

HANCOCK COUNTY, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDING
DECEMBER 31, 2017



Charity A. Rauschenberg, CPA
Hancock County Auditor

HANCOCK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended
December 31, 2017



Charity A. Rauschenberg, CPA
Hancock County Auditor

Prepared by the Hancock County Auditor's Office

INTRODUCTORY SECTION

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HANCOCK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017

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Hancock County

AUDITOR



Charity A. Rauschenberg

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June 27, 2018

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

As Auditor of Hancock County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2017. This report conforms to accounting principles generally accepted in the United States of America (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

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

Included in this report, at the front of the financial section, is an unmodified opinion on Hancock County's financial statements for the year ended December 31, 2017, rendered by Julian & Grube, Inc. This Independent Auditor's Report, found on page one of the Financial Section, provides assurance that the financial statements are free of material misstatements.

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

Profile of Hancock County

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

The County's 2017 census population of 75,754 placed it as the 35th most populous of the State's eighty-eight counties. The City of Findlay (the "City"), which is the County seat, has an estimated 2017 population of 41,422 and is the largest municipality in the County. In addition to the City, there is a portion of one other city, eleven villages or portions of villages, and seventeen townships located within the County.

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

	Percent of Assessed Valuation for Real Property
Residential	62.19%
Commercial/Industrial	18.43
Public Utility	0.05
Governmental (including parks) and Other Tax Exempt	(a)
Agricultural	19.33

(a) Exempt from property taxation.

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

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

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

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

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

The County is directly served by Blanchard Valley Regional Health Center, a one hundred fifty bed acute-care hospital located in the City, and one of the largest general hospitals in northwest Ohio. Blanchard Valley Health System is one of the largest employers in the area with 2,700+ 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 4,883 full- and part-time students. Owens Community College have campuses located in the County and account for enrollment of 1,126 students. Within commuting distance to the County are numerous public and private two-year and four-year colleges and universities, including Bowling Green State University, University of Toledo, James A. Rhodes State College, The Ohio State University-Lima Branch, Tiffin University, Ohio Northern University, Bluffton College, Heidelberg College, and University of Northwestern Ohio.

The Findlay Area Arts Partnership coordinates the activities of 14 member organizations in the fields of theater, art, music, and literature. It brings The Toledo Symphony and other nonresident artists, poets, writers, and dancers into area schools and annually sponsors the Findlay Art Walk in downtown Findlay.

New in the community is the Marathon Center for the Performing Arts (MCPA). It 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-Hancock County Public Library serves the County with the main library, two branches, and a bookmobile. Its collection includes well over 200,000 catalogued items. The Hancock Historical Center preserves the history of the area.

Major railroads serving the County include Conrail, Norfolk, and Southern. One interstate highway, and 12 State and U.S. highways that serve the County enable trucking companies to provide motor freight carrier service between the County and various points throughout the United States. In addition, the County constructed a connector road between the Tall Timbers International Industrial Park and I-75. This road serves as the first leg of a by-pass around the City and opened approximately 500 acres of land to development.

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

The County has only those powers conferred upon it by Ohio statutes. The County is governed by a three member Board of County Commissioners. The Commissioners serve as the taxing authority, the contracting body, and the chief administrators of public services for the County. The Commissioners adopt the annual operating budget and prepare the annual appropriation resolution for expenditures of all County funds.

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

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

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

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

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

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

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

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

Local Economy

Hancock County is home to many large, global companies such as Marathon Petroleum Corporation and Whirlpool Corporation. In 2017, the community continued to expand the industrial job market as well as fashion retailers, local restaurants, human resources and management, and retail automotive dealers. This influx of expanding/new business represents a significant capital investment and job creation in the community.

In 2017, construction began on Campbell Soup Supply Co. new 740,000 square-foot warehouse. Representatives from Campbell soup anticipate the distribution center to open in the summer of 2018 and expects to employ over 200 people. The facility will house various food items in Campbell Soup Supply Company’s Midwest Distribution Center from Texas to Canada.

Blanchard Valley Health System, which started out in 1891 as Findlay’s first hospital, has seen incredible growth over recent years. What started out as Findlay’s first hospital in 1891 has now expanded into a primary hospital campus on South Main Street in Findlay. Additional services offered to the community include the Eastern Woods campus on Findlay’s east side, the Bluffton Hospital campus, and more than a dozen health-related enterprises including retirement communities, ambulance service, and a medical equipment company. Blanchard Valley Health System continues to expand by opening various medical practices in Findlay and surrounding areas.

In 2017, Marathon Petroleum Corporation began construction on a luxurious Hancock Hotel, in downtown Findlay, which opened in the first quarter of 2018 at an estimated cost of \$20 million dollars. The Hancock Hotel features 99 luxurious rooms, including 12 suites, Mancy's Steakhouse, and an elegant 5200 square foot ballroom. The Hancock Hotel will have indoor and outdoor space for weddings and other scheduled events. Mancy's Steakhouse, the first Mancy's out of the Toledo area, opened and features fine dining for guests and community members. The Hancock Hotel featured in downtown Findlay is anticipated to bring more life to an ever-evolving downtown local economy.

In 2017, Whirlpool Corporation's dishwasher plant increased employment by 359 employees to support the expansion well above 2017 estimates. Employment is anticipated to remain stable with the current workforce.

In 2017, Autoliv Nissan Brake Systems began building a \$14 million production facility and warehouse. The 194,400 square-foot building is anticipated to open in the fall of 2018. Autoliv Nissan will move roughly 250 employees to the new facility and anticipates employing up to 500 employees within the first three years of opening.

One Energy, a Findlay based wind Energy Company, completed construction of two 405-foot tall wind turbines for Valfilm in north Findlay. Estimated to be completed in early 2018, the wind turbines will provide approximately 75% of Valfilm's power and will be paid for over the next 20 years. Furthermore, One Energy completed the construction of a \$2.5 million dollar corporate office building and increased employment throughout 2017.

Whitson Properties, owner of Findlay's Holiday Inn Express and Hilton Garden Inn, is currently building new Holiday Inn Express just south of the Hilton Garden Inn. The 112-room hotel is expected to open in the middle of 2018 and will add approximately 40-50 employees. The current Holiday Inn Express will be rebranded to a Baymont Inn & Suites.

Personal incomes in Hancock County increased by \$1.23 billion, or 33 percent over the last ten years. Hancock County is consistently ranked among the top counties in the State for the lowest unemployment rate; it ranked 5th out of 88 counties for 2017. Hancock County averaged 3.4 percent unemployment, remaining under the State average of 5.3 percent.

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

Long-Term Financial Planning

Hancock County management has been committed to maintaining, at a minimum, a year-end cash balance of \$2.5 million in the General Fund. This level of cash balance was achieved for the 2017 year-end, in addition to maintaining a Budget Stabilization fund.

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

The elected officials in the County continue to work together to establish a long-term operating plan. This plan will provide a decision-making tool to assist County officials with management decisions both presently and into the future. However, as with any long-term plan, constant monitoring and assessments must be done to ensure the plan remains viable. As economic and other factors change, Hancock County elected officials understand the need to investigate, plan, and respond in a manner which maintains a high level of services to our community. County officials meet regularly to address operational concerns that have an impact on the budget. In 2017, the Commissioner's imposed a permanent ¼% sales tax for operations. The Board placed an additional ¼% sales tax for 20 years to purchase a new building adjacent to the current jail for additional jail space and administrative offices on the ballot. Separately they put on a renewal to the ¼% sales tax for 10 years for Flood Mitigation within the County. Voters turned down both measures in November of 2017. Without the renewal of the ¼% sale tax a ¼% will fall off at the end of 2018 for the Flood Mitigation efforts. Although the sales tax did not pass for the additional ¼%, the Commissioner's decided it was necessary to commence the renovations to the current County jail using a note to finance the project.

Relevant Financial Policies

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

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

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

Major Initiatives

Flooding isn't an isolated problem; it can affect farmers, homeowners, and business owners alike; Hancock County is committed to finding a solution. In 2017, an engineering firm made recommendations for a benching project and table the diversion channel recommendation by the U.S. Army Corps of Engineers. The Maumee Watershed Conservancy District has agreed to proceed with Phase I of a flood reduction measure with a benching project to occur through the City of Findlay. The project is getting underway in 2018 with bids expected to be approximately \$12.1 million dollars, which is less than anticipated in prior years. Over a hundred structures and dead trees have been removed along the river in anticipation of the benching project. Benching involves digging into the banks along the river and will extent up to 450 feet wide at the widest point. The benching project will cover roughly 3500 feet along the river in between Broad Ave. and North Cory Street within the City limits. Phase I of the flood reduction measure is anticipated to reduce the flooding by one foot on Main Street in Findlay during a 100-year flood. A ¼% of the County sales tax has been placed into a capital fund for nine years and will be the revenue source of funding Phase I. The Flood Mitigation sales tax of ¼% will no longer be collected after 2018, but has sufficient funds for Phase I. In addition to the overall flood-control plan, removal of existing log jams and maintenance of the river was contracted in 2017 and paid with Flood Mitigation funds.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hancock County for its comprehensive annual financial report for the year ended December 31, 2016. The Certificate of Achievement is a prestigious national award received for conformance with the highest standards for preparation of state and local government financial reports.

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

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

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

Respectfully submitted,

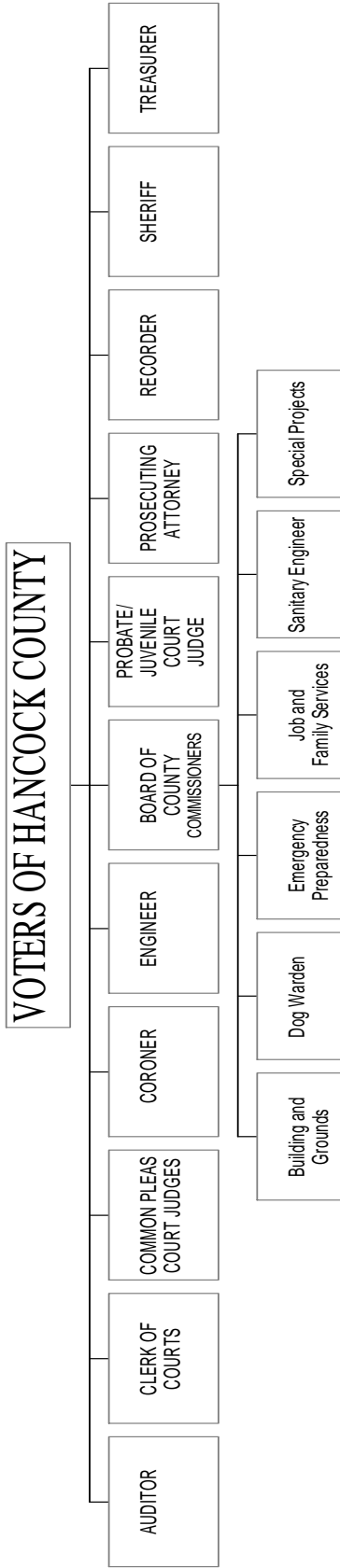


Charity A. Rauschenberg, CPA
Hancock County Auditor

HANCOCK COUNTY, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2017

COMMISSIONERS	Brian J. Robertson Timothy K. Bechtol Mark D. Gazarek
AUDITOR	Charity A. Rauschenberg, CPA
CORONER	Dr. Mark R. Fox
ENGINEER	Christopher O. Long, P.E., P.S.
PROSECUTING ATTORNEY	Phillip A. Riegler
RECORDER	Tracy Coldren
SHERIFF	Michael E. Heldman
TREASURER	J. Steve Welton
CLERK OF COURTS	Cathy Prosser-Wilcox
COMMON PLEAS COURT JUDGES	Jonathan P. Starn Reginald J. Routson
PROBATE/JUVENILE COURT JUDGE	Kristen K. Johnson

HANCOCK COUNTY GOVERNMENT ORGANIZATIONAL CHART



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

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



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
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Presented to

**Hannock County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

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Julian & Grube, Inc.

Serving Ohio Local Governments

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

Independent Auditor's Report

Hancock County
300 South Main Street
Findlay, Ohio 45840

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise Hancock County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of Hancock Community Housing, Inc., Hancock County's discretely presented component unit, which represents 100%, 100%, and 100%, respectively, of the assets, net position, and revenues, of the discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for Hancock Community Housing, Inc., is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to Hancock County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of Hancock County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

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

Independent Auditor's Report
Hancock County

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of December 31, 2017, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund and Major Special Revenue Fund: Board of Developmental Disabilities Fund, thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Independent Auditor's Report
Hancock County

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2018, on our consideration of Hancock County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hancock County's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Julian & Grube, Inc." The signature is written in black ink and is positioned above the printed name of the firm.

Julian & Grube, Inc.
June 27, 2018

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HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017 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, 2017. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Using This Annual Report

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

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

County-Wide Financial Statements

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

The statement of net position presents information on all of the County's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference reported as net position. The statement of activities presents information showing how the County's net position changed during 2017. 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, 2017 UNAUDITED

Fund Financial Statements

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

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

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

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

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

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

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

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

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, 2017
UNAUDITED

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position at December 31, 2017 and December 31, 2016.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2017	2016	2017	2016	2017	2016
<u>Assets</u>						
Current assets	\$ 79,252,514	\$ 77,598,376	\$ 14,240,216	\$ 13,058,131	\$ 93,492,730	\$ 90,656,507
Capital assets, net	<u>113,712,598</u>	<u>110,089,123</u>	<u>10,522,794</u>	<u>10,295,542</u>	<u>124,235,392</u>	<u>120,384,665</u>
Total assets	<u>192,965,112</u>	<u>187,687,499</u>	<u>24,763,010</u>	<u>23,353,673</u>	<u>217,728,122</u>	<u>211,041,172</u>
<u>Deferred outflows of resources</u>						
Unamortized deferred charges	103,586	119,167	23,716	27,145	127,302	146,312
Pension	<u>12,977,773</u>	<u>9,363,199</u>	<u>554,454</u>	<u>487,428</u>	<u>13,532,227</u>	<u>9,850,627</u>
Total deferred outflows of resources	<u>13,081,359</u>	<u>9,482,366</u>	<u>578,170</u>	<u>514,573</u>	<u>13,659,529</u>	<u>9,996,939</u>
<u>Liabilities</u>						
Current liabilities	4,160,506	4,286,587	191,467	190,915	4,351,973	4,477,502
Long-term liabilities:						
Due within one year	1,975,349	2,071,085	614,346	700,755	2,589,695	2,771,840
Net pension liability	33,143,792	24,892,478	1,444,960	1,266,364	34,588,752	26,158,842
Other amounts	<u>7,369,824</u>	<u>7,993,591</u>	<u>9,092,676</u>	<u>9,304,549</u>	<u>16,462,500</u>	<u>17,298,140</u>
Total liabilities	<u>46,649,471</u>	<u>39,243,741</u>	<u>11,343,449</u>	<u>11,462,583</u>	<u>57,992,920</u>	<u>50,706,324</u>
<u>Deferred inflows of resources</u>						
Property taxes and PILOTs	12,482,135	10,991,413	-	-	12,482,135	10,991,413
Unamortized deferred gain	-	-	16,091	17,879	16,091	17,879
Pension	<u>465,644</u>	<u>842,915</u>	<u>103,293</u>	<u>41,708</u>	<u>568,937</u>	<u>884,623</u>
Total deferred inflows of resources	<u>12,947,779</u>	<u>11,834,328</u>	<u>119,384</u>	<u>59,587</u>	<u>13,067,163</u>	<u>11,893,915</u>
<u>Net Position</u>						
Net investment in capital assets	106,701,963	103,205,827	7,465,843	6,577,309	114,167,806	109,783,136
Restricted	23,806,973	26,437,202	2,952,705	2,860,168	26,759,678	29,297,370
Unrestricted	<u>15,940,285</u>	<u>16,448,767</u>	<u>3,459,799</u>	<u>2,908,599</u>	<u>19,400,084</u>	<u>19,357,366</u>
Total net position	<u>\$ 146,449,221</u>	<u>\$ 146,091,796</u>	<u>\$ 13,878,347</u>	<u>\$ 12,346,076</u>	<u>\$ 160,327,568</u>	<u>\$ 158,437,872</u>

During a previous year, the County adopted Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27" and GASB Statement 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68" which significantly revises accounting for pension costs and liabilities. 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 the net pension liability to the reported net position and subtracting deferred outflows related to pension.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017 UNAUDITED

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

Under the standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

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

GASB notes that pension 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. GASB noted that the unfunded portion of this pension 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 this liability. 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 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 pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *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 pension system is responsible for the administration of the plan.

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. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability, 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 pension 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 is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

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

Current and other assets for governmental activities increased approximately \$1.6 million from the previous year. The largest increases were in the areas of real estate and other taxes receivable and due from other governments. Real estate and other taxes receivable increased due to a new tax levy for agency on aging that was assessed in 2017 and will begin collections in 2018. Capital assets increased roughly \$3.6 million due to the completion of Osborne Bridge and the Kan Du Studio for differently abled adult artists. Other liabilities in the governmental activities decreased due to a decrease in bond anticipation notes outstanding that was countered by an increase in contracts payable. Long-term liabilities increased due to an increase in the net pension liability at year-end.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2017
UNAUDITED

The current and other assets of the business-type activities increased approximately \$1.2 million due primarily to an increase in equity in pooled cash and investments in the sanitary landfill activities and an increase restricted assets related to the landfill that held for closure costs. Capital assets of the business-type activities primarily increased because of new equipment purchased for the County landfill.

Table 2 shows the changes in net position for 2017 and 2016.

Table 2
Changes in Net Position

	Governmental Activities 2017	Governmental Activities 2016	Business-type Activities 2017	Business-type Activities 2016	2017 Total	2016 Total
Revenues						
Program revenues:						
Charges for services and sales	\$ 10,106,397	\$ 9,360,974	\$ 5,781,126	\$ 5,246,964	\$ 15,887,523	\$ 14,607,938
Operating grants and contributions	19,469,178	20,391,236	-	-	19,469,178	20,391,236
Capital grants and contributions	<u>2,464,251</u>	<u>785,421</u>	-	-	<u>2,464,251</u>	<u>785,421</u>
Total program revenues	<u>32,039,826</u>	<u>30,537,631</u>	<u>5,781,126</u>	<u>5,246,964</u>	<u>37,820,952</u>	<u>35,784,595</u>
General revenues:						
Property taxes	11,376,493	11,023,457	-	-	11,376,493	11,023,457
Payment in lieu of taxes	229,873	383,747	-	-	229,873	383,747
Sales tax	14,714,421	14,908,400	-	-	14,714,421	14,908,400
Unrestricted grants	3,000,654	2,229,120	-	-	3,000,654	2,229,120
Investment earnings	520,882	372,597	117,283	154,953	638,165	527,550
Other	<u>129,487</u>	<u>-</u>	<u>376,134</u>	<u>747,149</u>	<u>505,621</u>	<u>747,149</u>
Total general revenues	<u>29,971,810</u>	<u>28,917,321</u>	<u>493,417</u>	<u>902,102</u>	<u>30,465,227</u>	<u>29,819,423</u>
Total revenues	<u>62,011,636</u>	<u>59,454,952</u>	<u>6,274,543</u>	<u>6,149,066</u>	<u>68,286,179</u>	<u>65,604,018</u>
Expenses						
Program Expenses:						
General government						
Legislative and executive	9,443,048	7,394,995	-	-	9,443,048	7,394,995
Judicial	5,510,128	4,422,980	-	-	5,510,128	4,422,980
Public safety	11,726,027	10,171,828	-	-	11,726,027	10,171,828
Public works	6,793,195	7,938,936	-	-	6,793,195	7,938,936
Health	14,605,828	15,759,703	-	-	14,605,828	15,759,703
Human services	10,108,308	8,577,667	-	-	10,108,308	8,577,667
Conservation and recreation	2,376,144	2,792,549	-	-	2,376,144	2,792,549
Economic development	852,625	502,509	-	-	852,625	502,509
Interest and fiscal charges	238,908	489,536	-	-	238,908	489,536
Sanitary landfill	-	-	4,415,448	4,949,029	4,415,448	4,949,029
Agricultural service center	-	-	206,743	168,394	206,743	168,394
BMV one-stop	<u>-</u>	<u>-</u>	<u>120,081</u>	<u>113,594</u>	<u>120,081</u>	<u>113,594</u>
Total expenses	<u>61,654,211</u>	<u>58,050,703</u>	<u>4,742,272</u>	<u>5,231,017</u>	<u>66,396,483</u>	<u>63,281,720</u>
Change in net position	357,425	1,404,249	1,532,271	918,049	1,889,696	2,322,298
Net position at beginning of year						
	<u>146,091,796</u>	<u>144,687,547</u>	<u>12,346,076</u>	<u>11,428,027</u>	<u>158,437,872</u>	<u>303,125,419</u>
Net position at end of year	<u>\$ 146,449,221</u>	<u>\$ 146,091,796</u>	<u>\$ 13,878,347</u>	<u>\$ 12,346,076</u>	<u>\$ 160,327,568</u>	<u>\$ 158,437,872</u>

The increase in charges for services can mainly be attributed to an increase in the sheriff's office charges for services related to jail diversion, E-911 services, Emergency Management Agency and concealed handgun licenses and mapping and conveyance fees. The operating grants and contributions decreased due to lower grant revenue received for the job and family services and the board of developmental disabilities programs. The increase in capital grants and contributions is primarily the result of an increase in grants received from the Ohio Department of Transportation related to the Osborne Bridge project.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2017
UNAUDITED

General revenues increased by about \$1.1 million in 2017. The most significant increase was in the area of unrestricted grants. This increased due to additional funding from the State of Ohio to replace lost sales tax revenue from Medicaid providers.

Many expense categories increased from prior year due primarily to wage and benefit increases and an increase in pension expense. Overall expenses increased approximately \$3.6 million. Health services decreased due to privatization of services previously provided by the County Board of Developmental Disabilities. Funding is provided directly to the non-profits provided the services instead of through the County.

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

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>2017</u>	Net Cost of Services <u>2017</u>	Total Cost of Services <u>2016</u>	Net Cost of Services <u>2016</u>
Program Expenses:				
General government				
Legislative and executive	\$ 9,443,048	\$ 5,497,869	\$ 7,394,995	\$ 3,404,304
Judicial	5,510,128	3,081,220	4,422,980	2,190,144
Public safety	11,726,027	9,756,417	10,171,828	8,331,773
Public works	6,793,195	(1,870,257)	7,938,936	1,677,163
Health	14,605,828	8,925,420	15,759,703	7,894,143
Human services	10,108,308	2,080,219	8,577,667	1,330,344
Conservation and recreation	2,376,144	2,083,336	2,792,549	2,777,549
Economic development	852,625	(178,747)	502,509	(581,884)
Interest and fiscal charges	<u>238,908</u>	<u>238,908</u>	<u>489,536</u>	<u>489,536</u>
Total	<u>\$ 61,654,211</u>	<u>\$ 29,614,385</u>	<u>\$ 58,050,703</u>	<u>\$ 27,513,072</u>

Charges for services provided for 38.04% 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 33.79% of the costs of the judicial program. This program represents costs associated with the administration of the County's court system including the Common Pleas, Probate, and Juvenile courts.

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

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

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017 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 Flood Mitigation fund.

The General Fund is the primary operating fund of the County. At the end of 2017, unassigned fund balance was \$4,585,526 while total fund balance was \$8,647,372. During 2017, the County's General Fund increased \$894,000 due primarily to an increase in intergovernmental revenue related to Medicaid sales tax transition funding from the State of Ohio and defense of indigents funding.

The Board of Developmental Disabilities Fund showed a decrease in fund balance in 2017. Revenues and expenditures both decreased due to the privatizing of costs that were previously provided by the County but the main reason for the decrease related to the transferring out of \$1.3 million to fund capital projects.

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

Business-Type Activities Financial Analysis

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

The change in net position for the Sanitary Landfill Fund was mainly the result of operating revenues exceeding operating expenses. Due to revenues exceeding operating expenses in 2017, the County plans to begin construction in the landfill in 2018 with the excess revenue.

Budgetary Highlights

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

For the General Fund, the revenue and other financing sources increased from the original budget to the final budget by only \$147,000. This increase was the result of better property tax collection estimates throughout the year and an increase in intergovernmental revenue estimates. Actual receipts and other financing sources increased about \$2.8 million from the final budget. This increase was primarily the result of increases in sales taxes, charges for services and advances to be repaid which are not required to be budgeted by the County.

Appropriation changes from the original budget to the final budget were roughly \$4.4 million higher due to a large increase in transfers out of the increase in sales tax committed for flood mitigation. Actual expenditures and other financing uses were approximately \$600,000 less than the final budget. While all expenditure line items showed positive variances, advances out increased \$418,822 since the County is not required to budget these amounts. The most significant changes in the expenditures were in the areas of legislative and executive, judicial and human services. In legislative and executive, the most significant decreases from final budget to actual were in board of elections and building and ground maintenance. Contractual services decreased due to conservative budgeting. In judicial, common pleas showed the most significant unused appropriation decrease. Human services showed a large decrease due to conservative spending in soldier's relief and veteran's services.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2017 UNAUDITED

Capital Assets and Debt Administration

Capital Assets - The County's capital assets for governmental and business-type activities as of December 31, 2017, were \$113,712,598 and \$10,522,794, respectively, (net of accumulated depreciation). This investment in capital assets includes land, easements, buildings, improvements other than buildings, equipment, vehicles, and infrastructure.

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

Debt - At December 31, 2017, the County had total general obligation bonded debt outstanding of \$8,650,609. Of this amount, \$2,826,739 will be repaid from business-type activities. Other outstanding debt included special assessment bonds of \$495,696, OWDA loans of \$38,339, \$304,389 in other loans and OPWC loans of \$237,837.

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, compensated absences and closure/postclosure costs. Notes 19 and 20 to the basic financial statements provide additional information regarding the County's debt.

Current Issues

In 2017, an audit by the Office of Inspector General determined that the State of Ohio did not meet the Federal requirements declaring that taxed Managed Care Organizations (MCOs) be broad-based. The audit stated that the State of Ohio continued to collect tax only on Medicaid for sales and use tax programs. The State of Ohio was granted a waiver to discontinue the tax by a July 1, 2017 deadline. In early 2018, sales and use tax has seen a significant decrease in revenue due to these regulations. The State of Ohio has lessened the burden to entities by creating a MCO sales tax replacement plan, which the County received at the end of 2017 and early 2018. While this has lessened the burden to the County, it is not known if the State MCO sales tax replacement plan will continue to be in the budget going forward.

The County recognized approximately, \$100,238, in additional sales tax revenue on a cash basis. This increase was a net gain from an increase in local sales tax activity offset by the first losses anticipated from the change to non-taxable managed care organizations. The percentage estimated by the State of Ohio for Hancock County sales tax losses was 3%.

In 2017, the Hancock County Commissioners imposed a one-quarter percent sales tax for county operations and placed two additionally separate one-quarter percent sales tax levies before voters. The first was a renewal for the Flood Mitigation for an additional 10 years and the other being a new one quarter percent for 20 years infrastructure surrounding the County's fixed assets, including an additional building for administrative offices and more jail space. Both levies were not passed by voters in November of 2017. In 2018, the Commissioners have decided that the renovations to the Hancock County Justice Center are necessary and financed a short-term note of \$1.5 million to get the project started. In addition, the Commissioners have plans to utilize excess title fees from the Certificate of Title fund and Juvenile/ Probate Court monies to pay for renovations to the 150 year old Juvenile/ Probate Court Building.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2017
UNAUDITED

Requests for Information

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

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**BASIC
FINANCIAL STATEMENTS**

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2017

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Hancock Community Housing, Inc.
Assets:				
Equity in pooled cash and investments	\$ 52,116,943	\$ 4,165,332	\$ 56,282,275	\$ 151,188
Cash with fiscal and escrow agents.	132,188	-	132,188	-
Cash and cash equivalents in segregated accounts.	302,843	1,074,564	1,377,407	-
Investments in segregated accounts	-	8,363,518	8,363,518	-
Receivables:				
Sales taxes.	3,983,916	-	3,983,916	-
Real estate and other taxes	12,540,766	-	12,540,766	-
Accounts.	305,119	534,651	839,770	-
Special assessments	1,196,095	-	1,196,095	-
Accrued interest	152,808	33,484	186,292	-
Payment in lieu of taxes	111,394	-	111,394	-
Loans receivable.	582,576	-	582,576	-
Internal balance	50,305	(50,305)	-	-
Due from other governments.	6,366,784	5,063	6,371,847	-
Materials and supplies inventory.	585,692	40,108	625,800	-
Prepayments	748,214	70,417	818,631	1,926
Net pension asset	76,062	3,384	79,446	-
Due from external parties	809	-	809	-
Capital assets:				
Non-depreciable capital assets	40,243,458	1,763,506	42,006,964	159,854
Depreciable capital assets, net.	73,469,140	8,759,288	82,228,428	564,169
Total capital assets, net.	113,712,598	10,522,794	124,235,392	724,023
Total assets	192,965,112	24,763,010	217,728,122	877,137
Deferred outflows of resources:				
Unamortized deferred loss on debt refunding	103,586	23,716	127,302	-
Pension - OPERS	12,781,665	554,454	13,336,119	-
Pension - STRS	196,108	-	196,108	-
Total deferred outflows of resources	13,081,359	578,170	13,659,529	-

(Continued)

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2017
(CONTINUED)

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Hancock Community Housing, Inc.
Liabilities:				
Accounts payable	\$ 1,457,124	\$ 123,825	\$ 1,580,949	\$ 2,770
Contracts payable	744,863	-	744,863	-
Retainage payable	132,188	-	132,188	-
Accrued wages and benefits payable	685,737	33,216	718,953	-
Due to other governments	312,739	13,788	326,527	-
Due to external parties	-	14,462	14,462	-
Accrued interest payable	21,047	6,176	27,223	-
Claims payable	1,808	-	1,808	-
Notes payable	805,000	-	805,000	-
Unearned revenue	-	-	-	30,923
Long-term liabilities:				
Due within one year	1,975,349	614,346	2,589,695	40,511
Due in more than one year:				
Net pension liability	33,143,792	1,444,960	34,588,752	-
Other amounts	7,369,824	9,092,676	16,462,500	278,287
Total liabilities	46,649,471	11,343,449	57,992,920	352,491
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	12,370,741	-	12,370,741	-
PILOTs levied for the next fiscal year	111,394	-	111,394	-
Unamortized deferred gain on debt refunding	-	16,091	16,091	-
Pension - OPERS	391,969	103,293	495,262	-
Pension - STRS	73,675	-	73,675	-
Total deferred inflows of resources	12,947,779	119,384	13,067,163	-
Net position:				
Net investment in capital assets	106,701,963	7,465,843	114,167,806	405,225
Restricted for:				
Capital projects	515,971	-	515,971	-
Debt service	1,638,564	-	1,638,564	-
Legislative and executive	993,107	-	993,107	-
Judicial	1,200,274	-	1,200,274	-
Public safety	1,310,181	-	1,310,181	-
Public works	3,176,003	-	3,176,003	-
Health	13,480,773	-	13,480,773	-
Human services	198,288	-	198,288	-
Economic development	884,821	-	884,821	-
Conservation and recreation	10	-	10	-
Closure/post closure costs	-	2,952,705	2,952,705	-
Children in custody:				
Expendable	161,981	-	161,981	-
Nonexpendable	247,000	-	247,000	-
Unrestricted	15,940,285	3,459,799	19,400,084	119,421
Total net position	\$ 146,449,221	\$ 13,878,347	\$ 160,327,568	\$ 524,646

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

	<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	\$ 9,443,048	\$ 3,592,009	\$ 353,170	\$ -
Judicial	5,510,128	1,861,749	567,159	-
Public safety	11,726,027	1,638,597	331,013	-
Public works	6,793,195	1,699,468	4,800,292	2,163,692
Health	14,605,828	629,246	5,051,162	-
Human services	10,108,308	313,092	7,707,246	7,751
Conservation and recreation	2,376,144	-	-	292,808
Economic development and assistance	852,625	372,236	659,136	-
Interest and fiscal charges	238,908	-	-	-
Total governmental activities	61,654,211	10,106,397	19,469,178	2,464,251
Business-type activities:				
Sanitary landfill	4,415,448	5,280,344	-	-
Agricultural service center	206,743	247,677	-	-
BMV one-stop	120,081	253,105	-	-
Total business-type activities	4,742,272	5,781,126	-	-
Totals	\$ 66,396,483	\$ 15,887,523	\$ 19,469,178	\$ 2,464,251
Component unit:				
Hancock Community Housing, Inc.	\$ 142,741	\$ 156,614	\$ 98,912	\$ -

General revenues:

Property taxes levied for:

- General fund
- Health - Alcohol, Drug and Mental Health
- Health - Board of Developmental Disabilities
- Human services
- County capital improvements
- Payment in lieu of taxes
- Sales taxes
- Grants and entitlements not restricted
 to specific programs
- Interest and dividends
- Miscellaneous

Total general revenues

Change in net position

Net position at beginning of year (restated)

Net position at end of year

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Hancock Community Housing, Inc.
\$ (5,497,869)	\$ -	\$ (5,497,869)	\$ -
(3,081,220)	-	(3,081,220)	-
(9,756,417)	-	(9,756,417)	-
1,870,257	-	1,870,257	-
(8,925,420)	-	(8,925,420)	-
(2,080,219)	-	(2,080,219)	-
(2,083,336)	-	(2,083,336)	-
178,747	-	178,747	-
(238,908)	-	(238,908)	-
<u>(29,614,385)</u>	<u>-</u>	<u>(29,614,385)</u>	<u>-</u>
-	864,896	864,896	-
-	40,934	40,934	-
<u>-</u>	<u>133,024</u>	<u>133,024</u>	<u>-</u>
-	1,038,854	1,038,854	-
<u>(29,614,385)</u>	<u>1,038,854</u>	<u>(28,575,531)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>112,785</u>
2,375,885	-	2,375,885	-
1,872,165	-	1,872,165	-
6,095,191	-	6,095,191	-
918,934	-	918,934	-
114,318	-	114,318	-
229,873	-	229,873	-
14,714,421	-	14,714,421	-
3,000,654	-	3,000,654	-
520,882	117,283	638,165	-
129,487	376,134	505,621	-
<u>29,971,810</u>	<u>493,417</u>	<u>30,465,227</u>	<u>-</u>
357,425	1,532,271	1,889,696	112,785
<u>146,091,796</u>	<u>12,346,076</u>	<u>158,437,872</u>	<u>411,861</u>
<u>\$ 146,449,221</u>	<u>\$ 13,878,347</u>	<u>\$ 160,327,568</u>	<u>\$ 524,646</u>

HANCOCK COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2017

	<u>General</u>	<u>Board of Developmental Disabilities</u>	<u>Flood Mitigation</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets:					
Equity in pooled cash and investments	\$ 6,880,428	\$ 14,937,013	\$ 18,416,010	\$ 11,868,414	\$ 52,101,865
Cash with escrow agents.	-	-	-	132,188	132,188
Cash and cash equivalents in segregated accounts .	-	-	-	302,843	302,843
Receivables:					
Sales taxes	3,983,916	-	-	-	3,983,916
Real estate and other taxes.	2,424,544	6,259,852	-	3,856,370	12,540,766
Accounts.	274,986	-	-	30,133	305,119
Special assessments	-	-	-	1,196,095	1,196,095
Accrued interest	149,389	-	-	3,419	152,808
Loans	-	-	-	582,576	582,576
Payment in lieu of taxes	-	-	-	111,394	111,394
Interfund loans.	285,228	-	-	-	285,228
Due from other funds	1,597	154,829	-	74,210	230,636
Due from other governments.	1,452,135	494,757	-	4,419,892	6,366,784
Due from external parties	773	-	-	36	809
Prepayments	547,215	43,865	486	156,648	748,214
Materials and supplies inventory.	111,334	226	-	474,132	585,692
Total assets	<u>\$ 16,111,545</u>	<u>\$ 21,890,542</u>	<u>\$ 18,416,496</u>	<u>\$ 23,208,350</u>	<u>\$ 79,626,933</u>
Liabilities:					
Accounts payable.	\$ 235,603	\$ 143,152	\$ 213,085	\$ 865,284	\$ 1,457,124
Contracts payable.	-	-	-	744,863	744,863
Retainage payable	-	-	-	132,188	132,188
Accrued wages and benefits payable	391,110	80,909	800	212,918	685,737
Compensated absences payable	47,573	-	-	-	47,573
Due to other funds	73,951	-	1,365	155,094	230,410
Due to other governments	136,620	52,522	-	123,597	312,739
Interfund loans payable.	-	-	-	236,957	236,957
Notes payable	-	-	-	805,000	805,000
Total liabilities	<u>884,857</u>	<u>276,583</u>	<u>215,250</u>	<u>3,275,901</u>	<u>4,652,591</u>
Deferred inflows of resources:					
Property taxes levied for the next fiscal year. . .	2,390,000	6,180,000	-	3,800,741	12,370,741
Delinquent property tax revenue not available. .	34,544	79,852	-	55,629	170,025
Accrued interest not available	87,774	-	-	-	87,774
Special assessments revenue not available. . . .	-	-	-	1,199,514	1,199,514
Miscellaneous revenue not available.	285,455	-	-	88,480	373,935
PILOTs levied for the next fiscal year	-	-	-	111,394	111,394
Intergovernmental revenue not available	963,027	362,115	-	2,453,724	3,778,866
Sales taxes not available	2,818,516	-	-	-	2,818,516
Total deferred inflows of resources	<u>6,579,316</u>	<u>6,621,967</u>	<u>-</u>	<u>7,709,482</u>	<u>20,910,765</u>
Fund balances:					
Nonspendable	658,549	44,091	486	877,780	1,580,906
Restricted.	-	14,947,901	-	11,105,666	26,053,567
Committed	78,908	-	18,200,760	117,153	18,396,821
Assigned	3,324,389	-	-	920,800	4,245,189
Unassigned (deficit)	4,585,526	-	-	(798,432)	3,787,094
Total fund balances	<u>8,647,372</u>	<u>14,991,992</u>	<u>18,201,246</u>	<u>12,222,967</u>	<u>54,063,577</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 16,111,545</u>	<u>\$ 21,890,542</u>	<u>\$ 18,416,496</u>	<u>\$ 23,208,350</u>	<u>\$ 79,626,933</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2017

Total governmental fund balances	\$	54,063,577
<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.		113,712,598
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.		
Sales taxes receivable	\$ 2,818,516	
Real estate and other taxes receivable	170,025	
Accounts receivable	373,935	
Special assessments receivable	1,199,514	
Accrued interest receivable	87,774	
Due from other governments	3,778,866	
Total		8,428,630
An internal service fund is used by management to charge the costs of workers compensation to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net position.		15,078
On the statement of net position interest is accrued on outstanding bonds and loans payable, whereas in the governmental funds, interest is accrued when due.		(21,047)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.		103,586
Unamortized premiums (discounts) on bond issuances are not recognized in the governmental funds.		(317,224)
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	76,062	
Deferred outflows of resources	12,977,773	
Deferred inflows of resources	(465,644)	
Net pension liability	(33,143,792)	
Total		(20,555,601)
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	(5,517,342)	
Special assessment bonds payable	(485,000)	
OWDA loans	(38,339)	
Guaranteed energy savings performance contract	(242,299)	
ADAMH note	(62,090)	
Compensated absences	(2,635,306)	
Total		(8,980,376)
Net position of governmental activities	\$	<u>146,449,221</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>General</u>	<u>Board of Developmental Disabilities</u>	<u>Flood Mitigation</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:					
Property taxes	\$ 2,408,935	\$ 6,211,238	\$ -	\$ 2,934,380	\$ 11,554,553
Payment in lieu of taxes	-	-	-	229,873	229,873
Permissive motor vehicle license tax	-	-	-	181,749	181,749
Sales taxes.	14,785,614	-	-	-	14,785,614
Special assessments	-	-	-	1,191,800	1,191,800
Charges for services.	4,750,494	14,889	-	2,765,676	7,531,059
Licenses and permits	4,472	-	-	310,193	314,665
Fines and forfeitures	188,205	-	-	191,165	379,370
Intergovernmental.	2,860,921	2,474,253	236,183	17,199,392	22,770,749
Investment income.	476,030	-	-	47,188	523,218
Rental income	258,531	183,541	-	187,393	629,465
Contributions and donations.	-	38,859	-	35,417	74,276
Other	129,487	559,465	56,625	935,989	1,681,566
Total revenues	<u>25,862,689</u>	<u>9,482,245</u>	<u>292,808</u>	<u>26,210,215</u>	<u>61,847,957</u>
Expenditures:					
Current:					
General government:					
Legislative and executive	5,611,229	-	-	2,854,154	8,465,383
Judicial.	4,291,614	-	-	668,702	4,960,316
Public safety	8,652,246	-	-	1,025,186	9,677,432
Public works	133,878	-	-	4,523,819	4,657,697
Health	786,905	8,661,993	-	4,650,534	14,099,432
Human services.	818,854	-	-	8,525,219	9,344,073
Conservation and recreation	407,152	-	-	-	407,152
Economic development and assistance	179,620	-	-	673,005	852,625
Capital outlay	-	-	2,988,007	5,154,577	8,142,584
Debt service:					
Principal retirement.	-	-	-	992,504	992,504
Interest and fiscal charges	-	-	7,929	269,567	277,496
Total expenditures	<u>20,881,498</u>	<u>8,661,993</u>	<u>2,995,936</u>	<u>29,337,267</u>	<u>61,876,694</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>4,981,191</u>	<u>820,252</u>	<u>(2,703,128)</u>	<u>(3,127,052)</u>	<u>(28,737)</u>
Other financing sources (uses):					
Transfers in	-	-	4,160,414	3,007,488	7,167,902
Transfers (out).	(4,087,191)	(1,300,000)	-	(1,780,711)	(7,167,902)
Issuance of OWDA loans	-	-	-	110,031	110,031
Total other financing sources (uses)	<u>(4,087,191)</u>	<u>(1,300,000)</u>	<u>4,160,414</u>	<u>1,336,808</u>	<u>110,031</u>
Net change in fund balances	894,000	(479,748)	1,457,286	(1,790,244)	81,294
Fund balances at beginning of year	<u>7,753,372</u>	<u>15,471,740</u>	<u>16,743,960</u>	<u>14,013,211</u>	<u>53,982,283</u>
Fund balances at end of year	<u>\$ 8,647,372</u>	<u>\$ 14,991,992</u>	<u>\$ 18,201,246</u>	<u>\$ 12,222,967</u>	<u>\$ 54,063,577</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2017

Net change in fund balances - total governmental funds \$ 81,294

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital asset additions	\$ 7,680,135	
Current year depreciation	<u>(4,027,198)</u>	
Total		3,652,937

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position. (29,462)

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

Property taxes	(178,060)	
Sales taxes	(71,193)	
Special assessments	(183,396)	
Charges for services	17,137	
Intergovernmental	547,172	
Interest income	44,852	
Rental income	(10,295)	
Other	<u>(2,538)</u>	
Total		163,679

Proceeds of loans are reported as an other financing source in the governmental funds, however, in the statement of activities, they are not reported as revenues as they increase the liabilities on the statement of net position. (110,031)

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	486,753	
Special assessment bonds	120,000	
OWDA loans	146,287	
Guaranteed energy savings performance contract	233,371	
ADAMH loan	<u>6,093</u>	
Total		992,504

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	13,221	
Amortization of bond premiums	41,184	
Amortization of bond discounts	(236)	
Amortization of deferred amounts on refunding	<u>(15,581)</u>	
Total		38,588

(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, 2017
(CONTINUED)

Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	\$ 2,408,785
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.	(6,636,581)
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.	(188,187)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.	<u>(16,101)</u>
Change in net position of governmental activities	<u>\$ 357,425</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 2,309,000	\$ 2,409,000	\$ 2,408,935	\$ (65)
Sales taxes	13,600,000	13,600,000	14,927,949	1,327,949
Charges for services.	3,223,867	3,223,867	4,030,180	806,313
Licenses and permits	3,600	3,600	4,472	872
Fines and forfeitures	56,000	56,000	84,487	28,487
Intergovernmental.	2,493,200	2,540,200	2,730,666	190,466
Investment income.	375,000	375,000	630,432	255,432
Rental income	225,000	225,000	265,858	40,858
Other	1,000	1,000	146,006	145,006
Total revenues	<u>22,286,667</u>	<u>22,433,667</u>	<u>25,228,985</u>	<u>2,795,318</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	6,499,484	6,432,189	5,949,560	482,629
Judicial.	4,278,390	4,350,813	4,135,483	215,330
Public safety	8,327,444	8,711,995	8,695,272	16,723
Public works	149,060	152,860	133,743	19,117
Health	721,480	858,480	802,593	55,887
Human services.	894,805	896,571	759,082	137,489
Conservation and recreation	407,152	407,152	407,152	-
Economic development and assistance	165,596	179,621	179,620	1
Total expenditures	<u>21,443,411</u>	<u>21,989,681</u>	<u>21,062,505</u>	<u>927,176</u>
Excess of revenues over expenditures	<u>843,256</u>	<u>443,986</u>	<u>4,166,480</u>	<u>3,722,494</u>
Other financing sources (uses):				
Advances in	240,971	240,971	374,563	133,592
Advances out	-	-	(418,822)	(418,822)
Transfers in	140,000	140,000	-	(140,000)
Transfers out.	(345,000)	(4,200,192)	(4,087,216)	112,976
Total other financing sources (uses)	<u>35,971</u>	<u>(3,819,221)</u>	<u>(4,131,475)</u>	<u>(312,254)</u>
Net change in fund balances	<u>879,227</u>	<u>(3,375,235)</u>	<u>35,005</u>	<u>3,410,240</u>
Fund balances at beginning of year	<u>3,013,125</u>	<u>3,013,125</u>	<u>3,013,125</u>	<u>-</u>
Prior year encumbrances appropriated	<u>602,513</u>	<u>602,513</u>	<u>602,513</u>	<u>-</u>
Fund balance at end of year	<u>\$ 4,494,865</u>	<u>\$ 240,403</u>	<u>\$ 3,650,643</u>	<u>\$ 3,410,240</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 6,067,000	\$ 6,105,566	\$ 6,211,238	\$ 105,672
Charges for services.	36,000	36,000	14,889	(21,111)
Intergovernmental.	3,179,000	3,188,944	2,712,132	(476,812)
Rental income	100,000	100,000	183,541	83,541
Contributions and donations.	30,000	30,000	38,859	8,859
Other	250,000	250,000	404,636	154,636
Total revenues	<u>9,662,000</u>	<u>9,710,510</u>	<u>9,565,295</u>	<u>(145,215)</u>
Expenditures:				
Current:				
Health	11,434,043	10,532,113	9,634,065	898,048
Total expenditures	<u>11,434,043</u>	<u>10,532,113</u>	<u>9,634,065</u>	<u>898,048</u>
Excess of expenditures over revenues	<u>(1,772,043)</u>	<u>(821,603)</u>	<u>(68,770)</u>	<u>752,833</u>
Other financing sources (uses):				
Transfers in	150,000	150,000	75,000	(75,000)
Transfers out.	<u>(1,450,000)</u>	<u>(1,375,500)</u>	<u>(1,375,338)</u>	162
Total other financing sources (uses).	<u>(1,300,000)</u>	<u>(1,225,500)</u>	<u>(1,300,338)</u>	<u>(74,838)</u>
Net change in fund balances	<u>(3,072,043)</u>	<u>(2,047,103)</u>	<u>(1,369,108)</u>	<u>677,995</u>
Fund balances at beginning of year	13,814,284	13,814,284	13,814,284	-
Prior year encumbrances appropriated . . .	1,422,043	1,422,043	1,422,043	-
Fund balance at end of year	<u>\$ 12,164,284</u>	<u>\$ 13,189,224</u>	<u>\$ 13,867,219</u>	<u>\$ 677,995</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2017

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities - Internal Service Fund</u>
	<u>Sanitary Landfill</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>	
Assets:				
Current assets:				
Equity in pooled cash and investments	\$ 3,910,467	\$ 254,865	\$ 4,165,332	\$ 15,078
Receivables:				
Accounts	534,651	-	534,651	-
Accrued interest	33,484	-	33,484	-
Due from other funds	-	-	-	1,808
Due from other governments.	-	5,063	5,063	-
Prepayments	70,216	201	70,417	-
Materials and supplies inventory.	38,874	1,234	40,108	-
Total current assets	<u>4,587,692</u>	<u>261,363</u>	<u>4,849,055</u>	<u>16,886</u>
Noncurrent assets:				
Net pension asset	3,321	63	3,384	-
Restricted assets:				
Cash and cash equivalents in segregated accounts	1,074,564	-	1,074,564	-
Investments in segregated accounts	8,363,518	-	8,363,518	-
Capital assets:				
Non-depreciable capital assets	1,687,459	76,047	1,763,506	-
Depreciable capital assets, net.	5,903,543	2,855,745	8,759,288	-
Total capital assets, net	<u>7,591,002</u>	<u>2,931,792</u>	<u>10,522,794</u>	<u>-</u>
Total noncurrent assets	<u>17,032,405</u>	<u>2,931,855</u>	<u>19,964,260</u>	<u>-</u>
Total assets	<u>21,620,097</u>	<u>3,193,218</u>	<u>24,813,315</u>	<u>16,886</u>
Deferred outflows of resources:				
Unamortized deferred charges on debt refunding .	-	23,716	23,716	-
Pension - OPERS	544,040	10,414	554,454	-
Total deferred outflows of resources	<u>544,040</u>	<u>34,130</u>	<u>578,170</u>	<u>-</u>

(Continued)

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2017
 (CONTINUED)

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities - Internal Service Fund</u>
	<u>Sanitary Landfill</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>	
Liabilities:				
Current liabilities:				
Accounts payable	\$ 120,540	\$ 3,285	\$ 123,825	\$ -
Accrued wages and benefits payable	31,969	1,247	33,216	-
Compensated absences payable	40,033	-	40,033	-
Due to other governments	13,597	191	13,788	-
Due to other funds	2,034	-	2,034	-
Due to external parties	14,462	-	14,462	-
Interfund loans payable	-	48,271	48,271	-
Accrued interest payable	3,269	2,907	6,176	-
Claims payable	-	-	-	1,808
Current portion of general obligation bonds . .	315,000	242,325	557,325	-
OPWC loans payable	16,988	-	16,988	-
	<u>557,892</u>	<u>298,226</u>	<u>856,118</u>	<u>1,808</u>
Total current liabilities				
Long-term liabilities:				
Compensated absences payable	83,552	-	83,552	-
General obligation bonds payable	972,620	1,296,794	2,269,414	-
OPWC loans payable	220,849	-	220,849	-
Estimated liability for landfill closure costs . .	6,518,861	-	6,518,861	-
Net pension liability	1,418,107	26,853	1,444,960	-
	<u>9,213,989</u>	<u>1,323,647</u>	<u>10,537,636</u>	<u>-</u>
Total long-term liabilities				
Total liabilities	<u>9,771,881</u>	<u>1,621,873</u>	<u>11,393,754</u>	<u>1,808</u>
Deferred inflows of resources:				
Unamortized deferred gain on debt refunding . .	-	16,091	16,091	-
Pension - OPERS	102,976	317	103,293	-
	<u>102,976</u>	<u>16,408</u>	<u>119,384</u>	<u>-</u>
Total deferred inflows of resources				
Net position:				
Net investment in capital assets	6,065,545	1,400,298	7,465,843	-
Restricted for closure and postclosure costs . . .	2,952,705	-	2,952,705	-
Unrestricted	3,271,030	188,769	3,459,799	15,078
	<u>\$ 12,289,280</u>	<u>\$ 1,589,067</u>	<u>\$ 13,878,347</u>	<u>\$ 15,078</u>
Total net position				

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, 2017

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities - Internal Service Fund</u>
	<u>Sanitary Landfill</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>	
Operating revenues:				
Charges for services	\$ 5,280,344	\$ 500,782	\$ 5,781,126	\$ 1,808
Other operating revenues	375,917	217	376,134	-
Total operating revenues.	<u>5,656,261</u>	<u>500,999</u>	<u>6,157,260</u>	<u>1,808</u>
Operating expenses:				
Personal services	1,257,373	29,478	1,286,851	-
Contract services.	1,920,730	182,556	2,103,286	-
Materials and supplies.	329,491	10,183	339,674	-
Landfill closure and post-closure costs . . .	361,889	-	361,889	-
Claims expense	-	-	-	17,909
Depreciation.	362,096	68,512	430,608	-
Other	6,679	-	6,679	-
Total operating expenses.	<u>4,238,258</u>	<u>290,729</u>	<u>4,528,987</u>	<u>17,909</u>
Operating income	<u>1,418,003</u>	<u>210,270</u>	<u>1,628,273</u>	<u>(16,101)</u>
Nonoperating revenues (expenses):				
Interest and fiscal charges	(47,026)	(36,095)	(83,121)	-
Loss on sale of capital assets	(130,164)	-	(130,164)	-
Interest income.	117,283	-	117,283	-
Total nonoperating revenues (expenses). . . .	<u>(59,907)</u>	<u>(36,095)</u>	<u>(96,002)</u>	<u>-</u>
Change in net position	1,358,096	174,175	1,532,271	(16,101)
Net position at beginning of year	<u>10,931,184</u>	<u>1,414,892</u>	<u>12,346,076</u>	<u>31,179</u>
Net position at end of year	<u>\$ 12,289,280</u>	<u>\$ 1,589,067</u>	<u>\$ 13,878,347</u>	<u>\$ 15,078</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities - Internal Service Fund</u>
	<u>Sanitary Landfill</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>	
Cash flows from operating activities:				
Cash received from sales/charges for services.	\$ 5,333,347	\$ 495,719	\$ 5,829,066	\$ 17,824
Cash received from other operations	378,369	217	378,586	-
Cash payments for personal services.	(1,085,423)	(24,800)	(1,110,223)	-
Cash payments for contractual services	(1,980,833)	(213,569)	(2,194,402)	-
Cash payments for materials and supplies	(307,110)	(10,915)	(318,025)	-
Cash payments for claims	-	-	-	(33,925)
Cash payments for other expenses	(6,679)	-	(6,679)	-
Net cash provided by operating activities	<u>2,331,671</u>	<u>246,652</u>	<u>2,578,323</u>	<u>(16,101)</u>
Cash flows from noncapital financing activities:				
Cash received from interfund loans	-	48,271	48,271	-
Cash used in repayment of interfund loans.	-	(26,900)	(26,900)	-
Net cash provided by noncapital financing activities.	<u>-</u>	<u>21,371</u>	<u>21,371</u>	<u>-</u>
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(781,253)	(6,771)	(788,024)	-
Principal retirement bonds.	(395,000)	(243,247)	(638,247)	-
Principal retirement OPWC loans.	(16,988)	-	(16,988)	-
Interest payments on bonds	(50,994)	(39,583)	(90,577)	-
Net cash used in capital and related financing activities.	<u>(1,244,235)</u>	<u>(289,601)</u>	<u>(1,533,836)</u>	<u>-</u>
Cash flows from investing activities:				
Interest received	126,283	-	126,283	-
Cash received from the maturity of investments	994,000	-	994,000	-
Cash used to purchase investments	(1,599,200)	-	(1,599,200)	-
Net cash used in investing activities	<u>(478,917)</u>	<u>-</u>	<u>(478,917)</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	608,519	(21,578)	586,941	(16,101)
Cash and cash equivalents at beginning of year	<u>4,376,512</u>	<u>276,443</u>	<u>4,652,955</u>	<u>31,179</u>
Cash and cash equivalents at end of year	<u>\$ 4,985,031</u>	<u>\$ 254,865</u>	<u>\$ 5,239,896</u>	<u>\$ 15,078</u>

(Continued)

HANCOCK COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities - Internal Service Fund</u>
	<u>Sanitary Landfill</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>	
Reconciliation of operating income to net cash provided by operating activities:				
Operating income	\$ 1,418,003	\$ 210,270	\$ 1,628,273	\$ (16,101)
Adjustments:				
Depreciation	362,096	68,512	430,608	-
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:				
Accounts receivable	53,003	-	53,003	-
Due from other governments	-	(5,063)	(5,063)	-
Materials and supplies inventory	(10,044)	(732)	(10,776)	-
Prepayments	(57,379)	9	(57,370)	-
Due to other funds	2,452	-	2,452	16,016
Net pension asset	(1,011)	(26)	(1,037)	-
Deferred outflows - pension - OPERS	(64,214)	(2,812)	(67,026)	-
Accounts payable	81,656	(31,013)	50,643	-
Accrued wages and benefits	(918)	639	(279)	-
Due to other governments	(48,171)	97	(48,074)	-
Compensated absences payable	2,752	-	2,752	-
Due to other funds	(1,524)	-	(1,524)	-
Landfill closure and postclosure care liability	361,889	-	361,889	-
Due to external parties	(329)	-	(329)	-
Net pension liability	171,492	7,104	178,596	-
Claims payable	-	-	-	(16,016)
Deferred inflows - pension - OPERS	61,918	(333)	61,585	-
Net cash provided by operating activities	<u>\$ 2,331,671</u>	<u>\$ 246,652</u>	<u>\$ 2,578,323</u>	<u>\$ (16,101)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2017

	<u>Investment Trust</u>	<u>Agency</u>
Assets:		
Equity in pooled cash and investments	\$ 1,556,856	\$ 4,701,362
Cash and cash equivalents in segregated accounts	-	1,136,618
Receivables:		
Real estate and other taxes	-	131,877,809
Accounts	-	413,826
Special assessments	-	958,279
Due from other governments	-	3,064,368
Due from external parties	-	14,462
Prepayments.	<u>29,018</u>	<u>-</u>
Total assets.	<u>1,585,874</u>	<u>\$ 142,166,724</u>
Liabilities:		
Accounts payable	9,793	\$ 69,691
Payroll withholdings	-	380,870
Due to other governments	773	139,915,740
Deposits held and due to others	-	413,826
Undistributed assets	-	1,386,561
Due to external parties	<u>773</u>	<u>36</u>
Total liabilities.	<u>11,339</u>	<u>\$ 142,166,724</u>
Net position:		
Held in trust for external pool participants	<u>1,574,535</u>	
Total net position	<u>\$ 1,574,535</u>	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
INVESTMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2017

	Investment Trust
Additions:	
Interest	\$ 22,432
Individual account transactions:	
Operating revenues	1,660,884
Reinvested distributions	22,432
Net individual account transactions	1,683,316
Total additions	1,705,748
Deductions:	
Operating expenses	1,344,355
Distributions to participants	22,432
Total deductions.	1,366,787
Change in net position.	338,961
Net position at beginning of year.	1,235,574
Net position at end of year	\$ 1,574,535

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, 2017

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 1 - DESCRIPTION OF THE COUNTY - (Continued)

Jointly Governed Organizations - The County participates in four jointly governed organizations; the Joint Board of County Commissioners for the Blanchard River Stream Enhancement Project, the West Central Partnership, Inc., the Metropolitan Housing Authority and the Blanchard Valley Port Authority (See Note 26).

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

Related Organizations - Hancock County officials are responsible for appointing a voting majority of the Board members of the County Park District, the Findlay-Hancock County Public Library and the Regional Planning Commission (See Note 28).

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Hancock County have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Following are the more significant of the County's accounting policies.

A. Basis of Presentation

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

Government-Wide Financial Statements

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

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

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

B. Fund Accounting

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

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

The following are the County's major governmental funds:

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

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

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

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

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

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

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

Fiduciary Funds - Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operation. The County's investment trust fund accounts for the external portion of the cash management pool which represents resources that belong to legally separate entities. The County's agency funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent, which include the Hancock County General Health District, the Hancock County Soil and Water Conservation District, the Local Emergency Planning Commission and the Hancock County Family First Council, Hancock County Regional Planning Commission and for taxes, State-levied shared revenues and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

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

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

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

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

D. Basis of Accounting

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

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

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

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

Deferred Outflows of Resources and Deferred Inflows of Resources - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, See Note 16 for deferred outflows of resources related the County's net pension liability. 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payments in lieu of taxes and unavailable revenue. Property taxes and payments in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance 2018 operations. These amounts have been recorded as a deferred inflow of resources on both the government-wide statement of net position and the governmental fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes, but is not limited to, sales taxes, delinquent property taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

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

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

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

E. Budgetary Process

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

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

F. Cash and Investments

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

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

During 2017, the County's investments included negotiable and nonnegotiable certificates of deposit, Federal Farm Credit Bank (FFCB) bonds, Federal Home Loan Bank (FHLB) bonds, Federal Home Loan Mortgage Corporation (FHLMC) bonds, Federal Home Loan Mortgage Corporation (FHLMC DN) discount notes, Federal National Mortgage Association (FNMA) bonds, governmental money market, U.S. Treasury bonds 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 2017, the County invested in STAR Ohio. STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, "Certain External Investment Pools and Pool Participants." The County measures its investment in STAR Ohio at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

For 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the general fund during 2017 was \$476,030 which includes \$448,679 assigned from other County funds.

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

G. Inventory

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

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

H. Capital Assets

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

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

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

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

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2017, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. On the fund financial statements, reported prepayments are equally offset by a nonspendable fund balance in governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

K. Compensated Absences

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

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

L. Loans Receivable

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

M. Accrued Liabilities and Long-term Obligations

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

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

N. Internal Activity

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

O. Interfund Balances

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

P. Operating Revenues and Expenses

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

Q. Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets (primarily from developers), or from grants or outside contributions of resources restricted to capital acquisition and construction. The County did not receive any capital contributions during 2017.

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

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, 2017, there was no net position restricted by enabling legislation.

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

T. Restricted Assets

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

U. Estimates

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

V. Pensions

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

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

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 2017.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2017, the County has implemented GASB Statement No. 80, "*Blending Requirements for Certain Component Units - An Amendment of GASB Statement No. 14*", GASB Statement No. 81 "*Irrevocable Split-Interest Agreements*", and GASB Statement No. 82, "*Pension Issues - An Amendment of GASB Statements No. 67, No. 68, and No. 73*".

GASB Statement No. 80 amends the blending requirements for the financial statement presentation of component units. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The implementation of GASB Statement No. 80 did not have an effect on the financial statements of the County.

GASB Statement No. 81 improves the accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The implementation of GASB Statement No. 81 did not have an effect on the financial statements of the County.

GASB Statement No. 82 addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The implementation of GASB Statement No. 82 did not have an effect on the financial statements of the County.

B. Deficit Fund Balances

Fund balances at December 31, 2017 included the following individual fund deficits:

<u>Nonmajor funds</u>	<u>Deficit</u>
Children services	\$ 39,632
Victim's assistance	5,461
Community corrections comp plan	12,483
COP CAR grant	1,356
Water pollution	10,500
Distribution Dr. TIF	729,000

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

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

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

The statement of revenue, expenditures and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the general fund and board of developmental disabilities fund are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

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

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

Net Change in Fund Balance

	<u>General Fund</u>	Board of Developmental Disabilities <u>Fund</u>
Budget basis	\$ 35,005	\$ (1,369,108)
Net adjustment for revenue accruals	(191,410)	(83,050)
Net adjustment for expenditure accruals	91,142	(97,722)
Net adjustment for other sources/uses	44,284	338
Funds budgeted elsewhere	246,956	-
Adjustment for encumbrances	<u>668,023</u>	<u>1,069,794</u>
GAAP basis	<u>\$ 894,000</u>	<u>\$ (479,748)</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

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

NOTE 5 - DEPOSITS AND INVESTMENTS

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

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

A. Cash and Cash Equivalents in Segregated Accounts

At year end, the County had \$2,514,025 in cash and cash equivalents deposited separate from the County's internal investment pool, which includes \$1,074,564 in restricted assets associated with the County sanitary landfill. This amount is included in the amount of deposits with financial institutions below.

B. Cash with Escrow Agents

At year end, the County had \$132,188 in cash with escrow agents. This amount is not included in the amount of deposits with financial institutions below.

C. Deposits with Financial Institutions

At December 31, 2017, the carrying amount of all County deposits, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$27,209,258 and the bank balance of all City deposits was \$30,300,295. Of the bank balance, \$22,399,202 was covered by the FDIC and \$7,901,093 was covered by the Ohio Pooled Collateral System.

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 and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured, or (2) 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. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a reduced

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

D. Investments

As of December 31, 2017, 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>	<u>Greater than 5 years</u>
Fair value:					
FFCB	\$ 2,091,833	\$ 1,723,851	\$ -	\$ 367,982	\$ -
FHLB	5,148,527	-	-	5,148,527	-
FHLMC	13,383,449	-	989,199	12,394,250	-
FHLMC DN	1,994,680	1,994,680	-	-	-
FNMA	9,744,124	-	-	9,744,124	-
Negotiable CD's	12,465,128	-	-	12,465,128	-
U.S. Treasury bonds	273,828	-	-	122,422	151,406
U.S. Government money market	1,074,564	1,074,654	-	-	-
Amortized cost:					
STAR Ohio	32,645	32,645	-	-	-
Total	<u>\$ 46,208,778</u>	<u>\$ 4,825,830</u>	<u>\$ 989,199</u>	<u>\$ 40,242,433</u>	<u>\$ 151,406</u>

The weighted average maturity of investments is 1.98 years.

The County's investments in U.S. Government money markets are valued using quoted market prices (Level 1 inputs). The County's investments in federal agency securities (FFCB, FHLB, FHLMC, FNMA), negotiable CDs and U.S. Treasury bonds 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).

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>
FHLMC	\$ 2,844,234
FNMA	1,679,096
FHLB	978,680
Negotiable CD's	2,587,680
U.S. Treasury bonds	273,828
Total	<u>\$ 8,363,518</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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

Credit Risk: The County's investments in federal agency securities and U.S. treasury bonds were rated AA+ and Aaa by Standard & Poor's and Moody's Investor Services, respectively. STAR Ohio and the government money market was rated AAAM by Moody's Investor Services. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard ratings service. The County has no investment policy dealing with investment credit risk beyond the requirements in State statute. Ohio law requires that no-load money market mutual funds be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service.

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

Concentration of Credit Risk: The County places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the County at December 31, 2017:

<u>Measurement/ Investment type</u>	<u>Measurement Value</u>	<u>% of Total</u>
Fair value:		
FFCB	\$ 2,091,833	4.53
FHLB	5,148,527	11.14
FHLMC	13,383,449	28.95
FHLMC DN	1,994,680	4.32
FNMA	9,744,124	21.09
Negotiable CD's	12,465,128	26.98
U.S. Treasury bonds	273,828	0.59
U.S. Government money market	1,074,564	2.33
Amortized cost:		
STAR Ohio	<u>32,645</u>	<u>0.07</u>
Total	<u>\$ 46,208,778</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, 2017.

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 27,209,258
Investments	46,208,778
Cash with escrow agent	132,188
Total	<u>\$ 73,550,224</u>
 <u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 52,551,974
Business-type activities	13,603,414
Investment trust	1,556,856
Agency funds	5,837,980
Total	<u>\$ 73,550,224</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 6 - INVESTMENT POOL

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

Condensed financial information for the investment pool follows:

Statement of Net Position

December 31, 2017

<u>Assets</u>	
Equity in pooled cash and investments	\$ 64,112,142
Accrued interest receivable	152,808
Prepayments	<u>29,018</u>
Total	<u>\$ 64,293,968</u>
<u>Liabilities</u>	
Accounts payable	\$ 9,793
Due to other governments	773
Due to external parties	<u>773</u>
Total	<u>11,339</u>
<u>Net position held in trust for pool participants</u>	
Internal portion	62,708,094
External portion	<u>1,574,535</u>
Total net position	<u>\$ 64,282,629</u>

**Statement of Changes in Net Position
For The Year Ended December 31, 2017**

<u>Additions</u>	
Interest	<u>\$ 543,314</u>
Net increase in assets resulting from operations	543,314
Distribution to participants	(27,986)
Capital transactions	<u>1,798,197</u>
Change in net position	2,313,525
Net position, beginning of year	<u>61,969,104</u>
Net position, end of year	<u>\$ 64,282,629</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 7 - RECEIVABLES

Receivables at December 31, 2017, consisted of accounts (billings for user charged services); sales taxes; accrued interest; amounts due from other governments including grants, entitlements, and shared revenues; amounts due from external parties; interfund, payment in lieu of taxes; property taxes, loans (community development block grant moneys loaned to local businesses), and special assessments. All receivables are considered collectible in full and within one year, except for payment in lieu of taxes, property taxes, loans, and special assessments. Payment in lieu of taxes and property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal CDBG program. The loans have an annual interest rate of 2 to 5.25 percent and are to be repaid over periods ranging from six to fifteen years. Loans outstanding at December 31, 2017, were \$582,576. Loans receivable, in the amount of \$451,479, 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 \$2,154,374, will not be received within one year. Delinquent special assessments were \$199,909.

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

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

Fund	Description	Amount
Governmental activities:		
General Fund	Local Government	\$ 542,338
	Casino revenue	452,252
	Medicaid sales tax	177,386
	Prisoner Housing	69,941
	Phone Services	8,507
	Paper Services	4,775
	Homestead and Rollback	156,649
	Defense of Indigents	30,476
	Other	9,811
Total General Fund		<u>1,452,135</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 7 - RECEIVABLES - (Continued)

Fund	Description	Amount
Governmental activities:		
Other Major Funds		
Board of Development Disabilities	Homestead and Rollback	\$ 362,115
Board of Development Disabilities	Grants	<u>132,642</u>
Total Other Major Funds		<u>494,757</u>
Non-Major Funds		
Motor Vehicle and Gas Tax	Charges/Fines and Forfeitures	31,966
Motor Vehicle and Gas Tax	Permissive Motor Vehicle License Tax	15,923
Motor Vehicle and Gas Tax	Gas Tax	1,021,391
Motor Vehicle and Gas Tax	Motor Vehicle License Registration Fees	1,156,502
Alcohol, Drug and Mental Health	Homestead and Rollback	24,397
Alcohol, Drug and Mental Health	Grants	181,389
Job and Family Services	Grants	634,668
Children Services	Grants	249,853
Children Services	Other	16,504
CDBG	Grants	203,460
Felony delinquent juvenile care and custody	Grants	45,181
Agency on Aging Levy	Homestead and Rollback	65,103
Other public safety funds:		
Emergency Management Agency	Grants	14,099
E-911	Grants	11,085
Other special revenue funds:		
Victims Assistance	Grants	3,508
ODOT State grant	Grants	<u>744,863</u>
Total Non-Major Funds		<u>4,419,892</u>
Total Governmental Activities		<u>\$ 6,366,784</u>
Business-Type Activities		
Agriculture service center	Other	<u>5,063</u>
Total Business-Type Activities		<u>\$ 5,063</u>
Agency Funds		
Subdivision	Motor Vehicle License - Corporation	\$ 361,736
Subdivision	Motor Vehicle License - Township	125,891
Library/Local Government Support	Library Local Government	1,212,778
Local Government	Local Government	627,653
Undivided Tax	Township Gas Tax	<u>736,310</u>
Total Agency Funds		<u>\$ 3,064,368</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 8 - PERMISSIVE SALES AND USE TAX

In 1983, the County Commissioners, by resolution, imposed a one-half of one percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. On November 3, 2009, County voters retained a .5 percent sales tax for ten years for general operations. 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 the existing .25 percent that is set to expire in 2018. The Commissioners' resolution further discerned that the .5 percent sales tax would be allocated as .25 percent for general operations provided by the County's general fund and .25 percent for flood mitigation. The additional sales taxes were effective January 1, 2009 for ten years. Proceeds of the tax are credited to the general fund and transferred accordingly.

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 2017. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred inflows of resources. On the accrual basis, the full amount of the receivable is recognized as revenue.

NOTE 9 - PAYMENT IN LIEU OF TAXES

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

NOTE 10 - PROPERTY TAXES

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

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2017 public utility property taxes became a lien December 31, 2016, are levied after October 1, 2017, and are collected in 2018 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, 2017

NOTE 10 - PROPERTY TAXES - (Continued)

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Property taxes receivable represents real property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2017 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 2017 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, 2017 was \$7.80 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2017 property tax receipts were based are as follows:

<u>Real property</u>	
Residential/agricultural	\$ 1,461,230,050
Commercial/industrial/mineral	334,992,320
<u>Public utility</u>	
Personal	<u>112,448,010</u>
Total assessed value	<u>\$ 1,908,670,380</u>

NOTE 11 - TAX ABATEMENTS

A. Tax Abatements Entered into by the County

The County has entered into a tax abatement agreement in Allen Township for the abatement of property taxes. The Enterprise Zone (E Zone) agreement entered into with HD Findlay Ohio Landlord, LLC was authorized under Ohio Revised Code (ORC) through the Ohio Development Services Agency. Under the agreement, new construction is eligible for the reduction of up to 100% of the assessed value on the improvements of the property. During 2017, the County abated \$53,621 in property taxes.

B. Tax Abatements Entered into by Other Governments

Within the County, the taxing district of the City of Findlay has entered into tax abatement agreements under the Community Reinvestment Area (CRA) program that forgo property taxes assessed to the County. During 2017, property taxes of the County were abated by \$31,717.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 12 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2017 was as follows:

<u>Governmental activities:</u>	Balance <u>12/31/16</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>12/31/17</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 39,224,443	\$ 1,019,015	\$ -	\$ 40,243,458
Construction in progress	<u>1,588,442</u>	<u>2,728,279</u>	<u>(4,316,721)</u>	<u>-</u>
Total capital assets, not being depreciated	<u>40,812,885</u>	<u>3,747,294</u>	<u>(4,316,721)</u>	<u>40,243,458</u>
<i>Capital assets, being depreciated:</i>				
Buildings	37,770,648	4,099,934	-	41,870,582
Improvements other than buildings	545,748	216,787	-	762,535
Equipment	7,359,455	244,071	(325,022)	7,278,504
Vehicles	6,144,995	87,435	(566,736)	5,665,694
Infrastructure	<u>72,150,453</u>	<u>3,601,335</u>	<u>(145,831)</u>	<u>75,605,957</u>
Total capital assets, being depreciated	<u>123,971,299</u>	<u>8,249,562</u>	<u>(1,037,589)</u>	<u>131,183,272</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(13,284,949)	(870,357)	-	(14,155,306)
Improvements other than buildings	(280,284)	(24,008)	-	(304,292)
Equipment	(5,381,213)	(469,850)	308,237	(5,542,826)
Vehicles	(4,495,410)	(437,965)	554,059	(4,379,316)
Infrastructure	<u>(31,253,205)</u>	<u>(2,225,018)</u>	<u>145,831</u>	<u>(33,332,392)</u>
Total accumulated depreciation	<u>(54,695,061)</u>	<u>(4,027,198)</u>	<u>1,008,127</u>	<u>(57,714,132)</u>
Total capital assets, being depreciated net	<u>69,276,238</u>	<u>4,222,364</u>	<u>(29,462)</u>	<u>73,469,140</u>
Governmental activities capital assets, net	<u>\$ 110,089,123</u>	<u>\$ 7,969,658</u>	<u>\$ (4,346,183)</u>	<u>\$ 113,712,598</u>

Depreciation expense was charged to governmental functions as follows:

<u>Governmental activities:</u>	
Legislative and executive	\$ 431,065
Judicial	86,007
Public safety	503,996
Health	268,884
Public works	2,676,972
Human services	<u>60,274</u>
Total depreciation expense	<u>\$ 4,027,198</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 12 - CAPITAL ASSETS - (Continued)

<u>Business-type activities</u>	Balance <u>12/31/16</u>	Additions	Disposals	Balance <u>12/31/17</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 1,740,130	\$ -	\$ -	\$ 1,740,130
Easements	<u>10,876</u>	<u>12,500</u>	<u>-</u>	<u>23,376</u>
Total capital assets, not being depreciated	<u>1,751,006</u>	<u>12,500</u>	<u>-</u>	<u>1,763,506</u>
<i>Capital assets, being depreciated:</i>				
Buildings	6,206,101	-	-	6,206,101
Improvements other than buildings	1,753,645	6,771	-	1,760,416
Equipment	3,518,717	768,753	(536,159)	3,751,311
Vehicles	<u>1,359,505</u>	<u>-</u>	<u>(35,722)</u>	<u>1,323,783</u>
Total capital assets, being depreciated	<u>12,837,968</u>	<u>775,524</u>	<u>(571,881)</u>	<u>13,041,611</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(985,905)	(88,747)	-	(1,074,652)
Improvements other than buildings	(718,158)	(60,632)	-	(778,790)
Equipment	(1,762,282)	(215,683)	409,566	(1,568,399)
Vehicles	<u>(827,087)</u>	<u>(65,546)</u>	<u>32,151</u>	<u>(860,482)</u>
Total accumulated depreciation	<u>(4,293,432)</u>	<u>(430,608)</u>	<u>441,717</u>	<u>(4,282,323)</u>
Total capital assets, being depreciated net	<u>8,544,536</u>	<u>344,916</u>	<u>(130,164)</u>	<u>8,759,288</u>
Business-type activities capital assets, net	<u>\$ 10,295,542</u>	<u>\$ 357,416</u>	<u>\$ (130,164)</u>	<u>\$ 10,522,794</u>

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

Business-type activities:

Sanitary landfill	\$ 362,096
Agricultural service center	17,520
BMV one-stop	<u>50,992</u>
Total depreciation expense	<u>\$ 430,608</u>

NOTE 13 - INTERFUND RECEIVABLES/PAYABLES

- A. Interfund loans receivable/payable consisted of the following at December 31, 2017, as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	\$ 236,957
General fund	Nonmajor enterprise funds	<u>48,271</u>
Total interfund loans		<u>\$ 285,228</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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 13 - INTERFUND RECEIVABLES/PAYABLES - (Continued)

- B.** Due to/from other funds at December 31, 2017, consisted of the following as reported on the fund statements:

	General	Flood Mitigation	Other Governmental	Sanitary Landfill	Total Due from Other Funds
General	\$ -	\$ 1,365	\$ 112	\$ 120	\$ 1,597
Board of DD	-	-	154,829	-	154,829
Other Governmental	72,143	-	153	1,914	74,210
Internal Service	1,808	-	-	-	1,808
Total due to other funds	<u>\$ 73,951</u>	<u>\$ 1,365</u>	<u>\$ 155,094</u>	<u>\$ 2,034</u>	<u>\$ 232,444</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, 2017, consisted of the following as reported on the fund statements:

	Investment Trust	Agency	Sanitary Landfill	Total Due from External Parties
General	\$ 773	\$ -	\$ -	\$ 773
Other governmental	-	36	-	36
Agency	-	-	14,462	14,462
Total due to external parties	<u>\$ 773</u>	<u>\$ 36</u>	<u>\$ 14,462</u>	<u>\$ 15,271</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.

NOTE 14 - RISK MANAGEMENT

A. Property and Liability

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 14 - RISK MANAGEMENT - (Continued)

Liability	
General, Automotive and Law Liability	
Combined (Per Occurrence)	\$ 7,000,000
Public Official Errors and Omissions	
Aggregate	7,000,000
Property including Automotive Comprehensive and Collision (Per Occurrence)	78,485,000
Flood and Earthquake (Annual Aggregate)	36,000,000
Boiler and machinery (Per Occurrence)	50,000,000
Crime Protection Insurance (Per Occurrence)	500,000

The County pays all elected officials' bonds by statute.

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

B. Health Care

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

C. Workers' Compensation

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 14 - RISK MANAGEMENT - (Continued)

The claims liability of \$1,808 reported on the basic financial statements at December 31, 2017, is based on an estimate provided by the third party administrator and the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", as amended by GASB Statement No. 30, "Risk Financing Omnibus", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be accrued at the estimated ultimate cost of settling the claim. Changes in the internal service fund's claims liability amounts in the past two years follows:

<u>Year</u>	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claims Payments</u>	<u>Balance at End of End of Year</u>
2017	\$ 17,824	\$ 17,909	\$ (33,925)	\$ 1,808
2016	63,746	8,539	(54,461)	17,824

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 15 - CONTRACTUAL OBLIGATIONS

As of December 31, 2017, the County had the following contractual purchase commitments:

Company	Project	Contract Amount	Payments as of 12/31/17	Contract Balance at 12/31/17
Appraisal Research Corp	Annual Maintenance	\$ 65,625	\$ 64,316	\$ 1,309
Aramark	Food Services Contract	209,850	192,197	17,653
Barbara L Cavalho	Speech Therapy Services	59,520	24,700	34,820
Blanchard Valley Industries	Adult Day Array Services	200,000	190,939	9,061
Blaugrund, Kessler, Myers	Labor & HR Relations	75,000	69,610	5,390
BVRSI	ICF-IID Services	90,000	78,159	11,841
Century Health	Services for ADAMHS	705,245	678,251	26,994
Clearwater Council of Government	Management & Admin of Waiver Services	76,305	75,905	400
Correctional Healthcare Companies, Inc.	Inmate Medical Services	280,140	262,657	17,483
Ely Enterprises, Inc.	Baler for Litter Landing	89,000	-	89,000
Family Resource Center	Services for ADAMHS	877,889	869,441	8,448
Great Lakes Demolition Co.	Dalzell Ditch Const.	437,388	-	437,388
INVO Health Care	Speech & Physical Therapy	146,200	35,025	111,175
Julian & Grube Inc.	Audit Services Contract	58,000	54,000	4,000
Kalida Truck Equipment	Equipment outfitting for Enginner	71,000	-	71,000
Lucas Co. Coroner	Autopsy Services	117,500	106,526	10,974
Mannik & Smith Group	Groundwater Monitoring Program	72,000	64,355	7,645
Mannik & Smith Group	Engineering & Environmental Planning	57,000	41,095	15,905
Maumee Watershed Conservancy	Flood Mitigation	265,000	214,397	50,603
Maumee Watershed Conservancy	Flood Mitigation	650,000	324,619	325,381
Maumee Watershed Conservancy	Flood Mitigation	375,000	14,691	360,309
Maumee Watershed Conservancy	Flood Mitigation	265,000	214,397	50,603
Maumee Watershed Conservancy	Flood Mitigation	136,000	133,364	2,636
PT Services	Occupational Therapy Services	115,000	48,644	66,356
RCM Architects, Inc.	Site Improv and Renovations	244,196	88,568	155,628
RG Zachrich Construction, Inc.	Osborn Bridge Const.	1,829,413	1,041,695	787,718
RG Zachrich Construction, Inc.	Osborn Bridge Const.	96,285	54,879	41,406
State Bank and Trust Co.	BOE Lease	87,325	31,787	55,538
Vanlue School	Annual Bus Services	100,000	-	100,000
Wood Co. Detention Cnt	Detention of Juveniles	150,000	138,010	11,990
WSOS-CAC	Youth Services	100,000	38,080	61,920
		<u>\$ 8,100,881</u>	<u>\$ 5,150,307</u>	<u>\$ 2,950,574</u>
Total				

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

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

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

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

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

The proportionate share of each plan's unfunded benefits or overfunded benefits is presented as a long-term *net pension liability* or *net pension asset*, respectively, on the accrual basis of accounting. Any liability for the contractually-required pension 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.

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

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

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2017 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2017 Actual Contribution Rates			
Employer:			
Pension	13.0 %	17.1 %	17.1 %
Post-employment Health Care Benefits	1.0 %	1.0 %	1.0 %
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 rate is also determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

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

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$2,492,927 for 2017. Of this amount, \$108,900 is reported as due to other governments.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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 retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS 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 will be 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

The DC Plan allows members to place all their member contributions and 9.5% of the 14% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5% of the 14% 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, 11.5% of the 13% member rate goes to the DC Plan and the remaining 1.5% 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 services. 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.

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

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. For the year ending December 31, 2017, plan members were required to contribute 14% of their annual covered salary. The County was required to contribute 14%; the entire 14% was the portion used to fund pension obligations. The 2017 contribution rates were equal to the statutory maximum rates.

The County’s contractually required contribution to STRS was \$42,978 for 2017. Of this amount, \$1,648 is reported as due to other governments.

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

The net pension liability and net pension asset for the OPERS Traditional Pension Plan, Combined Plan and Member-Directed Plan, respectively, were measured as of December 31, 2016, 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, 2017 and was determined by rolling forward the total pension liability as of that date. The County's proportion of the net pension liability or asset was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
Proportion of the net pension liability/asset prior measurement date	0.154981%	0.101560%	0.086889%	0.00281416%	
Proportion of the net pension liability/asset current measurement date	<u>0.158077%</u>	<u>0.150323%</u>	<u>0.093807%</u>	<u>0.00278328%</u>	
Change in proportionate share	<u>0.003096%</u>	<u>0.04876300%</u>	<u>0.00691800%</u>	<u>-0.00003088%</u>	
Proportionate share of the net pension liability	\$ 33,927,578	\$ -	\$ -	\$ 661,174	\$ 34,588,752
Proportionate share of the net pension asset	-	(79,076)	(370)	-	(79,446)
Pension expense	7,148,012	57,129	456	(290,725)	6,914,872

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

At December 31, 2017, 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	\$ 45,986	\$ -	\$ 3,760	\$ 25,531	\$ 75,277
Net difference between projected and actual earnings on pension plan investments	5,052,599	19,294	318	-	5,072,211
Changes of assumptions	5,381,325	19,272	416	144,606	5,545,619
Changes in employer's proportionate percentage/difference between employer contributions	320,222	-	-	3,941	324,163
County contributions subsequent to the measurement date	2,361,734	83,705	47,488	22,030	2,514,957
Total deferred outflows of resources	<u>\$ 13,161,866</u>	<u>\$ 122,271</u>	<u>\$ 51,982</u>	<u>\$ 196,108</u>	<u>\$ 13,532,227</u>
Deferred inflows of resources					
Differences between expected and actual experience	\$ 201,920	\$ 40,442	\$ -	\$ 5,329	\$ 247,691
Net difference between projected and actual earnings on pension plan investments	-	-	-	21,821	21,821
Changes in employer's proportionate percentage/difference between employer contributions	252,900	-	-	46,525	299,425
Total deferred outflows of resources	<u>\$ 454,820</u>	<u>\$ 40,442</u>	<u>\$ -</u>	<u>\$ 73,675</u>	<u>\$ 568,937</u>

\$2,514,957 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2018.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - 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
2018	\$ 4,207,994	\$ 3,748	\$ 658	\$ 16,718	\$ 4,229,118
2019	4,479,672	3,748	658	46,397	4,530,475
2020	1,805,747	2,914	637	27,230	1,836,528
2021	(148,101)	(3,921)	517	10,061	(141,444)
2022	-	(3,204)	538	(3)	(2,669)
Thereafter	-	(5,161)	1,486	-	(3,675)
Total	\$ 10,345,312	\$ (1,876)	\$ 4,494	\$ 100,403	\$ 10,448,333

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, 2016, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 67. In 2016, the Board's actuarial consultants conducted an experience study for the period 2011 through 2015, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 8.00% down to 7.50%, for the defined benefit investments, decreasing the wage inflation from 3.75% to 3.25% and changing the future salary increases from a range of 4.25%-10.05% to 3.25%-10.75%. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, are presented below.

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

Mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

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

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

During 2016, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. 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. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. 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 is 8.3% for 2016.

The allocation of investment assets with the Defined Benefit portfolio is approved by the OPERS Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed income	23.00 %	2.75 %
Domestic equities	20.70	6.34
Real estate	10.00	4.75
Private equity	10.00	8.97
International equities	18.30	7.95
Other investments	18.00	4.92
Total	100.00 %	5.66 %

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

Discount Rate - The discount rate used to measure the total pension liability/asset was 7.50%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. A discount rate of 8.00% was used in the previous measurement period. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 51,831,953	\$ 33,927,578	\$ 19,007,440
Combined Plan	5,683	(79,076)	(144,919)
Member-Directed Plan	887	(370)	(887)

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%
Projected salary increases	2.50% at age 65 to 12.50% at age 20
Investment Rate of Return	7.45%, net of investment expenses, including inflation
Payroll increases	3.00%
Cost-of-Living Adjustments (COLA)	0% effective July 1, 2017

Post-retirement mortality rates are based on 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; pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016; and post-retirement disabled mortality rates are based on 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 2016 year mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022–Scale AA) for Males and Females. Males' ages were set back two years through age 89 and no set back for age 90 and above. Females younger than age 80 were set back four years, one year set back from age 80 through 89 and no set back from age 90 and above.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

Actuarial assumptions used in the June 30, 2017, valuation are based on the results of an actuarial experience study, effective July 1, 2017. As a result of the experience study, the following changes of assumptions affected the total pension liability since the prior measurement date: (a) the COLA was reduced to zero, (b) inflation assumptions were lowered from 2.75% to 2.50%, (c) Investment return assumptions were lowered from 7.75% to 7.45%, (d) total salary increases rates were lowered by decreasing merit component of the individual salary increases, as well as by 0.25% due to lower inflation, (e) payroll growth assumptions were lowered to 3.00%, (f) updated the health and disability mortality assumption to the “RP-2014” mortality tables with generational improvement scale MP-2016 and (g) rates of retirement, termination and disability were modified to better reflect anticipated future experience.

The 10 year expected real rate of return on pension plan investments was determined by STRS’ investment consultant by developing best estimates of expected future real rates of return for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized as follows:

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

* 10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25% and does not include investment expenses. Over a 30-year period, STRS Ohio’s investment consultant indicated 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 7.45% as of June 30, 2017. A discount rate of 7.75% was used in the previous measurement period. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS’ fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2016. Therefore, the long-term expected rate of return on pension plan investments of 7.75 % was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2016.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45%, 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 (6.75%) or one-percentage-point higher (8.75%) than the current rate:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$ 947,771	\$ 661,174	\$ 419,760

NOTE 17 - POSTRETIREMENT BENEFIT PLANS

A. Ohio Public Employees Retirement System

Plan Description - OPERS administers three separate pension plans: The Traditional Pension Plan—a cost-sharing, multiple-employer defined benefit pension plan; the Member Directed Plan—a defined contribution plan; and the Combined Plan—a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 45. Please see the Plan Statement in the OPERS 2016 CAFR for details.

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 OPERS Board of Trustees (OPERS Board) in Chapter 145 of the Ohio Revised Code.

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 17 - POSTRETIREMENT BENEFIT PLANS – (Continued)

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2017, local government employers contributed 14.00% of covered payroll. Each year the OPERS' Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan and Combined Plan for 2017 was 1.00%.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2017, 2016, and 2015 were \$196,292, \$387,531, and \$348,324, respectively; 96.16% has been contributed for 2017 and 100% has been contributed for 2016 and 2017. The remaining 2017 post-employment health care benefits liability has been reported as due to other governments on the basic financial statements.

Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under State Bill 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4.00% of the employer contributions toward the health care fund after the end of the transition period.

B. State Teachers Retirement System

Plan Description – The County participates in the cost-sharing multiple-employer defined benefit Health Plan administered by the State Teachers Retirement System of Ohio (STRS) 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 reimbursement of monthly Medicare Part B premiums. 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 law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2017, STRS Ohio did not allocate any employer contributions to the Health Care Stabilization Fund. The County did not make any contributions for health care for the fiscal years ended December 31, 2017, 2016 and 2015.

NOTE 18 - COMPENSATED ABSENCES

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 19 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2017, follows:

	Balance 12/31/2016	Issued	Retired	Balance 12/31/2017
Governmental activities:				
<u>Bond anticipation notes</u>				
Series 2016 Notes - 2.25%	\$ 1,773,000	\$ -	\$ (1,773,000)	\$ -
Series 2017 Notes - 1.53%	<u>-</u>	<u>805,000</u>	<u>-</u>	<u>805,000</u>
Total	<u>\$ 1,773,000</u>	<u>\$ 805,000</u>	<u>\$ (1,773,000)</u>	<u>\$ 805,000</u>

On November 3, 2016, the County issued \$1,773,000 in Series 2016 bond anticipation notes for the following purposes: (i) \$419,000 for the Blanchard River Stream Enhancement Project, (ii) \$358,000 for the engineer's maintenance garage, (iii) \$96,000 for the Tall Timber's Ditch and (iv) \$900,000 for Distribution Dr. and County Road 212 public infrastructure projects. The notes bore an interest rate of 2.25% and matured on November 3, 2017.

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

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 20 - LONG-TERM DEBT

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

<u>General Obligation Bonds</u>	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<u>Governmental Activities</u>			
Job and Family Services Refunding	2002	3.50 - 4.75	950,000
US 224/CR 300 Construction	2007	4.10 - 4.50	2,995,000
Jail Security System	2009	2.00 - 4.00	755,000
Sheriff Department Radios	2009	2.00 - 4.00	435,000
Engineers Garage	2013	0.35 - 3.375	2,595,000
Series 2016 Refunding - ADAMHS building	2016	2.00 - 4.00	94,095
Series 2016 Refunding - US 224/CR 95	2016	2.00 - 4.00	2,145,000
Series 2016 Refunding - Distribution Dr.	2016	2.00 - 4.00	665,000
<u>Business-Type Activities</u>			
County Landfill Improvements	2009	2.00 - 3.625	2,045,000
County Landfill Equipment	2009	2.00 - 4.00	515,000
Landfill - Leachate	2013	0.35 - 3.372	305,000
Landfill - Land Acquisition	2013	0.35 - 3.375	565,000
Landfill - Equipment	2013	0.35 - 3.375	415,000
BMV One-Stop Refunding	2013	0.35 - 2.50	1,715,000
Series 2016 Refunding - Agriculture Serv. Cent	2016	2.00 - 4.00	415,905
<u>Special Assessment Bonds</u>			
CR 95/CR 18 Sewer	2007	3.40 - 4.10	810,000
Special Assessment Refunding 2013	2013	0.35 - 3.375	695,000
Series 2016 Refunding - Beach Joint Ditch	2016	2.00 - 4.00	30,000
<u>Ohio Water Development Loans</u>			
SR 12 West (Fostoria)	1998	5.73	475,239
<u>Ohio Public Works Commission</u>			
Landfill Sanitary Sewer	2011	N/A	339,765
<u>Other Long-Term Obligations</u>			
Guaranteed Energy Savings Performance Contract	2008	3.60	2,011,500
ADAMH Taxable Affordable Housing Revenue Note	2009	8.50	100,000

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 20 - LONG-TERM DEBT - (Continued)

Changes in the County's long-term obligations during 2017 were as follows.

Governmental Activities:	Balance 12/31/2016	Additions	Reductions	Balance 12/31/2017	Amount Due Within One Year
<u>General Obligation Bonds</u>					
Job & Family Services Refunding					
Serial and term bonds	55,000	-	(55,000)	-	-
Premium	108	-	(108)	-	-
US 224/CR 300 construction	145,000	-	(145,000)	-	-
Premium	4,267	-	(4,267)	-	-
Jail Security System					
Serial and term bonds	385,000	-	(60,000)	325,000	60,000
Discount	(715)	-	123	(592)	-
Sheriff Department Radio					
Serial and term bonds	260,000	-	(30,000)	230,000	30,000
Discount	(778)	-	113	(665)	-
Engineers Garage					
Serial and term bonds	2,255,000	-	(85,000)	2,170,000	85,000
Premium	895	-	(43)	852	-
Series 2016 Refunding - ADAMHS building					
Serial and term bonds	94,095	-	(26,753)	67,342	27,675
Premium	4,665	-	(589)	4,076	-
Series 2016 Refunding - US 224/CR 95					
Serial and term bonds	2,145,000	-	(10,000)	2,135,000	190,000
Premium	266,611	-	(24,422)	242,189	-
Series 2016 Refunding - Distribution Dr.					
Serial and term bonds	665,000	-	(75,000)	590,000	75,000
Premium	69,439	-	(8,771)	60,668	-
Total general obligation bonds	6,348,587	-	(524,717)	5,823,870	467,675
<u>Special Assessment Bonds</u>					
CR 95/CR18 sewer	45,000	-	(45,000)	-	-
Premium	1,245	-	(1,245)	-	-
Special assessment refunding 2013					
Series bonds	530,000	-	(70,000)	460,000	75,000
Premium	10,957	-	(1,369)	9,588	-
Series 2016 Refunding - Beach Joint Ditch					
Series bonds	30,000	-	(5,000)	25,000	5,000
Premium	1,478	-	(370)	1,108	-
Total special assessment bonds	618,680	-	(122,984)	495,696	80,000
<u>OWDA Loans</u>					
SR 12 west water/sewer project	74,595	-	(36,256)	38,339	38,339
2016 HSTS	-	110,031	(110,031)	-	-
Total OWDA loans	74,595	110,031	(146,287)	38,339	38,339
<u>Other Long-Term Obligations</u>					
Guaranteed energy savings performance contract	475,670	-	(233,371)	242,299	242,299
ADAMH Taxable Affordable Housing Revenue Note	68,183	-	(6,093)	62,090	6,797
Net pension liability	24,892,478	8,532,124	(280,810)	33,143,792	-
Compensated absences	2,478,961	1,276,510	(1,072,592)	2,682,879	1,140,239
Total other long-term obligations	27,915,292	9,808,634	(1,592,866)	36,131,060	1,389,335
Total governmental activities long-term obligations	\$ 34,957,154	\$ 9,918,665	\$ (2,386,854)	\$ 42,488,965	\$ 1,975,349

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 20 - LONG-TERM DEBT - (Continued)

Business-type activities:	Balance 12/31/16	Additions	Reductions	Balance 12/31/17	Amount Due Within One Year
<u>General Obligation Bonds</u>					
Landfill improvements					
Serial bonds	\$ 680,000	\$ -	\$ (220,000)	\$ 460,000	\$ 225,000
Premium	637	-	(225)	412	-
Landfill equipment					
Serial bonds	170,000	-	(55,000)	115,000	55,000
Premium	164	-	(57)	107	-
Landfill - Leachate 2013					
Serial bonds	255,000	-	(15,000)	240,000	15,000
Premium	1,814	-	(113)	1,701	-
Landfill - land acquisition					
Serial bonds	490,000	-	(20,000)	470,000	20,000
Premium	420	-	(20)	400	-
Landfill - equipment					
Serial bonds	85,000	-	(85,000)	-	-
Premium	2,620	-	(2,620)	-	-
BMV one-stop refunding					
Serial bonds	1,330,000	-	(125,000)	1,205,000	120,000
Premium	20,495	-	(2,049)	18,446	-
2016 Refunding - Agriculture service center					
Serial bonds	415,905	-	(118,247)	297,658	122,325
Premium	20,619	-	(2,604)	18,015	-
Total general obligation bonds	<u>3,472,674</u>	<u>-</u>	<u>(645,935)</u>	<u>2,826,739</u>	<u>557,325</u>
<u>OPWC Loans</u>					
Landfill sanitary sewer	<u>254,825</u>	<u>-</u>	<u>(16,988)</u>	<u>237,837</u>	<u>16,988</u>
Total OPWC loans	<u>254,825</u>	<u>-</u>	<u>(16,988)</u>	<u>237,837</u>	<u>16,988</u>
<u>Other Long-Term Obligations</u>					
Net pension liability	1,266,364	178,596	-	1,444,960	-
Compensated absences	120,833	41,894	(39,142)	123,585	40,033
Landfill closure/postclosure costs	<u>6,156,972</u>	<u>361,889</u>	<u>-</u>	<u>6,518,861</u>	<u>-</u>
Total other long-term obligations	<u>7,544,169</u>	<u>582,379</u>	<u>(39,142)</u>	<u>8,087,406</u>	<u>40,033</u>
Total business-type activities	<u>\$ 11,271,668</u>	<u>\$ 582,379</u>	<u>\$ (702,065)</u>	<u>\$ 11,151,982</u>	<u>\$ 614,346</u>

General Obligation Bonds

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 20 - LONG-TERM DEBT - (Continued)

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

The Job and Family Services refunding bonds pledge the full faith and credit of the County for the payment of the debt. The Job and Family Services refunding bonds will be paid from rental charges from the Job and Family Services Department. At December 31, 2017, there were no further bonds outstanding.

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, 2017 was \$1,215,000.

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

On November 10, 2005, the County issued \$8,085,000 in various purpose improvement and refunding bonds with interest rates ranging from 3.5 percent to 5 percent. The various purpose improvement bonds were issued to retire notes originally issued for Alcohol, Drug Addiction, and Mental Health Services to purchase a new office building and to construct East Melrose Road. The refunding portion of the issue refunded the I-75/Tall Timbers Connector, Courthouse Restoration, Justice Center, and Agricultural Service Center general obligation bonds and the US 224 Water, CR 88/SR 12 Sewer, and SR 12 West water special assessment bonds. There are no further obligations on the Justice Center portion, the US 224 Water, CR88/SR 12 Sewer or the SR 12 West water. At December 31, 2017, \$1,295,000 of the refunded bonds being held by the escrow agent is still outstanding.

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 20 - LONG-TERM DEBT - (Continued)

On October 31, 2007, the County issued \$3,805,000 in general obligation bonds with interest rates ranging from 3.40 to 4.50 percent. The bonds were issued for additional infrastructure improvements for US 224 and County Road 300 and for improvements to CR 95/CR 18 sewer district. The bonds will be paid from payments in lieu of taxes the County receives related to the projects. During 2016, the balance of \$1,820,000 of the term bonds related to the US 224 and County Road 300 and the balance of \$440,000 of the term bonds related to the CR95/CR18 sewer district were refunded by the Series 2016 refunding bonds. At December 31, 2017, there were no further bonds outstanding.

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

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 refunding 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, 2017, \$2,635,000 of the refunded bonds being held by the escrow agent is still outstanding.

The reacquisition price exceeded the net carrying amount of the old debt by \$108,945. This amount is being netted against the new debt and amortized over the remaining life of the refunded debt, which equals the life of the new debt. This refunding was undertaken to reduce the combined total debt service payments by \$279,493 resulting in an economic gain of \$263,697.

Special Assessment Bonds and OWDA Loans

The special assessment refunding 2013 series bonds and series 2016 refunding - Beach Joint Ditch bonds will be paid from the proceeds of special assessments levied against the benefited property owners. In the event the property owners do not pay their assessment, the County will be responsible for the debt payments.

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, 2017 was \$450,000.

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 20 - LONG-TERM DEBT - (Continued)

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

The special assessment bonds and OWDA loans will be paid from special assessment collections. In the event special assessments are not sufficient to cover the principal and interest payments, the general fund will be responsible for making principal and interest payments. The total principal remaining to be paid on the special assessment bonds and OWDA loans are \$485,000 and \$38,339, respectively. Principal and interest for the current year and total assessments received were \$185,101 and \$177,040, respectively.

ADAMH Taxable Affordable Housing Revenue Note

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

Guaranteed Energy Savings Contract

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

OPWC Loans

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

Net Pension Liability

See Note 16 for details.

Compensated Absences

The compensated absences 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 \$45,661,760 at December 31, 2017.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 20 - LONG-TERM DEBT - (Continued)

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

Year Ending December 31,	General Obligation Bonds			Year Ending December 31,	Special Assessment Bonds		
	Principal	Interest	Total		Principal	Interest	Total
2018	\$ 467,675	\$ 180,648	\$ 648,323	2018	\$ 80,000	\$ 10,081	\$ 90,081
2019	492,675	167,018	659,693	2019	85,000	8,431	93,431
2020	466,845	152,543	619,388	2020	85,000	6,631	91,631
2021	491,845	138,487	630,332	2021	80,000	4,832	84,832
2022	502,768	120,614	623,382	2022	50,000	3,231	53,231
2023 - 2027	1,870,534	364,507	2,235,041	2023 - 2024	105,000	3,293	108,293
2028 - 2032	565,000	163,873	728,873	Total	<u>\$ 485,000</u>	<u>\$ 36,499</u>	<u>\$ 521,499</u>
2033 - 2037	660,000	67,692	727,692				
Total	<u>\$ 5,517,342</u>	<u>\$ 1,355,382</u>	<u>\$ 6,872,724</u>				

Year Ending December 31,	OWDA Loans			Year Ending December 31,	GES Performance Contract		
	Principal	Interest	Total		Principal	Interest	Total
2018	\$ 38,339	\$ 1,527	\$ 39,866	2018	\$ 242,299	\$ 6,909	\$ 249,208
Total	<u>\$ 38,339</u>	<u>\$ 1,527</u>	<u>\$ 39,866</u>	Total	<u>\$ 242,299</u>	<u>\$ 6,909</u>	<u>\$ 249,208</u>

Year Ending December 31,	ADAMH Note		
	Principal	Interest	Total
2018	\$ 6,797	\$ 5,122	\$ 11,919
2019	7,387	4,532	11,919
2020	8,028	3,891	11,919
2021	8,725	3,194	11,919
2022	9,483	2,436	11,919
2023 - 2024	21,670	2,329	23,999
Total	<u>\$ 62,090</u>	<u>\$ 21,504</u>	<u>\$ 83,594</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 20 - LONG-TERM DEBT - (Continued)

Year Ending December 31,	Business-Type General Obligation Bonds			Year Ending December 31,	Business-Type OPWC Loans		
	Principal	Interest	Total		Principal	Interest	Total
2018	\$ 557,325	\$ 74,929	\$ 632,254	2018	\$ 16,988	\$ -	\$ 16,988
2019	577,325	58,357	635,682	2019	16,988	-	16,988
2020	173,155	40,796	213,951	2020	16,988	-	16,988
2021	173,155	37,251	210,406	2021	16,988	-	16,988
2022	182,232	624	182,856	2022	16,988	-	16,988
2023 - 2027	764,466	106,143	870,609	2023 - 2027	84,940	-	84,940
2028 - 2032	215,000	44,779	259,779	2028 - 2031	67,957	-	67,957
2033 - 2037	145,000	14,956	159,956	Total	\$ 237,837	\$ -	\$ 237,837
Total	\$ 2,787,658	\$ 377,835	\$ 3,165,493				

Conduit Debt

In 1998, the County issued \$8,115,000 in multi-family housing revenue bonds and \$3,500,000 in multi-family housing mortgage revenue bonds. The proceeds were used to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. During 2007, \$5,855,000 of the multi-family housing revenue bonds and \$2,524,000 of the multi-family housing mortgage revenue bonds were refunded. As of December 31, 2017, \$1,300,000 of these bonds was outstanding.

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, 2017, \$85,150,000 of these bonds was outstanding.

In 2007, the County issued \$5,855,000 in multi-family housing refunding revenue bonds and \$215,000 in multi-family housing revenue bonds to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2017, \$2,405,950 of these bonds was outstanding.

In 2007, the County issued \$2,520,000 in multi-family housing refunding revenue bonds and \$100,000 in multi-family housing revenue bonds to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2017, \$4,779,165 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, 2017, \$85,150,000 of the lease was outstanding.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 21 - CLOSURE AND POSTCLOSURE OF LANDFILL

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$6,518,861 reported as landfill closure and postclosure costs payable at December 31, 2017, represents the cumulative amount reported to date based on the use of 40.22% of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and postclosure care of \$9,150,186 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2017. The County expects to close the active cell of the landfill in 2032. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care. The County is in compliance with these requirements, and, at December 31, 2017, cash and cash equivalents in segregated accounts and investments in segregated accounts of \$9,438,082 are held for these purposes. These are reported as restricted assets on the statement of fund net position.

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

NOTE 22 - INTERFUND TRANSFERS

During 2017, the following transfers were made:

Transfers In	Transfers Out			
	General	Board of		Total
		Disabilities	Developmental	
Flood Mitigation	\$ 3,731,987	\$ -	\$ 428,427	\$ 4,160,414
Other governmental	<u>355,204</u>	<u>1,300,000</u>	<u>1,352,284</u>	<u>3,007,488</u>
Total	<u>\$ 4,087,191</u>	<u>\$ 1,300,000</u>	<u>\$ 1,780,711</u>	<u>\$ 7,167,902</u>

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. The \$1,300,000 transfers out of the Board of Developmental Disabilities Fund to the Developmental Disabilities Capital Project Fund (an other governmental fund) were to fund capital projects. The transfers out of the other governmental funds were for the following purposes: (a) the \$428,427 transfer from the Blanchard Bond Retirement Fund to the Flood Mitigation Fund was for debt service payments, (b) the \$508,964 transfer from the Motor Vehicle and Gas Tax Fund to the Motor Vehicle and Gas Tax Bond Retirement Fund was for debt service payments, (c) the \$20,009 transfer from the Alcohol, Drug and Mental Health Fund to the ADAMHS Bond Retirement Fund was for debt service payments, (d) the \$5,000 transfer from the Alcohol, Drug and Mental Health Fund was to fund the Substance Abuse Fund, (e) the \$402,442 transfer from the Job and Family Services fund was to fund the Child Support Enforcement Agency fund, (f) the \$20,730 transfer from the Special Improvements Bond Retirement Fund to the ADAMHS Bond Retirement Fund was for debt service payments, (g) the \$366,055 transfer from the Motor Vehicle and Gas Tax Bond Retirement Fund to the Motor Vehicle and Gas Tax Capital Project Fund was for debt service payments and (h) the \$29,084 transfer from Distribution Drive Bond Retirement Fund to the Distribution Drive TIF Fund was for debt service payments.

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 23 - FUND BALANCE

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

Fund balance	General	Board of Developmental Disabilities	Flood Mitigation	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:					
Prepayments	\$ 547,215	\$ 43,865	\$ 486	\$ 156,648	\$ 748,214
Materials and supplies inventory	111,334	226	-	474,132	585,692
Permanent fund	-	-	-	247,000	247,000
Total nonspendable	<u>658,549</u>	<u>44,091</u>	<u>486</u>	<u>877,780</u>	<u>1,580,906</u>
Restricted:					
Capital projects	-	-	-	440,137	440,137
Debt service	-	-	-	751,819	751,819
Legislative and executive programs	-	-	-	1,489,073	1,489,073
County courts and judicial programs	-	-	-	1,283,818	1,283,818
Sheriff and public safety programs	-	-	-	1,458,045	1,458,045
County engineer and public works programs	-	-	-	2,305,985	2,305,985
Health programs	-	14,947,901	-	1,574,535	16,522,436
Human service programs	-	-	-	822,622	822,622
Economic development programs	-	-	-	817,641	817,641
Conservation and recreation programs	-	-	-	10	10
Permanent fund	-	-	-	161,981	161,981
Total restricted	<u>-</u>	<u>14,947,901</u>	<u>-</u>	<u>11,105,666</u>	<u>26,053,567</u>
Committed:					
Capital projects	-	-	18,200,760	117,153	18,317,913
Sheriff police revolving	22,193	-	-	-	22,193
County home donations	4,816	-	-	-	4,816
Centennial	172	-	-	-	172
Severance	51,727	-	-	-	51,727
Total committed	<u>78,908</u>	<u>-</u>	<u>18,200,760</u>	<u>117,153</u>	<u>18,396,821</u>
Assigned:					
Capital projects	-	-	-	600,651	600,651
Debt service	-	-	-	320,149	320,149
Legislative and executive programs	217,962	-	-	-	217,962
County courts and judicial programs	139,092	-	-	-	139,092
Sheriff and public safety programs	99,503	-	-	-	99,503
Health programs	15,688	-	-	-	15,688
Human service programs	13,568	-	-	-	13,568
Subsequent year appropriations	2,838,576	-	-	-	2,838,576
Total assigned	<u>3,324,389</u>	<u>-</u>	<u>-</u>	<u>920,800</u>	<u>4,245,189</u>
Unassigned (deficit)	<u>4,585,526</u>	<u>-</u>	<u>-</u>	<u>(798,432)</u>	<u>3,787,094</u>
Total fund balances	<u>\$ 8,647,372</u>	<u>\$ 14,991,992</u>	<u>\$ 18,201,246</u>	<u>\$ 12,222,967</u>	<u>\$ 54,063,577</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 24 - OTHER COMMITMENTS

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

<u>Fund</u>	<u>Year-End Encumbrances</u>
General fund	\$ 495,773
Board of developmental disabilities fund	946,487
Flood Mitigation fund	758,356
Other governmental funds	<u>3,821,887</u>
 Total	 <u>\$ 6,022,503</u>

NOTE 25 - COMPONENT UNIT

Hancock Community Housing, Inc.

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

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

Cash and Cash Equivalents - The carrying amount of the cash deposits held by the Organization at December 31, 2017 was \$151,188 and the bank balance was \$153,105. Of the bank balance, all was covered by federal depository insurance.

Capital asset activity as of December 31, 2017, was as follows:

	<u>Balance 12/31/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/17</u>
Land	\$ 159,854	\$ -	\$ -	\$ 159,854
Land Improvements	6,852	15,188	-	22,040
Buildings	<u>868,186</u>	<u>6,796</u>	-	<u>874,982</u>
Total Capital Assets	<u>1,034,892</u>	<u>21,984</u>	-	<u>1,056,876</u>
Accumulated Depreciation For:				
Land Improvements	(5,244)	(2,657)	-	(7,901)
Buildings	<u>(298,784)</u>	<u>(26,168)</u>	-	<u>(324,952)</u>
Total Accumulated Depreciation	<u>(304,028)</u>	<u>(28,825)</u>	-	<u>(332,853)</u>
Total Capital Assets, Net	<u>\$ 730,864</u>	<u>\$ (6,841)</u>	<u>\$ -</u>	<u>\$ 724,023</u>

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 25 - COMPONENT UNIT - (Continued)

Long-Term Note Debt

The following are mortgages of the Organization:

Huntington Bank

Property Located at 2800 High Point Lane, 1118 Crystal Lane, 1815 Bishop Lane, and 1859 Breckenridge Road

Interest is presently 5.04%

Original amount: \$ 520,000

First Federal Bank

Property Located at 1615 Payne Avenue

Interest is presently 4.875%

Original amount: \$ 55,156

Hancock County Board of Developmental Disabilities

Property located at 1532 Marcelle Avenue

Imputed Interest is presently 4.5% on a non-interest bearing note.

Original Amount at Present Value: \$91,447

Hancock County Board of Developmental Disabilities

Property located at 661 Remington Avenue

Imputed Interest is presently 4.5% on a non-interest bearing note.

Original Amount at Present Value: \$115,017

Hancock County Board of Developmental Disabilities

Property located at 1532 Marcelle Avenue

Imputed Interest is presently 4.5% on a non-interest bearing note.

Original Amount at Present Value: \$108,938

Hancock County Board of Developmental Disabilities

Property located at 332 Warrington Avenue

Imputed Interest is presently 4.5% on a non-interest bearing note.

Original Amount at Present Value: \$152,000

In June of 2012, the Huntington Bank Note was modified. The interest rate went from 5.09% to 5.04% and has maturity date of May 2018. The amount of the note outstanding at year end is \$14,881.

In November 2012, the First Federal Note was refinanced and a new note was issued in the amount of \$55,156 with an interest rate of 4.875%. This note has a maturity date of October 2019. The amount of the note outstanding at year end was \$15,214.

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 \$78,304.

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 \$104,838.

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 \$105,560.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 25 - COMPONENT UNIT - (Continued)

If the Organization fulfills the duties assigned to it under a "Contract for services" with the HCBDD, then the Organization will receive a credit against the amounts due. Generally Accepted Accounting Principles require that non- interest bearing notes have an imputed interest rate and the note be carried at a discount or present value. The schedule below includes principal and interest payments along with the other mortgages, however, a portion of each annual amount that the Organization is to pay on the HCBDD notes and interest expense should receive a credit as long as the home is used for its intended purpose. The credit earned for this year was recognized in Contribute Capital-grant on the Statement of Revenues, Ex amount of \$28,342. The following is a schedule of long term debt:

	Beginning Balance 01/01/17	Issued	Redeemed	Ending Balance 12/31/17	Due Within One Year
Mortgage - Huntington Bank	\$ 43,386	\$ -	\$ (28,505)	\$ 14,881	\$ 14,881
Mortgage - First Federal	23,574	-	(8,359)	15,215	8,791
Mortgage - HCBDD	<u>298,924</u>	<u>-</u>	<u>(10,222)</u>	<u>288,702</u>	<u>16,839</u>
Totals	<u>\$ 365,884</u>	<u>\$ -</u>	<u>\$ (47,086)</u>	<u>\$ 318,798</u>	<u>\$ 40,511</u>

The annual requirements to amortize all mortgages outstanding as of December 31, 2017, including interest payments of \$94,618 are as follows:

Year Ending December 31,	Principal	Interest	Total
2018	\$ 40,511	\$ 13,413	\$ 53,924
2019	24,036	11,996	36,032
2020	18,422	11,064	29,486
2021	19,268	10,218	29,486
2022	20,154	9,333	29,487
2023 - 2027	115,537	31,896	147,433
2028 - 2030	<u>80,870</u>	<u>6,698</u>	<u>87,568</u>
Total	<u>\$ 318,798</u>	<u>\$ 94,618</u>	<u>\$ 413,416</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 2017, the Organization purchased property liability insurance from the Erie Insurance Group.

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

Tax-Exempt Status

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

The Organization's Forms 990, Return of Organization Exempt from Income Tax, for the years ending 2014, 2015, and 2016 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, 2017

NOTE 25 - COMPONENT UNIT - (Continued)

Unearned Grant Income

In 2005, the Organization received a grant of \$322,815 from the Ohio Department of Developmental Disabilities (ODDD). The proceeds were to provide affordable housing in Hancock County for occupancy by persons from the county including persons with disabilities. The agreement with the ODDD requires the property be used for the project for fifteen years after the property is purchased. Should the property not be used for the project, the ODDD shall be reimbursed on a pro rata basis for the amount of the community assistance funds used to purchase the property. The Organization recognizes \$17,927 as the amount amortized from the unearned grant income account. Unearned grant income, a liability account, is \$30,923 at December 31, 2017.

Prior Period Adjustment

It was determined that the Hancock County Board of Developmental Disabilities (HCBDD) have been making building maintenance repairs on homes that the Organization have purchased. Generally Accepted Accounting Principles requires these expenditures to be recorded as in-kind contribution on the Organization books of account, however, management was unaware of this requirement. Financial Statements for this year have recognized the in-kind contributions from HCBDD in the amount of \$44,186 and is shown as "Equity Transfer from HCBDD (Affiliate)". The prior year financial statements were restated by \$20,224 from \$391,637 to \$411,861.

NOTE 26 - JOINTLY GOVERNED ORGANIZATIONS

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

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

B. West Central Partnership, Inc.

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

C. Metropolitan Housing Authority

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 26 - JOINTLY GOVERNED ORGANIZATIONS - (Continued)

D. Blanchard Valley Port Authority

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

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

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

During 2017, the County did not make any contributions to the Authority. Financial information can be obtained from the Blanchard Valley Port Authority 1660 Tiffin Ave., Findlay, Ohio 45840.

NOTE 27 - INSURANCE POOLS

A. Midwest Pool Risk Management Agency, Inc.

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

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

B. Midwest Employee Benefit Consortium

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2017

NOTE 28 - RELATED ORGANIZATIONS

A. County Park District

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

B. Findlay-Hancock County Public Library

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

C. Regional Planning Commission

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

NOTE 29 - CONTINGENT LIABILITIES

The County has received federal and State grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under the terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

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

NOTE 30 - OTHER REVENUE

For the year ended December 31, 2017, 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.

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REQUIRED SUPPLEMENTARY INFORMATION

HANCOCK COUNTY, OHIO

SCHEDULES OF 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 FOUR YEARS

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

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

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

HANCOCK COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST FOUR YEARS

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

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

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

HANCOCK COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 2,361,734	\$ 2,142,184	\$ 2,138,977	\$ 2,162,021
Contributions in relation to the contractually required contribution	<u>(2,361,734)</u>	<u>(2,142,184)</u>	<u>(2,138,977)</u>	<u>(2,162,021)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 18,167,185	\$ 17,851,533	\$ 17,824,808	\$ 18,016,842
Contributions as a percentage of covered payroll	13.00%	12.00%	12.00%	12.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 83,705	\$ 70,216	\$ 32,723	\$ 33,813
Contributions in relation to the contractually required contribution	<u>(83,705)</u>	<u>(70,216)</u>	<u>(32,723)</u>	<u>(33,813)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 643,885	\$ 585,133	\$ 272,692	\$ 281,775
Contributions as a percentage of covered payroll	13.00%	12.00%	12.00%	12.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 47,488	\$ 58,761	\$ 58,388	
Contributions in relation to the contractually required contribution	<u>(47,488)</u>	<u>(58,761)</u>	<u>(58,388)</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
County's covered payroll	\$ 474,880	\$ 489,675	\$ 486,567	
Contributions as a percentage of covered payroll	10.00%	12.00%	12.00%	

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 2,514,527	\$ 1,933,679	\$ 1,935,144	\$ 1,731,988	\$ 1,650,762	\$ 1,473,005
<u>(2,514,527)</u>	<u>(1,933,679)</u>	<u>(1,935,144)</u>	<u>(1,731,988)</u>	<u>(1,650,762)</u>	<u>(1,473,005)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 19,342,515	\$ 19,336,790	\$ 19,351,440	\$ 19,424,164	\$ 20,317,071	\$ 21,042,929
13.00%	10.00%	10.00%	8.92%	8.13%	7.00%
\$ 35,172	\$ 15,863	\$ 15,546	\$ 25,166		
<u>(35,172)</u>	<u>(15,863)</u>	<u>(15,546)</u>	<u>(25,166)</u>		
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
\$ 270,554	\$ 199,535	\$ 195,547	\$ 259,800		
13.00%	7.95%	7.95%	9.69%		

HANCOCK COUNTY, OHIO

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 42,978	\$ 41,562	\$ 45,714	\$ 43,333
Contributions in relation to the contractually required contribution	<u>(42,978)</u>	<u>(41,562)</u>	<u>(45,714)</u>	<u>(43,333)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 306,986	\$ 296,871	\$ 326,529	\$ 333,331
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	13.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 45,802	\$ 66,899	\$ 60,601	\$ 70,406	\$ 94,530	\$ 101,932
<u>(45,802)</u>	<u>(66,899)</u>	<u>(60,601)</u>	<u>(70,406)</u>	<u>(94,530)</u>	<u>(101,932)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 352,323	\$ 514,608	\$ 466,162	\$ 541,585	\$ 727,154	\$ 784,092
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

HANCOCK COUNTY, OHIO

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2017

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014-2017.

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

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, the Cost of Living Adjustment (COLA) was reduced to 0% effective July 1, 2017.

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

COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES

HANCOCK COUNTY, OHIO

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

GENERAL FUND

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

Major Special Revenue Fund

Board of Developmental Disabilities (DD)

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

Major Capital Projects Fund

Flood Mitigation

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

Major Enterprise Fund

Sanitary Landfill

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 2,309,000	\$ 2,409,000	\$ 2,408,935	\$ (65)
Sales taxes	13,600,000	13,600,000	14,927,949	1,327,949
Charges for services.	3,223,867	3,223,867	4,030,180	806,313
Licenses and permits	3,600	3,600	4,472	872
Fines and forfeitures	56,000	56,000	84,487	28,487
Intergovernmental	2,493,200	2,540,200	2,730,666	190,466
Investment income	375,000	375,000	630,432	255,432
Rental income	225,000	225,000	265,858	40,858
Other	1,000	1,000	146,006	145,006
Total revenues	22,286,667	22,433,667	25,228,985	2,795,318
Expenditures:				
Current:				
General government:				
Legislative and executive				
County Commissioners				
Personal services.	204,098	244,370	244,360	10
Fringe benefits.	83,790	88,109	87,686	423
Materials and supplies	2,500	3,000	2,643	357
Contractual services	2,830	2,830	2,344	486
Other.	9,500	9,427	8,600	827
Total County Commissioners	302,718	347,736	345,633	2,103
Microfilm				
Personal services.	15,710	11,750	11,530	220
Fringe benefits	2,655	2,030	1,934	96
Materials and supplies	24,698	24,500	13,302	11,198
Contractual services	136,450	115,929	113,178	2,751
Capital outlay	1,000	1,000	1,000	-
Total Microfilm.	180,513	155,209	140,944	14,265
Auditor				
Personal services.	291,570	291,570	286,512	5,058
Fringe benefits	112,827	121,415	116,175	5,240
Materials and supplies	6,450	6,444	6,272	172
Contractual services	62,459	52,066	50,210	1,856
Capital outlay	3,000	2,981	1,654	1,327
Other.	11,739	10,213	7,268	2,945
Total Auditor -	488,045	484,689	468,091	16,598

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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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor - Real Property				
Personal services	\$ 17,240	\$ 17,240	\$ 16,611	\$ 629
Fringe benefits	11,620	11,620	10,809	811
Materials and supplies	100	100	-	100
Contractual services	4,700	4,700	3,987	713
Total Auditor - Personal Property	<u>33,660</u>	<u>33,660</u>	<u>31,407</u>	<u>2,253</u>
Treasurer				
Personal services	114,229	115,436	111,775	3,661
Fringe benefits	52,216	57,087	55,844	1,243
Materials and supplies	10,135	9,570	5,198	4,372
Contractual services	66,979	55,789	38,725	17,064
Capital outlay	1,760	1,760	1,252	508
Other	3,218	3,705	3,704	1
Total Treasurer	<u>248,537</u>	<u>243,347</u>	<u>216,498</u>	<u>26,849</u>
Prosecuting Attorney				
Personal services	731,495	750,659	750,597	62
Fringe benefits	259,107	250,207	245,986	4,221
Materials and supplies	2,500	2,421	2,421	-
Contractual services	68,782	67,190	67,190	-
Other	500	162	162	-
Total Prosecuting Attorney	<u>1,062,384</u>	<u>1,070,639</u>	<u>1,066,356</u>	<u>4,283</u>
Bureau of Inspection				
Contractual services	<u>77,601</u>	<u>72,211</u>	<u>64,908</u>	<u>7,303</u>
Total Bureau of Inspection	<u>77,601</u>	<u>72,211</u>	<u>64,908</u>	<u>7,303</u>
Budget Commission				
Personal services	23,000	23,000	13,891	9,109
Fringe benefits	10,890	10,890	6,273	4,617
Materials and supplies	125	95	-	95
Contractual services	600	630	467	163
Total Budget Commission	<u>34,615</u>	<u>34,615</u>	<u>20,631</u>	<u>13,984</u>
Board of Revisions				
Personal services	18,400	18,400	16,781	1,619
Fringe benefits	9,340	9,340	7,735	1,605
Total Board of Revisions	<u>27,740</u>	<u>27,740</u>	<u>24,516</u>	<u>3,224</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, 2017

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing Board				
Personal services	\$ 305,000	\$ 305,000	\$ 299,759	\$ 5,241
Fringe benefits	107,005	106,700	92,708	13,992
Materials and supplies	2,000	2,000	656	1,344
Contractual services	239,831	219,037	218,091	946
Capital outlay	10,486	5,106	5,075	31
Other	528	500	85	415
Total Data Processing Board	664,850	638,343	616,374	21,969
Board of Elections				
Personal services	367,139	367,139	326,571	40,568
Fringe benefits	73,183	73,183	60,091	13,092
Materials and supplies	58,000	60,961	45,368	15,593
Contractual services	58,750	55,750	34,836	20,914
Capital outlay	31,300	31,043	26,871	4,172
Other	500	500	262	238
Total Board of Elections	588,872	588,576	493,999	94,577
Building and Ground Maintenance				
Personal services	339,000	366,774	366,774	-
Fringe benefits	155,385	157,344	157,344	-
Materials and supplies	111,400	107,238	70,297	36,941
Contractual services	1,121,709	1,076,619	950,856	125,763
Capital outlay	15,000	14,554	8,612	5,942
Other	54,000	51,589	23,230	28,359
Total Building and Ground Maintenance	1,796,494	1,774,118	1,577,113	197,005
Recorder				
Personal services	138,249	138,249	135,405	2,844
Fringe benefits	74,726	74,876	63,891	10,985
Contractual services	-	-	-	-
Other	3,000	2,850	2,364	486
Total Recorder	215,975	215,975	201,660	14,315
Insurance				
Fringe benefits	4,525	7,914	6,225	1,689
Contractual services	514,650	513,811	468,001	45,810
Total Insurance	519,175	521,725	474,226	47,499
Personnel - Safety				
Personal services	33,461	28,461	26,904	1,557
Fringe benefits	5,905	5,905	4,614	1,291
Materials and supplies	250	250	-	250
Contractual services	6,000	6,000	5,749	251
Capital Outlay	100	100	-	100
Other	406	300	180	120
Total Personnel - Safety	46,122	41,016	37,447	3,569

-- Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other				
Contractual services	\$ 212,183	\$ 182,590	\$ 169,757	\$ 12,833
Total Other	<u>212,183</u>	<u>182,590</u>	<u>169,757</u>	<u>12,833</u>
Total general government - legislative and executive	<u>6,499,484</u>	<u>6,432,189</u>	<u>5,949,560</u>	<u>482,629</u>
Judicial				
Court of Appeals				
Other.	23,559	23,500	21,889	1,611
Total Court of Appeals.	<u>23,559</u>	<u>23,500</u>	<u>21,889</u>	<u>1,611</u>
Common Pleas Court				
Personal services.	419,050	388,550	356,812	31,738
Fringe benefits.	152,180	151,134	139,830	11,304
Materials and supplies	11,395	10,224	10,224	-
Contractual services	143,945	142,785	128,272	14,513
Capital outlay	19,765	42,072	42,072	-
Other.	14,175	11,739	11,724	15
Total Common Pleas Court	<u>760,510</u>	<u>746,504</u>	<u>688,934</u>	<u>57,570</u>
Jury Commission				
Personal services.	300	300	300	-
Materials and supplies	1,836	1,766	1,766	-
Contractual services	150	84	80	4
Other.	200	-	-	-
Total Jury Commission	<u>2,486</u>	<u>2,150</u>	<u>2,146</u>	<u>4</u>
Adult Probation				
Personal services.	240,050	266,518	266,518	-
Fringe benefits.	124,540	106,534	103,764	2,770
Materials and supplies	41,691	12,592	12,591	1
Contractual services	51,691	38,991	38,991	-
Capital outlay	7,000	15,700	15,700	-
Other.	28,032	21,557	21,557	-
Total Adult Probation	<u>493,004</u>	<u>461,892</u>	<u>459,121</u>	<u>2,771</u>
Court Appointed Special Advocate				
Contractual services	31,000	29,350	21,950	7,400
Total Court Appointed Special Advocate	<u>31,000</u>	<u>29,350</u>	<u>21,950</u>	<u>7,400</u>

-- Continued

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<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	\$ 295,130	\$ 295,510	\$ 294,868	\$ 642
Fringe benefits.	121,151	124,280	120,861	3,419
Materials and supplies	6,939	6,191	6,191	-
Contractual services	291,929	271,475	256,778	14,697
Other.	51,820	101,835	80,296	21,539
Total Juvenile Court	766,969	799,291	758,994	40,297
Juvenile Probation				
Personal services.	274,165	274,165	246,751	27,414
Fringe benefits.	107,606	106,555	91,644	14,911
Materials and supplies	10,422	10,255	10,255	-
Contractual services	4,560	4,500	252	4,248
Other.	500	500	247	253
Total Juvenile Probation	397,253	395,975	349,149	46,826
Juvenile Court - PEACE				
Personal services	15,820	15,820	15,100	720
Fringe benefits.	6,670	6,670	6,480	190
Total Juvenile Court - PEACE.	22,490	22,490	21,580	910
Probate Court				
Personal services.	164,480	164,480	164,404	76
Fringe benefits.	48,824	55,031	54,582	449
Materials and supplies	8,103	3,673	3,195	478
Contractual services	2,500	854	808	46
Other.	9,420	8,583	7,616	967
Total Probate Court	233,327	232,621	230,605	2,016
Clerk of Courts				
Personal services.	216,668	216,668	215,286	1,382
Fringe benefits	96,900	97,400	95,261	2,139
Materials and supplies	11,896	11,016	5,388	5,628
Contractual services	4,886	4,886	2,393	2,493
Capital outlay	700	1,050	999	51
Other.	1,675	1,640	644	996
Total Clerk of Courts	332,725	332,660	319,971	12,689
Municipal Court				
Personal services.	292,944	285,144	277,116	8,028
Contractual services	173,631	191,751	183,311	8,440
Total Municipal Court	466,575	476,895	460,427	16,468
Miscellaneous - Judicial				
Contractual services	142,608	222,608	200,480	22,128
Total Miscellaneous - Judicial.	142,608	222,608	200,480	22,128

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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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public Defenders				
Personal services	\$ 410,000	\$ 407,375	\$ 406,893	\$ 482
Fringe benefits	172,823	180,048	177,851	2,197
Materials and supplies	4,831	4,373	4,075	298
Contractual services	5,200	3,300	2,040	1,260
Capital outlay	5,500	2,372	2,245	127
Other	7,530	7,409	7,133	276
<u>Total Public Defenders</u>	<u>605,884</u>	<u>604,877</u>	<u>600,237</u>	<u>4,640</u>
Total general government - judicial	4,278,390	4,350,813	4,135,483	215,330
<u>Total general government</u>	<u>10,777,874</u>	<u>10,783,002</u>	<u>10,085,043</u>	<u>697,959</u>
Public safety				
Coroner				
Personal services	53,642	55,384	55,384	-
Fringe benefits	24,088	24,332	23,889	443
Contractual services	147,177	144,407	134,407	10,000
Other	5,600	5,600	5,342	258
<u>Total Coroner</u>	<u>230,507</u>	<u>229,723</u>	<u>219,022</u>	<u>10,701</u>
Sheriff				
Personal services	2,776,058	2,863,708	2,863,484	224
Fringe benefits	1,085,373	1,160,154	1,157,706	2,448
Materials and supplies	150,265	142,604	141,363	1,241
Contractual services	292,285	275,940	275,380	560
Capital outlay	55,321	53,277	53,103	174
<u>Total Sheriff</u>	<u>4,359,302</u>	<u>4,495,683</u>	<u>4,491,036</u>	<u>4,647</u>
Sheriff - Jail				
Personal services	2,108,945	1,979,458	1,979,444	14
Fringe benefits	792,663	786,404	785,664	740
Materials and supplies	36,933	49,817	49,486	331
Contractual services	782,871	1,159,137	1,158,850	287
Capital outlay	16,223	11,773	11,770	3
<u>Total Sheriff - Jail</u>	<u>3,737,635</u>	<u>3,986,589</u>	<u>3,985,214</u>	<u>1,375</u>
<u>Total public safety</u>	<u>8,327,444</u>	<u>8,711,995</u>	<u>8,695,272</u>	<u>16,723</u>
Public works				
Sanitation and Drainage				
Contractual services	8,000	12,700	9,409	3,291
<u>Total Sanitation and Drainage</u>	<u>8,000</u>	<u>12,700</u>	<u>9,409</u>	<u>3,291</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, 2017

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Mapping				
Personal services.	\$ 86,700	\$ 86,700	\$ 82,131	\$ 4,569
Fringe benefits.	38,460	38,460	33,319	5,141
Materials and supplies	2,900	2,000	1,921	79
Contractual services	8,000	8,000	6,963	1,037
Capital outlay	5,000	5,000	-	5,000
Total Mapping	<u>141,060</u>	<u>140,160</u>	<u>124,334</u>	<u>15,826</u>
Total public works	<u>149,060</u>	<u>152,860</u>	<u>133,743</u>	<u>19,117</u>
Health				
TB Clinic and Care				
Contractual services	1,970	7,970	7,862	108
Total TB Clinic and Care	<u>1,970</u>	<u>7,970</u>	<u>7,862</u>	<u>108</u>
Registration Vital Statistics				
Contractual services	2,256	2,256	2,134	122
Total registration vital statistics	<u>2,256</u>	<u>2,256</u>	<u>2,134</u>	<u>122</u>
Other Health Department				
Contractual services	717,254	848,254	792,597	55,657
Total Other Health Department.	<u>717,254</u>	<u>848,254</u>	<u>792,597</u>	<u>55,657</u>
Total health	<u>721,480</u>	<u>858,480</u>	<u>802,593</u>	<u>55,887</u>
Human services				
Soldier's Relief				
Personal services.	27,600	27,600	26,100	1,500
Fringe benefits.	24,500	24,500	15,321	9,179
Materials and supplies	6,000	8,000	6,733	1,267
Contractual services	387,705	352,321	268,146	84,175
Capital outlay	8,000	12,000	9,177	2,823
Other.	7,000	7,000	5,060	1,940
Total Soldier's Relief.	<u>460,805</u>	<u>431,421</u>	<u>330,537</u>	<u>100,884</u>
Veteran's Services				
Personal services.	265,000	266,900	266,900	-
Fringe benefits.	89,500	90,750	88,963	1,787
Contractual services	62,500	60,500	38,519	21,981
Capital outlay	-	30,000	23,935	6,065
Other.	17,000	17,000	10,228	6,772
Total Veteran's Services	<u>434,000</u>	<u>465,150</u>	<u>428,545</u>	<u>36,605</u>
Total human services	<u>894,805</u>	<u>896,571</u>	<u>759,082</u>	<u>137,489</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, 2017

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Conservation and recreation				
Agriculture Department				
Contractual services	\$ 407,152	\$ 407,152	\$ 407,152	\$ -
Total Agriculture Department	<u>407,152</u>	<u>407,152</u>	<u>407,152</u>	<u>-</u>
Total conservation and recreation	<u>407,152</u>	<u>407,152</u>	<u>407,152</u>	<u>-</u>
Economic development and assistance				
Contractual services	135,596	144,621	144,620	1
Other	30,000	35,000	35,000	-
Total Economic development and assistance	<u>165,596</u>	<u>179,621</u>	<u>179,620</u>	<u>1</u>
Total expenditures	<u>21,443,411</u>	<u>21,989,681</u>	<u>21,062,505</u>	<u>927,176</u>
Excess (deficiency) of revenues over (under) expenditures	<u>843,256</u>	<u>443,986</u>	<u>4,166,480</u>	<u>3,722,494</u>
Other financing sources (uses):				
Advances in	240,971	240,971	374,563	133,592
Advances out	-	-	(418,822)	(418,822)
Transfer in	140,000	140,000	-	(140,000)
Transfers out	(3,450,000)	(4,200,192)	(4,087,216)	112,976
Total other financing sources (uses)	<u>(3,069,029)</u>	<u>(3,819,221)</u>	<u>(4,131,475)</u>	<u>(312,254)</u>
Net change in fund balance	(2,225,773)	(3,375,235)	35,005	3,410,240
Fund balance at beginning of year	3,013,125	3,013,125	3,013,125	-
Prior year encumbrances appropriated	602,513	602,513	602,513	-
Fund balance (deficit) at end of year	<u>\$ 1,389,865</u>	<u>\$ 240,403</u>	<u>\$ 3,650,643</u>	<u>\$ 3,410,240</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 6,067,000	\$ 6,105,566	\$ 6,211,238	\$ 105,672
Charges for services	36,000	36,000	14,889	(21,111)
Intergovernmental	3,179,000	3,188,944	2,712,132	(476,812)
Rental income	100,000	100,000	183,541	83,541
Donations and contributions	30,000	30,000	38,859	8,859
Other	250,000	250,000	404,636	154,636
Total revenues	<u>9,662,000</u>	<u>9,710,510</u>	<u>9,565,295</u>	<u>(145,215)</u>
Expenditures:				
Current:				
Health				
Personal services	2,500,000	2,594,500	2,570,958	23,542
Fringe benefits	1,080,196	1,105,415	1,017,608	87,807
Materials and supplies	254,428	267,134	255,756	11,378
Contractual services	7,417,854	6,399,702	5,658,157	741,545
Capital outlay	181,565	165,362	131,586	33,776
Total expenditures	<u>11,434,043</u>	<u>10,532,113</u>	<u>9,634,065</u>	<u>898,048</u>
Excess of expenditures over revenues	<u>(1,772,043)</u>	<u>(821,603)</u>	<u>(68,770)</u>	<u>752,833</u>
Other financing sources (uses):				
Transfers in	150,000	150,000	75,000	(75,000)
Transfers out	<u>(1,450,000)</u>	<u>(1,375,500)</u>	<u>(1,375,338)</u>	<u>162</u>
Total other financing sources (uses)	<u>(1,300,000)</u>	<u>(1,225,500)</u>	<u>(1,300,338)</u>	<u>(74,838)</u>
Net change in fund balance	(3,072,043)	(2,047,103)	(1,369,108)	677,995
Fund balance at beginning of year	13,814,284	13,814,284	13,814,284	-
Prior year encumbrances appropriated	<u>1,422,043</u>	<u>1,422,043</u>	<u>1,422,043</u>	<u>-</u>
Fund balance at end of year	<u>\$ 12,164,284</u>	<u>\$ 13,189,224</u>	<u>\$ 13,867,219</u>	<u>\$ 677,995</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 236,182	\$ 236,182
Other	-	-	56,625	56,625
Total revenues	-	-	292,807	292,807
Expenditures:				
Personal services	50,000	50,000	35,721	14,279
Fringe benefits	9,530	9,530	6,007	3,523
Contractual services	1,019,568	2,666,260	2,626,440	39,820
Capital outlay	175,000	1,353,000	1,302,222	50,778
Total expenditures	1,254,098	4,078,790	3,970,390	108,400
Excess of expenditures over revenues	(1,254,098)	(4,078,790)	(3,677,583)	401,207
Other financing sources:				
Transfers in	3,400,000	3,400,000	3,731,987	331,987
Total other financing sources	3,400,000	3,400,000	3,731,987	331,987
Net change in fund balance	2,145,902	(678,790)	54,404	733,194
Fund balance at beginning of year	16,370,597	16,370,597	16,370,597	-
Prior year encumbrances appropriated.	1,019,568	1,019,568	1,019,568	-
Fund balance at end of year	\$ 19,536,067	\$ 16,711,375	\$ 17,444,569	\$ 733,194

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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Operating Revenues:				
Charges for services	\$ 4,625,000	\$ 4,630,000	\$ 5,333,346	\$ 703,346
Other	382,500	377,500	378,369	869
Total operating revenues	<u>5,007,500</u>	<u>5,007,500</u>	<u>5,711,715</u>	<u>704,215</u>
Operating Expenses:				
Personal services.	892,205	892,205	805,047	87,158
Fringe benefits.	345,650	345,650	280,376	65,274
Materials and supplies	424,819	388,369	318,979	69,390
Contractual services	2,664,460	2,475,430	2,170,333	305,097
Capital outlay	683,306	1,071,285	886,457	184,828
Other	15,000	15,000	9,413	5,587
Total operating expenses	<u>5,025,440</u>	<u>5,187,939</u>	<u>4,470,605</u>	<u>717,334</u>
Operating income (loss).	<u>(17,940)</u>	<u>(180,439)</u>	<u>1,241,110</u>	<u>1,421,549</u>
Nonoperating revenues (expenses):				
Interest revenue.	100,000	100,000	126,283	26,283
Debt service:				
Principal retirement	(411,988)	(411,988)	(411,988)	-
Interest and fiscal charges	(51,012)	(51,012)	(50,994)	18
Total nonoperating revenues (expenses)	<u>(363,000)</u>	<u>(363,000)</u>	<u>(336,699)</u>	<u>26,301</u>
Net change in fund equity before transfers	<u>(380,940)</u>	<u>(543,439)</u>	<u>904,411</u>	<u>1,447,850</u>
Transfers in	1,140,000	1,140,000	99,999	(1,040,001)
Transfers out.	(1,275,000)	(369,613)	(99,999)	269,614
Net change in fund equity	(515,940)	226,948	904,411	677,463
Fund equity at beginning of year	11,127,876	11,127,876	11,127,876	-
Prior year encumbrances appropriated	1,020,300	1,020,300	1,020,300	-
Fund equity at end of year	<u>\$ 11,632,236</u>	<u>\$ 12,375,124</u>	<u>\$ 13,052,587</u>	<u>\$ 677,463</u>

HANCOCK COUNTY, OHIO

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

SPECIAL REVENUE FUNDS

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

Nonmajor Special Revenue Funds

Motor Vehicle License and Gas Tax

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

Child Support Enforcement Agency (CSEA)

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

Dog and Kennel

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

Alcohol, Drug, and Mental Health

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

Job and Family Services

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

Children Services

The fund accounts for monies received from federal and State grants, support collections, and social security that are restricted to children service expenditures. Major expenditures are for foster homes, emergency shelters, medical treatment, school supplies, counseling, and parental training.

Real Estate Assessment

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

Community Development Block Grant

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

Community Corrections

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

Felony Delinquent Juvenile Care and Custody

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

Agency on Aging Levy

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

National Emergency Grant

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

HANCOCK COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

Other Public Safety

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

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

Other

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

Ditch Maintenance Assessment	Flood Mitigation Assistance
Court Computerization	Veterans Assistance
Law Library	Common Pleas Court General Special Projects
Indigent Guardianship	Probate Court Dispute Resolution
Special Projects	Help Americans Vote Act
Delinquent Real Estate Tax Assessment Collection	OGRIP State Grant
Multi-Mat Recycling Facility	Juvenile Interlock
Victims Assistance	Treasurer Delinquent Tax Assessment Collection
Water and Sewer Project Maintenance	Prosecutor Delinquent Tax Assessment Collection
Ohio Children's Trust	Probation Improvement
Federal Emergency Management Agency	Water Pollution Control
Van Buren Water	Election Redistrict
Recorder's Indexing	Hazard Mitigation Grant
Enterprise Zone	Juvenile Court Special Projects
Veterans Service Trust	Courts Technology
Substance Abuse	Targeted Community Alternative
Peace Grant	Juvenile Court Title
Juvenile Court Probation Supervision	CPC - Specialized Docket
Probate Court Special	

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.

Medicaid Sales Tax

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

Budget Stabilization

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

Certificate of Title

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

Severance

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

HANCOCK COUNTY, OHIO

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

DEBT SERVICE FUNDS

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

Nonmajor Debt Service Funds

Special Improvements Bond Retirement

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

Water and Sewer Bond Retirement

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

Job and Family Services Bond Retirement

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

US224/CR 300 Bond Retirement

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

I-75/Tall Timbers Connector Bond Retirement

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

Road Improvement Bond Retirement

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

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.

HANCOCK COUNTY, OHIO

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

Nonmajor Debt Service Funds (Continued)

Capital Project Sheriff Bond Retirement

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

Energy Savings Gateway Bond Retirement

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

Distribution Drive Bond Retirement

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

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. There was no budget for this fund in 2017.

Alcohol and Drug Abuse

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

Ohio Public Works Commission

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

Federal Highway

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

Courthouse Restoration

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

Developmental Disabilities

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

County Capital Improvements

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

Sheriff's Office

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

ODOT State Grant

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

Roadwork Development

This fund accounts for state money received that is restricted for roadwork development projects.

Road Improvement

This fund accounts for state money received that is restricted for road improvement projects.

Distribution Dr. TIF

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

HANCOCK COUNTY, OHIO

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

PERMANENT FUND

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

Nonmajor Permanent Fund

Children's Trust

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

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
Assets:			
Equity in pooled cash and investments	\$ 8,978,500	\$ 1,071,968	\$ 1,403,842
Cash with fiscal and escrow agents	4,012	-	128,176
Cash and cash equivalents in segregated accounts.	302,843	-	-
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	3,856,370	-	-
Accounts	30,133	-	-
Special assessments	231,039	905,153	59,903
Accrued interest	681	2,639	99
Loans	582,576	-	-
Payment in lieu of taxes	-	111,394	-
Due from other funds	74,210	-	-
Due from other governments.	3,675,029	-	744,863
Due from external party	36	-	-
Prepayments	156,648	-	-
Materials and supplies inventory.	474,132	-	-
Total assets	<u>\$ 18,366,209</u>	<u>\$ 2,091,154</u>	<u>\$ 2,336,883</u>
Liabilities:			
Accounts payable	\$ 840,205	\$ -	\$ 25,079
Contracts payable.	-	-	744,863
Retainage payable	4,012	-	128,176
Accrued wages and benefits.	212,918	-	-
Due to other funds.	149,971	-	-
Due to other governments.	123,597	-	-
Interfund loans payable	107,967	-	128,990
Notes payable.	-	-	805,000
Total liabilities	<u>1,438,670</u>	<u>-</u>	<u>1,832,108</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year.	3,800,741	-	-
Delinquent property tax revenue not available.	55,629	-	-
Special assessments revenue not available.	231,720	907,792	60,002
Miscellaneous revenue not available.	88,480	-	-
PILOTs levied for the next fiscal year	-	111,394	-
Intergovernmental revenue not available	2,437,892	-	15,832
Total deferred inflows of resources	<u>6,614,462</u>	<u>1,019,186</u>	<u>75,834</u>
Fund Balances:			
Nonspendable	630,780	-	-
Restricted	9,751,729	751,819	440,137
Committed	-	-	117,153
Assigned	-	320,149	600,651
Unassigned (deficit)	(69,432)	-	(729,000)
Total fund balances	<u>10,313,077</u>	<u>1,071,968</u>	<u>428,941</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 18,366,209</u>	<u>\$ 2,091,154</u>	<u>\$ 2,336,883</u>

Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
\$ 414,104	\$ 11,868,414
-	132,188
-	302,843
-	3,856,370
-	30,133
-	1,196,095
-	3,419
-	582,576
-	111,394
-	74,210
-	4,419,892
-	36
-	156,648
-	474,132
<u>\$ 414,104</u>	<u>\$ 23,208,350</u>
\$ -	\$ 865,284
-	744,863
-	132,188
-	212,918
5,123	155,094
-	123,597
-	236,957
-	805,000
<u>5,123</u>	<u>3,275,901</u>
-	3,800,741
-	55,629
-	1,199,514
-	88,480
-	111,394
-	2,453,724
<u>-</u>	<u>7,709,482</u>
247,000	877,780
161,981	11,105,666
-	117,153
-	920,800
-	(798,432)
<u>408,981</u>	<u>12,222,967</u>
<u>\$ 414,104</u>	<u>\$ 23,208,350</u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
Revenues:			
Property taxes	\$ 2,820,062	\$ 114,318	\$ -
Payments in lieu of taxes.	-	229,873	-
Permissive motor vehicle license tax	181,749	-	-
Special assessments.	145,649	562,019	484,132
Charges for services	2,765,530	-	146
Licenses and permits	310,193	-	-
Fines and forfeitures	191,165	-	-
Intergovernmental	15,051,532	-	2,147,860
Investment income	44,943	-	-
Rental income	141,734	45,659	-
Contributions and donations	9,479	-	-
Other	868,092	60,146	7,751
	<hr/>	<hr/>	<hr/>
Total revenues	22,530,128	1,012,015	2,639,889
Expenditures:			
Current:			
General government:			
Legislative and executive	2,854,154	-	-
Judicial	668,702	-	-
Public safety.	1,025,186	-	-
Public works.	4,523,819	-	-
Health	4,650,534	-	-
Human services	8,497,811	-	-
Economic development	673,005	-	-
Capital outlay	-	-	5,154,577
Debt service:			
Principal retirement	110,031	882,473	-
Interest and fiscal charges	-	243,943	25,624
	<hr/>	<hr/>	<hr/>
Total expenditures	23,003,242	1,126,416	5,180,201
Excess (deficiency) of revenues over (under) expenditures.	<hr/>	<hr/>	<hr/>
	(473,114)	(114,401)	(2,540,312)
Other financing sources (uses):			
Transfers in	407,442	694,965	1,905,081
Transfers out	(936,415)	(844,296)	-
Issuance of OWDA loans	110,031	-	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(418,942)	(149,331)	1,905,081
Net change in fund balances.	(892,056)	(263,732)	(635,231)
Fund balances at beginning of year	<hr/>	<hr/>	<hr/>
	11,205,133	1,335,700	1,064,172
Fund balances at end of year	<hr/>	<hr/>	<hr/>
	\$ 10,313,077	\$ 1,071,968	\$ 428,941

Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
\$ -	\$ 2,934,380
-	229,873
-	181,749
-	1,191,800
-	2,765,676
-	310,193
-	191,165
-	17,199,392
2,245	47,188
-	187,393
25,938	35,417
-	935,989
28,183	26,210,215
-	2,854,154
-	668,702
-	1,025,186
-	4,523,819
-	4,650,534
27,408	8,525,219
-	673,005
-	5,154,577
-	992,504
-	269,567
27,408	29,337,267
775	(3,127,052)
-	3,007,488
-	(1,780,711)
-	110,031
-	1,336,808
775	(1,790,244)
408,206	14,013,211
\$ 408,981	\$ 12,222,967

HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2017

	<u>Motor Vehicle and Gas Tax</u>	<u>Child Support Enforcement Agency</u>	<u>Dog and Kennel</u>	<u>Alcohol, Drug and Mental Health</u>
Assets:				
Equity in pooled cash and investments	\$ 2,021,373	\$ 281,796	\$ 71,649	\$ 566,691
Cash with fiscal and escrow agents	4,012	-	-	-
Cash and cash equivalents in segregated accounts . . .	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes	-	-	-	1,886,779
Accounts	7,697	-	7,400	12,873
Special assessments	-	-	-	-
Accrued interest.	-	-	-	-
Loans.	-	-	-	-
Due from other funds.	74,210	-	-	-
Due from other governments.	2,225,782	16,504	-	205,786
Due from external parties	36	-	-	-
Prepayments	18,434	7,106	340	27,337
Materials and supplies inventory	434,383	-	-	1,916
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets.	<u>\$ 4,785,927</u>	<u>\$ 305,406</u>	<u>\$ 79,389</u>	<u>\$ 2,701,382</u>
Liabilities:				
Accounts payable.	\$ 84,077	\$ -	\$ -	\$ 269,343
Retainage payable.	4,012	-	-	-
Accrued wages and benefits.	56,892	20,462	540	16,237
Due to other funds.	-	28,226	-	-
Due to other governments.	8,752	3,115	82	2,497
Interfund loans payable.	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities.	<u>153,733</u>	<u>51,803</u>	<u>622</u>	<u>288,077</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year. . . .	-	-	-	1,856,841
Delinquent property tax revenue not available. . .	-	-	-	29,938
Special assessments revenue not available. . . .	-	-	-	-
Miscellaneous revenue not available.	77,754	-	-	10,526
Intergovernmental revenue not available	1,837,692	-	-	95,267
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>1,915,446</u>	<u>-</u>	<u>-</u>	<u>1,992,572</u>
Fund Balances:				
Nonspendable	452,817	7,106	340	29,253
Restricted	2,263,931	246,497	78,427	391,480
Unassigned (deficit)	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>2,716,748</u>	<u>253,603</u>	<u>78,767</u>	<u>420,733</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities, deferred inflows and fund balances . .	<u>\$ 4,785,927</u>	<u>\$ 305,406</u>	<u>\$ 79,389</u>	<u>\$ 2,701,382</u>

Job and Family Services	Children Services	Real Estate Assessment	Community Development Block Grant	Community Corrections	Felony Delinquent Juvenile Care and Custody	Agency on Aging Levy
\$ 234,893	\$ 101,346	\$ 940,250	\$ 89,169	\$ 14,016	\$ 263,477	\$ 40,163
-	-	-	-	-	-	-
-	-	-	273,596	-	-	-
-	-	-	-	-	-	1,969,591
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	582,576	-	-	-
-	-	-	-	-	-	-
634,668	249,853	-	203,460	-	45,181	65,103
-	-	-	-	-	-	-
29,637	-	2,736	-	-	625	-
37,833	-	-	-	-	-	-
<u>\$ 937,031</u>	<u>\$ 351,199</u>	<u>\$ 942,986</u>	<u>\$ 1,148,801</u>	<u>\$ 14,016</u>	<u>\$ 309,283</u>	<u>\$ 2,074,857</u>
\$ 12,468	\$ 185,577	\$ 2,500	\$ 199,985	\$ 7,176	\$ 1,736	\$ -
-	-	-	-	-	-	-
79,911	-	8,702	-	5,933	2,025	-
1,612	114,000	-	-	4,051	1,929	-
25,399	-	1,339	63,995	9,339	311	-
-	-	-	-	-	-	-
<u>119,390</u>	<u>299,577</u>	<u>12,541</u>	<u>263,980</u>	<u>26,499</u>	<u>6,001</u>	<u>-</u>
-	-	-	-	-	-	1,943,900
-	-	-	-	-	-	25,691
-	-	-	-	-	-	-
-	-	-	-	-	-	-
219,288	91,254	-	67,180	-	45,181	65,103
<u>219,288</u>	<u>91,254</u>	<u>-</u>	<u>67,180</u>	<u>-</u>	<u>45,181</u>	<u>2,034,694</u>
67,470	-	2,736	-	-	625	-
530,883	-	927,709	817,641	-	257,476	40,163
-	(39,632)	-	-	(12,483)	-	-
<u>598,353</u>	<u>(39,632)</u>	<u>930,445</u>	<u>817,641</u>	<u>(12,483)</u>	<u>258,101</u>	<u>40,163</u>
<u>\$ 937,031</u>	<u>\$ 351,199</u>	<u>\$ 942,986</u>	<u>\$ 1,148,801</u>	<u>\$ 14,016</u>	<u>\$ 309,283</u>	<u>\$ 2,074,857</u>

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
 NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
 DECEMBER 31, 2017

	National Emergency Grant	Other Public Safety	Other	Total
Assets:				
Equity in pooled cash and investments	\$ 10	\$ 1,256,752	\$ 3,096,915	\$ 8,978,500
Cash with fiscal and escrow agents	-			4,012
Cash and cash equivalents in segregated accounts	-	29,247	-	302,843
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes	-	-	-	3,856,370
Accounts	-	2,163	-	30,133
Special assessments	-	-	231,039	231,039
Accrued interest.	-	-	681	681
Loans.	-	-	-	582,576
Due from other funds.	-	-	-	74,210
Due from other governments.	-	25,184	3,508	3,675,029
Due from external party	-	-	-	36
Prepayments	-	39,727	30,706	156,648
Materials and supplies inventory	-	-	-	474,132
Total assets.	<u>\$ 10</u>	<u>\$ 1,353,073</u>	<u>\$ 3,362,849</u>	<u>\$ 18,366,209</u>
Liabilities:				
Accounts payable	\$ -	\$ 11,209	\$ 66,134	\$ 840,205
Retainage payable.	-	-	-	4,012
Accrued wages and benefits.	-	7,415	14,801	212,918
Due to other funds.	-	153	-	149,971
Due to other governments.	-	6,494	2,274	123,597
Interfund loans payable.	-	35,815	72,152	107,967
Total liabilities.	<u>-</u>	<u>61,086</u>	<u>155,361</u>	<u>1,438,670</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year.	-	-	-	3,800,741
Delinquent property tax revenue not available.	-	-	-	55,629
Special assessments revenue not available.	-	-	231,720	231,720
Miscellaneous revenue not available.	-	200	-	88,480
Intergovernmental revenue not available	-	16,927	-	2,437,892
Total deferred inflows of resources	<u>-</u>	<u>17,127</u>	<u>231,720</u>	<u>6,614,462</u>
Fund Balances:				
Nonspendable	-	39,727	30,706	630,780
Restricted.	10	1,236,489	2,961,023	9,751,729
Unassigned (deficit).	-	(1,356)	(15,961)	(69,432)
Total fund balances	<u>10</u>	<u>1,274,860</u>	<u>2,975,768</u>	<u>10,313,077</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 10</u>	<u>\$ 1,353,073</u>	<u>\$ 3,362,849</u>	<u>\$ 18,366,209</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Motor Vehicle and Gas Tax</u>	<u>Child Support Enforcement Agency</u>	<u>Dog and Kennel</u>	<u>Alcohol, Drug and Mental Health</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ 1,900,106
Permissive motor vehicle license tax	181,749	-	-	-
Special assessments	-	-	-	-
Charges for services	578,989	220,826	28,304	-
Licenses and permits	-	-	253,049	-
Fines and forfeitures	97,137	-	18,024	-
Intergovernmental	4,491,598	837,451	-	1,760,457
Investment income	27,986	-	-	-
Rental income	-	-	-	141,734
Contributions and donations	-	-	-	-
Other	29,800	23,047	187	57,663
	<u>5,407,259</u>	<u>1,081,324</u>	<u>299,564</u>	<u>3,859,960</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	4,495,877	-	-	-
Health	-	-	304,644	4,134,397
Human services	-	1,138,017	-	-
Economic development	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
	<u>4,495,877</u>	<u>1,138,017</u>	<u>304,644</u>	<u>4,134,397</u>
Excess (deficiency) of revenues over (under) expenditures	<u>911,382</u>	<u>(56,693)</u>	<u>(5,080)</u>	<u>(274,437)</u>
Other financing sources (uses):				
Transfers in	-	36,915	-	-
Transfers (out)	(508,964)	-	-	(25,009)
Issuance of OWDA loans	-	-	-	-
	<u>(508,964)</u>	<u>36,915</u>	<u>-</u>	<u>(25,009)</u>
Net change in fund balances	402,418	(19,778)	(5,080)	(299,446)
Fund balances (deficit) at beginning of year (restated)	<u>2,314,330</u>	<u>273,381</u>	<u>83,847</u>	<u>720,179</u>
Fund balances (deficit) at end of year	<u>\$ 2,716,748</u>	<u>\$ 253,603</u>	<u>\$ 78,767</u>	<u>\$ 420,733</u>

Job and Family Services	Children Services	Real Estate Assessment	Community Development Block Grant	Community Corrections	Felony Delinquent Juvenile Care and Custody	Agency on Aging Levy
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 919,956
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,800	37,810	959,527	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,782,521	1,990,134	-	574,999	221,988	182,345	107,220
-	-	-	16,957	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
622,720	67,158	2,003	-	50	4,704	-
<u>4,412,041</u>	<u>2,095,102</u>	<u>961,530</u>	<u>591,956</u>	<u>222,038</u>	<u>187,049</u>	<u>1,027,176</u>
-	-	2,323,463	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	253,749	149,877	-
-	-	-	-	-	-	-
3,933,752	2,375,093	-	-	-	-	1,003,645
-	-	-	673,005	-	-	-
-	-	-	-	-	-	-
<u>3,933,752</u>	<u>2,375,093</u>	<u>2,323,463</u>	<u>673,005</u>	<u>253,749</u>	<u>149,877</u>	<u>1,003,645</u>
<u>478,289</u>	<u>(279,991)</u>	<u>(1,361,933)</u>	<u>(81,049)</u>	<u>(31,711)</u>	<u>37,172</u>	<u>23,531</u>
-	365,527	-	-	-	-	-
(402,442)	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(402,442)</u>	<u>365,527</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
75,847	85,536	(1,361,933)	(81,049)	(31,711)	37,172	23,531
522,506	(125,168)	2,292,378	898,690	19,228	220,929	16,632
<u>\$ 598,353</u>	<u>\$ (39,632)</u>	<u>\$ 930,445</u>	<u>\$ 817,641</u>	<u>\$ (12,483)</u>	<u>\$ 258,101</u>	<u>\$ 40,163</u>

-- Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2017

	National Emergency Grant	Other Public Safety	Other	Total
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ 2,820,062
Permissive motor vehicle license tax	-	-	-	181,749
Special assessments	-	-	145,649	145,649
Charges for services	-	271,468	661,806	2,765,530
Licenses and permits	-	57,144	-	310,193
Fines and forfeitures	-	20,759	55,245	191,165
Intergovernmental	-	340,852	761,967	15,051,532
Investment income	-	-	-	44,943
Rental income	-	-	-	141,734
Contributions and donations	-	-	9,479	9,479
Other	-	21,157	39,603	868,092
Total revenues	-	711,380	1,673,749	22,530,128
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	530,691	2,854,154
Judicial	-	-	668,702	668,702
Public safety	-	621,560	-	1,025,186
Public works	-	-	27,942	4,523,819
Health	-	-	211,493	4,650,534
Human services	-	-	47,304	8,497,811
Economic development	-	-	-	673,005
Debt service:				
Principal retirement	-	-	110,031	110,031
Total expenditures	-	621,560	1,596,163	23,003,242
Excess (deficiency) of revenues over (under) expenditures	-	89,820	77,586	(473,114)
Other financing sources (uses):				
Transfers in	-	-	5,000	407,442
Transfers (out)	-	-	-	(936,415)
Issuance of OWDA loans	-	-	110,031	110,031
Total other financing sources (uses)	-	-	115,031	(418,942)
Net change in fund balances	-	89,820	192,617	(892,056)
Fund balances (deficit) at beginning of year (restated)	10	1,185,040	2,783,151	11,205,133
Fund balances (deficit) at end of year	\$ 10	\$ 1,274,860	\$ 2,975,768	\$ 10,313,077

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, 2017

	<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	\$ 175,000	\$ 175,000	\$ 181,165	\$ 6,165
Charges for services	400,000	400,000	570,396	170,396
Fines and forfeitures	83,000	83,000	97,137	14,137
Intergovernmental	4,428,000	4,428,000	4,497,734	69,734
Investment income	1,000	1,000	27,986	26,986
Other	-	-	15,365	15,365
	<u>5,087,000</u>	<u>5,087,000</u>	<u>5,389,783</u>	<u>302,783</u>
Total revenues				
Expenditures:				
Current:				
Public works				
Personal services	1,896,190	1,624,417	1,369,542	254,875
Fringe benefits	536,755	676,000	537,180	138,820
Materials and supplies	1,017,843	1,149,575	1,043,557	106,018
Contractual services	1,665,945	1,912,164	1,643,511	268,653
Capital outlay	192,785	393,195	360,814	32,381
Other	30,855	37,203	27,914	9,289
	<u>5,340,373</u>	<u>5,792,554</u>	<u>4,982,518</u>	<u>810,036</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(253,373)</u>	<u>(705,554)</u>	<u>407,265</u>	<u>1,112,819</u>
Other financing uses:				
Transfers out	<u>(508,965)</u>	<u>(508,965)</u>	<u>(508,965)</u>	<u>-</u>
Total other financing uses	<u>(508,965)</u>	<u>(508,965)</u>	<u>(508,965)</u>	<u>-</u>
Net change in fund balance	(762,338)	(1,214,519)	(101,700)	1,112,819
Fund balance at beginning of year	1,529,439	1,529,439	1,529,439	-
Prior year encumbrances appropriated	212,421	212,421	212,421	-
Fund balance at end of year	<u>\$ 979,522</u>	<u>\$ 527,341</u>	<u>\$ 1,640,160</u>	<u>\$ 1,112,819</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, 2017

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services.	\$ 239,275	\$ 239,275	\$ 220,826	\$ (18,449)
Intergovernmental	790,000	790,000	837,441	47,441
Other	20,000	20,000	26,690	6,690
Total revenues	1,049,275	1,049,275	1,084,957	35,682
Expenditures:				
Current:				
Human services				
Personal services.	612,400	568,400	541,095	27,305
Fringe benefits.	223,688	240,187	235,870	4,317
Materials and supplies	7,000	4,000	2,662	1,338
Contractual services	3,500	71,000	70,652	348
Capital outlay	2,000	1,000	845	155
Other.	282,391	310,982	304,974	6,008
Total expenditures	1,130,979	1,195,569	1,156,098	39,471
Excess of expenditures over revenues	(81,704)	(146,294)	(71,141)	75,153
Other financing sources (uses):				
Transfers in.	57,000	57,000	36,915	(20,085)
Transfers out.	(65,000)	-	-	-
Total other financing sources (uses).	(8,000)	57,000	36,915	(20,085)
Net change in fund balance	(89,704)	(89,294)	(34,226)	55,068
Fund balance at beginning of year.	312,545	312,545	312,545	-
Prior year encumbrances appropriated	3,077	3,077	3,077	-
Fund balance at end of year	\$ 225,918	\$ 226,328	\$ 281,396	\$ 55,068

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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 20,000	\$ 20,000	\$ 20,904	\$ 904
Licenses and permits.	180,000	193,183	253,049	59,866
Fines and forfeitures	11,000	11,000	18,024	7,024
Other	-	-	187	187
Total revenues	<u>211,000</u>	<u>224,183</u>	<u>292,164</u>	<u>67,981</u>
Expenditures:				
Current:				
Health				
Personal services.	25,000	25,000	24,737	263
Fringe benefits.	15,030	17,179	17,074	105
Materials and supplies	3,334	3,251	3,074	177
Contractual services	257,098	260,681	260,387	294
Capital outlay	-	-	-	-
Other.	2,301	845	573	272
Total expenditures	<u>302,763</u>	<u>306,956</u>	<u>305,845</u>	<u>1,111</u>
Excess of expenditures over revenues	<u>(91,763)</u>	<u>(82,773)</u>	<u>(13,681)</u>	<u>69,092</u>
Other financing sources (uses):				
Advanced in	-	-	20,000	20,000
Advanced out	-	-	(20,000)	(20,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(91,763)	(82,773)	(13,681)	69,092
Fund balance at beginning of year	80,044	80,044	80,044	-
Prior year encumbrances appropriated	<u>4,653</u>	<u>4,653</u>	<u>4,653</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (7,066)</u>	<u>\$ 1,924</u>	<u>\$ 71,016</u>	<u>\$ 69,092</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 1,807,000	\$ 1,863,841	\$ 1,900,105	\$ 36,264
Charges for services	139,782	-	-	-
Intergovernmental	1,431,954	1,530,083	1,662,442	132,359
Rental income	-	139,782	141,481	1,699
Other	20,000	20,000	57,663	37,663
Total revenues	3,398,736	3,553,706	3,761,691	207,985
Expenditures:				
Current:				
Health				
Personal services	360,881	376,971	371,904	5,067
Fringe benefits	131,292	134,119	129,333	4,786
Materials and supplies	1,000	2,000	1,169	831
Contractual services	2,420,725	3,257,073	3,222,780	34,293
Capital outlay	3,000	1,700	1,350	350
Other	416,381	511,054	482,144	28,910
Total expenditures	3,333,279	4,282,917	4,208,680	74,237
Excess (deficiency) of revenues over (under) expenditures	65,457	(729,211)	(446,989)	282,222
Other financing uses:				
Transfers out	(26,000)	(26,000)	(25,009)	991
Total other financing uses	(26,000)	(26,000)	(25,009)	991
Net change in fund balance	39,457	(755,211)	(471,998)	283,213
Fund balance at beginning of year	561,427	561,427	561,427	-
Prior year encumbrances appropriated	263,339	263,339	263,339	-
Fund balance at end of year	\$ 864,223	\$ 69,555	\$ 352,768	\$ 283,213

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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ -	\$ 8,000	\$ 6,800	\$ (1,200)
Intergovernmental	4,459,000	4,459,000	3,529,484	(929,516)
Other	931,435	923,435	679,240	(244,195)
Total revenues.	<u>5,390,435</u>	<u>5,390,435</u>	<u>4,215,524</u>	<u>(1,174,911)</u>
Expenditures:				
Current:				
Other human services				
Contractual services.	359,822	284,506	151,692	132,814
Other	115,000	100,347	48,173	52,174
Total other human services	<u>474,822</u>	<u>384,853</u>	<u>199,865</u>	<u>184,988</u>
Administrative				
Personal services	1,757,967	1,721,362	1,471,304	250,058
Fringe benefits	717,690	717,690	659,412	58,278
Materials and supplies	39,517	39,517	32,037	7,480
Contractual services	449,898	214,488	213,112	1,376
Other	550,440	542,043	451,630	90,413
Total administrative.	<u>3,515,512</u>	<u>3,235,100</u>	<u>2,827,495</u>	<u>407,605</u>
Public assistance				
Personal services	684,600	676,600	608,769	67,831
Fringe benefits	263,605	263,605	249,383	14,222
Materials and supplies	13,507	3,610	2,487	1,123
Contractual services.	85,000	170,896	99,867	71,029
Other	55,364	97,804	86,770	11,034
Total public assistance.	<u>1,102,076</u>	<u>1,212,515</u>	<u>1,047,276</u>	<u>165,239</u>
Total human services expenditures	<u>5,092,410</u>	<u>4,832,468</u>	<u>4,074,636</u>	<u>757,832</u>
Excess of revenues over expenditures	298,025	557,967	140,888	(417,079)
Other financing uses:				
Transfers out	(208,000)	(408,000)	(402,442)	5,558
Total other financing uses	<u>(208,000)</u>	<u>(408,000)</u>	<u>(402,442)</u>	<u>5,558</u>
Net change in fund balance	90,025	149,967	(261,554)	(411,521)
Fund balance at beginning of year.	231,005	231,005	231,005	-
Prior year encumbrances appropriated	166,108	166,108	166,108	-
Fund balance at end of year.	<u>\$ 487,138</u>	<u>\$ 547,080</u>	<u>\$ 135,559</u>	<u>\$ (411,521)</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 39,000	\$ 39,000	\$ 37,810	\$ (1,190)
Intergovernmental	1,760,000	1,855,000	1,883,416	28,416
Other	25,880	78,380	73,684	(4,696)
	<u>1,824,880</u>	<u>1,972,380</u>	<u>1,994,910</u>	<u>22,530</u>
Total revenues				
Expenditures:				
Current:				
Human services				
Contractual services	1,314,995	1,792,411	1,786,294	6,117
Other.	553,400	502,679	499,379	3,300
	<u>1,868,395</u>	<u>2,295,090</u>	<u>2,285,673</u>	<u>9,417</u>
Total expenditures				
Excess of expenditures over revenues	(43,515)	(322,710)	(290,763)	31,947
	<u>(43,515)</u>	<u>(322,710)</u>	<u>(290,763)</u>	<u>31,947</u>
Other financing sources:				
Transfers in	87,000	317,000	365,527	48,527
	<u>87,000</u>	<u>317,000</u>	<u>365,527</u>	<u>48,527</u>
Total other financing sources				
Net change in fund balance.	43,485	(5,710)	74,764	80,474
	<u>43,485</u>	<u>(5,710)</u>	<u>74,764</u>	<u>80,474</u>
Fund balance (deficit) at beginning of year	(20,446)	(20,446)	(20,446)	-
Prior year encumbrances appropriated	32,255	32,255	32,255	-
	<u>32,255</u>	<u>32,255</u>	<u>32,255</u>	<u>-</u>
Fund balance at end of year	<u>\$ 55,294</u>	<u>\$ 6,099</u>	<u>\$ 86,573</u>	<u>\$ 80,474</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 921,500	\$ 921,500	\$ 959,526	\$ 38,026
Other	-	-	2,003	2,003
Total revenues	<u>921,500</u>	<u>921,500</u>	<u>961,529</u>	<u>40,029</u>
Expenditures:				
Current:				
General government - legislative and executive				
Personal services.	275,000	275,000	212,985	62,015
Fringe benefits.	103,110	102,235	86,638	15,597
Materials and supplies	10,371	10,371	4,930	5,441
Contractual services	723,687	355,386	336,993	18,393
Capital outlay	20,000	20,000	-	20,000
Other.	1,525,000	1,708,321	1,708,320	1
Total expenditures.	<u>2,657,168</u>	<u>2,471,313</u>	<u>2,349,866</u>	<u>121,447</u>
Net change in fund balance	(1,735,668)	(1,549,813)	(1,388,337)	161,476
Fund balance at beginning of year.	1,878,826	1,878,826	1,878,826	-
Prior year encumbrances appropriated	<u>419,918</u>	<u>419,918</u>	<u>419,918</u>	<u>-</u>
Fund balance at end of year	<u>\$ 563,076</u>	<u>\$ 748,931</u>	<u>\$ 910,407</u>	<u>\$ 161,476</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 950,000	\$ 957,000	\$ 492,175	\$ (464,825)
Other	-	-	-	-
Total revenues	<u>950,000</u>	<u>957,000</u>	<u>492,175</u>	<u>(464,825)</u>
Expenditures:				
Current:				
Economic development				
Contractual services	947,175	938,169	669,538	268,631
Other	-	179	179	-
Total expenditures	<u>947,175</u>	<u>938,348</u>	<u>669,717</u>	<u>268,631</u>
Net change in fund balance	2,825	18,652	(177,542)	(196,194)
Fund balance (deficit) at beginning of year	(9,771)	(9,771)	(9,771)	-
Prior year encumbrances appropriated	<u>72,175</u>	<u>72,175</u>	<u>72,175</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ 65,229</u>	<u>\$ 81,056</u>	<u>\$ (115,138)</u>	<u>\$ (196,194)</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 110,994	\$ 221,988	\$ 221,988	\$ -
Other	-	-	50	50
Total revenues	<u>110,994</u>	<u>221,988</u>	<u>222,038</u>	<u>50</u>
Expenditures:				
Current:				
Public safety				
Personal services	69,429	146,234	146,160	74
Fringe benefits.	26,945	52,166	51,940	226
Materials and supplies	1,000	2,000	2,000	-
Contractual services	12,919	24,558	24,558	-
Capital outlay	-	13,102	13,102	-
Other.	300	297	297	-
Total expenditures	<u>110,593</u>	<u>238,357</u>	<u>238,057</u>	<u>300</u>
Net change in fund balance	401	(16,369)	(16,019)	350
Fund balance at beginning of year.	29,435	29,435	29,435	-
Prior year encumbrances appropriated.	<u>600</u>	<u>600</u>	<u>600</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 30,436</u>	<u>\$ 13,666</u>	<u>\$ 14,016</u>	<u>\$ 350</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 175,176	\$ 175,176	\$ 182,345	\$ 7,169
Other	1,000	1,000	4,704	3,704
Total revenues	<u>176,176</u>	<u>176,176</u>	<u>187,049</u>	<u>10,873</u>
Expenditures:				
Current:				
Public safety				
Felony delinquent care and custody				
Personal services	51,106	51,106	51,067	39
Fringe benefits	23,175	23,175	21,081	2,094
Materials and supplies	1,500	1,500	1,500	-
Contractual services	145,991	128,607	80,599	48,008
Capital outlay	1,319	1,275	1,075	200
Other	2,175	1,875	625	1,250
Total felony delinquent care and custody	<u>225,266</u>	<u>207,538</u>	<u>155,947</u>	<u>51,591</u>
Total expenditures	<u>225,266</u>	<u>207,538</u>	<u>155,947</u>	<u>51,591</u>
Net change in fund balance	<u>(49,090)</u>	<u>(31,362)</u>	<u>31,102</u>	<u>62,464</u>
Fund balance at beginning of year	204,699	204,699	204,699	-
Prior year encumbrances appropriated	24,653	24,653	24,653	-
Fund balance at end of year	<u>\$ 180,262</u>	<u>\$ 197,990</u>	<u>\$ 260,454</u>	<u>\$ 62,464</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 883,700	\$ 897,476	\$ 919,956	\$ 22,480
Intergovernmental	108,400	108,400	107,220	(1,180)
Total revenues	<u>992,100</u>	<u>1,005,876</u>	<u>1,027,176</u>	<u>21,300</u>
Expenditures:				
Current:				
Human services:				
Contractual services	992,100	1,003,645	1,003,645	-
Total expenditures	<u>992,100</u>	<u>1,003,645</u>	<u>1,003,645</u>	<u>-</u>
Net change in fund balance	-	2,231	23,531	21,300
Fund balance at beginning of year	<u>16,632</u>	<u>16,632</u>	<u>16,632</u>	<u>-</u>
Fund balance at end of year	<u>\$ 16,632</u>	<u>\$ 18,863</u>	<u>\$ 40,163</u>	<u>\$ 21,300</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year.	\$ 10	\$ 10	\$ 10	\$ -
Fund balance at end of year	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OTHER PUBLIC SAFETY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 196,825	\$ 196,825	\$ 246,204	\$ 49,379
Licenses and permits	50,000	50,000	57,143	7,143
Fines and forfeitures	4,800	4,800	8,830	4,030
Intergovernmental	304,349	404,353	344,210	(60,143)
Other	29,700	29,700	20,054	(9,646)
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	585,674	685,678	676,441	(9,237)
Expenditures:				
Current:				
Public safety				
Personal services	168,920	243,871	209,221	34,650
Fringe benefits.	88,977	105,921	83,549	22,372
Materials and supplies.	124,597	151,980	133,981	17,999
Contractual services	376,456	341,158	261,695	79,463
Capital outlay	238,415	258,888	27,118	231,770
Other.	120,933	123,089	44,826	78,263
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	1,118,298	1,224,907	760,390	464,517
Excess expenditures over revenues	<hr/> (532,624)	<hr/> (539,229)	<hr/> (83,949)	<hr/> 455,280
Other financing sources (uses):				
Advances in	-	-	35,815	35,815
Advances out.	<hr/> -	<hr/> -	<hr/> (55,121)	<hr/> (55,121)
Total other financing sources (uses)	<hr/> -	<hr/> -	<hr/> (19,306)	<hr/> (19,306)
Net change in fund balance	(532,624)	(539,229)	(103,255)	435,974
Fund balance at beginning of year	1,029,255	1,029,255	1,029,255	-
Prior year encumbrances appropriated	164,082	164,082	164,082	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balance at end of year.	<u>\$ 660,713</u>	<u>\$ 654,108</u>	<u>\$ 1,090,082</u>	<u>\$ 435,974</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 53,000	\$ 305,667	\$ 145,649	\$ (160,018)
Charges for services	613,650	634,549	682,312	47,763
Intergovernmental	209,924	1,387,446	826,986	(560,460)
Donations and contributions.	-	4,000	9,479	5,479
Other	10,000	6,000	39,603	33,603
	<u>886,574</u>	<u>2,337,662</u>	<u>1,704,029</u>	<u>(633,633)</u>
Total revenues.				
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	121,200	217,897	168,358	49,539
Fringe benefits	45,254	80,804	66,229	14,575
Materials and supplies	-	2,652	941	1,711
Contractual services.	126,794	173,936	160,025	13,911
Capital outlay.	73,838	472,020	148,933	323,087
Other	50,750	58,364	30,304	28,060
Total general government - legislative and executive	<u>417,836</u>	<u>1,005,673</u>	<u>574,790</u>	<u>430,883</u>
General government - judicial				
Personal services.	181,880	243,858	187,828	56,030
Fringe benefits.	37,287	70,523	58,171	12,352
Materials and supplies	12,680	24,871	16,282	8,589
Contractual services	83,027	343,862	158,965	184,897
Capital outlay	156,000	695,670	280,173	415,497
Other.	25,085	29,106	12,538	16,568
Total general government - judicial	<u>495,959</u>	<u>1,407,890</u>	<u>713,957</u>	<u>693,933</u>
Public works				
Contractual services	27,950	27,950	27,942	8
Total public works	<u>27,950</u>	<u>27,950</u>	<u>27,942</u>	<u>8</u>
Health				
Personal services.	3,600	2,640	2,640	-
Fringe benefits.	610	480	446	34
Contractual services	43,948	238,445	215,837	22,608
Total health.	<u>48,158</u>	<u>241,565</u>	<u>218,923</u>	<u>22,642</u>

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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, 2017

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Human services				
Personal services	\$ 39,000	\$ 48,500	\$ 39,235	\$ 9,265
Fringe benefits	22,460	23,760	5,493	18,267
Materials and supplies	1,386	1,580	1,310	270
Contractual services	24,240	24,240	240	24,000
Other	1,000	1,006	1,006	-
Total human services	<u>88,086</u>	<u>99,086</u>	<u>47,284</u>	<u>51,802</u>
Total expenditures	<u>1,077,989</u>	<u>2,782,164</u>	<u>1,582,896</u>	<u>1,199,268</u>
Excess (deficiency) of revenue over (under) expenditures	<u>(191,415)</u>	<u>(444,502)</u>	<u>121,133</u>	<u>565,635</u>
Other financing sources (uses):				
Advances in	-	-	180,173	180,173
Advances out	-	-	(224,383)	(224,383)
Transfers in	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total other financing sources (uses)	<u>5,000</u>	<u>5,000</u>	<u>(39,210)</u>	<u>(44,210)</u>
Net change in fund balance	<u>(186,415)</u>	<u>(439,502)</u>	<u>81,923</u>	<u>521,425</u>
Fund balance at beginning of year	<u>2,781,427</u>	<u>2,781,427</u>	<u>2,781,427</u>	<u>-</u>
Prior year encumbrances appropriated	<u>150,301</u>	<u>150,301</u>	<u>150,301</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,745,313</u>	<u>\$ 2,492,226</u>	<u>\$ 3,013,651</u>	<u>\$ 521,425</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SHERIFF POLICE REVOLVE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 142,500	\$ 142,500	\$ 155,055	\$ 12,555
Total revenues	<u>142,500</u>	<u>142,500</u>	<u>155,055</u>	<u>12,555</u>
Expenditures:				
Current:				
Public safety				
Personal services.	81,736	85,436	84,816	620
Fringe benefits.	<u>41,734</u>	<u>38,083</u>	<u>26,406</u>	<u>11,677</u>
Total expenditures.	<u>123,470</u>	<u>123,519</u>	<u>111,222</u>	<u>12,297</u>
Excess of revenues over expenditures	<u>19,030</u>	<u>18,981</u>	<u>43,833</u>	<u>24,852</u>
Other financing uses:				
Transfers in	-	(110,000)	(110,000)	-
Total other financing uses	<u>-</u>	<u>(110,000)</u>	<u>(110,000)</u>	<u>-</u>
Net change in fund balance	19,030	(91,019)	(66,167)	24,852
Fund balance at beginning of year.	<u>92,158</u>	<u>92,158</u>	<u>92,158</u>	<u>-</u>
Fund balance at end of year	<u>\$ 111,188</u>	<u>\$ 1,139</u>	<u>\$ 25,991</u>	<u>\$ 24,852</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, 2017

	<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, 2017

	<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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year.	1,200,000	1,200,000	1,200,000	-
Fund balance at end of year	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MEDICAID SALES TAX FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	-	-	58,453	58,453
Total revenues	-	-	58,453	58,453
 Net change in fund balance	-	-	58,453	58,453
 Fund balance at beginning of year.	-	-	-	-
 Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,453</u>	<u>\$ 58,453</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, 2017

	<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	\$ 551,790	\$ 51,790
Other	-	-	1,363	1,363
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>553,153</u>	<u>53,153</u>
Expenditures:				
Current:				
General government - judicial				
Personal services	165,000	165,000	155,834	9,166
Fringe benefits	92,400	92,359	84,393	7,966
Materials and supplies	13,724	13,724	10,391	3,333
Contractual services	67,653	67,653	62,696	4,957
Capital outlay	2,500	5,000	3,662	1,338
Other	29,756	27,271	26,049	1,222
Total expenditures	<u>371,033</u>	<u>371,007</u>	<u>343,025</u>	<u>27,982</u>
Excess of revenues over expenditures	<u>128,967</u>	<u>128,993</u>	<u>210,128</u>	<u>81,135</u>
Other financing uses:				
Transfers out	<u>(50,000)</u>	<u>(47,500)</u>	<u>-</u>	<u>47,500</u>
Total other financing uses	<u>(50,000)</u>	<u>(47,500)</u>	<u>-</u>	<u>47,500</u>
Net change in fund balance	78,967	81,493	210,128	128,635
Fund balance at beginning of year	1,224,936	1,224,936	1,224,936	-
Prior year encumbrances appropriated	<u>5,733</u>	<u>5,733</u>	<u>5,733</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,309,636</u>	<u>\$ 1,312,162</u>	<u>\$ 1,440,797</u>	<u>\$ 128,635</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, 2017

	<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 - judicial				
Personal services	\$ -	\$ 49,910	\$ 49,910	\$ -
Fringe benefits	-	736	(1,055)	1,791
Total general government - judicial	<u>-</u>	<u>50,646</u>	<u>48,855</u>	<u>1,791</u>
Public safety				
Personal services	-	18,784	18,783	1
Fringe benefits	-	281	273	8
Total public safety	<u>-</u>	<u>19,065</u>	<u>19,056</u>	<u>9</u>
Human Services				
Personal services	-	65,266	51,471	13,795
Fringe benefits	-	979	(1,024)	2,003
Total human services	<u>-</u>	<u>66,245</u>	<u>50,447</u>	<u>15,798</u>
Total expenditures	<u>-</u>	<u>135,956</u>	<u>118,358</u>	<u>17,598</u>
Excess of expenditures over revenues	<u>-</u>	<u>(135,956)</u>	<u>(118,358)</u>	<u>17,598</u>
Other financing sources:				
Transfers in	<u>-</u>	<u>30,000</u>	<u>110,000</u>	<u>80,000</u>
Total other financing sources	<u>-</u>	<u>30,000</u>	<u>110,000</u>	<u>80,000</u>
Net change in fund balance	-	(105,956)	(8,358)	97,598
Fund balance at beginning of year	<u>107,658</u>	<u>107,658</u>	<u>107,658</u>	<u>-</u>
Fund balance at end of year	<u>\$ 107,658</u>	<u>\$ 1,702</u>	<u>\$ 99,300</u>	<u>\$ 97,598</u>

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HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2017

	Special Improvements Bond Retirement	Water and Sewer Bond Retirement	US-224/CR 300 Bond Retirement	I-75/Tall Timbers Connector Bond Retirement
Assets:				
Equity in pooled cash and investments	\$ 51,470	\$ 219,361	\$ 170,818	\$ 273,952
Receivables (net of allowance for uncollectibles):				
Special assessments	-	905,153	-	-
Accrued interest	-	2,639	-	-
Payment in lieu of taxes	-	-	111,394	-
Total assets	<u>\$ 51,470</u>	<u>\$ 1,127,153</u>	<u>\$ 282,212</u>	<u>\$ 273,952</u>
Deferred inflows of resources:				
Special assessments revenue not available.	\$ -	\$ 907,792	\$ -	\$ -
PILOTs levied for the next fiscal year	-	-	111,394	-
Total deferred inflows of resources	<u>-</u>	<u>907,792</u>	<u>111,394</u>	<u>-</u>
Fund Balances:				
Restricted	51,470	219,361	170,818	273,952
Assigned	-	-	-	-
Total fund balances	<u>51,470</u>	<u>219,361</u>	<u>170,818</u>	<u>273,952</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 51,470</u>	<u>\$ 1,127,153</u>	<u>\$ 282,212</u>	<u>\$ 273,952</u>

Road Improvement Bond Retirement	Blanchard Bond Retirement	Motor Vehicle and Gas Tax Bond Retirement	ADAMHs Bond Retirement	Capital Projects Sheriff Bond Retirement
\$ 24,721	\$ 222	\$ 5,000	\$ 65,941	\$ 7,817
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 24,721</u>	<u>\$ 222</u>	<u>\$ 5,000</u>	<u>\$ 65,941</u>	<u>\$ 7,817</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
24,721	222	-	-	7,817
-	-	5,000	65,941	-
<u>24,721</u>	<u>222</u>	<u>5,000</u>	<u>65,941</u>	<u>7,817</u>
<u>\$ 24,721</u>	<u>\$ 222</u>	<u>\$ 5,000</u>	<u>\$ 65,941</u>	<u>\$ 7,817</u>

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HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS (CONTINUED)
DECEMBER 31, 2017

	Energy Savings Gateway Bond Retirement	Distribution Drive Bond Retirement	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ 249,208	\$ 3,458	\$ 1,071,968
Receivables (net of allowance for uncollectibles):			
Special assessments	-	-	905,153
Accrued interest	-	-	2,639
Payment in lieu of taxes	-	-	111,394
Total assets	<u>\$ 249,208</u>	<u>\$ 3,458</u>	<u>\$ 2,091,154</u>
Deferred inflows of resources:			
Special assessments revenue not available. . . .	\$ -	\$ -	\$ 907,792
PILOTs levied for the next fiscal year	-	-	111,394
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,019,186</u>
Fund Balances:			
Restricted	-	3,458	751,819
Assigned	249,208	-	320,149
Total fund balances	<u>249,208</u>	<u>3,458</u>	<u>1,071,968</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 249,208</u>	<u>\$ 3,458</u>	<u>\$ 2,091,154</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, 2017

	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	-	-	-	129,977
Special assessments	12,820	176,963	-	-
Rental income	-	-	45,659	-
Other	40,600	77	-	246
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	53,420	177,040	45,659	130,223
Expenditures:				
Debt service:				
Principal retirement	5,000	153,866	55,000	152,390
Interest and fiscal charges	1,042	31,235	2,612	72,250
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	6,042	185,101	57,612	224,640
Excess (deficiency) of revenues over (under) expenditures	<hr/> 47,378	<hr/> (8,061)	<hr/> (11,953)	<hr/> (94,417)
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	(20,730)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(20,730)	-	-	-
Net change in fund balance	26,648	(8,061)	(11,953)	(94,417)
Fund balances (deficit) at beginning of year. .	<hr/> 24,822	<hr/> 227,422	<hr/> 11,953	<hr/> 265,235
Fund balances at end of year	<hr/> <u>\$ 51,470</u>	<hr/> <u>\$ 219,361</u>	<hr/> <u>\$ -</u>	<hr/> <u>\$ 170,818</u>

I-75/Tall Timbers Connector Bond Retirement	Road Improvement Bond Retirement	Blanchard Bond Retirement	Motor Vehicle and Gas Tax Bond Retirement	ADAMHS Bond Retirement
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	372,236	-	-
-	-	-	-	-
-	-	-	-	19,127
-	-	372,236	-	19,127
-	-	-	85,000	32,846
-	-	-	61,981	10,149
-	-	-	146,981	42,995
-	-	372,236	(146,981)	(23,868)
-	-	-	508,964	20,009
-	-	(428,427)	(366,055)	-
-	-	(428,427)	142,909	20,009
-	-	(56,191)	(4,072)	(3,859)
273,952	24,721	56,413	9,072	69,800
<u>\$ 273,952</u>	<u>\$ 24,721</u>	<u>\$ 222</u>	<u>\$ 5,000</u>	<u>\$ 65,941</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, 2017

	Capital Projects Sheriff Bond Retirement	Energy Savings Gateway Bond Retirement	Distribution Drive Bond Retirement	Total
Revenues:				
Property taxes	\$ 114,318	\$ -	\$ -	\$ 114,318
Payments in lieu of taxes	-	-	99,896	229,873
Special assessments.	-	-	-	562,019
Rental income	-	-	-	45,659
Other	-	-	96	60,146
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	114,318	-	99,992	1,012,015
Expenditures:				
Debt service:				
Principal retirement	90,000	233,371	75,000	882,473
Interest and fiscal charges	24,318	15,837	24,519	243,943
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	114,318	249,208	99,519	1,126,416
Excess (deficiency) of revenues over (under) expenditures	<hr/>	<hr/>	<hr/>	<hr/>
	-	(249,208)	473	(114,401)
Other financing sources (uses):				
Transfers in.	-	165,992	-	694,965
Transfers out	-	-	(29,084)	(844,296)
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	165,992	(29,084)	(149,331)
Net change in fund balance	-	(83,216)	(28,611)	(263,732)
Fund balances (deficit) at beginning of year. .	<hr/>	<hr/>	<hr/>	<hr/>
	7,817	332,424	32,069	1,335,700
Fund balances at end of year	<hr/>	<hr/>	<hr/>	<hr/>
	\$ 7,817	\$ 249,208	\$ 3,458	\$ 1,071,968

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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 82,300	\$ 82,300	\$ 12,820	\$ (69,480)
Other	20,400	20,400	40,600	20,200
Total revenues	<u>102,700</u>	<u>102,700</u>	<u>53,420</u>	<u>(49,280)</u>
Expenditures:				
Debt service:				
Principal retirement	720,600	720,600	113,613	606,987
Interest and fiscal charges	20,730	20,730	3,202	17,528
Total expenditures	<u>741,330</u>	<u>741,330</u>	<u>116,815</u>	<u>624,515</u>
Excess of expenditures over revenues	<u>(638,630)</u>	<u>(638,630)</u>	<u>(63,395)</u>	<u>575,235</u>
Other financing sources (uses):				
Proceeds of notes	650,000	650,000	76,000	(574,000)
Transfers in	2,500	2,500	1,430	(1,070)
Advances out.	-	-	(1,430)	(1,430)
Total other financing sources (uses).	<u>652,500</u>	<u>652,500</u>	<u>76,000</u>	<u>(576,500)</u>
Net change in fund balance.	13,870	13,870	12,605	(1,265)
Fund balance at beginning of year	<u>38,865</u>	<u>38,865</u>	<u>38,865</u>	<u>-</u>
Fund balance at end of year	<u>\$ 52,735</u>	<u>\$ 52,735</u>	<u>\$ 51,470</u>	<u>\$ (1,265)</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 222,600	\$ 222,600	\$ 176,963	\$ (45,637)
Other	-	-	77	77
Total revenues.	<u>222,600</u>	<u>222,600</u>	<u>177,040</u>	<u>(45,560)</u>
Expenditures:				
Debt service:				
Principal retirement.	151,260	153,960	153,867	93
Interest and fiscal charges	<u>34,696</u>	<u>34,696</u>	<u>31,234</u>	<u>3,462</u>
Total expenditures	<u>185,956</u>	<u>188,656</u>	<u>185,101</u>	<u>3,555</u>
Net change in fund balance	36,644	33,944	(8,061)	(42,005)
Fund balance at beginning of year	<u>227,422</u>	<u>227,422</u>	<u>227,422</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 264,066</u>	<u>\$ 261,366</u>	<u>\$ 219,361</u>	<u>\$ (42,005)</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Rental income	\$ -	\$ -	\$ 45,659	\$ 45,659
Total revenues	<u>-</u>	<u>-</u>	<u>45,659</u>	<u>45,659</u>
Expenditures:				
Debt service:				
Principal retirement	55,000	55,000	55,000	-
Interest and fiscal charges	2,620	2,620	2,612	8
Total expenditures	<u>57,620</u>	<u>57,620</u>	<u>57,612</u>	<u>8</u>
Excess of expenditures over revenues	<u>(57,620)</u>	<u>(57,620)</u>	<u>(11,953)</u>	<u>45,667</u>
Other financing sources:				
Transfers in.	58,000	58,000	-	(58,000)
Total other financing sources	<u>58,000</u>	<u>58,000</u>	<u>-</u>	<u>(58,000)</u>
Net change in fund balance	380	380	(11,953)	(12,333)
Fund balance at beginning of year.	<u>11,953</u>	<u>11,953</u>	<u>11,953</u>	<u>-</u>
Fund balance at end of year	<u>\$ 12,333</u>	<u>\$ 12,333</u>	<u>\$ -</u>	<u>\$ (12,333)</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Payments in lieu of taxes	\$ 280,000	\$ 280,000	\$ 129,977	\$ (150,023)
Other	-	-	246	246
Total revenues	<u>280,000</u>	<u>280,000</u>	<u>130,223</u>	<u>(149,777)</u>
Expenditures:				
Debt service:				
Principal retirement.	145,000	152,400	152,390	10
Interest and fiscal charges	<u>85,744</u>	<u>85,744</u>	<u>72,250</u>	<u>13,494</u>
Total expenditures	<u>230,744</u>	<u>238,144</u>	<u>224,640</u>	<u>13,504</u>
Net change in fund balance	49,256	41,856	(94,417)	(136,273)
Fund balance at beginning of year.	<u>265,235</u>	<u>265,235</u>	<u>265,235</u>	<u>-</u>
Fund balance at end of year	<u>\$ 314,491</u>	<u>\$ 307,091</u>	<u>\$ 170,818</u>	<u>\$ (136,273)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 I-75/TALL TIMBERS CONNECTOR BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<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.	\$ 273,952	\$ 273,952	\$ 273,952	\$ -
Fund balance at end of year	<u>\$ 273,952</u>	<u>\$ 273,952</u>	<u>\$ 273,952</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ROAD IMPROVEMENT BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 595,600	\$ 595,600	\$ 372,236	\$ (223,364)
Total revenues	<u>595,600</u>	<u>595,600</u>	<u>372,236</u>	<u>(223,364)</u>
Expenditures:				
Debt service:				
Principal retirement	650,000	650,000	419,000	231,000
Interest and fiscal charges	<u>24,000</u>	<u>24,000</u>	<u>9,427</u>	<u>14,573</u>
Total expenditures	<u>674,000</u>	<u>674,000</u>	<u>428,427</u>	<u>245,573</u>
Excess of expenditures over revenues	<u>(78,400)</u>	<u>(78,400)</u>	<u>(56,191)</u>	<u>22,209</u>
Other financing sources:				
Issuance of notes	<u>100,000</u>	<u>100,000</u>	-	<u>(100,000)</u>
Total other financing sources	<u>100,000</u>	<u>100,000</u>	-	<u>(100,000)</u>
Net change in fund balance.	21,600	21,600	(56,191)	(77,791)
Fund balance at beginning of year.	<u>56,413</u>	<u>56,413</u>	<u>56,413</u>	<u>-</u>
Fund balance at end of year	<u>\$ 78,013</u>	<u>\$ 78,013</u>	<u>\$ 222</u>	<u>\$ (77,791)</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, 2017

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ 545,000	\$ 545,000	\$ 443,001	\$ 101,999
Interest and fiscal charges	76,200	76,200	70,035	6,165
Total expenditures	<u>621,200</u>	<u>621,200</u>	<u>513,036</u>	<u>108,164</u>
Excess of expenditures over revenues	<u>(621,200)</u>	<u>(621,200)</u>	<u>(513,036)</u>	<u>108,164</u>
Other financing sources:				
Issuance of notes	400,000	400,000	-	(400,000)
Transfers in	<u>245,000</u>	<u>245,000</u>	<u>508,964</u>	<u>263,964</u>
Total other financing sources	<u>645,000</u>	<u>645,000</u>	<u>508,964</u>	<u>(136,036)</u>
Net change in fund balance.	23,800	23,800	(4,072)	(27,872)
Fund balance at beginning of year.	<u>9,072</u>	<u>9,072</u>	<u>9,072</u>	<u>-</u>
Fund balance at end of year	<u>\$ 32,872</u>	<u>\$ 32,872</u>	<u>\$ 5,000</u>	<u>\$ (27,872)</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ -	\$ -	\$ 6	\$ 6
Total revenues	<u>-</u>	<u>-</u>	<u>6</u>	<u>6</u>
Expenditures:				
Debt service:				
Principal retirement	16,256	16,256	15,194	1,062
Interest and fiscal charges	<u>10,016</u>	<u>10,316</u>	<u>8,680</u>	<u>1,636</u>
Total expenditures	<u>26,272</u>	<u>26,572</u>	<u>23,874</u>	<u>2,698</u>
Excess of expenditures over revenues	<u>(26,272)</u>	<u>(26,572)</u>	<u>(23,868)</u>	<u>2,704</u>
Other financing sources:				
Transfers in	<u>20,009</u>	<u>20,009</u>	<u>20,009</u>	<u>-</u>
Total other financing sources	<u>20,009</u>	<u>20,009</u>	<u>20,009</u>	<u>-</u>
Net change in fund balance.	(6,263)	(6,563)	(3,859)	2,704
Fund balance at beginning of year.	<u>69,800</u>	<u>69,800</u>	<u>69,800</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 63,537</u></u>	<u><u>\$ 63,237</u></u>	<u><u>\$ 65,941</u></u>	<u><u>\$ 2,704</u></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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 114,320	\$ 114,320	\$ 114,318	\$ (2)
Total revenues	<u>114,320</u>	<u>114,320</u>	<u>114,318</u>	<u>(2)</u>
Expenditures:				
Debt service:				
Principal retirement.	90,000	90,000	90,000	-
Interest and fiscal charges	<u>24,320</u>	<u>24,320</u>	<u>24,318</u>	<u>2</u>
Total expenditures	<u>114,320</u>	<u>114,320</u>	<u>114,318</u>	<u>2</u>
Net change in fund balance	-	-	-	-
Fund balance at beginning of year.	<u>7,817</u>	<u>7,817</u>	<u>7,817</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 7,817</u>	<u>\$ 7,817</u>	<u>\$ 7,817</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ENERGY SAVINGS GATEWAY BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ 233,375	\$ 233,375	\$ 233,370	\$ 5
Interest and fiscal charges	15,850	15,850	15,837	13
Total expenditures	<u>249,225</u>	<u>249,225</u>	<u>249,207</u>	<u>18</u>
Excess of expenditures over revenues.	<u>(249,225)</u>	<u>(249,225)</u>	<u>(249,207)</u>	<u>18</u>
Other financing sources:				
Transfers in	<u>250,000</u>	<u>250,000</u>	<u>165,991</u>	<u>(84,009)</u>
Total other financing sources	<u>250,000</u>	<u>250,000</u>	<u>165,991</u>	<u>(84,009)</u>
Net change in fund balance	775	775	(83,216)	(83,991)
Fund balance at beginning of year.	<u>332,424</u>	<u>332,424</u>	<u>332,424</u>	<u>-</u>
Fund balance at end of year	<u>\$ 333,199</u>	<u>\$ 333,199</u>	<u>\$ 249,208</u>	<u>\$ (83,991)</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, 2017

	<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	\$ 1,053,500	\$ 153,500	\$ 99,896	\$ (53,604)
Other	-	-	96	96
Total revenues	<u>1,053,500</u>	<u>153,500</u>	<u>99,992</u>	<u>(53,508)</u>
Expenditures:				
Debt service:				
Principal retirement	840,000	975,000	975,000	-
Interest and fiscal charges	102,500	45,019	44,769	250
Total expenditures	<u>942,500</u>	<u>1,020,019</u>	<u>1,019,769</u>	<u>250</u>
Excess (deficiency) of revenue over (under) expenditures	<u>111,000</u>	<u>(866,519)</u>	<u>(919,777)</u>	<u>(53,258)</u>
Other financing sources:				
Issuance of notes	-	900,000	729,000	(171,000)
Transfers in	-	-	162,166	162,166
Total other financing sources	<u>-</u>	<u>900,000</u>	<u>891,166</u>	<u>(8,834)</u>
Net change in fund balance	111,000	33,481	(28,611)	(62,092)
Fund balance at beginning of year.	<u>32,069</u>	<u>32,069</u>	<u>32,069</u>	<u>-</u>
Fund balance at end of year	<u>\$ 143,069</u>	<u>\$ 65,550</u>	<u>\$ 3,458</u>	<u>\$ (62,092)</u>

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HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2017

	Special Improvements	Alcohol and Drug Abuse	Courthouse Restoration	Developmental Disabilities
Assets:				
Equity in pooled cash and investments	\$ 528,254	\$ 34,080	\$ 117,153	\$ 22,126
Cash with escrow agents	-	-	12,692	115,484
Receivables (net of allowance for uncollectibles):				
Special assessments	59,903	-	-	-
Accrued interest	99	-	-	-
Due from other governments	-	-	-	-
Total assets	\$ 588,256	\$ 34,080	\$ 129,845	\$ 137,610
Liabilities:				
Accounts payable	\$ 1,280	\$ -	\$ -	\$ -
Contracts payable	-	-	-	-
Retainage payable	-	-	12,692	115,484
Interfund payable	128,990	-	-	-
Notes payable	76,000	-	-	-
Total liabilities	206,270	-	12,692	115,484
Deferred inflows of resources:				
Special assessments revenue not available	60,002	-	-	-
Intergovernmental revenue not available	-	-	-	-
Total deferred inflows of resources	60,002	-	-	-
Fund Balances:				
Restricted	321,984	34,080	-	22,126
Committed	-	-	117,153	-
Assigned	-	-	-	-
Unassigned (deficit)	-	-	-	-
Total fund balances (deficit)	321,984	34,080	117,153	22,126
Total liabilities, deferred inflows and fund balances	\$ 588,256	\$ 34,080	\$ 129,845	\$ 137,610

County Capital Improvements	Sheriff's Office	ODOT State Grant	Distribution Dr. TIF	Total
\$ 624,450	\$ 1,553	\$ 76,226	\$ -	\$ 1,403,842
-	-	-	-	128,176
-	-	-	-	59,903
-	-	-	-	99
-	-	744,863	-	744,863
<u>\$ 624,450</u>	<u>\$ 1,553</u>	<u>\$ 821,089</u>	<u>\$ -</u>	<u>\$ 2,336,883</u>
\$ 23,799	\$ -	\$ -	\$ -	\$ 25,079
-	-	744,863	-	744,863
-	-	-	-	128,176
-	-	-	-	128,990
-	-	-	729,000	805,000
<u>23,799</u>	<u>-</u>	<u>744,863</u>	<u>729,000</u>	<u>1,832,108</u>
-	-	-	-	60,002
-	-	15,832	-	15,832
-	-	15,832	-	75,834
-	1,553	60,394	-	440,137
-	-	-	-	117,153
600,651	-	-	-	600,651
-	-	-	(729,000)	(729,000)
<u>600,651</u>	<u>1,553</u>	<u>60,394</u>	<u>(729,000)</u>	<u>428,941</u>
<u>\$ 624,450</u>	<u>\$ 1,553</u>	<u>\$ 821,089</u>	<u>\$ -</u>	<u>\$ 2,336,883</u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2017

	Special Improvements	Motor Vehicle and Gas Tax	Alcohol and Drug Abuse	Ohio Public Works Commission	Courthouse Restoration
Revenues:					
Special assessments	\$ 484,132	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-
Intergovernmental	-	-	-	219,139	-
Other	-	-	-	-	-
Total revenues	<u>484,132</u>	<u>-</u>	<u>-</u>	<u>219,139</u>	<u>-</u>
Expenditures:					
Capital outlay	90,226	-	4,460	219,139	383,796
Debt service:					
Interest and fiscal charges	1,817	6,775	-	-	-
Total expenditures	<u>92,043</u>	<u>6,775</u>	<u>4,460</u>	<u>219,139</u>	<u>383,796</u>
Excess (deficiency) of revenues over (under) expenditures	<u>392,089</u>	<u>(6,775)</u>	<u>(4,460)</u>	<u>-</u>	<u>(383,796)</u>
Other financing sources (uses):					
Transfers in	20,730	366,055	-	-	-
Total other financing sources (uses)	<u>20,730</u>	<u>366,055</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	412,819	359,280	(4,460)	-	(383,796)
Fund balances (deficit) at beginning of year	<u>(90,835)</u>	<u>(359,280)</u>	<u>38,540</u>	<u>-</u>	<u>500,949</u>
Fund balances (deficit) at end of year	<u>\$ 321,984</u>	<u>\$ -</u>	<u>\$ 34,080</u>	<u>\$ -</u>	<u>\$ 117,153</u>

Developmental Disabilities	County Capital Improvements	Sheriff's Office	ODOT State Grant	Roadwork Development	Road Improvement	Distribution Dr. TIF	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 484,132
-	146	-	-	-	-	-	146
-	-	-	1,860,302	39,321	29,098	-	2,147,860
7,751	-	-	-	-	-	-	7,751
7,751	146	-	1,860,302	39,321	29,098	-	2,639,889
2,101,090	487,539	-	1,799,908	39,321	29,098	-	5,154,577
-	-	-	-	-	-	17,032	25,624
2,101,090	487,539	-	1,799,908	39,321	29,098	17,032	5,180,201
(2,093,339)	(487,393)	-	60,394	-	-	(17,032)	(2,540,312)
1,300,000	189,212	-	-	-	-	29,084	1,905,081
1,300,000	189,212	-	-	-	-	29,084	1,905,081
(793,339)	(298,181)	-	60,394	-	-	12,052	(635,231)
815,465	898,832	1,553	-	-	-	(741,052)	1,064,172
<u>\$ 22,126</u>	<u>\$ 600,651</u>	<u>\$ 1,553</u>	<u>\$ 60,394</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (729,000)</u>	<u>\$ 428,941</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, 2017

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ -	\$ 627,515	\$ 484,132	\$ (143,383)
Total revenues	-	627,515	484,132	(143,383)
Expenditures:				
Capital outlay	-	615,233	551,609	63,624
Total expenditures	-	615,233	551,609	63,624
Excess (deficiency) of revenues over (under) expenditures	-	12,282	(67,477)	(79,759)
Other financing sources (uses):				
Advances in	-	-	134,561	134,561
Advances out	-	-	(46,728)	(46,728)
Transfers out	-	(1,430)	(1,430)	-
Total other financing sources (uses)	-	(1,430)	86,403	87,833
Net change in fund balance	-	10,852	18,926	8,074
Fund balance at beginning of year	<u>53,716</u>	<u>53,716</u>	<u>53,716</u>	<u>-</u>
Fund balance at end of year	<u>\$ 53,716</u>	<u>\$ 64,568</u>	<u>\$ 72,642</u>	<u>\$ 8,074</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, 2017

	<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	\$ -	\$ 5,000	\$ 4,460	\$ 540
Total expenditures	<u>-</u>	<u>5,000</u>	<u>4,460</u>	<u>540</u>
Net change in fund balance	-	(5,000)	(4,460)	540
Fund balance at beginning of year	<u>\$ 38,540</u>	<u>\$ 38,540</u>	<u>\$ 38,540</u>	<u>\$ -</u>
Fund balance at end of year	<u><u>\$ 38,540</u></u>	<u><u>\$ 33,540</u></u>	<u><u>\$ 34,080</u></u>	<u><u>\$ 540</u></u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 OHIO PUBLIC WORKS COMMISSION CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 562,075	\$ 219,139	\$ (342,936)
Total revenues	<u>-</u>	<u>562,075</u>	<u>219,139</u>	<u>(342,936)</u>
Expenditures:				
Capital outlay.	<u>-</u>	<u>562,075</u>	<u>219,139</u>	<u>342,936</u>
Total expenditures	<u>-</u>	<u>562,075</u>	<u>219,139</u>	<u>342,936</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>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FEDERAL HIGHWAY CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 33,000	\$ -	\$ (33,000)
Total revenues	<u>-</u>	<u>33,000</u>	<u>-</u>	<u>(33,000)</u>
Expenditures:				
Current:				
Capital outlay.	<u>-</u>	<u>33,000</u>	<u>-</u>	<u>33,000</u>
Total expenditures	<u>-</u>	<u>33,000</u>	<u>-</u>	<u>33,000</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)
 ROAD IMPROVEMENT CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 29,098	\$ 29,098	\$ -
Total revenues	-	29,098	29,098	-
Expenditures:				
Current:				
Capital outlay.	-	29,098	29,098	-
Total expenditures	-	29,098	29,098	-
Net change in fund balance.	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 COURTHOUSE RESTORATION CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Capital outlay.	\$ 6,432	\$ 406,431	\$ 394,181	\$ 12,250
Total expenditures	6,432	406,431	394,181	12,250
Net change in fund balance.	(6,432)	(406,431)	(394,181)	12,250
Fund balance at beginning of year	494,517	494,517	494,517	-
Prior year encumbrances appropriated.	6,432	6,432	6,432	-
Fund balance at end of year	<u>\$ 494,517</u>	<u>\$ 94,518</u>	<u>\$ 106,768</u>	<u>\$ 12,250</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, 2017

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ -	\$ -	\$ 7,751	\$ 7,751
Total revenues	<u>-</u>	<u>-</u>	<u>7,751</u>	<u>7,751</u>
Expenditures:				
Capital outlay	<u>1,714,123</u>	<u>2,114,123</u>	<u>2,102,033</u>	<u>12,090</u>
Total expenditures	<u>1,714,123</u>	<u>2,114,123</u>	<u>2,102,033</u>	<u>12,090</u>
Excess of expenditures over revenues.	<u>(1,714,123)</u>	<u>(2,114,123)</u>	<u>(2,094,282)</u>	<u>19,841</u>
Other financing sources:				
Transfers in	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>-</u>
Total other financing sources	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>-</u>
Net change in fund balance	<u>(414,123)</u>	<u>(814,123)</u>	<u>(794,282)</u>	<u>19,841</u>
Fund balance at beginning of year	<u>401,342</u>	<u>401,342</u>	<u>401,342</u>	<u>-</u>
Prior year encumbrances appropriated.	<u>414,123</u>	<u>414,123</u>	<u>414,123</u>	<u>-</u>
Fund balance at end of year	<u>\$ 401,342</u>	<u>\$ 1,342</u>	<u>\$ 21,183</u>	<u>\$ 19,841</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for Services	\$ -	\$ -	\$ 146	\$ 146
Total revenues.	<u>-</u>	<u>-</u>	<u>146</u>	<u>146</u>
Expenditures:				
Current:				
Project:				
Domey plaza renovation	-	90,500	90,500	-
Juvenile/Probate renovations	-	50,000	45,843	4,157
Financial package	63,016	63,016	63,016	-
Board of elections	-	112,630	112,629	1
Information technologies upgrade	-	625,001	540,389	84,612
Buildings and grounds	31,100	31,100	31,100	-
Sheriff.	48,830	101,588	101,588	-
Total expenditures	<u>142,946</u>	<u>1,073,835</u>	<u>985,065</u>	<u>88,770</u>
Excess of expenditures over revenues	<u>(142,946)</u>	<u>(1,073,835)</u>	<u>(984,919)</u>	<u>88,916</u>
Other financing sources:				
Transfers in	-	169,212	189,212	20,000
Total other financing sources	<u>-</u>	<u>169,212</u>	<u>189,212</u>	<u>20,000</u>
Net change in fund balance.	(142,946)	(904,623)	(795,707)	108,916
Fund balance at beginning of year	765,234	765,234	765,234	-
Prior year encumbrances appropriated.	142,946	142,946	142,946	-
Fund balance at end of year	<u>\$ 765,234</u>	<u>\$ 3,557</u>	<u>\$ 112,473</u>	<u>\$ 108,916</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ROADWORK DEVELOPMENT CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 39,322	\$ 39,321	\$ (1)
Total revenues	<u>-</u>	<u>39,322</u>	<u>39,321</u>	<u>(1)</u>
Expenditures:				
Capital outlay.	-	39,321	39,321	-
Total expenditures	<u>-</u>	<u>39,321</u>	<u>39,321</u>	<u>-</u>
Net change in fund balance	-	1	-	(1)
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</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)
 SHERIFF'S OFFICE CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year.	\$ 1,553	\$ 1,553	\$ 1,553	\$ -
Fund balance at end of year.	<u>\$ 1,553</u>	<u>\$ 1,553</u>	<u>\$ 1,553</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DISTRIBUTION DR. TIF FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other financing sources (uses):				
Transfers out	\$ -	\$ (162,166)	\$ (162,166)	\$ -
Total other financing sources (uses)	<u>-</u>	<u>(162,166)</u>	<u>(162,166)</u>	<u>-</u>
Net change in fund balance	-	(162,166)	(162,166)	-
Fund balance at beginning of year	<u>162,166</u>	<u>162,166</u>	<u>162,166</u>	<u>-</u>
Fund balance at end of year	<u>\$ 162,166</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)
 ODOT STATE GRANT FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 2,039,033	\$ 76,226	\$ (1,962,807)
Total revenues	<u>-</u>	<u>2,039,033</u>	<u>76,226</u>	<u>(1,962,807)</u>
Expenditures:				
Current:				
Capital outlay.	-	2,039,033	2,039,033	-
Total expenditures	<u>-</u>	<u>2,039,033</u>	<u>2,039,033</u>	<u>-</u>
Net change in fund balance	-	-	(1,962,807)	(1,962,807)
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,962,807)</u>	<u>\$ (1,962,807)</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 500	\$ 500	\$ 2,245	\$ 1,745
Other	18,000	18,000	25,938	7,938
Total revenues	<u>18,500</u>	<u>18,500</u>	<u>28,183</u>	<u>9,683</u>
Expenditures:				
Current:				
Human services				
Contractual services.	25,000	25,000	22,310	2,690
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>22,310</u>	<u>2,690</u>
Net change in fund balance.	(6,500)	(6,500)	5,873	12,373
Fund balance at beginning of year.	<u>408,206</u>	<u>408,206</u>	<u>408,206</u>	<u>-</u>
Fund balance at end of year	<u>\$ 401,706</u>	<u>\$ 401,706</u>	<u>\$ 414,079</u>	<u>\$ 12,373</u>

HANCOCK COUNTY, OHIO

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

ENTERPRISE FUNDS

Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods and services.

Nonmajor Enterprise Funds

Agricultural service center fund

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

BMV one-stop fund

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

INTERNAL SERVICE FUND

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

Workers' Comp Reserve

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

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF NET POSITION
NONMAJOR PROPRIETARY FUNDS
DECEMBER 31, 2017

	Agricultural Service Center	BMV One Stop	Total Nonmajor Proprietary Funds
Assets:			
Current assets:			
Equity in pooled cash and investments	\$ 107,073	\$ 147,792	\$ 254,865
Due from other governments.	5,063	-	5,063
Prepayments	201	-	201
Materials and supplies inventory.	560	674	1,234
Total current assets	<u>112,897</u>	<u>148,466</u>	<u>261,363</u>
Noncurrent assets:			
Net pension asset	63	-	63
Capital assets:			
Non-depreciable capital assets	75,000	1,047	76,047
Depreciable capital assets, net.	1,391,948	1,463,797	2,855,745
Total capital assets, net	<u>1,466,948</u>	<u>1,464,844</u>	<u>2,931,792</u>
Total noncurrent assets	<u>1,467,011</u>	<u>1,464,844</u>	<u>2,931,855</u>
Total assets	<u>1,579,908</u>	<u>1,613,310</u>	<u>3,193,218</u>
Deferred outflows of resources:			
Unamortized deferred charges on debt refunding	23,716	-	23,716
Pension - OPERS	10,414	-	10,414
Total deferred outflows of resources	<u>34,130</u>	<u>-</u>	<u>34,130</u>
Liabilities:			
Current liabilities:			
Accounts payable.	2,008	1,277	3,285
Accrued wages and benefits payable	943	304	1,247
Due to other governments	144	47	191
Interfund loans payable.	48,271	-	48,271
Accrued interest payable	773	2,134	2,907
Current portion of general obligation bonds	122,325	120,000	242,325
Total current liabilities	<u>174,464</u>	<u>123,762</u>	<u>298,226</u>
Long-term liabilities:			
General obligation bonds payable	193,348	1,103,446	1,296,794
Net pension liability	26,853	-	26,853
Total long-term liabilities	<u>220,201</u>	<u>1,103,446</u>	<u>1,323,647</u>
Total liabilities	<u>394,665</u>	<u>1,227,208</u>	<u>1,621,873</u>
Deferred inflows of resources:			
Unamortized deferred gain on debt refunding	-	16,091	16,091
Pension - OPERS	317	-	317
Total deferred inflows of resources	<u>317</u>	<u>16,091</u>	<u>16,408</u>
Net position:			
Net investment in capital assets.	1,174,991	225,307	1,400,298
Unrestricted	44,065	144,704	188,769
Total net position.	<u>\$ 1,219,056</u>	<u>\$ 370,011</u>	<u>\$ 1,589,067</u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Agricultural Service Center	BMV One Stop	Total Nonmajor Proprietary Funds
Operating revenues:			
Charges for services	\$ 247,677	\$ 253,105	\$ 500,782
Other operating revenues	217	-	217
Total operating revenues.	<u>247,894</u>	<u>253,105</u>	<u>500,999</u>
Operating expenses:			
Personal services	29,127	351	29,478
Contract services.	142,696	39,860	182,556
Materials and supplies.	5,656	4,527	10,183
Depreciation.	<u>17,520</u>	<u>50,992</u>	<u>68,512</u>
Total operating expenses.	<u>194,999</u>	<u>95,730</u>	<u>290,729</u>
Operating income	<u>52,895</u>	<u>157,375</u>	<u>210,270</u>
Nonoperating expenses:			
Interest and fiscal charges	<u>(11,744)</u>	<u>(24,351)</u>	<u>(36,095)</u>
Total nonoperating expenses	<u>(11,744)</u>	<u>(24,351)</u>	<u>(36,095)</u>
Change in net position	41,151	133,024	174,175
Net position at beginning of year	<u>1,177,905</u>	<u>236,987</u>	<u>1,414,892</u>
Net position at end of year	<u><u>\$ 1,219,056</u></u>	<u><u>\$ 370,011</u></u>	<u><u>\$ 1,589,067</u></u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2017

	Agricultural Service Center	BMV One Stop	Total Nonmajor Proprietary Funds
Cash flows from operating activities:			
Cash received from sales/charges for services	\$ 242,614	\$ 253,105	\$ 495,719
Cash received from other operations	217	-	217
Cash payments for personal services	(24,800)	-	(24,800)
Cash payments for contractual services	(173,962)	(39,607)	(213,569)
Cash payments for materials and supplies	(5,993)	(4,922)	(10,915)
Net cash provided by operating activities	<u>38,076</u>	<u>208,576</u>	<u>246,652</u>
Cash flows from noncapital financing activities:			
Cash received from interfund loans	48,271	-	48,271
Cash used in repayment of interfund loans	(26,900)	-	(26,900)
Net cash provided by noncapital financing activities	<u>21,371</u>	<u>-</u>	<u>21,371</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	(6,771)	-	(6,771)
Principal retirement bonds	(118,247)	(125,000)	(243,247)
Interest payments on bonds	(11,189)	(28,394)	(39,583)
Net cash used in capital and related financing activities	<u>(136,207)</u>	<u>(153,394)</u>	<u>(289,601)</u>
Net increase (decrease) in cash and cash equivalents	(76,760)	55,182	(21,578)
Cash and cash equivalents at beginning of year	183,833	92,610	276,443
Cash and cash equivalents at end of year	<u>\$ 107,073</u>	<u>\$ 147,792</u>	<u>\$ 254,865</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 52,895	\$ 157,375	\$ 210,270
Adjustments:			
Depreciation	17,520	50,992	68,512
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:			
Due from other governments	(5,063)	-	(5,063)
Materials and supplies inventory	(337)	(395)	(732)
Prepayments	9	-	9
Net pension asset	(26)	-	(26)
Deferred outflows - pension - OPERS	(2,812)	-	(2,812)
Accounts payable	(31,266)	253	(31,013)
Accrued wages and benefits	335	304	639
Due to other governments	50	47	97
Net pension liability	7,104	-	7,104
Deferred inflows - pension - OPERS	(333)	-	(333)
Net cash provided by operating activities	<u>\$ 38,076</u>	<u>\$ 208,576</u>	<u>\$ 246,652</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 AGRICULTURAL SERVICE CENTER ENTERPRISE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Operating Revenues:				
Charges for services	\$ 231,000	\$ 238,000	\$ 242,613	\$ 4,613
Other	-	7,500	217	(7,283)
Total operating revenues.	<u>231,000</u>	<u>245,500</u>	<u>242,830</u>	<u>(2,670)</u>
Operating Expenses:				
Personal services.	16,000	16,000	15,086	914
Fringe benefits.	10,220	10,220	9,714	506
Materials and supplies	8,780	6,145	6,019	126
Contractual services	163,689	172,049	171,147	902
Total operating expenses	<u>198,689</u>	<u>204,414</u>	<u>201,966</u>	<u>2,448</u>
Operating income	<u>32,311</u>	<u>41,086</u>	<u>40,864</u>	<u>(222)</u>
Nonoperating revenues (expenses):				
Advance in	-	6,771	48,271	41,500
Advance (out)	-	-	(26,900)	(26,900)
Debt service:				
Principal retirement	(151,000)	(156,900)	(148,557)	8,343
Interest and fiscal charges	-	-	-	-
Total nonoperating revenues (expenses)	<u>(151,000)</u>	<u>(150,129)</u>	<u>(127,186)</u>	<u>22,943</u>
Net change in fund equity.	(118,689)	(109,043)	(86,322)	22,721
Fund equity at beginning of year	65,144	65,144	65,144	-
Prior year encumbrances appropriated	118,689	118,689	118,689	-
Fund equity at end of year	<u>\$ 65,144</u>	<u>\$ 74,790</u>	<u>\$ 97,511</u>	<u>\$ 22,721</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, 2017

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Operating Revenues:				
Charges for services	\$ 223,400	\$ 223,400	\$ 253,104	\$ 29,704
Total operating revenues	<u>223,400</u>	<u>223,400</u>	<u>253,104</u>	<u>29,704</u>
Operating Expenses:				
Materials and supplies	20,261	20,221	5,122	15,099
Contractual services	<u>57,169</u>	<u>50,998</u>	<u>45,742</u>	<u>5,256</u>
Total operating expenses	<u>77,430</u>	<u>71,219</u>	<u>50,864</u>	<u>20,355</u>
Operating income	<u>145,970</u>	<u>152,181</u>	<u>202,240</u>	<u>50,059</u>
Nonoperating expenses:				
Debt service:				
Principal retirement	(125,000)	(125,000)	(125,000)	-
Interest and fiscal charges	<u>(28,400)</u>	<u>(28,400)</u>	<u>(28,394)</u>	<u>6</u>
Total nonoperating expenses	<u>(153,400)</u>	<u>(153,400)</u>	<u>(153,394)</u>	<u>6</u>
Net change in fund equity	(7,430)	(1,219)	48,846	50,065
Fund equity at beginning of year	85,180	85,180	85,180	-
Prior year encumbrances appropriated.	<u>7,430</u>	<u>7,430</u>	<u>7,430</u>	<u>-</u>
Fund equity at end of year.	<u>\$ 85,180</u>	<u>\$ 91,391</u>	<u>\$ 141,456</u>	<u>\$ 50,065</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, 2017

	<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)
Expenses:				
Claims expense.	110,000	110,000	16,101	93,899
Total expenses	110,000	110,000	16,101	93,899
Operating income (loss).	(10,000)	(10,000)	(16,101)	(6,101)
Fund equity at beginning of year	<u>31,179</u>	<u>31,179</u>	<u>31,179</u>	<u>-</u>
Fund equity at end of year	<u>\$ 21,179</u>	<u>\$ 21,179</u>	<u>\$ 15,078</u>	<u>\$ (6,101)</u>

HANCOCK COUNTY, OHIO
COMBINING STATEMENTS
FUND DESCRIPTIONS - FIDUCIARY FUNDS

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

Investment Trust Fund

External Investment Pool

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

Agency Funds

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

Subdivision

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

Payroll

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

Real Estate Taxes

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

Personal Taxes

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

Library/Local Government Support

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

Local Government

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

County Court

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

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

Other Agency Funds

Board of Health	Blanchard River Construction
Undivided Tax	Hancock County Election Commission
Manufactured Home Tax	Sheriff Agency
Estate Tax	Housing Trust
Municipal Permissive Motor Vehicle Tax	Indigent Defense Fee
Soil and Water	Hancock County Family First Council
Hotel/Motel Tax	Arson Offender Registration
Local Emergency Planning Commission	Hancock County Regional Planning Commission

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Balance</u> <u>12/31/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/17</u>
Subdivision				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 69,635,980	\$ 69,635,955	\$ 25
Due from other governments	891,507	982,272	891,507	982,272
Total assets.	<u>\$ 891,507</u>	<u>\$ 70,618,252</u>	<u>\$ 70,527,462</u>	<u>\$ 982,297</u>
Liabilities:				
Due to other governments.	\$ 891,507	\$ 70,618,252	\$ 70,527,462	\$ 982,297
Total liabilities.	<u>\$ 891,507</u>	<u>\$ 70,618,252</u>	<u>\$ 70,527,462</u>	<u>\$ 982,297</u>
Payroll				
Assets:				
Equity in pooled cash and investments	\$ 319,163	\$ 277,463	\$ 215,756	\$ 380,870
Total assets.	<u>\$ 319,163</u>	<u>\$ 277,463</u>	<u>\$ 215,756</u>	<u>\$ 380,870</u>
Liabilities:				
Payroll withholdings	\$ 319,163	\$ 277,463	\$ 215,756	\$ 380,870
Total liabilities.	<u>\$ 319,163</u>	<u>\$ 277,463</u>	<u>\$ 215,756</u>	<u>\$ 380,870</u>
Real Estate Taxes				
Assets:				
Equity in pooled cash and investments	\$ 1,429,148	\$ 46,593,044	\$ 46,177,820	\$ 1,844,372
Real estate and other taxes receivable	130,573,147	130,896,290	130,573,147	130,896,290
Special assessments receivable	1,375,536	958,279	1,375,536	958,279
Total assets.	<u>\$ 133,377,831</u>	<u>\$ 178,447,613</u>	<u>\$ 178,126,503</u>	<u>\$ 133,698,941</u>
Liabilities:				
Due to other governments.	\$ 133,377,831	\$ 178,447,613	\$ 178,126,503	\$ 133,698,941
Total liabilities.	<u>\$ 133,377,831</u>	<u>\$ 178,447,613</u>	<u>\$ 178,126,503</u>	<u>\$ 133,698,941</u>
Personal Taxes				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 449,364	\$ 449,364	\$ -
Real estate and other taxes receivable	663,477	655,617	663,477	655,617
Total assets.	<u>\$ 663,477</u>	<u>\$ 1,104,981</u>	<u>\$ 1,112,841</u>	<u>\$ 655,617</u>
Liabilities:				
Due to other governments.	\$ 663,477	\$ 1,104,981	\$ 1,112,841	\$ 655,617
Total liabilities.	<u>\$ 663,477</u>	<u>\$ 1,104,981</u>	<u>\$ 1,112,841</u>	<u>\$ 655,617</u>
Library/Local Government Support				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 2,463,570	\$ 2,463,570	\$ -
Due from other governments	1,202,727	1,212,778	1,202,727	1,212,778
Total assets.	<u>\$ 1,202,727</u>	<u>\$ 3,676,348</u>	<u>\$ 3,666,297</u>	<u>\$ 1,212,778</u>
Liabilities:				
Due to other governments.	\$ 1,202,727	\$ 3,676,348	\$ 3,666,297	\$ 1,212,778
Total liabilities.	<u>\$ 1,202,727</u>	<u>\$ 3,676,348</u>	<u>\$ 3,666,297</u>	<u>\$ 1,212,778</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Balance</u> <u>12/31/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/17</u>
Local Government				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 2,411,745	\$ 2,411,745	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 2,411,745</u>	<u>\$ 2,411,745</u>	<u>\$ -</u>
Liabilities:				
Due to other governments.	\$ -	\$ 2,411,745	\$ 2,411,745	\$ -
Total liabilities.	<u>\$ -</u>	<u>\$ 2,411,745</u>	<u>\$ 2,411,745</u>	<u>\$ -</u>
County Court				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 777,713	\$ 16,601,320	\$ 16,282,339	\$ 1,096,694
Accounts receivable.	413,513	413,826	413,513	413,826
Total assets.	<u>\$ 1,191,226</u>	<u>\$ 17,015,146</u>	<u>\$ 16,695,852</u>	<u>\$ 1,510,520</u>
Liabilities:				
Deposits held and due to others	\$ 413,513	\$ 413,826	\$ 413,513	\$ 413,826
Undistributed assets	777,713	16,601,320	16,282,339	1,096,694
Total liabilities.	<u>\$ 1,191,226</u>	<u>\$ 17,015,146</u>	<u>\$ 16,695,852</u>	<u>\$ 1,510,520</u>
Board of Health				
Assets:				
Equity in pooled cash and investments	\$ 1,077,248	\$ 2,811,742	\$ 2,749,558	\$ 1,139,432
Due from external parties.	14,791	14,462	14,791	14,462
Total assets.	<u>\$ 1,092,039</u>	<u>\$ 2,826,204</u>	<u>\$ 2,764,349</u>	<u>\$ 1,153,894</u>
Liabilities:				
Accounts payable.	\$ 18,524	\$ 7,213	\$ 18,524	\$ 7,213
Due to other governments.	1,073,515	2,818,991	2,745,825	1,146,681
Total liabilities.	<u>\$ 1,092,039</u>	<u>\$ 2,826,204</u>	<u>\$ 2,764,349</u>	<u>\$ 1,153,894</u>
Undivided Tax				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 2,888,505	\$ 2,883,689	\$ 4,816
Due from other governments	729,661	736,310	729,661	736,310
Total assets.	<u>\$ 729,661</u>	<u>\$ 3,624,815</u>	<u>\$ 3,613,350</u>	<u>\$ 741,126</u>
Liabilities:				
Due to other governments.	\$ 729,661	\$ 3,624,815	\$ 3,613,350	\$ 741,126
Total liabilities.	<u>\$ 729,661</u>	<u>\$ 3,624,815</u>	<u>\$ 3,613,350</u>	<u>\$ 741,126</u>
Manufactured Home Tax				
Assets:				
Equity in pooled cash and investments	\$ 25,186	\$ 293,356	\$ 302,411	\$ 16,131
Total assets.	<u>\$ 25,186</u>	<u>\$ 293,356</u>	<u>\$ 302,411</u>	<u>\$ 16,131</u>
Liabilities:				
Accounts payable.	\$ -	\$ 10,822	\$ -	\$ 10,822
Due to other governments	25,186	282,534	302,411	5,309
Total liabilities.	<u>\$ 25,186</u>	<u>\$ 293,356</u>	<u>\$ 302,411</u>	<u>\$ 16,131</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Balance 12/31/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/17</u>
Estate Tax				
Assets:				
Equity in pooled cash and investments	\$ 20,531	\$ 4,081	\$ 24,612	\$ -
Total assets.	<u>\$ 20,531</u>	<u>\$ 4,081</u>	<u>\$ 24,612</u>	<u>\$ -</u>
Liabilities:				
Due to other governments	\$ 20,531	\$ 4,081	\$ 24,612	\$ -
Total liabilities.	<u>\$ 20,531</u>	<u>\$ 4,081</u>	<u>\$ 24,612</u>	<u>\$ -</u>
Municipal Permissive Motor Vehicle Tax				
Assets:				
Equity in pooled cash and investments	\$ 749,953	\$ 262,690	\$ 154,202	\$ 858,441
Due from other governments	134,901	133,008	134,901	133,008
Total assets.	<u>\$ 884,854</u>	<u>\$ 395,698</u>	<u>\$ 289,103</u>	<u>\$ 991,449</u>
Liabilities:				
Due to other governments	\$ 884,854	\$ 395,698	\$ 289,103	\$ 991,449
Total liabilities.	<u>\$ 884,854</u>	<u>\$ 395,698</u>	<u>\$ 289,103</u>	<u>\$ 991,449</u>
Soil and Water				
Assets:				
Equity in pooled cash and investments	\$ 95,505	\$ 219,821	\$ 252,569	\$ 62,757
Total assets.	<u>\$ 95,505</u>	<u>\$ 219,821</u>	<u>\$ 252,569</u>	<u>\$ 62,757</u>
Liabilities:				
Due to external parties	\$ 39	\$ 36	\$ 39	\$ 36
Undistributed assets	95,466	219,785	252,530	62,721
Total liabilities.	<u>\$ 95,505</u>	<u>\$ 219,821</u>	<u>\$ 252,569</u>	<u>\$ 62,757</u>
Hotel/Motel Tax				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 1,395,266	\$ 1,382,899	\$ 12,367
Real estate and other taxes receivable	315,250	325,902	315,250	325,902
Total assets.	<u>\$ 315,250</u>	<u>\$ 1,721,168</u>	<u>\$ 1,698,149</u>	<u>\$ 338,269</u>
Liabilities:				
Due to other governments	\$ 315,250	\$ 1,721,168	\$ 1,698,149	\$ 338,269
Total liabilities.	<u>\$ 315,250</u>	<u>\$ 1,721,168</u>	<u>\$ 1,698,149</u>	<u>\$ 338,269</u>
Local Emergency Planning Commission				
Assets:				
Equity in pooled cash and investments	\$ 75,407	\$ 21,188	\$ 11,873	\$ 84,722
Total assets.	<u>\$ 75,407</u>	<u>\$ 21,188</u>	<u>\$ 11,873</u>	<u>\$ 84,722</u>
Liabilities:				
Undistributed assets	\$ 75,407	\$ 21,188	\$ 11,873	\$ 84,722
Total liabilities.	<u>\$ 75,407</u>	<u>\$ 21,188</u>	<u>\$ 11,873</u>	<u>\$ 84,722</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Balance 12/31/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/17</u>
Blanchard River Construction				
Assets:				
Equity in pooled cash and investments	\$ 92,868	\$ 39,088	\$ 33,667	\$ 98,289
Total assets.	<u>\$ 92,868</u>	<u>\$ 39,088</u>	<u>\$ 33,667</u>	<u>\$ 98,289</u>
Liabilities:				
Accounts payable.	\$ 21,815	\$ -	\$ 21,815	\$ -
Undistributed assets	71,053	39,088	11,852	98,289
Total liabilities.	<u>\$ 92,868</u>	<u>\$ 39,088</u>	<u>\$ 33,667</u>	<u>\$ 98,289</u>
Hancock County Election Commission				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 2,980	\$ 2,980	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 2,980</u>	<u>\$ 2,980</u>	<u>\$ -</u>
Liabilities:				
Undistributed assets	\$ -	\$ 2,980	\$ 2,980	\$ -
Total liabilities.	<u>\$ -</u>	<u>\$ 2,980</u>	<u>\$ 2,980</u>	<u>\$ -</u>
Sheriff Agency				
Assets:				
Cash in segregated accounts	\$ 120,928	\$ 2,969,611	\$ 3,050,615	\$ 39,924
Total assets.	<u>\$ 120,928</u>	<u>\$ 2,969,611</u>	<u>\$ 3,050,615</u>	<u>\$ 39,924</u>
Liabilities:				
Undistributed assets	\$ 120,928	\$ 2,969,611	\$ 3,050,615	\$ 39,924
Total liabilities.	<u>\$ 120,928</u>	<u>\$ 2,969,611</u>	<u>\$ 3,050,615</u>	<u>\$ 39,924</u>
Housing Trust				
Assets:				
Equity in pooled cash and investments	\$ 78,929	\$ 293,094	\$ 304,442	\$ 67,581
Total assets.	<u>\$ 78,929</u>	<u>\$ 293,094</u>	<u>\$ 304,442</u>	<u>\$ 67,581</u>
Liabilities:				
Due to other governments.	\$ 78,929	\$ 293,094	\$ 304,442	\$ 67,581
Total liabilities	<u>\$ 78,929</u>	<u>\$ 293,094</u>	<u>\$ 304,442</u>	<u>\$ 67,581</u>
Hancock County Regional Planning Commission				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 386,864	\$ 380,692	\$ 6,172
Total assets.	<u>\$ -</u>	<u>\$ 386,864</u>	<u>\$ 380,692</u>	<u>\$ 6,172</u>
Liabilities:				
Due to other governments.	\$ -	\$ 386,864	\$ 380,692	\$ 6,172
Total liabilities	<u>\$ -</u>	<u>\$ 386,864</u>	<u>\$ 380,692</u>	<u>\$ 6,172</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2017

	<u>Balance</u> <u>12/31/16</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/17</u>
Indigent Defense Fee				
Assets:				
Equity in pooled cash and investments	\$ 2,589	\$ 23,982	\$ 22,360	\$ 4,211
Total assets.	<u>\$ 2,589</u>	<u>\$ 23,982</u>	<u>\$ 22,360</u>	<u>\$ 4,211</u>
Liabilities:				
Undistributed assets.	\$ 2,589	\$ 23,982	\$ 22,360	\$ 4,211
Total liabilities	<u>\$ 2,589</u>	<u>\$ 23,982</u>	<u>\$ 22,360</u>	<u>\$ 4,211</u>
Family First Council				
Assets:				
Equity in pooled cash and investments	\$ 74,550	\$ 243,419	\$ 196,793	\$ 121,176
Total assets.	<u>\$ 74,550</u>	<u>\$ 243,419</u>	<u>\$ 196,793</u>	<u>\$ 121,176</u>
Liabilities:				
Accounts payable.	\$ -	\$ 51,656	\$ -	\$ 51,656
Due to other governments	74,550	191,763	196,793	69,520
Total liabilities	<u>\$ 74,550</u>	<u>\$ 243,419</u>	<u>\$ 196,793</u>	<u>\$ 121,176</u>
Arson Offender Registration				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 75	\$ 75	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 75</u>	<u>\$ -</u>
Liabilities:				
Undistributed assets.	\$ -	\$ 75	\$ 75	\$ -
Total liabilities	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 75</u>	<u>\$ -</u>
 <i>All Agency Funds</i>				
Assets				
Equity in pooled cash and investments	\$ 4,041,077	\$ 130,717,317	\$ 130,057,032	\$ 4,701,362
Cash and cash equivalents in segregated accounts	898,641	19,570,931	19,332,954	1,136,618
Real estate and other taxes receivable	131,551,874	131,877,809	131,551,874	131,877,809
Accounts receivable.	413,513	413,826	413,513	413,826
Special assessments receivable	1,375,536	958,279	1,375,536	958,279
Due from other governments	2,958,796	3,064,368	2,958,796	3,064,368
Due from external parties.	14,791	14,462	14,791	14,462
Total assets.	<u>\$ 141,254,228</u>	<u>\$ 286,616,992</u>	<u>\$ 285,704,496</u>	<u>\$ 142,166,724</u>
Liabilities				
Accounts payable	\$ 40,339	\$ 69,691	\$ 40,339	\$ 69,691
Payroll withholdings.	319,163	277,463	215,756	380,870
Due to other governments.	139,338,018	265,977,947	265,400,225	139,915,740
Deposits held and due to others	413,513	413,826	413,513	413,826
Undistributed assets	1,143,156	19,878,029	19,634,624	1,386,561
Due to external parties.	39	36	39	36
Total liabilities.	<u>\$ 141,254,228</u>	<u>\$ 286,616,992</u>	<u>\$ 285,704,496</u>	<u>\$ 142,166,724</u>

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STATISTICAL SECTION

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HANCOCK COUNTY, OHIO

STATISTICAL SECTION DESCRIPTION

This part of Hancock County's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

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These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
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These schedules contain information to help the reader assess the County's most significant local revenue sources, the property tax and the sales tax.	
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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.	
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

HANCOCK COUNTY, OHIO

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014 (1)</u>
Governmental activities:				
Net investment in capital assets	\$ 106,701,963	\$ 103,205,827	\$ 103,463,437	\$ 98,764,974
Restricted	23,806,973	26,437,202	26,121,562	28,866,723
Unrestricted	<u>15,940,285</u>	<u>16,448,767</u>	<u>15,102,548</u>	<u>9,775,069</u>
Total governmental activities net position	<u>146,449,221</u>	<u>146,091,796</u>	<u>144,687,547</u>	<u>137,406,766</u>
Business-type activities:				
Net investment in capital assets	7,465,843	6,577,309	6,359,771	5,725,600
Restricted	2,952,705	2,860,168	2,827,900	2,796,793
Unrestricted	<u>3,459,799</u>	<u>2,908,599</u>	<u>2,240,356</u>	<u>2,488,953</u>
Total business-type activities net position	<u>13,878,347</u>	<u>12,346,076</u>	<u>11,428,027</u>	<u>11,011,346</u>
Primary government:				
Net investment in capital assets	114,167,806	109,783,136	109,823,208	104,490,574
Restricted	26,759,678	29,297,370	28,949,462	31,663,516
Unrestricted	<u>19,400,084</u>	<u>19,357,366</u>	<u>17,342,904</u>	<u>12,264,022</u>
Total primary government net position	<u>\$ 160,327,568</u>	<u>\$ 158,437,872</u>	<u>\$ 156,115,574</u>	<u>\$ 148,418,112</u>

Source: County financial records.

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

2013	2012	2011 (1)	2010	2009	2008
\$ 94,798,441	\$ 94,389,841	\$ 92,923,553	\$ 89,079,826	\$ 85,606,598	\$ 81,924,696
36,079,271	34,862,850	30,814,414	35,002,666	32,145,475	26,533,938
18,321,815	15,543,054	12,785,902	3,841,373	2,979,396	2,016,854
<u>149,199,527</u>	<u>144,795,745</u>	<u>136,523,869</u>	<u>127,923,865</u>	<u>120,731,469</u>	<u>110,475,488</u>
5,211,402	5,058,899	4,595,937	5,250,924	4,056,179	3,601,564
2,763,441	2,769,632	2,821,391	2,981,621	2,850,305	2,736,155
2,317,296	1,581,753	1,874,286	2,332,537	1,690,932	610,683
<u>10,292,139</u>	<u>9,410,284</u>	<u>9,291,614</u>	<u>10,565,082</u>	<u>8,597,416</u>	<u>6,948,402</u>
100,009,843	99,448,740	97,519,490	94,330,750	89,662,777	85,526,260
38,842,712	37,632,482	33,635,805	37,984,287	34,995,780	29,270,093
20,639,111	17,124,807	14,660,188	6,173,910	4,670,328	2,627,537
<u>\$ 159,491,666</u>	<u>\$ 154,206,029</u>	<u>\$ 145,815,483</u>	<u>\$ 138,488,947</u>	<u>\$ 129,328,885</u>	<u>\$ 117,423,890</u>

HANCOCK COUNTY, OHIO

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Expenses				
Governmental activities				
General government				
Legislative and executive	\$ 9,443,048	\$ 7,394,995	\$ 6,220,443	\$ 6,884,895
Judicial	5,510,128	4,422,980	4,555,160	4,041,880
Public safety	11,726,027	10,171,828	8,609,661	9,255,291
Public works	6,793,195	7,938,936	7,076,722	7,004,833
Health	14,605,828	15,759,703	16,104,699	17,957,354
Human services	10,108,308	8,577,667	10,457,791	9,944,012
Conservation and recreation	2,376,144	2,792,549	396,577	522,175
Intergovernmental	-	-	-	-
Economic development	852,625	502,509	676,154	1,239,554
Other	-	-	-	-
Interest and fiscal charges	238,908	489,536	455,763	508,990
Total governmental activities expenses	<u>61,654,211</u>	<u>58,050,703</u>	<u>54,552,970</u>	<u>57,358,984</u>
Business-type activities				
Sanitary landfill	4,415,448	4,949,029	4,061,372	4,437,448
Agricultural service center	206,743	168,394	124,570	140,876
BMV one-stop	120,081	113,594	130,684	119,876
Total business-type activities expenses	<u>4,742,272</u>	<u>5,231,017</u>	<u>4,316,626</u>	<u>4,698,200</u>
Total primary government expenses	<u>66,396,483</u>	<u>63,281,720</u>	<u>58,869,596</u>	<u>62,057,184</u>
Program revenues				
Governmental activities				
Charges for services				
General government				
Legislative and executive	3,592,009	3,777,660	3,362,429	3,243,365
Judicial	1,861,749	1,878,604	1,481,331	1,464,820
Public safety	1,638,597	1,249,078	1,486,381	1,266,212
Public works	1,699,468	1,022,775	1,262,229	1,202,440
Health	629,246	564,691	614,570	604,731
Human services	313,092	271,688	409,860	354,346
Economic development	372,236	596,478	118,000	289,085
Operating grants, contributions, and interest	19,469,178	20,391,236	22,382,940	22,944,357
Capital grants and contributions	2,464,251	785,421	1,945,398	2,371,041
Total governmental activities program revenues	<u>32,039,826</u>	<u>30,537,631</u>	<u>33,063,138</u>	<u>33,740,397</u>

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$	7,238,640	\$ 6,841,591	\$ 6,459,734	\$ 6,640,009	\$ 6,063,596	\$ 6,678,699
	4,083,279	3,893,158	3,597,729	3,645,316	3,334,419	3,505,006
	8,538,180	8,249,571	7,858,955	7,467,419	9,021,486	7,876,051
	6,524,864	6,402,505	6,266,746	7,865,066	5,854,928	6,589,711
	16,781,860	17,473,464	18,013,828	17,320,605	17,057,091	18,522,667
	9,534,837	8,703,980	8,768,914	10,474,145	11,516,761	10,803,065
	881,099	492,030	408,057	1,007,216	1,045,778	489,238
	-	-	-	-	-	426,056
	602,358	408,032	154,948	171,049	212,671	114,517
	-	63,205	-	-	-	-
	619,328	531,206	613,666	671,081	790,331	769,871
	<u>54,804,445</u>	<u>53,058,742</u>	<u>52,142,577</u>	<u>55,261,906</u>	<u>54,897,061</u>	<u>55,774,881</u>
	4,121,102	5,184,417	6,450,640	3,363,849	2,984,277	4,531,002
	115,827	134,701	244,522	140,007	152,376	167,968
	160,479	183,050	176,292	173,959	155,338	192,116
	<u>4,397,408</u>	<u>5,502,168</u>	<u>6,871,454</u>	<u>3,677,815</u>	<u>3,291,991</u>	<u>4,891,086</u>
	<u>59,201,853</u>	<u>58,560,910</u>	<u>59,014,031</u>	<u>58,939,721</u>	<u>58,189,052</u>	<u>60,665,967</u>
	3,215,548	3,501,880	3,024,127	2,765,574	2,894,153	2,974,888
	1,435,144	1,315,269	1,486,756	1,461,683	1,196,639	976,051
	1,191,594	1,159,519	1,056,014	1,358,975	1,318,597	1,760,237
	990,801	1,232,234	1,136,935	1,029,244	1,458,717	1,701,853
	674,907	655,414	676,603	649,703	549,622	463,466
	291,440	356,522	321,072	335,571	482,695	727,553
	275	127,500	-	18,928	-	-
	24,356,653	25,075,069	25,453,629	25,176,187	28,464,714	27,752,431
	1,131,489	2,470,485	833,784	3,083,158	2,251,590	2,936,390
	<u>33,287,851</u>	<u>35,893,892</u>	<u>33,988,920</u>	<u>35,879,023</u>	<u>38,616,727</u>	<u>39,292,869</u>

(Continued)

HANCOCK COUNTY, OHIO

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Business-type activities				
Charges for services				
Sanitary landfill	\$ 5,280,344	\$ 4,816,453	\$ 4,570,941	\$ 4,522,827
Agricultural service center	247,677	243,091	237,639	243,645
BMV one-stop	253,105	187,420	225,051	221,536
Total business-type activities program revenues	<u>5,781,126</u>	<u>5,246,964</u>	<u>5,033,631</u>	<u>4,988,008</u>
Total primary government program revenues	<u>37,820,952</u>	<u>35,784,595</u>	<u>38,096,769</u>	<u>38,728,405</u>
Net (expense)/revenue				
Governmental activities	\$ (29,614,385)	\$ (27,513,072)	\$ (21,489,832)	\$ (23,618,587)
Business-type activities	1,038,854	15,947	717,005	289,808
Total primary government net expense	<u>\$ (28,575,531)</u>	<u>\$ (27,497,125)</u>	<u>\$ (20,772,827)</u>	<u>\$ (23,328,779)</u>
General revenues and other changes in net position				
Governmental activities				
Property taxes levied for				
General operating	2,375,885	2,205,157	2,167,183	2,213,763
Health - Alcohol, Drug, and Mental Health	1,872,165	1,831,198	1,801,133	1,784,687
Health - Board of Developmental Disabilities	6,095,191	6,010,390	5,882,716	5,849,583
Human services - Agency on Aging	918,934	869,894	856,561	848,705
County capital improvements	114,318	106,818	109,179	111,219
Payment in lieu of taxes	229,873	383,747	281,980	232,017
Sales tax imposed for				
General operating	14,714,421	14,908,400	14,604,344	13,314,511
Intergovernmental not restricted to a particular purpose	3,000,654	2,229,120	2,620,056	2,697,690
Interest	520,882	372,597	337,190	142,738
Other	129,487	-	110,271	35,435
Transfers	-	-	-	-
Total governmental activities	<u>29,971,810</u>	<u>28,917,321</u>	<u>28,770,613</u>	<u>27,230,348</u>
Business-type activities				
Interest	117,283	154,953	145,090	40,247
Other	376,134	747,149	377,456	389,152
Transfers	-	-	-	-
Total business-type activities	<u>493,417</u>	<u>902,102</u>	<u>522,546</u>	<u>429,399</u>
Total primary government	<u>30,465,227</u>	<u>29,819,423</u>	<u>29,293,159</u>	<u>27,659,747</u>
Change in net position				
Governmental activities	357,425	1,404,249	7,280,781	3,611,761
Business-type activities	1,532,271	918,049	1,239,551	719,207
Total primary government change in net position	<u>\$ 1,889,696</u>	<u>\$ 2,322,298</u>	<u>\$ 8,520,332</u>	<u>\$ 4,330,968</u>

Source: County financial records.

2013	2012	2011	2010	2009	2008
\$ 4,411,991	\$ 4,663,577	\$ 4,998,184	\$ 4,763,358	\$ 4,050,258	\$ 4,478,459
236,960	234,413	232,599	182,823	270,191	218,670
193,704	200,580	217,640	213,625	214,077	200,107
<u>4,842,655</u>	<u>5,098,570</u>	<u>5,448,423</u>	<u>5,159,806</u>	<u>4,534,526</u>	<u>4,897,236</u>
<u>38,130,506</u>	<u>40,992,462</u>	<u>39,437,343</u>	<u>41,038,829</u>	<u>43,151,253</u>	<u>44,190,105</u>
\$ (21,516,594)	\$ (17,164,850)	\$ (18,153,657)	\$ (19,382,883)	\$ (16,280,334)	\$ (16,482,012)
445,247	(403,598)	(1,423,031)	1,481,991	1,242,535	6,150
<u>\$ (21,071,347)</u>	<u>\$ (17,568,448)</u>	<u>\$ (19,576,688)</u>	<u>\$ (17,900,892)</u>	<u>\$ (15,037,799)</u>	<u>\$ (16,475,862)</u>
1,983,282	1,815,717	1,748,203	1,778,667	1,727,735	1,687,824
1,756,958	1,755,907	1,701,001	1,693,002	1,660,472	1,765,489
5,756,828	5,756,026	5,568,835	5,529,055	5,406,028	5,778,651
835,930	798,381	785,078	781,384	766,371	814,842
113,219	276,119	273,244	282,822	299,739	446,525
264,141	262,583	281,109	1,814,383	1,555,719	1,533,901
12,565,916	11,961,333	13,052,962	11,033,040	11,218,864	5,365,591
2,321,831	2,338,942	2,540,206	2,882,342	2,828,422	2,642,903
194,459	329,234	394,368	492,360	744,484	1,297,056
127,812	142,484	573,689	288,224	328,481	333,459
-	-	-	-	-	45,000
<u>25,920,376</u>	<u>25,436,726</u>	<u>26,918,695</u>	<u>26,575,279</u>	<u>26,536,315</u>	<u>21,711,241</u>
42,099	4,440	221,147	150,173	210,582	319,661
394,509	517,828	382,815	335,502	195,897	24,718
-	-	-	-	-	(45,000)
<u>436,608</u>	<u>522,268</u>	<u>603,962</u>	<u>485,675</u>	<u>406,479</u>	<u>299,379</u>
<u>26,356,984</u>	<u>25,958,994</u>	<u>27,522,657</u>	<u>27,060,954</u>	<u>26,942,794</u>	<u>22,010,620</u>
4,403,782	8,271,876	8,765,038	7,192,396	10,255,981	5,229,229
881,855	118,670	(819,069)	1,967,666	1,649,014	305,529
<u>\$ 5,285,637</u>	<u>\$ 8,390,546</u>	<u>\$ 7,945,969</u>	<u>\$ 9,160,062</u>	<u>\$ 11,904,995</u>	<u>\$ 5,534,758</u>

HANCOCK COUNTY, OHIO

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General fund:				
Nonspendable	\$ 658,549	\$ 666,541	\$ 496,631	\$ 438,887
Committed	78,908	169,077	88,589	110,432
Assigned	3,324,389	2,113,609	3,075,673	2,681,127
Unassigned	4,585,526	4,804,145	3,683,294	3,297,304
Reserved	-	-	-	-
Designated	-	-	-	-
Unreserved	-	-	-	-
Total general fund	<u>8,647,372</u>	<u>7,753,372</u>	<u>7,344,187</u>	<u>6,527,750</u>
All other governmental funds:				
Nonspendable	922,357	961,621	750,893	621,701
Restricted	26,053,567	28,040,776	29,096,916	29,144,866
Committed	18,317,913	17,244,808	15,087,599	12,858,480
Assigned	920,800	1,310,128	1,085,913	1,129,902
Unassigned (deficit)	(798,432)	(1,328,422)	(2,195,086)	(1,656,862)
Reserved	-	-	-	-
Designated in special revenue funds	-	-	-	-
Unreserved, undesignated, reported in				
Special revenue funds	-	-	-	-
Debt service funds	-	-	-	-
Capital projects funds (deficit)	-	-	-	-
Permanent fund	-	-	-	-
Total all other governmental funds	<u>45,416,205</u>	<u>46,228,911</u>	<u>43,826,235</u>	<u>42,098,087</u>
Total all governmental funds	<u>\$ 54,063,577</u>	<u>\$ 53,982,283</u>	<u>\$ 51,170,422</u>	<u>\$ 48,625,837</u>

Source: County financial records.

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

Note: The County implemented GASB 54 in 2011.

2013	2012	2011	2010 (1)	2009	2008
\$ 370,443	\$ 400,908	\$ 213,404	\$ -	\$ -	\$ -
123,389	84,812	232,384	-	-	-
2,426,434	2,642,014	2,630,334	-	-	-
2,593,120	3,166,506	3,828,998	-	-	-
-	-	-	492,930	574,279	740,168
-	-	-	800,000	-	-
-	-	-	4,563,405	3,140,012	1,939,582
<u>5,513,386</u>	<u>6,294,240</u>	<u>6,905,120</u>	<u>5,856,335</u>	<u>3,714,291</u>	<u>2,679,750</u>
797,081	885,304	871,859	-	-	-
30,698,825	31,486,974	24,220,819	-	-	-
10,499,660	7,460,373	4,196,308	-	-	-
1,386,159	1,179,880	1,322,154	-	-	-
(321,158)	(322,003)	(375,543)	-	-	-
-	-	-	3,195,531	4,812,201	6,030,204
-	-	-	177,101	71,350	178,219
-	-	-	13,967,960	12,508,845	8,976,573
-	-	-	5,744,997	4,595,969	3,506,741
-	-	-	5,632,730	3,341,592	(557,826)
-	-	-	144,208	141,652	126,091
<u>43,060,567</u>	<u>40,690,528</u>	<u>30,235,597</u>	<u>28,862,527</u>	<u>25,471,609</u>	<u>18,260,002</u>
<u>\$ 48,573,953</u>	<u>\$ 46,984,768</u>	<u>\$ 37,140,717</u>	<u>\$ 34,718,862</u>	<u>\$ 29,185,900</u>	<u>\$ 20,939,752</u>

HANCOCK COUNTY, OHIO

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Revenues:				
Property taxes	\$ 11,554,553	\$ 11,014,352	\$ 10,868,379	\$ 10,907,591
Payments in lieu of taxes	229,873	383,747	281,980	232,017
Permissive motor vehicle license tax	181,749	180,604	177,452	177,444
Sales taxes	14,785,614	14,954,907	14,127,399	13,147,137
Special assessments	1,191,800	1,033,420	741,839	735,150
Charges for services	7,531,059	7,510,822	6,890,727	7,236,057
Licenses and permits	314,665	324,672	322,862	308,482
Fines and forfeitures	379,370	337,230	320,217	319,743
Intergovernmental	22,770,749	22,336,639	25,561,769	26,495,413
Investment income	523,218	400,726	342,848	172,573
Rental income	629,465	489,044	531,988	440,860
Contributions and donations	74,276	-	16,629	4,688
Other	1,681,566	1,128,985	1,749,870	1,629,958
Total revenues	<u>61,847,957</u>	<u>60,095,148</u>	<u>61,933,959</u>	<u>61,807,113</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	8,465,383	7,164,396	6,579,555	6,497,999
Judicial	4,960,316	4,167,905	4,575,954	3,796,706
Public safety	9,677,432	9,511,210	8,599,451	8,637,558
Public works	4,657,697	4,378,755	4,554,198	5,759,222
Health	14,099,432	15,295,962	15,916,096	17,195,941
Human services	9,344,073	8,854,730	10,403,014	9,580,163
Conservation and recreation	407,152	401,135	396,577	522,175
Economic development	852,625	502,509	676,154	1,239,554
Intergovernmental	-	-	-	-
Other	-	-	-	-
Capital outlay	8,142,584	4,649,553	6,027,485	6,850,777
Debt service:				
Principal retirement	992,504	2,762,523	1,224,215	1,200,537
Interest and fiscal charges	277,496	313,808	436,676	491,077
Issuance costs	-	96,635	-	-
Total expenditures	<u>61,876,694</u>	<u>58,099,121</u>	<u>59,389,375</u>	<u>61,771,709</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (28,737)</u>	<u>\$ 1,996,027</u>	<u>\$ 2,544,584</u>	<u>\$ 35,404</u>

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 10,413,336	\$ 10,337,702	\$ 10,171,635	\$ 10,128,456	\$ 9,779,230	\$ 10,231,525
264,141	262,583	281,109	1,814,383	1,555,719	1,533,901
156,982	173,897	170,315	171,664	161,958	149,955
12,459,400	12,157,958	11,587,215	11,211,027	10,530,644	5,479,560
477,094	493,903	478,763	659,198	515,229	516,362
6,182,030	6,984,148	6,461,598	6,315,593	6,292,332	7,474,497
360,903	256,409	263,226	227,624	207,278	193,071
303,085	322,662	325,801	575,954	325,570	238,309
25,778,009	28,865,108	25,801,828	30,808,886	33,251,737	32,161,636
240,857	373,555	424,789	541,452	926,969	1,512,578
432,105	425,541	469,368	362,827	323,617	195,970
20,981	25,823	25,438	29,121	19,001	211,502
2,212,917	1,584,186	2,373,098	1,679,147	1,883,733	1,240,420
<u>59,301,840</u>	<u>62,263,475</u>	<u>58,834,183</u>	<u>64,525,332</u>	<u>65,773,017</u>	<u>61,139,286</u>
6,182,160	6,587,178	6,273,123	6,522,068	5,838,308	6,660,698
4,027,320	3,933,092	3,537,108	3,567,055	3,276,165	3,355,626
8,249,933	7,935,953	7,548,928	7,056,803	8,627,236	7,625,131
4,755,501	5,759,973	4,877,023	5,578,673	5,631,918	6,204,082
16,548,929	17,095,028	17,670,767	16,994,090	16,809,287	17,883,946
9,475,067	8,629,669	8,787,212	10,319,360	11,395,760	10,651,723
881,099	492,030	408,057	1,007,216	1,045,778	489,238
602,358	408,032	154,948	171,049	212,671	114,517
-	-	-	-	-	426,056
-	63,205	-	-	-	-
5,340,264	2,333,303	5,161,871	5,545,429	3,500,551	5,573,518
3,764,507	1,251,804	1,429,955	1,594,843	1,900,175	1,311,551
576,469	506,969	563,336	615,784	731,059	707,126
23,592	-	-	-	31,749	9,295
<u>60,427,199</u>	<u>54,996,236</u>	<u>56,412,328</u>	<u>58,972,370</u>	<u>59,000,657</u>	<u>61,012,507</u>
\$ (1,125,359)	\$ 7,267,239	\$ 2,421,855	\$ 5,552,962	\$ 6,772,360	\$ 126,779

(Continued)

HANCOCK COUNTY, OHIO

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Other financing sources (uses):				
Loans issued	\$ 110,031	\$ 22,707	\$ -	\$ 16,480
Bonds issued	-	2,934,095	-	-
Notes issued	-	-	-	-
Premium on bonds issued	-	347,885	-	-
Premium on notes issued	-	-	-	-
Discount on bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	(2,488,852)	-	-
Inception of GES performance contract	-	-	-	-
Transfers in	7,167,902	8,105,571	5,821,799	4,984,492
Transfers out	(7,167,902)	(8,105,571)	(5,821,799)	(4,984,492)
Total other financing sources (uses)	<u>110,031</u>	<u>815,835</u>	<u>-</u>	<u>16,480</u>
Changes in fund balances	<u>\$ 81,294</u>	<u>\$ 2,811,862</u>	<u>\$ 2,544,584</u>	<u>\$ 51,884</u>
Debt service as a percentage of noncapital expenditures	2.34%	5.67%	3.19%	3.06%
Capital Outlay	7,680,135	3,806,458	7,333,723	6,525,130

Source: County financial records.

2013	2012	2011	2010	2009	2008
\$ 90,186	\$ 76,812	\$ -	\$ -	\$ -	\$ 679,950
3,290,000	-	-	-	1,375,000	-
-	2,500,000	-	-	100,000	-
17,500	-	-	-	1,972	-
-	-	-	-	-	12,518
-	-	-	-	(3,184)	-
(683,142)	-	-	-	-	-
-	-	-	-	-	2,011,500
8,506,300	4,287,675	3,642,917	4,607,267	3,876,974	2,471,892
(8,506,300)	(4,287,675)	(3,642,917)	(4,627,267)	(3,876,974)	(2,426,892)
<u>2,714,544</u>	<u>2,576,812</u>	<u>-</u>	<u>(20,000)</u>	<u>1,473,788</u>	<u>2,748,968</u>
<u>\$ 1,589,185</u>	<u>\$ 9,844,051</u>	<u>\$ 2,421,855</u>	<u>\$ 5,532,962</u>	<u>\$ 8,246,148</u>	<u>\$ 2,875,747</u>

8.01%

3.46%

3.95%

4.12%

4.90%

3.72%

6,204,097

4,140,130

5,941,988

5,334,957

5,285,918

6,713,583

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			Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility	Estimated Actual Value		
2016/2017	\$ 1,461,230,050	\$ 334,992,320	\$ 5,132,063,914	\$ 112,448,010	\$ 127,781,830
2015/2016	1,349,839,180	325,933,690	4,787,922,486	96,767,120	109,962,636
2014/2015	1,336,711,500	321,357,480	4,737,339,943	76,637,570	87,088,148
2013/2014	1,326,537,000	320,393,600	4,705,516,000	74,802,880	85,003,273
2012/2013	1,209,459,990	321,546,020	4,374,302,886	66,595,890	75,677,148
2011/2012	1,205,288,920	326,011,840	4,375,145,029	60,824,010	69,118,193
2010/2011	1,200,918,810	320,627,210	4,347,274,343	58,865,590	66,892,716
2009/2010	1,200,696,460	304,500,070	4,300,561,514	56,962,270	64,729,852
2008/2009	1,173,962,710	300,527,970	4,212,830,514	52,267,820	59,395,250
2007/2008	1,097,729,680	282,151,120	3,942,516,571	59,749,310	67,896,943

Source: Hancock County Auditor.

Notes:

Real property is reappraised every six years with a State mandated updated of the current market value in the third year following each appraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value of railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax is being phased out beginning in 2006. The percentage is 18.75 percent for 2006, 12.5 percent for 2007, and 6.25 percent for 2008. For 2009, tangible personal personal property tax is assessed at 0.00% of property value, including inventory, except for telephone tangible personal property, which is assessed at 10.0%.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10 percent rollback for commercial/industrial property has been eliminated.

Tangible Personal Property		Total		
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Weighted Average Tax Rate
\$ -	\$ -	\$ 1,908,670,380	\$ 5,259,845,744	\$ 6.83
-	-	1,772,539,990	4,897,885,122	7.11
-	-	1,734,706,550	4,824,428,091	7.11
-	-	1,721,733,480	4,790,519,273	7.11
-	-	1,597,601,900	4,449,980,034	7.49
-	-	1,592,124,770	4,444,263,222	7.47
1,528,895	15,288,950	1,581,940,505	4,429,456,009	7.46
2,738,190	27,381,900	1,564,896,990	4,392,673,266	7.00
61,776,580	617,765,800	1,588,535,080	4,889,991,564	7.34
126,303,335	2,020,853,360	1,565,933,445	6,031,266,874	7.07

HANCOCK COUNTY, OHIO

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Unvoted millage					
General fund					
Effective millage rates	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Voted millage					
Board of					
Developmental Disabilities					
Residential/agricultural	3.47	3.47	3.70	3.70	3.70
Commercial/industrial	4.27	4.31	4.38	4.40	4.40
Tangible/public utility personal	4.40	4.40	4.40	4.40	4.40
ADAMHS					
Residential/agricultural	1.30	1.07	1.14	1.15	1.14
Commercial/industrial	1.29	1.27	1.30	1.30	1.30
Tangible/public utility personal	1.30	1.30	1.30	1.30	1.30
Agency on Aging					
Residential/agricultural	1.12	0.52	0.55	0.55	0.55
Commercial/industrial	1.18	0.59	0.60	0.60	0.60
Tangible/public utility personal	1.20	0.60	0.60	0.60	0.60
Total effective voted millage by type of property					
Residential/agricultural	5.88	5.06	5.39	5.40	5.39
Commercial/industrial	6.73	6.17	6.28	6.30	6.30
Tangible/public utility personal	6.90	6.30	6.30	6.30	6.30
Total county direct rate					
Residential/agricultural	7.38	6.56	6.90	6.90	6.90
Commercial/industrial	8.23	7.67	7.80	7.80	7.80
Tangible/public utility personal	8.40	7.80	7.80	7.80	7.80
 Total county weighted average tax rate	 6.83	 7.11	 7.11	 7.11	 7.11
In county school districts					
Arcadia LSD	28.96	29.77	30.15	30.22	31.67
Arlington LSD	31.40	31.40	31.40	32.31	32.75
Cory-Rawson LSD	38.33	36.21	36.50	38.76	38.60
Findlay CSD	64.95	64.94	64.95	64.95	64.95
Liberty-Benton LSD	40.32	41.35	41.73	41.97	42.98
McComb LSD	33.41	33.52	33.54	34.19	34.68
Van Buren LSD	38.76	39.29	39.44	39.68	41.14
Vanlue LSD	40.90	41.44	41.53	41.75	44.02
Out of county school districts					
Ada EVSD	46.80	46.70	46.70	47.44	47.30
Bluffton EVSD	41.17	42.53	42.79	41.04	40.02
Elmwood LSD	36.90	36.90	36.90	37.30	37.45
Fostoria CSD	60.02	59.57	59.76	63.51	60.00
Hardin Northern LSD	41.15	41.15	41.15	42.49	42.25
North Baltimore LSD	54.90	55.30	55.15	56.95	56.30
Riverdale LSD	28.08	28.26	34.51	34.64	36.16

2012	2011	2010	2009	2008
\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
4.04	4.03	4.03	4.00	4.00
4.40	4.40	4.38	4.15	4.14
4.40	4.40	4.40	4.00	4.40
1.25	1.25	1.25	1.24	1.25
1.30	1.30	1.30	1.25	1.24
1.30	1.30	1.30	1.30	1.30
0.60	0.58	0.57	0.57	0.56
0.60	0.60	0.60	0.57	0.39
0.60	0.60	0.60	0.60	0.60
5.89	5.86	5.85	5.81	5.81
6.30	6.30	6.28	5.97	5.77
6.30	6.30	6.30	5.90	6.30
7.39	7.36	7.35	7.31	7.31
7.80	7.80	7.78	7.47	7.27
7.80	7.80	7.80	7.40	7.80
7.49	7.47	7.46	7.00	7.34
32.35	32.35	32.03	32.81	32.91 - 43.42
32.81	32.81	32.91	33.26	22.00 - 33.40
38.79	38.79	38.76	39.50	21.63 - 34.00
64.95	64.95	64.99	64.18	32.58 - 60.75
43.40	43.40	43.23	43.54	28.15 - 38.95
34.70	34.70	35.93	33.68	27.27 - 35.18
40.84	40.84	41.10	37.20-41.33	30.71 - 40.58
44.21	44.21	44.22	45.53	33.76 - 45.83
47.00	47.00	47.00	47.00	29.36 - 47.20
40.91	40.91	39.36	40.85	29.56 - 42.74
37.40	37.40	37.70	37.70	21.93 - 36.80
58.58	58.58	58.31	57.69	42.00 - 60.56
42.25	42.25	43.25	43.25	29.62 - 44.15
59.10	59.10	57.10	55.70	34.04 - 51.60
36.30	36.30	36.60	37.20	29.08 - 37.70

(Continued)

HANCOCK COUNTY, OHIO

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Joint vocational school districts					
Apollo JVS	\$3.04	\$3.00	\$3.34	\$3.20	\$2.20
Penta County JVS	3.20	3.20	3.20	3.20	3.20
Vanguard JVS	1.60	1.60	1.60	1.60	1.60
Cities					
Findlay	3.20	3.20	3.20	3.20	3.20
Fostoria	3.40	3.40	3.40	3.40	3.40
Villages					
Arcadia	4.70	4.70	4.70	4.70	4.70
Arlington	8.20	6.20	5.20	5.20	5.20
Benton-Ridge	1.90	1.90	1.90	1.90	1.90
Bluffton	1.80	1.80	1.80	1.80	1.80
Jenera	5.60	5.60	5.60	5.60	5.60
McComb	2.60	2.60	2.60	2.60	2.60
Mount Blanchard	9.70	9.70	9.70	9.70	7.70
Mount Cory	2.50	2.50	2.50	2.50	2.50
Rawson	2.50	2.50	2.50	2.50	2.50
Van Buren	5.30	5.30	5.30	5.30	5.30
Vanlue	6.30	6.30	6.30	6.30	6.30
Townships					
Allen	1.80-4.10	1.80-4.10	1.80-4.10	1.80-4.10	1.80-4.10
Amanda	2.70-4.00	2.70-4.00	2.70-4.10	2.70-4.10	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	3.20-4.60	3.30-4.70	3.30-4.70	3.30-4.10	3.30-4.70
Eagle	2.10	2.10	2.10	2.10	2.10
Jackson	2.50	2.50	2.50	2.50	2.50
Liberty	3.20	3.20	3.20	3.20	3.20
Madison	0.40-2.10	0.40-2.10	.40-2.10	.40-2.10	.4-2.10
Marion	3.50	3.50	2.50	2.50	2.50
Orange	1.30-3.60	1.30-3.60	1.30-3.60	1.30-3.60	1.30-3.60
Pleasant	1.30-2.90	1.30-2.90	1.30-2.90	1.30-2.90	1.30-2.90
Portage	3.20	3.20	3.20	3.20	3.20
Union	2.10-4.60	2.10-4.60	2.10-4.60	2.60-5.10	2.60-5.10
Van Buren	3.50-5.10	3.50-5.10	3.50-5.10	3.50-5.10	3.50-5.10
Washington	2.00-3.40	2.00-3.40	2.00-3.40	2.00-3.40	1.00-2.40

2012	2011	2010	2009	2008
\$2.20	\$2.20	\$2.20	\$2.20	\$2.06 - \$2.20
3.20	3.20	3.20	3.20	2.89 - 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	4.43 - 4.70
5.20	5.20	5.20	5.20	5.20
1.90	1.90	1.90	1.90	1.90
1.80	1.80	1.80	1.80	1.80
5.60	5.60	5.60	5.60	5.60
2.60	2.60	2.60	2.60	4.18
7.70	7.70	7.70	7.70	8.09 - 8.20
2.50	2.50	2.50	2.50	2.50
2.50	2.50	2.50	2.50	2.50
3.20	3.20	5.30	5.30	4.94 - 5.30
1.30	1.30	1.30	1.30	1.30
1.80-4.10	1.80-4.10	4.1	4.1	4.09 - 4.10
2.70-4.00	2.70-4.00	2.70-4.00	2.70-4.00	3.65 - 4.00
2.50	2.50	2.50	2.50	2.50
1.30-3.10	1.30-3.10	1.30-3.10	3.10	3.10
3.20	3.20	3.20	3.20	3.20
3.30-4.70	3.30-4.70	2.50-3.90	2.50-3.90	2.80
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	2.20
.4-2.10	.40-2.10	.40-2.10	2.10	2.10
2.50	2.50	2.50	2.50	2.50
1.30-3.60	1.30-3.60	1.30-3.60	1.30-3.60	3.27 - 3.60
1.30-2.90	1.30-2.90	1.30-2.90	2.20-3.80	2.90
3.20	3.20	3.20	4.10	3.20
2.60-5.10	2.60-5.10	2.60-5.10	2.60-5.10	5.09 - 5.10
1.50-3.10	1.50-3.10	1.50-3.10	3.10	3.10
1.00-2.40	1.00-2.40	1.00-2.40	2.40	2.40

(Continued)

HANCOCK COUNTY, OHIO

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Other units					
Appleseed Joint Ambulance District	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20
Bluffton Library	1.00	1.00	1.00	1.00	1.00
Hancock County Park District	0.80	0.80	0.80	0.80	0.80
PMP Joint Ambulance District	4.40	4.40	4.40	4.40	4.40
Seneca County Health District	0.30	0.30	0.30	0.30	0.30

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.

2012	2011	2010	2009	2008
\$1.20	\$1.20	\$1.20	\$1.20	\$1.20
1.00	1.00	1.00	1.00	0.42 - 0.60
0.80	0.80	0.80	0.80	0.70 - 0.80
4.40	4.40	4.40	4	3.83 - 4.00
0.30	0.30	0.30	0.30	0.27 - 0.30

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HANCOCK COUNTY, OHIO

**PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

Taxpayer	Collection Year 2017			Collection Year 2008		
	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Total Assessed Value	Rank	Percent of Total County Assessed Valuation
Ohio Power	\$ 59,866,980	1	3.14%			
Wells Fargo Bank	35,178,220	2	1.84%			
BB Findlay Limited Partnership	29,246,970	3	1.53%			
Marthon Petroleum Company LP	27,413,700	4	1.44%	\$ 10,764,328	1	0.69%
AEP Ohio Transmission Co	25,437,760	5	1.33%			
Blanchard Valley Port Authority	21,022,120	6	1.10%			
Grob Systems Inc.	15,635,690	7	0.82%			
Ohio Logistics II LLC	15,345,570	8	0.80%			
Ball Metal Beverage	14,914,220	9	0.78%	5,373,036	5	0.34%
Findlay Shopping Center Inc	13,492,450	10	0.71%			
Cooper Tire & Rubber Company				9,232,960	2	0.59%
Whirlpool Corporation				8,062,301	3	0.51%
Kohl's Distribution/Department				5,297,137	4	0.34%
Lowes				5,008,657	6	0.32%
Consolidated Biscuit				3,963,903	7	0.25%
Best Buy Findlay Limited				3,159,353	8	0.20%
Dow Chemical				1,741,955	9	0.11%
Nissan Brakes (dba Findlex Corp)				1,657,436	10	0.11%
Total principal taxpayers	\$ 257,553,680		13.49%	\$ 54,261,066		3.46%
All other taxpayers	1,651,116,700		86.51%	1,511,672,379		96.54%
Total county assessed value	\$ 1,908,670,380		100.00%	\$ 1,565,933,445		100.00%

Source: Hancock County Auditor

HANCOCK COUNTY, OHIO

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

Collection Year	Current Tax Levy	Collected within the Year of the Levy		
		Current Year Tax Collections (1)	Percent Collected	Delinquent Tax Collections (2)
2017	\$ 14,454,561	\$ 14,415,515	99.73	\$ 265,401
2016	13,988,356	14,000,927	100.09	322,452
2015	13,688,449	13,729,991	100.30	385,787
2014	13,577,652	13,641,537	100.47	406,599
2013	13,312,023	12,845,079	96.49	311,296
2012	13,210,065	12,741,947	96.46	325,759
2011	13,085,486	12,684,668	96.94	323,880
2010	12,800,944	12,399,731	96.87	389,027
2009	12,653,899	12,146,153	95.99	308,948
2008	12,345,721	11,875,790	96.19	356,785

Source: Hancock County Auditor.

Notes:

- (1) The amounts shown as collected include the collection of current taxes and the state reimbursement (rollback and homestead) amounts.
- (2) The tax system utilized by the County is unable to identify delinquent tax collections by tax year. Therefore, the County is only able to provide a total of delinquent tax collections by year. The County will need more time to make appropriate tax system changes to track delinquent tax collections by tax year.
- (3) In tax year 2007 and prior, the County was unable to separate current tax levy collections from delinquent tax collections. Therefore, all amounts are included in the current year tax collections column.

<u>Total Collections by Year</u>						Current Delinquencies as a Percentage of Current Tax Levy	Outstanding Delinquencies to Total Tax Collections
<u>Total Collections (2)</u>	<u>Percent Collected (2)</u>	<u>Current Delinquencies</u>	<u>Prior Delinquencies</u>	<u>Total Outstanding Delinquencies</u>			
\$ 14,680,916	101.57	\$ 144,190	\$ 63,484	\$ 207,674		1.00%	1.41%
14,323,379	102.40	24,194	9,977	34,171		0.17%	0.24%
14,115,778	103.12	47,386	26,660	74,046		0.35%	0.52%
14,048,136	103.47	115,092	82,419	197,511		0.85%	1.41%
13,156,375	98.83	259,545	161,955	421,500		1.95%	3.20%
13,067,706	98.92	279,832	143,389	423,221		2.12%	3.24%
13,008,548	99.41	254,806	172,492	427,298		1.95%	3.28%
12,788,758	99.90	277,420	177,667	455,087		2.17%	3.56%
12,455,101	98.43	289,515	172,452	461,967		2.29%	3.71%
12,232,575	99.08	469,931	165,255	635,186		3.81%	5.19%

HANCOCK COUNTY, OHIO

TAXABLE SALES BY TYPE
LAST TEN YEARS

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Sales tax payments	\$ 2,233,416	\$ 2,259,065	\$ 2,132,232	\$ 2,533,100	\$ 2,994,233
Direct pay tax return payments	2,317,789	2,306,473	2,102,359	1,641,929	1,658,278
Seller's use tax return payments	1,454,601	1,595,425	1,565,473	1,208,063	966,132
Consumer's use tax return payments	573,439	518,298	384,074	399,780	297,197
Motor vehicle tax payments	1,662,182	1,585,901	1,561,799	1,492,875	1,482,137
Non-resi motor vehicle tax payments	52,636	36,948	46,133	31,020	n/a
Watercraft and outboard motors	23,905	25,552	19,015	15,373	14,561
Non-resi watercraft and outboard motors	552	301	297	244	n/a
Department of liquor control	42,427	41,038	36,201	32,453	29,995
Sales tax on motor vehicle fuel refunds	880	1,306	1,523	1,497	1,120
Sales/use tax voluntary payments	5,711	48,791	32,432	30,760	32,710
Statewide master numbers	5,469,632	5,442,882	5,281,718	5,151,541	5,096,466
Sales/use tax assessment payments	72,315	32,362	73,266	47,025	49,205
Streamlined sales tax payments	1	-	-	5,442	9,566
Streamlined sales - intrastate	17,740	107	7,991	n/a	n/a
Streamlined sales - interstate	12,197	8,225	9,075	462	n/a
Use Tax Amnesty Payments	3,470	5	11	1,967	9,477
Managed audit sales tax payments	11,570	81,903	57,860	19,618	n/a
Transient sales	1,099,587	1,057,328	1,035,199	500,317	n/a
Certified assessments	83,079	42,102	48,461	2,463	n/a
Adjustments to Prior Allocations	(32)	(275)	(1,007)	(3,638)	(1,960)
Administrative rotary fund fee	(150,790)	(149,775)	(143,547)	(130,121)	(125,870)
Sales/use tax refunds approved	(58,359)	(109,259)	(39,401)	(100,197)	(52,146)
Total	<u>\$ 14,927,948</u>	<u>\$ 14,824,703</u>	<u>\$ 14,211,164</u>	<u>\$ 12,881,973</u>	<u>\$ 12,461,101</u>
Sales tax rate	1.00%	1.00%	1.00%	1.00%	1.00%

Source: Ohio Department of Taxation.

Notes:

(1) The sales tax rate increase to 1.25 percent in January 2009 due to an imposed increase of .75 percent to the .50 percent sales tax rate.

(2) The sales tax rate decreased to 1 percent for 2010. The previously imposed increase of .75 percent expired in December 2009. However, voters approved a 10-year increase in sales tax of .50 percent effective January 2010.

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately two months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

2012	2011	2010	2009	2008
\$ 2,933,421	\$ 2,909,384	\$ 3,142,008	\$ 2,906,926	\$ 1,559,710
1,291,812	1,163,138	792,532	292,714	208,123
1,123,268	1,055,411	1,119,098	857,102	546,962
274,749	381,555	324,338	336,487	171,461
1,343,107	1,322,402	1,199,638	1,160,157	604,721
n/a	n/a	n/a	n/a	n/a
15,255	16,212	15,552	18,696	8,484
n/a	n/a	n/a	n/a	n/a
28,331	26,639	26,505	24,300	11,325
1,065	746	759	931	516
11,867	6,038	11,835	4,062	2,733
5,130,208	4,786,852	4,818,794	4,473,717	2,364,936
52,207	42,721	38,519	42,699	16,648
7,306	5,763	3,492	2,721	2,281
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
11,230	169	-	-	-
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
(761)	(325)	-	-	-
(121,983)	(116,481)	(115,138)	(100,240)	(54,201)
(24,777)	(68,589)	(46,260)	(120,205)	(78,108)
<u>\$ 12,076,305</u>	<u>\$ 11,531,635</u>	<u>\$ 11,331,672</u>	<u>\$ 9,900,067</u>	<u>\$ 5,365,591</u>
1.00%	1.00%	(2)	(1)	0.50%

HANCOCK COUNTY, OHIO

RATIOS OF OUSTANDING DEBT BY TYPE
LAST TEN YEARS

Year	Governmental Activities				
	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	Other Loans/Notes
2017	\$ -	\$ 5,823,968	\$ 495,696	\$ 38,339	\$ 304,389
2016	-	6,348,474	618,680	74,595	543,853
2015	-	7,383,542	1,230,213	108,885	774,380
2014	-	8,190,952	1,408,264	141,317	996,163
2013	-	8,968,362	1,586,315	171,992	1,209,545
2012	-	7,154,705	1,677,932	201,334	1,414,855
2011	-	7,968,156	1,829,614	280,350	1,612,407
2010	-	8,820,000	2,014,999	269,867	1,810,938
2009	78,900	9,980,000	2,219,999	308,799	2,001,849
2008	106,000	9,259,341	2,413,811	345,392	2,715,430

Source: Hancock County Auditor.

Note: See page 252 for information on population and personal income.

Business-type Activities				
General		Total		Percentage
Obligation	OWPC	Primary	Per	of Personal
Bonds	Loans	Government	Capita	Income
\$ 2,826,739	\$ 237,837	\$ 9,726,968	\$128	0.29%
3,472,674	254,825	11,313,101	149	0.31%
4,105,442	271,813	13,874,275	186	0.43%
4,712,828	288,801	15,738,325	208	0.48%
5,305,215	305,789	17,547,218	232	0.56%
4,572,962	322,777	15,344,565	204	0.52%
5,018,041	339,765	17,048,333	228	0.62%
5,300,000	-	18,215,804	244	0.68%
5,705,000	-	20,294,547	272	0.76%
3,431,101	-	18,271,075	246	0.72%

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN
LAST TEN YEARS

	2017	2016	2015	2014
Assessed value of County	\$ 1,908,670,380	\$ 1,772,539,990	\$ 1,734,706,550	\$ 1,721,733,480
Voted debt limitation (1)	\$ 46,216,760	\$ 42,813,500	\$ 41,867,664	\$ 41,543,337
Total outstanding debt:				
Governmental activities bond anticipation notes	805,000	1,773,000	3,725,000	2,925,415
Governmental activities special assessment notes	-	-	-	-
Business-type activities bond anticipation notes	-	-	-	-
Governmental activities general obligation bonds:				
Tiffin Avenue	-	-	-	-
I-75/Tall Timbers connector	-	-	-	-
I-75/Tall Timbers connector refunding	-	-	1,925,000	2,360,000
Courthouse renovation refunding	-	-	-	-
Library improvement refunding	-	-	-	-
Job and Family Services refunding	-	55,000	110,000	170,000
ADAMHMS building	-	-	105,000	115,000
US 224/CR 300 construction	-	145,000	2,100,000	2,230,000
Engineers garage	2,170,000	2,255,000	2,335,000	2,495,000
Jail security system	325,000	385,000	440,000	495,000
Sheriff department radio	230,000	260,000	285,000	310,000
ADMHS Building - 2016 refunding	67,342	94,095	-	-
US 224/CR 95 - 2016 refunding	2,135,000	2,145,000	-	-
Distribution Dr. - 2016 refunding	590,000	665,000	-	-
Governmental activities special assessment bonds:				
US 224 water refunding	-	-	18,780	37,561
CR 88/SR 12 sewer refunding	-	-	42,588	85,176
SR 12 West water refunding	-	-	8,631	17,262
Beechwood water and sewer refunding	-	-	-	-
Griffith Heights	-	-	-	-
CR 200 sanitary sewer/Van Buren	-	-	-	-
US 224 W/Trenton Avenue sewer	-	-	-	-
McKinley Street waterline	-	-	-	-
Road improvement-East Melrose	-	-	-	-
CR 95/CR 18 sewer	-	45,000	505,000	570,000
Series 2013 Refunding SA Bonds	460,000	530,000	630,000	670,000
Beach Joint Ditch - 2016 refunding	25,000	30,000	-	-
OWDA loans	38,339	74,595	108,885	141,317
Voice recorder system - loans payable	-	-	-	-
Guaranteed energy savings performance contract - loans payable	242,299	475,670	700,442	916,930
ADAMH - loans payable	-	-	-	-
ADAMH - notes payable	62,090	68,183	73,938	79,233
Business-type activities general obligation bonds:				
Trash compactor	-	-	-	-
Landfill improvements	460,000	680,000	890,000	1,095,000
Landfill equipment (compactor)	115,000	170,000	225,000	275,000
Landfill - Leachate 2013	240,000	255,000	270,000	280,000
Landfill - Land Acquisition 2013	470,000	490,000	510,000	530,000
Landfill - Equipment 2013	-	85,000	170,000	250,000
Agricultural service center	-	-	-	-
Agricultural service center refunding	-	-	550,000	670,000
BMV one-stop	-	-	-	-
BMV one-stop refunding	1,205,000	1,330,000	1,450,000	1,565,000
Agricultural service center - 2016 refunding	297,658	415,905	-	-
Business-type OPWC loans	237,837	254,825	271,813	288,801
Total outstanding debt	\$ 10,175,565	\$ 12,681,273	\$ 17,450,077	\$ 18,571,695

2013	2012	2011	2010	2009	2008
\$ 1,597,601,900	\$ 1,592,124,770	\$ 1,581,940,505	\$ 1,564,896,990	\$ 1,588,535,080	\$ 1,565,933,445
\$38,440,048	\$ 38,303,119	\$ 38,048,513	\$ 37,622,425	\$ 38,213,377	\$ 37,648,336
2,481,000	5,517,000	361,000	-	-	1,611,000
-	-	-	-	78,900	106,000
-	1,265,000	1,500,000	-	-	1,932,000
-	-	-	-	15,000	30,000
-	-	-	-	230,000	440,000
2,775,000	3,175,000	3,560,000	3,920,000	4,035,000	4,155,000
-	-	160,000	310,000	460,000	600,000
-	-	-	220,000	435,000	640,000
225,000	285,000	340,000	400,000	460,000	525,000
125,000	135,000	145,000	155,000	165,000	170,000
2,355,000	2,475,000	2,590,000	2,700,000	2,805,000	2,905,000
2,495,000	-	-	-	185,000	-
550,000	605,000	655,000	705,000	755,000	-
335,000	360,000	385,000	410,000	435,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
56,342	73,781	89,879	104,636	120,734	135,491
127,764	167,310	203,814	237,276	273,780	307,242
25,893	33,907	41,305	48,087	55,485	62,267
-	-	-	55,000	110,000	160,000
6,342	96,042	102,384	107,820	113,256	118,692
28,658	433,958	462,616	487,180	511,744	536,308
16,327	171,427	187,754	204,081	216,326	228,571
3,673	38,573	42,246	45,919	48,674	51,429
-	-	-	10,000	20,000	30,000
610,000	645,000	680,000	715,000	750,000	780,000
680,000	-	-	-	-	-
-	-	-	-	-	-
171,992	201,004	-	269,867	308,799	345,392
-	-	-	8,437	16,422	23,980
1,125,440	1,326,267	1,519,694	1,705,993	1,885,427	2,011,500
-	-	-	-	-	679,950
84,105	88,588	92,713	96,508	100,000	-
-	-	-	-	-	45,000
1,295,000	1,490,000	1,680,000	1,865,000	2,045,000	-
325,000	375,000	425,000	470,000	515,000	-
290,000	-	-	-	-	-
545,000	-	-	-	-	-
330,000	-	-	-	-	-
-	-	-	-	90,000	175,000
785,000	895,000	1,005,000	1,110,000	1,120,000	1,130,000
-	1,690,000	1,775,000	1,855,000	1,935,000	2,010,000
1,680,000	-	-	-	-	-
305,789	-	-	-	-	-
\$ 19,833,325	\$ 21,542,857	\$ 18,003,405	\$ 18,215,804	\$ 20,294,547	\$ 21,944,822

(Continued)

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN (CONTINUED)
LAST TEN YEARS

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Exemptions:				
Governmental activities bond anticipation notes	\$ 805,000	\$ 1,773,000	\$ 3,725,000	\$ 2,925,415
Governmental activities special assessment notes	-	-	-	-
Business-type activities bond anticipation notes	-	-	-	-
Governmental activities general obligation bonds				
Tiffin Avenue	-	-	-	-
I-75/Tall Timbers connector	-	-	-	-
I-75/Tall Timbers connector refunding	-	-	1,925,000	2,360,000
Justice center refunding	-	-	-	-
Library improvement refunding	-	-	-	-
Job and Family Services refunding	-	55,000	110,000	170,000
ADAMHMS building	-	-	105,000	115,000
US 224/CR 300 construction	-	145,000	2,100,000	2,230,000
Engineers garage	2,170,000	2,255,000	2,335,000	2,495,000
ADMHS Building - 2016 refunding	67,342	94,095	-	-
US 224/CR 95 - 2016 refunding	2,135,000	2,145,000	-	-
Distribution Dr. - 2016 refunding	590,000	665,000	-	-
Governmental activities special assessment bonds				
US 224 water refunding	-	-	18,780	37,561
CR 88/SR 12 sewer refunding	-	-	42,588	85,176
SR 12 West water refunding	-	-	8,631	17,262
Beechwood water and sewer refunding	-	-	-	-
Griffith Heights	-	-	-	-
CR 200 sanitary sewer/Van Buren	-	-	-	-
US 224 W/Trenton Avenue sewer	-	-	-	-
McKinley Street waterline	-	-	-	-
Road improvement-East Melrose	-	-	-	-
CR 95/CR 18 sewer	-	45,000	505,000	570,000
Series 2013 Refunding SA Bonds	460,000	530,000	630,000	670,000
Beach Joint Ditch - 2016 refunding	25,000	30,000	-	-
OWDA loans	38,339	74,595	108,885	141,317
Guaranteed energy savings performance contract - loans payable	242,299	475,670	700,442	916,930
ADAMH - loans payable	-	-	-	-
ADAMH - notes payable	62,090	68,183	73,938	79,233
Business-type activities general obligation bonds				
Trash compactor	-	-	-	-
Landfill improvements	460,000	680,000	890,000	1,095,000
Landfill equipment (compactor)	115,000	170,000	225,000	275,000
Landfill - Leachate 2013	240,000	255,000	270,000	280,000
Landfill - Land Acquisition 2013	470,000	490,000	510,000	530,000
Landfill - Equipment 2013	-	85,000	170,000	250,000
Agricultural service center	-	-	-	-
Agricultural service center refunding	-	-	550,000	670,000
BMV one-stop	-	-	-	-
BMV one-stop refunding	1,205,000	1,330,000	1,450,000	1,565,000
Agricultural service center - 2016 refunding	297,658	415,905	-	-
Business-type OPWC loans	237,837	254,825	271,813	288,801
Total exemptions	<u>\$ 9,620,565</u>	<u>\$ 12,036,273</u>	<u>\$ 16,725,077</u>	<u>\$ 17,766,695</u>

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$	2,481,000	\$ 5,517,000	\$ 361,000	\$ -	\$ -	\$ -
	-	-	-	-	78,900	106,000
	-	1,265,000	1,500,000	-	-	1,932,000
	-	-	-	-	15,000	30,000
	-	-	-	-	230,000	440,000
	2,775,000	3,175,000	3,560,000	3,920,000	4,035,000	4,155,000
	-	-	-	-	-	-
	-	-	-	220,000	435,000	640,000
	225,000	285,000	340,000	400,000	460,000	525,000
	125,000	135,000	145,000	155,000	165,000	170,000
	2,355,000	2,475,000	2,590,000	2,700,000	2,805,000	2,905,000
	2,495,000	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	56,342	73,781	89,879	104,636	120,734	135,491
	127,764	167,310	203,814	237,276	273,780	307,242
	25,893	33,907	41,305	48,087	55,485	62,267
	-	-	-	55,000	110,000	160,000
	6,342	96,042	102,384	107,820	113,256	118,692
	28,658	433,958	462,616	487,180	511,744	536,308
	16,327	171,427	187,754	204,081	216,326	228,571
	3,673	38,573	42,246	45,919	48,674	51,429
	-	-	-	10,000	20,000	30,000
	610,000	645,000	680,000	715,000	750,000	780,000
	680,000	-	-	-	-	-
	-	-	-	-	-	-
	171,992	201,004	-	269,867	308,799	345,392
	1,125,440	1,326,267	1,519,694	1,705,993	1,885,427	2,011,500
	-	-	-	-	-	679,950
	84,105	88,588	92,713	96,508	100,000	-
	-	-	-	-	-	45,000
	1,295,000	1,490,000	1,680,000	1,865,000	2,045,000	-
	325,000	375,000	425,000	470,000	515,000	-
	290,000	-	-	-	-	-
	545,000	-	-	-	-	-
	330,000	-	-	-	-	-
	-	-	-	-	90,000	175,000
	785,000	895,000	1,005,000	1,110,000	1,120,000	1,130,000
	-	1,690,000	1,775,000	1,855,000	1,935,000	2,010,000
	1,680,000	-	-	-	-	-
	-	-	-	-	-	-
	305,789	-	-	-	-	-
<u>\$</u>	<u>18,948,325</u>	<u>\$ 20,577,857</u>	<u>\$ 16,803,405</u>	<u>\$ 16,782,367</u>	<u>\$ 18,443,125</u>	<u>\$ 19,709,842</u>

(Continued)

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN (CONTINUED)
LAST TEN YEARS

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Total net debt applicable to debt limit	\$ 555,000	\$ 645,000	\$ 725,000	\$ 805,000
Total voted legal debt margin (Debt limitation minus net debt)	<u>\$ 45,661,760</u>	<u>\$ 42,168,500</u>	<u>\$ 41,142,664</u>	<u>\$ 40,738,337</u>
Legal debt margin as a percentage of the debt limit (voted)	98.80%	98.49%	98.27%	98.06%
Unvoted debt limitation	<u>\$ 19,086,704</u>	<u>\$ 17,725,400</u>	<u>\$ 17,347,066</u>	<u>\$ 17,217,335</u>
Total unvoted legal debt margin	<u>\$ 18,531,704</u>	<u>\$ 17,080,400</u>	<u>\$ 16,622,066</u>	<u>\$ 16,412,335</u>
Legal debt margin as a percentage of the debt limit (unvoted)	97.09%	96.36%	95.82%	95.32%

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>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 885,000	\$ 965,000	\$ 1,200,000	\$ 1,433,437	\$ 1,851,422	\$ 2,234,980
<u>\$ 37,555,048</u>	<u>\$ 37,338,119</u>	<u>\$ 36,848,513</u>	<u>\$ 36,188,988</u>	<u>\$ 36,361,955</u>	<u>\$ 35,413,356</u>
97.70%	97.48%	96.85%	96.19%	95.16%	94.06%
\$ 15,976,019	\$ 15,921,248	\$ 15,819,405	\$ 15,648,970	\$ 15,885,351	\$ 15,659,334
<u>\$ 15,091,019</u>	<u>\$ 14,956,248</u>	<u>\$ 14,619,405</u>	<u>\$ 14,215,533</u>	<u>\$ 14,033,929</u>	<u>\$ 13,424,354</u>
94.46%	93.94%	92.41%	90.84%	88.35%	85.73%

HANCOCK COUNTY, OHIO

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

<u>Year</u>	<u>General Bonded Debt Outstanding</u>	<u>Less: Resources that are Restricted to Debt Service</u>	<u>Net General Bonded Debt Outstanding</u>	<u>Percentage of Estimated Actual Value of Property</u>	<u>Per Capita</u>
2017	\$ 8,650,707	\$ 751,819	\$ 7,898,888	0.15%	\$ 104.27
2016	9,821,148	924,404	8,896,744	0.18%	117.26
2015	11,488,984	4,125,520	7,363,464	0.15%	98.47
2014	12,903,780	3,336,325	9,567,455	0.20%	126.26
2013	14,273,577	3,781,750	10,491,827	0.24%	138.65
2012	11,727,667	4,324,564	7,403,103	0.17%	98.63
2011	12,986,197	4,901,575	8,084,622	0.18%	108.19
2010	14,120,000	5,744,997	8,375,003	0.19%	111.99
2009	15,685,000	4,595,969	11,089,031	0.23%	148.77
2008	12,690,442	3,506,741	9,183,701	0.15%	123.65

Source: Hancock County Auditor.

Notes:

See pages 218 & 219 for information on estimated actual taxable value.

See page 242 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	
2017	\$ 177,040	\$ 156,256	\$ 16,545	\$ 172,801	1.02
2016	198,469	243,996	42,274	286,270	0.69
2015	254,906	207,432	51,814	259,246	0.98
2014	295,705	222,155	63,035	285,190	1.04
2013	290,204	289,197	94,908	384,105	0.76
2012	251,919	254,252	92,866	347,118	0.73
2011	332,294	246,424	103,823	350,247	0.95
2010	321,458	243,932	114,371	358,303	0.90
2009	348,882	226,594	124,013	350,607	1.00
2008	357,026	224,397	140,163	364,560	0.98

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>
2017	75,754	\$3,329,237	\$43,948	3.4%
2016	75,872	3,695,239	48,704	3.6%
2015	74,782	3,262,289	43,624	3.7%
2014	75,773	3,261,748	43,046	4.6%
2013	75,671	3,137,384	41,461	5.7%
2012	75,056	2,966,459	39,523	8.4%
2011	74,724	2,768,710	37,052	8.3%
2010	74,782	2,664,930	35,636	9.7%
2009	74,538	2,683,234	35,998	10.3%
2008	74,273	2,534,706	34,127	5.8%

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

HANCOCK COUNTY, OHIO

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	2017			2008		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool Corporation	2,650	1	6.68%	1,800	3	4.62%
Blanchard Valley Health Association	2,600	2	6.55%	2,200	1	5.64%
Cooper Tire & Rubber Company	2,400	3	6.05%	2,040	2	5.23%
Marathon Petroleum Company LLC	2,250	4	5.67%	1,524	4	3.91%
Hearthside Foods (fka Consolidated Biscuit)	1,620	5	4.08%	1,053	5	2.70%
Findlay City School District	847	6	2.13%	872	6	2.24%
Lowe's Home Centers, Inc.	600	7	1.51%			
The University of Findlay	695	8	1.75%	719	9	1.84%
Nissin Brakes (dba Findlex Corporation)	588	9	1.48%	831	7	2.13%
Kohl's Distribution Center	500	10	1.26%			
Findlay Industries				750	8	1.92%
Hancock County				602	10	1.54%
Total principal employers	<u>14,750</u>		<u>37.16%</u>	<u>12,391</u>		<u>31.77%</u>
Total County employed	<u>39,700</u>			<u>39,000</u>		

Source: Labor Market Information Website.

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HANCOCK COUNTY, OHIO

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

Function/Program	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General government										
Legislative and executive	73	70	63	63	63	65	63	63	69	74
Judicial	53	50	50	48	48	47	48	45	47	47
Public safety										
Enforcement	58	58	54	57	58	58	57	56	56	61
Jail operation	42	43	42	42	41	39	40	38	41	47
Other public safety	9	8	9	5	6	4	4	4	4	6
Public works	37	43	46	47	43	45	47	47	48	51
Health										
Mental Retardation and Developmental Disabilities	50	50	42	86	124	152	152	154	175	179
Other health	28	25	12	15	13	9	9	13	7	16
Human services										
Child Support Enforcement Agency	14	13	13	13	13	13	13	13	13	21
Job and Family Services	58	58	59	59	56	56	62	58	62	67
Other human services	6	15	13	12	7	7	6	6	6	6
Economic development and assistance	6	7	6	6	3	6	6	6	6	7
Other	44	36	34	39	53	40	37	50	48	20
Total	478	476	443	492	528	541	544	553	582	602

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	2017	2016	2015	2014	2013	2012	2011
Legislative/executive							
Auditor							
Number of non-exempt conveyances	1,711	1,693	1,722	1,640	1,644	1,669	1,426
Number of exempt conveyances	1,155	1,162	1,310	1,285	1,311	1,193	1,075
Number of real estate transfers	2,866	2,855	3,032	2,925	2,955	2,862	2,501
Number of auditor's warrants issued	16,902	16,559	16,067	16,716	16,038	17,690	17,060
Number of electronic fund transfers (ETFs)	6,394	4,845	4,649	5,026	n/a	n/a	n/a
Board of elections							
Number of registered voters	50,920	50,540	48,714	50,296	49,518	54,671	55,224
Number of voters last general election	15,752	36,571	22,888	20,108	7,554	35,944	25,201
Percent of registered voters voting	30.93%	72.36%	46.98%	39.98%	15.26%	65.75%	45.63%
Recorder							
Number of deeds filed	3,337	3,314	3,471	3,327	3,335	3,233	2,828
Number of mortgages filed	3,202	3,363	3,257	2,990	4,126	4,504	4,016
Judicial							
Common pleas court							
Number of civil cases filed	437	457	533	631	652	708	730
Number of criminal cases filed	408	355	351	308	291	307	328
Number of domestic cases filed	588	406	413	428	448	490	756
Juvenile court							
Number of civil cases filed	641	595	628	685	785	753	905
Number of criminal cases filed	537	692	809	732	706	863	923
Number of adjudged delinquent cases filed	143	243	266	270	267	353	360
Number of days in Wood County detention facility	2,102	2,631	2,558	1,894	1,797	2,111	1,364
Public safety							
Jail operation							
Justice center							
Average daily count	118	101	101	91	92	92	92
Prisoners booked	2,583	2,315	2,356	2,199	2,148	2,327	2,410
Prisoners released	2,542	2,325	2,339	2,203	2,146	2,274	2,392
Out-of-County bed days used	6,759	2,225	162	0	0	0	0
Rehabilitation opportunity center							
Average daily count	0	0	0	0	0	0	0
Enforcement							
Accidents reported	902	886	868	876	878	852	906
Incidents reported	4,113	3,644	2,927	2,852	3,466	3,529	3,582
Citations issued	2,023	2,174	1,964	1,935	2,259	2,248	2,004
Papers served	1,747	1,455	1,437	1,704	1,826	2,020	2,371
Telephone calls	n/a	n/a	n/a	194,753	214,363	208,759	194,726
Transport hours	1,413	839	788	717	804	896	827
Court security hours	2,671	2,732	2,829	2,657	2,588	2,633	2,671
Public works							
Engineer							
Roads resurfaced	23	15	20	14	8	17	8
Bridges replaced/rehabbed	3	3	1	3	3	3	4
Culverts built	0	0	1	1	0	0	0

<u>2010</u>	<u>2009</u>	<u>2008</u>
1,636	1,480	1,579
990	1,147	1,309
2,626	2,627	2,888
18,128	19,790	18,538
n/a	n/a	n/a
54,834	53,917	53,965
24,904	26,298	37,055
45.42%	48.77%	68.66%
2,914	2,350	2,703
4,294	3,977	3,462
925	1,094	984
267	277	310
767	503	790
848	955	888
969	1,149	1,261
429	510	580
1,298	1,187	1,539
95	94	96
2,430	2,606	2,577
2,440	2,594	2,588
0	0	0
0	0	22
862	880	1,184
3,366	4,013	4,336
1,998	1,655	1,327
2,017	2,243	2,321
183,523	211,660	167,963
1,069	2,058	2,013
2,649	3,157	3,127
7	8	14
9	9	7
0	1	2

(Continued)

HANCOCK COUNTY, OHIO

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

Function/Program	2017	2016	2015	2014	2013	2012	2011
Health							
Dog and kennel							
Number of dog licenses sold	12,366	11,641	12,618	12,213	13,432	13,615	13,573
Number of kennel licenses sold	19	11	24	28	36	33	36
Board of Developmental Disabilities							
Students enrolled at Blanchard Valley School							
Early intervention program	195	170	169	113	119	77	95
Preschool	45	40	38	45	47	32	33
School age	22	22	21	22	26	22	22
Consumers employed at Blanchard Valley Industries (1)	0	110	143	141	135	162	110
Business-type activity							
Landfill							
Tonage per year							
In County	115,342	105,296	104,316	100,784	95,178	96,837	101,232
Out of County	29,871	26,894	23,515	21,791	24,147	27,062	34,411

Sources: Various County Departments.

Notes:

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

N/A indicates the information was not available.

<u>2010</u>	<u>2009</u>	<u>2008</u>
13,749	13,292	12,764
31	27	30
111	48	127
46	37	42
34	32	35
169	168	163
87,433	83,380	96,695
49,286	37,299	40,244

HANCOCK COUNTY, OHIO

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN YEARS

Function/Program	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Public safety										
Sheriff										
Number of vehicles	44	45	61	55	52	45	38	34	47	44
Public works										
Engineer										
Roads (miles)	352	362	363	363	363	363	363	363	363	363
Bridges	374	375	380	380	380	380	380	380	381	381
Culverts	985	985	980	980	980	980	980	980	980	950

Source: Hancock County Engineer's Annual Report.