,561	894,019	-
Public safety	11,039,698	1,062,453	2,396,864	-
Public works	10,932,234	1,307,672	8,172,212	1,552,221
Health	14,984,911	523,988	8,230,993	-
Human services	13,979,145	544,138	10,729,747	-
Conservation and recreation	1,137,875	-	-	575,027
Economic development and assistance	732,755	8,596	626,865	-
Interest and fiscal charges	178,113	-	-	-
Total governmental activities	<u>66,726,434</u>	<u>9,063,484</u>	<u>31,770,449</u>	<u>2,127,248</u>
Business-type activities:				
Sanitary landfill	6,438,335	5,189,645	-	-
Agricultural service center	79,290	359,624	-	-
BMV one-stop	68,899	241,126	-	-
Total business-type activities	<u>6,586,524</u>	<u>5,790,395</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 73,312,958</u>	<u>\$ 14,853,879</u>	<u>\$ 31,770,449</u>	<u>\$ 2,127,248</u>
Component unit:				
Hancock Community Housing, Inc	<u>\$ 169,948</u>	<u>\$ 145,445</u>	<u>\$ 78,810</u>	<u>\$ -</u>

General revenues:

Property taxes levied for:

General fund

Health - Alcohol, Drug and Mental Health

Health - Board of Developmental Disabilities

Human services - Children Services

Human services - Agency on Aging

County capital improvements

Payment in lieu of taxes

Sales taxes

Grants and entitlements not restricted

to specific programs

Investment earnings

Miscellaneous

Total general revenues

Change in net position

Net position at beginning of year

Net position at end of year

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Hancock Community Housing, Inc.
\$ (3,569,613)	\$ -	\$ (3,569,613)	\$ -
(2,941,685)	-	(2,941,685)	-
(7,580,381)	-	(7,580,381)	-
99,871	-	99,871	-
(6,229,930)	-	(6,229,930)	-
(2,705,260)	-	(2,705,260)	-
(562,848)	-	(562,848)	-
(97,294)	-	(97,294)	-
(178,113)	-	(178,113)	-
<u>(23,765,253)</u>	<u>-</u>	<u>(23,765,253)</u>	<u>-</u>
-	(1,248,690)	(1,248,690)	-
-	280,334	280,334	-
<u>-</u>	<u>172,227</u>	<u>172,227</u>	<u>-</u>
-	(796,129)	(796,129)	-
<u>(23,765,253)</u>	<u>(796,129)</u>	<u>(24,561,382)</u>	<u>-</u>
-	-	-	54,307
2,852,113	-	2,852,113	-
2,665,125	-	2,665,125	-
6,936,459	-	6,936,459	-
1,700,872	-	1,700,872	-
2,209,407	-	2,209,407	-
111,040	-	111,040	-
446,682	-	446,682	-
18,726,818	-	18,726,818	-
4,573,848	-	4,573,848	-
(898,784)	(519,787)	(1,418,571)	115
<u>-</u>	<u>664,340</u>	<u>664,340</u>	<u>-</u>
<u>39,323,580</u>	<u>144,553</u>	<u>39,468,133</u>	<u>115</u>
15,558,327	(651,576)	14,906,751	54,422
<u>158,078,851</u>	<u>15,885,276</u>	<u>173,964,127</u>	<u>930,513</u>
<u>\$ 173,637,178</u>	<u>\$ 15,233,700</u>	<u>\$ 188,870,878</u>	<u>\$ 984,935</u>

HANCOCK COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	<u>General</u>	<u>Board of Developmental Disabilities</u>	<u>Local Fiscal Recovery</u>
Assets:			
Equity in pooled cash and investments	\$ 20,980,764	\$ 11,959,713	\$ 9,764,316
Cash and cash equivalents in segregated accounts	-	-	-
Receivables:			
Sales taxes	5,034,172	-	-
Real estate and other taxes	2,484,885	7,281,977	-
Accounts	271,227	-	-
Special assessments	-	-	-
Accrued interest	133,984	-	-
Leases	434,832	-	-
Payment in lieu of taxes	-	-	-
Loans	-	-	-
Notes	-	196,405	-
Interfund loans	1,468,577	-	-
Due from other funds	9,690	-	-
Due from other governments	1,532,346	353,955	-
Due from external parties	3,519	18,811	-
Prepayments	809,015	77,648	-
Materials and supplies inventory	144,060	1,357	-
Total assets	<u>\$ 33,307,071</u>	<u>\$ 19,889,866</u>	<u>\$ 9,764,316</u>
Liabilities:			
Accounts payable	\$ 204,911	\$ 82,955	\$ -
Contracts payable	-	-	-
Accrued wages and benefits payable	770,508	170,133	-
Compensated absences payable	85,267	-	-
Due to other funds	28,851	-	-
Due to other governments	203,911	76,804	-
Interfund loans payable	-	-	-
Due to external parties	-	-	-
Unearned revenue	-	-	9,764,316
Total liabilities	<u>1,293,448</u>	<u>329,892</u>	<u>9,764,316</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	2,277,000	6,878,000	-
Delinquent property tax revenue not available	207,885	403,977	-
Accrued interest not available	58,865	-	-
Special assessments revenue not available	-	-	-
Miscellaneous revenue not available	298,243	-	-
PILOTs levied for the next fiscal year	-	-	-
Intergovernmental revenue not available	1,111,928	353,955	-
Sales taxes not available	3,704,785	-	-
Leases	430,349	-	-
Total deferred inflows of resources	<u>8,089,055</u>	<u>7,635,932</u>	<u>-</u>
Fund balances:			
Nonspendable	955,335	79,005	-
Restricted	-	11,845,037	-
Committed	116,443	-	-
Assigned	5,425,040	-	-
Unassigned (deficit)	17,427,750	-	-
Total fund balances	<u>23,924,568</u>	<u>11,924,042</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 33,307,071</u>	<u>\$ 19,889,866</u>	<u>\$ 9,764,316</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Other Governmental Funds		Total Governmental Funds	
\$	34,867,991	\$	77,572,784
	551,413		551,413
	-		5,034,172
	7,009,559		16,776,421
	18,023		289,250
	720,226		720,226
	2,183		136,167
	-		434,832
	365,859		365,859
	283,897		283,897
	-		196,405
	-		1,468,577
	243,291		252,981
	3,427,261		5,313,562
	541		22,871
	219,221		1,105,884
	377,052		522,469
<u>\$</u>	<u>48,086,517</u>	<u>\$</u>	<u>111,047,770</u>
\$	1,583,879	\$	1,871,745
	126,413		126,413
	403,005		1,343,646
	42,221		127,488
	221,255		250,106
	71,898		352,613
	813,577		813,577
	26,638		26,638
	-		9,764,316
<u>\$</u>	<u>3,288,886</u>	<u>\$</u>	<u>14,676,542</u>
	6,636,100		15,791,100
	373,459		985,321
	-		58,865
	722,409		722,409
	12,388		310,631
	365,859		365,859
	2,503,330		3,969,213
	-		3,704,785
	-		430,349
<u>\$</u>	<u>10,613,545</u>	<u>\$</u>	<u>26,338,532</u>
	843,273		1,877,613
	24,476,018		36,321,055
	9,052,499		9,168,942
	82,776		5,507,816
	(270,480)		17,157,270
<u>\$</u>	<u>34,184,086</u>	<u>\$</u>	<u>70,032,696</u>
<u>\$</u>	<u>48,086,517</u>	<u>\$</u>	<u>111,047,770</u>

HANCOCK COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2022

Total governmental fund balances		\$ 70,032,696
<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.		124,574,463
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.		
Sales taxes receivable	\$ 3,704,785	
Real estate and other taxes receivable	985,321	
Accounts receivable	310,631	
Special assessments receivable	722,409	
Accrued interest receivable	58,865	
Due from other governments	3,969,213	
Total	9,751,224	
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.		(13,296)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.		44,409
Unamortized (premiums) discounts on bond issuances are not recognized in the governmental funds.		(141,303)
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	565,619	
Deferred outflows of resources	6,213,034	
Deferred inflows of resources	(15,549,727)	
Net pension liability	(12,984,003)	
Total	(21,755,077)	
The net OPEB asset are not due and payable in the current period; therefore, the asset, liability and related deferred inflows are not reported in governmental funds.		
Net OPEB asset	4,502,142	
Deferred outflows of resources	141,108	
Deferred inflows of resources	(4,645,055)	
Total	(1,805)	
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	(5,515,000)	
Special assessment bonds payable	(105,000)	
ADAMH note	(21,670)	
Leases payable	(190,444)	
Compensated absences	(3,022,019)	
Total	(8,854,133)	
Net position of governmental activities		\$ 173,637,178

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	General	Board of Developmental Disabilities	Local Fiscal Recovery
Revenues:			
Property taxes	\$ 2,802,404	\$ 6,897,571	\$ -
Payment in lieu of taxes	-	-	-
Permissive motor vehicle license tax	-	-	-
Sales taxes	18,141,112	-	-
Special assessments	-	-	-
Charges for services	4,623,974	165	-
Licenses and permits	4,420	-	-
Fines and forfeitures	196,474	-	-
Intergovernmental	4,467,160	2,468,568	4,955,643
Investment income	(926,433)	-	-
Rental income	259,261	-	-
Contributions and donations	-	-	-
Other	-	649,401	-
Total revenues	29,568,372	10,015,705	4,955,643
Expenditures:			
Current:			
General government:			
Legislative and executive	7,591,222	-	332,097
Judicial	5,289,568	-	412,223
Public safety	10,420,076	-	1,638,929
Public works	175,908	-	1,168,819
Health	125,104	8,832,710	-
Human services	1,108,213	-	1,403,575
Conservation and recreation	519,075	-	-
Economic development and assistance	28,933	-	-
Capital outlay	148,796	-	-
Debt service:			
Principal retirement	73,499	-	-
Interest and fiscal charges	5,626	-	-
Total expenditures	25,486,020	8,832,710	4,955,643
Excess (deficiency) of revenues over (under) expenditures	4,082,352	1,182,995	-
Other financing sources (uses):			
Lease transaction	146,129	-	-
Transfers in	-	-	-
Transfers (out)	(1,517,623)	-	-
Total other financing sources (uses)	(1,371,494)	-	-
Net change in fund balances	2,710,858	1,182,995	-
Fund balances at beginning of year	21,213,710	10,741,047	-
Fund balances at end of year	\$ 23,924,568	\$ 11,924,042	\$ -

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Other Governmental Funds	Total Governmental Funds
\$ 6,642,433	\$ 16,342,408
446,682	446,682
196,689	196,689
-	18,141,112
571,976	571,976
3,323,622	7,947,761
251,401	255,821
122,057	318,531
22,653,993	34,545,364
59,741	(866,692)
1,087	260,348
34,653	34,653
3,006,542	3,655,943
<u>37,310,876</u>	<u>81,850,596</u>
1,944,097	9,867,416
649,931	6,351,722
953,175	13,012,180
7,521,639	8,866,366
7,870,585	16,828,399
12,605,753	15,117,541
-	519,075
703,822	732,755
4,187,804	4,336,600
1,735,106	1,808,605
198,776	204,402
<u>38,370,688</u>	<u>77,645,061</u>
<u>(1,059,812)</u>	<u>4,205,535</u>
-	146,129
2,061,868	2,061,868
(544,245)	(2,061,868)
<u>1,517,623</u>	<u>146,129</u>
457,811	4,351,664
33,726,275	65,681,032
<u>\$ 34,184,086</u>	<u>\$ 70,032,696</u>

HANCOCK COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2022

Net change in fund balances - total governmental funds \$ 4,351,664

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	\$	6,570,490	
Current year depreciation/amortization		<u>(5,196,455)</u>	
Total			1,374,035

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position. (261,769)

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

Property taxes		132,608	
Sales taxes		585,706	
Special assessments		(293,186)	
Charges for services		4,403	
Intergovernmental		(21,232)	
Interest income		27,649	
Rental income		572	
Other		<u>(2,355)</u>	
Total			434,165

Proceeds of lease transactions 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. (146,129)

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		1,675,000	
Special assessment bonds		50,000	
Leases payable		74,122	
ADAMH loan		<u>9,483</u>	
Total			1,808,605

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		3,143	
Amortization of bond premiums		35,194	
Amortization of bond discounts		(213)	
Amortization of deferred amounts on refunding		<u>(11,835)</u>	
Total			26,289

(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, 2022
(CONTINUED)

Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	\$ 3,271,147
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.	1,647,108
Contractually required OPEB contributions are reported as expenditures in governmental funds; however, the statement of activities reports these amounts as deferred outflows.	25,941
Except for amounts reported as deferred inflows/outflows, changes in the net OPEB asset are reported as OPEB expense in the statement of activities	3,595,716
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>(568,445)</u>
Change in net position of governmental activities	<u><u>\$ 15,558,327</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 2,457,000	\$ 2,457,000	\$ 2,802,404	\$ 345,404
Sales taxes	15,000,000	15,000,000	18,263,938	3,263,938
Charges for services	2,905,300	2,907,050	3,704,347	797,297
Licenses and permits	3,350	3,350	4,420	1,070
Fines and forfeitures	65,000	65,000	73,919	8,919
Intergovernmental	3,543,500	3,543,500	4,465,576	922,076
Investment income	400,000	400,000	519,918	119,918
Rental income	200,000	200,000	254,778	54,778
Other	5,000	134,043	-	(134,043)
Total revenues	<u>24,579,150</u>	<u>24,709,943</u>	<u>30,089,300</u>	<u>5,379,357</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	7,820,762	8,722,158	8,098,537	623,621
Judicial	5,943,184	5,902,024	5,453,283	448,741
Public safety	10,867,370	10,728,623	10,322,938	405,685
Public works	201,810	203,768	172,154	31,614
Health	269,346	248,226	243,939	4,287
Human services	1,234,509	1,236,277	1,193,483	42,794
Conservation and recreation	519,075	519,075	519,075	-
Economic development and assistance	30,000	30,000	30,000	-
Total expenditures	<u>26,886,056</u>	<u>27,590,151</u>	<u>26,033,409</u>	<u>1,556,742</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,306,906)</u>	<u>(2,880,208)</u>	<u>4,055,891</u>	<u>6,936,099</u>
Other financing sources (uses):				
Advances in	-	-	544,551	544,551
Advances out	-	-	(1,536,110)	(1,536,110)
Transfers out	(1,600,000)	(2,697,556)	(2,617,624)	79,932
Total other financing sources (uses)	<u>(1,600,000)</u>	<u>(2,697,556)</u>	<u>(3,609,183)</u>	<u>(911,627)</u>
Net change in fund balance	(3,906,906)	(5,577,764)	446,708	6,024,472
Fund balance at beginning of year	15,053,564	15,053,564	15,053,564	-
Prior year encumbrances appropriated	1,292,583	1,292,583	1,292,583	-
Fund balance at end of year	<u>\$ 12,439,241</u>	<u>\$ 10,768,383</u>	<u>\$ 16,792,855</u>	<u>\$ 6,024,472</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 6,848,000	\$ 6,848,000	\$ 6,897,571	\$ 49,571
Charges for services	-	-	165	165
Intergovernmental	2,333,000	2,333,000	2,468,568	135,568
Other	450,000	450,000	665,459	215,459
Total revenues	<u>9,631,000</u>	<u>9,631,000</u>	<u>10,031,763</u>	<u>400,763</u>
Expenditures:				
Current:				
Health	10,325,375	9,989,342	9,265,199	724,143
Total expenditures	<u>10,325,375</u>	<u>9,989,342</u>	<u>9,265,199</u>	<u>724,143</u>
Net change in fund balance	(694,375)	(358,342)	766,564	1,124,906
Fund balance at beginning of year	10,218,588	10,218,588	10,218,588	-
Prior year encumbrances appropriated	564,375	564,375	564,375	-
Fund balance at end of year	<u>\$ 10,088,588</u>	<u>\$ 10,424,621</u>	<u>\$ 11,549,527</u>	<u>\$ 1,124,906</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)
 LOCAL FISCAL RECOVERY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 7,360,000	\$ 7,360,000	\$ 7,359,979	\$ (21)
Total revenues	<u>7,360,000</u>	<u>7,360,000</u>	<u>7,359,979</u>	<u>(21)</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	1,395,691	2,543,170	2,309,180	233,990
Judicial	-	412,223	412,223	-
Public safety	-	1,638,929	1,638,929	-
Public works	-	1,168,819	1,168,819	-
Human services	-	1,403,575	1,403,575	-
Total expenditures	<u>1,395,691</u>	<u>7,166,716</u>	<u>6,932,726</u>	<u>233,990</u>
Net change in fund balance	5,964,309	193,284	427,253	233,969
Fund balance at beginning of year	5,964,289	5,964,289	5,964,289	-
Prior year encumbrances appropriated	1,395,691	1,395,691	1,395,691	-
Fund balance at end of year	<u>\$ 13,324,289</u>	<u>\$ 7,553,264</u>	<u>\$ 7,787,233</u>	<u>\$ 233,969</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2022

	Business-type Activities - Enterprise Funds		
	Sanitary Landfill	Nonmajor Enterprise Funds	Total
Assets:			
Current assets:			
Equity in pooled cash and investments	\$ 3,673,955	\$ 1,271,567	\$ 4,945,522
Receivables:			
Accounts	266,613	-	266,613
Accrued interest	38,078	414	38,492
Leases	-	165,374	165,374
Prepayments	8,066	147	8,213
Materials and supplies inventory	35,469	1,636	37,105
Total current assets	4,022,181	1,439,138	5,461,319
Noncurrent assets:			
Net pension asset	26,677	524	27,201
Net OPEB asset	210,107	4,127	214,234
Restricted assets:			
Cash and cash equivalents in segregated accounts	30,702	-	30,702
Investments in segregated accounts	11,750,391	-	11,750,391
Total restricted assets	11,781,093	-	11,781,093
Capital assets:			
Non-depreciable/amortizable capital assets	1,897,906	76,047	1,973,953
Depreciable/amortizable capital assets, net	9,192,679	2,691,960	11,884,639
Total capital assets, net	11,090,585	2,768,007	13,858,592
Total noncurrent assets	23,108,462	2,772,658	25,881,120
Total assets	27,130,643	4,211,796	31,342,439
Deferred outflows of resources:			
Pension	408,058	6,035	414,093
OPEB	18,993	738	19,731
Total deferred outflows of resources	427,051	6,773	433,824

(Continued)

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2022
 (CONTINUED)

	<u>Business-type Activities - Enterprise Funds</u>		
	<u>Sanitary Landfill</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>
Liabilities:			
Current liabilities:			
Accounts payable	\$ 130,403	\$ 6,435	\$ 136,838
Accrued wages and benefits payable	66,917	1,346	68,263
Compensated absences payable	69,258	-	69,258
Due to other governments	70,223	227	70,450
Due to other funds	2,875	-	2,875
Due to external parties	18,574	-	18,574
Interfund loans payable	655,000	-	655,000
Accrued interest payable	1,404	1,079	2,483
Leases payable	49,319	-	49,319
Current portion of general obligation bonds	35,000	135,000	170,000
OPWC loans payable	33,059	-	33,059
Total current liabilities	<u>1,132,032</u>	<u>144,087</u>	<u>1,276,119</u>
Long-term liabilities:			
Compensated absences payable	173,821	-	173,821
General obligation bonds payable	501,436	438,198	939,634
OPWC loans payable	401,998	-	401,998
Estimated liability for landfill closure costs	12,003,279	-	12,003,279
Net pension liability	593,231	11,654	604,885
Total long-term liabilities	<u>13,673,765</u>	<u>449,852</u>	<u>14,123,617</u>
Total liabilities	<u>14,805,797</u>	<u>593,939</u>	<u>15,399,736</u>
Deferred inflows of resources:			
Leases	-	164,139	164,139
Unamortized deferred gain on debt refunding	-	7,151	7,151
Pension	735,555	14,480	750,035
OPEB	217,083	4,419	221,502
Total deferred inflows of resources	<u>952,638</u>	<u>190,189</u>	<u>1,142,827</u>
Net position:			
Net investment in capital assets	10,069,773	2,187,658	12,257,431
Unrestricted	1,729,486	1,246,783	2,976,269
Total net position	<u>\$ 11,799,259</u>	<u>\$ 3,434,441</u>	<u>\$ 15,233,700</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, 2022

	Business-type Activities - Enterprise Funds		
	Sanitary Landfill	Nonmajor Enterprise Funds	Total
Operating revenues:			
Charges for services	\$ 5,189,645	\$ 241,126	\$ 5,430,771
Rental income	-	359,624	359,624
Other operating revenues	664,317	23	664,340
Total operating revenues	<u>5,853,962</u>	<u>600,773</u>	<u>6,454,735</u>
Operating expenses:			
Personal services	1,215,312	29,371	1,244,683
Contract services	2,487,044	57,493	2,544,537
Materials and supplies	532,227	11,283	543,510
Landfill closure and post-closure costs	767,225	-	767,225
Depreciation	1,254,877	38,310	1,293,187
Other	12,756	-	12,756
Total operating expenses	<u>6,269,441</u>	<u>136,457</u>	<u>6,405,898</u>
Operating income (loss)	<u>(415,479)</u>	<u>464,316</u>	<u>48,837</u>
Nonoperating revenues (expenses):			
Interest and fiscal charges	(18,437)	(11,732)	(30,169)
Loss on sale of capital assets	(150,457)	-	(150,457)
Investment earnings	(525,279)	5,492	(519,787)
Total nonoperating revenues (expenses)	<u>(694,173)</u>	<u>(6,240)</u>	<u>(700,413)</u>
Change in net position	(1,109,652)	458,076	(651,576)
Net position at beginning of year	<u>12,908,911</u>	<u>2,976,365</u>	<u>15,885,276</u>
Net position at end of year	<u>\$ 11,799,259</u>	<u>\$ 3,434,441</u>	<u>\$ 15,233,700</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2022

	Business-type Activities - Enterprise Funds		
	Sanitary Landfill	Nonmajor Enterprise Funds	Total
Cash flows from operating activities:			
Cash received from sales/charges for services	\$ 5,831,097	\$ 241,126	\$ 6,072,223
Cash received from rent	-	358,389	358,389
Cash received from other operations	664,317	23	664,340
Cash payments for personal services	(1,520,839)	(34,564)	(1,555,403)
Cash payments for contractual services	(2,535,887)	(47,822)	(2,583,709)
Cash payments for materials and supplies	(561,317)	(12,665)	(573,982)
Cash payments for other expenses	(6,921)	-	(6,921)
Net cash provided by operating activities	<u>1,870,450</u>	<u>504,487</u>	<u>2,374,937</u>
Cash flows from noncapital financing activities:			
Cash received from interfund loans	<u>655,000</u>	<u>-</u>	<u>655,000</u>
Net cash provided by noncapital financing activities	<u>655,000</u>	<u>-</u>	<u>655,000</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(1,317,379)	(21,715)	(1,339,094)
Principal retirement bonds	(35,000)	(135,000)	(170,000)
Principal retirement on leases payable	(57,848)	-	(57,848)
Principal retirement OPWC loans	(33,059)	-	(33,059)
Interest payments on bonds and notes	<u>(18,515)</u>	<u>(15,793)</u>	<u>(34,308)</u>
Net cash used in capital and related financing activities	<u>(1,461,801)</u>	<u>(172,508)</u>	<u>(1,634,309)</u>
Cash flows from investing activities:			
Interest received	117,444	5,078	122,522
Cash received from the maturity of investments	2,239,000	-	2,239,000
Cash used to purchase investments	<u>(3,008,117)</u>	<u>-</u>	<u>(3,008,117)</u>
Net cash provided by (used in) investing activities	<u>(651,673)</u>	<u>5,078</u>	<u>(646,595)</u>
Net change in cash and cash equivalents	411,976	337,057	749,033
Cash and cash equivalents at beginning of year	<u>3,292,681</u>	<u>934,510</u>	<u>4,227,191</u>
Cash and cash equivalents at end of year	<u>\$ 3,704,657</u>	<u>\$ 1,271,567</u>	<u>\$ 4,976,224</u>

HANCOCK COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Business-type Activities - Enterprise Funds</u>		
	<u>Sanitary Landfill</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ (415,479)	\$ 464,316	\$ 48,837
Adjustments:			
Depreciation	1,254,877	38,310	1,293,187
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:			
Accounts receivable	641,453	-	641,453
Leases receivable	-	103,423	103,423
Materials and supplies inventory	(500)	(380)	(880)
Prepayments	(3,556)	8,875	5,319
Net pension asset	(9,517)	(112)	(9,629)
Net OPEB asset	(109,502)	(1,712)	(111,214)
Deferred outflows - Pension	(283,766)	(303)	(284,069)
Deferred outflows - OPEB	32,345	2,358	34,703
Accounts payable	(28,490)	(259)	(28,749)
Retainage payable	(50,200)	-	(50,200)
Accrued wages and benefits	11,164	101	11,265
Due to other governments	8,329	21	8,350
Compensated absences payable	56,645	-	56,645
Due to other funds	1,266	-	1,266
Landfill closure and postclosure care liability	767,225	-	767,225
Due to external parties	(243)	-	(243)
Net pension liability	(236,338)	(8,256)	(244,594)
Deferred inflows - Leases	-	(104,658)	(104,658)
Deferred inflows - Pension	333,591	5,751	339,342
Deferred inflows - OPEB	(98,854)	(2,988)	(101,842)
Net cash provided by operating activities	<u>\$ 1,870,450</u>	<u>\$ 504,487</u>	<u>\$ 2,374,937</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2022

	<u>Custodial</u>
Assets:	
Equity in pooled cash and investments	\$ 6,793,548
Cash in segregated accounts	899,316
Receivables (net of allowances for uncollectibles):	
Real estate and other taxes	96,216,959
Accounts	519,110
Special assessments	1,367,163
Due from other governments	4,024,341
Prepayments	70,907
Due from external parties	45,212
	<hr/>
Total assets	109,936,556
Liabilities:	
Accounts payable	32,704
Due to other governments	2,043,821
Due to external parties	22,871
	<hr/>
Total liabilities	2,099,396
Deferred inflows of resources:	
Property taxes levied for the next fiscal year	91,742,414
	<hr/>
Total deferred inflows of resources	91,742,414
Net position:	
Restricted for individuals, organizations and other governments	16,094,746
	<hr/>
Total net position	\$ 16,094,746
	<hr/> <hr/>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Custodial</u>
Additions:	
Intergovernmental	\$ 8,044,398
Amounts received as fiscal agent	7,466,547
Licenses, permits and fees for other governments	24,304,406
Fines and forfeitures for other governments	1,201,736
Property tax and special assessments collections for other governments	79,370,364
Payment in lieu of taxes collections for other governments	<u>826,904</u>
Total additions	<u>121,214,355</u>
Deductions:	
Distributions of state funds to other governments	8,044,047
Distributions as fiscal agent	6,825,850
Licenses, permits and fees distributions to other governments	24,216,242
Fines and forfeitures distributions to other governments	1,263,967
Property tax and special assessments distributions to other governments	78,875,100
Payment in lieu of taxes distributions to other governments	<u>888,070</u>
Total deductions	<u>120,113,276</u>
Net change in fiduciary net position	1,101,079
Net position beginning of year	<u>14,993,667</u>
Net position end of year	<u><u>\$ 16,094,746</u></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, 2022

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.

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 24).

Insurance Pools - The County participates in two insurance pools: the Midwest Pool Risk Management Agency, Inc. and the Midwest Employee Benefit Consortium (See Note 25).

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 1 - DESCRIPTION OF THE COUNTY - (Continued)

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 26).

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 remaining organizations is presented as custodial funds within the County's financial statements:

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

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.

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

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.

Local fiscal recovery fund - This fund accounts for revenues from the federal government that are restricted for programs outlined in the American Rescue Plan Act.

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

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 custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. Custodial funds are custodial in nature and are used to report fiduciary activities that are not required to be reported in pension trust funds. The County's custodial funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent, which include the Hancock County Park District, 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.

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.

Custodial funds - Custodial funds use the economic resources measurement focus.

D. Basis of Accounting

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, sales taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied (See Note 9). Revenue from sales taxes is recognized in the period in which the sales are made (See Note 7). Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the County must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On the modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

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

Deferred 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 represent a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. See Notes 15 and 16 for deferred outflows of resources related to 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 assets that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources include property taxes and unavailable revenue. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2022, but which were levied to finance 2023 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. Unavailable revenue includes, but is not limited to, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The deferred inflow of resources for leases is related to the lease receivable and is being amortized to lease revenue in a systematic and rational manner over the term of the lease.

See Notes 15 and 16 for deferred inflows of resources related to net pension liability/asset and net OPEB liability/asset, respectively. These deferred inflows of resources are only reported on the government-wide statement of net position. In addition, deferred outflows 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 debt 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

E. Budgetary Process

All funds, except custodial 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.

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".

During 2022, the County's investments included negotiable and nonnegotiable certificates of deposit, Federal Agricultural Mortgage Corporation (FAMC) bonds, 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, municipal bonds (American Municipal Power, Inc. of Ohio), 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 2022, 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.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

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

For 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Investment earnings are allocated to County funds according to State statutes and grant requirements. Investment earnings credited to the general fund during 2022 was (\$926,463) which includes (\$775,568) assigned from other County funds.

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

G. Inventory

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

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, except for intangible right to use 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.

The County is reporting intangible right to use assets related to leased equipment and buildings. The intangible assets are being amortized in a systemic and rational manner of the shorter of the lease term or the useful life of the underlying asset.

All capital assets are depreciated/amortized, 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
Intangible right to use assets	3 - 5 years
Infrastructure	20 - 50 years

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2022, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. On the fund financial statements, reported prepayments are equally offset by a nonspendable fund balance in governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

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

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

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

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.

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 custodial 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 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 2022.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

R. Fund Balance

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

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

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

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

Assigned - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes, but do not meet the criteria to be classified as restricted nor committed. 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, 2022, there was no net position restricted by enabling legislation.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

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

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

T. Restricted Assets

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

U. Estimates

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

V. Pensions/Other Postemployment Benefits (OPEB)

For purposes of measuring the net pension 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 2022.

Y. Impairment of Capital Assets

The County's Job and Family Services (JFS) building and roof have sustained physical damage from a roof collapse which caused various structural damage issues. These assets have been determined to be impaired in accordance with GASB Statement No. 42, "Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries". The building and roof had a carrying value of \$740,252 at the time of the impairment. Current estimated costs to restore the building and roof are \$867,594. Potential insurance recoveries were unable to be determined at the time of the report. Human service expenses include an impairment loss of \$216,391 calculated using the restoration cost method.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2022, the County has implemented GASB Statement No. 87, "Leases", GASB Implementation Guide 2019-3, "Leases", GASB Implementation Guide 2020-1, "Implementation Guide Update - 2020", GASB Statement No. 91, "Conduit Debt Obligations", GASB Statement No. 92, "Omnibus 2020", GASB Statement No. 93, "Replacement of Interbank Offered Rates", GASB Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32" and certain paragraphs of GASB Statement No. 99, "Omnibus 2022".

GASB Statement No. 87 and GASB Implementation Guide 2019-3 enhance the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

These changes were incorporated in the County's 2022 financial statements. The County recognized leases receivable of \$268,797 in business-type activities at January 1, 2022, due to the implementation of GASB 87; however, this entire amount was offset by deferred inflows of resources for leases. The County also recognized leases payable of \$118,437 in governmental activities and \$107,167 in business-type activities at January 1, 2022; however, this entire amount was offset by the intangible asset, right to use lease - equipment.

GASB Implementation Guide 2020-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2020-1 did not have an effect on the financial statements of the County.

GASB Statement No. 91 provides a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the County.

GASB Statement No. 92 enhances comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The implementation of GASB Statement No. 92 did not have an effect on the financial statements of the County.

GASB Statement No. 93 establishes accounting and financial reporting requirements related to the replacement of Interbank Offered Rates (IBORs) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The implementation of GASB Statement No. 93 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, 2022

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

GASB Statement No. 97 is to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The implementation of GASB Statement No. 97 did not have an effect on the financial statements of the County.

GASB Statement No. 99 is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The implementation of GASB Statement No. 99 did not have an effect on the financial statements of the County.

B. Deficit Fund Balances

Fund balances at December 31, 2022 included the following individual fund deficits:

<u>Nonmajor funds</u>	<u>Deficit</u>
Other Special Revenue Funds	\$ 40,219
Special Improvements Capital Projects	137,762
Job & Family Services Capital Projects	92,499

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 any major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are 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);

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

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

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

Net Change in Fund Balance

	General Fund	Board of Developmental Disabilities Fund	Local Fiscal Recovery Fund
Budget basis	\$ 446,708	\$ 766,564	\$ 427,253
Net adjustment for revenue accruals	(1,461,155)	(16,058)	(2,404,336)
Net adjustment for expenditure accruals	126,147	22,303	-
Net adjustment for other sources/uses	1,137,689	-	-
Funds budgeted elsewhere	1,062,825	-	-
Adjustment for encumbrances	1,398,644	410,186	1,977,083
GAAP basis	\$ 2,710,858	\$ 1,182,995	\$ -

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 payroll 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;

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

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, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio, and with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in 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, the State Treasury Asset Reserve of Ohio (STAR Ohio); and,
8. Certain bankers' acceptances for a period not to exceed one hundred eighty days) and commercial paper notes (for a period not to exceed two hundred seventy days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met.

Protection of the deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (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.

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. Except as noted above, 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 \$1,481,431 in cash and cash equivalents deposited separate from the County's internal investment pool, which includes \$30,702 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, 2022, the carrying amount of all County deposits, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$53,079,854 and the bank balance of all County deposits was \$53,323,591. Of the bank balance, \$20,297,988 was covered by the FDIC and \$33,025,603 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, 2022

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 2022, 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.

C. Investments

As of December 31, 2022, 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	\$ 9,333,915	\$ 739,620	\$ 578,328	\$ 8,594,295
FHLB	6,623,727	-	-	6,045,399
FHLMC	2,834,690	343,466	565,298	1,925,926
FAMC	332,297	332,297	-	-
FNMA	1,574,126	-	243,103	1,331,023
Municipal bonds	124,719	124,719	-	-
Negotiable CDs	6,620,840	1,228,282	481,546	4,911,012
U.S. Treasury bonds	126,074	-	126,074	-
U.S. Treasury notes	20,994,206	4,312,014	2,081,046	14,601,146
U.S. Government money market	831,790	831,790	-	-
<i>Amortized cost:</i>				
STAR Ohio	<u>67,438</u>	<u>67,438</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 49,463,822</u>	<u>\$ 7,979,626</u>	<u>\$ 4,075,395</u>	<u>\$ 37,408,801</u>

The weighted average maturity of investments is 2.24 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, FAMC, FNMA), municipal bonds, 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, 2022

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>
FFCB	\$ 3,116,454
FHLB	1,296,658
FHLMC	1,215,991
Negotiable CDs	1,180,052
U.S. Treasury bonds	126,074
U.S. Treasury notes	4,690,443
Municipal bonds	<u>124,719</u>
Total	<u>\$ 11,750,391</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 investment in American Municipal Power, Inc. of Ohio bonds were rated A1 by Moody's Investor services. 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

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, 2022:

<u>Measurement/ Investment type</u>	<u>Measurement Value</u>	<u>% of Total</u>
Fair value:		
FFCB	\$ 9,333,915	18.87
FHLB	6,623,727	13.39
FHLMC	2,834,690	5.73
FAMC	332,297	0.67
FNMA	1,574,126	3.18
Municipal bonds	124,719	0.25
Negotiable CDs	6,620,840	13.39
U.S. Treasury bonds	126,074	0.25
U.S. Treasury notes	20,994,206	42.45
U.S. Government money market	831,790	1.68
Amortized cost:		
STAR Ohio	67,438	0.14
Total	<u>\$ 49,463,822</u>	<u>100.00</u>

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, 2022.

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 53,079,854
Investments	<u>49,463,822</u>
Total	<u>\$ 102,543,676</u>
<u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 78,124,197
Business-type activities	16,726,615
Custodial funds	<u>7,692,864</u>
Total	<u>\$ 102,543,676</u>

NOTE 6 - RECEIVABLES

- A. Receivables at December 31, 2022, 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), notes 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, 2022, were \$283,897. Loans receivable, in the amount of \$220,707, 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 \$2,087,389, will not be received within one year. Delinquent special assessments were \$291,953.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 6 - RECEIVABLES - (Continued)

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 custodial 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.

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

Fund	Description	Amount
Governmental activities:		
General Fund	Local Government	\$ 745,868
	Casino revenue	542,842
	Homestead and Rollback	194,772
	Other	48,864
Total General Fund		<u>1,532,346</u>
Governmental activities:		
Other Major Funds		
Board of Development Disabilities	Homestead and Rollback	<u>353,955</u>
Total Other Major Funds		<u>353,955</u>
Non-Major Funds		
Alcohol, Drug and Mental Health	Homestead and Rollback	\$ 16,533
Alcohol, Drug and Mental Health	Grants	189,256
Motor Vehicle and Gas Tax	Permissive Motor Vehicle License Tax	17,892
Motor Vehicle and Gas Tax	Gas Tax	1,800,144
Motor Vehicle and Gas Tax	Motor Vehicle License Registration Fees	1,034,782
Motor Vehicle and Gas Tax	Other	57,174
Job and Family Services	Grants	126,934
Children Services	Homestead and Rollback	10,175
Children Services	Grants	64,406
Child Support Enforcement Agency	Other	19,507
Agency on Aging Levy	Homestead and Rollback	59,881
Other public safety funds:		
E-911	Grants	28,962
Other special revenue funds:		
Victims Assistance	Grants	<u>1,615</u>
Total Non-Major Funds		<u>3,427,261</u>
Total Governmental Activities		<u>\$ 5,313,562</u>
Custodial Funds		
Subdivision	Motor Vehicle License - Corporation	\$ 228,637
Subdivision	Motor Vehicle License - Township	141,582
Park district	Homestead and rollback	9,067
Library/Local Government Support	Library Local Government	1,642,838
Local Government	Local Government	822,913
Undivided Tax	Township Gas Tax	1,154,153
Family First Council	Grants	25,151
Total Custodial Funds		<u>\$ 4,024,341</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 6 - RECEIVABLES - (Continued)

B. Leases Receivable

The County is reporting leases receivable of \$434,832 in the general fund. For 2022, the County recognized lease revenue of \$4,483, which is reported in rental income, and interest revenue of \$1,087.

The County has entered into lease agreements for building space rental with the years and terms as follows:

<u>Company</u>	<u>Lease Commencement Date</u>	<u>Years</u>	<u>Lease End Date</u>	<u>Payment Method</u>
Ten Star Enterprises	2022	8	2030	Monthly

Lease payments will be paid into the general fund. The following is a schedule of future lease payments under the lease agreements:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 42,861	\$ 12,459	\$ 55,320
2024	45,847	11,132	56,979
2025	48,974	9,714	58,688
2026	52,249	8,200	60,449
2027	55,677	6,586	62,263
2028 - 2030	<u>189,224</u>	<u>8,996</u>	<u>198,220</u>
Total	<u>\$ 434,832</u>	<u>\$ 57,087</u>	<u>\$ 491,919</u>

The County is also reporting leases receivable as part of business-type activities in the agricultural service center fund, a nonmajor enterprise fund. For 2022, the County recognized lease revenue of \$169,767, which is reported in rental income, and interest revenue of \$5,329.

Lease payments will be paid into the agricultural service center fund. The County has entered into lease agreements for building space rental with the years and terms as follows:

<u>Company</u>	<u>Lease Commencement Date</u>	<u>Years</u>	<u>Lease End Date</u>	<u>Payment Method</u>
AG Credit	2022	2	2024	Monthly
USDA	2018	5	2023	Monthly

Lease payments will be paid into the agricultural service center fund, a nonmajor enterprise fund. The following is a schedule of future lease payments under the lease agreements:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 132,077	\$ 2,523	\$ 134,600
2024	<u>33,297</u>	<u>544</u>	<u>33,841</u>
Total	<u>\$ 165,374</u>	<u>\$ 3,067</u>	<u>\$ 168,441</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 7 - 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 were 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. All proceeds are credited to the General fund.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies 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 2022. 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 8 - 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 9 - 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 35 percent of appraised market value as established by the County Auditor. All property is required to be revalued 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. 2022 public utility property taxes became a lien December 31, 2021, are levied after October 1, 2022, and are collected in 2023 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, 2022**

NOTE 9 - 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. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. Property taxes receivable represents real property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2022 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 2022 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, 2022 was \$9.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2022 property tax receipts were based are as follows:

<u>Real property</u>	
Residential/agricultural	\$ 1,599,318,030
Commercial/industrial/mineral	352,717,240
<u>Public utility</u>	
Personal	<u>246,133,680</u>
Total assessed value	<u>\$ 2,198,168,950</u>

NOTE 10 – TAX ABATEMENTS

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 2022, property taxes of the County were abated by \$261,291.

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 11 - CAPITAL ASSETS

Due to the implementation of GASB Statement No. 87 (see Note 3.A for detail), the County has reported capital assets for the right to use leased equipment which are reflected in the schedule below. Capital asset activity for the year ended December 31, 2022 was as follows:

<u>Governmental activities:</u>	Restated Balance <u>12/31/2021</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>12/31/2022</u>
<i>Capital assets, not being depreciated/amortized:</i>				
Land	\$ 43,068,886	\$ 330,379	\$ -	\$ 43,399,265
Construction in progress	<u>1,729,765</u>	<u>677,862</u>	<u>(1,515,374)</u>	<u>892,253</u>
Total capital assets, not being depreciated/amortized	<u>44,798,651</u>	<u>1,008,241</u>	<u>(1,515,374)</u>	<u>44,291,518</u>
<i>Capital assets, being depreciated/amortized:</i>				
Buildings	49,043,935	1,576,095	(399,974)	50,220,056
Improvements other than buildings	938,065	-	-	938,065
Equipment	8,179,113	144,582	(365,122)	7,958,573
Vehicles	6,077,812	652,838	(289,242)	6,441,408
Intangible right to use assets:				
Leased buildings	113,578	148,796	-	262,374
Leased equipment	4,859	-	-	4,859
Infrastructure	<u>87,204,394</u>	<u>4,555,312</u>	<u>(151,529)</u>	<u>91,608,177</u>
Total capital assets, being depreciated/amortized	<u>151,561,756</u>	<u>7,077,623</u>	<u>(1,205,867)</u>	<u>157,433,512</u>
<i>Less: accumulated depreciation/amortization:</i>				
Buildings	(19,267,674)	(1,379,649)	183,583	(20,463,740)
Improvements other than buildings	(600,955)	(72,175)	-	(673,130)
Equipment	(5,343,468)	(657,962)	330,094	(5,671,336)
Vehicles	(4,726,124)	(449,060)	278,892	(4,896,292)
Intangible right to use assets:				
Leased buildings	-	(58,780)	-	(58,780)
Leased equipment	-	(1,844)	-	(1,844)
Infrastructure	<u>(42,959,989)</u>	<u>(2,576,985)</u>	<u>151,529</u>	<u>(45,385,445)</u>
Total accumulated depreciation/amortization	<u>(72,898,210)</u>	<u>(5,196,455)</u>	<u>944,098</u>	<u>(77,150,567)</u>
Total capital assets, being depreciated/amortized net	<u>78,663,546</u>	<u>1,881,168</u>	<u>(261,769)</u>	<u>80,282,945</u>
Governmental activities capital assets, net	<u>\$ 123,462,197</u>	<u>\$ 2,889,409</u>	<u>\$ (1,777,143)</u>	<u>\$ 124,574,463</u>

Depreciation/amortization expense was charged to governmental functions as follows:

Governmental activities:

Legislative and executive	\$ 438,452
Judicial	149,955
Public safety	732,717
Health	799,242
Public works	2,966,165
Human services	<u>109,924</u>
Total depreciation/amortization expense	<u>\$ 5,196,455</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 11 - CAPITAL ASSETS - (Continued)

<u>Business-type activities</u>	Restated Balance <u>12/31/2021</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>12/31/2022</u>
<i>Capital assets, not being depreciated/amortized:</i>				
Land	\$ 1,771,157	\$ 179,420	\$ -	\$ 1,950,577
Easements	23,376	-	-	23,376
Total capital assets, not being depreciated	<u>1,794,533</u>	<u>179,420</u>	<u>-</u>	<u>1,973,953</u>
<i>Capital assets, being depreciated/amortized:</i>				
Buildings	6,206,101	21,715	-	6,227,816
Improvements other than buildings	6,264,189	247,793	-	6,511,982
Equipment	5,289,778	884,166	(282,106)	5,891,838
Intangible right use assets:				
Leased building	107,167	-	-	107,167
Vehicles	<u>1,002,943</u>	<u>6,000</u>	<u>(19,000)</u>	<u>989,943</u>
Total capital assets, being depreciated/amortized	<u>18,870,178</u>	<u>1,159,674</u>	<u>(301,106)</u>	<u>19,728,746</u>
<i>Less: accumulated depreciation/amortization:</i>				
Buildings	(1,429,640)	(89,471)	-	(1,519,111)
Improvements other than buildings	(2,116,067)	(651,565)	-	(2,767,632)
Equipment	(2,361,709)	(429,130)	131,649	(2,659,190)
Intangible right to use assets:				
Leased building	-	(58,455)	-	(58,455)
Vehicles	<u>(794,153)</u>	<u>(64,566)</u>	<u>19,000</u>	<u>(839,719)</u>
Total accumulated depreciation/amortization	<u>(6,701,569)</u>	<u>(1,293,187)</u>	<u>150,649</u>	<u>(7,844,107)</u>
Total capital assets, being depreciated/amortized net	<u>12,168,609</u>	<u>(133,513)</u>	<u>(150,457)</u>	<u>11,884,639</u>
Business-type activities capital assets, net	<u>\$ 13,963,142</u>	<u>\$ 45,907</u>	<u>\$ (150,457)</u>	<u>\$ 13,858,592</u>

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

Business-type activities:

Sanitary landfill	\$ 1,254,877
Agricultural service center	18,091
BMV one-stop	<u>20,219</u>
Total depreciation/amortization expense	<u>\$ 1,293,187</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

- A. Interfund loans receivable/payable consisted of the following at December 31, 2022, as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	\$ 813,577
General fund	Sanitary landfill	<u>655,000</u>
Total interfund loans		<u>\$ 1,468,577</u>

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

Interfund balances between governmental funds are eliminated on the government-wide statement of net position. Interfund balances between governmental 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, 2022, consisted of the following as reported on the fund statements:

	<u>General</u>	<u>Other Governmental</u>	<u>Sanitary Landfill</u>	<u>Total Due from Other Funds</u>
General	\$ -	\$ 9,690	\$ -	\$ 9,690
Other Governmental	<u>28,851</u>	<u>211,565</u>	<u>2,875</u>	<u>243,291</u>
Total due to other funds	<u>\$ 28,851</u>	<u>\$ 221,255</u>	<u>\$ 2,875</u>	<u>\$ 252,981</u>

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

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, 2022, consisted of the following as reported on the fund statements:

	<u>Sanitary Landfill</u>	<u>Other Governmental</u>	<u>Custodial</u>	<u>Total Due from External Parties</u>
General	\$ -	\$ -	\$ 3,519	\$ 3,519
Board of developmental disabilities	-	-	18,811	18,811
Other governmental	-	-	541	541
Custodial	<u>18,574</u>	<u>26,638</u>	<u>-</u>	<u>45,212</u>
Total due to external parties	<u>\$ 18,574</u>	<u>\$ 26,638</u>	<u>\$ 22,871</u>	<u>\$ 68,083</u>

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

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

NOTE 13 - RISK MANAGEMENT

A. Property and Liability

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

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

Liability

General, Automotive and Law Liability	
Combined (Per Occurrence)	\$ 7,000,000
Public Official Errors and Omissions	
Aggregate	7,000,000
Property including Automotive Comprehensive and Collision (Per Occurrence)	92,491,000
Flood and Earthquake (Annual Aggregate)	36,000,000
Boiler and machinery (Per Occurrence)	100,000,000
Cyber Security (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 existing member subsequent to the settlement of all expenses and claims. This healthcare agreement was terminated at December 31, 2022.

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 13 - RISK MANAGEMENT - (Continued)

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.

There was no claims liability reported on the basic financial statements at December 31, 2022. 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. The County paid no claims during 2022.

NOTE 14 - CONTRACTUAL OBLIGATIONS

As of December 31, 2022, the County had the following contractual purchase commitments:

Company	Project	Contract Amount	Payments as of 12/31/22	Contract Balance at 12/31/22
ACI Const Co, INC	Site Improvements	\$ 972,716	\$ 354,205	\$ 618,511
Adriel School, INC	Child Placement	500,000	209,313	290,687
Appraisal Research Corp	Annual Maintenance	60,525	-	60,525
Aramark Correctional Food Serv	Food Services Contract	215,000	154,760	60,240
BHC Belmont Pines Hospital, INC	ICF-IID Services	65,000	55,157	9,843
Blanchard Valley Residential Services, INC	System of Care	90,000	62,057	27,943
Charles Contracting, LLC	Site Improvements	177,342	-	177,342
Children Resource Center	Mental Health Services	66,891	36,384	30,507
Community Teaching Homes	Child Placement	55,000	1,965	53,035
Cornell-Abraxas, INC	Child Placement	60,000	4,566	55,434
Family Resource Centers	Professional Services	560,842	48,605	512,237
H & O Services, LLC	Employee Services	63,000	-	63,000
Hancock Co Board Of Developmental Disabilities	Early Intervention Services	150,000	97,927	52,073
Kalida Truck Equipment	Equipment Purchase	112,000	-	112,000
Kleinfelder, INC	Engineering Services	116,800	81,275	35,525
Kofile Preservation, INC	Digitization Services	129,125	64,563	64,562
Lenco Industries,, INC	Equipment Purchase	249,999	-	249,999
Lima Radio Hospital, INC	Equipment Purchase	1,518,266	1,012,177	506,089
Lucas Co Coroner'S Office	Autopsy Services	130,000	103,096	26,904
Maumee Watershed Conservancy District	Flood Mitigation	2,081,619	1,263,790	817,829
Northwestern Oh Community Action Comm	Flood Mitigation	90,000	75,481	14,519
Ohio Cat	Equipment Purchase	266,264	-	266,264
Ohio Teaching Family Assoc	Juvenile Detention	100,000	46,512	53,488
P T Services Rehabilitation, INC	Professional Services	203,500	56,820	146,680
Rader Environmental Services, INC	Engineering Services	85,000	-	85,000
Route 12 Properties, LLC	Property Lease	90,000	75,000	15,000
Security Automation Systems, INC	Contract Services	62,120	-	62,120
Specialized Alternatives For	Child Placement	135,000	63,725	71,275
The Childrens Center Of Ohio, LLC	Child Placement	50,000	40,661	9,339
The Delventhal Company	Contract Services	214,257	-	214,257
The Mannik & Smith Group, INC	Engineering & Environmental Planning	296,000	98,572	197,428
The Mannik & Smith Group, INC	Groundwater Monitoring	93,000	57,534	35,466
Truck Country Of Indiana	Equipment Purchase	112,963	-	112,963
Wellpath, LLC	Mental Health Services	490,218	461,980	28,238
Wood Co Juvenile Ct Center	Juvenile Detention	150,000	137,720	12,280
Woolpert, INC	Orthoimagery	127,771	38,331	89,440
		<u>\$ 9,940,218</u>	<u>\$ 4,702,176</u>	<u>\$ 5,238,042</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT PENSION PLANS

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

Net Pension Liability/Asset and Net OPEB Asset

Pensions and OPEB are a component of exchange transactions – between an employer and its employees – of salaries and benefits for employee services. Pensions and 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 pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension liability/asset and the net OPEB asset represent the County's proportionate share of each pension/OPEB plan's collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan's fiduciary net position. The net pension/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 this estimate annually.

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/OPEB are financed; however, the County does receive the benefit of employees' services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability/asset is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system's board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability. Resulting adjustments to the net pension/OPEB liability would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require, the retirement systems to provide health care to eligible benefit recipients.

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

The remainder of this note includes the pension disclosures. See Note 16 for the OPEB disclosures.

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than full-time teachers, 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 combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. 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, 2022

NOTE 15 - 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 in the traditional and combined plans 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 and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Annual Report referenced above for additional information, including requirements for reduced and unreduced benefits):

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
Traditional Plan 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	Traditional Plan 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	Traditional Plan 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
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% 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
Traditional Plan 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	Traditional Plan 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	Traditional Plan 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. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. 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 combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. 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 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2022 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	***	****
2022 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits **	<u>0.0 %</u>	<u>0.0 %</u>	<u>0.0 %</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

** This employer health care rate is for the traditional and combined plans. The employer contribution for the member-directed plan is 4.00%.

*** 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.

**** Member contributions within the combined plan are not used to fund the defined benefit retirement allowance

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

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 \$3,413,266 for 2022. Of this amount, \$225,737 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee 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 Web site at www.strsoh.org.

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 is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. 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.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2026, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 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 is deposited into the member's DC account 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 at age 50 and after termination of employment.

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

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. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. 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. The 2022 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2022, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$31,421 for 2022.

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 OPERS was measured as of December 31, 2021, 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, 2022, 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:

	<u>OPERS - Traditional</u>	<u>OPERS - Combined</u>	<u>OPERS - Member- Directed</u>	<u>STRS</u>	<u>Total</u>
Proportion of the net pension liability/asset prior measurement date	0.152708%	0.156371%	0.089809%	0.00184227%	
Proportion of the net pension liability/asset current measurement date	<u>0.159294%</u>	<u>0.153563%</u>	<u>0.100125%</u>	<u>0.00182554%</u>	
Change in proportionate share	<u>0.006586%</u>	<u>-0.002808%</u>	<u>0.010316%</u>	<u>-0.00001673%</u>	
Proportionate share of the net pension liability	\$ 13,183,068	\$ -	\$ -	\$ 405,820	\$ 13,588,888
Proportionate share of the net pension asset	-	(575,528)	(17,292)	-	(592,820)
Pension expense	(1,657,030)	(20,767)	(2,775)	(8,874)	(1,689,446)

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
Deferred outflows of resources					
Differences between expected and actual experience	\$ 672,054	\$ 3,570	\$ 17,100	\$ 5,196	\$ 697,920
Net difference between projected and actual earnings on pension plan investments	-	-	-	14,121	14,121
Changes of assumptions	1,648,528	28,924	580	48,565	1,726,597
Changes in employer's proportionate percentage/difference between employer contributions	760,589	-	-	140	760,729
Contributions subsequent to the measurement date	3,262,377	92,555	58,334	14,494	3,427,760
Total deferred outflows of resources	<u>\$ 6,343,548</u>	<u>\$ 125,049</u>	<u>\$ 76,014</u>	<u>\$ 82,516</u>	<u>\$ 6,627,127</u>
	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
Deferred inflows of resources					
Differences between expected and actual experience	\$ 289,137	\$ 64,365	\$ -	\$ 1,551	\$ 355,053
Net difference between projected and actual earnings on pension plan investments	15,680,783	123,384	3,937	-	15,808,104
Changes of assumptions	-	-	-	36,552	36,552
Changes in employer's proportionate percentage/difference between employer contributions	38,428	-	-	61,625	100,053
Total deferred inflows of resources	<u>\$ 16,008,348</u>	<u>\$ 187,749</u>	<u>\$ 3,937</u>	<u>\$ 99,728</u>	<u>\$ 16,299,762</u>

\$3,427,760 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/increase to the net pension liability/asset in the year ending December 31, 2023.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

Year Ending December 31:	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
2023	\$ (1,569,659)	\$ (37,821)	\$ 1,717	\$ (35,617)	\$ (1,641,380)
2024	(5,175,882)	(52,282)	1,283	(22,681)	(5,249,562)
2025	(3,687,186)	(34,295)	1,542	(14,568)	(3,734,507)
2026	(2,494,450)	(25,348)	1,605	41,160	(2,477,033)
2027	-	(3,357)	2,121	-	(1,236)
Thereafter	-	(2,152)	5,475	-	3,323
Total	\$ (12,927,177)	\$ (155,255)	\$ 13,743	\$ (31,706)	\$ (13,100,395)

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, 2021, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2021, are presented below.

Wage inflation	
Current measurement date	2.75%
Prior measurement date	3.25%
Future salary increases, including inflation	
Current measurement date	2.75% to 10.75% including wage inflation
Prior measurement date	3.25% to 10.75% including wage inflation
COLA or ad hoc COLA	
Current measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 3.00%, simple through 2022, then 2.05% simple
Prior measurement date	Pre 1/7/2013 retirees: 3.00%, simple Post 1/7/2013 retirees: 0.50%, simple through 2021, then 2.15% simple
Investment rate of return	
Current measurement date	6.90%
Prior measurement date	7.20%
Actuarial cost method	Individual entry age

In July 2021, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 0.50% simple through 2021 then 2.15% simple to 3.00% simple through 2022 then 2.05% simple.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, 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 of 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 a gain of 15.3% for 2021.

The allocation of investment assets with the Defined Benefit portfolio is approved by the 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 long-term expected 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. Best estimates of arithmetic real rates of return were provided by the Board’s investment consultant.

For each major asset class that is included in the Defined Benefit portfolio’s target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed income	24.00 %	1.03 %
Domestic equities	21.00	3.78
Real estate	11.00	3.66
Private equity	12.00	7.43
International equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	<u>100.00 %</u>	4.21 %

Discount Rate - The discount rate used to measure the total pension liability/asset was 6.90%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The discount rate used to measure total pension liability prior to December 31, 2021 was 7.20%. 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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

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/Asset to Changes in the Discount Rate
- The following table presents the proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 6.90%, as well as what the proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.90%) or one-percentage-point higher (7.90%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 34,757,741	\$ 13,183,068	\$ (4,769,928)
Combined Plan	(429,449)	(575,528)	(689,455)
Member-Directed Plan	(15,238)	(17,292)	(19,048)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2022 actuarial valuation compared with June 30, 2021 are presented below:

	June 30, 2022	June 30, 2021
Inflation	2.50%	2.50%
Projected salary increases	8.50% at age 20 to 2.50% at age 65	12.50% at age 20 to 2.50% at age 65
Investment rate of return	7.00%, net of investment expenses, including inflation	7.00%, net of investment expenses, including inflation
Discount rate of return	7.00%	7.00%
Payroll increases	3.00%	3.00%
Cost-of-living adjustments (COLA)	0.00%	0.00%

For the June 30, 2022, actuarial valuation, post-retirement mortality rates for healthy retirees are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For the June 30, 2021, actuarial valuation, post-retirement mortality rates are based on the RP-2014 Annuitant Mortality Tables with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Tables, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Tables with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

The actuarial assumptions used in the June 30, 2022, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2015, through June 30, 2021. The actuarial assumptions used in the June 30, 2021, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2011, through June 30, 2016.

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	26.00 %	6.60 %
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	<u>100.00 %</u>	

* Target allocation percentage is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

** 10-year annualized geometric nominal returns include the real rate of return and inflation of 2.25% and is net of investment expenses. Over a 30-year period, STRS Ohio's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate - The discount rate used to measure the total pension liability was 7.00% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with the rates described in Note 1. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS Ohio's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2022.

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 7.00%, 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 (6.00%) or one-percentage-point higher (8.00%) than the current rate:

	Current		
	1% Decrease	Discount Rate	1% Increase
County's proportionate share of the net pension liability	\$ 613,046	\$ 405,820	\$ 230,571

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 16 - DEFINED BENEFIT OPEB PLANS

Net OPEB Asset

See Note 15 for a description of the net OPEB asset.

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. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care 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 separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

Effective January 1, 2022, OPERS discontinued the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses.

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 with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive Financial Report referenced below for additional information.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 16 - 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 allowing 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, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. 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. For 2022, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. 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 2022 was 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$27,189 for 2022. Of this amount, \$1,802 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

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 elimination date was postponed indefinitely. 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% of covered payroll. For 2022, 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, 2022

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

The net OPEB asset for OPERS were determined by an actuarial valuation as of December 31, 2020, rolled forward to the measurement date of December 31, 2021, 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 asset was measured as of June 30, 2022, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB asset 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:

	OPERS	STRS	Total
Proportion of the net OPEB liability/asset prior measurement date	0.153927%	0.00184227%	
Proportion of the net OPEB liability/asset current measurement date	<u>0.156716%</u>	<u>0.00182554%</u>	
Change in proportionate share	<u>0.002789%</u>	<u>-0.00001673%</u>	
Proportionate share of the net OPEB asset	\$ (4,669,107)	\$ (47,269)	\$ (4,716,376)
OPEB expense	(3,763,813)	(9,009)	(3,772,822)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred outflows of resources			
Differences between expected and actual experience	\$ -	\$ 687	\$ 687
Net difference between projected and actual earnings on OPEB plan investments	-	823	823
Changes of assumptions	-	2,013	2,013
Changes in employer's proportionate percentage/difference between employer contributions	130,035	92	130,127
Contributions subsequent to the measurement date	27,189	-	27,189
Total deferred outflows of resources	<u>\$ 157,224</u>	<u>\$ 3,615</u>	<u>\$ 160,839</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

	OPERS	STRS	Total
Deferred inflows of resources			
Differences between expected and actual experience	\$ 708,232	\$ 7,101	\$ 715,333
Net difference between projected and actual earnings on OPEB plan investments	2,225,900	-	2,225,900
Changes of assumptions	1,890,002	33,520	1,923,522
Changes in employer's proportionate percentage/ difference between employer contributions	154	1,648	1,802
Total deferred inflows of resources	<u>\$ 4,824,288</u>	<u>\$ 42,269</u>	<u>\$ 4,866,557</u>

\$27,189 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/increase to the net OPEB liability/asset in the year ending December 31, 2023.

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:			
2023	\$ (2,866,595)	\$ (11,328)	\$ (2,877,923)
2024	(1,021,637)	(11,161)	(1,032,798)
2025	(486,346)	(5,573)	(491,919)
2026	(319,675)	(2,224)	(321,899)
2027	-	(2,771)	(2,771)
Thereafter	-	(5,597)	(5,597)
Total	<u>\$ (4,694,253)</u>	<u>\$ (38,654)</u>	<u>\$ (4,732,907)</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 health care costs 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 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, 2020, rolled forward to the measurement date of December 31, 2021.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

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	
Current measurement date	2.75%
Prior Measurement date	3.25%
Projected Salary Increases, including inflation	
Current measurement date	2.75 to 10.75%
Prior Measurement date	3.25 to 10.75% including wage inflation
Single Discount Rate:	
Current measurement date	6.00%
Prior Measurement date	6.00%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	1.84%
Prior Measurement date	2.00%
Health Care Cost Trend Rate	
Current measurement date	5.50% initial, 3.50% ultimate in 2034
Prior Measurement date	8.50% initial, 3.50% ultimate in 2035
Actuarial Cost Method	Individual Entry Age Normal

Pre-retirement mortality rates are based on 130% of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170% of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115% of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all of the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all of these tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

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 2021, 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 was a gain of 14.3% for 2021.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

The allocation of investment assets within 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 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.

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	0.91 %
Domestic equities	25.00	3.78
Real Estate Investment Trusts (REITs)	7.00	3.71
International equities	25.00	4.88
Risk parity	2.00	2.92
Other investments	7.00	1.93
Total	<u>100.00 %</u>	3.45 %

Discount Rate - A single discount rate of 6.00% was used to measure the total OPEB liability on the measurement date of December 31, 2021. A single discount rate of 6.00% was used to measure the total OPEB liability on the measurement date of December 31, 2021. 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) a 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 the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 1.84%. 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 the year 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate - The following table presents the proportionate share of the net OPEB asset calculated using the single discount rate of 6.00%, as well as what the proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00%) or one-percentage-point higher (7.00%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 2,745,874	\$ 4,669,107	\$ 6,265,422

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

Sensitivity of the County's Proportionate Share of the Net OPEB Asset 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 asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.00% lower or 1.00% higher than the current rate.

Retiree health care valuations use a health care cost trend assumption with changes over several years built into that assumption. The near-term rates reflect increases in the current cost of healthcare; the trend starting in 2022 is 5.50%. 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 the health care 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 3.50% in the most recent valuation.

	1% Decrease	Current Health Care Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$ 4,719,564	\$ 4,669,107	\$ 4,609,252

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2022, actuarial valuation, compared with June 30, 2021, are presented below:

	June 30, 2022		June 30, 2021	
Inflation	2.50%		2.50%	
Projected salary increases	8.50% at age 20 to 2.50% at age 65		12.50% at age 20 to 2.50% at age 65	
Investment rate of return	7.00%, net of investment expenses, including inflation		7.00%, net of investment expenses, including inflation	
Payroll increases	3.00%		3.00%	
Cost-of-living adjustments (COLA)	0.00%		0.00%	
Discount rate of return	7.00%		7.00%	
Blended discount rate of return	N/A		N/A	
Health care cost trends				
	Initial	Ultimate	Initial	Ultimate
Medical				
Pre-Medicare	7.50%	3.94%	5.00%	4.00%
Medicare	-68.78%	3.94%	-16.18%	4.00%
Prescription Drug				
Pre-Medicare	9.00%	3.94%	6.50%	4.00%
Medicare	-5.47%	3.94%	29.98%	4.00%

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

For the actuarial valuation as of June 30, 2022, healthy mortality rates are based on Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110% for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 95% for females, projected forward generationally using mortality improvement scale MP-2020. Rates are based on Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For the actuarial valuation as of June 30, 2021, healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% 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% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016.

The actuarial assumptions used in the June 30, 2022, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2015, through June 30, 2021. The actuarial assumptions used in the June 30, 2021, valuation were adopted by the board from the results of an actuarial experience study for July 1, 2011, through June 30, 2016.

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:

Asset Class	Target Allocation*	Long-Term Expected Real Rate of Return **
Domestic Equity	26.00 %	6.60 %
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	<u>100.00 %</u>	

* Target allocation percentage is effective as of July 1, 2022. Target weights were phased in over a 3-month period concluding on October 1, 2022.

**10-year annualized geometric nominal returns include the real rate of return and inflation of 2.25% and is net of investment expenses. Over a 30-year period, STRS Ohio's investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate - The discount rate used to measure the total OPEB liability was 7.00% as of June 30, 2022. The projection of cash flows used to determine the discount rate assumed STRS Ohio continues to allocate no employer contributions to the health care fund. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2022. Therefore, the long-term expected rate of return on health care fund investments of 7.00% was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2022.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate - The following table represents the net OPEB asset as of June 30, 2022, calculated using the current period discount rate assumption of 7.00%, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current assumption. Also shown is the net OPEB asset 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.

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB asset	\$ 43,699	\$ 47,269	\$ 50,327

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB asset	\$ 49,030	\$ 47,269	\$ 45,047

NOTE 17 - COMPENSATED ABSENCES

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Accumulated, unused sick leave is paid, up to a maximum of 120 days, depending on length of service to employees hired before March 10, 1994, who retire, leave, or 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 18 - LONG-TERM DEBT

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

	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<u>General Obligation Bonds</u>			
Governmental Activities			
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
Series 2019 County Building Improvements	2019	1.99	5,800,000
Business-Type Activities			
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
<u>Special Assessment Bonds</u>			
Special Assessment Refunding 2013	2013	0.35 - 3.375	695,000
<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>			
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, 2022

NOTE 18 - LONG-TERM DEBT - (Continued)

Due to the implementation of GASB Statement No. 87 (see Note 3.A for detail), the County has reported obligations for leases payable which are reflected in the schedule below. Changes in the County's long-term obligations during 2022 were as follows.

Governmental Activities:	Restated Balance 12/31/2021	Additions	Reductions	Balance 12/31/2022	Amount Due Within One Year
<u>General Obligation Bonds</u>					
Jail Security System					
Serial and term bonds	\$ 70,000	\$ -	\$ (70,000)	\$ -	\$ -
Discount	(100)	-	100	-	-
Sheriff Office Radio					
Serial and term bonds	105,000	-	(35,000)	70,000	35,000
Discount	(213)	-	113	(100)	-
Engineers Garage					
Serial and term bonds	1,815,000	-	(95,000)	1,720,000	95,000
Premium	680	-	(43)	637	-
Series 2016 Refunding - ADAMHS building					
Serial and term bonds	45,000	-	(15,000)	30,000	15,000
Premium	1,720	-	(589)	1,131	-
Series 2016 Refunding - US 224/CR 95					
Serial and term bonds	1,330,000	-	(215,000)	1,115,000	230,000
Premium	144,501	-	(24,422)	120,079	-
Series 2016 Refunding - Distribution Dr.					
Serial and term bonds	270,000	-	(85,000)	185,000	90,000
Premium	25,584	-	(8,771)	16,813	-
Series 2019 - County Building Improvements					
Serial and term bonds - direct placement	3,555,000	-	(1,160,000)	2,395,000	1,185,000
Total general obligation bonds	<u>7,362,172</u>	<u>-</u>	<u>(1,708,612)</u>	<u>5,653,560</u>	<u>1,650,000</u>
<u>Special Assessment Bonds</u>					
Special assessment refunding 2013					
Series bonds - direct placement	155,000	-	(50,000)	105,000	55,000
Premium	4,112	-	(1,369)	2,743	-
Total special assessment bonds	<u>159,112</u>	<u>-</u>	<u>(51,369)</u>	<u>107,743</u>	<u>55,000</u>
<u>Other Long-Term Obligations</u>					
ADAMH Taxable Affordable - direct borrowing					
Housing Revenue Note	31,153	-	(9,483)	21,670	10,307
Leases payable	118,437	146,129	(74,122)	190,444	87,027
Net pension liability	20,878,018	170,269	(8,064,284)	12,984,003	-
Compensated absences	2,751,271	1,834,028	(1,435,792)	3,149,507	1,401,598
Total other long-term obligations	<u>23,778,879</u>	<u>2,150,426</u>	<u>(9,583,681)</u>	<u>16,345,624</u>	<u>1,498,932</u>
Total governmental activities long-term obligations	<u>\$ 31,300,163</u>	<u>\$ 2,150,426</u>	<u>\$ (11,343,662)</u>	<u>\$ 22,106,927</u>	<u>\$ 3,203,932</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 18 - LONG-TERM DEBT - (Continued)

Business-type activities:	Restated Balance 12/31/2021	Additions	Reductions	Balance 12/31/2022	Amount Due Within One Year
<u>General Obligation Bonds</u>					
Landfill - Leachate 2013					
Serial bonds	\$ 180,000	\$ -	\$ (15,000)	\$ 165,000	\$ 15,000
Premium	1,249	-	(113)	1,136	-
Landfill - land acquisition					
Serial bonds	390,000	-	(20,000)	370,000	20,000
Premium	320	-	(20)	300	-
BMV one-stop refunding					
Serial bonds	700,000	-	(135,000)	565,000	135,000
Premium	<u>10,248</u>	<u>-</u>	<u>(2,050)</u>	<u>8,198</u>	<u>-</u>
Total general obligation bonds	<u>1,281,817</u>	<u>-</u>	<u>(172,183)</u>	<u>1,109,634</u>	<u>170,000</u>
<u>OPWC Loans - Direct Borrowing</u>					
Landfill sanitary sewer	186,873	-	(16,988)	169,885	16,988
Landfill waterline	<u>281,243</u>	<u>-</u>	<u>(16,071)</u>	<u>265,172</u>	<u>16,071</u>
Total OPWC loans	<u>468,116</u>	<u>-</u>	<u>(33,059)</u>	<u>435,057</u>	<u>33,059</u>
<u>Other Long-Term Obligations</u>					
Net pension liability	849,479	-	(244,594)	604,885	-
Leases payable	107,167	-	(57,848)	49,319	49,319
Compensated absences	186,434	153,939	(97,294)	243,079	69,258
Landfill closure/postclosure costs	<u>11,236,054</u>	<u>767,225</u>	<u>-</u>	<u>12,003,279</u>	<u>-</u>
Total other long-term obligations	<u>12,379,134</u>	<u>921,164</u>	<u>(399,736)</u>	<u>12,900,562</u>	<u>118,577</u>
Total business-type activities	<u>\$ 14,129,067</u>	<u>\$ 921,164</u>	<u>\$ (604,978)</u>	<u>\$ 14,445,253</u>	<u>\$ 321,636</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.

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, 2022 was \$620,000.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 18 - LONG-TERM DEBT - (Continued)

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

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, 2022, \$1,225,000 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.

On October 29, 2019, the County issued \$5,800,000 in County Building Improvement Bonds, Series 2019 to build a new building for the juvenile and probate courts. The bonds carry an interest rate of 1.99% and have a final maturity of December 1, 2024. At December 31, 2022, the County had \$4,739,637 in unspent proceeds.

Special Assessment Bonds

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.

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, 2022 was \$190,000.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 18 - LONG-TERM DEBT - (Continued)

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

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 \$105,000. Principal and interest for the current year and total assessments received were \$50,000 and \$3,231, 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. These loans are considered direct borrowings. Direct borrowings have terms negotiated directly between the County and the lender and not offered for public sale.

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.

These loans are considered direct borrowings. Direct borrowings have terms negotiated directly between the County and the lender and not offered for public sale. In the event of default, the OPWC may (1) charge an 8% default interest rate from the date of the default to the date of the payment and charge the County for all costs incurred by the OPWC in curing the default, (2) in accordance with Ohio Revised Code 164.05, direct the County Treasurer of the County to pay the amount of the default from funds that would otherwise be appropriated to the County from the County's undivided local government fund pursuant to ORC 5747.51-5747.53, or (3) at its discretion, declare the entire principal amount of loan then remaining unpaid, together with all accrued interest and other charges, become immediately due and payable.

Leases Payable

The County has entered into lease agreements for the use of right to use buildings and equipment. Due to the implementation of GASB Statement No. 87, the County will report an intangible capital asset and corresponding liability for the future scheduled payments under the leases. The lease payments will be paid from the general fund, the alcohol, drug, and mental health fund (a nonmajor special revenue fund), and the sanitary landfill fund.

The County has entered into lease agreements for buildings and equipment at varying years and terms as follows:

<u>Description</u>	<u>Lease Commencement Date</u>	<u>Years</u>	<u>Lease End Date</u>	<u>Payment Method</u>
Veterans Building	2021	3	2024	Monthly
Public Defender Building	2022	5	2027	Monthly
ADAMHS Postage Machine	2021	5	2026	Monthly
Veterans Copier	2018	5	2023	Monthly
Liter Landing Building	2022	5	2027	Monthly

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 18 - LONG-TERM DEBT - (Continued)

Net Pension Liability and Compensated Absences

See Note 15 for details on the net pension liability. 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 \$47,939,224 at December 31, 2022.

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

Year Ending December 31,	Governmental General Obligation Bonds			Year Ending December 31,	General Obligation Bonds - Direct Placement		
	Principal	Interest	Total		Principal	Interest	Total
2023	\$ 465,000	\$ 103,381	\$ 568,381	2023	\$ 1,185,000	\$ 47,660	\$ 1,232,660
2024	480,000	86,562	566,562	2024	1,210,000	13,279	1,223,279
2025	350,000	69,144	419,144	Total	\$ 2,395,000	\$ 60,939	\$ 2,455,939
2026	295,000	56,644	351,644				
2027	305,000	50,244	355,244	Year Ending December 31,	<u>Special Assessment Bonds - Direct Placement</u>		
2028 - 2032	565,000	163,873	728,873		Principal	Interest	Total
2033 - 2037	660,000	67,692	727,692	2023	\$ 55,000	\$ 2,231	\$ 57,231
Total	<u>\$ 3,120,000</u>	<u>\$ 597,540</u>	<u>\$ 3,717,540</u>	2024	50,000	1,062	51,062
				Total	<u>\$ 105,000</u>	<u>\$ 3,293</u>	<u>\$ 108,293</u>

Year Ending December 31,	Governmental Leases Payable			Year Ending December 31,	ADAMH Note - Direct Borrowing		
	Principal	Interest	Total		Principal	Interest	Total
2023	\$ 87,027	\$ 5,329	\$ 92,356	2023	\$ 10,307	\$ 1,612	\$ 11,919
2024	30,016	2,692	32,708	2024	11,363	717	12,080
2025	30,929	1,779	32,708	Total	<u>\$ 21,670</u>	<u>\$ 2,329</u>	<u>\$ 23,999</u>
2026	31,870	838	32,708				
2027	10,602	66	10,668				
Total	<u>\$ 190,444</u>	<u>\$ 10,704</u>	<u>\$ 201,148</u>				

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 18 - LONG-TERM DEBT - (Continued)

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

Year Ending December 31,	Business-Type General Obligation Bonds			Year Ending December 31,	Bus.-Type OPWC Loans - Direct Borrowing		
	Principal	Interest	Total		Principal	Interest	Total
2023	\$ 170,000	\$ 28,756	\$ 198,756	2023	\$ 33,059	\$ -	\$ 33,059
2024	175,000	25,143	200,143	2024	33,059	-	33,059
2025	180,000	21,425	201,425	2025	33,059	-	33,059
2026	180,000	16,925	196,925	2026	33,059	-	33,059
2027	35,000	12,426	47,426	2027	33,059	-	33,059
2028 - 2032	215,000	44,779	259,779	2028 - 2032	165,300	-	165,300
2033 - 2037	145,000	14,956	159,956	2033 - 2036	80,355	-	80,355
Total	<u>\$ 1,100,000</u>	<u>\$ 164,410</u>	<u>\$ 1,264,410</u>	2038 - 2039	24,107	-	24,107
				Total	<u>\$ 435,057</u>	<u>\$ -</u>	<u>\$ 435,057</u>

Year Ending December 31,	Business-Type Leases Payable		
	Principal	Interest	Total
2023	\$ 49,319	\$ 681	\$ 50,000
Total	<u>\$ 49,319</u>	<u>\$ 681</u>	<u>\$ 50,000</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, 2022, \$75,110,000 of these bonds was outstanding.

In 2019, the County issued \$5,603,280 in multi-family housing refunding revenue bonds and \$215,000 in multi-family housing revenue bonds. The bonds were used to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay 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, 2022, \$5,603,280 of these bonds was outstanding.

In 2019, the County issued \$2,408,500 in multi-family housing refunding revenue bonds in multi-family housing revenue bonds. The bonds were used to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay 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, 2022, \$2,408,502 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, 2022, \$3,488,192 of the lease was outstanding.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 19 - 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 \$12,003,279 reported as landfill closure and postclosure costs payable at December 31, 2022, represents the cumulative amount reported to date based on the use of 55.44% of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and post-closure care of \$9,646,843 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 2022. The County expects to close the active cell of the landfill in 2037. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care. The County is in compliance with these requirements, and, at December 31, 2022, cash and cash equivalents in segregated accounts and investments in segregated accounts of \$11,150,391 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 20 - INTERFUND TRANSFERS

During 2022, the following transfers were made:

	Transfers Out		
<u>Transfers In</u>	<u>General</u>	<u>Other Governmental</u>	<u>Total</u>
Nonmajor governmental funds	\$ 1,517,623	\$ 544,245	\$ 2,061,868
Total	\$ 1,517,623	\$ 544,245	\$ 2,061,868

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

The transfers out of the other governmental funds were for the following purposes:

- (a) the \$148,181 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 \$19,992 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 \$346,072 transfer from the Job and Family Services fund was to fund the Child Support Enforcement Agency and Children Services fund;

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 21 - 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	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:				
Prepayments	\$ 809,015	\$ 77,648	\$ 219,221	\$ 1,105,884
Materials and supplies inventory	144,060	1,357	377,052	522,469
Permanent fund	-	-	247,000	247,000
Unclaimed monies	2,260	-	-	2,260
Total nonspendable	<u>955,335</u>	<u>79,005</u>	<u>843,273</u>	<u>1,877,613</u>
Restricted:				
Capital projects	-	-	7,396,895	7,396,895
Debt service	-	-	1,898,639	1,898,639
Legislative and executive programs	-	-	2,693,032	2,693,032
County courts and judicial programs	-	-	1,827,838	1,827,838
Sheriff and public safety programs	-	-	1,314,781	1,314,781
County engineer and public works programs	-	-	3,320,060	3,320,060
Health programs	-	11,845,037	1,956,529	13,801,566
Human service programs	-	-	3,075,831	3,075,831
Economic development programs	-	-	758,145	758,145
Conservation and recreation programs	-	-	10	10
Permanent fund	-	-	234,258	234,258
Total restricted	<u>-</u>	<u>11,845,037</u>	<u>24,476,018</u>	<u>36,321,055</u>
Committed:				
Capital projects	-	-	9,052,499	9,052,499
Sheriff police revolving	111,455	-	-	111,455
County home donations	4,816	-	-	4,816
Centennial	172	-	-	172
Total committed	<u>116,443</u>	<u>-</u>	<u>9,052,499</u>	<u>9,168,942</u>
Assigned:				
Capital projects	-	-	46,754	46,754
Debt service	-	-	36,022	36,022
Legislative and executive programs	484,395	-	-	484,395
County courts and judicial programs	174,373	-	-	174,373
Sheriff and public safety programs	382,902	-	-	382,902
Health programs	119,278	-	-	119,278
Conservation and recreation programs	1,067	-	-	1,067
Human service programs	19,644	-	-	19,644
Subsequent year appropriations	4,243,381	-	-	4,243,381
Total assigned	<u>5,425,040</u>	<u>-</u>	<u>82,776</u>	<u>5,507,816</u>
Unassigned (deficit)	<u>17,427,750</u>	<u>-</u>	<u>(270,480)</u>	<u>17,157,270</u>
Total fund balances	<u>\$ 23,924,568</u>	<u>\$ 11,924,042</u>	<u>\$ 34,184,086</u>	<u>\$ 70,032,696</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 22 - 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	\$ 1,181,659
Board of developmental disabilities fund	325,036
Local fiscal recovery fund	1,977,083
Other governmental funds	<u>4,954,889</u>
Total	<u>\$ 8,438,667</u>

NOTE 23 - 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, 2022 was \$275,752 and the bank balance was \$275,791. Of the bank balance, all deposits were insured by federal depository insurance.

Capital asset activity as of December 31, 2022, was as follows:

	<u>Balance 12/31/2021</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2022</u>
Land	\$ 219,863	\$ -	\$ -	\$ 219,863
Buildings	1,127,604	15,798	-	1,143,402
Improvements	144,782	49,514	-	194,296
Equipment	<u>28,656</u>	<u>1,241</u>	-	<u>29,897</u>
Total Capital Assets	<u>1,520,905</u>	<u>66,553</u>	-	<u>1,587,458</u>
Accumulated Depreciation For:				
Buildings	(481,810)	(36,159)	-	(517,969)
Improvements	(12,932)	(7,998)	-	(20,930)
Equipment	<u>(6,694)</u>	<u>(2,364)</u>	-	<u>(9,058)</u>
Total Accumulated Depreciation	<u>(501,436)</u>	<u>(46,521)</u>	-	<u>(547,957)</u>
Total Capital Assets, Net	<u>\$ 1,019,469</u>	<u>\$ 20,032</u>	<u>\$ -</u>	<u>\$ 1,039,501</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 23 - COMPONENT UNIT - (Continued)

Depreciation was taken on the buildings over a twenty-seven and a half year life. Improvements over a fifteen year life; and equipment over a five year life.

Long-Term Note Debt

The following are mortgages of the Organization:

Ohio Department of Developmental Disabilities
Property located at 430/432 N. Main Street
Imputed Interest is presently 4.5% on a non-interest bearing note.
Original Amount at Present Value: \$122,084

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 332 Warrington Avenue
Imputed Interest is presently 4.5% on a non-interest bearing note.
Original Amount at Present Value: \$152,000

In June 2021, the Ohio Department of Developmental Disabilities (ODODD) issued a non-interest bearing promissory note in the amount of \$122,084 secured with a mortgage on the property located at N. Main Street. This note has a maturity date of June 2036 and the ODODD present value of the note outstanding at year end 2021 was \$112,848.

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 \$49,415.

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 \$71,551.

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 \$75,439.

If the Organization fulfills the duties assigned to it under a "Contract for services" with the ODODD and 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 \$5,315 and \$35,071, respectively.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 23 - COMPONENT UNIT - (Continued)

The following is a schedule of long-term debt:

	Beginning Balance 12/31/2021	Issued	Redeemed	Ending Balance 12/31/2022	Due Within One Year
Mortgage - ODODD	\$ 118,793	\$ -	\$ (5,945)	\$ 112,848	\$ 6,218
Mortgage - HCBDD	<u>216,559</u>	<u>-</u>	<u>(20,154)</u>	<u>196,405</u>	<u>21,080</u>
Totals	<u>\$ 335,352</u>	<u>\$ -</u>	<u>\$ (26,099)</u>	<u>\$ 309,253</u>	<u>\$ 27,298</u>

The annual requirements to amortize all mortgages outstanding as of December 31, 2022, including interest payments of \$76,526 are as follows:

Year Ending December 31,	Principal	Interest	Total
2023	\$ 27,298	\$ 13,358	\$ 40,656
2024	28,552	12,104	40,656
2025	29,863	10,793	40,656
2026	31,235	9,421	40,656
2027	32,670	7,986	40,656
2028 - 2032	123,529	19,447	142,976
2033 - 2036	<u>36,106</u>	<u>2,985</u>	<u>39,091</u>
Total	<u>\$ 309,253</u>	<u>\$ 76,094</u>	<u>\$ 385,347</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 2021, the Organization purchased property liability insurance from the USI Insurance & Investments.

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 2020, 2021, and 2022 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, 2022

NOTE 24 - JOINTLY GOVERNED ORGANIZATIONS

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

The Joint Board of County Commissioners for the Blanchard River Stream Enhancement Project (the “Board”) is a jointly governed organization among six counties. The Board consists of eighteen members; the three county commissioners of each of the six counties. The Board was formed to approve construction and maintenance for clearing the Blanchard River of logjams and debris. Revenues are generated by assessments and a state grant. Hancock County’s portion of the assessments was collected in 1996 for construction and maintenance. 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. (the “Partnership”) is a jointly governed organization among Allen, Auglaize, Hancock, Hardin, Mercer, Paulding, Putnam, and Van Wert counties. The Partnership was formed to administer local loan programs in these counties for the State of Ohio Department of Development using state funds and to raise money for such purposes and to expend, contribute, disburse, or otherwise handle and dispose of the same for such purposes. The Board of Trustees consists of nine members, including a County Commissioner from each of the member counties and the Director of Region 3, West Central SBDC Partnership. 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 (the “Authority”) is a jointly governed organization between Hancock County and the City of Findlay. The Authority was established under Section 3735.27 of the Ohio Revised Code to monitor housing accommodations to insure safe and sanitary housing is available to the citizens. Two members of the Board of Trustees are appointed by the Probate Court Judge, two members are appointed by the mayor of the City of Findlay, and one member is appointed by the County Commissioners. Separate financial statements may be obtained from the Metropolitan Housing Authority, 1800 North Blanchard Street, Findlay, Ohio, 45840.

D. Blanchard Valley Port Authority

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

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

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

During 2021, the County did not make any contributions to the Authority. Financial information can be obtained from the Blanchard Valley Port Authority 3900 N. Main St., Findlay, Ohio 45840.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 25 - INSURANCE POOLS

A. Midwest Pool Risk Management Agency, Inc.

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

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

B. Midwest Employee Benefit Consortium

The County participates in the Midwest Employee Benefit Consortium (the "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.

NOTE 26 - RELATED ORGANIZATIONS

A. County Park District

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

B. Findlay-Hancock County Public Library

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2022

NOTE 26 - RELATED ORGANIZATIONS - (Continued)

C. Regional Planning Commission

The Regional Planning Commission (the "Commission") is statutorily created as a separate and distinct political subdivision of the State. The nineteen members of the Commission consist of ten members appointed by the County Commissioners, including one commissioner, and nine members appointed by the City of Findlay. The County and the City each pay for half of the operating costs of the Commission. The Commission adopts its own budget, authorizes expenditures, hires and fires staff, 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 27 - 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 28 - OTHER REVENUE

For the year ended December 31, 2022, 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.

NOTE 29 - SUBSEQUENT EVENTS

Beginning January 1, 2023, the County contracted with the County Employee Benefits Consortium of Ohio (CEBCO) for health care for its employees.

The Board of County Commissioners of Hancock County, Ohio has authorized a resolution providing for the issuance and sale of bonds in the maximum principal amount of \$10,000,000 for the purpose of paying a portion of the costs of constructing, furnishing, equipping and otherwise improving a new judicial center building to house functions of the county court system and county administration and clearing, improving, and equipping its site.

The Board of County Commissioners of Hancock County, Ohio has authorized and encumbered the AIA design-build amendment with ACI Construction Co., Inc. for the construction of the Juvenile Probate Judicial Center with a total guaranteed maximum price of \$21,940,403.

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 NINE YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	0.159294%	0.152708%	0.153644%	0.152657%
County's proportionate share of the net pension liability	\$ 13,183,068	\$ 21,491,946	\$ 28,848,933	\$ 39,790,419
County's covered payroll	\$ 21,652,771	\$ 20,478,686	\$ 20,210,129	\$ 18,908,114
County's proportionate share of the net pension liability as a percentage of its covered payroll	60.88%	104.95%	142.74%	210.44%
Plan fiduciary net position as a percentage of the total pension liability	96.62%	86.88%	82.17%	74.70%
<i>Combined Plan:</i>				
County's proportion of the net pension asset	0.153563%	0.156371%	0.157860%	0.169233%
County's proportionate share of the net pension asset	\$ 575,528	\$ 429,013	\$ 312,708	\$ 180,102
County's covered payroll	\$ 660,564	\$ 707,557	\$ 668,793	\$ 685,986
County's proportionate share of the net pension asset as a percentage of its covered payroll	87.13%	60.63%	46.76%	26.25%
Plan fiduciary net position as a percentage of the total pension asset	169.88%	157.67%	145.28%	126.64%
<i>Member Directed Plan:</i>				
County's proportion of the net pension asset	0.100125%	0.089809%	0.082717%	0.068959%
County's proportionate share of the net pension asset	\$ 17,292	\$ 15,560	\$ 2,971	\$ 1,495
County's covered payroll	\$ 582,860	\$ 552,840	\$ 460,340	\$ 377,030
County's proportionate share of the net pension asset as a percentage of its covered payroll	2.97%	2.81%	0.65%	0.40%
Plan fiduciary net position as a percentage of the total pension asset	171.84%	188.21%	118.84%	113.42%

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

2018	2017	2016	2015	2014
0.149449%	0.158077%	0.154981%	0.157791%	0.157991%
\$ 22,221,032	\$ 33,927,578	\$ 25,216,858	\$ 17,995,679	\$ 17,589,217
\$ 18,167,185	\$ 17,851,533	\$ 17,824,808	\$ 18,016,842	\$ 19,342,515
122.31%	190.05%	141.47%	99.88%	90.94%
84.66%	77.25%	81.08%	86.45%	86.36%
0.166343%	0.150323%	0.101560%	0.077086%	0.077086%
\$ 214,619	\$ 79,076	\$ 46,424	\$ 28,029	\$ 7,640
\$ 643,885	\$ 585,133	\$ 272,692	\$ 281,775	\$ 270,554
33.33%	13.51%	17.02%	9.95%	2.82%
137.28%	116.55%	116.90%	114.83%	104.56%
0.071010%	0.093807%	0.086889%	n/a	n/a
\$ 2,349	\$ 370	\$ 332	n/a	n/a
\$ 474,880	\$ 489,675	\$ 486,567	n/a	n/a
0.49%	0.08%	0.07%	n/a	n/a
124.46%	103.40%	103.91%	n/a	n/a

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 NINE YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
County's proportion of the net pension liability	0.00182554%	0.00184227%	0.00191294%	0.00237864%
County's proportionate share of the net pension liability	\$ 405,820	\$ 235,551	\$ 462,863	\$ 526,022
County's covered payroll	\$ 232,194	\$ 224,457	\$ 245,643	\$ 310,650
County's proportionate share of the net pension liability as a percentage of its covered payroll	174.78%	104.94%	188.43%	169.33%
Plan fiduciary net position as a percentage of the total pension liability	78.88%	87.78%	75.48%	77.40%

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

2018	2017	2016	2015	2014
0.00278983%	0.00278328%	0.00281416%	0.00305535%	0.00302269%
\$ 613,421	\$ 661,174	\$ 941,984	\$ 844,409	\$ 735,223
\$ 306,986	\$ 296,871	\$ 326,529	\$ 326,529	\$ 333,331
199.82%	222.71%	288.48%	258.60%	220.57%
77.30%	75.30%	66.80%	72.10%	74.70%

HANCOCK COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 3,262,377	\$ 3,031,388	\$ 2,867,016	\$ 2,829,418
Contributions in relation to the contractually required contribution	<u>(3,262,377)</u>	<u>(3,031,388)</u>	<u>(2,867,016)</u>	<u>(2,829,418)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 23,302,693	\$ 21,652,771	\$ 20,478,686	\$ 20,210,129
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 92,555	\$ 92,479	\$ 99,058	\$ 93,631
Contributions in relation to the contractually required contribution	<u>(92,555)</u>	<u>(92,479)</u>	<u>(99,058)</u>	<u>(93,631)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 661,107	\$ 660,564	\$ 707,557	\$ 668,793
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 58,334	\$ 58,286	\$ 55,284	\$ 46,034
Contributions in relation to the contractually required contribution	<u>(58,334)</u>	<u>(58,286)</u>	<u>(55,284)</u>	<u>(46,034)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 583,340	\$ 582,860	\$ 552,840	\$ 460,340
Contributions as a percentage of covered payroll	10.00%	10.00%	10.00%	10.00%

Note: Information 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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 2,647,136	\$ 2,361,734	\$ 2,142,184	\$ 2,138,977	\$ 2,162,021	\$ 2,514,527
<u>(2,647,136)</u>	<u>(2,361,734)</u>	<u>(2,142,184)</u>	<u>(2,138,977)</u>	<u>(2,162,021)</u>	<u>(2,514,527)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 18,908,114	\$ 18,167,185	\$ 17,851,533	\$ 17,824,808	\$ 18,016,842	\$ 19,342,515
14.00%	13.00%	12.00%	12.00%	12.00%	13.00%
\$ 96,038	\$ 83,705	\$ 70,216	\$ 32,723	\$ 33,813	\$ 35,172
<u>(96,038)</u>	<u>(83,705)</u>	<u>(70,216)</u>	<u>(32,723)</u>	<u>(33,813)</u>	<u>(35,172)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 685,986	\$ 643,885	\$ 585,133	\$ 272,692	\$ 281,775	\$ 270,554
14.00%	13.00%	12.00%	12.00%	12.00%	13.00%
\$ 37,703	\$ 47,488	\$ 58,761	\$ 58,388		
<u>(37,703)</u>	<u>(47,488)</u>	<u>(58,761)</u>	<u>(58,388)</u>		
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
\$ 377,030	\$ 474,880	\$ 489,675	\$ 486,567		
10.00%	10.00%	12.00%	12.00%		

HANCOCK COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution	\$ 31,421	\$ 32,608	\$ 31,424	\$ 34,390
Contributions in relation to the contractually required contribution	<u>(31,421)</u>	<u>(32,608)</u>	<u>(31,424)</u>	<u>(34,390)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 224,436	\$ 232,914	\$ 224,457	\$ 245,643
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 43,491	\$ 42,978	\$ 41,562	\$ 45,714	\$ 43,333	\$ 45,802
<u>(43,491)</u>	<u>(42,978)</u>	<u>(41,562)</u>	<u>(45,714)</u>	<u>(43,333)</u>	<u>(45,802)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 310,650	\$ 306,986	\$ 296,871	\$ 326,529	\$ 333,331	\$ 352,323
14.00%	14.00%	14.00%	14.00%	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/NET OPEB ASSET
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

LAST SIX YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
County's proportion of the net OPEB liability/asset	0.156716%	0.153927%	0.150943%	0.149742%
County's proportionate share of the net OPEB liability/(asset)	\$ (4,669,107)	\$ (2,606,411)	\$ 19,805,726	\$ 18,579,949
County's covered payroll	\$ 22,896,195	\$ 21,739,083	\$ 21,339,262	\$ 19,971,130
County's proportionate share of the net OPEB liability/asset as a percentage of its covered payroll	20.39%	11.99%	92.81%	93.03%
Plan fiduciary net position as a percentage of the total OPEB liability/asset	128.23%	115.57%	47.80%	46.33%

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

	<u>2018</u>	<u>2017</u>
	0.146750%	0.15458600%
\$	15,103,597	\$ 15,613,754
\$	19,285,950	\$ 18,926,341
	78.31%	82.50%
	54.14%	54.04%

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 SIX YEARS			
	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
County's proportion of the net OPEB liability/asset	0.00182554%	0.00184227%	0.00191294%	0.00237864%
County's proportionate share of the net OPEB liability (asset)	\$ (47,269)	\$ (38,843)	\$ (33,620)	\$ (39,396)
County's covered payroll	\$ 232,914	\$ 224,457	\$ 245,643	\$ 310,650
County's proportionate share of the net OPEB liability/asset as a percentage of its covered payroll	20.29%	17.31%	13.69%	12.68%
Plan fiduciary net position as a percentage of the total OPEB liability/asset	230.73%	174.73%	182.13%	174.70%

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

<u>2018</u>	<u>2017</u>
0.00278983%	0.00278328%
\$ (45,000)	\$ 108,593
\$ 306,986	\$ 596,871
14.66%	18.19%
176.00%	47.10%

HANCOCK COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contribution	\$ 27,189	\$ 23,315	\$ 22,113	\$ 18,414
Contributions in relation to the contractually required contribution	<u>(27,189)</u>	<u>(23,315)</u>	<u>(22,113)</u>	<u>(18,414)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 24,547,140	\$ 22,896,195	\$ 21,739,083	\$ 21,339,262
Contributions as a percentage of covered payroll	0.11%	0.10%	0.10%	0.09%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 15,082	\$ 196,292	\$ 387,531	\$ 348,324	\$ 436,086	\$ 190,245
<u>(15,082)</u>	<u>(196,292)</u>	<u>(387,531)</u>	<u>(348,324)</u>	<u>(436,086)</u>	<u>(190,245)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 19,971,130	\$ 19,285,950	\$ 18,926,341	\$ 18,584,067	\$ 18,298,617	\$ 19,613,069
0.08%	1.02%	2.05%	1.87%	2.38%	0.97%

HANCOCK COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</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	\$ 224,436	\$ 232,914	\$ 224,457	\$ 245,643
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ -	\$ -	\$ -	\$ -	\$ 3,095	\$ 3,523
-	-	-	-	(3,095)	(3,523)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 310,650	\$ 306,986	\$ 296,871	\$ 326,529	\$ 333,331	\$ 352,323
0.00%	0.00%	0.00%	1.00%	1.00%	1.00%

HANCOCK COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2022

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms :

- There were no changes in benefit terms from the amounts reported for 2014.
- There were no changes in benefit terms from the amounts reported for 2015.
- There were no changes in benefit terms from the amounts reported for 2016.
- There were no changes in benefit terms from the amounts reported for 2017.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- There were no changes in benefit terms from the amounts reported for 2021.
- There were no changes in benefit terms from the amounts reported for 2022.

Changes in assumptions :

- There were no changes in assumptions for 2014.
- There were no changes in assumptions for 2015.
- There were no changes in assumptions for 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.
- For 2019, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%.
- There were no changes in assumptions for 2020.
- There were no changes in assumptions for 2021.
- For 2022, the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) wage inflation was changed from 3.25% to 2.75%, (b) future salary increases, including inflation were changed from 3.25%-10.75% to 2.75%-10.75%, (c) COLA for post 1/7/2013 retirees were changed from 0.50%, simple through 2021, then 2.15% simple to 3.00%, simple through 2022, then 2.05% simple and (d) the actuarially assumed rate of return was changed from 7.20% to 6.90%.

(Continued)

HANCOCK COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022

PENSION

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.
- There were no changes in benefit terms for 2019.
- There were no changes in benefit terms for 2020.
- There were no changes in benefit terms for 2021.
- There were no changes in benefit terms for 2022.

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 in assumptions for 2018.
- There were no changes in assumptions for 2019.
- There were no changes in assumptions for 2020.
- For 2021, 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 7.45% to 7.00% and (b) the discount rate of return was reduced from 7.45% to 7.00%.
- For 2022, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) projected salary increases changed from 12.50% at age 20 to 2.50% at age 65 to 8.50% at age 20 to 2.50% at age 65 and (b) post-retirement mortality rates were changed from RP-2014 Annuitant Mortality Tables to Pub-2010 Teacher Health Annuitant Mortality Tables.

(Continued)

HANCOCK COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022

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.
- There were no changes in benefit terms from the amounts reported for 2018.
- There were no changes in benefit terms from the amounts reported for 2019.
- There were no changes in benefit terms from the amounts reported for 2020.
- For 2021, the following were the most significant changes in benefit terms since the prior measurement date: the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care Plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in the December 31, 2020 measurement date health care valuation. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020.
- There were no changes in benefit terms from the amounts reported for 2022.

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%.
- For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96%, (b) The investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.50%, initial/3.25%, ultimate in 2028 up to 10.00%, initial/3.25% ultimate in 2029.
- For 2020, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was decreased from 3.96% up to 3.16%, (b) the municipal bond rate was decreased from 3.71% up to 2.75% and (c) the health care cost trend rate was increased from 10.00%, initial/3.25%, ultimate in 2029 up to 10.50%, initial/3.50% ultimate in 2030.
- For 2021, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.16% up to 6.00%, (b) the municipal bond rate was decreased from 2.75% up to 2.00% and (c) the health care cost trend rate was decreased from 10.00%, initial/3.50%, ultimate in 2030 down to 8.50%, initial/3.50% ultimate in 2035.
- For 2022, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) wage inflation changed from 3.25% to 2.75%, (b) projected salary increases, including inflation changed from 3.25%-10.75% to 2.75%-10.75%, (c) the municipal bond rate was changed from 2.00% to 1.84% and (d) the health care cost trend rate was changed from 8.50% initial, 3.50% ultimate in 2035 to 5.50% initial, 3.50% ultimate in 2034.

(Continued)

HANCOCK COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2022

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms :

- For 2017, STRS reduced the subsidy multiplier for non-Medicare benefit recipients from 2.1% to 1.9% per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019.
- For 2018, STRS increased the subsidy multiplier for non-Medicare benefit recipients from 1.9% to 1.944% per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.
- For 2019, STRS increased the subsidy percentage from 1.944% to 1.984% effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.
- For 2020, the non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984% to 2.055% per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.
- For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055% to 2.100%. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in CY2022. The Part B monthly reimbursement elimination date was postponed indefinitely.
- For 2022, the non-Medicare subsidy percentage was increased from 2.100% to 2.200%.

Changes in assumptions :

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for fiscal year 2016.
- For 2017, the following changes of assumptions affected the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.26% to 4.13% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB), (b) the long term expected rate of return was reduced from 7.75% to 7.45%, (c) valuation year per capita health care costs were updated, and the salary scale was modified, (d) the percentage of future retirees electing each option was updated based on current data and the percentage of future disabled retirees and terminated vested participants electing health coverage were decreased and (e) the assumed mortality, disability, retirement, withdrawal and future health care cost trend rates were modified along with the portion of rebated prescription drug costs.
- For 2018, the following changes of assumptions affected the total OPEB liability/asset since the prior measurement date: (a) the discount rate was increased from the blended rate of 4.13% to the long-term expected rate of return of 7.45% based on the methodology defined under GASB Statement No. 74, Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans (OPEB) and (b) decrease in health care cost trend rates from 6.00%-11.00% initial; 4.50% ultimate down to Medical Pre-Medicare 6.00% and Medicare 5.00% initial; 4.00% ultimate and Prescription Drug Pre-Medicare 8.00% and Medicare (5.23%) initial; 4.00% ultimate.
- For 2019, health care cost trend rates were changed to the following: medical pre-Medicare from 6.00% initial - 4.00% ultimate down to 5.87% initial - 4.00% ultimate; medical Medicare from 5.00% initial - 4.00% ultimate down to 4.93% initial - 4.00% ultimate; prescription drug pre-Medicare from 8.00% initial - 4.00% ultimate down to 7.73% initial - 4.00% ultimate and (5.23%) initial - 4.00% ultimate up to 9.62% initial - 4.00% ultimate.
- For 2020, health care cost trend rates were changed to the following: medical pre-Medicare from 5.87% initial - 4.00% ultimate down to 5.00% initial - 4.00% ultimate; medical Medicare from 4.93% initial - 4.00% ultimate down to -6.69% initial - 4.00% ultimate; prescription drug pre-Medicare from 7.73% initial - 4.00% ultimate down to 6.50% initial - 4.00% ultimate; prescription drug Medicare from 9.62% initial - 4.00% ultimate up to 11.87% initial - 4.00% ultimate.
- For 2021, the following changes of assumption affected the total OPEB liability since the prior measurement date: (a) the long-term expected rate of return was reduced from 7.45% to 7.00%, (b) the discount rate of return was reduced from 7.45% to 7.00% and (c) health care cost trend rates were changed to the following: medical Medicare from -6.69% initial - 4.00% ultimate down to -16.18% initial - 4.00% ultimate; prescription drug Medicare from 11.87% initial - 4.00% ultimate up to 29.98% initial - 4.00% ultimate.
- For 2022, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) projected salary increases changed from 12.50% at age 20 to 2.50% at age 65 to 8.50% at age 20 to 2.50% at age 65, (b) post-retirement mortality rates were changed from RP-2014 Annuitant Mortality Tables to Pub-2010 Teacher Health Annuitant Mortality Tables and (c) health care cost trend rates were changed to the following: medical pre-Medicare from 5.00% initial - 4.00% ultimate to 7.50% initial - 3.94% ultimate, Medicare -16.18% initial - 4.00% ultimate to -68.78% initial - 3.94% ultimate; prescription drug pre-Medicare from 6.50% initial - 4.00% ultimate to 9.00% initial - 3.94% ultimate, Medicare 29.98% initial - 4.00% ultimate to -5.47% initial - 3.94% ultimate.

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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.

Local Fiscal Recovery

This fund accounts for revenues from the federal government that are restricted for programs outlined in the American Rescue Plan Act.

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 2,457,000	\$ 2,457,000	\$ 2,802,404	\$ 345,404
Sales taxes	15,000,000	15,000,000	18,263,938	3,263,938
Charges for services	2,905,300	2,907,050	3,704,347	797,297
Licenses and permits	3,350	3,350	4,420	1,070
Fines and forfeitures	65,000	65,000	73,919	8,919
Intergovernmental	3,543,500	3,543,500	4,465,576	922,076
Investment income	400,000	400,000	519,918	119,918
Rental income	200,000	200,000	254,778	54,778
Other	5,000	134,043	-	(134,043)
Total revenues	24,579,150	24,709,943	30,089,300	5,379,357
Expenditures:				
Current:				
General government:				
Legislative and executive				
County Commissioners				
Personal services	266,719	266,699	263,713	2,986
Fringe benefits	103,882	125,258	116,468	8,790
Materials and supplies	2,500	6,075	4,438	1,637
Contractual services	78,807	242,089	214,434	27,655
Capital outlay	6,000	6,000	5,793	207
Other	9,000	12,079	11,279	800
Total County Commissioners	466,908	658,200	616,125	42,075
Microfilm				
Personal services	18,800	18,800	17,499	1,301
Fringe benefits	3,266	3,266	2,861	405
Materials and supplies	23,371	20,847	17,027	3,820
Contractual services	125,104	121,604	120,587	1,017
Capital outlay	1,000	1,000	-	1,000
Total Microfilm	171,541	165,517	157,974	7,543
Auditor				
Personal services	388,744	386,244	328,697	57,547
Fringe benefits	156,615	169,642	147,673	21,969
Materials and supplies	5,584	5,358	5,204	154
Contractual services	60,950	60,950	59,951	999
Capital outlay	5,000	7,500	7,480	20
Other	10,160	10,094	8,829	1,265
Total Auditor	627,053	639,788	557,834	81,954

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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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Auditor - Real Property				
Personal services	\$ 23,500	\$ 23,620	\$ 23,620	\$ -
Fringe benefits	15,990	15,970	12,117	3,853
Materials and supplies	100	-	-	-
Contractual services	4,700	4,700	4,686	14
Total Auditor - Personal Property	<u>44,290</u>	<u>44,290</u>	<u>40,423</u>	<u>3,867</u>
Treasurer				
Personal services	174,701	180,701	180,361	340
Fringe benefits	82,851	95,092	87,127	7,965
Materials and supplies	10,673	8,613	7,576	1,037
Contractual services	54,868	45,243	28,047	17,196
Capital outlay	13,425	15,106	14,883	223
Other	3,564	4,482	4,273	209
Total Treasurer	<u>340,082</u>	<u>349,237</u>	<u>322,267</u>	<u>26,970</u>
Prosecuting Attorney				
Personal services	896,116	956,903	943,233	13,670
Fringe benefits	330,175	337,515	312,974	24,541
Materials and supplies	3,500	3,599	3,599	-
Contractual services	77,825	77,600	77,600	-
Other	175	216	216	-
Total Prosecuting Attorney	<u>1,307,791</u>	<u>1,375,833</u>	<u>1,337,622</u>	<u>38,211</u>
Bureau of Inspection				
Contractual services	<u>80,600</u>	<u>80,600</u>	<u>68,939</u>	<u>11,661</u>
Total Bureau of Inspection	<u>80,600</u>	<u>80,600</u>	<u>68,939</u>	<u>11,661</u>
Budget Commission				
Personal services	27,000	27,000	25,906	1,094
Fringe benefits	11,080	11,030	7,675	3,355
Materials and supplies	100	100	-	100
Contractual services	600	650	647	3
Total Budget Commission	<u>38,780</u>	<u>38,780</u>	<u>34,228</u>	<u>4,552</u>
Board of Revisions				
Personal services	21,000	21,000	20,149	851
Fringe benefits	11,650	11,650	5,960	5,690
Other	-	500	500	-
Total Board of Revisions	<u>32,650</u>	<u>33,150</u>	<u>26,609</u>	<u>6,541</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing Board				
Personal services	\$ 396,500	\$ 396,500	\$ 359,092	\$ 37,408
Fringe benefits	140,162	140,162	109,052	31,110
Materials and supplies	3,785	3,785	2,191	1,594
Contractual services	406,356	406,318	342,899	63,419
Capital outlay	67,300	67,300	39,189	28,111
Other	1,440	1,440	1,200	240
Total Data Processing Board	<u>1,015,543</u>	<u>1,015,505</u>	<u>853,623</u>	<u>161,882</u>
Board of Elections				
Personal services	447,100	418,329	415,230	3,099
Fringe benefits	87,680	87,680	77,404	10,276
Materials and supplies	66,574	64,750	59,042	5,708
Contractual services	174,165	164,615	157,912	6,703
Capital outlay	25,710	63,772	63,321	451
Other	1,000	1,000	90	910
Total Board of Elections	<u>802,229</u>	<u>800,146</u>	<u>772,999</u>	<u>27,147</u>
Building and Ground Maintenance				
Personal services	391,700	377,600	374,135	3,465
Fringe benefits	197,490	215,534	181,577	33,957
Materials and supplies	93,768	82,595	82,534	61
Contractual services	1,225,238	1,470,294	1,322,183	148,111
Capital outlay	10,000	6,800	4,496	2,304
Other	34,500	34,000	29,705	4,295
Total Building and Ground Maintenance	<u>1,952,696</u>	<u>2,186,823</u>	<u>1,994,630</u>	<u>192,193</u>
Recorder				
Personal services	159,720	159,721	159,710	11
Fringe benefits	90,544	91,795	85,569	6,226
Other	4,000	4,000	2,527	1,473
Total Recorder	<u>254,264</u>	<u>255,516</u>	<u>247,806</u>	<u>7,710</u>
Insurance				
Fringe benefits	12,110	263,881	261,381	2,500
Contractual services	463,500	543,392	540,477	2,915
Total Insurance	<u>475,610</u>	<u>807,273</u>	<u>801,858</u>	<u>5,415</u>
Personnel - Safety				
Personal services	33,500	31,200	29,030	2,170
Fringe benefits	5,665	5,665	4,726	939
Materials and supplies	200	200	-	200
Contractual services	3,685	11,800	11,007	793
Capital outlay	1,500	1,500	210	1,290
Other	300	300	218	82
Total Personnel - Safety	<u>44,850</u>	<u>50,665</u>	<u>45,191</u>	<u>5,474</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, 2022

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other				
Contractual services	\$ 165,875	\$ 220,835	\$ 220,409	\$ 426
Total Other	<u>165,875</u>	<u>220,835</u>	<u>220,409</u>	<u>426</u>
Total general government - legislative and executive	<u>7,820,762</u>	<u>8,722,158</u>	<u>8,098,537</u>	<u>623,621</u>
Judicial				
Court of Appeals				
Other	23,000	23,000	19,553	3,447
Total Court of Appeals	<u>23,000</u>	<u>23,000</u>	<u>19,553</u>	<u>3,447</u>
Common Pleas Court				
Personal services	427,171	443,171	442,033	1,138
Fringe benefits	184,601	190,635	178,483	12,152
Materials and supplies	10,343	8,209	8,086	123
Contractual services	146,699	114,247	109,294	4,953
Capital outlay	32,919	40,375	40,226	149
Other	14,350	17,205	17,016	189
Total Common Pleas Court	<u>816,083</u>	<u>813,842</u>	<u>795,138</u>	<u>18,704</u>
Jury Commission				
Personal services	300	300	300	-
Materials and supplies	2,552	2,580	2,580	-
Contractual services	80	8	8	-
Total Jury Commission	<u>2,932</u>	<u>2,888</u>	<u>2,888</u>	<u>-</u>
Adult Probation				
Personal services	390,000	356,755	345,600	11,155
Fringe benefits	158,559	138,494	119,759	18,735
Materials and supplies	12,032	8,207	8,198	9
Contractual services	31,964	21,836	21,606	230
Capital outlay	52,260	81,101	81,038	63
Other	58,312	90,433	90,428	5
Total Adult Probation	<u>703,127</u>	<u>696,826</u>	<u>666,629</u>	<u>30,197</u>
Court Appointed Special Advocate				
Contractual services	74,300	50,700	21,100	29,600
Total Court Appointed Special Advocate	<u>74,300</u>	<u>50,700</u>	<u>21,100</u>	<u>29,600</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, 2022

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Juvenile Court				
Personal services	\$ 349,588	\$ 299,588	\$ 299,243	\$ 345
Fringe benefits	139,291	121,802	109,378	12,424
Materials and supplies	7,167	7,026	7,026	-
Contractual services	437,537	397,756	393,289	4,467
Other	72,777	61,008	60,743	265
Total Juvenile Court	<u>1,006,360</u>	<u>887,180</u>	<u>869,679</u>	<u>17,501</u>
Juvenile Probation				
Personal services	360,300	360,300	333,199	27,101
Fringe benefits	155,586	165,016	144,851	20,165
Materials and supplies	10,692	10,643	10,633	10
Contractual services	4,637	4,638	560	4,078
Other	515	515	176	339
Total Juvenile Probation	<u>531,730</u>	<u>541,112</u>	<u>489,419</u>	<u>51,693</u>
Juvenile Court - PEACE				
Personal services	20,841	20,841	18,837	2,004
Fringe benefits	8,889	8,889	7,026	1,863
Total Juvenile Court - PEACE	<u>29,730</u>	<u>29,730</u>	<u>25,863</u>	<u>3,867</u>
Probate Court				
Personal services	181,869	190,051	190,051	-
Fringe benefits	67,476	58,920	58,920	-
Materials and supplies	10,078	6,115	6,115	-
Contractual services	3,576	675	675	-
Other	10,558	8,227	8,046	181
Total Probate Court	<u>273,557</u>	<u>263,988</u>	<u>263,807</u>	<u>181</u>
Clerk of Courts				
Personal services	246,965	246,965	222,321	24,644
Fringe benefits	117,000	117,000	80,754	36,246
Materials and supplies	12,022	11,910	9,734	2,176
Contractual services	22,300	22,300	20,711	1,589
Capital outlay	2,500	2,500	-	2,500
Other	1,550	1,550	614	936
Total Clerk of Courts	<u>402,337</u>	<u>402,225</u>	<u>334,134</u>	<u>68,091</u>
Municipal Court				
Personal services	472,218	471,972	339,998	131,974
Contractual services	212,309	212,310	179,949	32,361
Total Municipal Court	<u>684,527</u>	<u>684,282</u>	<u>519,947</u>	<u>164,335</u>
Miscellaneous - Judicial				
Contractual services	313,393	383,393	364,129	19,264
Total Miscellaneous - Judicial	<u>313,393</u>	<u>383,393</u>	<u>364,129</u>	<u>19,264</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, 2022

	<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	\$ 765,000	\$ 765,000	\$ 759,206	\$ 5,794
Fringe benefits	279,575	314,575	290,147	24,428
Materials and supplies	5,000	7,000	5,349	1,651
Contractual services	8,000	6,750	1,307	5,443
Capital outlay	8,163	13,163	11,718	1,445
Other	16,370	16,370	13,270	3,100
Total Public Defenders	<u>1,082,108</u>	<u>1,122,858</u>	<u>1,080,997</u>	<u>41,861</u>
Total general government - judicial	<u>5,943,184</u>	<u>5,902,024</u>	<u>5,453,283</u>	<u>448,741</u>
Total general government	<u>13,763,946</u>	<u>14,624,182</u>	<u>13,551,820</u>	<u>1,072,362</u>
Public safety				
Coroner				
Personal services	61,803	61,803	61,803	-
Fringe benefits	28,800	29,121	27,125	1,996
Contractual services	224,293	165,410	151,035	14,375
Other	5,600	5,600	5,581	19
Total Coroner	<u>320,496</u>	<u>261,934</u>	<u>245,544</u>	<u>16,390</u>
Sheriff				
Personal services	3,556,383	3,385,883	3,318,580	67,303
Fringe benefits	1,463,185	1,486,272	1,347,410	138,862
Materials and supplies	201,051	281,413	276,555	4,858
Contractual services	439,747	465,348	456,159	9,189
Capital outlay	277,097	492,765	491,468	1,297
Total Sheriff	<u>5,937,463</u>	<u>6,111,681</u>	<u>5,890,172</u>	<u>221,509</u>
Sheriff - Jail				
Personal services	2,509,965	2,241,765	2,204,195	37,570
Fringe benefits	983,385	880,735	761,053	119,682
Materials and supplies	52,851	49,404	45,217	4,187
Contractual services	1,057,306	1,173,883	1,168,063	5,820
Capital outlay	5,904	9,221	8,694	527
Total Sheriff - Jail	<u>4,609,411</u>	<u>4,355,008</u>	<u>4,187,222</u>	<u>167,786</u>
Total public safety	<u>10,867,370</u>	<u>10,728,623</u>	<u>10,322,938</u>	<u>405,685</u>
Public works				
Sanitation and Drainage				
Contractual services	<u>4,500</u>	<u>6,468</u>	<u>5,815</u>	<u>653</u>
Total Sanitation and Drainage	<u>4,500</u>	<u>6,468</u>	<u>5,815</u>	<u>653</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, 2022

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Mapping				
Personal services	\$ 115,000	\$ 113,443	\$ 108,036	\$ 5,407
Fringe benefits	49,810	51,357	43,151	8,206
Materials and supplies	2,500	2,500	531	1,969
Contractual services	15,000	15,000	7,116	7,884
Capital outlay	15,000	15,000	7,505	7,495
Total Mapping	<u>197,310</u>	<u>197,300</u>	<u>166,339</u>	<u>30,961</u>
Total public works	<u>201,810</u>	<u>203,768</u>	<u>172,154</u>	<u>31,614</u>
Health				
TB Clinic and Care				
Contractual services	2,030	2,030	-	2,030
Total TB Clinic and Care	<u>2,030</u>	<u>2,030</u>	<u>-</u>	<u>2,030</u>
Registration Vital Statistics				
Contractual services	-	3,700	3,658	42
Total registration vital statistics	<u>-</u>	<u>3,700</u>	<u>3,658</u>	<u>42</u>
Other Health Department				
Contractual services	267,316	242,496	240,281	2,215
Total Other Health Department	<u>267,316</u>	<u>242,496</u>	<u>240,281</u>	<u>2,215</u>
Total health	<u>269,346</u>	<u>248,226</u>	<u>243,939</u>	<u>4,287</u>
Human services				
Soldier's Relief				
Personal services	30,000	30,046	30,000	46
Fringe benefits	30,100	26,458	25,765	693
Materials and supplies	22,000	26,026	22,859	3,167
Contractual services	325,920	246,861	225,037	21,824
Capital outlay	43,446	40,926	40,871	55
Other	750	-	-	-
Total Soldier's Relief	<u>452,216</u>	<u>370,317</u>	<u>344,532</u>	<u>25,785</u>
Veteran's Services				
Personal services	405,000	515,632	509,414	6,218
Fringe benefits	133,100	154,518	146,502	8,016
Materials and supplies	500	-	-	-
Contractual services	70,800	52,838	50,063	2,775
Capital outlay	28,500	915	915	-
Other	6,026	231	231	-
Total Veteran's Services	<u>643,926</u>	<u>724,134</u>	<u>707,125</u>	<u>17,009</u>
Job and Family Services				
Contractual services	138,367	141,826	141,826	-
Total Job and Family Services	<u>138,367</u>	<u>141,826</u>	<u>141,826</u>	<u>-</u>
Total human services	<u>1,234,509</u>	<u>1,236,277</u>	<u>1,193,483</u>	<u>42,794</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Conservation and recreation				
Agriculture Department				
Contractual services	\$ 519,075	\$ 519,075	\$ 519,075	\$ -
Total Agriculture Department	<u>519,075</u>	<u>519,075</u>	<u>519,075</u>	<u>-</u>
Total conservation and recreation	<u>519,075</u>	<u>519,075</u>	<u>519,075</u>	<u>-</u>
Economic development and assistance				
Contractual services	30,000	30,000	30,000	-
Total Economic development and assistance	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total expenditures	<u>26,886,056</u>	<u>27,590,151</u>	<u>26,033,409</u>	<u>1,556,742</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,306,906)</u>	<u>(2,880,208)</u>	<u>4,055,891</u>	<u>6,936,099</u>
Other financing sources (uses):				
Advances in	-	-	544,551	544,551
Advances out	-	-	(1,536,110)	(1,536,110)
Transfers out	(1,600,000)	(2,697,556)	(2,617,624)	79,932
Total other financing sources (uses)	<u>(1,600,000)</u>	<u>(2,697,556)</u>	<u>(3,609,183)</u>	<u>(911,627)</u>
Net change in fund balance	(3,906,906)	(5,577,764)	446,708	6,024,472
Fund balance at beginning of year	15,053,564	15,053,564	15,053,564	-
Prior year encumbrances appropriated	<u>1,292,583</u>	<u>1,292,583</u>	<u>1,292,583</u>	<u>-</u>
Fund balance at end of year	<u>\$ 12,439,241</u>	<u>\$ 10,768,383</u>	<u>\$ 16,792,855</u>	<u>\$ 6,024,472</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 6,848,000	\$ 6,848,000	\$ 6,897,571	\$ 49,571
Charges for services	-	-	165	165
Intergovernmental	2,333,000	2,333,000	2,468,568	135,568
Other	450,000	450,000	665,459	215,459
	<u>9,631,000</u>	<u>9,631,000</u>	<u>10,031,763</u>	<u>400,763</u>
Expenditures:				
Current:				
Health				
Personal services	3,350,000	3,440,000	3,415,964	24,036
Fringe benefits	1,474,333	1,725,720	1,592,192	133,528
Materials and supplies	253,340	249,441	165,505	83,936
Contractual services	5,208,171	4,528,604	4,061,989	466,615
Capital outlay	39,531	45,577	29,549	16,028
	<u>10,325,375</u>	<u>9,989,342</u>	<u>9,265,199</u>	<u>724,143</u>
Total expenditures				
Net change in fund balance	(694,375)	(358,342)	766,564	1,124,906
Fund balance at beginning of year	10,218,588	10,218,588	10,218,588	-
Prior year encumbrances appropriated	564,375	564,375	564,375	-
	<u>\$ 10,088,588</u>	<u>\$ 10,424,621</u>	<u>\$ 11,549,527</u>	<u>\$ 1,124,906</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LOCAL FISCAL RECOVERY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 7,360,000	\$ 7,360,000	\$ 7,359,979	\$ (21)
Total revenues	<u>7,360,000</u>	<u>7,360,000</u>	<u>7,359,979</u>	<u>(21)</u>
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	-	258,409	248,355	10,054
Fringe benefits	-	19,794	19,180	614
Contractual services	-	1,502,663	1,282,662	220,001
Capital outlay	1,395,691	762,304	758,983	3,321
Total General government - legislative and executive	<u>1,395,691</u>	<u>2,543,170</u>	<u>2,309,180</u>	<u>233,990</u>
General government - judicial				
Personal services	-	229,884	229,884	-
Fringe benefits	-	17,457	17,457	-
Contractual services	-	143,098	143,098	-
Capital outlay	-	21,784	21,784	-
Total General government - judicial	<u>-</u>	<u>412,223</u>	<u>412,223</u>	<u>-</u>
General government - public works				
Personal services	-	210,861	210,861	-
Fringe benefits	-	17,318	17,318	-
Contractual services	-	61,369	61,369	-
Other	-	879,271	879,271	-
Total General government - public works	<u>-</u>	<u>1,168,819</u>	<u>1,168,819</u>	<u>-</u>
General government - public safety				
Personal services	-	426,363	426,363	-
Fringe benefits	-	38,523	38,523	-
Contractual services	-	103,571	103,571	-
Capital outlay	-	1,070,472	1,070,472	-
Total General government - public safety	<u>-</u>	<u>1,638,929</u>	<u>1,638,929</u>	<u>-</u>
General government - human services				
Personal services	-	241,323	241,323	-
Fringe benefits	-	12,792	12,792	-
Other	-	1,149,460	1,149,460	-
Total General government - human services	<u>-</u>	<u>1,403,575</u>	<u>1,403,575</u>	<u>-</u>
Total expenditures	<u>1,395,691</u>	<u>7,166,716</u>	<u>6,932,726</u>	<u>233,990</u>
Net change in fund balance	5,964,309	193,284	427,253	233,969
Fund balance at beginning of year	5,964,289	5,964,289	5,964,289	-
Prior year encumbrances appropriated	1,395,691	1,395,691	1,395,691	-
Fund balance at end of year	<u>\$ 13,324,289</u>	<u>\$ 7,553,264</u>	<u>\$ 7,787,233</u>	<u>\$ 233,969</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Operating Revenues:				
Charges for services	\$ 4,544,532	\$ 5,199,532	\$ 5,903,353	\$ 703,821
Other	435,500	435,500	664,317	228,817
Total operating revenues	<u>4,980,032</u>	<u>5,635,032</u>	<u>6,567,670</u>	<u>932,638</u>
Operating Expenses:				
Personal services	982,650	1,142,298	1,102,635	39,663
Fringe benefits	372,081	476,039	418,203	57,836
Materials and supplies	472,045	652,700	537,955	114,745
Contractual services	2,931,406	3,265,227	3,096,056	169,171
Capital outlay	577,533	1,812,533	1,639,206	173,327
Other	19,851	11,500	8,386	3,114
Total operating expenses	<u>5,355,566</u>	<u>7,360,297</u>	<u>6,802,441</u>	<u>557,856</u>
Operating loss	<u>(375,534)</u>	<u>(1,725,265)</u>	<u>(234,771)</u>	<u>1,490,494</u>
Nonoperating revenues (expenses):				
Interest revenue	100,000	100,000	117,444	17,444
Advances in	-	-	655,000	655,000
Debt service:				
Principal retirement	(84,630)	(84,629)	(84,588)	41
Interest and fiscal charges	(17,000)	(17,000)	(16,362)	638
Total nonoperating revenues (expenses)	<u>(1,630)</u>	<u>(1,629)</u>	<u>671,494</u>	<u>673,123</u>
Net change in fund equity before transfers	<u>(377,164)</u>	<u>(1,726,894)</u>	<u>436,723</u>	<u>2,163,617</u>
Transfers in	-	45,000	-	(45,000)
Transfers out	(105,000)	-	-	-
Net change in fund equity	<u>(482,164)</u>	<u>(1,681,894)</u>	<u>436,723</u>	<u>2,118,617</u>
Fund equity at beginning of year	13,752,046	13,752,046	13,752,046	-
Prior year encumbrances appropriated	1,047,615	1,047,615	1,047,615	-
Fund equity at end of year	<u>\$ 14,317,497</u>	<u>\$ 13,117,767</u>	<u>\$ 15,236,384</u>	<u>\$ 2,118,617</u>

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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.

Local Coronavirus Relief

This fund is used to account for grant money received under the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) that is restricted for use on items related to the COVID-19 pandemic. These include payroll expenditures, reimbursements for the purchase of supplies and other costs incurred during the pandemic.

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 Collector	Juvenile Interlock
Multi-Mat Recycling Facility	Treasurer Delinquent Tax Assessment Collector
Victims Assistance	Prosecutor Delinquent Tax Assessment Collector
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	Board of Elections
BWC Substance Abuse	CASA/GAL
Brownfield Coalition Grant	OneOhio Opioid Settlement

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

Sheriff Police Revolve

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

County Home Donations

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

Centennial

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

Budget Stabilization

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

Certificate of Title

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

Severance

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

Unclaimed Monies

This fund is used to account for money collected that is nonspendable for unclaimed monies.

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.

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.

Distribution Drive Bond Retirement

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

Juvenile Probate Bond Retirement

This fund is used to account for revenues that are restricted to the repayment of the debt associated with the juvenile probate bonds and notes.

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.

Motor Vehicle and Gas Tax

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

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.

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.

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.

Juvenile Probate Capital Projects

The fund is used to account for bond/ proceeds and transfers in that are restricted and committed, respectively, for the construction of a new juvenile and probate court building.

ODOT State Grant

The fund accounts for State grants from the Ohio Department of Transportation that are restricted for transportation projects.

Job and Family Services Capital Projects

The fund accounts for transfers from the Job and Family Services special revenue fund that are committed for capital projects for Job and Family Services. This fund was not budgeted during 2022.

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.

HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
Assets:			
Equity in pooled cash and investments	\$ 15,773,982	\$ 1,934,661	\$ 16,678,090
Cash and cash equivalents in segregated accounts	551,413	-	-
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	7,008,959	600	-
Accounts	18,023	-	-
Special assessments	153,831	545,850	20,545
Accrued interest	1,499	680	4
Payment in lieu of taxes	-	365,859	-
Loans	283,897	-	-
Due from other funds	243,291	-	-
Due from other governments	3,427,261	-	-
Due from external parties	541	-	-
Prepayments	219,058	-	163
Materials and supplies inventory	377,052	-	-
Total assets	<u>\$ 28,058,807</u>	<u>\$ 2,847,650</u>	<u>\$ 16,698,802</u>
Liabilities:			
Accounts payable	\$ 1,485,240	\$ -	\$ 98,639
Contracts payable	-	-	126,413
Accrued wages and benefits	401,525	-	1,480
Compensated absences payable	42,221	-	-
Due to other funds	211,565	-	9,690
Due to other governments	68,128	-	3,770
Interfund loans payable	641,366	-	172,211
Due to external parties	26,638	-	-
Total liabilities	<u>2,876,683</u>	<u>-</u>	<u>412,203</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	6,635,500	600	-
Delinquent property tax revenue not available	373,459	-	-
Special assessments revenue not available	155,330	546,530	20,549
Miscellaneous revenue not available	12,388	-	-
PILOTs levied for the next fiscal year	-	365,859	-
Intergovernmental revenue not available	2,503,330	-	-
Total deferred inflows of resources	<u>9,680,007</u>	<u>912,989</u>	<u>20,549</u>
Fund Balances:			
Nonspendable	596,110	-	163
Restricted	14,946,226	1,898,639	7,396,895
Committed	-	-	9,052,499
Assigned	-	36,022	46,754
Unassigned (deficit)	(40,219)	-	(230,261)
Total fund balances	<u>15,502,117</u>	<u>1,934,661</u>	<u>16,266,050</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 28,058,807</u>	<u>\$ 2,847,650</u>	<u>\$ 16,698,802</u>

Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
\$ 481,258	\$ 34,867,991
-	551,413
-	7,009,559
-	18,023
-	720,226
-	2,183
-	365,859
-	283,897
-	243,291
-	3,427,261
-	541
-	219,221
-	377,052
<u>\$ 481,258</u>	<u>\$ 48,086,517</u>
\$ -	\$ 1,583,879
-	126,413
-	403,005
-	42,221
-	221,255
-	71,898
-	813,577
-	26,638
-	<u>3,288,886</u>
-	6,636,100
-	373,459
-	722,409
-	12,388
-	365,859
-	<u>2,503,330</u>
-	<u>10,613,545</u>
247,000	843,273
234,258	24,476,018
-	9,052,499
-	82,776
-	<u>(270,480)</u>
<u>481,258</u>	<u>34,184,086</u>
<u>\$ 481,258</u>	<u>\$ 48,086,517</u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
Revenues:			
Property taxes	\$ 6,531,393	\$ 111,040	\$ -
Payments in lieu of taxes	-	446,682	-
Permissive motor vehicle license tax	196,689	-	-
Special assessments	483,335	42,057	46,584
Charges for services	3,323,622	-	-
Licenses and permits	251,401	-	-
Fines and forfeitures	122,057	-	-
Intergovernmental	21,102,381	-	1,551,612
Investment income	56,490	-	-
Rental income	1,087	-	-
Contributions and donations	34,653	-	-
Other	2,395,917	-	575,636
Total revenues	<u>34,499,025</u>	<u>599,779</u>	<u>2,173,832</u>
Expenditures:			
Current:			
General government:			
Legislative and executive	1,944,097	-	-
Judicial	649,931	-	-
Public safety	953,175	-	-
Public works	7,521,639	-	-
Health	7,870,585	-	-
Human services	12,596,650	-	-
Economic development	703,822	-	-
Capital outlay	-	-	4,187,804
Debt service:			
Principal retirement	623	1,734,483	-
Interest and fiscal charges	81	198,695	-
Total expenditures	<u>32,240,603</u>	<u>1,933,178</u>	<u>4,187,804</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,258,422</u>	<u>(1,333,399)</u>	<u>(2,013,972)</u>
Other financing sources (uses):			
Transfers in	451,827	1,548,173	61,868
Transfers out	(544,245)	-	-
Total other financing sources (uses)	<u>(92,418)</u>	<u>1,548,173</u>	<u>61,868</u>
Net change in fund balances	2,166,004	214,774	(1,952,104)
Fund balances at beginning of year	<u>13,336,113</u>	<u>1,719,887</u>	<u>18,218,154</u>
Fund balances at end of year	<u>\$ 15,502,117</u>	<u>\$ 1,934,661</u>	<u>\$ 16,266,050</u>

Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
\$ -	\$ 6,642,433
-	446,682
-	196,689
-	571,976
-	3,323,622
-	251,401
-	122,057
-	22,653,993
3,251	59,741
-	1,087
-	34,653
<u>34,989</u>	<u>3,006,542</u>
<u>38,240</u>	<u>37,310,876</u>
-	1,944,097
-	649,931
-	953,175
-	7,521,639
-	7,870,585
9,103	12,605,753
-	703,822
-	4,187,804
-	1,735,106
-	198,776
<u>9,103</u>	<u>38,370,688</u>
<u>29,137</u>	<u>(1,059,812)</u>
-	2,061,868
-	(544,245)
-	1,517,623
29,137	457,811
<u>452,121</u>	<u>33,726,275</u>
<u>\$ 481,258</u>	<u>\$ 34,184,086</u>

HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2022

	Motor Vehicle License and Gas Tax	Child Support Enforcement Agency	Dog and Kennel
Assets:			
Equity in pooled cash and investments	\$ 2,834,425	\$ 221,448	\$ 100,816
Cash and cash equivalents in segregated accounts	-	-	-
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	-	-	-
Accounts	6,412	-	5,880
Special assessments	-	-	-
Accrued interest	-	-	-
Loans	-	-	-
Due from other funds	31,716	-	-
Due from other governments	2,909,992	19,507	-
Due from external parties	541	-	-
Prepayments	26,199	9,646	948
Materials and supplies inventory	362,056	-	-
Total assets	<u>\$ 6,171,341</u>	<u>\$ 250,601</u>	<u>\$ 107,644</u>
Liabilities:			
Accounts payable	\$ 19,159	\$ -	\$ -
Accrued wages and benefits	87,561	35,213	1,521
Compensated absences payable	-	-	-
Due to other funds	-	14,833	-
Due to other governments	15,082	6,074	260
Interfund loans payable	-	-	-
Due to external parties	-	-	-
Total liabilities	<u>121,802</u>	<u>56,120</u>	<u>1,781</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	-	-	-
Delinquent property tax revenue not available	-	-	-
Special assessments revenue not available	-	-	-
Miscellaneous revenue not available	9,364	-	-
Intergovernmental revenue not available	2,356,464	-	-
Total deferred inflows of resources	<u>2,365,828</u>	<u>-</u>	<u>-</u>
Fund Balances:			
Nonspendable	388,255	9,646	948
Restricted	3,295,456	184,835	104,915
Unassigned (deficit)	-	-	-
Total fund balances	<u>3,683,711</u>	<u>194,481</u>	<u>105,863</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 6,171,341</u>	<u>\$ 250,601</u>	<u>\$ 107,644</u>

Alcohol, Drug and Mental Health	Job and Family Services	Children Services	Real Estate Assessment	Community Development Block Grant	Community Corrections
\$ 1,812,476	\$ 432,885	\$ 2,806,733	\$ 2,363,774	\$ 201,345	\$ 29,741
-	-	-	-	514,328	-
2,899,301	-	1,778,031	-	-	-
4,111	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	283,897	-
-	207,294	-	-	-	-
205,789	126,934	74,581	-	-	-
-	-	-	-	-	-
101,407	22,613	338	6,536	-	-
3,150	11,846	-	-	-	-
<u>\$ 5,026,234</u>	<u>\$ 801,572</u>	<u>\$ 4,659,683</u>	<u>\$ 2,370,310</u>	<u>\$ 999,570</u>	<u>\$ 29,741</u>
\$ 775,607	\$ 110,772	\$ 322,646	\$ 91,713	\$ 63,526	\$ -
30,445	178,905	3,033	15,806	-	9,467
-	42,221	-	-	-	-
-	971	192,461	-	3,300	-
5,107	30,335	519	2,693	-	1,460
-	-	-	-	174,599	-
26,638	-	-	-	-	-
<u>837,797</u>	<u>363,204</u>	<u>518,659</u>	<u>110,212</u>	<u>241,425</u>	<u>10,927</u>
2,746,500	-	1,684,000	-	-	-
152,801	-	94,031	-	-	-
-	-	-	-	-	-
3,024	-	-	-	-	-
61,852	-	10,175	-	-	-
<u>2,964,177</u>	<u>-</u>	<u>1,788,206</u>	<u>-</u>	<u>-</u>	<u>-</u>
104,557	34,459	338	6,536	-	-
1,119,703	403,909	2,352,480	2,253,562	758,145	18,814
-	-	-	-	-	-
<u>1,224,260</u>	<u>438,368</u>	<u>2,352,818</u>	<u>2,260,098</u>	<u>758,145</u>	<u>18,814</u>
<u>\$ 5,026,234</u>	<u>\$ 801,572</u>	<u>\$ 4,659,683</u>	<u>\$ 2,370,310</u>	<u>\$ 999,570</u>	<u>\$ 29,741</u>

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2022

	Felony Delinquent Juvenile Care and Custody	Agency on Aging Levy	National Emergency Grant
	<u> </u>	<u> </u>	<u> </u>
Assets:			
Equity in pooled cash and investments	\$ 80,092	\$ 54,410	\$ 10
Cash and cash equivalents in segregated accounts	-	-	-
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	-	2,331,627	-
Accounts	-	-	-
Special assessments	-	-	-
Accrued interest	-	-	-
Loans	-	-	-
Due from other funds	3,300	-	-
Due from other governments	-	59,881	-
Due from external party	-	-	-
Prepayments	-	-	-
Materials and supplies inventory	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$ 83,392</u>	<u>\$ 2,445,918</u>	<u>\$ 10</u>
Liabilities:			
Accounts payable	\$ 2,015	\$ -	\$ -
Accrued wages and benefits	-	-	-
Compensated absences payable	-	-	-
Due to other funds	-	-	-
Due to other governments	-	-	-
Interfund loans payable	-	-	-
Due to external parties	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total liabilities	<u>2,015</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	-	2,205,000	-
Delinquent property tax revenue not available	-	126,627	-
Special assessments revenue not available	-	-	-
Miscellaneous revenue not available	-	-	-
Intergovernmental revenue not available	-	59,881	-
	<u> </u>	<u> </u>	<u> </u>
Total deferred inflows of resources	<u>-</u>	<u>2,391,508</u>	<u>-</u>
Fund Balances:			
Nonspendable	-	-	-
Restricted	81,377	54,410	10
Unassigned (deficit)	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total fund balances	<u>81,377</u>	<u>54,410</u>	<u>10</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 83,392</u>	<u>\$ 2,445,918</u>	<u>\$ 10</u>

Other Public Safety	Other Special Revenue	Total
\$ 1,194,779	\$ 3,641,048	\$ 15,773,982
37,085	-	551,413
-	-	7,008,959
1,620	-	18,023
-	153,831	153,831
-	1,499	1,499
-	-	283,897
-	981	243,291
28,962	1,615	3,427,261
-	-	541
22,854	28,517	219,058
-	-	377,052
<u>\$ 1,285,300</u>	<u>\$ 3,827,491</u>	<u>\$ 28,058,807</u>
\$ 10,138	\$ 89,664	\$ 1,485,240
10,418	29,156	401,525
-	-	42,221
-	-	211,565
1,827	4,771	68,128
65,343	401,424	641,366
-	-	26,638
<u>87,726</u>	<u>525,015</u>	<u>2,876,683</u>
-	-	6,635,500
-	-	373,459
-	155,330	155,330
-	-	12,388
14,958	-	2,503,330
<u>14,958</u>	<u>155,330</u>	<u>9,680,007</u>
22,854	28,517	596,110
1,159,762	3,158,848	14,946,226
-	(40,219)	(40,219)
<u>1,182,616</u>	<u>3,147,146</u>	<u>15,502,117</u>
<u>\$ 1,285,300</u>	<u>\$ 3,827,491</u>	<u>\$ 28,058,807</u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Motor Vehicle License and Gas Tax	Child Support Enforcement Agency	Dog and Kennel
Revenues:			
Property taxes	\$ -	\$ -	\$ -
Permissive motor vehicle license tax	196,689	-	-
Special assessments	-	-	-
Charges for services	625,922	225,244	29,420
Licenses and permits	-	-	251,401
Fines and forfeitures	61,557	-	21,108
Intergovernmental	5,926,813	810,943	-
Investment income	48,606	-	-
Rental income	-	-	-
Contributions and donations	-	-	-
Other	938,095	48,059	28
	<u>7,797,682</u>	<u>1,084,246</u>	<u>301,957</u>
Total revenues			
	<u>7,797,682</u>	<u>1,084,246</u>	<u>301,957</u>
Expenditures:			
Current:			
General government:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Public works	7,493,698	-	-
Health	-	-	285,797
Human services	-	1,114,993	-
Economic development	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
	<u>7,493,698</u>	<u>1,114,993</u>	<u>285,797</u>
Total expenditures			
	<u>7,493,698</u>	<u>1,114,993</u>	<u>285,797</u>
Excess (deficiency) of revenues over (under) expenditures	<u>303,984</u>	<u>(30,747)</u>	<u>16,160</u>
Other financing sources (uses):			
Transfers in	-	151,040	-
Transfers (out)	(148,181)	-	-
	<u>(148,181)</u>	<u>151,040</u>	<u>-</u>
Total other financing sources (uses)			
	<u>(148,181)</u>	<u>151,040</u>	<u>-</u>
Net change in fund balances	155,803	120,293	16,160
Fund balances at beginning of year (restated)	<u>3,527,908</u>	<u>74,188</u>	<u>89,703</u>
Fund balances at end of year	<u>\$ 3,683,711</u>	<u>\$ 194,481</u>	<u>\$ 105,863</u>

Alcohol, Drug and Mental Health	Job and Family Services	Children Services	Real Estate Assessment	Community Development Block Grant	Community Corrections
\$ 2,643,481	\$ -	\$ 1,691,201	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
181,405	-	318,894	1,065,097	8,596	-
-	-	-	-	-	-
-	-	-	-	-	-
4,814,075	4,951,409	2,161,307	-	619,308	221,988
-	-	-	-	7,557	-
1,087	-	-	-	-	-
-	-	-	-	-	-
23,990	1,079,498	182,620	269	-	-
<u>7,664,038</u>	<u>6,030,907</u>	<u>4,354,022</u>	<u>1,065,366</u>	<u>635,461</u>	<u>221,988</u>
-	-	-	959,201	-	-
-	-	-	-	-	-
-	-	-	-	-	212,824
-	-	-	-	-	-
7,390,019	-	-	-	-	-
-	5,694,736	3,425,965	-	-	-
-	-	-	-	696,321	-
623	-	-	-	-	-
81	-	-	-	-	-
<u>7,390,723</u>	<u>5,694,736</u>	<u>3,425,965</u>	<u>959,201</u>	<u>696,321</u>	<u>212,824</u>
273,315	336,171	928,057	106,165	(60,860)	9,164
-	-	195,031	-	-	-
(49,992)	(346,072)	-	-	-	-
(49,992)	(346,072)	195,031	-	-	-
223,323	(9,901)	1,123,088	106,165	(60,860)	9,164
1,000,937	448,269	1,229,730	2,153,933	819,005	9,650
<u>\$ 1,224,260</u>	<u>\$ 438,368</u>	<u>\$ 2,352,818</u>	<u>\$ 2,260,098</u>	<u>\$ 758,145</u>	<u>\$ 18,814</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, 2022

	Felony Delinquent Juvenile Care and Custody	Agency on Aging Levy	National Emergency Grant	Local Coronavirus Relief
Revenues:				
Property taxes	\$ -	\$ 2,196,711	\$ -	\$ -
Permissive motor vehicle license tax	-	-	-	-
Special assessments	-	-	-	-
Charges for services	-	-	-	-
Licenses and permits	-	-	-	-
Fines and forfeitures	-	-	-	-
Intergovernmental	136,037	127,331	-	(24,604)
Investment income	-	-	-	280
Rental income	-	-	-	-
Contributions and donations	-	-	-	-
Other	3,343	-	-	-
Total revenues	139,380	2,324,042	-	(24,324)
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	2,608
Judicial	-	-	-	-
Public safety	151,093	-	-	-
Public works	-	-	-	-
Health	-	-	-	-
Human services	-	2,316,207	-	-
Economic development	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	151,093	2,316,207	-	2,608
Excess (deficiency) of revenues over (under) expenditures	(11,713)	7,835	-	(26,932)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(11,713)	7,835	-	(26,932)
Fund balances at beginning of year (restated)	93,090	46,575	10	26,932
Fund balances at end of year	\$ 81,377	\$ 54,410	\$ 10	\$ -

Other Public Safety	Other Special Revenue	Total
\$ -	\$ -	\$ 6,531,393
-	-	196,689
-	483,335	483,335
267,926	601,118	3,323,622
-	-	251,401
9,591	29,801	122,057
368,808	988,966	21,102,381
47	-	56,490
-	-	1,087
-	34,653	34,653
52,132	67,883	2,395,917
<u>698,504</u>	<u>2,205,756</u>	<u>34,499,025</u>
-	982,288	1,944,097
-	649,931	649,931
582,296	6,962	953,175
-	27,941	7,521,639
-	194,769	7,870,585
(123)	44,872	12,596,650
-	7,501	703,822
-	-	623
-	-	81
<u>582,173</u>	<u>1,914,264</u>	<u>32,240,603</u>
<u>116,331</u>	<u>291,492</u>	<u>2,258,422</u>
-	105,756	451,827
-	-	(544,245)
-	105,756	(92,418)
116,331	397,248	2,166,004
<u>1,066,285</u>	<u>2,749,898</u>	<u>13,336,113</u>
<u>\$ 1,182,616</u>	<u>\$ 3,147,146</u>	<u>\$ 15,502,117</u>

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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, 2022

	<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	\$ 195,000	\$ 195,000	\$ 196,148	\$ 1,148
Charges for services	400,000	400,000	572,867	172,867
Fines and forfeitures	60,000	60,000	61,557	1,557
Intergovernmental	5,839,760	5,882,255	5,903,700	21,445
Investment income	75,000	75,000	48,606	(26,394)
Other	1,935,553	19,998	922,800	902,802
Total revenues	<u>8,505,313</u>	<u>6,632,253</u>	<u>7,705,678</u>	<u>1,073,425</u>
Expenditures:				
Current:				
Public works				
Personal services	1,693,477	1,693,477	1,561,133	132,344
Fringe benefits	604,562	708,883	626,679	82,204
Materials and supplies	1,623,630	1,646,977	1,326,729	320,248
Contractual services	4,515,719	4,404,395	3,626,374	778,021
Capital outlay	790,980	740,980	640,485	100,495
Other	35,000	35,000	24,356	10,644
Debt service:				
Principal retirement	150,000	1,819	-	1,819
Total expenditures	<u>9,413,368</u>	<u>9,231,531</u>	<u>7,805,756</u>	<u>1,425,775</u>
Excess of expenditures over revenues	<u>(908,055)</u>	<u>(2,599,278)</u>	<u>(100,078)</u>	<u>2,499,200</u>
Other financing uses:				
Transfers out	-	(148,181)	(148,181)	-
Total other financing uses	<u>-</u>	<u>(148,181)</u>	<u>(148,181)</u>	<u>-</u>
Net change in fund balance	(908,055)	(2,747,459)	(248,259)	2,499,200
Fund balance at beginning of year	2,268,722	2,268,722	2,268,722	-
Prior year encumbrances appropriated	512,391	512,391	512,391	-
Fund balance (deficit) at end of year	<u>\$ 1,873,058</u>	<u>\$ 33,654</u>	<u>\$ 2,532,854</u>	<u>\$ 2,499,200</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 213,000	\$ 213,000	\$ 225,244	\$ 12,244
Intergovernmental	1,029,000	879,000	823,564	(55,436)
Other	34,500	34,500	30,724	(3,776)
Total revenues	<u>1,276,500</u>	<u>1,126,500</u>	<u>1,079,532</u>	<u>(46,968)</u>
Expenditures:				
Current:				
Human services				
Personal services	736,000	736,000	651,366	84,634
Fringe benefits	283,621	283,621	250,233	33,388
Materials and supplies	1,000	1,000	435	565
Contractual services	85,141	134,801	33,674	101,127
Capital outlay	3,000	3,000	-	3,000
Other	312,393	312,393	268,478	43,915
Total expenditures	<u>1,421,155</u>	<u>1,470,815</u>	<u>1,204,186</u>	<u>266,629</u>
Excess of expenditures over revenues	<u>(144,655)</u>	<u>(344,315)</u>	<u>(124,654)</u>	<u>219,661</u>
Other financing sources (uses):				
Transfers in	-	150,000	151,040	1,040
Transfers out	(49,660)	-	-	-
Total other financing sources (uses)	<u>(49,660)</u>	<u>150,000</u>	<u>151,040</u>	<u>1,040</u>
Net change in fund balance	(194,315)	(194,315)	26,386	220,701
Fund balance at beginning of year	194,747	194,747	194,747	-
Prior year encumbrances appropriated	315	315	315	-
Fund balance at end of year	<u>\$ 747</u>	<u>\$ 747</u>	<u>\$ 221,448</u>	<u>\$ 220,701</u>

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, 2022

	<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	\$ 20,160	\$ 23,540	\$ 3,380
Licenses and permits	196,000	196,000	251,401	55,401
Fines and forfeitures	16,000	16,000	21,108	5,108
Other	-	-	28	28
Total revenues	<u>232,000</u>	<u>232,160</u>	<u>296,077</u>	<u>63,917</u>
Expenditures:				
Current:				
Health				
Personal services	25,000	25,000	24,966	34
Fringe benefits	17,300	17,759	16,386	1,373
Materials and supplies	3,448	3,844	3,844	-
Contractual services	256,300	275,873	275,766	107
Capital outlay	200	-	-	-
Other	200	126	126	-
Total expenditures	<u>302,448</u>	<u>322,602</u>	<u>321,088</u>	<u>1,514</u>
Net change in fund balance	(70,448)	(90,442)	(25,011)	65,431
Fund balance at beginning of year	105,379	105,379	105,379	-
Prior year encumbrances appropriated	<u>448</u>	<u>448</u>	<u>448</u>	<u>-</u>
Fund balance at end of year	<u>\$ 35,379</u>	<u>\$ 15,385</u>	<u>\$ 80,816</u>	<u>\$ 65,431</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 2,657,000	\$ 2,657,000	\$ 2,643,481	\$ (13,519)
Charges for services	171,000	171,000	181,405	10,405
Intergovernmental	4,243,000	5,657,341	4,973,624	(683,717)
Other	5,500	5,500	26,204	20,704
Total revenues	<u>7,076,500</u>	<u>8,490,841</u>	<u>7,824,714</u>	<u>(666,127)</u>
Expenditures:				
Current:				
Health				
Personal services	473,110	499,510	494,060	5,450
Fringe benefits	156,706	192,512	174,389	18,123
Materials and supplies	2,000	2,000	1,670	330
Contractual services	6,266,793	7,793,158	7,579,828	213,330
Capital outlay	4,000	6,000	5,984	16
Other	470,351	450,814	420,721	30,093
Total expenditures	<u>7,372,960</u>	<u>8,943,994</u>	<u>8,676,652</u>	<u>267,342</u>
Excess expenditures over revenues	<u>(296,460)</u>	<u>(453,153)</u>	<u>(851,938)</u>	<u>(398,785)</u>
Other financing sources uses:				
Transfers out	<u>(59,992)</u>	<u>(59,992)</u>	<u>(49,992)</u>	<u>10,000</u>
Total other financing uses	<u>(59,992)</u>	<u>(59,992)</u>	<u>(49,992)</u>	<u>10,000</u>
Net change in fund balance	(356,452)	(513,145)	(901,930)	(388,785)
Fund balance (deficit) at beginning of year	(268,558)	(268,558)	(268,558)	-
Prior year encumbrances appropriated	<u>1,188,950</u>	<u>1,188,950</u>	<u>1,188,950</u>	<u>-</u>
Fund balance at end of year	<u>\$ 563,940</u>	<u>\$ 407,247</u>	<u>\$ 18,462</u>	<u>\$ (388,785)</u>

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ -	\$ 371	\$ -	\$ (371)
Intergovernmental	4,320,878	4,490,587	4,824,475	333,888
Other	1,447,555	1,278,506	1,057,633	(220,873)
Total revenues	<u>5,768,433</u>	<u>5,769,464</u>	<u>5,882,108</u>	<u>112,644</u>
Expenditures:				
Current:				
Human services				
Other human services				
Contractual services	201,950	264,950	256,693	8,257
Capital outlay	14,000	-	-	-
Other	278,596	180,401	132,487	47,914
Total other human services	<u>494,546</u>	<u>445,351</u>	<u>389,180</u>	<u>56,171</u>
Administrative				
Personal services	2,293,590	2,108,633	2,057,540	51,093
Fringe benefits	980,514	843,955	840,564	3,391
Materials and supplies	27,646	25,646	22,156	3,490
Contractual services	376,168	344,453	338,463	5,990
Capital outlay	2,000	1,868	1,868	-
Other	508,508	712,217	688,327	23,890
Total administrative	<u>4,188,426</u>	<u>4,036,772</u>	<u>3,948,918</u>	<u>87,854</u>
Public assistance				
Personal services	900,000	921,494	921,234	260
Fringe benefits	371,821	374,473	374,077	396
Materials and supplies	500	500	489	11
Contractual services	110,000	106,371	106,370	1
Capital outlay	600	600	502	98
Other	158,500	157,465	154,281	3,184
Total public assistance	<u>1,541,421</u>	<u>1,560,903</u>	<u>1,556,953</u>	<u>3,950</u>
Total human services expenditures	<u>6,224,393</u>	<u>6,043,026</u>	<u>5,895,051</u>	<u>147,975</u>
Excess expenditures over revenues	<u>(455,960)</u>	<u>(273,562)</u>	<u>(12,943)</u>	<u>260,619</u>
Other financing uses:				
Transfers out	<u>(171,000)</u>	<u>(346,100)</u>	<u>(346,072)</u>	<u>28</u>
Total other financing uses	<u>(171,000)</u>	<u>(346,100)</u>	<u>(346,072)</u>	<u>28</u>
Net change in fund balance	(626,960)	(619,662)	(359,015)	260,647
Fund balance at beginning of year	568,225	568,225	568,225	-
Prior year encumbrances appropriated	<u>58,740</u>	<u>58,740</u>	<u>58,740</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ 5</u>	<u>\$ 7,303</u>	<u>\$ 267,950</u>	<u>\$ 260,647</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 1,672,375	\$ 1,672,375	\$ 1,691,201	\$ 18,826
Charges for services	230,515	230,515	318,894	88,379
Intergovernmental	3,063,575	3,063,576	2,157,721	(905,855)
Other	114,630	114,630	182,620	67,990
Total revenues	<u>5,081,095</u>	<u>5,081,096</u>	<u>4,350,436</u>	<u>(730,660)</u>
Expenditures:				
Current:				
Human services				
Personal services	56,291	56,291	52,013	4,278
Fringe benefits	33,697	34,058	25,544	8,514
Contractual services	5,490,719	5,331,789	2,902,366	2,429,423
Capital outlay	92,700	92,700	-	92,700
Other	1,072,264	1,068,201	964,246	103,955
Total expenditures	<u>6,745,671</u>	<u>6,583,039</u>	<u>3,944,169</u>	<u>2,638,870</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,664,576)</u>	<u>(1,501,943)</u>	<u>406,267</u>	<u>1,908,210</u>
Other financing sources:				
Transfers in	195,000	195,000	195,031	31
Total other financing sources	<u>195,000</u>	<u>195,000</u>	<u>195,031</u>	<u>31</u>
Net change in fund balance	(1,469,576)	(1,306,943)	601,298	1,908,241
Fund balance at beginning of year	1,025,140	1,025,140	1,025,140	-
Prior year encumbrances appropriated	<u>482,575</u>	<u>482,575</u>	<u>482,575</u>	<u>-</u>
Fund balance at end of year	<u>\$ 38,139</u>	<u>\$ 200,772</u>	<u>\$ 2,109,013</u>	<u>\$ 1,908,241</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 1,012,000	\$ 1,012,000	\$ 1,065,097	\$ 53,097
Other	-	-	269	269
Total revenues	<u>1,012,000</u>	<u>1,012,000</u>	<u>1,065,366</u>	<u>53,366</u>
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	250,000	254,811	233,408	21,403
Fringe benefits	124,000	136,903	115,672	21,231
Materials and supplies	5,692	5,526	4,462	1,064
Contractual services	936,370	966,145	865,731	100,414
Capital outlay	50,000	50,000	7,125	42,875
Other	80,300	77,960	7,567	70,393
Total expenditures	<u>1,446,362</u>	<u>1,491,345</u>	<u>1,233,965</u>	<u>257,380</u>
Net change in fund balance	(434,362)	(479,345)	(168,599)	310,746
Fund balance at beginning of year	1,766,055	1,766,055	1,766,055	-
Prior year encumbrances appropriated	<u>434,362</u>	<u>434,362</u>	<u>434,362</u>	-
Fund balance at end of year	<u>\$ 1,766,055</u>	<u>\$ 1,721,072</u>	<u>\$ 2,031,818</u>	<u>\$ 310,746</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ -	\$ 8,596	\$ 8,596	\$ -
Intergovernmental	844,360	1,729,639	605,767	(1,123,872)
Other	204,977	-	-	-
Total revenues	<u>1,049,337</u>	<u>1,738,235</u>	<u>614,363</u>	<u>(1,123,872)</u>
Expenditures:				
Current:				
Economic development				
Contractual services	1,047,564	1,436,391	1,011,982	424,409
Other	-	15,311	15,311	-
Total expenditures	<u>1,047,564</u>	<u>1,451,702</u>	<u>1,027,293</u>	<u>424,409</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,773</u>	<u>286,533</u>	<u>(412,930)</u>	<u>(699,463)</u>
Other financing sources:				
Advances in	-	-	174,599	174,599
Total other financing uses	<u>-</u>	<u>-</u>	<u>174,599</u>	<u>174,599</u>
Net change in fund balance	1,773	286,533	(238,331)	(524,864)
Fund balance (deficit) at beginning of year	(172,568)	(172,568)	(172,568)	-
Prior year encumbrances appropriated	<u>195,835</u>	<u>195,835</u>	<u>195,835</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ 25,040</u>	<u>\$ 309,800</u>	<u>\$ (215,064)</u>	<u>\$ (524,864)</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 221,988	\$ 221,988	\$ 221,988	\$ -
Total revenues	<u>221,988</u>	<u>221,988</u>	<u>221,988</u>	<u>-</u>
Expenditures:				
Current:				
Public safety				
Personal services	162,000	162,000	151,810	10,190
Fringe benefits	60,700	60,700	46,419	14,281
Materials and supplies	600	600	525	75
Contractual services	9,591	9,591	9,591	-
Other	500	500	350	150
Total expenditures	<u>233,391</u>	<u>233,391</u>	<u>208,695</u>	<u>24,696</u>
Net change in fund balance	(11,403)	(11,403)	13,293	24,696
Fund balance at beginning of year	<u>16,448</u>	<u>16,448</u>	<u>16,448</u>	<u>-</u>
Fund balance at end of year	<u>\$ 5,045</u>	<u>\$ 5,045</u>	<u>\$ 29,741</u>	<u>\$ 24,696</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 115,176	\$ 115,176	\$ 136,037	\$ 20,861
Other	68,252	-	43	43
Total revenues	<u>183,428</u>	<u>115,176</u>	<u>136,080</u>	<u>20,904</u>
Expenditures:				
Current:				
Public safety				
Felony delinquent care and custody				
Fringe benefits	402	402	-	402
Materials and supplies	1,500	1,500	-	1,500
Contractual services	266,347	232,538	222,737	9,801
Other	4,255	4,255	-	4,255
Total felony delinquent care and custody	<u>272,504</u>	<u>238,695</u>	<u>222,737</u>	<u>15,958</u>
Total expenditures	<u>272,504</u>	<u>238,695</u>	<u>222,737</u>	<u>15,958</u>
Net change in fund balance	(89,076)	(123,519)	(86,657)	36,862
Fund balance at beginning of year	74,263	74,263	74,263	-
Prior year encumbrances appropriated	<u>59,964</u>	<u>59,964</u>	<u>59,964</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ 45,151</u>	<u>\$ 10,708</u>	<u>\$ 47,570</u>	<u>\$ 36,862</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 2,155,000	\$ 2,188,877	\$ 2,196,711	\$ 7,834
Intergovernmental	127,000	127,860	127,331	(529)
Total revenues	<u>2,282,000</u>	<u>2,316,737</u>	<u>2,324,042</u>	<u>7,305</u>
Expenditures:				
Current:				
Human services:				
Contractual services	<u>2,282,000</u>	<u>2,316,737</u>	<u>2,316,207</u>	<u>530</u>
Total expenditures	<u>2,282,000</u>	<u>2,316,737</u>	<u>2,316,207</u>	<u>530</u>
Net change in fund balance	-	-	7,835	7,835
Fund balance at beginning of year	<u>46,575</u>	<u>46,575</u>	<u>46,575</u>	<u>-</u>
Fund balance at end of year	<u>\$ 46,575</u>	<u>\$ 46,575</u>	<u>\$ 54,410</u>	<u>\$ 7,835</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, 2022

	<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	\$ 10	\$ 10	\$ 10	\$ -

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 LOCAL CORONAVIRUS RELIEF SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment Income	\$ -	\$ 281	\$ 280	\$ (1)
Total revenues	<u>-</u>	<u>281</u>	<u>280</u>	<u>(1)</u>
Expenditures:				
Current:				
General government - legislative and executive				
Contractual services	-	2,608	2,608	-
Total expenditures	<u>-</u>	<u>2,608</u>	<u>2,608</u>	<u>-</u>
Net change in fund balance	-	(2,327)	(2,328)	(1)
Fund balance at beginning of year	<u>2,328</u>	<u>2,328</u>	<u>2,328</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,328</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 469,769	\$ 469,768	\$ 269,120	\$ (200,648)
Fines and forfeitures	4,450	4,450	7,870	3,420
Intergovernmental	256,607	346,394	378,659	32,265
Investment income	40	40	47	7
Other	27,500	27,500	50,952	23,452
Total revenues	<u>758,366</u>	<u>848,152</u>	<u>706,648</u>	<u>(141,504)</u>
Expenditures:				
Current:				
Public safety				
Personal services	229,436	263,445	172,495	90,950
Fringe benefits	77,700	98,628	68,859	29,769
Materials and supplies	169,999	174,121	146,901	27,220
Contractual services	213,562	207,732	166,574	41,158
Capital outlay	327,486	362,492	56,275	306,217
Other	139,074	141,792	78,692	63,100
Total expenditures	<u>1,157,257</u>	<u>1,248,210</u>	<u>689,796</u>	<u>558,414</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(398,891)</u>	<u>(400,058)</u>	<u>16,852</u>	<u>416,910</u>
Other financing sources (uses):				
Advances in	-	-	65,342	65,342
Advances out	-	-	(38,755)	(38,755)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>26,587</u>	<u>26,587</u>
Net change in fund balance	<u>(398,891)</u>	<u>(400,058)</u>	<u>43,439</u>	<u>443,497</u>
Fund balance at beginning of year	992,402	992,402	992,402	-
Prior year encumbrances appropriated	57,365	57,365	57,365	-
Fund balance at end of year	<u>\$ 650,876</u>	<u>\$ 649,709</u>	<u>\$ 1,093,206</u>	<u>\$ 443,497</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, 2022

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Special assessments	\$ 22,000	\$ 456,022	\$ 483,334	\$ 27,312
Charges for services	652,050	666,191	608,476	(57,715)
Fines and forfeitures	50	823,539	106,615	(716,924)
Intergovernmental	599,033	1,048,810	909,513	(139,297)
Donations and contributions	-	27,775	40,453	12,678
Other	24,500	59,000	66,902	7,902
Total revenues	1,297,633	3,081,337	2,215,293	(866,044)
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	247,546	373,854	336,813	37,041
Fringe benefits	84,294	102,405	79,165	23,240
Materials and supplies	3,000	22,487	22,156	331
Contractual services	93,547	111,376	104,224	7,152
Capital outlay	157,619	675,418	373,670	301,748
Other	48,925	107,495	73,880	33,615
Total general government - legislative and executive	634,931	1,393,035	989,908	403,127
General government - judicial				
Personal services	214,065	285,572	264,691	20,881
Fringe benefits	103,821	131,437	105,452	25,985
Materials and supplies	11,400	16,400	3,273	13,127
Contractual services	294,107	311,283	203,732	107,551
Capital outlay	319,293	321,744	186,419	135,325
Other	174,288	175,986	21,063	154,923
Total general government - judicial	1,116,974	1,242,422	784,630	457,792
Public safety				
Contractual services	-	373,800	308,000	65,800
Total public safety	-	373,800	308,000	65,800
Health				
Materials and supplies	29,092	-	-	-
Contractual services	67,113	273,873	255,163	18,710
Total health	96,205	273,873	255,163	18,710

- - 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, 2022

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Human services				
Personal services	\$ -	\$ 21,749	\$ 21,001	\$ 748
Materials and supplies	-	1,786	1,530	256
Contractual services	-	64,784	26,984	37,800
Capital outlay	50,000	2,500	-	2,500
Other	-	55,101	14,774	40,327
Total human services	50,000	145,920	64,289	81,631
 Total expenditures	 1,898,110	 3,429,050	 2,401,990	 1,027,060
 Excess of expenditures over revenues	 (600,477)	 (347,713)	 (186,697)	 161,016
 Other financing sources (uses):				
Advances in	-	-	544,712	544,712
Advances out	-	-	(174,662)	(174,662)
Transfers in	30,000	30,000	30,000	-
Transfers out	-	-	(89,475)	(89,475)
Total other financing sources (uses)	30,000	30,000	310,575	280,575
 Net change in fund balance	 (570,477)	 (317,713)	 123,878	 441,591
 Fund balance at beginning of year	 2,791,145	 2,791,145	 2,791,145	 -
Prior year encumbrances appropriated	230,025	230,025	230,025	-
 Fund balance at end of year	 \$ 2,450,693	 \$ 2,703,457	 \$ 3,145,048	 \$ 441,591

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 386,000	\$ 386,000	\$ 371,829	\$ (14,171)
Total revenues	<u>386,000</u>	<u>386,000</u>	<u>371,829</u>	<u>(14,171)</u>
Expenditures:				
Current:				
Public safety				
Personal services	264,150	264,150	237,133	27,017
Fringe benefits	115,670	115,670	95,490	20,180
Total expenditures	<u>379,820</u>	<u>379,820</u>	<u>332,623</u>	<u>47,197</u>
Net change in fund balance	6,180	6,180	39,206	33,026
Fund balance at beginning of year	<u>92,642</u>	<u>92,642</u>	<u>92,642</u>	<u>-</u>
Fund balance at end of year	<u>\$ 98,822</u>	<u>\$ 98,822</u>	<u>\$ 131,848</u>	<u>\$ 33,026</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, 2022

	<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, 2022

	<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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other financing sources:				
Transfers in	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000
Total other financing sources	-	-	1,000,000	1,000,000
Net change in fund balance	-	-	1,000,000	1,000,000
Fund balance at beginning of year	<u>1,200,000</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 1,200,000</u></u>	<u><u>\$ 1,200,000</u></u>	<u><u>\$ 2,200,000</u></u>	<u><u>\$ 1,000,000</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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 500,000	\$ 500,000	\$ 569,036	\$ 69,036
Other	-	-	162	162
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>569,198</u>	<u>69,198</u>
Expenditures:				
Current:				
General government - judicial				
Personal services	185,000	185,000	169,785	15,215
Fringe benefits	74,500	74,500	66,868	7,632
Materials and supplies	12,787	12,500	7,201	5,299
Contractual services	70,000	70,000	60,536	9,464
Capital outlay	4,500	4,500	213	4,287
Other	30,067	27,075	23,330	3,745
Total expenditures	<u>376,854</u>	<u>373,575</u>	<u>327,933</u>	<u>45,642</u>
Excess of revenues over expenditures	<u>123,146</u>	<u>126,425</u>	<u>241,265</u>	<u>114,840</u>
Other financing uses:				
Transfers out	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>
Total other financing uses	<u>(500,000)</u>	<u>(500,000)</u>	<u>-</u>	<u>500,000</u>
Net change in fund balance	<u>(376,854)</u>	<u>(373,575)</u>	<u>241,265</u>	<u>614,840</u>
Fund balance at beginning of year	1,744,319	1,744,319	1,744,319	-
Prior year encumbrances appropriated	<u>5,354</u>	<u>5,354</u>	<u>5,354</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,372,819</u>	<u>\$ 1,376,098</u>	<u>\$ 1,990,938</u>	<u>\$ 614,840</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, 2022

	<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	\$ -	\$ 23,054	\$ 22,707	\$ 347
Fringe benefits	-	204	200	4
Total general government - legislative and executive	<u>-</u>	<u>23,258</u>	<u>22,907</u>	<u>351</u>
General government - judicial				
Personal services	-	6,534	6,534	-
Fringe benefits	-	96	96	-
Total general government - judicial	<u>-</u>	<u>6,630</u>	<u>6,630</u>	<u>-</u>
Public safety				
Personal services	-	108,611	105,832	2,779
Fringe benefits	-	1,574	1,570	4
Total public safety	<u>-</u>	<u>110,185</u>	<u>107,402</u>	<u>2,783</u>
Human Services				
Personal services	-	1,291	1,291	-
Fringe benefits	-	18	18	-
Total human services	<u>-</u>	<u>1,309</u>	<u>1,309</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>141,382</u>	<u>138,248</u>	<u>3,134</u>
Excess of expenditures over revenues	<u>-</u>	<u>(141,382)</u>	<u>(138,248)</u>	<u>3,134</u>
Other financing sources:				
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Total other financing sources	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Net change in fund balance	100,000	(41,382)	(38,248)	3,134
Fund balance at beginning of year	<u>117,972</u>	<u>117,972</u>	<u>117,972</u>	<u>-</u>
Fund balance at end of year	<u>\$ 217,972</u>	<u>\$ 76,590</u>	<u>\$ 79,724</u>	<u>\$ 3,134</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
UNCLAIMED MONIES FUND
FOR THE YEAR ENDED DECEMBER 31, 2022

	<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	\$ 2,260	\$ 2,260	\$ 2,260	\$ -
Fund balance at end of year	<u>\$ 2,260</u>	<u>\$ 2,260</u>	<u>\$ 2,260</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO
 COMBINING BALANCE SHEET
 NONMAJOR DEBT SERVICE FUNDS
 DECEMBER 31, 2022

	Special Improvements Bond Retirement	Water and Sewer Bond Retirement	Job and Family Services Bond Retirement
Assets:			
Equity in pooled cash and investments	\$ 42,796	\$ 558,934	\$ 82,442
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	-	-	-
Special assessments	-	545,850	-
Accrued interest	-	680	-
Payment in lieu of taxes	-	-	-
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 42,796</u>	<u>\$ 1,105,464</u>	<u>\$ 82,442</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	\$ -	\$ -	\$ -
Special assessments revenue not available	-	546,530	-
PILOTs levied for the next fiscal year	-	-	-
	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>-</u>	<u>546,530</u>	<u>-</u>
Fund Balances:			
Restricted	42,796	558,934	82,442
Assigned	-	-	-
	<hr/>	<hr/>	<hr/>
Total fund balances	<u>42,796</u>	<u>558,934</u>	<u>82,442</u>
Total deferred inflows and fund balances	<u>\$ 42,796</u>	<u>\$ 1,105,464</u>	<u>\$ 82,442</u>

US-224/CR 300 Bond Retirement	Road Improvement Bond Retirement	Blanchard Bond Retirement	Motor Vehicle and Gas Tax Bond Retirement	ADAMHs Bond Retirement	Capital Projects Sheriff Bond Retirement
\$ 354,571	\$ 24,721	\$ 222	\$ 5,719	\$ 30,303	\$ 37,280
-	-	-	-	-	600
-	-	-	-	-	-
-	-	-	-	-	-
365,859	-	-	-	-	-
<u>\$ 720,430</u>	<u>\$ 24,721</u>	<u>\$ 222</u>	<u>\$ 5,719</u>	<u>\$ 30,303</u>	<u>\$ 37,880</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600
-	-	-	-	-	-
365,859	-	-	-	-	-
<u>365,859</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>600</u>
354,571	24,721	222	-	-	37,280
-	-	-	5,719	30,303	-
<u>354,571</u>	<u>24,721</u>	<u>222</u>	<u>5,719</u>	<u>30,303</u>	<u>37,280</u>
<u>\$ 720,430</u>	<u>\$ 24,721</u>	<u>\$ 222</u>	<u>\$ 5,719</u>	<u>\$ 30,303</u>	<u>\$ 37,880</u>

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS (CONTINUED)
DECEMBER 31, 2022

	Distribution Drive Bond Retirement	Juvenile Probate Bond Retirement	Total
Assets:			
Equity in pooled cash and investments	\$ 27,972	\$ 769,701	\$ 1,934,661
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	-	-	600
Special assessments	-	-	545,850
Accrued interest	-	-	680
Payment in lieu of taxes	-	-	365,859
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 27,972</u>	<u>\$ 769,701</u>	<u>\$ 2,847,650</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	\$ -	\$ -	\$ 600
Special assessments revenue not available	-	-	546,530
PILOTs levied for the next fiscal year	-	-	365,859
	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>912,989</u>
Fund Balances:			
Restricted	27,972	769,701	1,898,639
Assigned	-	-	36,022
	<hr/>	<hr/>	<hr/>
Total fund balances	<u>27,972</u>	<u>769,701</u>	<u>1,934,661</u>
Total deferred inflows and fund balances	<u>\$ 27,972</u>	<u>\$ 769,701</u>	<u>\$ 2,847,650</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	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	-	-	-	340,197
Special assessments	10	42,047	-	-
Total revenues	<u>10</u>	<u>42,047</u>	<u>-</u>	<u>340,197</u>
Expenditures:				
Debt service:				
Principal retirement	-	100,000	-	165,000
Interest and fiscal charges	-	12,828	-	39,702
Total expenditures	<u>-</u>	<u>112,828</u>	<u>-</u>	<u>204,702</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10</u>	<u>(70,781)</u>	<u>-</u>	<u>135,495</u>
Other financing sources:				
Transfers in	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	10	(70,781)	-	135,495
Fund balances at beginning of year	<u>42,786</u>	<u>629,715</u>	<u>82,442</u>	<u>219,076</u>
Fund balances at end of year	<u>\$ 42,796</u>	<u>\$ 558,934</u>	<u>\$ 82,442</u>	<u>\$ 354,571</u>

Road Improvement Bond Retirement	Blanchard Bond Retirement	Motor Vehicle and Gas Tax Bond Retirement	ADAMHS Bond Retirement
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	95,000	24,483
-	-	53,181	4,440
-	-	148,181	28,923
-	-	(148,181)	(28,923)
-	-	148,181	19,992
-	-	148,181	19,992
-	-	-	(8,931)
24,721	222	5,719	39,234
<u>\$ 24,721</u>	<u>\$ 222</u>	<u>\$ 5,719</u>	<u>\$ 30,303</u>

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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, 2022

	Capital Projects Sheriff Bond Retirement	Distribution Drive Bond Retirement	Juvenile Probate Bond Retirement	Total
Revenues:				
Property taxes	\$ 111,040	\$ -	\$ -	\$ 111,040
Payments in lieu of taxes	-	106,485	-	446,682
Special assessments	-	-	-	42,057
Total revenues	111,040	106,485	-	599,779
Expenditures:				
Debt service:				
Principal retirement	105,000	85,000	1,160,000	1,734,483
Interest and fiscal charges	7,000	10,799	70,745	198,695
Total expenditures	112,000	95,799	1,230,745	1,933,178
Excess (deficiency) of revenues over (under) expenditures	(960)	10,686	(1,230,745)	(1,333,399)
Other financing sources:				
Transfers in	-	-	1,380,000	1,548,173
Total other financing sources	-	-	1,380,000	1,548,173
Net change in fund balance	(960)	10,686	149,255	214,774
Fund balances at beginning of year	38,240	17,286	620,446	1,719,887
Fund balances at end of year	\$ 37,280	\$ 27,972	\$ 769,701	\$ 1,934,661

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ -	\$ -	\$ 10	\$ 10
Total revenues	-	-	10	10
Net change in fund balance	-	-	10	10
Fund balance at beginning of year	<u>42,786</u>	<u>42,786</u>	<u>42,786</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 42,786</u></u>	<u><u>\$ 42,786</u></u>	<u><u>\$ 42,796</u></u>	<u><u>\$ 10</u></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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 111,370	\$ 111,370	\$ 42,047	\$ (69,323)
Other	-	-	2,574	2,574
Total revenues	<u>111,370</u>	<u>111,370</u>	<u>44,621</u>	<u>(66,749)</u>
Expenditures:				
Debt service:				
Principal retirement	100,000	100,000	100,000	-
Interest and fiscal charges	12,855	12,855	12,828	27
Total expenditures	<u>112,855</u>	<u>112,855</u>	<u>112,828</u>	<u>27</u>
Excess of revenues over expenditures	<u>(1,485)</u>	<u>(1,485)</u>	<u>(68,207)</u>	<u>(66,722)</u>
Other financing sources:				
Transfers in	15,000	15,000	-	(15,000)
Total other financing sources	<u>15,000</u>	<u>15,000</u>	<u>-</u>	<u>(15,000)</u>
Net change in fund balance	13,515	13,515	(68,207)	(81,722)
Fund balance at beginning of year	<u>629,715</u>	<u>629,715</u>	<u>629,715</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 643,230</u></u>	<u><u>\$ 643,230</u></u>	<u><u>\$ 561,508</u></u>	<u><u>\$ (81,722)</u></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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	<u>\$ 82,442</u>	<u>\$ 82,442</u>	<u>\$ 82,442</u>	<u>\$ -</u>
Fund balance at end of year	<u>\$ 82,442</u>	<u>\$ 82,442</u>	<u>\$ 82,442</u>	<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, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Payments in lieu of taxes	\$ 205,000	\$ 205,000	\$ 340,197	\$ 135,197
Total revenues	<u>205,000</u>	<u>205,000</u>	<u>340,197</u>	<u>135,197</u>
Expenditures:				
Debt service:				
Principal retirement	165,000	165,000	165,000	-
Interest and fiscal charges	<u>40,000</u>	<u>40,000</u>	<u>39,702</u>	<u>298</u>
Total expenditures	<u>205,000</u>	<u>205,000</u>	<u>204,702</u>	<u>298</u>
Net change in fund balance	-	-	135,495	135,495
Fund balance at beginning of year	<u>219,076</u>	<u>219,076</u>	<u>219,076</u>	<u>-</u>
Fund balance at end of year	<u>\$ 219,076</u>	<u>\$ 219,076</u>	<u>\$ 354,571</u>	<u>\$ 135,495</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, 2022

	<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, 2022

	<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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ 95,000	\$ 95,000	\$ 95,000	\$ -
Interest and fiscal charges	54,000	54,000	53,181	819
Total expenditures	<u>149,000</u>	<u>149,000</u>	<u>148,181</u>	<u>819</u>
Excess of expenditures over revenues	<u>(149,000)</u>	<u>(149,000)</u>	<u>(148,181)</u>	<u>819</u>
Other financing sources:				
Transfers in	<u>148,500</u>	<u>148,500</u>	<u>148,181</u>	<u>(319)</u>
Total other financing sources	<u>148,500</u>	<u>148,500</u>	<u>148,181</u>	<u>(319)</u>
Net change in fund balance	(500)	(500)	-	500
Fund balance at beginning of year	<u>5,719</u>	<u>5,719</u>	<u>5,719</u>	<u>-</u>
Fund balance at end of year	<u>\$ 5,219</u>	<u>\$ 5,219</u>	<u>\$ 5,719</u>	<u>\$ 500</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ 24,600	\$ 24,600	\$ 24,538	\$ 62
Interest and fiscal charges	5,100	5,100	4,385	715
Total expenditures	<u>29,700</u>	<u>29,700</u>	<u>28,923</u>	<u>777</u>
Excess of expenditures over revenues	<u>(29,700)</u>	<u>(29,700)</u>	<u>(28,923)</u>	<u>777</u>
Other financing sources:				
Transfers in	<u>19,993</u>	<u>19,993</u>	<u>19,992</u>	<u>(1)</u>
Total other financing sources	<u>19,993</u>	<u>19,993</u>	<u>19,992</u>	<u>(1)</u>
Net change in fund balance	(9,707)	(9,707)	(8,931)	776
Fund balance at beginning of year	<u>39,234</u>	<u>39,234</u>	<u>39,234</u>	<u>-</u>
Fund balance at end of year	<u>\$ 29,527</u>	<u>\$ 29,527</u>	<u>\$ 30,303</u>	<u>\$ 776</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 112,000	\$ 112,000	\$ 111,040	\$ (960)
Total revenues	<u>112,000</u>	<u>112,000</u>	<u>111,040</u>	<u>(960)</u>
Expenditures:				
Debt service:				
Principal retirement	105,000	105,000	105,000	-
Interest and fiscal charges	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>
Total expenditures	<u>112,000</u>	<u>112,000</u>	<u>112,000</u>	<u>-</u>
Net change in fund balance	-	-	(960)	(960)
Fund balance at beginning of year	<u>38,240</u>	<u>38,240</u>	<u>38,240</u>	<u>-</u>
Fund balance at end of year	<u>\$ 38,240</u>	<u>\$ 38,240</u>	<u>\$ 37,280</u>	<u>\$ (960)</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, 2022

	<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	\$ 100,000	\$ 100,000	\$ 106,485	\$ 6,485
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>106,485</u>	<u>6,485</u>
Expenditures:				
Debt service:				
Principal retirement	85,000	85,000	85,000	-
Interest and fiscal charges	<u>11,000</u>	<u>11,000</u>	<u>10,799</u>	<u>201</u>
Total expenditures	<u>96,000</u>	<u>96,000</u>	<u>95,799</u>	<u>201</u>
Net change in fund balance	4,000	4,000	10,686	6,686
Fund balance at beginning of year	<u>17,286</u>	<u>17,286</u>	<u>17,286</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 21,286</u></u>	<u><u>\$ 21,286</u></u>	<u><u>\$ 27,972</u></u>	<u><u>\$ 6,686</u></u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JUVENILE PROBATE BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ 1,160,000	\$ 1,160,000	\$ 1,160,000	\$ -
Interest and fiscal charges	70,800	70,800	70,745	55
Total expenditures	<u>1,230,800</u>	<u>1,230,800</u>	<u>1,230,745</u>	<u>55</u>
Excess of expenditures over revenues	<u>(1,230,800)</u>	<u>(1,230,800)</u>	<u>(1,230,745)</u>	<u>55</u>
Other financing sources:				
Transfers in	<u>1,235,000</u>	<u>1,235,000</u>	<u>1,380,000</u>	<u>145,000</u>
Total other financing sources	<u>1,235,000</u>	<u>1,235,000</u>	<u>1,380,000</u>	<u>145,000</u>
Net change in fund balance	4,200	4,200	149,255	145,055
Fund balance at beginning of year	<u>620,446</u>	<u>620,446</u>	<u>620,446</u>	<u>-</u>
Fund balance at end of year	<u>\$ 624,646</u>	<u>\$ 624,646</u>	<u>\$ 769,701</u>	<u>\$ 145,055</u>

HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2022

	<u>Special Improvements</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Alcohol and Drug Abuse</u>
Assets:			
Equity in pooled cash and investments	\$ 34,449	\$ 685	\$ 50,827
Receivables (net of allowance for uncollectibles):			
Special assessments	20,545	-	-
Accrued interest	4	-	-
Prepayments	-	-	-
Total assets	<u>\$ 54,998</u>	<u>\$ 685</u>	<u>\$ 50,827</u>
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Contracts payable	-	-	-
Accrued wages and benefits	-	-	-
Due to other funds	-	-	-
Due to other governments	-	-	-
Interfund loans payable	172,211	-	-
Total liabilities	<u>172,211</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:			
Special assessments revenue not available	20,549	-	-
Total deferred inflows of resources	<u>20,549</u>	<u>-</u>	<u>-</u>
Fund Balances:			
Nonspendable	-	-	-
Restricted	-	685	50,827
Committed	-	-	-
Assigned	-	-	-
Unassigned (deficit)	(137,762)	-	-
Total fund balances (deficit)	<u>(137,762)</u>	<u>685</u>	<u>50,827</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 54,998</u>	<u>\$ 685</u>	<u>\$ 50,827</u>

<u>Courthouse Restoration</u>	<u>Developmental Disabilities</u>	<u>County Capital Improvements</u>	<u>Sheriff's Office</u>	<u>Flood Mitigation</u>
\$ 48,279	\$ 2,477,054	\$ 46,754	\$ 128,692	7,525,300
-	-	-	-	-
-	-	-	-	-
-	-	-	-	163
<u>\$ 48,279</u>	<u>\$ 2,477,054</u>	<u>\$ 46,754</u>	<u>\$ 128,692</u>	<u>\$ 7,525,463</u>
\$ -	\$ -	\$ -	\$ -	\$ 6,140
-	-	-	-	-
-	-	-	-	1,480
-	-	-	-	9,690
-	-	-	-	3,770
-	-	-	-	-
-	-	-	-	21,080
-	-	-	-	-
-	-	-	-	-
-	-	-	-	163
-	2,477,054	-	128,692	-
48,279	-	-	-	7,504,220
-	-	46,754	-	-
-	-	-	-	-
<u>48,279</u>	<u>2,477,054</u>	<u>46,754</u>	<u>128,692</u>	<u>7,504,383</u>
<u>\$ 48,279</u>	<u>\$ 2,477,054</u>	<u>\$ 46,754</u>	<u>\$ 128,692</u>	<u>\$ 7,525,463</u>

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HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2022

	<u>Juvenile and Probate</u>	<u>Job and Family Services</u>	<u>Total</u>
Assets:			
Equity in pooled cash and investments	\$ 6,366,050	\$ -	\$ 16,678,090
Receivables (net of allowance for uncollectibles):			
Special assessments	-	-	20,545
Accrued interest	-	-	4
Prepayments	-	-	163
Total assets	<u>\$ 6,366,050</u>	<u>\$ -</u>	<u>\$ 16,698,802</u>
Liabilities:			
Accounts payable	\$ -	\$ 92,499	\$ 98,639
Contracts payable	126,413	-	126,413
Accrued wages and benefits	-	-	1,480
Due to other funds	-	-	9,690
Due to other governments	-	-	3,770
Interfund loans payable	-	-	172,211
Total liabilities	<u>126,413</u>	<u>92,499</u>	<u>412,203</u>
Deferred inflows of resources:			
Special assessments revenue not available	-	-	20,549
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>20,549</u>
Fund Balances:			
Nonspendable	-	-	163
Restricted	4,739,637	-	7,396,895
Committed	1,500,000	-	9,052,499
Assigned	-	-	46,754
Unassigned (deficit)	-	(92,499)	(230,261)
Total fund balances (deficit)	<u>6,239,637</u>	<u>(92,499)</u>	<u>16,266,050</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 6,366,050</u>	<u>\$ -</u>	<u>\$ 16,698,802</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Special Improvements	Motor Vehicle and Gas Tax	Alcohol and Drug Abuse
Revenues:			
Special assessments	\$ 46,584	\$ -	\$ -
Intergovernmental	-	-	-
Other	-	609	-
	46,584	609	-
Total revenues	46,584	609	-
Expenditures:			
Capital outlay	91,678	-	37,775
	91,678	-	37,775
Total expenditures	91,678	-	37,775
Excess (deficiency) of revenues over (under) expenditures	(45,094)	609	(37,775)
Other financing sources:			
Transfers in	-	-	-
	-	-	-
Total other financing sources	-	-	-
Net change in fund balance	(45,094)	609	(37,775)
Fund balances (deficit) at beginning of year	(92,668)	76	88,602
Fund balances (deficit) at end of year	\$ (137,762)	\$ 685	\$ 50,827

Ohio Public Works Commission	Courthouse Restoration	Developmental Disabilities	County Capital Improvements	Sheriff's Office	Flood Mitigation
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
825,312	-	-	-	-	-
-	-	-	-	-	575,027
825,312	-	-	-	-	575,027
825,312	-	305,664	12,406	24,408	1,591,144
825,312	-	305,664	12,406	24,408	1,591,144
-	-	(305,664)	(12,406)	(24,408)	(1,016,117)
-	-	-	36,962	24,906	-
-	-	-	36,962	24,906	-
-	-	(305,664)	24,556	498	(1,016,117)
-	48,279	2,782,718	22,198	128,194	8,520,500
<u>\$ -</u>	<u>\$ 48,279</u>	<u>\$ 2,477,054</u>	<u>\$ 46,754</u>	<u>\$ 128,692</u>	<u>\$ 7,504,383</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>ODOT State Grant Fund</u>	<u>Juvenile and Probate</u>	<u>Job and Family Services</u>	<u>Total</u>
Revenues:				
Special assessments	\$ -	\$ -	\$ -	\$ 46,584
Intergovernmental	726,300	-	-	1,551,612
Other	-	-	-	575,636
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	726,300	-	-	2,173,832
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Capital outlay	726,300	480,618	92,499	4,187,804
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	726,300	480,618	92,499	4,187,804
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	-	(480,618)	(92,499)	(2,013,972)
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources:				
Transfers in	-	-	-	61,868
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources	-	-	-	61,868
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance	-	(480,618)	(92,499)	(1,952,104)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficit) at beginning of year	-	6,720,255	-	18,218,154
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficit) at end of year	<u>\$ -</u>	<u>\$ 6,239,637</u>	<u>\$ (92,499)</u>	<u>16,266,050</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SPECIAL IMPROVEMENTS CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 245,900	\$ 315,829	\$ 46,584	\$ (269,245)
Total revenues	<u>245,900</u>	<u>315,829</u>	<u>46,584</u>	<u>(269,245)</u>
Expenditures:				
Current:				
Capital outlay	<u>133,514</u>	<u>190,237</u>	<u>186,854</u>	<u>3,383</u>
Total expenditures	<u>133,514</u>	<u>190,237</u>	<u>186,854</u>	<u>3,383</u>
Excess (deficiency) of revenues over (under) expenditures	<u>112,386</u>	<u>125,592</u>	<u>(140,270)</u>	<u>(265,862)</u>
Other financing sources (uses):				
Advances in	-	-	172,211	172,211
Advances out	<u>-</u>	<u>-</u>	<u>(241,658)</u>	<u>(241,658)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(69,447)</u>	<u>(69,447)</u>
Net change in fund balance	112,386	125,592	(209,717)	(335,309)
Fund balance at beginning of year	52,093	52,093	52,093	-
Prior year encumbrances appropriated	<u>133,514</u>	<u>133,514</u>	<u>133,514</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ 297,993</u>	<u>\$ 311,199</u>	<u>\$ (24,110)</u>	<u>\$ (335,309)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE AND GAS TAX CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ -	\$ -	\$ 609	\$ 609
Total revenues	-	-	609	609
Net change in fund balance	-	-	609	609
Fund balance at beginning of year	<u>76</u>	<u>76</u>	<u>76</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 76</u></u>	<u><u>\$ 76</u></u>	<u><u>\$ 685</u></u>	<u><u>\$ 609</u></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, 2022

	<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	\$ 7,500	\$ 53,525	\$ 37,775	\$ 15,750
Total expenditures	<u>7,500</u>	<u>53,525</u>	<u>37,775</u>	<u>15,750</u>
Net change in fund balance	(7,500)	(53,525)	(37,775)	15,750
Fund balance at beginning of year	81,102	81,102	81,102	-
Prior year encumbrances appropriated	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
Fund balance at end of year	<u>\$ 81,102</u>	<u>\$ 35,077</u>	<u>\$ 50,827</u>	<u>\$ 15,750</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 487,919	\$ 487,050	\$ (869)
Total revenues	<u>-</u>	<u>487,919</u>	<u>487,050</u>	<u>(869)</u>
Expenditures:				
Capital outlay	<u>-</u>	<u>487,919</u>	<u>487,050</u>	<u>869</u>
Total expenditures	<u>-</u>	<u>487,919</u>	<u>487,050</u>	<u>869</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COURTHOUSE RESTORATION CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<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	\$ 48,279	\$ 48,279	\$ 48,279	\$ -
Fund balance at end of year	<u>\$ 48,279</u>	<u>\$ 48,279</u>	<u>\$ 48,279</u>	<u>\$ -</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Capital outlay	\$ 568,556	\$ 1,053,166	\$ 532,360	\$ 520,806
Total expenditures	568,556	1,053,166	532,360	520,806
Net change in fund balance	(568,556)	(1,053,166)	(532,360)	520,806
Fund balance at beginning of year	2,595,680	2,595,680	2,595,680	-
Prior year encumbrances appropriated	218,556	218,556	218,556	-
Fund balance at end of year	<u>\$ 2,245,680</u>	<u>\$ 1,761,070</u>	<u>\$ 2,281,876</u>	<u>\$ 520,806</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, 2022

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Current:				
Project:				
Jail study	\$ 3,815	\$ 15,415	\$ 15,415	\$ -
HVAC	-	21,800	21,800	-
Financial package	20,314	20,314	20,314	-
Total expenditures	<u>24,129</u>	<u>57,529</u>	<u>57,529</u>	<u>-</u>
Excess of expenditures over revenues	<u>(24,129)</u>	<u>(57,529)</u>	<u>(57,529)</u>	<u>-</u>
Other financing sources:				
Transfers in	<u>3,562</u>	<u>36,962</u>	<u>36,962</u>	<u>-</u>
Total other financing sources	<u>3,562</u>	<u>36,962</u>	<u>36,962</u>	<u>-</u>
Net change in fund balance	(20,567)	(20,567)	(20,567)	-
Fund balance (deficit) at beginning of year	(3,562)	(3,562)	(3,562)	-
Prior year encumbrances appropriated	<u>24,129</u>	<u>24,129</u>	<u>24,129</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)
 SHERIFF'S OFFICE CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Current:				
Capital outlay	\$ 125,000	\$ 149,906	\$ 86,528	\$ 63,378
Total expenditures	<u>125,000</u>	<u>149,906</u>	<u>86,528</u>	<u>63,378</u>
Excess of expenditures over revenues	<u>(125,000)</u>	<u>(149,906)</u>	<u>(86,528)</u>	<u>63,378</u>
Other financing sources:				
Transfer in	<u>-</u>	<u>24,906</u>	<u>24,906</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>24,906</u>	<u>24,906</u>	<u>-</u>
Net change in fund balance	(125,000)	(125,000)	(61,622)	63,378
Fund balance at beginning of year	<u>128,194</u>	<u>128,194</u>	<u>128,194</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,194</u>	<u>\$ 3,194</u>	<u>\$ 66,572</u>	<u>\$ 63,378</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ -	\$ -	\$ 575,027	\$ 575,027
Total revenues	<u>-</u>	<u>-</u>	<u>575,027</u>	<u>575,027</u>
Expenditures:				
Capital outlay				
Personal services	25,000	25,000	22,040	2,960
Fringe benefits	5,400	5,400	3,594	1,806
Contractual services	6,548,809	6,479,366	2,212,126	4,267,240
Capital outlay	500,000	502,500	284,185	218,315
Total expenditures	<u>7,079,209</u>	<u>7,012,266</u>	<u>2,521,945</u>	<u>4,490,321</u>
Net change in fund balance	(7,079,209)	(7,012,266)	(1,946,918)	5,065,348
Fund balance at beginning of year	7,315,984	7,315,984	7,315,984	-
Prior year encumbrances appropriated	<u>1,298,809</u>	<u>1,298,809</u>	<u>1,298,809</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,535,584</u>	<u>\$ 1,602,527</u>	<u>\$ 6,667,875</u>	<u>\$ 5,065,348</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 752,506	\$ 726,300	\$ (26,206)
Total revenues	<u>-</u>	<u>752,506</u>	<u>726,300</u>	<u>(26,206)</u>
Expenditures:				
Current:				
Contract services	-	752,506	726,300	26,206
Total expenditures	<u>-</u>	<u>752,506</u>	<u>726,300</u>	<u>26,206</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JUVENILE PROBATE CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2022

	<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	\$ -	\$ 2,100,000	\$ 986,018	\$ 1,113,982
Total expenditures	-	2,100,000	986,018	1,113,982
Net change in fund balance	-	(2,100,000)	(986,018)	1,113,982
Fund balance at beginning of year	<u>6,720,255</u>	<u>6,720,255</u>	<u>6,720,255</u>	<u>-</u>
Fund balance at end of year	<u>\$ 6,720,255</u>	<u>\$ 4,620,255</u>	<u>\$ 5,734,237</u>	<u>\$ 1,113,982</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 2,000	\$ 2,000	\$ 3,251	\$ 1,251
Other	25,000	25,000	34,989	9,989
Total revenues	<u>27,000</u>	<u>27,000</u>	<u>38,240</u>	<u>11,240</u>
Expenditures:				
Current:				
Human services				
Contractual services	<u>27,300</u>	<u>33,400</u>	<u>32,403</u>	<u>997</u>
Total expenditures	<u>27,300</u>	<u>33,400</u>	<u>32,403</u>	<u>997</u>
Net change in fund balance	(300)	(6,400)	5,837	12,237
Fund balance at beginning of year	460,096	460,096	460,096	-
Prior year encumbrances appropriated	<u>300</u>	<u>300</u>	<u>300</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 460,096</u></u>	<u><u>\$ 453,996</u></u>	<u><u>\$ 466,233</u></u>	<u><u>\$ 12,237</u></u>

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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 ENTERPRISE FUNDS
DECEMBER 31, 2022

	<u>Agricultural Service Center</u>	<u>BMV One Stop</u>	<u>Total Nonmajor Proprietary Funds</u>
Assets:			
Current assets:			
Equity in pooled cash and investments	\$ 980,618	\$ 290,949	\$ 1,271,567
Receivables:			
Accrued interest	414	-	414
Leases	165,374	-	165,374
Prepayments	147	-	147
Materials and supplies inventory	970	666	1,636
Total current assets	<u>1,147,523</u>	<u>291,615</u>	<u>1,439,138</u>
Noncurrent assets:			
Net pension asset	524	-	524
Net OPEB asset	4,127	-	4,127
Capital assets:			
Non-depreciable capital assets	75,000	1,047	76,047
Depreciable capital assets, net	1,319,644	1,372,316	2,691,960
Total capital assets, net	<u>1,394,644</u>	<u>1,373,363</u>	<u>2,768,007</u>
Total noncurrent assets	<u>1,399,295</u>	<u>1,373,363</u>	<u>2,772,658</u>
Total assets	<u>2,546,818</u>	<u>1,664,978</u>	<u>4,211,796</u>
Deferred outflows of resources:			
Pension	6,035	-	6,035
OPEB	738	-	738
Total deferred outflows of resources	<u>6,773</u>	<u>-</u>	<u>6,773</u>
Liabilities:			
Current liabilities:			
Accounts payable	3,609	2,826	6,435
Accrued wages and benefits payable	1,346	-	1,346
Due to other governments	227	-	227
Accrued interest payable	-	1,079	1,079
Current portion of general obligation bonds	-	135,000	135,000
Total current liabilities	<u>5,182</u>	<u>138,905</u>	<u>144,087</u>
Long-term liabilities:			
General obligation bonds payable	-	438,198	438,198
Net pension liability	11,654	-	11,654
Total long-term liabilities	<u>11,654</u>	<u>438,198</u>	<u>449,852</u>
Total liabilities	<u>16,836</u>	<u>577,103</u>	<u>593,939</u>
Deferred inflows of resources:			
Leases	164,139	-	164,139
Unamortized deferred gain on debt refunding	-	7,151	7,151
Pension	14,480	-	14,480
OPEB	4,419	-	4,419
Total deferred inflows of resources	<u>183,038</u>	<u>7,151</u>	<u>190,189</u>
Net position:			
Net investment in capital assets	1,394,644	793,014	2,187,658
Unrestricted	959,073	287,710	1,246,783
Total net position	<u>\$ 2,353,717</u>	<u>\$ 1,080,724</u>	<u>\$ 3,434,441</u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Agricultural Service Center	BMV One Stop	Total Nonmajor Proprietary Funds
Operating revenues:			
Charges for services	\$ -	\$ 241,126	\$ 241,126
Rental income	359,624	-	359,624
Other operating revenues	23	-	23
Total operating revenues	<u>359,647</u>	<u>241,126</u>	<u>600,773</u>
Operating expenses:			
Personal services	29,371	-	29,371
Contract services	27,225	30,268	57,493
Materials and supplies	4,603	6,680	11,283
Depreciation	18,091	20,219	38,310
Total operating expenses	<u>79,290</u>	<u>57,167</u>	<u>136,457</u>
Operating income	<u>280,357</u>	<u>183,959</u>	<u>464,316</u>
Nonoperating revenues (expenses):			
Interest and fiscal charges	-	(11,732)	(11,732)
Interest income	5,492	-	5,492
Total nonoperating revenues (expenses)	<u>5,492</u>	<u>(11,732)</u>	<u>(6,240)</u>
Change in net position	285,849	172,227	458,076
Net position at beginning of year	<u>2,067,868</u>	<u>908,497</u>	<u>2,976,365</u>
Net position at end of year	<u>\$ 2,353,717</u>	<u>\$ 1,080,724</u>	<u>\$ 3,434,441</u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2022

	Agricultural Service Center	BMV One Stop	Total Nonmajor Proprietary Funds
Cash flows from operating activities:			
Cash received from sales/charges for services	\$ -	\$ 241,126	\$ 241,126
Cash received from rent	358,389	-	358,389
Cash received from other operations	23	-	23
Cash payments for personal services	(34,564)	-	(34,564)
Cash payments for contractual services	(26,565)	(21,257)	(47,822)
Cash payments for materials and supplies	(5,957)	(6,708)	(12,665)
	<u>291,326</u>	<u>213,161</u>	<u>504,487</u>
Net cash provided by operating activities			
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(16,015)	(5,700)	(21,715)
Principal retirement bonds	-	(135,000)	(135,000)
Interest payments on bonds	-	(15,793)	(15,793)
	<u>(16,015)</u>	<u>(156,493)</u>	<u>(172,508)</u>
Net cash used in capital and related financing activities			
Cash flows from investing activities:			
Interest received	5,078	-	5,078
	<u>5,078</u>	<u>-</u>	<u>5,078</u>
Net cash provided by investing activities			
Net change in cash and cash equivalents	280,389	56,668	337,057
Cash and cash equivalents at beginning of year	700,229	234,281	934,510
Cash and cash equivalents at end of year	<u>\$ 980,618</u>	<u>\$ 290,949</u>	<u>\$ 1,271,567</u>
 Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 280,357	\$ 183,959	\$ 464,316
Adjustments:			
Depreciation	18,091	20,219	38,310
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:			
Materials and supplies inventory	(352)	(28)	(380)
Prepayments	(53)	8,928	8,875
Leases receivable	103,423	-	103,423
Net pension asset	(112)	-	(112)
Net OPEB asset	(1,712)	-	(1,712)
Deferred outflows - Pension	(303)	-	(303)
Deferred outflows - OPEB	2,358	-	2,358
Accounts payable	(342)	83	(259)
Accrued wages and benefits	101	-	101
Due to other governments	21	-	21
Net pension liability	(8,256)	-	(8,256)
Deferred inflows - Leases	(104,658)	-	(104,658)
Deferred inflows - Pension	5,751	-	5,751
Deferred inflows - OPEB	(2,988)	-	(2,988)
	<u>\$ 291,326</u>	<u>\$ 213,161</u>	<u>\$ 504,487</u>
Net cash provided by operating activities			

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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Operating Revenues:				
Rental income	\$ 275,000	\$ 275,000	\$ 383,978	\$ 108,978
Other	-	-	23	23
Total operating revenues	<u>275,000</u>	<u>275,000</u>	<u>384,001</u>	<u>109,001</u>
Operating Expenses:				
Personal services	19,100	22,500	21,621	879
Fringe benefits	12,480	14,005	12,943	1,062
Materials and supplies	8,189	7,308	6,612	696
Contractual services	71,906	69,215	69,160	55
Total operating expenses	<u>111,675</u>	<u>113,028</u>	<u>110,336</u>	<u>2,692</u>
Net change in fund equity	163,325	161,972	273,665	111,693
Fund equity at beginning of year	661,123	661,123	661,123	-
Prior year encumbrances appropriated	<u>18,595</u>	<u>18,595</u>	<u>18,595</u>	<u>-</u>
Fund equity at end of year	<u>\$ 843,043</u>	<u>\$ 841,690</u>	<u>\$ 953,383</u>	<u>\$ 111,693</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, 2022

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Operating Revenues:				
Charges for services	\$ 250,800	\$ 250,800	\$ 241,126	\$ (9,674)
Total operating revenues	<u>250,800</u>	<u>250,800</u>	<u>241,126</u>	<u>(9,674)</u>
Operating Expenses:				
Materials and supplies	10,149	10,002	7,611	2,391
Contractual services	<u>65,585</u>	<u>61,040</u>	<u>55,820</u>	<u>5,220</u>
Total operating expenses	<u>75,734</u>	<u>71,042</u>	<u>63,431</u>	<u>7,611</u>
Operating income	<u>175,066</u>	<u>179,758</u>	<u>177,695</u>	<u>(2,063)</u>
Nonoperating expenses:				
Debt service:				
Principal retirement	(135,000)	(135,000)	(135,000)	-
Interest and fiscal charges	<u>(15,800)</u>	<u>(15,800)</u>	<u>(15,793)</u>	<u>7</u>
Total nonoperating expenses	<u>(150,800)</u>	<u>(150,800)</u>	<u>(150,793)</u>	<u>7</u>
Net change in fund equity	24,266	28,958	26,902	(2,056)
Fund equity at beginning of year	217,547	217,547	217,547	-
Prior year encumbrances appropriated	<u>16,734</u>	<u>16,734</u>	<u>16,734</u>	<u>-</u>
Fund equity at end of year	<u>\$ 258,547</u>	<u>\$ 263,239</u>	<u>\$ 261,183</u>	<u>\$ (2,056)</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, 2022

	<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	100,000	100,000	-	(100,000)
Operating income	100,000	100,000	-	(100,000)
Net change in fund equity	100,000	100,000	-	(100,000)
Fund equity at beginning of year	-	-	-	-
Fund equity at end of year	<u>\$ 100,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ (100,000)</u>

HANCOCK COUNTY, OHIO
COMBINING STATEMENTS
FUND DESCRIPTIONS - FIDUCIARY FUNDS

Custodial Funds

The custodial funds are used to account for fiduciary activities that are not required to be reported in a trust fund. The following are the County's fiduciary funds:

Park District

The fund accounts for the activity of the Hancock County Park District for which the County is fiscal agent.

Board of Health

The fund accounts for the activity of the Hancock County Combined Health District for which the County is fiscal agent.

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.

Undivided Tax

The fund accounts for the collection and distribution of gas tax for townships in the County.

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.

Manufactured Home Tax

The fund accounts for the collection and distribution of manufactured home/trailer tax to local governments in the County.

Soil and Water

The fund accounts for the activity of the Hancock County Soil and Water Conservation District for which the County is fiscal agent.

Hotel/Motel Tax

The fund accounts for the collection and distribution of hotel and motel taxes to local governments in the County.

Local Emergency Planning Commission

The fund accounts for the activity of the Hancock County Soil Local Emergency Planning Commission for which the County is fiscal agent.

Blanchard River Construction

The fund accounts for the activity of the Blanchard River Enhancement Project for which the County is fiscal agent.

Hancock County Election Commission

The fund accounts for the collection and distribution of election fees to the State of Ohio.

Housing Trust

The fund accounts for the collection and distribution of housing trust fees to the State of Ohio.

Indigent Defense Fee

The fund accounts for the collection and distribution of indigent defense fees to the State of Ohio.

Arson Offender Registration

The fund accounts for the collection and distribution of arson registration fees to the State of Ohio.

HANCOCK COUNTY, OHIO
COMBINING STATEMENTS
FUND DESCRIPTIONS - FIDUCIARY FUNDS

Custodial Funds - (Continued)

Sexual Offender Registration

The fund accounts for the collection and distribution of sexual offender registration fees to the State of Ohio.

Family First Council

The fund accounts for the activity of the Hancock County Family First Council for which the County is fiscal agent.

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.

Estate Taxes

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

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.

Municipal Permissive Motor Vehicle Tax

The fund accounts for the collection and distribution of motor vehicle permissive taxes for governments in the County.

Hancock County Regional Planning Commission

The fund accounts for the activity of the Hancock County Regional Planning Commission for which the County is fiscal agent.

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.

Sheriff

This fund accounts for money received and distributed by the Sheriff's Office to other governments.

Land Escrow

This fund accounts for money held for land purchases that are held in escrow.

Coronavirus Relief

This fund accounts for money collected and distributed by the County to other governments under the CARES Act.

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2022

	<u>Park District</u>	<u>Board of Health</u>	<u>Subdivision</u>
Assets:			
Equity in pooled cash and investments	\$ 2,346,195	\$ 1,691,448	\$ -
Cash in segregated accounts	-	-	-
Receivables (net of allowances for uncollectibles):			
Real estate and other taxes	1,542,937	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	9,067	-	205,209
Prepayments	29,401	37,934	-
Due from external parties	-	45,212	-
Total assets	<u>3,927,600</u>	<u>1,774,594</u>	<u>205,209</u>
Liabilities:			
Accounts payable	7,066	16,881	-
Due to other governments	2,600	29,846	-
Due to external parties	4,060	-	-
Total liabilities	<u>13,726</u>	<u>46,727</u>	<u>-</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	<u>1,542,937</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>1,542,937</u>	<u>-</u>	<u>-</u>
Net position:			
Restricted for individuals, organizations and other governments	<u>2,370,937</u>	<u>1,727,867</u>	<u>205,209</u>
Total net position	<u>\$ 2,370,937</u>	<u>\$ 1,727,867</u>	<u>\$ 205,209</u>

<u>Undivided Tax</u>	<u>Real Estate Taxes</u>	<u>Personal Taxes</u>	<u>Manufactured Home Tax</u>	<u>Soil and Water</u>	<u>Hotel/Motel Tax</u>	<u>Emergency Planning Commission</u>
\$ 125	\$ 1,988,423	\$ -	\$ 22,952	\$ 68,652	\$ 37,423	\$ 44,094
-	-	-	-	-	-	-
-	93,618,131	647,965	-	-	407,926	-
-	-	-	-	-	-	-
-	1,367,163	-	-	-	-	-
1,295,735	-	-	-	-	-	-
-	-	-	-	1,457	-	-
-	-	-	-	-	-	-
<u>1,295,860</u>	<u>96,973,717</u>	<u>647,965</u>	<u>22,952</u>	<u>70,109</u>	<u>445,349</u>	<u>44,094</u>
-	-	-	-	-	-	-
-	1,988,423	-	22,952	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>1,988,423</u>	<u>-</u>	<u>22,952</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	89,791,551	-	-	-	407,926	-
<u>-</u>	<u>89,791,551</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>407,926</u>	<u>-</u>
1,295,860	5,193,743	647,965	-	70,109	37,423	44,094
<u>\$ 1,295,860</u>	<u>\$ 5,193,743</u>	<u>\$ 647,965</u>	<u>\$ -</u>	<u>\$ 70,109</u>	<u>\$ 37,423</u>	<u>\$ 44,094</u>

(Continued)

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
 CUSTODIAL FUNDS (CONTINUED)
 DECEMBER 31, 2022

	<u>Blanchard River Construction</u>	<u>Housing Trust</u>	<u>Indigent Defense Fee</u>	<u>Arson Offender Registration</u>
Assets:				
Equity in pooled cash and investments	\$ 78,743	\$ 69,838	\$ 1,019	\$ 50
Cash in segregated accounts	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Real estate and other taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Due from other governments	-	-	-	-
Prepayments	-	-	-	-
Due from external parties	-	-	-	-
Total assets	<u>78,743</u>	<u>69,838</u>	<u>1,019</u>	<u>50</u>
Liabilities:				
Accounts payable	5,375	-	-	-
Due to other governments	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>5,375</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net position:				
Restricted for individuals, organizations and other governments	<u>73,368</u>	<u>69,838</u>	<u>1,019</u>	<u>50</u>
Total net position	<u>\$ 73,368</u>	<u>\$ 69,838</u>	<u>\$ 1,019</u>	<u>\$ 50</u>

<u>Family First Council</u>	<u>Library Local Government Support</u>	<u>Local Government</u>
\$ 165,758	\$ -	\$ -
-	-	-
-	-	-
-	-	-
25,151	1,642,838	822,913
275	-	-
-	-	-
<u>191,184</u>	<u>1,642,838</u>	<u>822,913</u>
3,382	-	-
-	-	-
<u>18,811</u>	<u>-</u>	<u>-</u>
<u>22,193</u>	<u>-</u>	<u>-</u>
-	-	-
-	-	-
<u>168,991</u>	<u>1,642,838</u>	<u>822,913</u>
<u>\$ 168,991</u>	<u>\$ 1,642,838</u>	<u>\$ 822,913</u>

(Continued)

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS (CONTINUED)
DECEMBER 31, 2022

	Permissive Motor Vehicle Tax	Regional Planning Commission	County Court	Sheriff
Assets:				
Equity in pooled cash and investments	\$ 229,284	\$ 49,544	\$ -	\$ -
Cash in segregated accounts	-	-	889,021	10,295
Receivables (net of allowances for uncollectibles):				
Real estate and other taxes	-	-	-	-
Accounts	-	-	519,110	-
Special assessments	-	-	-	-
Due from other governments	23,428	-	-	-
Prepayments	-	1,840	-	-
Due from external parties	-	-	-	-
Total assets	<u>252,712</u>	<u>51,384</u>	<u>1,408,131</u>	<u>10,295</u>
Liabilities:				
Accounts payable	-	-	-	-
Due to other governments	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net position:				
Restricted for individuals, organizations and other governments	<u>252,712</u>	<u>51,384</u>	<u>1,408,131</u>	<u>10,295</u>
Total net position	<u>\$ 252,712</u>	<u>\$ 51,384</u>	<u>\$ 1,408,131</u>	<u>\$ 10,295</u>

Total

\$ 6,793,548
899,316

96,216,959
519,110
1,367,163
4,024,341
70,907
45,212

109,936,556

32,704
2,043,821
22,871

2,099,396

91,742,414

91,742,414

16,094,746

\$ 16,094,746

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2022

	<u>Park District</u>	<u>Board of Health</u>	<u>Subdivision</u>	<u>Undivided Tax</u>
Additions:				
Intergovernmental	\$ -	\$ -	\$ 205,209	\$ 2,342,485
Amounts received as fiscal agent	2,433,354	3,915,565	-	-
Licenses, permits and fees for other governments	-	-	-	-
Fines and forfeitures for other governments	-	-	-	-
Property tax collection for other governments	-	-	-	-
Payment in lieu of taxes collections from other governments	-	-	-	-
Total additions	<u>2,433,354</u>	<u>3,915,565</u>	<u>205,209</u>	<u>2,342,485</u>
Deductions:				
Distributions of state funds to other governments	-	-	242,827	2,355,998
Distributions as fiscal agent	1,963,764	3,736,866	-	-
Licenses, permits and fees distributions to other governments	-	-	-	-
Fines and forfeitures distributions to other governments	-	-	-	-
Property tax distributions to other governments	-	-	-	-
Payment in lieu of taxes distributions to other governments	-	-	-	-
Total deductions	<u>1,963,764</u>	<u>3,736,866</u>	<u>242,827</u>	<u>2,355,998</u>
Net change in fiduciary net position	469,590	178,699	(37,618)	(13,513)
Net position beginning of year	<u>1,901,347</u>	<u>1,549,168</u>	<u>242,827</u>	<u>1,309,373</u>
Net position end of year	<u>\$ 2,370,937</u>	<u>\$ 1,727,867</u>	<u>\$ 205,209</u>	<u>\$ 1,295,860</u>

Real Estate Taxes	Personal Taxes	Manufactured Home Tax	Soil and Water	Hotel/Motel Tax	Local Emergency Planning Commission
\$ -	\$ 54,214	\$ -	\$ -	\$ -	\$ -
-	-	-	305,916	-	24,589
-	-	-	-	-	-
-	-	-	-	-	-
78,070,506	7,873	143,779	-	1,133,791	-
826,904	-	-	-	-	-
<u>78,897,410</u>	<u>62,087</u>	<u>143,779</u>	<u>305,916</u>	<u>1,133,791</u>	<u>24,589</u>
-	54,214	7,579	-	-	-
-	-	-	322,891	-	16,287
-	-	-	-	-	-
-	-	-	-	-	-
77,232,041	-	136,200	-	1,492,444	-
888,070	-	-	-	-	-
<u>78,120,111</u>	<u>54,214</u>	<u>143,779</u>	<u>322,891</u>	<u>1,492,444</u>	<u>16,287</u>
777,299	7,873	-	(16,975)	(358,653)	8,302
4,416,444	640,092	-	87,084	396,076	35,792
<u>\$ 5,193,743</u>	<u>\$ 647,965</u>	<u>\$ -</u>	<u>\$ 70,109</u>	<u>\$ 37,423</u>	<u>\$ 44,094</u>

(Continued)

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (CONTINUED)
DECEMBER 31, 2022

	<u>Blanchard River Construction</u>	<u>Hancock County Election Commission</u>	<u>Housing Trust</u>	<u>Indigent Defense Fee</u>
Additions:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Amounts received as fiscal agent	524	-	-	-
Licenses, permits and fees for other governments	-	200	343,265	5,060
Fines and forfeitures for other governments	-	-	-	-
Property tax collection for other governments	-	-	-	-
Payment in lieu of taxes collections from other governments	-	-	-	-
Total additions	<u>524</u>	<u>200</u>	<u>343,265</u>	<u>5,060</u>
Deductions:				
Distributions of state funds to other governments	-	-	-	-
Distributions as fiscal agent	9,725	-	-	-
Licenses, permits and fees distributions to other governments	-	200	383,394	4,314
Fines and forfeitures distributions to other governments	-	-	-	-
Property tax distributions to other governments	-	-	-	-
Payment in lieu of taxes distributions to other governments	-	-	-	-
Total deductions	<u>9,725</u>	<u>200</u>	<u>383,394</u>	<u>4,314</u>
Net change in fiduciary net position	(9,201)	-	(40,129)	746
Net position beginning of year	<u>82,569</u>	<u>-</u>	<u>109,967</u>	<u>273</u>
Net position end of year	<u>\$ 73,368</u>	<u>\$ -</u>	<u>\$ 69,838</u>	<u>\$ 1,019</u>

Arson Offender Registration	Sexual Offender Registration	Family First Council	Library Local Government Support	Estate Tax	Local Government
\$ -	\$ -	\$ -	\$ 3,432,702	\$ 611	\$ 1,752,995
-	-	377,487	-	-	-
100	750	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>100</u>	<u>750</u>	<u>377,487</u>	<u>3,432,702</u>	<u>611</u>	<u>1,752,995</u>
-	-	-	3,267,227	611	1,686,741
-	-	412,308	-	-	-
100	750	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>100</u>	<u>750</u>	<u>412,308</u>	<u>3,267,227</u>	<u>611</u>	<u>1,686,741</u>
-	-	(34,821)	165,475	-	66,254
50	-	203,812	1,477,363	-	756,659
<u>\$ 50</u>	<u>\$ -</u>	<u>\$ 168,991</u>	<u>\$ 1,642,838</u>	<u>\$ -</u>	<u>\$ 822,913</u>

(Continued)

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (CONTINUED)
DECEMBER 31, 2022

	Municipal Permissive Motor Vehicle Tax	Hancock County Regional Planning Commission	County Court	Sheriff
Additions:				
Intergovernmental	\$ 256,182	\$ -	\$ -	\$ -
Amounts received as fiscal agent	-	409,112	-	-
Licenses, permits and fees for other governments	-	-	23,955,031	-
Fines and forfeitures for other governments	-	-	488,761	712,975
Property tax collection for other governments	-	-	-	-
Payment in lieu of taxes collections from other governments	-	-	-	-
Total additions	<u>256,182</u>	<u>409,112</u>	<u>24,443,792</u>	<u>712,975</u>
Deductions:				
Distributions of state funds to other governments	428,569	-	-	-
Distributions as fiscal agent	-	364,009	-	-
Licenses, permits and fees distributions to other governments	-	-	23,827,484	-
Fines and forfeitures distributions to other governments	-	-	467,557	796,410
Property tax distributions to other governments	-	-	-	-
Payment in lieu of taxes distributions to other governments	-	-	-	-
Total deductions	<u>428,569</u>	<u>364,009</u>	<u>24,295,041</u>	<u>796,410</u>
Net change in fiduciary net position	(172,387)	45,103	148,751	(83,435)
Net position beginning of year	<u>425,099</u>	<u>6,281</u>	<u>1,259,380</u>	<u>93,730</u>
Net position end of year	<u>\$ 252,712</u>	<u>\$ 51,384</u>	<u>\$ 1,408,131</u>	<u>\$ 10,295</u>

Land Escrow	Coronavirus Relief	Total
\$ -	\$ -	\$ 8,044,398
-	-	7,466,547
-	-	24,304,406
-	-	1,201,736
14,415	-	79,370,364
-	-	826,904
<u>14,415</u>	<u>-</u>	<u>121,214,355</u>
-	281	8,044,047
-	-	6,825,850
-	-	24,216,242
-	-	1,263,967
14,415	-	78,875,100
-	-	888,070
<u>14,415</u>	<u>281</u>	<u>120,113,276</u>
-	(281)	1,101,079
-	281	14,993,667
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,094,746</u>

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STATISTICAL SECTION

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HANCOCK COUNTY, OHIO

STATISTICAL SECTION DESCRIPTION

This part of Hancock County's Annual Comprehensive 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	240
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	252
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	266
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	272
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	276
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 annual comprehensive financial reports for the relevant year.

HANCOCK COUNTY, OHIO

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental activities:				
Net investment in capital assets	\$ 123,458,304	\$ 121,338,796	\$ 115,205,234	\$ 112,567,622
Restricted	29,652,932	24,816,005	20,129,991	19,200,705
Unrestricted	<u>20,525,942</u>	<u>11,924,050</u>	<u>(4,853,180)</u>	<u>(4,658,207)</u>
Total governmental activities net position	<u>173,637,178</u>	<u>158,078,851</u>	<u>130,482,045</u>	<u>127,110,120</u>
Business-type activities:				
Net investment in capital assets	12,257,431	12,097,103	11,794,514	9,914,821
Restricted	-	572,127	297,121	2,012,034
Unrestricted	<u>2,976,269</u>	<u>3,216,046</u>	<u>1,500,411</u>	<u>2,510,873</u>
Total business-type activities net position	<u>15,233,700</u>	<u>15,885,276</u>	<u>13,592,046</u>	<u>14,437,728</u>
Primary government:				
Net investment in capital assets	135,715,735	133,435,899	126,999,748	122,482,443
Restricted	29,652,932	25,388,132	20,427,112	21,212,739
Unrestricted	<u>23,502,211</u>	<u>15,140,096</u>	<u>(3,352,769)</u>	<u>(2,147,334)</u>
Total primary government net position	<u>\$ 188,870,878</u>	<u>\$ 173,964,127</u>	<u>\$ 144,074,091</u>	<u>\$ 141,547,848</u>

Source: County financial records.

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

2018	2017 (1)	2016	2015	2014 (1)	2013
\$ 110,033,636	\$ 106,701,963	\$ 103,205,827	\$ 103,463,437	\$ 98,764,974	\$ 94,798,441
18,192,169	23,806,973	26,437,202	26,121,562	28,866,723	36,079,271
4,252,986	1,873,402	16,448,767	15,102,548	9,775,069	18,321,815
<u>132,478,791</u>	<u>132,382,338</u>	<u>146,091,796</u>	<u>144,687,547</u>	<u>137,406,766</u>	<u>149,199,527</u>
10,061,098	7,465,843	6,577,309	6,359,771	5,725,600	5,211,402
1,889,916	2,952,705	2,860,168	2,827,900	2,796,793	2,763,441
849,587	2,839,195	2,908,599	2,240,356	2,488,953	2,317,296
<u>12,800,601</u>	<u>13,257,743</u>	<u>12,346,076</u>	<u>11,428,027</u>	<u>11,011,346</u>	<u>10,292,139</u>
120,094,734	114,167,806	109,783,136	109,823,208	104,490,574	100,009,843
20,082,085	26,759,678	29,297,370	28,949,462	31,663,516	38,842,712
5,102,573	4,712,597	19,357,366	17,342,904	12,264,022	20,639,111
<u>\$ 145,279,392</u>	<u>\$ 145,640,081</u>	<u>\$ 158,437,872</u>	<u>\$ 156,115,574</u>	<u>\$ 148,418,112</u>	<u>\$ 159,491,666</u>

HANCOCK COUNTY, OHIO

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Expenses				
Governmental activities				
General government				
Legislative and executive	\$ 8,447,438	\$ 6,033,018	\$ 9,204,295	\$ 9,868,026
Judicial	5,294,265	3,628,958	6,279,037	6,577,041
Public safety	11,039,698	6,096,888	12,704,017	13,603,399
Public works	10,932,234	5,282,446	7,819,411	9,121,634
Health	14,984,911	14,866,567	17,233,739	15,943,915
Human services	13,979,145	10,283,566	14,503,582	14,286,870
Conservation and recreation	1,137,875	3,065,416	3,464,068	7,380,660
Economic development and assistance	732,755	327,820	1,032,476	186,724
Interest and fiscal charges	178,113	249,087	296,491	256,483
Total governmental activities expenses	<u>66,726,434</u>	<u>49,833,766</u>	<u>72,537,116</u>	<u>77,224,752</u>
Business-type activities				
Sanitary landfill	6,438,335	4,191,587	7,470,941	5,240,344
Agricultural service center	79,290	70,242	79,067	118,272
BMV one-stop	68,899	57,336	82,483	106,694
Total business-type activities expenses	<u>6,586,524</u>	<u>4,319,165</u>	<u>7,632,491</u>	<u>5,465,310</u>
Total primary government expenses	<u>73,312,958</u>	<u>54,152,931</u>	<u>80,169,607</u>	<u>82,690,062</u>
Program revenues				
Governmental activities				
Charges for services				
General government				
Legislative and executive	4,158,076	4,816,262	4,202,706	3,615,349
Judicial	1,458,561	1,612,373	1,452,764	1,512,256
Public safety	1,062,453	1,260,962	1,183,919	1,368,469
Public works	1,307,672	2,588,766	956,969	1,485,658
Health	523,988	506,547	515,489	513,853
Human services	544,138	414,209	334,641	372,934
Economic development	8,596	12,114	-	-
Operating grants, contributions, and interest	31,770,449	25,150,846	29,405,998	24,029,456
Capital grants and contributions	2,127,248	1,430,339	2,267,505	3,387,816
Total governmental activities program revenues	<u>42,961,181</u>	<u>37,792,418</u>	<u>40,319,991</u>	<u>36,285,791</u>

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 7,822,738	\$ 9,443,048	\$ 7,394,995	\$ 6,220,443	\$ 6,884,895	\$ 7,238,640
5,243,567	5,510,128	4,422,980	4,555,160	4,041,880	4,083,279
12,296,602	11,726,027	10,171,828	8,609,661	9,255,291	8,538,180
7,318,608	6,793,195	7,938,936	7,076,722	7,004,833	6,524,864
16,000,098	14,605,828	15,759,703	16,104,699	17,957,354	16,781,860
11,713,272	10,108,308	8,577,667	10,457,791	9,944,012	9,534,837
2,746,754	2,376,144	2,792,549	396,577	522,175	881,099
435,481	852,625	502,509	676,154	1,239,554	602,358
246,297	238,908	489,536	455,763	508,990	619,328
<u>63,823,417</u>	<u>61,654,211</u>	<u>58,050,703</u>	<u>54,552,970</u>	<u>57,358,984</u>	<u>54,804,445</u>
6,918,731	4,415,448	4,949,029	4,061,372	4,437,448	4,121,102
95,948	206,743	168,394	124,570	140,876	115,827
211,642	120,081	113,594	130,684	119,876	160,479
<u>7,226,321</u>	<u>4,742,272</u>	<u>5,231,017</u>	<u>4,316,626</u>	<u>4,698,200</u>	<u>4,397,408</u>
<u>71,049,738</u>	<u>66,396,483</u>	<u>63,281,720</u>	<u>58,869,596</u>	<u>62,057,184</u>	<u>59,201,853</u>
3,507,078	3,592,009	3,777,660	3,362,429	3,243,365	3,215,548
1,659,806	1,861,749	1,878,604	1,481,331	1,464,820	1,435,144
1,671,304	1,638,597	1,249,078	1,486,381	1,266,212	1,191,594
1,619,265	1,699,468	1,022,775	1,262,229	1,202,440	990,801
472,791	629,246	564,691	614,570	604,731	674,907
305,611	313,092	271,688	409,860	354,346	291,440
-	372,236	596,478	118,000	289,085	275
19,605,967	19,469,178	20,391,236	22,382,940	22,944,357	24,356,653
1,896,671	2,464,251	785,421	1,945,398	2,371,041	1,131,489
<u>30,738,493</u>	<u>32,039,826</u>	<u>30,537,631</u>	<u>33,063,138</u>	<u>33,740,397</u>	<u>33,287,851</u>

HANCOCK COUNTY, OHIO

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Business-type activities				
Charges for services				
Sanitary landfill	\$ 5,189,645	\$ 5,578,183	\$ 5,357,514	\$ 5,804,885
Agricultural service center	359,624	276,654	322,544	300,538
BMV one-stop	241,126	237,360	233,594	244,922
Total business-type activities program revenues	<u>5,790,395</u>	<u>6,092,197</u>	<u>5,913,652</u>	<u>6,350,345</u>
Total primary government program revenues	<u>48,751,576</u>	<u>43,884,615</u>	<u>46,233,643</u>	<u>42,636,136</u>
Net (expense)/revenue				
Governmental activities	(23,765,253)	(12,041,348)	(32,217,125)	(40,938,961)
Business-type activities	<u>(796,129)</u>	<u>1,773,032</u>	<u>(1,718,839)</u>	<u>885,035</u>
Total primary government net expense	<u>\$ (24,561,382)</u>	<u>\$ (10,268,316)</u>	<u>\$ (33,935,964)</u>	<u>\$ (40,053,926)</u>
General revenues and other changes in net position				
Governmental activities				
Property taxes levied for				
General operating	2,852,113	2,567,344	2,486,323	2,248,597
Health - Alcohol, Drug, and Mental Health	2,665,125	2,654,269	2,597,945	2,481,175
Health - Board of Developmental Disabilities	6,936,459	6,978,739	6,752,502	6,392,774
Human services - Children Services	1,700,872	1,759,554	33,118	-
Human services - Agency on Aging	2,209,407	2,228,484	2,179,556	2,075,835
County capital improvements	111,040	111,000	109,800	113,244
Payment in lieu of taxes	446,682	422,804	589,034	392,692
Sales tax imposed for				
General operating	18,726,818	18,162,117	15,414,401	16,565,025
Intergovernmental not restricted to a particular purpose	4,573,848	4,239,861	3,239,532	2,919,390
Interest	(898,784)	289,688	1,122,638	1,531,360
Other	-	224,294	1,064,201	850,198
Total governmental activities	<u>39,323,580</u>	<u>39,638,154</u>	<u>35,589,050</u>	<u>35,570,290</u>
Business-type activities				
Interest	(519,787)	(93,006)	298,507	343,754
Other	664,340	613,204	574,650	408,338
Total business-type activities	<u>144,553</u>	<u>520,198</u>	<u>873,157</u>	<u>752,092</u>
Total primary government	<u>39,468,133</u>	<u>40,158,352</u>	<u>36,462,207</u>	<u>36,322,382</u>
Change in net position				
Governmental activities	15,558,327	27,596,806	3,371,925	(5,368,671)
Business-type activities	<u>(651,576)</u>	<u>2,293,230</u>	<u>(845,682)</u>	<u>1,637,127</u>
Total primary government change in net position	<u>\$ 14,906,751</u>	<u>\$ 29,890,036</u>	<u>\$ 2,526,243</u>	<u>\$ (3,731,544)</u>

Source: County financial records.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 5,385,670	\$ 5,280,344	\$ 4,816,453	\$ 4,570,941	\$ 4,522,827	\$ 4,411,991
322,795	247,677	243,091	237,639	243,645	236,960
280,754	253,105	187,420	225,051	221,536	193,704
<u>5,989,219</u>	<u>5,781,126</u>	<u>5,246,964</u>	<u>5,033,631</u>	<u>4,988,008</u>	<u>4,842,655</u>
<u>36,727,712</u>	<u>37,820,952</u>	<u>35,784,595</u>	<u>38,096,769</u>	<u>38,728,405</u>	<u>38,130,506</u>
(33,084,924)	(29,614,385)	(27,513,072)	(21,489,832)	(23,618,587)	(21,516,594)
(1,237,102)	1,038,854	15,947	717,005	289,808	445,247
<u>\$ (34,322,026)</u>	<u>\$ (28,575,531)</u>	<u>\$ (27,497,125)</u>	<u>\$ (20,772,827)</u>	<u>\$ (23,328,779)</u>	<u>\$ (21,071,347)</u>
2,432,929	2,375,885	2,205,157	2,167,183	2,213,763	1,983,282
2,441,348	1,872,165	1,831,198	1,801,133	1,784,687	1,756,958
6,318,101	6,095,191	6,010,390	5,882,716	5,849,583	5,756,828
-	-	-	-	-	-
2,041,593	918,934	869,894	856,561	848,705	835,930
111,394	114,318	106,818	109,179	111,219	113,219
361,705	229,873	383,747	281,980	232,017	264,141
15,558,714	14,714,421	14,908,400	14,604,344	13,314,511	12,565,916
2,842,460	3,000,654	2,229,120	2,620,056	2,697,690	2,321,831
849,540	520,882	372,597	337,190	142,738	194,459
223,593	129,487	-	110,271	35,435	127,812
<u>33,181,377</u>	<u>29,971,810</u>	<u>28,917,321</u>	<u>28,770,613</u>	<u>27,230,348</u>	<u>25,920,376</u>
131,554	117,283	154,953	145,090	40,247	42,099
648,406	376,134	747,149	377,456	389,152	394,509
779,960	493,417	902,102	522,546	429,399	436,608
<u>33,961,337</u>	<u>30,465,227</u>	<u>29,819,423</u>	<u>29,293,159</u>	<u>27,659,747</u>	<u>26,356,984</u>
96,453	357,425	1,404,249	7,280,781	3,611,761	4,403,782
(457,142)	1,532,271	918,049	1,239,551	719,207	881,855
<u>\$ (360,689)</u>	<u>\$ 1,889,696</u>	<u>\$ 2,322,298</u>	<u>\$ 8,520,332</u>	<u>\$ 4,330,968</u>	<u>\$ 5,285,637</u>

HANCOCK COUNTY, OHIO

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General fund:				
Nonspendable	\$ 955,335	\$ 854,034	\$ 889,980	\$ 661,071
Committed	116,443	181,678	92,135	99,295
Assigned	5,425,040	3,465,133	2,590,292	2,768,354
Unassigned	<u>17,427,750</u>	<u>16,712,865</u>	<u>13,645,070</u>	<u>6,066,449</u>
Total general fund	<u>23,924,568</u>	<u>21,213,710</u>	<u>17,217,477</u>	<u>9,595,169</u>
All other governmental funds:				
Nonspendable	922,278	961,141	845,395	1,022,383
Restricted	36,321,055	33,490,837	32,774,581	30,578,605
Committed	9,052,499	10,068,646	12,734,860	15,695,956
Assigned	82,776	65,520	77,293	863,456
Unassigned (deficit)	<u>(270,480)</u>	<u>(118,822)</u>	<u>(1,412,665)</u>	<u>(1,414,773)</u>
Total all other governmental funds	<u>46,108,128</u>	<u>44,467,322</u>	<u>45,019,464</u>	<u>46,745,627</u>
Total all governmental funds	<u>\$ 70,032,696</u>	<u>\$ 65,681,032</u>	<u>\$ 62,236,941</u>	<u>\$ 56,340,796</u>

Source: County financial records.

2018	2017	2016	2015	2014	2013
\$ 716,802	\$ 658,549	\$ 666,541	\$ 496,631	\$ 438,887	\$ 370,443
20,972	78,908	169,077	88,589	110,432	123,389
859,502	3,324,389	2,113,609	3,075,673	2,681,127	2,426,434
6,635,010	4,585,526	4,804,145	3,683,294	3,297,304	2,593,120
8,232,286	8,647,372	7,753,372	7,344,187	6,527,750	5,513,386
881,776	922,357	961,621	750,893	621,701	797,081
23,860,304	26,053,567	28,040,776	29,096,916	29,144,866	30,698,825
20,382,184	18,317,913	17,244,808	15,087,599	12,858,480	10,499,660
792,852	920,800	1,310,128	1,085,913	1,129,902	1,386,159
(1,029,054)	(798,432)	(1,328,422)	(2,195,086)	(1,656,862)	(321,158)
44,888,062	45,416,205	46,228,911	43,826,235	42,098,087	43,060,567
\$ 53,120,348	\$ 54,063,577	\$ 53,982,283	\$ 51,170,422	\$ 48,625,837	\$ 48,573,953

HANCOCK COUNTY, OHIO

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Revenues:				
Property taxes	\$ 16,342,408	\$ 15,962,622	\$ 13,959,327	\$ 13,331,887
Payments in lieu of taxes	446,682	422,804	589,034	392,692
Permissive motor vehicle license tax	196,689	203,328	191,061	196,736
Sales taxes	18,141,112	18,013,630	15,648,692	16,127,332
Special assessments	571,976	462,334	544,093	740,530
Charges for services	7,947,761	9,465,982	7,296,043	7,267,798
Licenses and permits	255,821	267,330	278,867	330,403
Fines and forfeitures	318,531	374,924	274,500	253,452
Intergovernmental	34,545,364	28,320,098	33,438,327	27,644,369
Investment income	(866,692)	385,518	1,553,406	1,352,045
Rental income	260,348	544,190	547,513	443,956
Contributions and donations	34,653	8,979	-	32,223
Other	3,655,943	1,973,679	2,841,152	2,762,605
Total revenues	<u>81,850,596</u>	<u>76,405,418</u>	<u>77,162,015</u>	<u>70,876,028</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	9,867,416	8,347,909	8,316,402	8,033,875
Judicial	6,351,722	5,706,623	5,559,804	5,452,547
Public safety	13,012,180	11,480,569	11,220,473	11,090,988
Public works	8,866,366	7,534,497	6,548,214	5,848,567
Health	16,828,399	16,486,079	15,546,510	14,478,161
Human services	15,117,541	13,467,143	13,816,952	12,986,444
Conservation and recreation	519,075	364,675	424,978	424,830
Economic development	732,755	327,820	1,032,476	186,724
Capital outlay	4,336,600	7,228,843	6,803,625	14,098,682
Debt service:				
Principal retirement	1,808,605	1,728,725	1,829,554	629,711
Interest and fiscal charges	204,402	284,155	347,957	245,794
Issuance costs	-	-	-	56,500
Total expenditures	<u>77,645,061</u>	<u>72,957,038</u>	<u>71,446,945</u>	<u>73,532,823</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 4,205,535</u>	<u>\$ 3,448,380</u>	<u>\$ 5,715,070</u>	<u>\$ (2,656,795)</u>

2018	2017	2016	2015	2014	2013
\$ 13,179,100	\$ 11,554,553	\$ 11,014,352	\$ 10,868,379	\$ 10,907,591	\$ 10,413,336
361,705	229,873	383,747	281,980	232,017	264,141
182,337	181,749	180,604	177,452	177,444	156,982
15,610,040	14,785,614	14,954,907	14,127,399	13,147,137	12,459,400
355,949	1,191,800	1,033,420	741,839	735,150	477,094
7,685,702	7,531,059	7,510,822	6,890,727	7,236,057	6,182,030
354,106	314,665	324,672	322,862	308,482	360,903
314,483	379,370	337,230	320,217	319,743	303,085
21,534,150	22,770,749	22,336,639	25,561,769	26,495,413	25,778,009
900,196	523,218	400,726	342,848	172,573	240,857
428,332	629,465	489,044	531,988	440,860	432,105
9,948	74,276	-	16,629	4,688	20,981
2,867,626	1,681,566	1,128,985	1,749,870	1,629,958	2,212,917
<u>63,783,674</u>	<u>61,847,957</u>	<u>60,095,148</u>	<u>61,933,959</u>	<u>61,807,113</u>	<u>59,301,840</u>
6,821,528	8,465,383	7,164,396	6,579,555	6,497,999	6,182,160
5,008,208	4,960,316	4,167,905	4,575,954	3,796,706	4,027,320
11,130,666	9,677,432	9,511,210	8,599,451	8,637,558	8,249,933
4,925,763	4,657,697	4,378,755	4,554,198	5,759,222	4,755,501
15,394,406	14,099,432	15,295,962	15,916,096	17,195,941	16,548,929
11,255,085	9,344,073	8,854,730	10,403,014	9,580,163	9,475,067
371,924	407,152	401,135	396,577	522,175	881,099
435,481	852,625	502,509	676,154	1,239,554	602,358
8,332,439	8,142,584	4,649,553	6,027,485	6,850,777	5,340,264
851,301	992,504	2,762,523	1,224,215	1,200,537	3,764,507
251,626	277,496	313,808	436,676	491,077	576,469
-	-	96,635	-	-	23,592
<u>64,778,427</u>	<u>61,876,694</u>	<u>58,099,121</u>	<u>59,389,375</u>	<u>61,771,709</u>	<u>60,427,199</u>
\$ (994,753)	\$ (28,737)	\$ 1,996,027	\$ 2,544,584	\$ 35,404	\$ (1,125,359)

(Continued)

HANCOCK COUNTY, OHIO

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Other financing sources (uses):				
Loans issued	\$ -	\$ -	\$ 156,526	\$ 62,324
Bonds issued	-	-	-	5,800,000
Issuance of bond proceeds	-	-	-	-
Premium on bonds and notes issued	-	-	24,549	14,919
Payment to refunded bond escrow agent	-	-	-	-
Lease transaction	146,129	-	-	-
Transfers in	2,061,868	9,100,972	2,244,631	4,983,648
Transfers out	<u>(2,061,868)</u>	<u>(9,105,261)</u>	<u>(2,244,631)</u>	<u>(4,983,648)</u>
Total other financing sources (uses)	<u>146,129</u>	<u>(4,289)</u>	<u>181,075</u>	<u>5,877,243</u>
 Changes in fund balances	 <u>\$ 4,351,664</u>	 <u>\$ 3,444,091</u>	 <u>\$ 5,896,145</u>	 <u>\$ 3,220,448</u>
 Debt service as a percentage of noncapital expenditures	 2.83%	 3.13%	 3.33%	 1.33%
 Capital Outlay	 6,570,490	 8,728,206	 6,048,676	 7,519,812

Source: County financial records.

2018	2017	2016	2015	2014	2013
\$ 33,866	\$ 110,031	\$ 22,707	\$ -	\$ 16,480	\$ 90,186
-	-	2,934,095	-	-	3,290,000
17,658	-	-	-	-	-
-	-	347,885	-	-	17,500
-	-	(2,488,852)	-	-	(683,142)
-	-	-	-	-	-
10,680,787	7,167,902	8,105,571	5,821,799	4,984,492	8,506,300
(10,680,787)	(7,167,902)	(8,105,571)	(5,821,799)	(4,984,492)	(8,506,300)
<u>51,524</u>	<u>110,031</u>	<u>815,835</u>	<u>-</u>	<u>16,480</u>	<u>2,714,544</u>
<u>\$ (943,229)</u>	<u>\$ 81,294</u>	<u>\$ 2,811,862</u>	<u>\$ 2,544,584</u>	<u>\$ 51,884</u>	<u>\$ 1,589,185</u>
1.91%	2.34%	5.67%	3.19%	3.06%	8.01%
7,031,979	7,680,135	3,806,458	7,333,723	6,525,130	6,204,097

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			
2021/2022	\$ 1,599,318,030	\$ 352,717,240	\$ 5,577,243,629	\$ 246,133,680	\$ 279,697,364
2020/2021	1,586,961,800	352,293,660	5,540,729,886	237,671,040	270,080,727
2019/2020	1,574,294,870	340,101,150	5,469,702,914	226,672,570	257,582,466
2018/2019	1,483,323,520	338,485,440	5,205,168,457	148,641,490	168,910,784
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

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

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.

Total

	Assessed Value		Estimated Actual Value		Weighted Average Tax Rate
\$	2,198,168,950	\$	5,856,940,993	\$	8.19
	2,176,926,500		5,810,810,613		8.19
	2,141,068,590		5,727,285,380		7.62
	1,970,450,450		5,374,079,241		7.59
	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

HANCOCK COUNTY, OHIO

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</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	3.29	3.29	3.29	3.47	3.47
Commercial/industrial	4.19	4.20	4.28	4.27	4.27
Tangible/public utility personal	4.40	4.40	4.40	4.40	4.40
ADAMHS					
Residential/agricultural	1.23	1.23	1.23	1.30	1.30
Commercial/industrial	1.26	1.26	1.29	1.29	1.29
Tangible/public utility personal	1.30	1.30	1.30	1.30	1.30
Agency on Aging					
Residential/agricultural	1.06	1.06	1.06	1.12	1.12
Commercial/industrial	1.15	1.16	1.18	1.18	1.18
Tangible/public utility personal	1.20	1.20	1.20	1.20	1.20
Children Services					
Residential/agricultural	0.80	0.80	n/a	n/a	n/a
Commercial/industrial	0.78	0.79	n/a	n/a	n/a
Tangible/public utility personal	0.80	0.80	n/a	n/a	n/a
Total effective voted millage by type of property					
Residential/agricultural	6.38	6.38	5.58	5.88	5.88
Commercial/industrial	7.38	7.40	6.74	6.73	6.73
Tangible/public utility personal	7.70	7.70	6.90	6.90	6.90
Total county direct rate					
Residential/agricultural	7.88	7.88	7.08	7.38	7.38
Commercial/industrial	8.88	8.90	8.24	8.23	8.23
Tangible/public utility personal	9.20	9.20	8.40	8.40	8.40
Total county weighted average tax rate	8.19	8.19	7.62	7.60	7.59
In county school districts					
Arcadia LSD	27.30	26.95	26.93	28.24	28.97
Arlington LSD	41.30	31.40	31.40	31.40	31.40
Cory-Rawson LSD	37.18	37.70	37.68	37.44	37.49
Findlay CSD	64.51	64.95	64.93	64.95	64.95
Liberty-Benton LSD	39.27	43.17	43.21	39.44	40.22
McComb LSD	31.86	31.86	31.86	31.86	32.16
Van Buren LSD	36.07	36.65	38.89	38.89	39.02
Vanlue LSD	40.21	41.37	41.39	40.90	40.93
Out of county school districts					
Ada EVSD	40.20	47.30	46.90	46.90	46.90
Bluffton EVSD	37.87	39.17	41.43	41.46	41.28
Elmwood LSD	36.40	36.40	36.40	36.60	37.05
Fostoria CSD	59.85	60.53	60.12	60.50	60.48
Hardin Northern LSD	40.35	40.55	41.45	41.55	41.55
North Baltimore LSD	52.79	52.25	54.60	55.40	58.25
Riverdale LSD	26.70	28.30	28.33	28.05	28.04

2017	2016	2015	2014	2013
\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
3.47	3.47	3.70	3.70	3.70
4.27	4.31	4.38	4.40	4.40
4.40	4.40	4.40	4.40	4.40
1.30	1.07	1.14	1.15	1.14
1.29	1.27	1.30	1.30	1.30
1.30	1.30	1.30	1.30	1.30
1.12	0.52	0.55	0.55	0.55
1.18	0.59	0.60	0.60	0.60
1.20	0.60	0.60	0.60	0.60
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
5.88	5.06	5.39	5.40	5.39
6.73	6.17	6.28	6.30	6.30
6.90	6.30	6.30	6.30	6.30
7.38	6.56	6.90	6.90	6.90
8.23	7.67	7.80	7.80	7.80
8.40	7.80	7.80	7.80	7.80
6.83	7.11	7.11	7.11	7.11
28.96	29.77	30.15	30.22	31.67
31.40	31.40	31.40	32.31	32.75
38.33	36.21	36.50	38.76	38.60
64.95	64.94	64.95	64.95	64.95
40.32	41.35	41.73	41.97	42.98
33.41	33.52	33.54	34.19	34.68
38.76	39.29	39.44	39.68	41.14
40.90	41.44	41.53	41.75	44.02
46.80	46.70	46.70	47.44	47.30
41.17	42.53	42.79	41.04	40.02
36.90	36.90	36.90	37.30	37.45
60.02	59.57	59.76	63.51	60.00
41.15	41.15	41.15	42.49	42.25
54.90	55.30	55.15	56.95	56.30
28.08	28.26	34.51	34.64	36.16

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HANCOCK COUNTY, OHIO

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Joint vocational school districts					
Apollo JVS	\$3.14	\$3.14	\$3.19	\$3.32	\$3.09
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	9.40	9.40	9.40	9.40
Villages					
Arcadia	5.20	4.70	4.70	4.70	4.70
Arlington	10.70	8.20	8.20	8.20	8.20
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	1.30	1.30	1.30	1.30
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	2.70-4.00	2.70-4.00
Biglick	2.50	2.50	2.50	2.50	2.50
Blanchard	1.30-3.10	1.30-3.10	1.30-3.10	1.30-3.10	1.30-3.10
Cass	3.20	3.20	3.20	3.20	3.20
Delaware	3.90-5.30	3.20-4.60	3.20-4.60	3.20-4.60	3.20-4.60
Eagle	2.10	2.10	2.10	2.10	2.10
Jackson	2.50	2.50	2.50	2.50	2.50
Liberty	4.10	4.10	3.20	3.20	3.20
Madison	0.40-2.10	0.40-2.10	0.40-2.10	0.40-2.10	0.40-2.10
Marion	3.50	3.50	3.50	3.50	3.50
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	0.60-3.10	0.60-3.10	0.60-3.10	0.60-3.10	2.10-4.60
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

2017	2016	2015	2014	2013
\$3.04	\$3.00	\$3.34	\$3.20	\$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
8.20	6.20	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
9.70	9.70	9.70	9.70	7.70
2.50	2.50	2.50	2.50	2.50
2.50	2.50	2.50	2.50	2.50
5.30	5.30	5.30	5.30	5.30
6.30	6.30	6.30	6.30	6.30
1.80-4.10	1.80-4.10	1.80-4.10	1.80-4.10	1.80-4.10
2.70-4.00	2.70-4.00	2.70-4.10	2.70-4.10	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	1.30-3.10
3.20	3.20	3.20	3.20	3.20
3.20-4.60	3.30-4.70	3.30-4.70	3.30-4.10	3.30-4.70
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
0.40-2.10	0.40-2.10	.40-2.10	.40-2.10	.4-2.10
3.50	3.50	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	1.30-2.90
3.20	3.20	3.20	3.20	3.20
2.10-4.60	2.10-4.60	2.10-4.60	2.60-5.10	2.60-5.10
3.50-5.10	3.50-5.10	3.50-5.10	3.50-5.10	3.50-5.10
2.00-3.40	2.00-3.40	2.00-3.40	2.00-3.40	1.00-2.40

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HANCOCK COUNTY, OHIO

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</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
Northwest Joint Fire District	2.00	2.00	2.00	2.00	2.00
PMP Joint Ambulance District	4.40	4.40	4.40	2.00	2.00
Seneca County Health District	0.30	0.30	0.30	4.40	4.40
Southwest Joint Fire District	1.50	1.50	1.50	1.80	2.00

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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</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
N/A	N/A	N/A	N/A	N/A
4.40	4.40	4.40	4.40	4.40
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 2022			Collection Year 2013		
	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Total Assessed Value	Rank	Percent of Total County Assessed Valuation
Ohio Power	82,796,830	1	3.77%	\$ 44,643,440	1	2.79%
Rover Pipeline LLC	59,090,130	2	2.69%			
AEP Ohio Transmission Co	46,708,840	3	2.12%			
Hancock-Wood Electric Co-op Inc.	14,821,630	4	0.67%			
Columbia Gas of Ohio LLC	8,903,400	5	0.41%			
Marathon Pipeline LLC	8,274,602	6	0.38%			
Marathon Petroleum Company LP	5,679,678	7	0.26%			
Wells Fargo Bank	4,309,333	8	0.20%	23,999,980	3	1.50%
Vereit ID Findlay OH LLC	3,582,754	9	0.16%			
Ohio Logistics II LLC	3,013,966	10	0.14%	16,044,400	6	1.00%
Marathon Oil Company				30,614,630	2	1.92%
Best Buy Findlay Limited				20,286,000	4	1.27%
Whirlpool Corporation				18,498,830	5	1.16%
Findlay Shopping Center Inc				15,820,400	7	0.99%
Ball Metal Beverage				15,420,260	8	0.97%
Kohl's Distribution/Department				12,466,340	9	0.78%
Hercules Tire & Rubber Company				11,069,110	10	0.69%
Total principal taxpayers	<u>\$ 237,181,163</u>		<u>10.80%</u>	<u>\$ 208,863,390</u>		<u>13.07%</u>
All other taxpayers	<u>1,960,987,787</u>		<u>89.20%</u>	<u>1,388,738,510</u>		<u>86.93%</u>
Total county assessed value	<u><u>\$ 2,198,168,950</u></u>		<u><u>100.00%</u></u>	<u><u>\$ 1,597,601,900</u></u>		<u><u>100.00%</u></u>

Source: Hancock County Auditor

*Rover Pipeline LLC is contesting its valuation with the Ohio Board of Tax Appeals (BTA) which may decrease its valuation and the taxes collected from that valuation.

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)
2022	\$ 19,804,289	\$ 18,747,729	94.66	\$ 629,601
2021	19,550,913	18,540,015	94.83	729,037
2020	17,520,304	17,004,227	97.05	339,376
2019	16,467,215	16,426,072	99.75	296,772
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

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			
\$ 19,377,330	97.84	\$ 558,600	\$ 270,942	\$ 829,542		2.82%	4.28%
19,269,052	98.56	702,775	125,654	828,429		3.59%	4.30%
17,343,603	98.99	451,680	96,092	547,772		2.58%	3.16%
16,722,844	101.55	213,525	82,609	296,134		1.30%	1.77%
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%

HANCOCK COUNTY, OHIO

**TAXABLE SALES BY TYPE
LAST TEN YEARS**

	2022	2021	2020	2019
Sales tax payments	\$ 2,748,548	\$ 2,548,767	\$ 2,210,924	\$ 2,526,695
Direct pay tax return payments	2,690,443	2,620,664	3,106,729	2,417,584
Seller's use tax return payments	3,219,845	2,980,032	2,505,837	2,160,895
Consumer's use tax return payments	374,379	367,849	413,624	577,303
Motor vehicle tax payments	2,284,564	2,115,772	1,786,952	1,798,769
Non-resi motor vehicle tax payments	111,572	101,915	83,362	81,676
Watercraft and outboard motors	36,872	47,414	29,256	22,002
Non-resi watercraft and outboard motors	563	1,664	2,106	637
Department of liquor control	65,794	65,508	60,295	47,774
Sales tax on motor vehicle fuel refunds	533	529	804	1,099
Sales/use tax voluntary payments	4,349	1,553	1,608	3,316
Statewide master numbers	5,775,123	5,588,047	5,280,942	5,347,979
Sales/use tax assessment payments	34,994	71,335	135,455	104,735
Streamlined sales tax payments	613	308	217	188
Streamlined sales - intrastate	345,174	309,200	227,338	104,867
Streamlined sales - interstate	174,336	130,967	82,527	30,607
Use Tax Amnesty Payments	1,480	1,553	2,049	3,357
Managed audit sales tax payments	85,114	180,352	19,675	15,813
Transient sales	682,817	924,040	832,608	1,014,529
Certified assessments	47,652	46,689	30,712	57,858
Adjustments to Prior Allocations	-	-	-	-
Administrative rotary fund fee	-	(176,332)	(160,652)	(160,751)
Sales/use tax refunds approved	-	(61,044)	(747,831)	(242,635)
Total	\$ 18,684,765	\$ 17,866,782	\$ 15,904,537	\$ 15,914,297
Sales tax rate	1.00%	1.00%	1.00%	1.00%

Source: Ohio Department of Taxation.

Notes:

This information is provided on cash-basis.

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.

	2018	2017	2016	2015	2014	2013
\$	2,358,548	\$ 2,233,416	\$ 2,259,065	\$ 2,132,232	\$ 2,533,100	\$ 2,994,233
	2,164,692	2,317,789	2,306,473	2,102,359	1,641,929	1,658,278
	1,689,127	1,454,601	1,595,425	1,565,473	1,208,063	966,132
	512,376	573,439	518,298	384,074	399,780	297,197
	1,734,796	1,662,182	1,585,901	1,561,799	1,492,875	1,482,137
	69,745	52,636	36,948	46,133	31,020	n/a
	24,331	23,905	25,552	19,015	15,373	14,561
	192	552	301	297	244	n/a
	43,179	42,427	41,038	36,201	32,453	29,995
	1,063	880	1,306	1,523	1,497	1,120
	5,316	5,711	48,791	32,432	30,760	32,710
	5,491,249	5,469,632	5,442,882	5,281,718	5,151,541	5,096,466
	412,267	72,315	32,362	73,266	47,025	49,205
	2	1	-	-	5,442	9,566
	11,872	17,740	107	7,991	n/a	n/a
	13,791	12,197	8,225	9,075	462	n/a
	8,433	3,470	5	11	1,967	9,477
	19,086	11,570	81,903	57,860	19,618	n/a
	1,091,641	1,099,587	1,057,328	1,035,199	500,317	n/a
	51,857	83,079	42,102	48,461	2,463	n/a
	(17)	(32)	(275)	(1,007)	(3,638)	(1,960)
	(155,867)	(150,790)	(149,775)	(143,547)	(130,121)	(125,870)
	(116,849)	(58,359)	(109,259)	(39,401)	(100,197)	(52,146)
\$	15,430,829	\$ 14,927,948	\$ 14,824,703	\$ 14,211,164	\$ 12,881,973	\$ 12,461,101
	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

HANCOCK COUNTY, OHIO

RATIOS OF OUSTANDING DEBT BY TYPE
LAST TEN YEARS

Year	Governmental Activities				
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	Leases Payable	Other Loans/Notes
2022	\$ 5,653,560	\$ 107,743	\$ -	\$ 190,444	\$ 21,670
2021	7,362,172	159,112	-	118,437	31,153
2020	9,035,761	240,481	-	39,878	39,878
2019	10,649,350	327,218	-	47,906	47,906
2018	5,357,939	413,957	-	55,293	55,293
2017	5,823,870	495,696	38,339	304,389	304,389
2016	6,348,474	618,680	74,595	543,853	543,853
2015	7,383,542	1,230,213	108,885	774,380	774,380
2014	8,190,952	1,408,264	141,317	996,163	996,163
2013	8,968,362	1,586,315	171,992	1,209,545	1,209,545

Source: Hancock County Auditor.

Note: See page 272 for information on population and personal income.

Business-type Activities					
General Obligation Bonds	OPWC Loans	Leases Payable	Total Primary Government	Per Capita	Percentage of Personal Income
\$ 1,109,634	\$ 435,057	\$ 49,319	\$ 7,567,427	\$101	0.17%
1,281,817	468,116	107,167	9,420,807	125	0.23%
1,448,999	501,175	501,175	11,306,172	149	0.29%
1,616,182	517,705	517,705	13,206,267	174	0.34%
2,229,012	550,764	550,764	8,662,258	114	0.25%
2,826,739	237,837	237,837	10,031,259	132	0.30%
3,472,674	254,825	254,825	11,857,178	156	0.32%
4,105,442	271,813	271,813	14,648,655	196	0.45%
4,712,828	288,801	288,801	16,734,488	221	0.51%
5,305,215	305,789	305,789	18,756,763	248	0.60%

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN
LAST TEN YEARS

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Voted debt limitation (1)	\$ 53,454,224	\$ 52,923,163	\$ 52,026,715	\$ 47,761,261
Total net debt applicable to limit	<u>5,515,000</u>	<u>7,190,000</u>	<u>11,490,000</u>	<u>370,000</u>
Total voted legal debt margin (Debt limitation minus debt)	<u>\$ 47,939,224</u>	<u>\$ 45,733,163</u>	<u>\$ 40,536,715</u>	<u>\$ 47,391,261</u>
Legal debt margin as a percentage of the debt limit (voted)	89.68%	86.41%	77.92%	99.23%
Unvoted debt limitation	<u>\$ 21,981,690</u>	<u>\$ 21,769,265</u>	<u>\$ 21,410,686</u>	<u>\$ 19,704,505</u>
Total unvoted legal debt margin	<u>\$ 16,466,690</u>	<u>\$ 14,579,265</u>	<u>\$ 9,920,686</u>	<u>\$ 19,334,505</u>
Legal debt margin as a percentage of the debt limit (unvoted)	74.91%	66.97%	46.34%	98.12%

Legal Debt Margin Calculation for 2022:

Assessed value	\$ 2,198,168,950
Debt limitation:	
3% of first \$100,000,000	3,000,000
1.5% of next \$200,000,000	3,000,000
2.5% of excess over \$300,000,000	<u>47,454,224</u>
Voted debt limitation (1)	<u>\$ 53,454,224</u>
Debt applicable to limit:	
Governmental activities general obligation bonds	\$ 5,515,000
Total net debt applicable to limit	<u>5,515,000</u>
Total voted legal debt margin	<u>\$ 47,939,224</u>
Unvoted debt limit	\$ 21,981,690
Total net debt applicable to limit	<u>5,515,000</u>
Total unvoted legal debt margin	<u>\$ 16,466,690</u>

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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 46,631,902	\$ 46,216,760	\$ 42,813,500	\$ 41,867,664	\$41,543,337	\$ 38,440,048
465,000	555,000	645,000	725,000	805,000	885,000
<u>\$ 46,166,902</u>	<u>\$ 45,661,760</u>	<u>\$ 42,168,500</u>	<u>\$ 41,142,664</u>	<u>\$ 40,738,337</u>	<u>\$ 37,555,048</u>
99.00%	98.80%	98.49%	98.27%	98.06%	97.70%
\$ 19,252,761	\$ 19,086,704	\$ 17,725,400	\$ 17,347,066	\$17,217,335	\$ 15,976,019
<u>\$ 18,787,761</u>	<u>\$ 18,531,704</u>	<u>\$ 17,080,400</u>	<u>\$ 16,622,066</u>	<u>\$ 16,412,335</u>	<u>\$ 15,091,019</u>
97.58%	97.09%	96.36%	95.82%	95.32%	94.46%

HANCOCK COUNTY, OHIO

**RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS**

Year	General Bonded Debt Outstanding	Less: Resources that are Restricted to Debt Service	Net General Bonded Debt Outstanding	Percentage of Estimated Actual Value of Property	Per Capita
2022	\$ 6,763,194	\$ 1,898,639	\$ 4,864,555	0.08%	\$ 64.91
2021	8,643,989	1,674,934	6,969,055	0.12%	92.29
2020	10,484,760	1,304,553	9,180,207	0.16%	121.36
2019	12,265,532	979,666	11,285,866	0.21%	148.92
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

Source: Hancock County Auditor.

Notes:

See the Assessed and Estimated Actual Value of Taxable Property table for information on estimated actual taxable value.

See the Demographic and Economic Statistics table 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	
2022	\$ 42,047	\$ 50,000	\$ 3,231	\$ 53,231	0.79
2021	137,956	80,000	4,832	84,832	1.63
2020	212,908	241,526	6,631	248,157	0.86
2019	311,336	147,324	8,431	155,755	2.00
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

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>
2022	74,948	\$4,402,138	\$58,736	2.7%
2021	75,509	4,106,632	54,386	3.4%
2020	75,646	3,915,588	51,762	4.7%
2019	75,783	3,912,146	51,623	3.4%
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%

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

HANCOCK COUNTY, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	2022			2013		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Blanchard Valley Health Association	2,829	1	6.42%	1,282	4	3.42%
Marathon Petroleum Company LLC	2,200	2	4.99%	1,565	3	4.17%
Whirlpool Corporation	2,085	3	4.73%	1,670	2	4.45%
The Goodyear Tire & Rubber Co. (formerly Cooper Tire & Rubber Company)	1,502	4	3.41%	2,040	1	5.44%
Findlay City School District	777	5	1.76%	859	6	2.29%
The University of Findlay	756	6	1.72%			
Lowes Home Centers, Inc.	573	7	1.30%	600	8	1.60%
Kohls Distribution Center	489	8	1.11%	450	10	1.20%
Hancock County	488	9	1.11%			
McLane	441	10	1.00%			
Consolidated Biscuit Co				1,100	5	2.93%
Nissin Brakes (dba Findlex Corporation)				670	7	1.79%
The University of Findlay				542	9	1.45%
Total principal employers	12,140		27.55%	10,778		28.74%
Total County employed	44,064			37,500		

Source: Labor Market Information Website.

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HANCOCK COUNTY, OHIO

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN YEARS

<u>Function/Program</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General government										
Legislative and executive	61	68	65	70	70	73	70	63	63	63
Judicial	60	56	55	58	54	53	50	50	48	48
Public safety										
Enforcement	55	56	55	56	56	58	58	54	57	58
Jail operation	40	44	44	43	44	42	43	42	42	41
Other public safety	15	15	13	14	14	9	8	9	5	6
Public works	37	39	35	36	35	37	43	46	47	43
Health										
Mental Retardation and Developmental Disabilities	52	51	47	51	55	50	50	42	86	124
Other health	25	28	25	25	25	28	25	12	15	13
Human services										
Child Support Enforcement Agency	14	13	11	12	12	14	13	13	13	13
Job and Family Services	55	63	55	63	58	58	58	59	59	56
Other human services	8	9	11	12	12	6	15	13	12	7
Economic development and assistance	2	6	5	6	6	6	7	6	6	3
Other	31	37	34	39	39	44	36	34	39	53
Total	<u>455</u>	<u>485</u>	<u>455</u>	<u>485</u>	<u>480</u>	<u>478</u>	<u>476</u>	<u>443</u>	<u>492</u>	<u>528</u>

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	2022	2021	2020	2019	2018	2017
Legislative/executive						
Auditor						
Number of non-exempt conveyances	1,788	2,082	1,829	1,882	1,719	1,711
Number of exempt conveyances	1,194	1,257	1,160	1,190	1,113	1,155
Number of real estate transfers	2,982	3,339	2,989	3,072	1,719	2,866
Number of auditor's warrants issued	14,400	13,296	16,158	17,662	15,255	16,902
Number of electronic fund transfers (ETFs)	2,253	2,264	2,234	2,254	4,503	6,394
Board of elections						
Number of registered voters	51,497	51,305	51,741	49,384	51,652	50,920
Number of voters last general election	27,641	12,678	39,066	11,377	28,691	15,752
Percent of registered voters voting	53.67%	24.71%	75.50%	23.04%	55.55%	30.93%
Recorder						
Number of deeds filed	3,464	3,968	3,494	4,384	3,371	3,337
Number of mortgages filed	3,056	4,622	4,702	4,416	2,966	3,202
Judicial						
Common pleas court						
Number of civil cases filed	316	215	270	356	476	437
Number of criminal cases filed	558	516	381	525	518	408
Number of domestic cases filed	847	775	776	828	682	588
Juvenile court						
Number of civil cases filed	549	546	510	732	719	641
Number of criminal cases filed	496	502	472	630	607	537
Number of adjudged delinquent cases filed	153	137	178	163	175	143
Number of days in Wood County detention facility	1,882	1,488	1,406	2,021	2,241	2,102
Public safety						
Jail operation						
Justice center						
Average daily count	77	79	84	129	122	118
Prisoners booked	1,243	1,714	1,561	2,663	2,959	2,583
Prisoners released	1,245	1,713	1,596	2,654	2,957	2,542
Out-of-County bed days used	0	0	2,640	9,524	8,261	6,759
Enforcement						
Accidents reported	686	637	766	768	732	902
Incidents reported	5,624	4,847	3,012	3,745	3,611	4,113
Citations issued	1,687	1,089	1,416	1,429	1,594	2,023
Papers served	1,757	1,783	1,436	1,829	1,919	1,747
Telephone calls	43,491	46,299	44,280	44,480	n/a	n/a
Transport hours	1,942	587	714	819	841	1,413
Court security hours	4,965	4,082	4,561	4,945	5,090	2,671
Public works						
Engineer						
Roads resurfaced	32	45	51	37	31	23
Bridges replaced/rehabbed	4	4	0	1	3	3
Culverts built	0	0	0	0	0	0

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
1,693	1,722	1,640	1,644
1,162	1,310	1,285	1,311
2,855	3,032	2,925	2,955
16,559	16,067	16,716	16,038
4,845	4,649	5,026	n/a
50,540	48,714	50,296	49,518
36,571	22,888	20,108	7,554
72.36%	46.98%	39.98%	15.26%
3,314	3,471	3,327	3,335
3,363	3,257	2,990	4,126
457	533	631	652
355	351	308	291
406	413	428	448
595	628	685	785
692	809	732	706
243	266	270	267
2,631	2,558	1,894	1,797
101	101	91	92
2,315	2,356	2,199	2,148
2,325	2,339	2,203	2,146
2,225	162	0	0
886	868	876	878
3,644	2,927	2,852	3,466
2,174	1,964	1,935	2,259
1,455	1,437	1,704	1,826
n/a	n/a	194,753	214,363
839	788	717	804
2,732	2,829	2,657	2,588
15	20	14	8
3	1	3	3
0	1	1	0

(Continued)

HANCOCK COUNTY, OHIO

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

Function/Program	2022	2021	2020	2019	2018	2017
Health						
Dog and kennel						
Number of dog licenses sold	12,391	12,309	12,917	12,878	12,942	12,366
Number of kennel licenses sold	24	25	23	22	23	19
Board of Developmental Disabilities						
Students enrolled at Blanchard Valley School						
Early intervention program	185	180	162	290	291	195
Preschool	65	73	44	48	48	45
School age	250	260	11	16	18	22
Consumers employed at Blanchard Valley Industries (1)	0	0	0	0	0	0
Business-type activity						
Landfill						
Tonnage per year						
In County	124,067	122,497	120,347	247,014	135,412	115,342
Out of County	26,722	27,292	28,201	29,215	30,762	29,871

Sources: Various County Departments.

Notes:

(1) Blanchard Valley Industries was privatized during beginning in 2017.

N/A indicates the information was not available.

<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
11,641	12,618	12,213	13,432
11	24	28	36
170	169	113	119
40	38	45	47
22	21	22	26
110	143	141	135
105,296	104,316	100,784	95,178
26,894	23,515	21,791	24,147

HANCOCK COUNTY, OHIO

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

Function/Program	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Public safety										
Sheriff										
Number of vehicles	50	49	49	48	47	44	45	61	55	52
Public works										
Engineer										
Roads (miles)	366	366	366	366	358	352	362	363	363	363
Bridges	372	372	374	374	374	374	375	380	380	380
Culverts	985	985	985	985	985	985	985	980	980	980

Source: Hancock County Engineer's Annual Report.