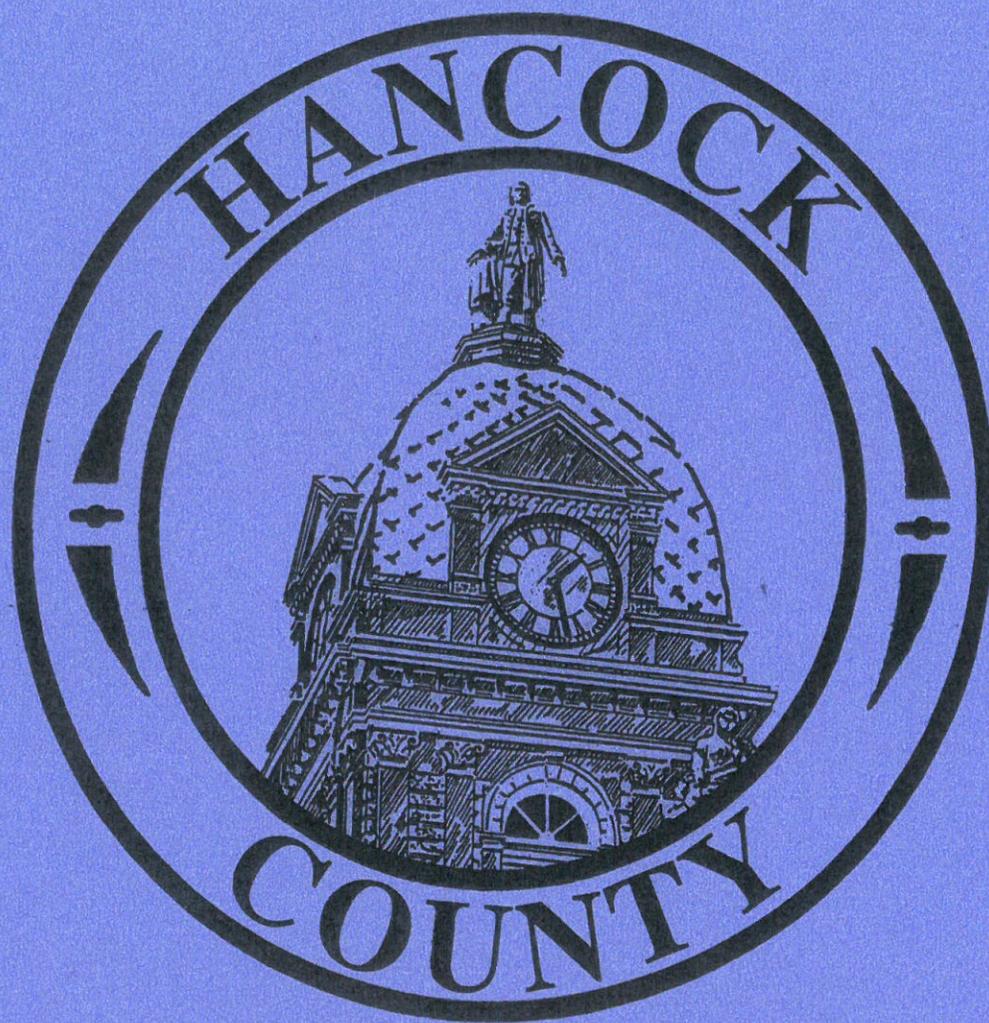


HANCOCK COUNTY, OHIO



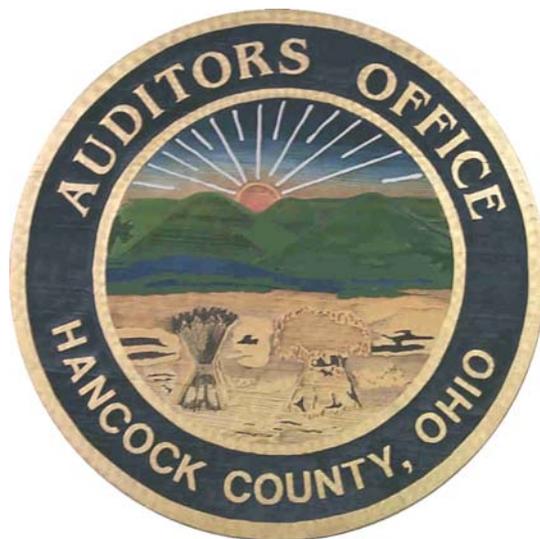
COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED
DECEMBER 31, 2014

HANCOCK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended
December 31, 2014



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, 2014

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HANCOCK COUNTY, OHIO
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HANCOCK COUNTY, OHIO
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Hancock County AUDITOR



CHARITY A. RAUSCHENBERG

COURTHOUSE • 300 S. MAIN STREET • FINDLAY, OHIO 45840
PHONE (419) 424-7015 FAX (419) 424-7825

June 26, 2015

To the Citizens of Hancock County
and to The Board of County Commissioners:

The Honorable Mark Gazarek
The Honorable Phillip Riegler, and
The Honorable Brian Robertson

As Auditor of Hancock County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2014. 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, 2014, rendered by Julian & Grube, Inc. This Independent Auditor's Report, found on page one of the Financial Section, provides assurance that the financial statements are free of material misstatements.

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

Profile of Hancock County

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

The County's 2010 census population of 74,782 placed it as the 35th most populous of the State's eighty-eight counties. The City of Findlay (the "City"), which is the County seat, has an estimated 2014 population of 41,512 and is the largest municipality in the County. In addition to the City, there is a portion of one other city, eleven villages or portions of villages, and seventeen townships located within the County.

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

	Percent of Assessed Valuation for Real Property
Residential	61.78%
Commercial/Industrial	19.32
Public Utility	0.06
Governmental (including parks) and Other Tax Exempt	(a)
Agricultural	18.84

(a) Exempt from property taxation.

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

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

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

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

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

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

The County's area has a number of institutions of higher education. The University of Findlay, a four-year institution, has an approximate enrollment of 3,319 students. Owens Community College, Brown Mackie College and Winebrenner Theological Seminary all have campuses located in the County and account for enrollment of over 4,602 students. Within commuting distance to the County are numerous public and private two-year and four-year colleges and universities, including Bowling Green State University, University of Toledo, James A. Rhodes State College, The Ohio State University-Lima Branch, Tiffin University, Ohio Northern University, Bluffton College, Heidelberg College, and University of Northwestern Ohio.

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

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

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

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

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

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

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

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

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

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

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

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

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

Local Economy

Hancock County is home to many large, global companies such as Marathon Petroleum Corporation and Whirlpool Corporation. In 2014, our community saw growth in 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 our community.

McLane Company Incorporated selected Hancock County as the location for its 22nd grocery distribution center. The 337,000-square-foot distribution center represents a \$119 million investment; \$38 million will be allocated to building construction and the remaining \$81 million will be used for equipment and computers to run the high-tech center. The Hancock County distribution center will provide groceries, food services and beverages to convenience stores, drugstores, chain restaurants, and other merchants in surrounding states. When completed, this highly-automated distribution center will employ approximately 425 engineers and technical workers, with an average wage of \$57,000 per year plus benefits. Mike Youngblood, the McLane Grocery division President, stated “The values and work ethic of the (Findlay) community fit perfectly with McLane.”

Marathon Petroleum Corporation is constructing an \$80 million “campus” expansion, adding two office buildings and two multi-level parking garages on property adjacent to their existing corporate headquarters in downtown Findlay. One of the new buildings will serve as headquarters for their pipeline subsidiary MPLX LP, which is estimated to add 150 new jobs over the next several years. The second building will contain warehouse/delivery space on the ground floor and offices above. The two parking garages boast a combined total of 2,500 parking spaces. The campus expansion also offers green spaces for employees, complete with wi-fi access from outdoor benches and tables. Construction of a hotel is also being considered, which would be utilized by Marathon and other companies.

Cooper Tire & Rubber Company completed its new \$40 million Global Technical Center. The new center employs approximately 40 researchers, scientists, and chemical and mechanical engineers to develop new products. This is Cooper Tire & Rubber Company’s first Global Technical Center, which differs from the regional technical centers in that it drives new and leading technology, which is then shared with the regional centers who implement the technology into tire manufacturing.

An abundance of new businesses opened in 2014. Gabe’s, a discount fashion retailer, opened in a vacant storefront previously occupied by Home Depot. This Findlay location occupies approximately 64,000 square feet, and is one of the four stores opened by Gabe’s this year. Gabe’s now has a total of 43 stores nationwide.

Personal incomes in Hancock County increased by \$848 million, or 37 percent over the last ten years. Hancock County is consistently ranked among the top counties in the State for the lowest unemployment rate; we ranked 7th out of 88 counties for 2014. Hancock County averaged 4.4 percent unemployment, remaining under the State average of 5.7 percent.

Property values continued to remain stable over the last ten years, despite the loss of tangible personal property. Most of this growth is related to additional real property and increased agricultural values within the County. Recently, the growth can be attributed to new jobs coming to fruition. The number of homes offered for sale in the County decreased in 2014, thus creating competition among buyers. The result was an active housing market where the average sales price for residential property was \$122,300 in 2014.

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 2014 year-end, in addition to a Budget Stabilization fund.

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

Relevant Financial Policies

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

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

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

Major Initiatives

Flooding isn't an isolated problem; it can affect farmers, homeowners, and business owners alike; Hancock County is committed to finding a solution. The U.S. Army Corps of Engineers' preferred flood-control plan was released in April 2015. The plan recommends a 9.6-mile western diversion channel and a 1.5-mile levee southeast of Findlay, with an estimated cost of \$65.9 million. According to the corps, the proposed plan would save approximately \$3.8 million a year by reducing/preventing crop damage, infrastructure degradation, and real/personal property losses. Once the final stage of the Army Corps plan is released, known as the "chief's report," it can be submitted to Congress for federal funding of up to 65% of the total construction cost. In the meantime, Hancock County and other elected officials continue to move forward with cleaning trees and debris from the Blanchard River. Recently, Hancock County and four other counties voted affirmatively to pursue a second, larger, more aggressive cleaning of the river, including the removal of dead ash trees which are clogging the waterway.

After lengthy discussions, Findlay and Hancock County's health departments are consolidating into one combined general health district. Many questions such as shared funding, office space/location, staffing, grant administration, and accreditation are being discussed and resolved in a manner that best benefits our community. Streamlining immunizations, physicals, birth records, and many other health services for Findlay and Hancock County residents are a top priority. Currently, an architectural firm is assessing three possible locations for the new combined general health district; one location is owned by the County, the second is owned by the City, and the third possible location is a rented space previously occupied by both boards of health. Additionally, state law requires all boards of health to apply for accreditation by 2018 and achieve accreditation by 2020 to maintain state funding. Combining into one general health district will alleviate the need for two separate boards to apply for and achieve the necessary accreditation. While the path leading to a combined general health district has been challenging at times, both city and county leadership are committed to providing top notch health services to our community.

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, 2013. The Certificate of Achievement is a prestigious national award received for conformance with the highest standards for preparation of state and local government financial reports.

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

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

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

Respectfully submitted,



Charity A. Rauschenberg, CPA
Hancock County Auditor

HANCOCK COUNTY, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2014

COMMISSIONERS

Mark D. Gazarek
Brian J. Robertson
Phillip A. Riegler

AUDITOR

Charity A. Rauschenberg, CPA

CORONER

Dr. Mark R. Fox

ENGINEER

Christopher O. Long, P.E., P.S.

PROSECUTING ATTORNEY

Mark Miller

RECORDER

Nikki G. Beltz

SHERIFF

Michael E. Heldman

TREASURER

J. Steve Welton

CLERK OF COURTS

Cathy Prosser-Wilcox

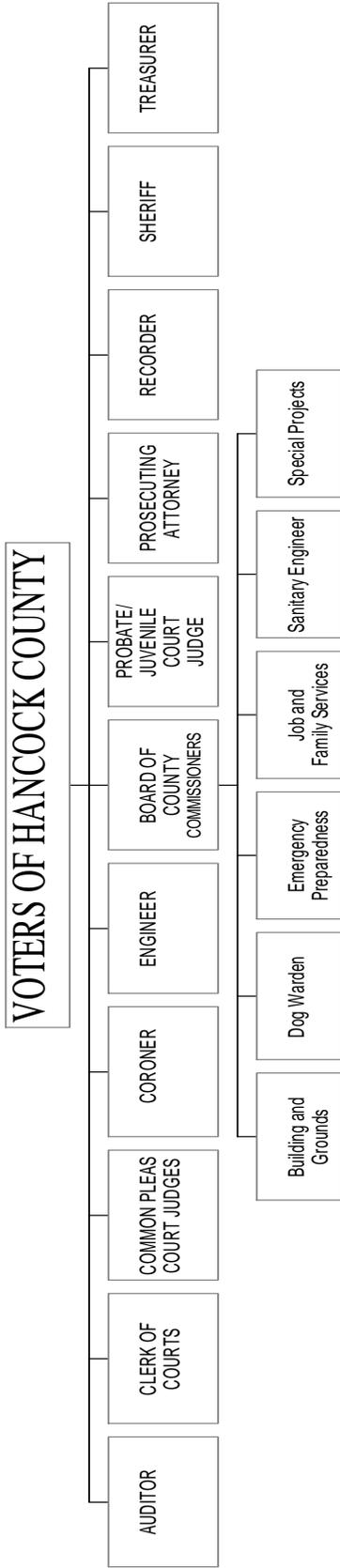
COMMON PLEAS COURT JUDGES

Joseph H. Niemeyer
Reginald J. Routson

PROBATE/JUVENILE COURT JUDGE

Allan H. Davis

HANCOCK COUNTY GOVERNMENT ORGANIZATIONAL CHART



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

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



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Hancock County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

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

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Hancock County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Independent Auditor's Report
Hancock County

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of December 31, 2014, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund and Major Special Revenue Funds: Motor Vehicle License and Gas Tax Fund, Alcohol, Drug and Mental Health Fund, Job and Family Services Fund and Board of Developmental Disabilities Fund, thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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 26, 2015, on our consideration of Hancock County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hancock County's internal control over financial reporting and compliance.

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

Julian & Grube, Inc.

June 26, 2015, except for the Blanchard Valley Residential Services, Inc. (a discretely presented component unit of Hancock County) which was dated December 30, 2015.

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HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2014 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, 2014. 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 2014. These statements are prepared using the accrual basis of accounting similar to the accounting method used by most private sector companies. This basis of accounting considers all of the current year's revenues and expenses, regardless of when the cash is received or paid.

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

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

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

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

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

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2014 UNAUDITED

Fund Financial Statements

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

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
UNAUDITED

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position at December 31, 2014 and December 31, 2013.

Table 1
Net Position

	Governmental Activities 2014	Governmental Activities 2013	Business-type Activities 2014	Business-type Activities 2013	2014 Total	2013 Total
<u>Assets</u>						
Current and other assets	\$ 75,768,622	\$ 75,725,917	\$ 11,162,590	\$ 10,530,176	\$ 86,931,212	\$ 86,256,093
Capital assets, net	107,947,227	104,965,883	10,708,176	10,797,039	118,655,403	115,762,922
Total assets	<u>183,715,849</u>	<u>180,691,800</u>	<u>21,870,766</u>	<u>21,327,215</u>	<u>205,586,615</u>	<u>202,019,015</u>
<u>Deferred outflows of resources</u>	<u>194,160</u>	<u>231,170</u>	<u>40,508</u>	<u>48,610</u>	<u>234,668</u>	<u>279,780</u>
<u>Liabilities</u>						
Long-term liabilities outstanding	13,061,274	14,398,563	10,554,767	10,807,596	23,616,041	25,206,159
Other liabilities	7,070,204	6,780,965	323,706	252,847	7,393,910	7,033,812
Total liabilities	<u>20,131,478</u>	<u>21,179,528</u>	<u>10,878,473</u>	<u>11,060,443</u>	<u>31,009,951</u>	<u>32,239,971</u>
<u>Deferred inflows of resources</u>	<u>10,967,243</u>	<u>10,543,915</u>	<u>21,455</u>	<u>23,243</u>	<u>10,988,698</u>	<u>10,567,158</u>
<u>Net Position</u>						
Net investment in capital assets	98,764,974	94,798,441	5,725,600	5,211,402	104,490,574	100,009,843
Restricted	28,866,723	36,079,271	2,796,793	2,763,441	31,663,516	38,842,712
Unrestricted	25,179,591	18,321,815	2,488,953	2,317,296	27,668,544	20,639,111
Total net position	<u>\$ 152,811,288</u>	<u>\$ 149,199,527</u>	<u>\$ 11,011,346</u>	<u>\$ 10,292,139</u>	<u>\$ 163,822,634</u>	<u>\$ 159,491,666</u>

Current and other assets for governmental activities increased slightly from the previous year. While sales tax and real estate and other taxes increased, due from other governments decreased to offset those gains. Capital assets increased due to significant purchases in road infrastructure, construction in progress related to building remodeling and Distribution Drive road construction as well vehicles purchases. Other liabilities in the governmental activities increased due to an increase in notes payable. Long-term liabilities decreased due to the repayment of debt exceeding debt issued during the year.

The current and other assets of the business-type activities increased due primarily to an increase in equity in pooled cash and investments in the sanitary landfill activities. This increased due to lower contract service expenses related to the landfill. Capital assets of the business-type activities primarily decreased to only minimal amounts of capital assets purchased during the year while another year of depreciation was taken on those assets. Other liabilities increased due to increases in accrued wages and benefits payable and accrued interest payable. Long-term liabilities outstanding decreased due to the repayment of bonds during the year.

HANCOCK COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
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Table 2 shows the changes in net position for 2014 and 2013.

**Table 2
Changes in Net Position**

	Governmental Activities 2014	Governmental Activities 2013	Business-type Activities 2014	Business-type Activities 2013	2014 Total	2013 Total
Revenues						
Program revenues:						
Charges for services and sales	\$ 8,424,999	\$ 7,799,709	\$ 4,988,008	\$ 4,842,655	\$ 13,413,007	\$ 12,642,364
Operating grants and contributions	22,944,357	24,356,653	-	-	22,944,357	24,356,653
Capital grants and contributions	2,371,041	1,131,489	-	-	2,371,041	1,131,489
Total program revenues	33,740,397	33,287,851	4,988,008	4,842,655	38,728,405	38,130,506
General revenues:						
Property taxes	10,807,957	10,446,217	-	-	10,807,957	10,446,217
Payment in lieu of taxes	232,017	264,141	-	-	232,017	264,141
Sales tax	13,314,511	12,565,916	-	-	13,314,511	12,565,916
Unrestricted grants	2,697,690	2,321,831	-	-	2,697,690	2,321,831
Investment earnings	142,738	194,459	40,247	42,099	182,985	236,558
Other	35,435	127,812	389,152	394,509	424,587	522,321
Total general revenues	27,230,348	25,920,376	429,399	436,608	27,659,747	26,356,984
Total revenues	60,970,745	59,208,227	5,417,407	5,279,263	66,388,152	64,487,490
Expenses						
Program Expenses:						
General government						
Legislative and executive	6,884,895	7,238,640	-	-	6,884,895	7,238,640
Judicial	4,041,880	4,083,279	-	-	4,041,880	4,083,279
Public safety	9,255,291	8,538,180	-	-	9,255,291	8,538,180
Public works	7,004,833	6,524,864	-	-	7,004,833	6,524,864
Health	17,957,354	16,781,860	-	-	17,957,354	16,781,860
Human services	9,944,012	9,534,837	-	-	9,944,012	9,534,837
Conservation and recreation	522,175	881,099	-	-	522,175	881,099
Economic development	1,239,554	602,358	-	-	1,239,554	602,358
Interest and fiscal charges	508,990	619,328	-	-	508,990	619,328
Sanitary landfill	-	-	4,437,448	4,121,102	4,437,448	4,121,102
Agricultural service center	-	-	140,876	115,827	140,876	115,827
BMV one-stop	-	-	119,876	160,479	119,876	160,479
Total expenses	57,358,984	54,804,445	4,698,200	4,397,408	62,057,184	59,201,853
Change in net position	3,611,761	4,403,782	719,207	881,855	4,330,968	5,285,637
Net position at beginning of year	149,199,527	144,795,745	10,292,139	9,410,284	159,491,666	154,206,029
Net position at end of year	\$ 152,811,288	\$ 149,199,527	\$ 11,011,346	\$ 10,292,139	\$ 163,822,634	\$ 159,491,666

The increase in charges for services can mainly be attributed to an increase in special assessment revenue received for ditch maintenance as well as an increase in conveyance and mapping fees. The operating grants and contributions decreased due to lower grant revenue received for the board of developmental disabilities and children services programs. The increase in capital grants and contributions is primarily the result of a grant received from the Ohio Emergency Management Agency for flood mitigation and increased Ohio Department of Transportation and Ohio Public Works Commission grant money.

General revenues increased only slightly by \$1,309,972 or 5.05% in 2014. The most significant increase was in the area of sales tax revenues. Sales tax revenues increased \$748,595 or 5.96% due to a rebound in the economy which resulted in better sales throughout the County.

Most expense categories increased from prior year due primarily to wage and benefit increases. Human services increased due to more program money being expended by Job and Family Services. Conservation and recreation decreased due to lower amounts being spent on the National Emergency Grant. Health expenses increased due to increased spending in the alcohol, drug and mental health and board of developmental disabilities programs.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
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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>2014</u>	Net Cost of Services <u>2014</u>	Total Cost of Services <u>2013</u>	Net Cost of Services <u>2013</u>
Program Expenses:				
General government				
Legislative and executive	\$ 6,884,895	\$ 3,428,904	\$ 7,238,640	\$ 3,694,423
Judicial	4,041,880	2,334,137	4,083,279	2,415,800
Public safety	9,255,291	7,252,259	8,538,180	6,373,169
Public works	7,004,833	(943,965)	6,524,864	(55,403)
Health	17,957,354	8,602,473	16,781,860	6,689,062
Human services	9,944,012	1,911,328	9,534,837	1,184,213
Conservation and recreation	522,175	363,088	881,099	406,958
Economic development	1,239,554	161,373	602,358	189,044
Interest and fiscal charges	<u>508,990</u>	<u>508,990</u>	<u>619,328</u>	<u>619,328</u>
Total	<u>\$ 57,358,984</u>	<u>\$ 23,618,587</u>	<u>\$ 54,804,445</u>	<u>\$ 21,516,594</u>

Charges for services provided for 47.11% 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 36.24% of the costs of the judicial program. This program represents costs associated with the administration of the County's court system including the Common Pleas, Probate, and Juvenile courts.

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

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

Governmental Funds Financial Analysis

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

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2014 UNAUDITED

The General Fund is the primary operating fund of the County. At the end of 2014, unassigned fund balance was \$3,297,304, while total fund balance was \$6,527,750. During 2014, the County's General Fund increased \$1,014,364 due primarily to an increase in sales tax revenue and charges for services.

The Motor Vehicle and Gas Tax Fund decreased \$351,448 due primarily to an increase in expenditures.

The Alcohol, Drug, and Mental Health Fund's fund balance decreased by \$206,003. This fund experienced minimal increases in revenues related to property taxes and grants as well an increase in expenditures related to the grant programs.

The decrease in fund balance in the Job and Family Services Fund can be attributed to expenditures trending upwards in comparison to last year.

The Board of Developmental Disabilities Fund had an increase in fund balance in 2014. Revenues decreased from prior year due to less grant revenue received than in 2013 and expenditures increased due to increased services.

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 should continue to increase to offset an anticipated flood mitigation assessment.

Business-Type Activities Financial Analysis

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

The change in net position for the Sanitary Landfill Fund was mainly the result of operating revenues exceeding operating expenses.

The Agricultural Service Center fund maintained an increase in operating revenues that exceeding operating expenses which allowed for an increase in net position.

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

Budgetary Highlights

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

For the General Fund, the revenue and other financing sources increased from the original budget to the final budget by \$800,000. Actual receipts and other financing sources increased \$2,955,745 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.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2014 UNAUDITED

Appropriation changes from the original budget to the final budget were \$1,187,083 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 \$46,645 less than the final budget. While all expenditure line items showed positive variances, advances out increased \$486,432 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 health. In legislative and executive, the most significant decrease from final budget to actual was in the board of elections and building and ground maintenance. Contractual services decreased due to conservative budgeting. In judicial, juvenile court showed the most significant unused appropriation decrease. In public safety, the primary reason for the decrease was due to the sheriff and jail operations spending less than their budget.

Capital Assets and Debt Administration

Capital Assets - The County's investment in capital assets for governmental and business-type activities as of December 31, 2014, was \$107,947,227 and \$9,008,477, respectively, (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure.

For governmental activities, major capital asset additions in 2014 included land purchases, buildings, construction in progress and infrastructure. In business-type activities, the Landfill purchased new equipment. Note 11 to the basic financial statements provides additional information regarding capital assets.

Debt - At December 31, 2014, the County had total general obligation bonded debt outstanding of \$12,903,780. Of this amount, \$4,712,828 will be repaid from business-type activities. Other outstanding debt included special assessment bonds of \$1,408,264, OWDA loans of \$141,317, \$996,163 in other loans and OPWC loans of \$288,801.

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

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

Current Issues

For 2014, the County recognized approximately \$385,000 in additional sales tax revenue on a cash basis. This increase was attributed to a variety of factors which originated in 2013. First, several local companies and schools made improvements to their facilities which, as a by-product, generated revenue. As of June 2015, the County has seen a 9% increase in the sales tax revenue compared to the same period in 2014. As prior years' projects are winding down, new projects are starting up; projects which are not only replacing prior years' increased sales tax revenue, but surpassing it.

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

HANCOCK COUNTY, OHIO

**MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2014
UNAUDITED**

Requests for Information

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

**BASIC
FINANCIAL STATEMENTS**

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2014

	Primary Government		
	Governmental Activities	Business-type Activities	Total
Assets:			
Equity in pooled cash and investments	\$ 51,181,885	\$ 2,461,140	\$ 53,643,025
Cash with fiscal and escrow agents	155,674	-	155,674
Cash and cash equivalents in segregated accounts	210,050	3,054,196	3,264,246
Investments in segregated accounts	-	5,133,244	5,133,244
Receivables:			
Sales taxes	3,723,610	-	3,723,610
Real estate and other taxes	11,073,851	-	11,073,851
Accounts	324,002	488,196	812,198
Special assessments	1,727,621	-	1,727,621
Accrued interest	16,633	9,576	26,209
Payment in lieu of taxes	283,979	-	283,979
Loans receivable	682,789	-	682,789
Internal balance	10,815	(10,815)	-
Due from other governments	5,531,714	-	5,531,714
Materials and supplies inventory	359,817	27,053	386,870
Prepayments	453,771	-	453,771
Due from external parties	32,411	-	32,411
Deposits	-	-	-
Restricted cash	-	-	-
Capital assets:			
Non-depreciable capital assets	41,055,636	1,699,699	42,755,335
Depreciable capital assets, net	66,891,591	9,008,477	75,900,068
Total capital assets, net	<u>107,947,227</u>	<u>10,708,176</u>	<u>118,655,403</u>
Total assets	<u>183,715,849</u>	<u>21,870,766</u>	<u>205,586,615</u>
Deferred outflows of resources:			
Unamortized deferred loss on debt refunding	194,160	40,508	234,668
Total deferred outflows of resources	<u>194,160</u>	<u>40,508</u>	<u>234,668</u>
Liabilities:			
Accounts payable	1,431,055	98,598	1,529,653
Contracts payable	128,995	-	128,995
Retainage payable	155,674	-	155,674
Accrued wages and benefits payable	1,229,343	67,253	1,296,596
Compensated absences payable	-	-	-
Due to other governments	1,056,459	60,871	1,117,330
Due to external parties	-	14,220	14,220
Accrued interest payable	44,576	82,764	127,340
Claims payable	98,687	-	98,687
Notes payable	2,925,415	-	2,925,415
Unearned revenue	-	-	-
Accrued payroll taxes	-	-	-
Donation liability	-	-	-
Sales tax payable	-	-	-
Security deposits payable	-	-	-
Long-term liabilities:			
Due within one year	2,367,548	656,642	3,024,190
Due in more than one year	10,693,726	9,898,125	20,591,851
Total liabilities	<u>20,131,478</u>	<u>10,878,473</u>	<u>31,009,951</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	10,683,264	-	10,683,264
PILOTs levied for the next fiscal year	283,979	-	283,979
Unamortized deferred gain on debt refunding	-	21,455	21,455
Total deferred inflows of resources	<u>10,967,243</u>	<u>21,455</u>	<u>10,988,698</u>
Net position:			
Net investment in capital assets	98,764,974	5,725,600	104,490,574
Restricted for:			
Capital projects	890,874	-	890,874
Debt service	3,305,322	-	3,305,322
Legislative and executive	2,479,496	-	2,479,496
Judicial	838,271	-	838,271
Public safety	1,477,740	-	1,477,740
Public works	869,374	-	869,374
Health	17,283,603	-	17,283,603
Human services	462,564	-	462,564
Economic development	872,992	-	872,992
Closure/post closure costs	-	2,796,793	2,796,793
Temporarily restricted	-	-	-
Children in custody:			
Expendable	139,487	-	139,487
Nonexpendable	247,000	-	247,000
Unrestricted (deficit)	25,179,591	2,488,953	27,668,544
Total net position	<u>\$ 152,811,288</u>	<u>\$ 11,011,346</u>	<u>\$ 163,822,634</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Component Units

Blanchard Valley Industries	Hancock Community Housing, Inc.	Blanchard Valley Residential Services
\$ 168,809	\$ 36,343	\$ 1,058,369
-	-	-
-	-	-
402,912	-	-
-	-	-
-	-	-
93,647	-	294,462
-	-	-
-	-	-
-	-	-
-	-	-
1,726	-	-
-	3,637	-
-	-	-
419	-	-
8,020	-	-
-	126,854	-
65,222	413,634	-
<u>65,222</u>	<u>540,488</u>	<u>-</u>
 740,755	 580,468	 1,352,831
 -	 -	 -
 -	 -	 -
 3,519	 2,540	 116,651
-	-	-
-	-	-
38,181	-	64,927
-	-	25,529
-	-	-
-	-	-
-	-	-
-	-	-
-	91,879	-
14,859	-	-
616	-	-
390	-	-
1,425	-	-
-	33,345	-
-	194,710	-
<u>58,990</u>	<u>322,474</u>	<u>207,107</u>
 -	 -	 -
 65,222	 312,433	 -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
1,248	-	-
-	-	-
-	-	-
615,295	(54,439)	1,145,724
<u>\$ 681,765</u>	<u>\$ 257,994</u>	<u>\$ 1,145,724</u>

HANCOCK COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

	<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.	\$ 6,884,895	\$ 3,243,365	\$ 212,626	\$ -
Judicial.	4,041,880	1,464,820	240,323	2,600
Public safety.	9,255,291	1,266,212	736,820	-
Public works.	7,004,833	1,202,440	4,505,023	2,241,335
Health.	17,957,354	604,731	8,750,150	-
Human services.	9,944,012	354,346	7,551,232	127,106
Conservation and recreation.	522,175	-	159,087	-
Economic development and assistance.	1,239,554	289,085	789,096	-
Interest and fiscal charges.	508,990	-	-	-
Total governmental activities.	<u>57,358,984</u>	<u>8,424,999</u>	<u>22,944,357</u>	<u>2,371,041</u>
Business-type activities:				
Sanitary landfill.	4,437,448	4,522,827	-	-
Agricultural service center.	140,876	243,645	-	-
BMV one-stop.	119,876	221,536	-	-
Total business-type activities.	<u>4,698,200</u>	<u>4,988,008</u>	<u>-</u>	<u>-</u>
Totals.	<u>\$ 62,057,184</u>	<u>\$ 13,413,007</u>	<u>\$ 22,944,357</u>	<u>\$ 2,371,041</u>
Component units:				
Blanchard Valley Industries.	\$ 2,030,748	\$ 803,934	\$ 1,224,034	\$ -
Hancock Community Housing, Inc.	53,919	73,500	-	25,133
Blanchard Valley Residential Services.	1,616,994	1,800,496	935,326	-
Total component units.	<u>\$ 3,701,661</u>	<u>\$ 2,677,930</u>	<u>\$ 2,159,360</u>	<u>\$ 25,133</u>

General revenues:

Property taxes levied for:	
General fund.	
Health - Alcohol, Drug and Mental Health.	
Health - Board of Developmental Disabilities.	
Human services.	
County capital improvements.	
Payment in lieu of taxes.	
Sales taxes.	
Grants and entitlements not restricted to specific programs.	
Interest and dividends.	
Miscellaneous.	
Total general revenues.	
Change in net position.	
Net position at beginning of year.	
Net position at end of year.	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Net (Expense) Revenue and Changes in Net Position					
Primary Government			Component Units		
Governmental Activities	Business-type Activities	Total	Blanchard Valley Industries	Hancock Community Housing, Inc.	Blanchard Valley Residential Services
\$ (3,428,904)	\$ -	\$ (3,428,904)	\$ -	\$ -	\$ -
(2,334,137)	-	(2,334,137)	-	-	-
(7,252,259)	-	(7,252,259)	-	-	-
943,965	-	943,965	-	-	-
(8,602,473)	-	(8,602,473)	-	-	-
(1,911,328)	-	(1,911,328)	-	-	-
(363,088)	-	(363,088)	-	-	-
(161,373)	-	(161,373)	-	-	-
(508,990)	-	(508,990)	-	-	-
<u>(23,618,587)</u>	<u>-</u>	<u>(23,618,587)</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	85,379	85,379	-	-	-
-	102,769	102,769	-	-	-
-	101,660	101,660	-	-	-
-	289,808	289,808	-	-	-
<u>(23,618,587)</u>	<u>289,808</u>	<u>(23,328,779)</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	(2,780)	-	-
-	-	-	-	44,714	-
-	-	-	-	-	1,118,828
-	-	-	<u>(2,780)</u>	<u>44,714</u>	<u>1,118,828</u>
2,213,763	-	2,213,763	-	-	-
1,784,687	-	1,784,687	-	-	-
5,849,583	-	5,849,583	-	-	-
848,705	-	848,705	-	-	-
111,219	-	111,219	-	-	-
232,017	-	232,017	-	-	-
13,314,511	-	13,314,511	-	-	-
2,697,690	-	2,697,690	-	-	-
142,738	40,247	182,985	13,002	-	-
35,435	389,152	424,587	26,426	-	26,896
<u>27,230,348</u>	<u>429,399</u>	<u>27,659,747</u>	<u>39,428</u>	<u>-</u>	<u>26,896</u>
3,611,761	719,207	4,330,968	36,648	44,714	1,145,724
149,199,527	10,292,139	159,491,666	645,117	213,280	-
<u>\$ 152,811,288</u>	<u>\$ 11,011,346</u>	<u>\$ 163,822,634</u>	<u>\$ 681,765</u>	<u>\$ 257,994</u>	<u>\$ 1,145,724</u>

HANCOCK COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2014

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Alcohol, Drug and Mental Health</u>	<u>Job and Family Services</u>
Assets:				
Equity in pooled cash and investments	\$ 5,692,663	\$ 672,554	\$ 934,437	\$ 326,206
Cash with escrow agents.	-	-	-	-
Cash and cash equivalents in segregated accounts .	-	-	-	-
Receivables:				
Sales taxes	3,723,610	-	-	-
Real estate and other taxes.	2,231,535	-	1,854,904	-
Accounts.	304,592	6,756	8,073	-
Special assessments	-	-	-	-
Accrued interest	13,417	-	-	-
Loans	-	-	-	-
Payment in lieu of taxes	-	-	-	-
Interfund loans.	72,796	-	107,500	-
Due from other funds	17,460	30,641	-	153,710
Due from other governments.	1,311,564	2,147,697	206,211	798,684
Due from external parties	32,265	146	-	-
Prepayments	347,689	4,761	33,588	-
Materials and supplies inventory.	91,198	200,141	2,199	65,204
Total assets	<u>\$ 13,838,789</u>	<u>\$ 3,062,696</u>	<u>\$ 3,146,912</u>	<u>\$ 1,343,804</u>
Liabilities:				
Accounts payable.	\$ 297,431	\$ 51,907	\$ 348,546	\$ 81,942
Contracts payable.	-	-	-	-
Retainage payable	-	-	-	-
Accrued wages and benefits payable	656,637	94,373	22,249	148,102
Compensated absences payable	105,986	-	-	-
Due to other funds	50,587	36,846	2,527	19,539
Due to other governments	253,813	121,831	6,720	64,230
Interfund loans payable.	-	-	-	-
Accrued interest payable	-	-	-	-
Notes payable	-	-	-	-
Total liabilities	<u>1,364,454</u>	<u>304,957</u>	<u>380,042</u>	<u>313,813</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year. . .	2,150,000	-	1,790,000	-
Delinquent property tax revenue not available. .	81,535	-	64,904	-
Accrued interest not available	11,666	-	-	-
Special assessments revenue not available. . . .	-	-	-	-
Miscellaneous revenue not available.	411,765	19,220	6,804	110,310
PILOTs levied for the next fiscal year	-	-	-	-
Other nonexchange transactions not available . .	832,348	1,755,667	186,791	504,841
Sales taxes not available	2,459,271	-	-	-
Total deferred inflows of resources	<u>5,946,585</u>	<u>1,774,887</u>	<u>2,048,499</u>	<u>615,151</u>
Fund balances:				
Nonspendable	438,887	204,902	35,787	65,204
Restricted.	-	777,950	682,584	349,636
Committed	110,432	-	-	-
Assigned	2,681,127	-	-	-
Unassigned (deficit)	3,297,304	-	-	-
Total fund balances	<u>6,527,750</u>	<u>982,852</u>	<u>718,371</u>	<u>414,840</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 13,838,789</u>	<u>\$ 3,062,696</u>	<u>\$ 3,146,912</u>	<u>\$ 1,343,804</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Board of Developmental Disabilities	Flood Mitigation	Other Governmental Funds	Total Governmental Funds
\$ 16,459,633	\$ 12,760,834	\$ 14,310,558	\$ 51,156,885
-	-	155,674	155,674
-	-	210,050	210,050
-	-	-	3,723,610
6,106,623	-	880,789	11,073,851
-	-	4,581	324,002
-	-	1,727,621	1,727,621
-	-	3,216	16,633
-	-	682,789	682,789
-	-	283,979	283,979
-	-	-	180,296
-	-	1,195	203,006
823,106	-	244,452	5,531,714
-	-	-	32,411
33,399	-	34,334	453,771
1,075	-	-	359,817
<u>\$ 23,423,836</u>	<u>\$ 12,760,834</u>	<u>\$ 18,539,238</u>	<u>\$ 76,116,109</u>
\$ 423,760	\$ -	\$ 227,469	\$ 1,431,055
-	1,000	127,995	128,995
-	-	155,674	155,674
217,052	-	90,930	1,229,343
-	-	-	105,986
26,428	901	154,050	290,878
577,901	-	31,964	1,056,459
-	-	180,296	180,296
-	542	13,031	13,573
-	116,835	2,808,580	2,925,415
<u>1,245,141</u>	<u>119,278</u>	<u>3,789,989</u>	<u>7,517,674</u>
5,893,264	-	850,000	10,683,264
213,359	-	30,789	390,587
-	-	-	11,666
-	-	1,730,837	1,730,837
-	-	5,775	553,874
-	-	283,979	283,979
422,674	-	156,799	3,859,120
-	-	-	2,459,271
<u>6,529,297</u>	<u>-</u>	<u>3,058,179</u>	<u>19,972,598</u>
34,474	-	281,334	1,060,588
15,614,924	-	11,719,772	29,144,866
-	12,641,556	216,924	12,968,912
-	-	1,129,902	3,811,029
-	-	(1,656,862)	1,640,442
<u>15,649,398</u>	<u>12,641,556</u>	<u>11,691,070</u>	<u>48,625,837</u>
<u>\$ 23,423,836</u>	<u>\$ 12,760,834</u>	<u>\$ 18,539,238</u>	<u>\$ 76,116,109</u>

HANCOCK COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2014

Total governmental fund balances		\$	48,625,837
<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.			107,947,227
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.			
Sales taxes receivable	\$	2,459,271	
Real estate and other taxes receivable		390,587	
Accounts receivable		553,874	
Special assessments receivable		1,730,837	
Accrued interest receivable		11,666	
Due from other governments		3,859,120	
Total		9,005,355	9,005,355
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.			25,000
On the statement of net position interest is accrued on outstanding bonds and loans payable, whereas in the governmental funds, interest is accrued when due.			(31,003)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.			194,160
Unamortized premiums (discounts) on bond issuances are not recognized in the governmental funds.			(124,217)
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.			
General obligation bonds payable		(8,095,000)	
Special assessment bonds payable		(1,379,999)	
OWDA loans		(141,317)	
Guaranteed energy savings performance contract		(916,930)	
ADAMH note		(79,233)	
Compensated absences		(2,218,592)	
Total		(12,831,071)	(12,831,071)
Net position of governmental activities		\$	152,811,288

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Alcohol, Drug and Mental Health</u>	<u>Job and Family Services</u>
Revenues:				
Property taxes	\$ 2,167,702	\$ -	\$ 1,801,215	\$ -
Payment in lieu of taxes	-	-	-	-
Permissive motor vehicle license tax	-	177,444	-	-
Sales taxes.	13,147,137	-	-	-
Special assessments	-	-	-	-
Charges for services.	4,640,699	604,513	-	7,662
Licenses and permits	3,497	-	-	-
Fines and forfeitures	151,616	83,758	-	-
Intergovernmental.	2,617,287	4,513,910	1,548,823	3,806,469
Investment income.	150,823	641	-	-
Rental income	224,097	-	135,685	-
Contributions and donations.	-	-	-	-
Other	35,435	5,610	116,839	1,007,828
Total revenues	<u>23,138,293</u>	<u>5,385,876</u>	<u>3,602,562</u>	<u>4,821,959</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	5,382,931	-	-	-
Judicial.	3,485,162	-	-	-
Public safety	7,327,626	-	-	-
Public works	120,544	5,590,324	-	-
Health	537,786	-	3,639,134	-
Human services.	860,138	-	-	5,021,029
Conservation and recreation	396,133	-	-	-
Economic development and assistance	10,000	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement.	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	<u>18,120,320</u>	<u>5,590,324</u>	<u>3,639,134</u>	<u>5,021,029</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>5,017,973</u>	<u>(204,448)</u>	<u>(36,572)</u>	<u>(199,070)</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers (out).	(4,003,609)	(147,000)	(169,431)	(108,535)
Issuance of OWDA loans	-	-	-	-
Total other financing sources (uses)	<u>(4,003,609)</u>	<u>(147,000)</u>	<u>(169,431)</u>	<u>(108,535)</u>
Net change in fund balances	1,014,364	(351,448)	(206,003)	(307,605)
Fund balances at beginning of year	<u>5,513,386</u>	<u>1,334,300</u>	<u>924,374</u>	<u>722,445</u>
Fund balances at end of year	<u>\$ 6,527,750</u>	<u>\$ 982,852</u>	<u>\$ 718,371</u>	<u>\$ 414,840</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Board of Developmental Disabilities	Flood Mitigation	Other Governmental Funds	Total Governmental Funds
\$ 5,903,018	\$ -	\$ 1,035,656	\$ 10,907,591
-	-	232,017	232,017
-	-	-	177,444
-	-	-	13,147,137
-	-	735,150	735,150
181,674	-	1,801,509	7,236,057
-	-	304,985	308,482
-	-	84,369	319,743
7,039,465	900,000	6,069,459	26,495,413
-	-	21,109	172,573
-	-	81,078	440,860
-	-	4,688	4,688
177,190	8,212	278,844	1,629,958
<u>13,301,347</u>	<u>908,212</u>	<u>10,648,864</u>	<u>61,807,113</u>
-	-	1,115,068	6,497,999
-	-	311,544	3,796,706
-	-	1,309,932	8,637,558
-	-	48,354	5,759,222
12,530,129	-	488,892	17,195,941
-	-	3,698,996	9,580,163
-	-	126,042	522,175
-	-	1,229,554	1,239,554
-	1,933,760	4,917,017	6,850,777
-	-	1,200,537	1,200,537
-	542	490,535	491,077
<u>12,530,129</u>	<u>1,934,302</u>	<u>14,936,471</u>	<u>61,771,709</u>
<u>771,218</u>	<u>(1,026,090)</u>	<u>(4,287,607)</u>	<u>35,404</u>
-	3,220,615	1,763,877	4,984,492
-	(116,835)	(439,082)	(4,984,492)
-	-	16,480	16,480
-	<u>3,103,780</u>	<u>1,341,275</u>	<u>16,480</u>
771,218	2,077,690	(2,946,332)	51,884
14,878,180	10,563,866	14,637,402	48,573,953
<u>\$ 15,649,398</u>	<u>\$ 12,641,556</u>	<u>\$ 11,691,070</u>	<u>\$ 48,625,837</u>

HANCOCK COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

Net change in fund balances - total governmental funds \$ 51,884

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

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

Capital asset additions	\$	6,525,130	
Current year depreciation		<u>(3,481,810)</u>	
Total			3,043,320

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position. (61,976)

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

Property taxes		(99,634)	
Sales taxes		167,374	
Special assessments		(212,860)	
Charges for services		54,732	
Fines and forfeitures		(38,610)	
Intergovernmental		(322,684)	
Interest income		(9,660)	
Rental income		4,767	
Other		<u>(379,793)</u>	
Total			(836,368)

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. (16,480)

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		765,000	
Special assessment bonds		175,000	
OWDA loans		47,155	
Guaranteed energy savings performance contract		208,510	
ADAMH loan		<u>4,872</u>	
Total			1,200,537

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HANCOCK COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014
(SEE ACCOUNTANT'S COMPILATION REPORT)
(CONTINUED)

In the statement of activities, interest is accrued on outstanding bonds and loans, whereas in governmental funds, an interest expenditure is reported when due.		
Accrued interest payable	\$	3,636
Amortization of bond premiums		15,697
Amortization of bond discounts		(236)
Amortization of deferred amounts on refunding		<u>(37,010)</u>
Total		(17,913)
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.		
		243,757
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>5,000</u>
Change in net position of governmental activities		<u><u>\$ 3,611,761</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Property taxes	\$ 1,909,000	\$ 2,009,000	\$ 2,167,702	\$ 158,702
Sales taxes	11,400,000	11,650,000	12,882,460	1,232,460
Charges for services.	2,838,585	3,393,406	4,032,123	638,717
Licenses and permits	3,900	3,900	3,497	(403)
Fines and forfeitures	53,000	53,000	57,809	4,809
Intergovernmental.	2,329,500	2,439,000	2,629,227	190,227
Investment income.	250,000	250,000	159,685	(90,315)
Rental income	109,500	200,000	245,728	45,728
Other	200,000	-	23,463	23,463
Total revenues	19,093,485	19,998,306	22,201,694	2,203,388
Expenditures:				
Current:				
General government:				
Legislative and executive	5,913,021	5,817,276	5,565,691	251,585
Judicial.	3,793,161	3,755,087	3,505,521	249,566
Public safety	7,048,573	7,213,152	7,188,445	24,707
Public works	125,140	125,140	122,063	3,077
Health	663,152	663,305	662,786	519
Human services.	917,434	908,084	906,371	1,713
Conservation and recreation	386,133	396,133	396,133	-
Economic development and assistance	10,000	10,000	10,000	-
Total expenditures	18,856,614	18,888,177	18,357,010	531,167
Excess of revenues over expenditures.	236,871	1,110,129	3,844,684	2,734,555
Other financing sources (uses):				
Advances in	-	-	529,535	529,535
Advances out	-	-	(486,432)	(486,432)
Transfers in	140,000	35,179	258,001	222,822
Transfers out.	(3,000,000)	(4,155,520)	(4,153,610)	1,910
Total other financing sources (uses)	(2,860,000)	(4,120,341)	(3,852,506)	267,835
Net change in fund balances	(2,623,129)	(3,010,212)	(7,822)	3,002,390
Fund balances at beginning of year	2,657,386	2,657,386	2,657,386	-
Prior year encumbrances appropriated	531,016	531,016	531,016	-
Fund balance at end of year	\$ 565,273	\$ 178,190	\$ 3,180,580	\$ 3,002,390

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE LICENSE AND GAS TAX SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Permissive motor vehicle license tax	\$ 170,000	\$ 170,000	\$ 176,633	\$ 6,633
Charges for services.	450,000	450,000	588,056	138,056
Fines and forfeitures	80,000	80,000	83,758	3,758
Intergovernmental.	4,428,000	4,428,000	4,433,524	5,524
Investment income.	1,000	1,000	641	(359)
Total revenues	<u>5,129,000</u>	<u>5,129,000</u>	<u>5,282,612</u>	<u>153,612</u>
Expenditures:				
Current:				
Public works	5,764,491	5,754,019	5,594,738	159,281
Debt service:				
Principal retirement.	175,000	8,000	-	8,000
Total expenditures	<u>5,939,491</u>	<u>5,762,019</u>	<u>5,594,738</u>	<u>167,281</u>
Excess of expenditures over revenues.	<u>(810,491)</u>	<u>(633,019)</u>	<u>(312,126)</u>	<u>320,893</u>
Other financing uses:				
Transfers out.	-	(147,000)	(147,000)	-
Total other financing sources uses	<u>-</u>	<u>(147,000)</u>	<u>(147,000)</u>	<u>-</u>
Net change in fund balances	(810,491)	(780,019)	(459,126)	320,893
Fund balances at beginning of year	536,517	536,517	536,517	-
Prior year encumbrances appropriated	350,817	350,817	350,817	-
Fund balance at end of year	<u>\$ 76,843</u>	<u>\$ 107,315</u>	<u>\$ 428,208</u>	<u>\$ 320,893</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 ALCOHOL, DRUG AND MENTAL HEALTH SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 1,708,000	\$ 1,748,000	\$ 1,801,215	\$ 53,215
Charges for services.	150,000	-	-	-
Intergovernmental.	1,342,096	1,382,069	1,537,956	155,887
Rental income	42,000	150,000	135,685	(14,315)
Other	25,000	101,385	115,747	14,362
Total revenues	<u>3,267,096</u>	<u>3,381,454</u>	<u>3,590,603</u>	<u>209,149</u>
Expenditures:				
Current:				
Health	3,887,438	4,243,746	4,061,171	182,575
Total expenditures	<u>3,887,438</u>	<u>4,243,746</u>	<u>4,061,171</u>	<u>182,575</u>
Excess of expenditures over revenues	<u>(620,342)</u>	<u>(862,292)</u>	<u>(470,568)</u>	<u>391,724</u>
Other financing sources (uses):				
Advances in	-	-	55,000	55,000
Advances out	-	-	(162,500)	(162,500)
Transfers in	28,000	169,500	-	(169,500)
Transfers out.	<u>(28,000)</u>	<u>(169,500)</u>	<u>(169,431)</u>	<u>69</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(276,931)</u>	<u>(276,931)</u>
Net change in fund balances	(620,342)	(862,292)	(747,499)	114,793
Fund balances at beginning of year	753,655	753,655	753,655	-
Prior year encumbrances appropriated . . .	565,872	565,872	565,872	-
Fund balance at end of year	<u>\$ 699,185</u>	<u>\$ 457,235</u>	<u>\$ 572,028</u>	<u>\$ 114,793</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 JOB AND FAMILY SERVICES SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services.	\$ -	\$ 2,600	\$ 5,662	\$ 3,062
Intergovernmental.	3,964,594	4,219,314	3,784,040	(435,274)
Other	919,995	1,073,274	1,294,672	221,398
Total revenues	<u>4,884,589</u>	<u>5,295,188</u>	<u>5,084,374</u>	<u>(210,814)</u>
Expenditures:				
Current:				
Human services.	5,038,782	5,243,797	5,180,392	63,405
Total expenditures	<u>5,038,782</u>	<u>5,243,797</u>	<u>5,180,392</u>	<u>63,405</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>(154,193)</u>	<u>51,391</u>	<u>(96,018)</u>	<u>(147,409)</u>
Other financing uses:				
Transfers out.	(55,000)	(109,000)	(108,535)	465
Total other financing uses	<u>(55,000)</u>	<u>(109,000)</u>	<u>(108,535)</u>	<u>465</u>
Net change in fund balances	(209,193)	(57,609)	(204,553)	(146,944)
Fund balances at beginning of year	148,467	148,467	148,467	-
Prior year encumbrances appropriated	232,737	232,737	232,737	-
Fund balance at end of year	<u>\$ 172,011</u>	<u>\$ 323,595</u>	<u>\$ 176,651</u>	<u>\$ (146,944)</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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 5,728,306	\$ 5,728,306	\$ 5,903,018	\$ 174,712
Charges for services.	177,663	177,663	181,674	4,011
Intergovernmental.	6,542,221	6,542,221	7,013,855	471,634
Other	48,351	48,351	177,190	128,839
Total revenues	<u>12,496,541</u>	<u>12,496,541</u>	<u>13,275,737</u>	<u>779,196</u>
Expenditures:				
Current:				
Health	15,392,248	14,796,401	14,164,815	631,586
Total expenditures	<u>15,392,248</u>	<u>14,796,401</u>	<u>14,164,815</u>	<u>631,586</u>
Net change in fund balances	(2,895,707)	(2,299,860)	(889,078)	1,410,782
Fund balances at beginning of year	14,607,105	14,607,105	14,607,105	-
Prior year encumbrances appropriated	1,043,493	1,043,493	1,043,493	-
Fund balance at end of year	<u>\$ 12,754,891</u>	<u>\$ 13,350,738</u>	<u>\$ 14,761,520</u>	<u>\$ 1,410,782</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2014

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Sanitary Landfill	Agricultural Service Center	BMV One Stop	Total	
Assets:					
Current assets:					
Equity in pooled cash and investments	\$ 2,263,334	\$ 128,413	\$ 69,393	\$ 2,461,140	\$ 25,000
Receivables:					
Accounts	483,313	4,883	-	488,196	-
Accrued interest	9,576	-	-	9,576	-
Due from other funds	-	-	-	-	98,687
Materials and supplies inventory	22,348	3,005	1,700	27,053	-
Total current assets	2,778,571	136,301	71,093	2,985,965	123,687
Noncurrent assets:					
Restricted assets:					
Cash and cash equivalents in segregated accounts	3,054,196	-	-	3,054,196	-
Investments in segregated accounts	5,133,244	-	-	5,133,244	-
Capital assets:					
Non-depreciable capital assets	1,623,652	75,000	1,047	1,699,699	-
Depreciable capital assets, net	5,955,207	1,436,497	1,616,773	9,008,477	-
Total capital assets, net	7,578,859	1,511,497	1,617,820	10,708,176	-
Total noncurrent assets	15,766,299	1,511,497	1,617,820	18,895,616	-
Total assets	18,544,870	1,647,798	1,688,913	21,881,581	123,687
Deferred outflows of resources:					
Unamortized deferred charges on debt refunding	-	40,508	-	40,508	-
Total deferred outflows of resources	-	40,508	-	40,508	-
Liabilities:					
Current liabilities:					
Accounts payable	87,115	5,141	6,342	98,598	-
Accrued wages and benefits payable	66,275	978	-	67,253	-
Compensated absences payable	39,654	-	-	39,654	-
Due to other governments	60,605	266	-	60,871	-
Due to other funds	10,815	-	-	10,815	-
Due to external parties	14,220	-	-	14,220	-
Accrued interest payable	77,481	2,555	2,728	82,764	-
Claims payable	-	-	-	-	98,687
Current portion of general obligation bonds	365,000	120,000	115,000	600,000	-
OPWC loans payable	16,988	-	-	16,988	-
Total current liabilities	738,153	128,940	124,070	991,163	98,687
Long-term liabilities:					
Compensated absences payable	113,261	-	-	113,261	-
General obligation bonds payable	2,076,723	561,511	1,474,594	4,112,828	-
OPWC loans payable	271,813	-	-	271,813	-
Estimated liability for landfill closure costs	5,400,223	-	-	5,400,223	-
Total long-term liabilities	7,862,020	561,511	1,474,594	9,898,125	-
Total liabilities	8,600,173	690,451	1,598,664	10,889,288	98,687
Deferred inflows of resources:					
Unamortized deferred gain on debt refunding	-	-	21,455	21,455	-
Total deferred inflows of resources	-	-	21,455	21,455	-
Net position:					
Net investment in capital assets	4,848,335	870,494	6,771	5,725,600	-
Restricted for closure and postclosure costs	2,796,793	-	-	2,796,793	-
Unrestricted	2,299,569	127,361	62,023	2,488,953	25,000
Total net position	\$ 9,944,697	\$ 997,855	\$ 68,794	\$ 11,011,346	\$ 25,000

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Business-type Activities - Enterprise Funds			Total	Governmental Activities - Internal Service Fund
	Sanitary Landfill	Agricultural Service Center	BMV One Stop		
Operating revenues:					
Charges for services	\$ 4,509,707	\$ 243,645	\$ 221,536	\$ 4,974,888	\$ 109,374
Other operating revenues	389,152	-	-	389,152	-
Rental income	13,120	-	-	13,120	-
Total operating revenues.	<u>4,911,979</u>	<u>243,645</u>	<u>221,536</u>	<u>5,377,160</u>	<u>109,374</u>
Operating expenses:					
Personal services	1,293,880	13,326	-	1,307,206	-
Contract services.	1,745,792	55,516	36,445	1,837,753	-
Materials and supplies.	452,148	6,362	3,990	462,500	-
Landfill closure and post-closure costs . . .	356,618	-	-	356,618	-
Claims expense	-	-	-	-	104,374
Depreciation.	396,646	16,900	50,991	464,537	-
Other	8,681	7,752	-	16,433	-
Total operating expenses.	<u>4,253,765</u>	<u>99,856</u>	<u>91,426</u>	<u>4,445,047</u>	<u>104,374</u>
Operating income	<u>658,214</u>	<u>143,789</u>	<u>130,110</u>	<u>932,113</u>	<u>5,000</u>
Nonoperating revenues (expenses):					
Interest and fiscal charges	(147,427)	(41,020)	(28,450)	(216,897)	-
Loss on sale of capital assets	(36,256)	-	-	(36,256)	-
Interest income.	40,247	-	-	40,247	-
Total nonoperating revenues (expenses). . . .	<u>(143,436)</u>	<u>(41,020)</u>	<u>(28,450)</u>	<u>(212,906)</u>	<u>-</u>
Change in net position	514,778	102,769	101,660	719,207	5,000
Net position at beginning of year	<u>9,429,919</u>	<u>895,086</u>	<u>(32,866)</u>	<u>10,292,139</u>	<u>20,000</u>
Net position at end of year	<u>\$ 9,944,697</u>	<u>\$ 997,855</u>	<u>\$ 68,794</u>	<u>\$ 11,011,346</u>	<u>\$ 25,000</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Sanitary Landfill	Agricultural Service Center	BMV One Stop	Total	
Cash flows from operating activities:					
Cash received from sales/charges for services	\$ 4,449,554	\$ 238,762	\$ 221,536	\$ 4,909,852	\$ 87,042
Cash received from other operations	390,903	-	-	390,903	-
Cash received from rentals	13,120	-	-	13,120	-
Cash payments for personal services	(1,280,255)	(13,136)	-	(1,293,391)	-
Cash payments for contractual services	(1,747,008)	(53,695)	(38,975)	(1,839,678)	-
Cash payments for materials and supplies	(441,949)	(9,758)	(3,393)	(455,100)	-
Cash payments for claims	-	-	-	-	(82,042)
Cash payments for other expenses	(7,742)	(7,752)	-	(15,494)	-
Net cash provided by operating activities	1,376,623	154,421	179,168	1,710,212	5,000
Cash flows from capital and related financing activities:					
Acquisition of capital assets	(401,030)	-	(10,900)	(411,930)	-
Principal retirement bonds	(355,000)	(115,000)	(115,000)	(585,000)	-
Principal retirement OPWC loans	(16,988)	-	-	(16,988)	-
Interest payments on bonds	(79,873)	(35,600)	(35,394)	(150,867)	-
Net cash used in capital and related financing activities	(852,891)	(150,600)	(161,294)	(1,164,785)	-
Cash flows from investing activities:					
Interest received	79,690	-	-	79,690	-
Cash received from the maturity of investments	4,000,000	-	-	4,000,000	-
Cash used to purchase investments	(1,987,913)	-	-	(1,987,913)	-
Net cash provided by investing activities	2,091,777	-	-	2,091,777	-
Net increase in cash and cash equivalents	2,615,509	3,821	17,874	2,637,204	5,000
Cash and cash equivalents at beginning of year	2,702,021	124,592	51,519	2,878,132	20,000
Cash and cash equivalents at end of year	\$ 5,317,530	\$ 128,413	\$ 69,393	\$ 5,515,336	\$ 25,000

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HANCOCK COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2014

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Sanitary Landfill	Agricultural Service Center	BMV One Stop	Total	
Reconciliation of operating income (loss) to net cash provided by operating activities:					
Operating income (loss)	\$ 658,214	\$ 143,789	\$ 130,110	\$ 932,113	\$ 5,000
Adjustments:					
Depreciation	396,646	16,900	50,991	464,537	-
Changes in assets and liabilities:					
Materials and supplies inventory	13,225	(2,562)	(600)	10,063	-
Accounts receivable	(60,153)	(4,883)	-	(65,036)	-
Prepayments	311	-	-	311	-
Due from other funds	1,751	-	-	1,751	(22,332)
Accounts payable	(9,691)	987	(1,333)	(10,037)	-
Accrued wages and benefits	10,175	77	-	10,252	-
Due to other governments	2,913	113	-	3,026	-
Compensated absences payable	(72)	-	-	(72)	-
Due to other funds	6,171	-	-	6,171	-
Landfill closure and postclosure care liability	356,618	-	-	356,618	-
Due to external parties	515	-	-	515	-
Claims payable	-	-	-	-	22,332
Net cash provided by operating activities	<u>\$ 1,376,623</u>	<u>\$ 154,421</u>	<u>\$ 179,168</u>	<u>\$ 1,710,212</u>	<u>\$ 5,000</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2014

	Investment Trust	Agency
Assets:		
Equity in pooled cash and investments	\$ 926,839	\$ 3,415,578
Cash with fiscal and escrow agents	-	15,252
Cash and cash equivalents in segregated accounts	-	1,618,702
Receivables:		
Real estate and other taxes	-	119,373,725
Accounts	-	353,669
Special assessments	-	923,661
Due from other governments	-	3,243,084
Due from external parties	-	14,220
Prepayments.	-	4,443
	926,839	\$ 128,962,334
Total assets.	926,839	\$ 128,962,334
Liabilities:		
Accounts payable	10,031	\$ 33,700
Retainage payable	-	15,252
Payroll withholdings	-	254,101
Due to other governments	8,817	126,392,466
Deposits held and due to others	-	353,669
Undistributed assets	-	1,895,900
Due to external parties	15,165	17,246
	34,013	\$ 128,962,334
Total liabilities.	34,013	\$ 128,962,334
Net position:		
Held in trust for external pool participants	892,826	
Total net position	\$ 892,826	

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, 2014

	<u>Investment Trust</u>
Additions:	
Interest	\$ 1,398
Individual account transactions:	
Operating revenues	1,565,472
Reinvested distributions	1,398
Net individual account transactions	<u>1,566,870</u>
Total additions	<u>1,568,268</u>
Deductions:	
Operating expenses	1,420,569
Distributions to participants	<u>1,398</u>
Total deductions	<u>1,421,967</u>
Change in net position	146,301
Net position at beginning of year	<u>746,525</u>
Net position at end of year	<u><u>\$ 892,826</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 1 - DESCRIPTION OF THE COUNTY

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 1 - DESCRIPTION OF THE COUNTY - (Continued)

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

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

Blanchard Valley Residential Services, Inc.: Blanchard Valley Residential Services, Inc. is a non-profit organization incorporated in the State of Ohio. The Organization was formed in 2013 for the purpose of managing and operating Blanchard Valley Center which is comprised of three 8-bed residential facilities. The Hancock County Board of Developmental Disabilities (the "County") owns the facilities and holds the license to the 24 beds.

Based on the significant services and resources provided by the County, Blanchard Valley Residential Services, Inc., is presented as a component unit of Hancock County. Separately issued financial statements can be obtained from Blanchard Valley Residential Services, Inc. 1701 E. Main Cross, Findlay, Ohio 45840.

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

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

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

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

The following are the County's major governmental funds:

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

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

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

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

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

Flood mitigation fund - The fund accounts for 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.

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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

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

C. Measurement Focus

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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

Property taxes for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance 2015 operations and other revenues received in advance of the year for which they were intended to finance, have been recorded as a deferred inflow of resources. Sales taxes and special assessments not received within the available period, grants and entitlements received before the eligibility requirements are met and delinquent property taxes due at December 31, 2014, are recorded as deferred inflow of resources in the governmental fund financial statements.

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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.

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 2014, the County's investments included negotiable and nonnegotiable certificates of deposit, mutual funds, Federal Home Loan Bank (FHLB) bonds, Federal Farm Credit Bank (FFCB) bonds, Federal Home Loan Mortgage Corporation (FHLMC) bonds, Federal National Mortgage Association (FNMA) bonds, governmental money market, municipal bonds for Dayton City School District, Ohio, 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

The County has invested funds in STAR Ohio during 2014. STAR 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 does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's shares price which is the price the investment could be sold for on December 31, 2014.

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the general fund during 2014 was \$150,823 which includes \$143,234 assigned from other County funds.

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

G. Inventory

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

H. Capital Assets

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

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

<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, 2014, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. On the fund financial statements, reported prepayments are equally offset by a nonspendable fund balance in governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

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

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

K. Compensated Absences

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

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

L. Loans Receivable

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

M. Accrued Liabilities and Long-term Obligations

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

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

N. Internal Activity

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

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

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

O. Interfund Balances

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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 2014.

R. Fund Balance

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

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

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

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

Assigned - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes, but do not meet the criteria to be classified as restricted nor committed. Intent should be expressed by (a) the governing body itself or (b) a body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by policies of the Board of Commissioners.

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

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

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, 2014, there was no net position restricted by enabling legislation.

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

T. Restricted Assets

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

U. Estimates

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

V. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County administration and that are either unusual in nature or infrequent in occurrence. The County had no extraordinary or special items during 2014.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2014, the County has implemented GASB Statement No. 69, "Government Combinations and Disposals of Government Operations" and GASB Statement No. 70, "Accounting and Financial Reporting for Nonexchange Financial Guarantees".

GASB Statement No. 69 establishes accounting and financial reporting standards related to government combinations and disposals of government operations. The Statement improves the decision usefulness of financial reporting by requiring that disclosures be made by governments about combination arrangements in which they engage and for disposals of government operations. The implementation of GASB Statement No. 69 did not have an effect on the financial statements of the County.

GASB Statement No. 70 improves the recognition, measurement, and disclosures for state and local governments that have extended or received financial guarantees that are nonexchange transactions. The implementation of GASB Statement No. 70 did not have an effect on the financial statements of the County.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

B. Deficit Fund Balances

Fund balances at December 31, 2014 included the following individual fund deficits:

	<u>Deficit</u>
<u>Nonmajor governmental funds</u>	
Children services	\$ 90,017
Victim assistance	613
Juvenile diversion	7,642
National emergency grant	2,644
Other special revenue	2,188
Special improvements capital projects	158,470
Motor vehicle and gas tax capital projects	450,973
ADAMHS capital projects	86,207
Distribution Dr. TIF capital projects	858,108

The deficit fund balances in the children services fund, national emergency grant fund and other special revenue fund are due to accrued liabilities. The deficit fund balances in the victim's assistance fund, juvenile diversion fund and ADAMHS capital projects fund are due to accrued liabilities and reporting of short-term interfund loans as a fund liability rather than as an other financing source. The fund deficit in the special improvements capital projects fund, motor vehicle and gas tax capital projects fund and Distribution Dr. TIF fund are due to the reporting of bond anticipation notes as fund liabilities and accrued liabilities. The deficits will be alleviated when the interfund loans and debt are repaid.

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

The statement of revenue, expenditures and changes in fund balance - budget and actual (non-GAAP budgetary basis) presented for the general fund, motor vehicle and gas tax fund, alcohol, drug and mental health fund, job and family services fund and board of developmental disabilities fund are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are that:

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

(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>	<u>Motor Vehicle and Gas Tax Fund</u>	<u>Alcohol, Drug and Mental Health Fund</u>	<u>Job and Family Services Fund</u>	<u>Board of Developmental Disabilities Fund</u>
Budget basis	\$ (7,822)	\$ (459,126)	\$ (747,499)	\$ (204,553)	\$ (889,078)
Net adjustment for revenue accruals	309,055	103,264	11,959	(262,415)	25,610
Net adjustment for expenditure accruals	307,085	(239,932)	59,628	9,808	(63,427)
Net adjustment for other sources/uses	(43,103)	-	107,500	-	-
Funds budgeted elsewhere	(19,370)	-	-	-	-
Adjustment for encumbrances	468,519	244,346	362,409	149,555	1,698,113
GAAP basis	<u>\$ 1,014,364</u>	<u>\$ (351,448)</u>	<u>\$ (206,003)</u>	<u>\$ (307,605)</u>	<u>\$ 771,218</u>

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

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;

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

4. Bonds and other obligations of the State of Ohio;
5. Time certificates of deposit including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in items 1 and 2, above, and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool State Treasury Asset Reserve of Ohio (STAR Ohio);
8. Certain banker's acceptance and commercial paper notes for a period not to exceed one hundred eighty days from the purchase date in an amount not to exceed twenty-five percent of the interim monies available for investment at any one time; and,
9. Under limited circumstances, corporate debt interests rated in either of the two highest classifications by at least two nationally recognized rating agencies.

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

A. Cash and Cash Equivalents in Segregated Accounts

At year end, the County had \$4,882,948 in cash and cash equivalents deposited separate from the County's internal investment pool, which includes \$3,054,196 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 \$170,926 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, 2014, the carrying amount of all County deposits, including cash in segregated accounts, was \$42,537,439. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2014, \$13,617,459 of the County's bank balance of \$42,482,838 was exposed to custodial risk as discussed below, while \$28,865,379 was covered by the Federal Deposit Insurance Corporation (FDIC).

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

D. Investments

As of December 31, 2014, the County had the following investments and maturities:

<u>Investment type</u>	<u>Fair Value</u>	<u>Investment Maturities</u>			
		<u>6 months or less</u>	<u>7 to 12 months</u>	<u>1 year to 5 years</u>	<u>Greater than 5 years</u>
FFCB	\$ 3,198,867	\$ -	\$ 104,544	\$ 3,094,323	\$ -
FHLB	4,478,595	-	-	4,478,595	-
FHLMC	6,984,660	-	-	6,984,660	-
FNMA	504,220	-	-	504,220	-
Municipal securities - Dayton CSD	1,008,320	504,160	504,160	-	-
Negotiable CDs	3,462,029	-	-	3,462,029	-
US Treasury Bonds	440,494	-	-	136,543	303,951
Governmental money market	5,386,592	5,386,592	-	-	-
STAR Ohio	418	418	-	-	-
Total	\$ 25,464,195	\$ 5,891,170	\$ 608,704	\$ 18,660,370	\$ 303,951

The weighted average maturity of investments is 1.83 years.

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

<u>Investment type</u>	<u>Landfill</u>
FFCB	\$ 2,202,867
FHLB	496,835
FHLMC	994,625
Municipal securities - Dayton CSD	504,160
Negotiable CDs	494,263
US Treasury Bonds	440,494
Governmental money market	3,054,196
Total	\$ 8,187,440

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

Credit Risk: The County's investments in federal agency securities and U.S. Treasury Bonds were rated AA+ and Aaa by Standard & Poor's and Moody's Investor Services, respectively. The municipal securities, Dayton City School District, Ohio, were rated MIG 1 and A1, respectively, by Moody's Investor Services. 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

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, 2014:

<u>Investment type</u>	<u>Fair Value</u>	<u>% of Total</u>
FFCB	\$ 3,198,867	12.56
FHLB	4,478,595	17.59
FHLMC	6,984,660	27.42
FNMA	504,220	1.98
Municipal securities - Dayton CSD	1,008,320	3.96
Negotiable CDs	3,462,029	13.60
US Treasury Bonds	440,494	1.73
Governmental money market	5,386,592	21.15
STAR Ohio	418	0.01
Total	<u>\$ 25,464,195</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, 2014.

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 42,537,439
Investments	25,464,195
Cash with escrow agent	170,926
Total	<u>\$ 68,172,560</u>

<u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 51,547,609
Business-type activities	10,648,580
Investment trust	926,839
Agency funds	5,049,532
Total	<u>\$ 68,172,560</u>

NOTE 6 - INVESTMENT POOL

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 6 - INVESTMENT POOL - (Continued)

Condensed financial information for the investment pool follows:

**Statement of Net Position
December 31, 2014**

<u>Assets</u>	
Equity in pooled cash and investments	\$ 57,985,442
Accrued interest receivable	<u>16,633</u>
Total	<u>\$ 58,002,075</u>
<u>Liabilities</u>	
Accounts payable	\$ 10,031
Due to other governments	8,817
Due to external parties	<u>15,165</u>
Total	<u>34,013</u>
<u>Net position held in trust for pool participants</u>	
Internal portion	57,075,236
External portion	<u>892,826</u>
Total net position	<u>\$ 57,968,062</u>

**Statement of Changes in Net Position
For The Year Ended December 31, 2014**

<u>Additions</u>	
Interest	\$ <u>144,136</u>
<u>Deductions</u>	
Operating expenses	<u>-</u>
Net increase in assets resulting from operations	144,136
Distribution to participants	(179,085)
Capital transactions	<u>(395,062)</u>
Change in net position	(430,011)
Net position, beginning of year	<u>58,398,073</u>
Net position, end of year	<u>\$ 57,968,062</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 7 - RECEIVABLES

Receivables at December 31, 2014, consisted of accounts (billings for user charged services, including unbilled utility services); sales taxes; accrued interest; amounts due from other governments including grants, entitlements, and shared revenues; amounts due from external parties; interfund, payment in lieu of taxes; property taxes, loans (community development block grant moneys loaned to local businesses), and special assessments. All receivables are considered collectible in full and within one year, except for payment in lieu of taxes, property taxes, loans, and special assessments. Payment in lieu of taxes and property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal CDBG program. The loans have an annual interest rate of 2 to 5.25 percent and are to be repaid over periods ranging from six to fifteen years. Loans outstanding at December 31, 2014, were \$682,789. Loans receivable, in the amount of \$614,549, 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 \$2,651,282, will not be received within one year. Delinquent special assessments were \$264,300.

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
General Fund	Local Government	\$ 548,905
	Casino revenue	441,188
	Prisoner Housing	58,161
	Phone Services	4,007
	Paper Services	6,525
	Homestead and Rollback	145,840
	Defense of Indigents	76,801
	Other	30,137
Total General Fund		<u>1,311,564</u>

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 7 - RECEIVABLES - (Continued)

Fund	Description	Amount
Other Major Funds		
Motor Vehicle and Gas Tax	Charges/Fines and Forfeitures	\$ 11,276
Motor Vehicle and Gas Tax	Permissive Motor Vehicle License Tax	15,212
Motor Vehicle and Gas Tax	Gas Tax	1,142,595
Motor Vehicle and Gas Tax	Motor Vehicle License Registration Fees	978,614
Alcohol, Drug and Mental Health	Homestead and Rollback	111,275
Alcohol, Drug and Mental Health	Grants	94,936
Job and Family Services	Grants	791,228
Job and Family Services	Other	7,456
Board of Development Disabilities	Homestead and Rollback	360,042
Board of Development Disabilities	Grants	<u>463,064</u>
Total Other Major Funds		<u>3,975,698</u>
Non-Major Funds		
Children Services	Grants	47,426
Child Support Enforcement Agency	Other	18,958
Children Services	Other	5,775
Dog and Kennel	Other	229
Community Development Block Grant	Grants	12,050
Felony delinquent juvenile care and custody	Grants	33,514
Agency on Aging Levy	Homestead and Rollback	53,544
Other public safety funds:		
COP CAR grant	Grants	11,813
Juvenile Diversion	Grants	6,944
Emergency Management Agency	Grants	12,944
E-911	Grants	15,757
Other special revenue funds:		
Victims Assistance	Grants	8,594
Substance abuse	Grants	15,291
Indigent guardianship	Other	820
Court computerization	Other	<u>793</u>
Total Non-Major Funds		<u>244,452</u>
Total Governmental Activities		<u>\$ 5,531,714</u>
Agency Funds		
Subdivision	Motor Vehicle License - Corporation	\$ 214,413
Subdivision	Motor Vehicle License - Township	119,849
Library/Local Government Support	Library Local Government	1,125,731
Local Government	Local Government	1,033,486
Undivided Tax	Township Gas Tax	728,425
Municipal Permissive Motor Vehicle Tax	Permissive Motor Vehicle License Tax	<u>21,180</u>
Total Agency Funds		<u>\$ 3,243,084</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 8 - PERMISSIVE SALES AND USE TAX

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

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2014. 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. 2014 public utility property taxes became a lien December 31, 2013, are levied after October 1, 2014, and are collected in 2015 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, 2014**

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, 2014 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 2014 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, 2014 was \$7.80 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2014 property tax receipts were based are as follows:

Real property

Residential/agricultural	\$ 1,336,711,500
Commercial/industrial/mineral	321,357,480

Public utility

Personal	<u>76,637,570</u>
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Total assessed value	<u>\$ 1,734,706,550</u>
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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2014 was as follows:

<u>Governmental activities:</u>	<u>Balance</u> <u>12/31/13</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/14</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 35,011,681	\$ 621,772	\$ -	\$ 35,633,453
Construction in progress	<u>3,174,146</u>	<u>2,248,037</u>	<u>-</u>	<u>5,422,183</u>
Total capital assets, not being depreciated	<u>38,185,827</u>	<u>2,869,809</u>	<u>-</u>	<u>41,055,636</u>
<i>Capital assets, being depreciated:</i>				
Buildings	32,048,904	148,562	-	32,197,466
Improvements other than buildings	418,585	49,345	-	467,930
Equipment	6,479,700	158,322	(94,520)	6,543,502
Vehicles	5,101,705	900,104	(93,079)	5,908,730
Infrastructure	<u>67,554,735</u>	<u>2,398,988</u>	<u>(260,693)</u>	<u>69,693,030</u>
Total capital assets, being depreciated	<u>111,603,629</u>	<u>3,655,321</u>	<u>(448,292)</u>	<u>114,810,658</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(11,271,653)	(606,059)	-	(11,877,712)
Improvements other than buildings	(210,484)	(22,272)	-	(232,756)
Equipment	(4,575,383)	(362,705)	90,447	(4,847,641)
Vehicles	(3,718,656)	(378,403)	93,079	(4,003,980)
Infrastructure	<u>(25,047,397)</u>	<u>(2,112,371)</u>	<u>202,790</u>	<u>(26,956,978)</u>
Total accumulated depreciation	<u>(44,823,573)</u>	<u>(3,481,810)</u>	<u>386,316</u>	<u>(47,919,067)</u>
Total capital assets, being depreciated net	<u>66,780,056</u>	<u>173,511</u>	<u>(61,976)</u>	<u>66,891,591</u>
Governmental activities capital assets, net	<u>\$ 104,965,883</u>	<u>\$ 3,043,320</u>	<u>\$ (61,976)</u>	<u>\$ 107,947,227</u>

Depreciation expense was charged to governmental functions as follows:

<u>Governmental activities:</u>	
Legislative and executive	\$ 254,163
Judicial	50,875
Public safety	412,214
Health	363,278
Public works	2,332,836
Human services	<u>68,444</u>
Total depreciation expense	<u>\$ 3,481,810</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 11 - CAPITAL ASSETS - (Continued)

<u>Business-type activities</u>	Balance <u>12/31/13</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>12/31/14</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 1,699,699	\$ -	\$ -	\$ 1,699,699
Total capital assets, not being depreciated	<u>1,699,699</u>	<u>-</u>	<u>-</u>	<u>1,699,699</u>
<i>Capital assets, being depreciated:</i>				
Buildings	6,206,101	-	-	6,206,101
Improvements other than buildings	1,742,745	10,900	-	1,753,645
Equipment	3,485,960	203,390	(72,549)	3,616,801
Vehicles	1,220,184	197,640	(58,319)	1,359,505
Total capital assets, being depreciated	<u>12,654,990</u>	<u>411,930</u>	<u>(130,868)</u>	<u>12,936,052</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(720,175)	(88,576)	-	(808,751)
Improvements other than buildings	(538,905)	(59,749)	-	(598,654)
Equipment	(1,664,361)	(226,457)	66,644	(1,824,174)
Vehicles	(634,209)	(89,755)	27,968	(695,996)
Total accumulated depreciation	<u>(3,557,650)</u>	<u>(464,537)</u>	<u>94,612</u>	<u>(3,927,575)</u>
Total capital assets, being depreciated net	<u>9,097,340</u>	<u>(52,607)</u>	<u>(36,256)</u>	<u>9,008,477</u>
Business-type activities capital assets, net	<u>\$ 10,797,039</u>	<u>\$ (52,607)</u>	<u>\$ (36,256)</u>	<u>\$ 10,708,176</u>

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

Business-type activities:

Sanitary landfill	\$ 396,646
Agricultural service center	16,900
BMV one-stop	<u>50,991</u>
Total depreciation expense	<u>\$ 464,537</u>

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

- A. Interfund loans receivable/payable consisted of the following at December 31, 2014, as reported on the fund statement:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	\$ 72,796
Alcohol, drug and mental health fund	Nonmajor governmental funds	<u>107,500</u>
Total		<u>\$ 180,296</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES - (Continued)

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

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

- B.** Due to/from other funds at December 31, 2014, consisted of the following as reported on the fund statements:

	General	Motor Vehicle and Gas Tax	Alcohol, Drug and Mental Health	Job and Family Services	Board of Developmental Disabilities
General	\$ -	\$ 644	\$ 2,527	\$ 11,345	\$ 206
Motor Vehicle and Gas Tax	23,158	-	-	-	-
Job and Family Services	-	-	-	6,386	-
Other Governmental	-	-	-	466	-
Internal Service	27,429	36,202	-	1,342	26,222
Total due to other funds	\$ 50,587	\$ 36,846	\$ 2,527	\$ 19,539	\$ 26,428

	Flood Mitigation	Other Governmental	Sanitary Landfill	Total Due from Other Funds
General	\$ -	\$ 1,678	\$ 1,060	\$ 17,460
Motor Vehicle and Gas Tax	901	1,281	5,301	30,641
Job and Family Services	-	147,324	-	153,710
Other Governmental	-	729	-	1,195
Internal Service	-	3,038	4,454	98,687
Total due to other funds	\$ 901	\$ 154,050	\$ 10,815	\$ 301,693

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES - (Continued)

- C. Due to/from external parties at December 31, 2014, consisted of the following as reported on the fund statements:

	Investment Trust	Agency	Sanitary Landfill	Total Due from External Parties
General	\$ 15,165	\$ 17,100		\$ 32,265
Motor Vehicle and Gas Tax		146		146
Agency			14,220	14,220
Total due to external parties	\$ 15,165	\$ 17,246	\$ 14,220	\$ 46,631

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 13 - RISK MANAGEMENT

A. Property and Liability

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

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

Liability

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

The County pays all elected officials' bonds by statute.

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 13 - RISK MANAGEMENT - (Continued)

B. Health Care

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

C. Workers' Compensation

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

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

The claims liability of \$98,687 reported on the basic financial statements at December 31, 2014, is based on an estimate provided by the third party administrator and the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", as amended by GASB Statement No. 30, "Risk Financing Omnibus", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be accrued at the estimated ultimate cost of settling the claim. Changes in the internal service fund's claims liability amounts in the past two years follows:

<u>Year</u>	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2014	\$ 76,355	\$ 104,374	\$ (82,042)	\$ 98,687
2013	70,755	76,355	(70,755)	76,355

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 14 - CONTRACTUAL OBLIGATIONS

As of December 31, 2014, the County had the following contractual purchase commitments:

Company	Project	Contract Amount	Payments as of 12/31/14	Contract Balance at 12/31/14
Blanchard Valley Residential	ICF-IID service contract	\$ 1,757,741	\$ 1,300,725	\$ 457,016
RG Zachrich	Federal highway bridge	638,563	632,103	6,460
Century Health	Mental health services	923,587	712,762	210,825
ARC	Reval services and maintenance	773,500	242,139	531,361
Helm & Sons	Distribution Drive	334,140	278,160	55,980
Blanchard Valley Industries	Operation and employment services	450,000	351,638	98,362
Health Professionals LTD	Inmate medical services	234,589	215,831	18,758
Intrado	Upgrades to E-911 system	606,597	253,404	353,193
INVO Healthcare	Healthcare services	191,240	77,949	113,291
Aramark	Food service contract	192,035	149,965	42,070
Wood County Juvenile Center	Detention of juveniles	150,000	138,155	11,845
Poggemeyer	Bridge on Osborn Ave.	109,450	48,849	60,601
Vanlue LSD	Bus Contract	100,000	-	100,000
Julian & Grube Inc.	Audit Services	65,000	61,000	4,000
Mannik & Smith Group	Groundwater monitoring and consulting	121,000	49,743	71,257
Hancock County ESC	TANF/PRC Help Me Grow Services	60,000	25,242	34,758
Blaugrund, Herbert & Martin	DD labor relations consultant	55,000	54,632	368
ACS Enterprise	Archival & indexing for recorders office	55,000	30,690	24,310
St. Timothy Chair Co.	Clerk of Courts office furniture	55,000	54,311	689
PT Services	Occupational therapy services	50,000	23,394	26,606
Total		<u>\$ 6,922,442</u>	<u>\$ 4,700,692</u>	<u>\$ 2,221,750</u>

NOTE 15 - PENSION PLANS

A. Ohio Public Employees Retirement System

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

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 15 - PENSION PLANS - (Continued)

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

Funding Policy - The Ohio Revised Code provides statutory authority for member and employer contributions. For 2014 member and employer contribution rates were consistent across all three plans. While members in the State and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Plan. The 2014 member contribution rates were 10.00% for members in State and local classifications. Public safety and law enforcement members contributed 12.00% and 13.00%, respectively. The County's contribution rate for 2014 was 14.00%, except for those plan members in law enforcement or public safety, for whom the County's contribution was 18.10% of covered payroll.

The County's contribution rate for pension benefits for members in the Traditional Plan and Combined Plan for 2014 was 12.00%. For those plan members in law enforcement and public safety pension contributions were 16.10%. The County's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2014, 2013, and 2012 were \$2,360,258, \$2,549,699, and \$1,949,542, respectively; 92.85% has been contributed for 2014 and 100% has been contributed for 2013 and 2012. The remaining 2014 pension liability has been reported as due to other governments on the basic financial statements. Contributions to the Member-Directed Plan for 2014 were \$60,607 made by the County and \$43,290 made by the plan members.

B. State Teachers Retirement System of Ohio

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

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service, or an allowance based on a member's lifetime contributions and earned interest matched by STRS Ohio funds divided by an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.50% of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The DB portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service credit; the DC portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50. Benefits are established by Chapter 3307 of the Ohio Revised Code.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 15 - PENSION PLANS - (Continued)

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

Funding Policy - For January 1, 2014 through June 30, 2014, plan members were required to contribute 11.00% of their annual covered salaries. For July 1, 2014 through December 31, 2014, plan members were required to contribute 12.00% of their annual covered salaries. The County was required to contribute 14.00%; 13.00% was the portion used to fund pension obligations for January 1, 2014 through June 30, 2014 and 14.00% was the portion used to fund pension obligations for July 1, 2014 through December 31, 2014. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 14.00% for members and 14.00% for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2014, 2013 and 2012 were \$40,238, \$45,802 and \$66,899, respectively; 92.86% has been contributed for 2014 and 100% for 2013 and 2012. The remaining 2014 pension liability has been reported as due to other governments on the basic financial statements.

NOTE 16 - POSTRETIREMENT BENEFIT PLANS

A. Ohio Public Employees Retirement

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 15 - POSTEMPLOYMENT BENEFIT PLANS - (Continued)

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2014 local government employers contributed 14.00% of covered payroll (18.10% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan and Combined Plan for 2014 was 2.00%.

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, 2014, 2013, and 2012 were \$436,086, \$190,245, and \$757,447, respectively; 92.85% has been contributed for 2014 and 100% has been contributed for 2013 and 2012. The remaining 2014 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 of Ohio

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

Funding Policy - Ohio law authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS Ohio. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. From January 1, 2014 through June 30, 2014, STRS Ohio allocated employer contributions equal to 1.00% of covered payroll to the Health Care Stabilization Fund. From July 1, 2014 through December 31, 2014, STRS Ohio did not allocate any percentage of employer contributions to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2014, 2013 and 2012 were \$3,095, \$3,523 and \$5,146, respectively; 92.86% has been contributed for 2014 and 100% for 2013 and 2012. The remaining 2014 post-employment health care benefits liability has been reported as due to other governments on the basic financial statements.

NOTE 17 - COMPENSATED ABSENCES

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Accumulated, unused sick leave is paid, up to a maximum of 120 days, depending on length of service to employees hired before March 10, 1994, who retire, leave, or 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, 2014

NOTE 18 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2014, follows:

	Balance 12/31/2013	Issued	Retired	Balance 12/31/2014
Governmental activities:				
<u>Bond anticipation notes</u>				
Series 2013-2 Notes - 2.00%	\$ 2,481,000	\$ -	\$ (2,481,000)	\$ -
Series 2014 Notes - 0.464%	-	2,925,415	-	2,925,415
Total notes payable - governmental activities	\$ 2,481,000	\$ 2,925,415	\$ (2,481,000)	\$ 2,925,415
Agency:				
<u>Bond anticipation notes</u>				
Series 2013-2 Notes - 2.00%	\$ 400,000	\$ -	\$ (400,000)	\$ -
Total notes payable - agency	\$ 400,000	\$ -	\$ (400,000)	\$ -

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

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

On November 5, 2014, the County issued \$2,925,415 in Series 2014 bond anticipation notes for the following purposes: (i) \$157,105 to construct the County's portion of the Beach Joint County District Project, (ii) \$44,200 to construct a drainage improvement project known as the Liberty-Dold Single County Ditch, (iii) \$24,140 to construct a drainage improvement project known as the Eva Ellis Ditch, (iv) \$552,235 to partially refund the Series 2013-2 Notes related to the County's Engineer Maintenance Garage, (v) \$116,835 for the cost of improving water management and development in the County and promoting the economical, industrial, environmental and social development of the area by improving the Blanchard River and its watershed as part of the Blanchard River Stream Enhancement Project, (vi) \$577,505 for the cost of constructing sanitary sewers along and in the immediate area of Distribution Drive, (vii) \$405,430 for the cost of public infrastructure improvements consisting of reconstructing, improving, grading, draining, paving and curbing Distribution Drive, (viii) \$920,250 for the cost public infrastructure improvements at Distribution Drive and County Road 212 and (ix) \$127,715 for the cost of constructing water lines along and in the immediate area of Distribution Drive. The notes bear and interest rate of 0.464% and mature on November 5, 2015.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 19 - LONG-TERM DEBT

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

<u>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
I-75/Tall Timbers Connector Refunding	2005	3.50 - 5.00	4,415,000
ADAMHS Building	2005	3.50 - 5.00	200,000
US 224/CR 300 Construction	2007	4.10 - 4.50	2,995,000
Jail Security System	2009	2.00 - 4.00	755,000
Sheriff Department Radios	2009	2.00 - 4.00	435,000
Engineers Garage	2013	0.35 - 3.375	2,595,000
<u>Business-Type Activities</u>			
Agricultural Service Center Refunding	2005	3.50 - 5.00	1,180,000
County Landfill Improvements	2009	2.00 - 3.625	2,045,000
County Landfill Equipment	2009	2.00 - 4.00	515,000
Landfill - Leachate	2013	0.35 - 3.372	305,000
Landfill - Land Acquisition	2013	0.35 - 3.375	565,000
Landfill - Equipment	2013	0.35 - 3.375	415,000
BMV One-Stop Refunding	2013	0.35 - 2.50	1,715,000
<u>Special Assessment Bonds</u>			
Griffith Heights	2004	4.00 - 5.00	136,812
CR 220 Sanitary Sewer/Van Buren	2004	4.00 - 5.00	618,188
US 224 W/Trenton Ave Sewer	2004	4.00 - 5.00	277,551
McKinley Street Waterline	2004	4.00 - 5.00	62,449
US 224 Water Refunding	2005	3.50 - 5.00	179,761
CR 88/SR 12 Sewer Refunding	2005	3.50 - 5.00	407,628
SR 12 West Water Refunding	2005	3.50 - 5.00	82,611
CR 95/CR 18 Sewer	2007	3.40 - 4.10	810,000
Special Assessment Refunding 2013	2013	0.35 - 3.375	695,000
<u>Ohio Water Development Loans</u>			
SR 12 West (Fostoria)	1998	5.73	475,239
HSTS Repair/Replacement	2013	N/A	23,478
<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, 2014

NOTE 19 - LONG-TERM DEBT - (Continued)

Changes in the County's long-term obligations during 2014 were as follows.

Governmental Activities:	Balance 12/31/2013	Additions	Reductions	Balance 12/31/2014	Amount Due Within One Year
<u>General Obligation Bonds</u>					
I-75/Tall Timbers connector refunding					
Serial and term bonds	\$ 2,775,000	\$ -	\$ (415,000)	\$ 2,360,000	\$ 435,000
Premium	49,383	-	(8,230)	41,153	-
Job and family services refunding					
Serial and term bonds	225,000	-	(55,000)	170,000	60,000
Premium	426	-	(106)	320	-
ADMHS building					
Serial and term bonds	125,000	-	(10,000)	115,000	10,000
US 224/CR 300 construction					
Serial and term bonds	2,355,000	-	(125,000)	2,230,000	130,000
Premium	59,730	-	(4,267)	55,463	-
Jail Security System					
Serial and term bonds	550,000	-	(55,000)	495,000	55,000
Discount	(1,084)	-	123	(961)	-
Sheriff Department Radio					
Serial and term bonds	335,000	-	(25,000)	310,000	25,000
Discount	(1,117)	-	113	(1,004)	-
Engineers Garage					
Serial and term bonds	2,495,000	-	(80,000)	2,415,000	80,000
Premium	1,024	-	(43)	981	-
Total general obligation bonds	<u>8,968,362</u>	<u>-</u>	<u>(777,410)</u>	<u>8,190,952</u>	<u>795,000</u>
<u>Special Assessment Bonds</u>					
US 224 water refunding					
serial and term bonds	56,342	-	(18,781)	37,561	18,781
Premium	353	-	(117)	236	-
CR 88/SR 12 sewer refunding					
Serial bonds	127,764	-	(42,588)	85,176	42,588
Premium	797	-	(266)	531	-
SR 12 West water refunding					
Serial bonds	25,893	-	(8,631)	17,262	8,631
Premium	161	-	(54)	107	-

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 19 - LONG-TERM DEBT - (Continued)

Governmental activities (continued)

	Balance 12/31/13	Additions	Reductions	Balance 12/31/14	Amount Due Within One Year
Griffith Heights water/sewer project	\$ 6,342	\$ -	\$ (6,342)	\$ -	\$ -
CR 220 sanitary sewer/Van Buren	28,658	-	(28,658)	-	-
US 224 W/Trenton Avenue sewer	16,327	-	(16,327)	-	-
McKinley Street waterline	3,673	-	(3,673)	-	-
CR 95/CR 18 sewer	610,000	-	(40,000)	570,000	40,000
Premium	14,941	-	(1,245)	13,696	-
Special assessment refunding 2013					
Serial bonds	680,000	-	(10,000)	670,000	65,000
Premium	15,064	-	(1,369)	13,695	-
Total special assessment bonds	<u>1,586,315</u>	<u>-</u>	<u>(178,051)</u>	<u>1,408,264</u>	<u>175,000</u>
<u>OWDA Loans</u>					
SR 12 west water/sewer project	171,992	-	(30,675)	141,317	32,432
HSTS repair/replacement	-	16,480	(16,480)	-	-
Total OWDA loans	<u>171,992</u>	<u>16,480</u>	<u>(47,155)</u>	<u>141,317</u>	<u>32,432</u>
<u>Other Long-Term Obligations</u>					
Guaranteed energy savings performance contract	1,125,440	-	(208,510)	916,930	216,488
ADAMH Taxable Affordable Housing Revenue Note	84,105	-	(4,872)	79,233	5,295
Compensated absences	2,462,349	1,131,180	(1,268,951)	2,324,578	1,143,333
Total other long-term obligations	<u>3,671,894</u>	<u>1,131,180</u>	<u>(1,482,333)</u>	<u>3,320,741</u>	<u>1,365,116</u>
Total governmental activities long-term obligations	<u>\$ 14,398,563</u>	<u>\$ 1,147,660</u>	<u>\$ (2,484,949)</u>	<u>\$ 13,061,274</u>	<u>\$ 2,367,548</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 19 - LONG-TERM DEBT - (Continued)

Business-type activities:	Balance 12/31/13	Additions	Reductions	Balance 12/31/14	Amount Due Within One Year
<u>General Obligation Bonds</u>					
Landfill improvements					
Serial bonds	\$ 1,295,000	\$ -	\$ (200,000)	\$ 1,095,000	\$ 205,000
Premium	1,312	-	(225)	1,087	-
Landfill equipment					
Serial bonds	325,000	-	(50,000)	275,000	50,000
Premium	335	-	(57)	278	-
Landfill - Leachate 2013					
Serial bonds	290,000	-	(10,000)	280,000	10,000
Premium	2,153	-	(113)	2,040	-
Landfill - land acquisition					
Serial bonds	545,000	-	(15,000)	530,000	20,000
Premium	480	-	(20)	460	-
Landfill - equipment					
Serial bonds	330,000	-	(80,000)	250,000	80,000
Premium	10,477	-	(2,619)	7,858	-
Agricultural service center refunding					
Serial and term bonds	785,000	-	(115,000)	670,000	120,000
Premium	13,814	-	(2,303)	11,511	-
BMV one-stop refunding					
Serial bonds	1,680,000	-	(115,000)	1,565,000	115,000
Premium	26,644	-	(2,050)	24,594	-
Total general obligation bonds	<u>5,305,215</u>	<u>-</u>	<u>(592,387)</u>	<u>4,712,828</u>	<u>600,000</u>
<u>OPWC Loans</u>					
Landfill sanitary sewer	305,789	-	(16,988)	288,801	16,988
Total OPWC loans	<u>305,789</u>	<u>-</u>	<u>(16,988)</u>	<u>288,801</u>	<u>16,988</u>
<u>Other Long-Term Obligations</u>					
Compensated absences	152,987	39,601	(39,673)	152,915	39,654
Landfill closure/postclosure costs	5,043,605	356,618	-	5,400,223	-
Total other long-term obligations	<u>5,196,592</u>	<u>396,219</u>	<u>(39,673)</u>	<u>5,553,138</u>	<u>39,654</u>
Total business-type activities	<u>\$ 10,807,596</u>	<u>\$ 396,219</u>	<u>\$ (649,048)</u>	<u>\$ 10,554,767</u>	<u>\$ 656,642</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 19 - LONG-TERM DEBT - (Continued)

General Obligation Bonds

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

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

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

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

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

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

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

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, 2014 was \$1,515,000.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 19 - LONG-TERM DEBT - (Continued)

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

On November 10, 2005, the County issued \$8,085,000 in various purpose improvement and refunding bonds with interest rates ranging from 3.5 percent to 5 percent. The various purpose improvement bonds were issued to retire notes originally issued for Alcohol, Drug Addiction, and Mental Health Services to purchase a new office building and to construct East Melrose Road. The refunding portion of the issue refunded the I-75/Tall Timbers Connector, Courthouse Restoration, Justice Center, and Agricultural Service Center general obligation bonds and the US 224 Water, CR 88/SR 12 Sewer, and SR 12 West water special assessment bonds. There are no further obligations on the Justice Center portion which was originally issued at \$790,000. At December 31, 2014, \$3,150,000 of the refunded bonds being held by the escrow agent is still outstanding.

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

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

The I-75/Tall Timbers Connector refunding bonds will be paid from payments in lieu of taxes. The Agriculture Service Center refunding bonds will be paid from tenants who rent the facilities.

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 19 - LONG-TERM DEBT - (Continued)

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

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

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

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

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

Year	Amount
2026	\$ 210,000

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

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.

Special Assessment Bonds and OWDA Loans

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

On March 14, 2013, the County issued \$695,000 in Series 2013 special assessment refunding bonds. The bonds were issued to refund \$630,000 of the Griffith heights water/sewer project, CR 220 sanitary sewer/Van Buren, US 224 W/Trenton Avenue sewer and McKinley Street waterline special assessment bonds issued in 2004. This refunded debt is considered defeased (in-substance) and accordingly, has been removed from the statement of net position. The balance of the refunded bonds at December 31, 2014 was \$630,000.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 19 - LONG-TERM DEBT - (Continued)

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

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

The special assessment bonds and OWDA loans will be paid from special assessment collections. In the event special assessments are not sufficient to cover the principal and interest payments, the general fund will be responsible for making principal and interest payments. The total principal remaining to be paid on the special assessment bonds and OWDA loans are \$1,379,999 and \$141,317, respectively. Principal and interest for the current year and total assessments received were \$266,284 and \$295,705, 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.

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 19 - LONG-TERM DEBT - (Continued)

Debt Margin

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

The effect of the debt limitations described above is an overall debt margin of \$41,062,664 at December 31, 2014.

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
2015	\$ 795,000	\$ 303,535	\$ 1,098,535	2015	\$ 175,000	\$ 43,716	\$ 218,716
2016	810,000	278,400	1,088,400	2016	189,999	37,918	227,917
2017	860,000	252,748	1,112,748	2017	115,000	31,704	146,704
2018	825,000	215,100	1,040,100	2018	120,000	28,391	148,391
2019	860,000	178,500	1,038,500	2019	125,000	24,866	149,866
2020 - 2024	1,785,000	565,864	2,350,864	2020 - 2024	590,000	67,777	657,777
2025 - 2029	1,150,000	266,987	1,416,987	2025	65,000	2,665	67,665
2030 - 2034	605,000	127,936	732,936	Total	<u>\$ 1,379,999</u>	<u>\$ 237,037</u>	<u>\$ 1,617,036</u>
2035 - 2037	405,000	27,674	432,674				
Total	<u>\$ 8,095,000</u>	<u>\$ 2,216,744</u>	<u>\$ 10,311,744</u>				

Year Ending December 31,	OWDA Loans			Year Ending December 31,	GES Performance Contract		
	Principal	Interest	Total		Principal	Interest	Total
2015	\$ 32,432	\$ 8,098	\$ 40,530	2015	\$ 216,488	\$ 32,719	\$ 249,207
2016	34,290	6,240	40,530	2016	224,772	24,437	249,209
2017	36,256	4,274	40,530	2017	233,371	15,837	249,208
2018	38,339	2,190	40,529	2018	242,299	6,909	249,208
Total	<u>\$ 141,317</u>	<u>\$ 20,802</u>	<u>\$ 162,119</u>	Total	<u>\$ 916,930</u>	<u>\$ 79,902</u>	<u>\$ 996,832</u>

Year Ending December 31,	ADAMH Note		
	Principal	Interest	Total
2015	\$ 5,295	\$ 6,624	\$ 11,919
2016	5,755	6,164	11,919
2017	6,254	5,665	11,919
2018	6,797	5,122	11,919
2019	7,387	4,532	11,919
2020 - 2024	47,745	11,850	59,595
Total	<u>\$ 79,233</u>	<u>\$ 39,957</u>	<u>\$ 119,190</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 19 - LONG-TERM DEBT - (Continued)

Year Ending December 31,	Business-Type Activities - General Obligation Bonds		
	Principal	Interest	Total
2015	\$ 600,000	\$ 135,493	\$ 735,493
2016	635,000	118,668	753,668
2017	650,000	100,389	750,389
2018	575,000	80,051	655,051
2019	605,000	60,149	665,149
2020 - 2024	845,000	160,269	1,005,269
2025 - 2029	475,000	72,625	547,625
2030 - 2034	190,000	31,811	221,811
2035 - 2037	90,000	6,075	96,075
Total	<u>\$ 4,665,000</u>	<u>\$ 765,530</u>	<u>\$ 5,430,530</u>

Year Ending December 31,	Business-Type Activities - OPWC Loans		
	Principal	Interest	Total
2015	\$ 16,988	\$ -	\$ 16,988
2016	16,988	-	16,988
2017	16,988	-	16,988
2018	16,988	-	16,988
2019	16,988	-	16,988
2020 - 2024	84,940	-	84,940
2025 - 2029	84,940	-	84,940
2030 - 2031	33,981	-	33,981
Total	<u>\$ 288,801</u>	<u>\$ -</u>	<u>\$ 288,801</u>

Conduit Debt

In 1998, the County issued \$8,115,000 in multi-family housing revenue bonds and \$3,500,000 in multi-family housing mortgage revenue bonds. The proceeds were used to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. During 2007, \$5,855,000 of the multi-family housing revenue bonds and \$2,524,000 of the multi-family housing mortgage revenue bonds were refunded. As of December 31, 2014, \$1,388,000 of these bonds was outstanding.

In 1999, the County issued \$1,500,000 in economic development revenue bonds. The proceeds were used to acquire, construct, and equip a manufacturing facility for Koehler Brothers, Inc. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. There was no further amount outstanding on these bonds.

In 2004, the County issued \$110,875,000 in hospital facilities revenue bonds. The proceeds were used to acquire, construct, equip, and improve hospital facilities at an acute health care facility for Blanchard Valley Regional Health Center. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2014, \$104,550,000 of these bonds was outstanding.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 19 - LONG-TERM DEBT - (Continued)

In 2007, the County issued \$5,855,000 in multi-family housing refunding revenue bonds and \$215,000 in multi-family housing revenue bonds to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2014, \$5,764,049 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, 2014, \$2,487,936 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, 2014, \$5,443,379 of the lease was outstanding.

NOTE 20 - CLOSURE AND POSTCLOSURE OF LANDFILL

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$5,400,223 reported as landfill closure and postclosure costs payable at December 31, 2014, represents the cumulative amount reported to date based on the use of 36.13% of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and postclosure care of \$9,546,130 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2014. 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, 2014, cash and cash equivalents and investments of \$8,187,440 are held for these purposes. These are reported as restricted assets on the statement of fund net position.

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 21 - INTERFUND TRANSFERS

During 2014, the following transfers were made:

<u>Transfers In</u>	Transfers Out						<u>Total</u>
	<u>General</u>	Motor Vehicle and Gas <u>Tax</u>	Alcohol, Drug and Mental <u>Health</u>	Job and Family <u>Services</u>	Flood <u>Mitigation</u>	Other <u>Governmental</u>	
Flood Mitigation	\$ 3,220,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,220,615
Other governmental	<u>782,994</u>	<u>147,000</u>	<u>169,431</u>	<u>108,535</u>	<u>116,835</u>	<u>439,082</u>	<u>1,763,877</u>
Total	<u>\$ 4,003,609</u>	<u>\$ 147,000</u>	<u>\$ 169,431</u>	<u>\$ 108,535</u>	<u>\$ 116,835</u>	<u>\$ 439,082</u>	<u>\$ 4,984,492</u>

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. The transfers out of the motor vehicle and gas tax fund and the alcohol, drug and mental health fund (\$169,591) were for debt service payments. The transfer out of the alcohol, drug and mental health fund (\$116,500) was to fund capital projects. The transfer out of the alcohol, drug and mental health fund (\$30,340) was to fund the substance abuse fund (a nonmajor governmental fund). The transfers out of the job and family services fund was to the child support enforcement agency (\$69,459) and children services fund (\$39,076). The transfers out of the flood mitigation fund and the other governmental funds to other governmental funds were 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. Transfers between governmental activities and business-type activities are reported as transfers on the statement of activities.

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HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 22 - FUND BALANCE

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

Fund balance	General	Motor Vehicle and Gas Tax	Alcohol, Drug and Mental Health	Job and Family Services	Board of Developmental Disabilities
Nonspendable:					
Materials and supplies inventory	\$ 91,198	\$ 200,141	\$ 2,199	\$ 65,204	\$ 1,075
Prepays	347,689	4,761	33,588	-	33,399
Permanent fund	-	-	-	-	-
Total nonspendable	<u>438,887</u>	<u>204,902</u>	<u>35,787</u>	<u>65,204</u>	<u>34,474</u>
Restricted:					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Legislative and executive	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Public works	-	777,950	-	-	-
Health	-	-	682,584	-	15,614,924
Human services	-	-	-	349,636	-
Economic development	-	-	-	-	-
Permanent fund	-	-	-	-	-
Total restricted	<u>-</u>	<u>777,950</u>	<u>682,584</u>	<u>349,636</u>	<u>15,614,924</u>
Committed:					
Capital projects	-	-	-	-	-
Sheriff police revolving	15,303	-	-	-	-
County home donations	4,816	-	-	-	-
Centennial	172	-	-	-	-
Severance	90,141	-	-	-	-
Total committed	<u>110,432</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Assigned:					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Legislative and executive	146,111	-	-	-	-
Judicial	104,839	-	-	-	-
Public safety	52,300	-	-	-	-
Human services	3,742	-	-	-	-
Subsequent year appropriations	2,374,135	-	-	-	-
Total assigned	<u>2,681,127</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unassigned (deficit)	<u>3,297,304</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>\$ 6,527,750</u>	<u>\$ 982,852</u>	<u>\$ 718,371</u>	<u>\$ 414,840</u>	<u>\$ 15,649,398</u>

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HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 22 - FUND BALANCE - (Continued)

Fund balance	Flood Mitigation	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:			
Materials and supplies inventory	\$ -	\$ -	\$ 359,817
Prepays	-	34,334	453,771
Permanent fund	-	247,000	247,000
Total nonspendable	-	281,334	1,060,588
Restricted:			
Capital projects	-	890,874	890,874
Debt service	-	3,336,325	3,336,325
Legislative and executive	-	2,491,371	2,491,371
Judicial	-	870,294	870,294
Public safety	-	1,499,031	1,499,031
Public works	-	41,076	819,026
Health	-	1,233,146	17,530,654
Human services	-	345,176	694,812
Economic development	-	872,992	872,992
Permanent fund	-	139,487	139,487
Total restricted	-	11,719,772	29,144,866
Committed:			
Capital projects	12,641,556	216,924	12,858,480
Police revolving	-	-	15,303
County home donations	-	-	4,816
Centennial	-	-	172
Severance	-	-	90,141
Total committed	12,641,556	216,924	12,968,912
Assigned:			
Capital projects	-	688,530	688,530
Debt service	-	441,372	441,372
Legislative and executive	-	-	146,111
Judicial	-	-	104,839
Public safety	-	-	52,300
Human services	-	-	3,742
Subsequent year appropriations	-	-	2,374,135
Total assigned	-	1,129,902	3,811,029
Unassigned (deficit)	-	(1,656,862)	1,640,442
Total fund balances	\$ 12,641,556	\$ 11,691,070	\$ 48,625,837

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 23 - OTHER COMMITMENTS

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

<u>Fund</u>	<u>Year-End Encumbrances</u>
General fund	\$ 311,862
Motor vehicle and gas tax fund	101,968
Alcohol, drug and mental health fund	71,296
Job and family services fund	84,412
Board of developmental disabilities fund	1,293,226
Flood Mitigation fund	230,666
Other governmental funds	<u>1,738,957</u>
 Total	 <u>\$ 3,832,387</u>

NOTE 24 - COMPONENT UNITS

A. Blanchard Valley Industries, Inc.

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

Basis of Presentation - BVI, Inc. is required to report information regarding its financial position and activities according to three classes of net position: unrestricted net position, temporarily restricted and permanently restricted. As of December 31, 2014, all net position was unrestricted, except for \$1,248 which is temporarily restricted by the donor for marketing purposes only.

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 24 - COMPONENT UNITS - (Continued)

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

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

Accounts Receivable - Accounts receivable are stated at net invoice amounts. An allowance for doubtful accounts is established based on specific assessment of all invoices that remain unpaid following normal payment periods. All amounts deemed to be uncollectible are charged against the allowance for doubtful accounts in the period that determination is made. There was no bad debt expense for the year ended December 31, 2014.

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

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

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

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

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

Functional Expenses - The cost of providing various programs and other activities has been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and support services benefited. Although the methods of allocation used are considered appropriate, other methods could be used that produce different amounts.

Advertising - The Organization's policy is to expense advertising costs when incurred.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 24 - COMPONENT UNITS - (Continued)

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

Accounting for Uncertainty in Income Taxes - The Organization is required to establish a threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The Organization has evaluated the impact of the provisions of this requirement on its financial position, results of operations, and cash flows. As a result of this evaluation, the Organization has not made and does not anticipate any adjustments that would result in a material change to its financial position. The Organization's tax returns for the years prior to 2011 are no longer subject to examination by federal income tax authorities.

Investments - The Organization's short-term investments are comprised of equity securities, all of which are classified as trading securities and are carried at their fair value based on the quoted market prices of the securities at December 31, 2014. Net unrealized gains on trading securities are included in the statements of activities. For purpose of determining realized gains and losses, the cost of securities sold is based on specific identification. The composition of trading securities, classified as current assets, is as follows at December 31, 2014:

	Cost	Fair Value
Mutual Funds - Equity	\$ 205,854	\$ 245,539
Mutual Funds - Fixed Income	160,289	157,373
Total	\$ 366,143	\$ 402,912
Net Realized Gain from Sale of Investments	\$ 28,916	
Interest and Dividend Income		19,974
Net Unrealized Loss		(35,923)
Net Investment Income		\$ 12,967

Fair Value Measurements

Fair Value Hierarchy

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 24 - COMPONENT UNITS - (Continued)

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

	Fair Value Measurement at Reporting Date Using	
Fair Value	Quoted Prices In Active Markets For Identical Asset (Level 1)	
Mutual Funds	\$ 402,912	\$ 402,912

In Kind Contribution - Contributions of donated services that create or enhance non-financial assets or that require specialized skills, provided by individuals possessing those skills are typically recorded at their estimated fair values in the period received. For the year ended December 31, 2014, the Hancock County Board of Developmental Disabilities provided services and the use of their building to BVI, Inc. at no charge. The value of the services for the year ended December 31, 2014 was \$1,220,968 and is recorded as an operating grant and contribution on the statement of activities. Donated services are recorded at the same amount under expenses.

Concentrations - BVI, Inc. is dependent on the economy of the Findlay, Ohio market and their continued support of the Organization's operations. During the year ended December 31, 2014, the Company had one customer who received 48% of the services provided by BVI, Inc. BVI, Inc. is dependent upon the support and assistance of the Hancock County Board of Developmental Disabilities to provide staffing and facilities for their mission.

Temporarily Restricted Net Position - During 2012, the Organization received a grant from a donor restricted by that donor for use in promoting and marketing the Organization's services and resources. Receipts from the donor under terms of this grant were \$3,500. In 2014, the Organization expended \$79.

During 2014, the Organization received a grant from a donor restricted by that donor to use for adult habilitation. Receipts from the donor under terms of this grant were \$500. No expenditures were made during 2014 by the Organization.

Temporarily restricted net position were restricted for the following purposes for the years ended December 31, 2014:

Promotion and marketing the organization	\$	5
Adult habilitation		500
Agency grants		145
Agency cash balances		598
Temporarily restricted net position	\$	1,248

Advertising - The Organization expenses advertising costs when incurred. These costs totaled \$3,360 for the year ended December 31, 2014.

Subsequent Events - The Organization has evaluated subsequent events through May 14, 2015, the date on which the financial statements were available to be issued. There were no events subsequent to December 31, 2014 through May 14, 2015 that had a material effect on the financial statements.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 24 - COMPONENT UNITS - (Continued)

B. 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, 2014 was \$36,343 and the bank balance was \$36,343. Of the bank balance, all was covered by federal depository insurance.

Capital asset activity as of December 31, 2014, was as follows:

	Balance <u>12/31/13</u>	<u>Additions</u>	<u>Reductions</u>	Balance <u>12/31/14</u>
Land	\$ 126,486	\$ 368	\$ -	\$ 126,854
Land Improvements	6,852	-	-	6,852
Buildings	<u>658,198</u>	<u>2,812</u>	<u>-</u>	<u>661,010</u>
Total Capital Assets	<u>791,536</u>	<u>3,180</u>	<u>-</u>	<u>794,716</u>
Accumulated Depreciation For:				
Land Improvements	(3,874)	(457)	-	(4,331)
Buildings	<u>(228,279)</u>	<u>(21,618)</u>	<u>-</u>	<u>(249,897)</u>
Total Accumulated Depreciation	<u>(232,153)</u>	<u>(22,075)</u>	<u>-</u>	<u>(254,228)</u>
Total Capital Assets, Net	<u>\$ 559,383</u>	<u>\$ (18,895)</u>	<u>\$ -</u>	<u>\$ 540,488</u>

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

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 5.09%
Original amount: \$ 520,000

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 24 - COMPONENT UNITS - (Continued)

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

In June of 2012, the Huntington Bank Note was modified. The interest rate went from 5.04% to 5.09% and has a new maturity date of May 2018. 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.

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 given by the Organization. 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 amount 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. In 2014 a new amortization schedule was prepared adding capitalized imputed interest of \$3,180 at 4.5%. The HCBDD note outstanding at year end was \$92,768. 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 for the HCBDD note 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 as grant revenue on the Statement of Revenues, Expenditures, and Changes in Net Position in the amount of \$3,619. The following is a schedule of long term debt:

	Beginning Balance 01/01/14	Issued	Redeemed	Ending Balance 12/31/14	Due Within One Year
Mortgage - Huntington Bank	\$ 120,297	\$ -	\$ (24,390)	\$ 95,907	\$ 25,745
Mortgage - First Federal	46,590	-	(7,210)	39,380	7,600
Mortgage - HCBDD	<u>91,447</u>	<u>3,180</u>	<u>(1,859)</u>	<u>92,768</u>	<u>-</u>
Totals	<u>\$ 258,334</u>	<u>\$ 3,180</u>	<u>\$ (33,459)</u>	<u>\$228,055</u>	<u>\$ 33,345</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 24 - COMPONENT UNITS - (Continued)

The annual requirements to amortize all mortgages outstanding as of December 31, 2014, including interest payments of \$47,664 are as follows:

Year Ending December 31,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 37,951	\$ 10,119	\$ 48,070
2016	39,882	8,187	48,069
2017	41,913	6,156	48,069
2018	28,919	4,181	33,100
2019	11,867	3,294	15,161
2020 - 2024	31,604	11,829	43,433
2025 - 2029	<u>35,919</u>	<u>3,898</u>	<u>39,817</u>
Total	<u>\$ 228,055</u>	<u>\$ 47,664</u>	<u>\$ 275,719</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 2014, 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 2012, 2013, and 2014 are subject to examination by the IRS, generally for three years after they are filed.

Unearned Grant Income

In 2005, the Organization received a grant of \$322,815 from the Ohio Department of Developmental Disabilities (ODDD). The proceeds were to provide affordable housing in Hancock County for occupancy by persons from the county including persons with disabilities. The agreement with the ODDD requires the property be used for the project for fifteen years after the property is purchased. Should the property not be used for the project, the ODDD shall be reimbursed on a pro rata basis for the amount of the community assistance funds used to purchase the property. The Organization recognizes 1/15th or \$21,544 of grant income each year. Unearned grant income is \$91,879 at December 31, 2014.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 24 - COMPONENT UNITS - (Continued)

C. Blanchard Valley Residential Services, Inc.

Description of organization - Blanchard Valley Residential Services, Inc. (the "Organization") is a non-profit organization incorporated in the State of Ohio. The Organization was formed in 2013 for the purpose of operating and managing the ICF/residential program, formerly known as Blanchard Valley Residential, which is comprised of three eight-bed residential facilities (at December 31, 2014, there were 24 intermediate care facility (ICF) beds). During 2014, the total number of licensed beds was reduced from 32 to 24, on July 1 and October 1, four ICF beds (for a total of 8 ICF beds) were converted to waiver beds. The Hancock County Board of Developmental Disabilities (the "County") owns the facilities and holds the license to the 24 beds. The Organization has entered into an agreement with the County to provide residential waiver, supported living and related services for adults with developmental disabilities in the Findlay, Ohio area. In November 2015, the Board of Trustees of the Organization and the County each approved the merger of certain programs from Blanchard Valley Industries, Inc. into the Organization effective October 1, 2016.

The Ohio Department of Developmental Disabilities (DODD) regulates intermediate care facilities for individuals with intellectual disabilities (ICF/IID) facilities through state licensure. DODD approved the County's license to continue to operate as a ICF/IID through 2017. The County and the Organization expect the license to continually be renewed by DODD in future years.

Use of estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates and assumptions.

Cash - The Organization's cash is held at financial institutions in interest bearing accounts and is covered under standard Federal deposit insurance, up to \$250,000. At December 31, 2014 and periodically throughout the period, the Organization maintained balances in various accounts in excess of federally insured limits. The Organization does not expect to incur any losses resulting from cash held in financial institutions.

Accounts receivable - Accounts receivable and operating revenue are recorded at established billing rates as services are rendered. Reductions are currently provided for as contractual adjustments representing the difference between establishing billing rates and amounts established by management as realizable under current payment systems. Accounts receivable are due primarily from the State of Ohio Medicaid Program. Accounts receivable are recorded at the amount expected to be collected. In evaluating the collectability of accounts receivable, the Organization makes an assessment of all amounts that remain unpaid following normal payment periods. Based on this evaluation, management has determined an allowance for doubtful accounts is not necessary at December 31, 2014.

Classification of net position - Net position of the Organization is classified as permanently restricted, temporarily restricted or unrestricted depending on the presence and characteristics of donor-imposed restrictions limiting the Organization's ability to use or dispose of contributed assets or the economic benefits embodied in those assets. Donor-imposed restrictions that expire with the passage of time or that can be removed by meeting certain requirements result in temporarily restricted net position. Permanently restricted net position result from donor-imposed restrictions that limit the use of net position in perpetuity. Earnings, gains and losses on restricted net assets are classified as unrestricted unless specifically restricted by the donor or by applicable state law.

Service revenue - The Organization receives substantially all of its revenue from participation in the Ohio Medicaid program (through the County, see description of the Organization) and the Individual Option (I/O) Waiver program under Medicaid.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 24 - COMPONENT UNITS - (Continued)

The payment methodology and amounts earned related to the Medicaid and I/O Waiver programs are based on cost and clinical assessments that are subject to review and final approval by Medicaid. Any adjustment that is a result of this final review and approval will be recorded in the period in which the adjustment is made. In the opinion of management, adequate provision has been made for any adjustments that may result from such third party review.

The following paragraphs describe the reimbursement systems in place pertaining to the Organization's service revenue sources:

ICF/IID revenue - Medicaid reimbursement for an ICF/IID is based on cost and clinical assessments with a rate cap based on the statewide average Medicaid rate for ICF/IIDs. The Medicaid payment system in Ohio is a prospective one, whereby rates for the following state fiscal year beginning July 1 are based upon filed cost reports for the preceding calendar year. Future reimbursement changes are subject to legislative approval. The continuity of this system is subject to the uncertainty of the fiscal health of the state of Ohio, which can directly impact future rates and the methodology currently in place. Any significant change in rates, or the payment system itself, could have a material impact on future Medicaid funding to providers.

Waiver revenue - DODD provides a home and community-based services waiver wherein services are provided to the individual based on a profiling mechanism which places the individual receiving services into a funding range. DODD determines the rate at which the provider is to be reimbursed for each range of services.

Laws and regulations governing the Medicaid program are complex and subject to interpretation. Management believes it and the County are in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoings. While no such regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action, including fines, penalties and exclusion from the Medicaid program.

Contributions - Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net position if the restriction expires or is met in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of revenue, expenses and changes net position – modified cash basis as net position released from restrictions.

Advertising costs - The Organization expenses advertising costs to operations as incurred.

Income taxes - The Organization is a tax-exempt organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from Federal income taxes on related income pursuant to Section 501(a) of the Code.

The Organization is subject to Federal income tax examinations by tax authorities since they were formed in 2013.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 24 - COMPONENT UNITS - (Continued)

Performance indicator - The statement of activities and changes in position include revenue in excess of expense, which is considered the performance indicator in accordance with the AICPA Audit and Accounting Guide, *Health Care Entities*.

Subsequent events - In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through December 30, 2015, the date the Organization's financial statements were available to be issued.

Functional expenses - The costs of providing program and support services are reported below on a functional basis. Indirect costs have been allocated between the various programs and support services based on estimates by management. Although the methods of allocation used are considered appropriate, other methods could be used that would produce different amounts. Functional expenses for the Organization for the period May 31, 2014 through December 31, 2014 was as follows:

	<u>2014</u>
Program services	\$ 1,392,437
General and administrative	<u>224,557</u>
	<u>\$ 1,616,994</u>

Contract with Hancock County Board of Developmental Disabilities - During May 2014, the Organization entered into a contract, through December 31, 2014, with the County to provide residential waiver, ICF-IID and supported living services to individuals with disabilities in Hancock County. The contract was renewed through December 31, 2015. The contract automatically renews on an annual basis if no notice is given to terminate by either party. The Organization has agreed to provide residential ICF services to the individuals residing in three facilities owned by the County, known as the Angus Home, Graf Home and Eibling Home. The Organization has agreed to provide residential waiver and supported living services to the individuals residing in two homes owned by the Hancock Community Housing, Inc. As part of the contract the Organization is permitted to use certain property, equipment and vehicles owned and maintained by the County. The County owes the Organization \$2,123 as of December 31, 2014 for expenditures incurred during 2014. This amount is reported as accounts receivable on the accompanying statement of net position.

The County contributed \$931,939 during 2014 to facilitate uninterrupted ICF-IID services as required by the contract. The Organization reported this as an unrestricted contribution on the statement of activities.

As part of the contract the Organization agreed to pay a portion of the employer's contribution of retirement benefits for former County employees hired by the Organization on June 22, 2014 who choose to remain members of the Ohio Public Employees Retirement System. The Organization's retirement expense totaled \$608 for 2014.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 25 - JOINTLY GOVERNED ORGANIZATIONS

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

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

B. West Central Partnership, Inc.

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

C. Metropolitan Housing Authority

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

D. Blanchard Valley Port Authority

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2014

NOTE 25 - JOINTLY GOVERNED ORGANIZATIONS - (Continued)

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 2014, the County did not make any contributions to the Authority. Financial information can be obtained from the Hancock County Auditor, 300 South Main Street, Findlay, Ohio 45840-3345.

NOTE 26 - INSURANCE POOLS

A. Midwest Pool Risk Management Agency, Inc.

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

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

B. Midwest Employee Benefit Consortium

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

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

NOTE 27 - RELATED ORGANIZATIONS

A. County Park District

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

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

NOTE 27 - RELATED ORGANIZATIONS - (Continued)

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

NOTE 28 - RELATED PARTY TRANSACTIONS

Blanchard Valley Industries, a discretely presented component unit of Hancock County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its programs. In 2014, these contributions were \$1,220,968.

Blanchard Valley Residential Services Inc., a discretely presented component unit of Hancock County, received contributions from the County to facilitate uninterrupted ICF-IID services. In 2014, these contributions were \$931,939.

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, 2014, other revenue in the job and family service major special revenue fund consists primarily of reimbursements from the child support enforcement agency and children services nonmajor special revenue funds.

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**COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES**

HANCOCK COUNTY, OHIO

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - MAJOR FUNDS

GENERAL FUND

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

Major Special Revenue Funds

Motor Vehicle License and Gas Tax

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

Alcohol, Drug, and Mental Health

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

Job and Family Services

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

Board of Developmental Disabilities (DD)

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

Major Capital Projects Fund

Flood Mitigation

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 Funds

Sanitary Landfill

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

Agricultural service center fund

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

BMV one-stop fund

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget
				Positive
				(Negative)
Revenues:				
Property taxes	\$ 1,909,000	\$ 2,009,000	\$ 2,167,702	\$ 158,702
Sales taxes	11,400,000	11,650,000	12,882,460	1,232,460
Charges for services.	2,838,585	3,393,406	4,032,123	638,717
Licenses and permits	3,900	3,900	3,497	(403)
Fines and forfeitures	53,000	53,000	57,809	4,809
Intergovernmental	2,329,500	2,439,000	2,629,227	190,227
Investment income	250,000	250,000	159,685	(90,315)
Rental income	109,500	200,000	245,728	45,728
Other	200,000	-	23,463	23,463
	<u>19,093,485</u>	<u>19,998,306</u>	<u>22,201,694</u>	<u>2,203,388</u>
Expenditures:				
Current:				
General government:				
Legislative and executive				
County Commissioners				
Personal services.	214,982	214,258	212,913	1,345
Fringe benefits.	75,700	76,424	72,931	3,493
Materials and supplies	2,419	2,394	2,255	139
Contractual services	1,990	2,356	2,028	328
Other.	8,500	16,350	16,297	53
Total County Commissioners	<u>303,591</u>	<u>311,782</u>	<u>306,424</u>	<u>5,358</u>
Microfilm				
Personal services.	13,390	13,390	13,316	74
Fringe benefits	2,135	2,194	2,181	13
Materials and supplies	26,111	25,753	19,695	6,058
Contractual services	126,000	125,945	106,995	18,950
Capital outlay	-	49,000	49,000	-
Total Microfilm.	<u>167,636</u>	<u>216,282</u>	<u>191,187</u>	<u>25,095</u>
Auditor				
Personal services.	271,070	271,070	257,295	13,775
Fringe benefits	110,215	86,615	83,953	2,662
Materials and supplies	7,034	8,583	7,256	1,327
Contractual services	31,000	54,050	51,324	2,726
Capital outlay	14,157	11,452	11,452	-
Other.	13,577	10,033	9,788	245
Total Auditor -	<u>447,053</u>	<u>441,803</u>	<u>421,068</u>	<u>20,735</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, 2014

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Auditor - Real Property				
Personal services	\$ 15,680	\$ 15,680	\$ 15,675	\$ 5
Fringe benefits	11,130	11,130	11,039	91
Materials and supplies	100	100	-	100
Contractual services	4,470	4,270	4,031	239
Total Auditor - Personal Property	<u>31,380</u>	<u>31,180</u>	<u>30,745</u>	<u>435</u>
Treasurer				
Personal services.	107,685	107,685	98,231	9,454
Fringe benefits.	50,086	50,086	46,042	4,044
Materials and supplies	10,095	10,032	6,349	3,683
Contractual services	63,161	58,209	45,987	12,222
Capital outlay	2,615	2,212	1,536	676
Other	5,397	4,972	3,489	1,483
Total Treasurer	<u>239,039</u>	<u>233,196</u>	<u>201,634</u>	<u>31,562</u>
Prosecuting Attorney				
Personal services.	631,485	632,985	632,755	230
Fringe benefits	217,008	215,261	215,104	157
Materials and supplies	5,000	5,000	5,000	-
Contractual services	65,152	65,392	65,392	-
Other.	1,000	1,007	1,007	-
Total Prosecuting Attorney.	<u>919,645</u>	<u>919,645</u>	<u>919,258</u>	<u>387</u>
Bureau of Inspection				
Contractual services	<u>70,000</u>	<u>70,000</u>	<u>67,600</u>	<u>2,400</u>
Total Bureau of Inspection	<u>70,000</u>	<u>70,000</u>	<u>67,600</u>	<u>2,400</u>
Budget Commission				
Personal services.	20,000	20,600	20,559	41
Fringe benefits.	10,404	9,899	9,857	42
Materials and supplies.	100	85	75	10
Contractual services	500	620	578	42
Total Budget Commission	<u>31,004</u>	<u>31,204</u>	<u>31,069</u>	<u>135</u>
Board of Revisions				
Personal services.	18,000	18,515	18,503	12
Fringe benefits.	9,563	9,048	8,891	157
Total Board of Revisions.	<u>27,563</u>	<u>27,563</u>	<u>27,394</u>	<u>169</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, 2014

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Data Processing Board				
Personal services	\$ 225,000	\$ 225,038	\$ 225,035	\$ 3
Fringe benefits	66,225	66,229	59,914	6,315
Materials and supplies	3,590	3,532	2,333	1,199
Contractual services	209,688	201,929	195,999	5,930
Capital outlay	39,971	38,416	32,270	6,146
Other	530	468	206	262
Total Data Processing Board	545,004	535,612	515,757	19,855
Board of Elections				
Personal services	344,088	344,088	319,933	24,155
Fringe benefits	66,400	64,191	60,122	4,069
Materials and supplies	53,830	56,496	43,394	13,102
Contractual services	49,536	51,621	46,258	5,363
Capital outlay	20,000	20,000	11,018	8,982
Other	500	500	439	61
Total Board of Elections	534,354	536,896	481,164	55,732
Building and Ground Maintenance				
Personal services	312,090	314,090	312,960	1,130
Fringe benefits	129,561	138,227	130,777	7,450
Materials and supplies	106,587	99,966	95,528	4,438
Contractual services	1,097,931	986,051	952,629	33,422
Capital outlay	23,000	47,285	38,278	9,007
Other	56,000	32,065	24,438	7,627
Total Building and Ground Maintenance	1,725,169	1,617,684	1,554,610	63,074
Recorder				
Personal services	132,367	134,367	134,056	311
Fringe benefits	64,046	62,051	60,104	1,947
Capital outlay	550	550	-	550
Other	3,000	2,995	2,008	987
Total Recorder	199,963	199,963	196,168	3,795
Insurance				
Fringe benefits	13,000	13,000	7,008	5,992
Contractual services	416,583	416,460	407,562	8,898
Total Insurance	429,583	429,460	414,570	14,890
Personnel - Safety				
Personal services	30,900	31,071	31,071	-
Fringe benefits	5,425	5,254	5,089	165
Materials and supplies	700	700	-	700
Contractual services	7,120	7,109	3,390	3,719
Capital Outlay	500	500	-	500
Other	322	268	252	16
Total Personnel - Safety	44,967	44,902	39,802	5,100

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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, 2014

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other				
Contractual services	\$ 197,070	\$ 170,104	\$ 167,241	\$ 2,863
Total Other	<u>197,070</u>	<u>170,104</u>	<u>167,241</u>	<u>2,863</u>
Total general government - legislative and executive	<u>5,913,021</u>	<u>5,817,276</u>	<u>5,565,691</u>	<u>251,585</u>
Judicial				
Court of Appeals				
Other.	23,034	23,034	21,094	1,940
Total Court of Appeals.	<u>23,034</u>	<u>23,034</u>	<u>21,094</u>	<u>1,940</u>
Common Pleas Court				
Personal services.	392,040	394,040	391,640	2,400
Fringe benefits.	123,630	123,232	120,992	2,240
Materials and supplies	11,125	13,625	13,625	-
Contractual services	104,164	87,765	84,030	3,735
Capital outlay	29,923	38,407	38,407	-
Other.	12,693	13,531	13,182	349
Total Common Pleas Court	<u>673,575</u>	<u>670,600</u>	<u>661,876</u>	<u>8,724</u>
Jury Commission				
Personal services.	400	600	500	100
Materials and supplies	2,939	1,586	1,527	59
Contractual services	120	420	420	-
Other.	1,000	1,000	985	15
Total Jury Commission	<u>4,459</u>	<u>3,606</u>	<u>3,432</u>	<u>174</u>
Adult Probation				
Personal services.	226,988	222,238	214,446	7,792
Fringe benefits.	81,867	88,491	81,789	6,702
Materials and supplies	12,481	26,481	26,481	-
Contractual services	51,936	10,386	10,386	-
Capital outlay	17,669	25,514	25,514	-
Other.	48,740	64,591	64,269	322
Total Adult Probation	<u>439,681</u>	<u>437,701</u>	<u>422,885</u>	<u>14,816</u>
Court Appointed Special Advocate				
Contractual services	32,550	26,900	25,800	1,100
Total Court Appointed Special Advocate	<u>32,550</u>	<u>26,900</u>	<u>25,800</u>	<u>1,100</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, 2014

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Juvenile Court				
Personal services	\$ 251,000	\$ 251,000	\$ 250,916	\$ 84
Fringe benefits.	105,560	111,060	108,223	2,837
Materials and supplies	8,418	6,567	6,394	173
Contractual services	294,115	264,761	209,153	55,608
Other.	34,168	23,388	15,448	7,940
Total Juvenile Court	693,261	656,776	590,134	66,642
Juvenile Probation				
Personal services.	151,000	151,000	126,062	24,938
Fringe benefits.	63,193	69,143	54,453	14,690
Materials and supplies	6,700	6,660	2,516	4,144
Contractual services	2,450	2,000	1,600	400
Other.	500	500	-	500
Total Juvenile Probation	223,843	229,303	184,631	44,672
Juvenile Court - PEACE				
Personal services	15,144	15,144	14,585	559
Fringe benefits.	5,891	5,891	5,616	275
Total Juvenile Court - PEACE.	21,035	21,035	20,201	834
Probate Court				
Personal services.	134,461	134,461	133,759	702
Fringe benefits.	58,000	58,000	54,290	3,710
Materials and supplies	6,077	5,376	4,501	875
Contractual services	2,500	2,500	794	1,706
Other.	1,633	1,564	1,450	114
Total Probate Court	202,671	201,901	194,794	7,107
Clerk of Courts				
Personal services.	198,214	198,214	197,319	895
Fringe benefits	99,730	99,730	97,710	2,020
Materials and supplies	12,777	11,395	9,463	1,932
Contractual services	4,000	4,000	2,781	1,219
Capital outlay	700	700	362	338
Other.	3,454	3,000	630	2,370
Total Clerk of Courts	318,875	317,039	308,265	8,774
Municipal Court				
Personal services.	309,014	314,521	285,226	29,295
Contractual services	148,333	149,950	141,684	8,266
Total Municipal Court	457,347	464,471	426,910	37,561
Miscellaneous - Judicial				
Contractual services	143,166	143,165	122,391	20,774
Total Miscellaneous - Judicial.	143,166	143,165	122,391	20,774

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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, 2014

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Public Defenders				
Personal services	\$ 378,917	\$ 373,417	\$ 351,388	\$ 22,029
Fringe benefits	163,839	163,809	155,331	8,478
Materials and supplies	4,789	4,731	3,432	1,299
Contractual services	3,900	5,900	3,673	2,227
Capital outlay	1,740	5,220	3,915	1,305
Other	6,479	6,479	5,369	1,110
Total Public Defenders	<u>559,664</u>	<u>559,556</u>	<u>523,108</u>	<u>36,448</u>
Total general government - judicial	<u>3,793,161</u>	<u>3,755,087</u>	<u>3,505,521</u>	<u>249,566</u>
Total general government	<u>9,706,182</u>	<u>9,572,363</u>	<u>9,071,212</u>	<u>501,151</u>
Public safety				
Coroner				
Personal services	49,423	49,423	49,261	162
Fringe benefits	21,260	21,510	21,362	148
Materials and supplies	250	-	-	-
Contractual services	101,127	86,270	86,270	-
Other	3,000	5,500	5,242	258
Total Coroner	<u>175,060</u>	<u>162,703</u>	<u>162,135</u>	<u>568</u>
Sheriff				
Personal services	2,366,333	2,422,731	2,422,501	230
Fringe benefits	931,012	921,207	918,771	2,436
Materials and supplies	205,041	190,327	190,133	194
Contractual services	248,201	235,874	235,702	172
Capital outlay	61,137	62,385	62,259	126
Total Sheriff	<u>3,811,724</u>	<u>3,832,524</u>	<u>3,829,366</u>	<u>3,158</u>
Sheriff - Jail				
Personal services	1,763,762	1,879,396	1,879,396	-
Fringe benefits	656,763	667,069	666,931	138
Materials and supplies	40,448	44,026	43,999	27
Contractual services	571,795	594,714	574,089	20,625
Capital outlay	29,021	32,720	32,529	191
Total Sheriff - Jail	<u>3,061,789</u>	<u>3,217,925</u>	<u>3,196,944</u>	<u>20,981</u>
Total public safety	<u>7,048,573</u>	<u>7,213,152</u>	<u>7,188,445</u>	<u>24,707</u>
Public works				
Sanitation and Drainage				
Contractual services	1,800	1,800	945	855
Total Sanitation and Drainage	<u>1,800</u>	<u>1,800</u>	<u>945</u>	<u>855</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, 2014

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Mapping				
Personal services	\$ 78,100	\$ 78,100	\$ 78,078	\$ 22
Fringe benefits	35,740	35,740	35,413	327
Materials and supplies	1,000	1,000	790	210
Contractual services	6,000	6,837	6,837	-
Capital outlay	2,500	1,663	-	1,663
Total Mapping	<u>123,340</u>	<u>123,340</u>	<u>121,118</u>	<u>2,222</u>
Total public works	<u>125,140</u>	<u>125,140</u>	<u>122,063</u>	<u>3,077</u>
Health				
TB Clinic and Care				
Contractual services	1,940	1,940	1,421	519
Total TB Clinic and Care	<u>1,940</u>	<u>1,940</u>	<u>1,421</u>	<u>519</u>
Registration Vital Statistics				
Contractual services	2,000	2,153	2,153	-
Total registration vital statistics	<u>2,000</u>	<u>2,153</u>	<u>2,153</u>	<u>-</u>
Other Health Department				
Contractual services	659,212	659,212	659,212	-
Total Other Health Department	<u>659,212</u>	<u>659,212</u>	<u>659,212</u>	<u>-</u>
Total health	<u>663,152</u>	<u>663,305</u>	<u>662,786</u>	<u>519</u>
Human services				
Soldier's Relief				
Personal services	24,000	24,000	24,000	-
Fringe benefits	31,757	15,108	15,108	-
Materials and supplies	5,000	4,916	4,893	23
Contractual services	335,107	345,148	343,772	1,376
Capital outlay	7,240	3,739	3,607	132
Other	5,969	4,699	4,616	83
Total Soldier's Relief	<u>409,073</u>	<u>397,610</u>	<u>395,996</u>	<u>1,614</u>
Veteran's Services				
Personal services	195,000	196,384	196,384	-
Fringe benefits	71,500	70,863	70,828	35
Contractual services	45,500	48,713	48,666	47
Capital outlay	40,000	48,500	48,500	-
Other	10,000	9,000	8,983	17
Total Veteran's Services	<u>362,000</u>	<u>373,460</u>	<u>373,361</u>	<u>99</u>
Job and Family Services				
Contractual services	146,361	137,014	137,014	-
Total Job and Family Services	<u>146,361</u>	<u>137,014</u>	<u>137,014</u>	<u>-</u>
Total human services	<u>917,434</u>	<u>908,084</u>	<u>906,371</u>	<u>1,713</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Conservation and recreation				
Agriculture Department				
Contractual services	\$ 386,133	\$ 396,133	\$ 396,133	\$ -
Total Agriculture Department	<u>386,133</u>	<u>396,133</u>	<u>396,133</u>	<u>-</u>
Total conservation and recreation	<u>386,133</u>	<u>396,133</u>	<u>396,133</u>	<u>-</u>
Economic development and assistance				
Other	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total Economic development and assistance	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total expenditures	<u>18,856,614</u>	<u>18,888,177</u>	<u>18,357,010</u>	<u>531,167</u>
Excess of revenues over expenditures	<u>236,871</u>	<u>1,110,129</u>	<u>3,844,684</u>	<u>2,734,555</u>
Other financing sources (uses):				
Advances in	-	-	529,535	529,535
Advances out	-	-	(486,432)	(486,432)
Transfer in	140,000	35,179	258,001	222,822
Transfers out	<u>(3,000,000)</u>	<u>(4,155,520)</u>	<u>(4,153,610)</u>	<u>1,910</u>
Total other financing sources (uses)	<u>(2,860,000)</u>	<u>(4,120,341)</u>	<u>(3,852,506)</u>	<u>267,835</u>
Net change in fund balance	(2,623,129)	(3,010,212)	(7,822)	3,002,390
Fund balance at beginning of year	2,657,386	2,657,386	2,657,386	-
Prior year encumbrances appropriated	<u>531,016</u>	<u>531,016</u>	<u>531,016</u>	<u>-</u>
Fund balance at end of year	<u>\$ 565,273</u>	<u>\$ 178,190</u>	<u>\$ 3,180,580</u>	<u>\$ 3,002,390</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE LICENSE AND GAS TAX SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Permissive motor vehicle license tax	\$ 170,000	\$ 170,000	\$ 176,633	\$ 6,633
Charges for services	450,000	450,000	588,056	138,056
Fines and forfeitures	80,000	80,000	83,758	3,758
Intergovernmental	4,428,000	4,428,000	4,433,524	5,524
Investment income	1,000	1,000	641	(359)
Total revenues	5,129,000	5,129,000	5,282,612	153,612
Expenditures:				
Current:				
Public works				
Personal services.	1,465,174	1,505,174	1,486,776	18,398
Fringe benefits.	592,552	564,052	560,543	3,509
Materials and supplies	1,504,831	1,427,573	1,344,203	83,370
Contractual services	1,521,304	1,656,778	1,615,096	41,682
Capital outlay	645,954	535,954	530,892	5,062
Other.	34,676	64,488	57,228	7,260
Debt service:				
Principal retirement	175,000	8,000	-	8,000
Total expenditures	5,939,491	5,762,019	5,594,738	167,281
Excess of expenditures over revenues	(810,491)	(633,019)	(312,126)	320,893
Other financing uses:				
Transfers out	-	(147,000)	(147,000)	-
Total other financing uses	-	(147,000)	(147,000)	-
Net change in fund balance	(810,491)	(780,019)	(459,126)	320,893
Fund balance at beginning of year.	536,517	536,517	536,517	-
Prior year encumbrances appropriated.	350,817	350,817	350,817	-
Fund balance at end of year	\$ 76,843	\$ 107,315	\$ 428,208	\$ 320,893

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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 1,708,000	\$ 1,748,000	\$ 1,801,215	\$ 53,215
Charges for services	150,000	-	-	-
Intergovernmental	1,342,096	1,382,069	1,537,956	155,887
Rental income	42,000	150,000	135,685	(14,315)
Other	25,000	101,385	115,747	14,362
Total revenues	3,267,096	3,381,454	3,590,603	209,149
Expenditures:				
Current:				
Health				
Personal services	311,974	322,524	311,052	11,472
Fringe benefits	122,804	129,868	123,111	6,757
Materials and supplies	3,000	3,000	2,394	606
Contractual services	3,027,422	3,360,885	3,206,281	154,604
Capital outlay	4,132	8,632	7,744	888
Other	418,106	418,837	410,589	8,248
Total expenditures	3,887,438	4,243,746	4,061,171	182,575
Excess of expenditures over revenues	(620,342)	(862,292)	(470,568)	391,724
Other financing sources (uses):				
Advances in	-	-	55,000	55,000
Advances out	-	-	(162,500)	(162,500)
Transfers in	28,000	-	-	-
Transfers out	(28,000)	(169,500)	(169,431)	69
Total other financing sources (uses)	-	(169,500)	(276,931)	(107,431)
Net change in fund balance	(620,342)	(1,031,792)	(747,499)	284,293
Fund balance at beginning of year	753,655	753,655	753,655	-
Prior year encumbrances appropriated	565,872	565,872	565,872	-
Fund balance at end of year	\$ 699,185	\$ 287,735	\$ 572,028	\$ 284,293

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, 2014

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ -	\$ 2,600	\$ 5,662	\$ 3,062
Intergovernmental	3,964,594	4,219,314	3,784,040	(435,274)
Other	919,995	1,073,274	1,294,672	221,398
Total revenues.	<u>4,884,589</u>	<u>5,295,188</u>	<u>5,084,374</u>	<u>(210,814)</u>
Expenditures:				
Current:				
Other human services				
Personal services	87,880	80,880	79,846	1,034
Fringe benefits	39,550	28,550	25,878	2,672
Contractual services.	364,779	466,710	429,175	37,535
Other	348,242	224,118	221,301	2,817
Total other human services	<u>840,451</u>	<u>800,258</u>	<u>756,200</u>	<u>44,058</u>
Administrative				
Personal services	1,477,170	1,538,386	1,538,102	284
Fringe benefits	628,468	643,469	632,936	10,533
Materials and supplies	42,148	27,838	27,059	779
Contractual services	303,611	522,451	520,510	1,941
Capital outlay	15,000	43,762	43,762	-
Other	751,736	752,345	752,344	1
Total administrative.	<u>3,218,133</u>	<u>3,528,251</u>	<u>3,514,713</u>	<u>13,538</u>
Public assistance				
Personal services	595,100	574,074	572,174	1,900
Fringe benefits	236,353	230,067	227,431	2,636
Materials and supplies	23,901	2,929	2,905	24
Contractual services.	90,000	89,199	89,199	-
Capital outlay	5,246	-	-	-
Other	29,598	19,019	17,770	1,249
Total public assistance.	<u>980,198</u>	<u>915,288</u>	<u>909,479</u>	<u>5,809</u>
Total human services expenditures	<u>5,038,782</u>	<u>5,243,797</u>	<u>5,180,392</u>	<u>63,405</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(154,193)</u>	<u>51,391</u>	<u>(96,018)</u>	<u>(147,409)</u>
Other financing uses:				
Transfers out	<u>(55,000)</u>	<u>(109,000)</u>	<u>(108,535)</u>	<u>465</u>
Total other financing uses	<u>(55,000)</u>	<u>(109,000)</u>	<u>(108,535)</u>	<u>465</u>
Net change in fund balance	(209,193)	(57,609)	(204,553)	(146,944)
Fund balance at beginning of year.	148,467	148,467	148,467	-
Prior year encumbrances appropriated.	232,737	232,737	232,737	-
Fund balance at end of year	<u>\$ 172,011</u>	<u>\$ 323,595</u>	<u>\$ 176,651</u>	<u>\$ (146,944)</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes.	\$ 5,728,306	\$ 5,728,306	\$ 5,903,018	\$ 174,712
Charges for services.	177,663	177,663	181,674	4,011
Intergovernmental.	6,542,221	6,542,221	7,013,855	471,634
Other	48,351	48,351	177,190	128,839
	<u>12,496,541</u>	<u>12,496,541</u>	<u>13,275,737</u>	<u>779,196</u>
Expenditures:				
Current:				
Health				
Personal services.	3,203,589	3,888,589	3,763,456	125,133
Fringe benefits.	1,512,144	1,680,172	1,452,341	227,831
Materials and supplies	572,481	495,649	437,349	58,300
Contractual services	9,955,817	8,511,853	8,353,645	158,208
Capital outlay	148,217	220,138	158,024	62,114
	<u>15,392,248</u>	<u>14,796,401</u>	<u>14,164,815</u>	<u>631,586</u>
Total expenditures				
Net change in fund balance	(2,895,707)	(2,299,860)	(889,078)	1,410,782
Fund balance at beginning of year.	14,607,105	14,607,105	14,607,105	-
Prior year encumbrances appropriated	1,043,493	1,043,493	1,043,493	-
	<u>12,754,891</u>	<u>13,350,738</u>	<u>14,761,520</u>	<u>1,410,782</u>
Fund balance at end of year				

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FLOOD MITIGATION FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 900,000	\$ 900,000
Other	-	-	8,212	8,212
Total revenues	-	-	908,212	908,212
Expenditures:				
Fringe benefits	3,000	3,000	-	3,000
Contractual services	1,041,126	1,857,547	1,774,079	83,468
Capital outlay	150,000	600,000	428,570	171,430
Total expenditures	1,194,126	2,460,547	2,202,649	257,898
Excess of expenditures over revenues	(1,194,126)	(2,460,547)	(1,294,437)	1,166,110
Other financing sources:				
Transfers in	2,850,000	2,850,000	3,220,615	370,615
Total other financing sources	2,850,000	2,850,000	3,220,615	370,615
Net change in fund balance	1,655,874	389,453	1,926,178	1,536,725
Fund balance at beginning of year	10,061,864	10,061,864	10,061,864	-
Prior year encumbrances appropriated	541,126	541,126	541,126	-
Fund balance at end of year	<u>\$ 12,258,864</u>	<u>\$ 10,992,443</u>	<u>\$ 12,529,168</u>	<u>\$ 1,536,725</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SANITARY LANDFILL ENTERPRISE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Operating Revenues:				
Charges for services	\$ 4,530,000	\$ 4,530,000	\$ 4,449,554	\$ (80,446)
Rental income	-	15,000	13,120	(1,880)
Other	425,000	410,000	390,903	(19,097)
Total operating revenues	<u>4,955,000</u>	<u>4,955,000</u>	<u>4,853,577</u>	<u>(101,423)</u>
Operating Expenses:				
Personal services	904,400	1,083,613	934,643	148,970
Fringe benefits	368,610	419,255	345,612	73,643
Materials and supplies	482,981	493,614	490,877	2,737
Contractual services	2,359,496	2,178,065	2,026,974	151,091
Capital outlay	371,402	577,402	424,880	152,522
Other	47,069	35,411	7,772	27,639
Total operating expenses	<u>4,533,958</u>	<u>4,787,360</u>	<u>4,230,758</u>	<u>556,602</u>
Operating income	<u>421,042</u>	<u>167,640</u>	<u>622,819</u>	<u>455,179</u>
Nonoperating revenues (expenses):				
Interest revenue	150,000	150,000	79,690	(70,310)
Debt service:				
Principal retirement	(372,000)	(372,000)	(371,988)	12
Interest and fiscal charges	(80,000)	(80,000)	(79,873)	127
Total nonoperating revenues (expenses)	<u>(302,000)</u>	<u>(302,000)</u>	<u>(372,171)</u>	<u>(70,171)</u>
Net change in fund equity before transfers	<u>119,042</u>	<u>(134,360)</u>	<u>250,648</u>	<u>385,008</u>
Transfers in	850,000	190,935	168,000	(22,935)
Transfers out	(800,000)	(170,935)	(168,000)	2,935
Net change in fund equity	169,042	(114,360)	250,648	365,008
Fund equity at beginning of year	9,340,106	9,340,106	9,340,106	-
Prior year encumbrances appropriated	402,448	402,448	402,448	-
Fund equity at end of year	<u>\$ 9,911,596</u>	<u>\$ 9,628,194</u>	<u>\$ 9,993,202</u>	<u>\$ 365,008</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, 2014

	<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	\$ 231,000	\$ 238,762	\$ 7,762
Total operating revenues.	<u>231,000</u>	<u>231,000</u>	<u>238,762</u>	<u>7,762</u>
Operating Expenses:				
Personal services.	16,000	16,000	13,136	2,864
Fringe benefits.	11,000	11,000	7,752	3,248
Materials and supplies	10,850	10,059	9,758	301
Contractual services	59,210	60,360	60,323	37
Other	3,000	-	-	-
Total operating expenses	<u>100,060</u>	<u>97,419</u>	<u>90,969</u>	<u>6,450</u>
Operating income	<u>130,940</u>	<u>133,581</u>	<u>147,793</u>	<u>14,212</u>
Nonoperating expenses:				
Debt service:				
Principal retirement	(115,000)	(115,000)	(115,000)	-
Interest and fiscal charges	<u>(35,610)</u>	<u>(35,610)</u>	<u>(35,600)</u>	<u>10</u>
Total nonoperating expenses.	<u>(150,610)</u>	<u>(150,610)</u>	<u>(150,600)</u>	<u>10</u>
Net change in fund equity.	(19,670)	(17,029)	(2,807)	14,222
Fund equity at beginning of year	119,532	119,532	119,532	-
Prior year encumbrances appropriated	<u>5,060</u>	<u>5,060</u>	<u>5,060</u>	<u>-</u>
Fund equity at end of year	<u>\$ 104,922</u>	<u>\$ 107,563</u>	<u>\$ 121,785</u>	<u>\$ 14,222</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Operating Revenues:				
Charges for services	\$ 245,000	\$ 247,900	\$ 221,536	\$ (26,364)
Total operating revenues	245,000	247,900	221,536	(26,364)
Operating Expenses:				
Materials and supplies	15,000	4,031	3,533	498
Contractual services	45,576	60,816	60,815	1
Total operating expenses	60,576	64,847	64,348	499
Operating income	184,424	183,053	157,188	(25,865)
Nonoperating revenues (expenses):				
Advance in	-	-	24,563	24,563
Advance out	-	-	(24,563)	(24,563)
Debt service:				
Principal retirement	(115,000)	(115,000)	(115,000)	-
Interest and fiscal charges	(35,400)	(35,400)	(35,394)	6
Total nonoperating revenues (expenses)	(150,400)	(150,400)	(150,394)	6
Net change in fund equity.	34,024	32,653	6,794	(25,859)
Fund equity at beginning of year	45,943	45,943	45,943	-
Prior year encumbrances appropriated.	5,576	5,576	5,576	-
Fund equity at end of year.	<u>\$ 85,543</u>	<u>\$ 84,172</u>	<u>\$ 58,313</u>	<u>\$ (25,859)</u>

HANCOCK COUNTY, OHIO

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

SPECIAL REVENUE FUNDS

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

Nonmajor Special Revenue Funds

Child Support Enforcement Agency (CSEA)

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

Dog and Kennel

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

Children Services

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

Real Estate Assessment

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

Community Development Block Grant

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

Community Corrections

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

Felony Delinquent Juvenile Care and Custody

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

Agency on Aging Levy

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

HANCOCK COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

National Emergency Grant

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

Other Public Safety

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

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

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

Sheriff Police Revolve

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

County Home Donations

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

Centennial

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

Budget Stabilization

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

Certificate of Title

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

Severance

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

HANCOCK COUNTY, OHIO

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

DEBT SERVICE FUNDS

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

Nonmajor Debt Service Funds

Special Improvements Bond Retirement

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

Water and Sewer Bond Retirement

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

Job and Family Services Bond Retirement

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

US224/CR 300 Bond Retirement

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

I-75/Tall Timbers Connector Bond Retirement

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

Road Improvement Bond Retirement

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

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 vactor.

Alcohol and Drug Abuse

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

Ohio Public Works Commission

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

Federal Highway

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

Courthouse Restoration

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

Developmental Disabilities

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

County Capital Improvements

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

Sheriff's Office

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

Distribution Dr. TIF

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

HANCOCK COUNTY, OHIO

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

PERMANENT FUND

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

Nonmajor Permanent Fund

Children's Trust

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

FUND DESCRIPTIONS - INTERNAL SERVICE FUND

Workers' Comp Reserve

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

HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
Assets:			
Equity in pooled cash and investments	\$ 6,840,745	\$ 3,777,697	\$ 3,299,854
Cash with fiscal and escrow agents	-	-	155,674
Cash and cash equivalents in segregated accounts.	210,050	-	-
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	880,789	-	-
Accounts	4,581	-	-
Special assessments	305,600	1,401,394	20,627
Accrued interest	1,210	1,993	13
Loans	682,789	-	-
Payment in lieu of taxes	-	283,979	-
Due from other funds	1,195	-	-
Due from other governments.	244,452	-	-
Prepayments	34,334	-	-
Total assets	<u>\$ 9,205,745</u>	<u>\$ 5,465,063</u>	<u>\$ 3,476,168</u>
Liabilities:			
Accounts payable	\$ 227,469	\$ -	\$ -
Contracts payable.	-	-	127,995
Retainage payable	-	-	155,674
Accrued wages and benefits.	90,930	-	-
Due to other funds.	148,275	-	-
Due to other governments.	31,964	-	-
Interfund loans payable	72,618	-	107,678
Accrued interest payable	-	-	13,031
Notes payable.	-	-	2,808,580
Total liabilities	<u>571,256</u>	<u>-</u>	<u>3,212,958</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year.	850,000	-	-
Delinquent property tax revenue not available.	30,789	-	-
Special assessments revenue not available.	306,810	1,403,387	20,640
Miscellaneous revenue not available.	5,775	-	-
PILOTs levied for the next fiscal year	-	283,979	-
Other nonexchange transactions not available	156,799	-	-
Total deferred inflows of resources	<u>1,350,173</u>	<u>1,687,366</u>	<u>20,640</u>
Fund Balances:			
Nonspendable	34,334	-	-
Restricted	7,353,086	3,336,325	890,874
Committed	-	-	216,924
Assigned	-	441,372	688,530
Unassigned (deficit)	<u>(103,104)</u>	<u>-</u>	<u>(1,553,758)</u>
Total fund balances	<u>7,284,316</u>	<u>3,777,697</u>	<u>242,570</u>
Total liabilities and fund balances	<u>\$ 9,205,745</u>	<u>\$ 5,465,063</u>	<u>\$ 3,476,168</u>

Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
\$ 392,262	\$ 14,310,558
-	155,674
-	210,050
-	880,789
-	4,581
-	1,727,621
-	3,216
-	682,789
-	283,979
-	1,195
-	244,452
-	34,334
<u>\$ 392,262</u>	<u>\$ 18,539,238</u>
\$ -	\$ 227,469
-	127,995
-	155,674
-	90,930
5,775	154,050
-	31,964
-	180,296
-	13,031
-	2,808,580
<u>5,775</u>	<u>3,789,989</u>
-	850,000
-	30,789
-	1,730,837
-	5,775
-	283,979
-	156,799
<u>-</u>	<u>3,058,179</u>
247,000	281,334
139,487	11,719,772
-	216,924
-	1,129,902
-	(1,656,862)
<u>386,487</u>	<u>11,691,070</u>
<u>\$ 392,262</u>	<u>\$ 18,539,238</u>

HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2014

	Child Support Enforcement Agency	Dog and Kennel	Children Services	Real Estate Assessment
Assets:				
Equity in pooled cash and investments	\$ 359,369	\$ 109,429	\$ 59,838	\$ 2,047,050
Cash and cash equivalents in segregated accounts . . .	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes	-	-	-	-
Accounts	-	2,500	-	-
Special assessments	-	-	-	-
Accrued interest.	-	-	-	-
Loans.	-	-	-	-
Due from other funds.	-	-	466	-
Due from other governments.	18,958	229	53,201	-
Prepayments	6,972	-	-	-
Total assets.	\$ 385,299	\$ 112,158	\$ 113,505	\$ 2,047,050
Liabilities:				
Accounts payable.	\$ 585	\$ -	\$ 73,002	\$ 48,798
Accrued wages and benefits.	33,122	1,251	-	13,667
Due to other funds.	34,055	-	109,172	-
Due to other governments.	8,935	338	-	3,688
Interfund loans payable.	-	-	-	-
Total liabilities.	76,697	1,589	182,174	66,153
Deferred inflows of resources:				
Property taxes levied for the next fiscal year. . .	-	-	-	-
Delinquent property tax revenue not available. .	-	-	-	-
Special assessments revenue not available. . . .	-	-	-	-
Miscellaneous revenue not available.	-	-	5,775	-
Other nonexchange transactions not available . .	-	-	15,573	-
Total deferred inflows of resources	-	-	21,348	-
Fund Balances:				
Nonspendable	6,972	-	-	-
Restricted	301,630	110,569	-	1,980,897
Unassigned (deficit)	-	-	(90,017)	-
Total fund balances	308,602	110,569	(90,017)	1,980,897
Total liabilities and fund balances.	\$ 385,299	\$ 112,158	\$ 113,505	\$ 2,047,050

Community Development Block Grant	Community Corrections	Felony Delinquent Juvenile Care and Custody	Agency on Aging Levy	National Emergency Grant
\$ 1,573	\$ 16,022	\$ 191,051	\$ 26,377	\$ 1,043
188,630	-	-	-	-
-	-	-	880,789	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
682,789	-	-	-	-
-	-	-	729	-
12,050	-	33,514	53,544	-
-	-	-	-	-
<u>\$ 885,042</u>	<u>\$ 16,022</u>	<u>\$ 224,565</u>	<u>\$ 961,439</u>	<u>\$ 1,043</u>
\$ 12,050	\$ -	\$ 6,215	\$ -	\$ -
-	10,436	2,992	-	-
-	-	-	369	3,038
-	1,856	5,975	-	649
-	-	-	-	-
<u>12,050</u>	<u>12,292</u>	<u>15,182</u>	<u>369</u>	<u>3,687</u>
-	-	-	850,000	-
-	-	-	30,789	-
-	-	-	-	-
-	-	-	-	-
-	-	33,514	53,544	-
-	-	33,514	934,333	-
-	-	-	-	-
872,992	3,730	175,869	26,737	-
-	-	-	-	(2,644)
<u>872,992</u>	<u>3,730</u>	<u>175,869</u>	<u>26,737</u>	<u>(2,644)</u>
<u>\$ 885,042</u>	<u>\$ 16,022</u>	<u>\$ 224,565</u>	<u>\$ 961,439</u>	<u>\$ 1,043</u>

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HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2014

	Other Public Safety	Other	Total
Assets:			
Equity in pooled cash and investments	\$ 1,350,191	\$ 2,678,802	\$ 6,840,745
Cash and cash equivalents in segregated accounts . . .	21,420	-	210,050
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	-	-	880,789
Accounts	2,081	-	4,581
Special assessments	-	305,600	305,600
Accrued interest.	-	1,210	1,210
Loans.	-	-	682,789
Due from other funds.	-	-	1,195
Due from other governments.	47,458	25,498	244,452
Prepayments	12,499	14,863	34,334
Total assets.	\$ 1,433,649	\$ 3,025,973	\$ 9,205,745
Liabilities:			
Accounts payable	\$ 4,625	\$ 82,194	\$ 227,469
Accrued wages and benefits.	11,888	17,574	90,930
Due to other funds.	224	1,417	148,275
Due to other governments.	5,983	4,540	31,964
Interfund loans payable.	62,618	10,000	72,618
Total liabilities.	85,338	115,725	571,256
Deferred inflows of resources:			
Property taxes levied for the next fiscal year. . .	-	-	850,000
Delinquent property tax revenue not available. . .	-	-	30,789
Special assessments revenue not available. . . .	-	306,810	306,810
Miscellaneous revenue not available.	-	-	5,775
Other nonexchange transactions not available . . .	39,201	14,967	156,799
Total deferred inflows of resources	39,201	321,777	1,350,173
Fund Balances:			
Nonspendable	12,499	14,863	34,334
Restricted.	1,304,253	2,576,409	7,353,086
Unassigned (deficit).	(7,642)	(2,801)	(103,104)
Total fund balances	1,309,110	2,588,471	7,284,316
Total liabilities and fund balances	\$ 1,433,649	\$ 3,025,973	\$ 9,205,745

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2014

	Special Improvements Bond Retirement	Water and Sewer Bond Retirement	Job and Family Services Bond Retirement	US-224/CR 300 Bond Retirement
Assets:				
Equity in pooled cash and investments	\$ 14,903	\$ 267,243	\$ 35,236	\$ 153,066
Receivables (net of allowance for uncollectibles):				
Special assessments	-	1,401,394	-	-
Accrued interest	-	1,993	-	-
Payment in lieu of taxes	-	-	-	2,731
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 14,903</u>	<u>\$ 1,670,630</u>	<u>\$ 35,236</u>	<u>\$ 155,797</u>
Deferred inflows of resources:				
Special assessments revenue not available.	-	1,403,387	-	-
Income tax revenue not available	-	-	-	2,731
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>-</u>	<u>1,403,387</u>	<u>-</u>	<u>2,731</u>
Fund Balances:				
Restricted.	14,903	267,243	35,236	153,066
Assigned	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-
Total fund balances	<u>14,903</u>	<u>267,243</u>	<u>35,236</u>	<u>153,066</u>
Total liabilities and fund balances	<u>\$ 14,903</u>	<u>\$ 1,670,630</u>	<u>\$ 35,236</u>	<u>\$ 155,797</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	Capital Projects Sheriff Bond Retirement
\$ 2,788,977	\$ 24,721	\$ 1,960	\$ 31,025	\$ 79,508	\$ 7,817
-	-	-	-	-	-
-	-	-	-	-	-
281,248	-	-	-	-	-
<u>\$ 3,070,225</u>	<u>\$ 24,721</u>	<u>\$ 1,960</u>	<u>\$ 31,025</u>	<u>\$ 79,508</u>	<u>\$ 7,817</u>
-	-	-	-	-	-
281,248	-	-	-	-	-
<u>281,248</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,788,977	24,721	1,960	-	-	7,817
-	-	-	31,025	79,508	-
<u>2,788,977</u>	<u>24,721</u>	<u>1,960</u>	<u>31,025</u>	<u>79,508</u>	<u>7,817</u>
<u>\$ 3,070,225</u>	<u>\$ 24,721</u>	<u>\$ 1,960</u>	<u>\$ 31,025</u>	<u>\$ 79,508</u>	<u>\$ 7,817</u>

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HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS (CONTINUED)
DECEMBER 31, 2014

	Energy Savings Gateway Bond Retirement	Distribution Drive Bond Retirement	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ 330,839	\$ 42,402	\$ 3,777,697
Receivables (net of allowance for uncollectibles):			
Special assessments	-	-	1,401,394
Accrued interest	-	-	1,993
Payment in lieu of taxes	-	-	283,979
Total assets	<u>\$ 330,839</u>	<u>\$ 42,402</u>	<u>\$ 5,465,063</u>
Deferred inflows of resources:			
Special assessments revenue not available.	-	-	1,403,387
PILOTs levied for next fiscal year	-	-	283,979
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>1,687,366</u>
Fund Balances:			
Restricted.	-	42,402	3,336,325
Assigned	<u>330,839</u>	<u>-</u>	<u>441,372</u>
Total fund balances	<u>330,839</u>	<u>42,402</u>	<u>3,777,697</u>
Total liabilities and fund balances	<u>\$ 330,839</u>	<u>\$ 42,402</u>	<u>\$ 5,465,063</u>

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HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2014

	Special Improvements	Motor Vehicle and Gas Tax	Alcohol and Drug Abuse	Courthouse Restoration
Assets:				
Equity in pooled cash and investments	\$ 68,199	\$ 142,602	\$ 21,293	\$ 226,376
Cash with fiscal and escrow agents	10,132	107,880	-	23,739
Receivables (net of allowance for uncollectibles):				
Special assessments	20,627	-	-	-
Accrued interest	13	-	-	-
Total assets	<u>\$ 98,971</u>	<u>\$ 250,482</u>	<u>\$ 21,293</u>	<u>\$ 250,115</u>
Liabilities:				
Contracts payable	\$ -	\$ 38,778	\$ -	\$ 9,452
Retainage payable	10,132	107,880	-	23,739
Interfund loans payable	178	-	107,500	-
Accrued interest payable	1,046	2,562	-	-
Notes payable	225,445	552,235	-	-
Total liabilities	<u>236,801</u>	<u>701,455</u>	<u>107,500</u>	<u>33,191</u>
Deferred inflows of resources:				
Special assessments revenue not available	20,640	-	-	-
Total deferred inflows of resources	<u>20,640</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Restricted	-	-	-	-
Committed	-	-	-	216,924
Assigned	-	-	-	-
Unassigned (deficit)	(158,470)	(450,973)	(86,207)	-
Total fund balances (deficit)	<u>(158,470)</u>	<u>(450,973)</u>	<u>(86,207)</u>	<u>216,924</u>
Total liabilities and fund balances	<u>\$ 98,971</u>	<u>\$ 250,482</u>	<u>\$ 21,293</u>	<u>\$ 250,115</u>

Developmental Disabilities	County Capital Improvements	Sheriff's Office	Distribution Dr. TIF	Total
\$ 944,154	\$ 713,462	\$ 1,553	\$ 1,182,215	\$ 3,299,854
-	-	-	13,923	155,674
-	-	-	-	20,627
-	-	-	-	13
<u>\$ 944,154</u>	<u>\$ 713,462</u>	<u>\$ 1,553</u>	<u>\$ 1,196,138</u>	<u>\$ 3,476,168</u>
\$ 54,833	\$ 24,932	\$ -	\$ -	\$ 127,995
-	-	-	13,923	155,674
-	-	-	-	107,678
-	-	-	9,423	13,031
-	-	-	2,030,900	2,808,580
<u>54,833</u>	<u>24,932</u>	<u>-</u>	<u>2,054,246</u>	<u>3,212,958</u>
-	-	-	-	20,640
-	-	-	-	20,640
889,321	-	1,553	-	890,874
-	-	-	-	216,924
-	688,530	-	-	688,530
-	-	-	(858,108)	(1,553,758)
<u>889,321</u>	<u>688,530</u>	<u>1,553</u>	<u>(858,108)</u>	<u>242,570</u>
<u>\$ 944,154</u>	<u>\$ 713,462</u>	<u>\$ 1,553</u>	<u>\$ 1,196,138</u>	<u>\$ 3,476,168</u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
Revenues:			
Property taxes	\$ 924,437	\$ 111,219	\$ -
Payments in lieu of taxes	-	232,017	-
Special assessments	114,331	597,059	23,760
Charges for services	1,801,509	-	-
Licenses and permits	304,985	-	-
Fines and forfeitures	84,369	-	-
Intergovernmental	4,736,336	-	1,333,123
Investment income	20,919	-	-
Rental income	-	81,078	-
Contributions and donations	4,688	-	-
Other	132,306	11	129,706
Total revenues	<u>8,123,880</u>	<u>1,021,384</u>	<u>1,486,589</u>
Expenditures:			
Current:			
General government:			
Legislative and executive	1,115,068	-	-
Judicial	311,544	-	-
Public safety	1,309,932	-	-
Public works	48,354	-	-
Health	488,892	-	-
Human services	3,680,647	-	-
Conservation and recreation	126,042	-	-
Economic development	828,134	401,420	-
Capital outlay	112,824	-	4,804,193
Debt service:			
Principal retirement	16,480	1,184,057	-
Interest and fiscal charges	-	464,709	25,826
Total expenditures	<u>8,037,917</u>	<u>2,050,186</u>	<u>4,830,019</u>
Excess of revenues over (under) expenditures	<u>85,963</u>	<u>(1,028,802)</u>	<u>(3,343,430)</u>
Other financing sources (uses):			
Transfers in	138,875	986,059	638,943
Transfers out	-	(392,030)	(47,052)
Issuance of OWDA loans	16,480	-	-
Total other financing sources (uses)	<u>155,355</u>	<u>594,029</u>	<u>591,891</u>
Net change in fund balances	241,318	(434,773)	(2,751,539)
Fund balances at beginning of year	<u>7,042,998</u>	<u>4,212,470</u>	<u>2,994,109</u>
Fund balances at end of year	<u>\$ 7,284,316</u>	<u>\$ 3,777,697</u>	<u>\$ 242,570</u>

Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
\$ -	\$ 1,035,656
-	232,017
-	735,150
-	1,801,509
-	304,985
-	84,369
-	6,069,459
190	21,109
-	81,078
-	4,688
16,821	278,844
17,011	10,648,864
-	1,115,068
-	311,544
-	1,309,932
-	48,354
-	488,892
18,349	3,698,996
-	126,042
-	1,229,554
-	4,917,017
-	1,200,537
-	490,535
18,349	14,936,471
(1,338)	(4,287,607)
-	1,763,877
-	(439,082)
-	16,480
-	1,341,275
(1,338)	(2,946,332)
387,825	14,637,402
\$ 386,487	\$ 11,691,070

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	Child Support Enforcement Agency	Dog and Kennel	Children Services	Real Estate Assessment
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Charges for services	218,704	9,875	28,871	806,244
Licenses and permits	-	259,569	-	-
Fines and forfeitures	-	17,928	-	-
Intergovernmental	872,817	-	1,415,993	36,955
Investment income	-	-	-	-
Contributions and donations	-	-	-	-
Other	21,400	-	30,439	-
Total revenues	1,112,921	287,372	1,475,303	843,199
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	743,886
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Health	-	268,938	-	-
Human services	1,116,388	-	1,521,531	-
Conservation and recreation	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Total expenditures	1,116,388	268,938	1,521,531	743,886
Excess (deficiency) of revenues over (under) expenditures	(3,467)	18,434	(46,228)	99,313
Other financing sources:				
Transfers in	69,459	-	39,076	-
Issuance of OWDA loans	-	-	-	-
Total other financing sources	69,459	-	39,076	-
Net change in fund balances	65,992	18,434	(7,152)	99,313
Fund balances at beginning of year	242,610	92,135	(82,865)	1,881,584
Fund balances at end of year	\$ 308,602	\$ 110,569	\$ (90,017)	\$ 1,980,897

Community Development Block Grant	Community Corrections	Felony Delinquent Juvenile Care and Custody	Agency on Aging Levy	National Emergency Grant
\$ -	\$ -	\$ -	\$ 856,663	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
71,104	221,988	200,836	147,400	158,825
20,911	-	-	-	-
-	-	-	-	-
-	1,027	5,973	117	262
<u>92,015</u>	<u>223,015</u>	<u>206,809</u>	<u>1,004,180</u>	<u>159,087</u>
-	-	-	-	-
-	-	-	-	-
-	221,141	161,598	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	1,002,978	-
-	-	-	-	126,042
132,765	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>132,765</u>	<u>221,141</u>	<u>161,598</u>	<u>1,002,978</u>	<u>126,042</u>
<u>(40,750)</u>	<u>1,874</u>	<u>45,211</u>	<u>1,202</u>	<u>33,045</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
(40,750)	1,874	45,211	1,202	33,045
913,742	1,856	130,658	25,535	(35,689)
<u>\$ 872,992</u>	<u>\$ 3,730</u>	<u>\$ 175,869</u>	<u>\$ 26,737</u>	<u>\$ (2,644)</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, 2014

	Other Public Safety	Other	Total
Revenues:			
Property taxes	\$ -	\$ 67,774	\$ 924,437
Special assessments	-	114,331	114,331
Charges for services	207,393	530,422	1,801,509
Licenses and permits	45,416	-	304,985
Fines and forfeitures	6,366	60,075	84,369
Intergovernmental	360,394	1,250,024	4,736,336
Investment income	8	-	20,919
Contributions and donations	-	4,688	4,688
Other	46,494	26,594	132,306
	<u>666,071</u>	<u>2,053,908</u>	<u>8,123,880</u>
Total revenues			
Expenditures:			
Current:			
General government:			
Legislative and executive	-	371,182	1,115,068
Judicial	-	311,544	311,544
Public safety.	811,532	115,661	1,309,932
Public works.	-	48,354	48,354
Health	-	219,954	488,892
Human services	-	39,750	3,680,647
Conservation and recreation.	-	-	126,042
Economic development	-	695,369	828,134
Capital outlay.	-	112,824	112,824
Debt service:			
Principal retirement	-	16,480	16,480
	<u>811,532</u>	<u>1,931,118</u>	<u>8,037,917</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures.	<u>(145,461)</u>	<u>122,790</u>	<u>85,963</u>
Other financing sources:			
Transfers in.	-	30,340	138,875
Issuance of OWDA loans	-	16,480	16,480
Total other financing sources	<u>-</u>	<u>46,820</u>	<u>155,355</u>
Net change in fund balances	(145,461)	169,610	241,318
Fund balances at beginning of year	<u>1,454,571</u>	<u>2,418,861</u>	<u>7,042,998</u>
Fund balances at end of year	<u>\$ 1,309,110</u>	<u>\$ 2,588,471</u>	<u>\$ 7,284,316</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, 2014

	<u>Special Improvements Bond Retirement</u>	<u>Water and Sewer Bond Retirement</u>	<u>Job and Family Services Bond Retirement</u>	<u>US-224/CR 300 Bond Retirement</u>
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Payments in lieu of taxes	-	-	-	232,017
Special assessments	12,769	295,705	-	-
Rental income	-	-	81,078	-
Other	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>12,780</u>	<u>295,705</u>	<u>81,078</u>	<u>232,017</u>
Expenditures:				
Economic development and assistance	-	-	-	-
Debt service:				
Principal retirement	-	205,675	55,000	125,000
Interest and fiscal charges	<u>1,805</u>	<u>60,609</u>	<u>10,688</u>	<u>102,318</u>
Total expenditures	<u>1,805</u>	<u>266,284</u>	<u>65,688</u>	<u>227,318</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,975</u>	<u>29,421</u>	<u>15,390</u>	<u>4,699</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	<u>(9,522)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(9,522)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	1,453	29,421	15,390	4,699
Fund balances at beginning of year	<u>13,450</u>	<u>237,822</u>	<u>19,846</u>	<u>148,367</u>
Fund balances at end of year	<u>\$ 14,903</u>	<u>\$ 267,243</u>	<u>\$ 35,236</u>	<u>\$ 153,066</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
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	288,585	-	-
-	-	-	-	-
-	-	-	-	-
-	-	288,585	-	-
-	-	401,420	-	-
415,000	-	-	80,000	14,872
125,750	-	2,040	72,244	12,688
540,750	-	403,460	152,244	27,560
(540,750)	-	(114,875)	(152,244)	(27,560)
-	-	116,835	549,581	22,591
-	-	-	(382,508)	-
-	-	116,835	167,073	22,591
(540,750)	-	1,960	14,829	(4,969)
3,329,727	24,721	-	16,196	84,477
<u>\$ 2,788,977</u>	<u>\$ 24,721</u>	<u>\$ 1,960</u>	<u>\$ 31,025</u>	<u>\$ 79,508</u>

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2014

	Capital Projects Sheriff Bond Retirement	Energy Savings Gateway Bond Retirement	Distribution Drive Bond Retirement	Total
Revenues:				
Property taxes	\$ 111,219	\$ -	\$ -	\$ 111,219
Payments in lieu of taxes	-	-	-	232,017
Special assessments.	-	-	-	597,059
Rental income	-	-	-	81,078
Other	-	-	-	11
Total revenues	111,219	-	-	1,021,384
Expenditures:				
Economic development and assistance . .	-	-	-	401,420
Debt service:				
Principal retirement	80,000	208,510	-	1,184,057
Interest and fiscal charges	31,219	40,698	4,650	464,709
Total expenditures	111,219	249,208	4,650	2,050,186
Excess (deficiency) of revenues over (under) expenditures	-	(249,208)	(4,650)	(1,028,802)
Other financing sources (uses):				
Transfers in.	-	250,000	47,052	986,059
Transfers out	-	-	-	(392,030)
Total other financing sources (uses)	-	250,000	47,052	594,029
Net change in fund balance	-	792	42,402	(434,773)
Fund balances at beginning of year	7,817	330,047	-	4,212,470
Fund balances at end of year.	\$ 7,817	\$ 330,839	\$ 42,402	\$ 3,777,697

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Special Improvements</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Alcohol and Drug Abuse</u>	<u>Ohio Public Works Commission</u>
Revenues:				
Special assessments	\$ 23,760	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	528,000
Other	-	-	127,106	-
Total revenues	<u>23,760</u>	<u>-</u>	<u>127,106</u>	<u>528,000</u>
Expenditures:				
Capital outlay	127,019	1,474,277	346,813	528,000
Debt service:				
Interest and fiscal charges	<u>1,505</u>	<u>4,424</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>128,524</u>	<u>1,478,701</u>	<u>346,813</u>	<u>528,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(104,764)</u>	<u>(1,478,701)</u>	<u>(219,707)</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	9,522	382,508	116,500	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses).	<u>9,522</u>	<u>382,508</u>	<u>116,500</u>	<u>-</u>
Net change in fund balance.	(95,242)	(1,096,193)	(103,207)	-
Fund balances (deficit) at beginning of year .	<u>(63,228)</u>	<u>645,220</u>	<u>17,000</u>	<u>-</u>
Fund balances (deficit) at end of year	<u>\$ (158,470)</u>	<u>\$ (450,973)</u>	<u>\$ (86,207)</u>	<u>\$ -</u>

Federal Highway	Courthouse Restoration	Developmental Disabilities	County Capital Improvements	Sheriff's Office	Distribution Dr. TIF	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,760
632,103	-	-	-	-	173,020	1,333,123
-	2,600	-	-	-	-	129,706
632,103	2,600	-	-	-	173,020	1,486,589
632,103	258,535	181,036	391,909	-	864,501	4,804,193
-	-	-	-	-	19,897	25,826
632,103	258,535	181,036	391,909	-	884,398	4,830,019
-	(255,935)	(181,036)	(391,909)	-	(711,378)	(3,343,430)
-	5,413	-	125,000	-	-	638,943
-	-	-	-	-	(47,052)	(47,052)
-	5,413	-	125,000	-	(47,052)	591,891
-	(250,522)	(181,036)	(266,909)	-	(758,430)	(2,751,539)
-	467,446	1,070,357	955,439	1,553	(99,678)	2,994,109
<u>\$ -</u>	<u>\$ 216,924</u>	<u>\$ 889,321</u>	<u>\$ 688,530</u>	<u>\$ 1,553</u>	<u>\$ (858,108)</u>	<u>\$ 242,570</u>

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CHILD SUPPORT ENFORCEMENT AGENCY SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 226,100	\$ 286,100	\$ 218,704	\$ (67,396)
Intergovernmental	684,940	624,940	872,817	247,877
Other	204,900	204,900	23,718	(181,182)
	<u>1,115,940</u>	<u>1,115,940</u>	<u>1,115,239</u>	<u>(701)</u>
Expenditures:				
Current:				
Human services				
Personal services	487,440	487,440	476,560	10,880
Fringe benefits	213,500	213,500	196,900	16,600
Materials and supplies	6,990	5,014	4,149	865
Contractual services	-	60,000	55,519	4,481
Capital outlay	5,000	5,000	-	5,000
Other	363,181	362,178	355,638	6,540
	<u>1,076,111</u>	<u>1,133,132</u>	<u>1,088,766</u>	<u>44,366</u>
Excess (deficiency) of revenues over (under) expenditures	<u>39,829</u>	<u>(17,192)</u>	<u>26,473</u>	<u>43,665</u>
Other financing source (uses):				
Transfers in	-	-	69,459	69,459
Transfers out	(60,000)	-	-	-
	<u>(60,000)</u>	<u>-</u>	<u>69,459</u>	<u>69,459</u>
Total other financing sources (uses)	<u>(60,000)</u>	<u>-</u>	<u>69,459</u>	<u>69,459</u>
Net change in fund balance	(20,171)	(17,192)	95,932	113,124
Fund balance at beginning of year	239,874	239,874	239,874	-
Prior year encumbrances appropriated	20,171	20,171	20,171	-
	<u>239,874</u>	<u>242,853</u>	<u>355,977</u>	<u>113,124</u>
Fund balance at end of year	<u>\$ 239,874</u>	<u>\$ 242,853</u>	<u>\$ 355,977</u>	<u>\$ 113,124</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DOG AND KENNEL SPECIAL REVENUE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<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	\$ 20,292	\$ 292
Licenses and permits.	185,000	185,000	259,569	74,569
Fines and forfeitures	11,000	11,000	17,928	6,928
Total revenues	<u>216,000</u>	<u>216,000</u>	<u>297,789</u>	<u>81,789</u>
Expenditures:				
Current:				
Health				
Personal services.	20,000	20,040	20,040	-
Fringe benefits.	11,100	11,060	8,747	2,313
Materials and supplies	2,868	6,225	4,732	1,493
Contractual services	258,345	269,903	267,146	2,757
Other.	15,863	11,363	7,063	4,300
Total expenditures	<u>308,176</u>	<u>318,591</u>	<u>307,728</u>	<u>10,863</u>
Net change in fund balance	<u>(92,176)</u>	<u>(102,591)</u>	<u>(9,939)</u>	<u>92,652</u>
Fund balance at beginning of year	107,789	107,789	107,789	-
Prior year encumbrances appropriated	10,076	10,076	10,076	-
Fund balance at end of year.	<u>\$ 25,689</u>	<u>\$ 15,274</u>	<u>\$ 107,926</u>	<u>\$ 92,652</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 30,100	\$ 30,100	\$ 28,871	\$ (1,229)
Intergovernmental	1,680,310	1,680,310	1,429,241	(251,069)
Other	154,660	154,660	31,589	(123,071)
Total revenues	<u>1,865,070</u>	<u>1,865,070</u>	<u>1,489,701</u>	<u>(375,369)</u>
Expenditures:				
Current:				
Human services				
Contractual services	1,415,898	1,102,554	1,048,692	53,862
Other.	499,844	805,222	800,982	4,240
Total expenditures	<u>1,915,742</u>	<u>1,907,776</u>	<u>1,849,674</u>	<u>58,102</u>
Excess of expenditures over revenues	<u>(50,672)</u>	<u>(42,706)</u>	<u>(359,973)</u>	<u>(317,267)</u>
Other financing sources:				
Transfers in	<u>25,000</u>	<u>25,000</u>	<u>39,076</u>	<u>14,076</u>
Total other financing sources	<u>25,000</u>	<u>25,000</u>	<u>39,076</u>	<u>14,076</u>
Net change in fund balance.	<u>(25,672)</u>	<u>(17,706)</u>	<u>(320,897)</u>	<u>(303,191)</u>
Fund balance at beginning of year	63,964	63,964	63,964	-
Prior year encumbrances appropriated	54,542	54,542	54,542	-
Fund balance (deficit) at end of year	<u>\$ 92,834</u>	<u>\$ 100,800</u>	<u>\$ (202,391)</u>	<u>\$ (303,191)</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 660,000	\$ 660,000	\$ 806,244	\$ 146,244
Intergovernmental	-	-	36,955	36,955
Total revenues	<u>660,000</u>	<u>660,000</u>	<u>843,199</u>	<u>183,199</u>
Expenditures:				
Current:				
General government - legislative and executive				
Personal services.	215,000	229,000	195,770	33,230
Fringe benefits.	94,761	94,486	71,431	23,055
Materials and supplies	21,342	10,071	8,460	1,611
Contractual services	479,179	1,202,531	999,387	203,144
Capital outlay	20,000	20,000	15,948	4,052
Other.	10,440	13,640	13,640	-
Total expenditures.	<u>840,722</u>	<u>1,569,728</u>	<u>1,304,636</u>	<u>265,092</u>
Net change in fund balance	(180,722)	(909,728)	(461,437)	448,291
Fund balance at beginning of year.	1,806,407	1,806,407	1,806,407	-
Prior year encumbrances appropriated	<u>86,786</u>	<u>86,786</u>	<u>86,786</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,712,471</u>	<u>\$ 983,465</u>	<u>\$ 1,431,756</u>	<u>\$ 448,291</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental.	\$ 140,000	\$ 140,000	\$ 112,468	\$ (27,532)
Total revenues.	140,000	140,000	112,468	(27,532)
Expenditures:				
Current:				
Economic development				
Contractual services	194,500	141,686	130,777	10,909
Total expenditures	194,500	141,686	130,777	10,909
Net change in fund balance.	(54,500)	(1,686)	(18,309)	(16,623)
Fund balance (deficit) at beginning of year	(50,914)	(50,914)	(50,914)	-
Prior year encumbrances appropriated	54,500	54,500	54,500	-
Fund balance (deficit) at end of year	<u>\$ (50,914)</u>	<u>\$ 1,900</u>	<u>\$ (14,723)</u>	<u>\$ (16,623)</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, 2014

	<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	-	7,500	1,027	(6,473)
Total revenues	<u>110,994</u>	<u>229,488</u>	<u>223,015</u>	<u>(6,473)</u>
Expenditures:				
Current:				
Public safety				
Personal services	66,323	146,289	146,239	50
Fringe benefits.	35,530	61,141	61,080	61
Materials and supplies	417	833	833	-
Contractual services	16,224	1,970	729	1,241
Capital outlay	-	11,591	11,591	-
Other.	-	1	1	-
Total expenditures	<u>118,494</u>	<u>221,825</u>	<u>220,473</u>	<u>1,352</u>
Net change in fund balance	(7,500)	7,663	2,542	(5,121)
Fund balance at beginning of year.	5,979	5,979	5,979	-
Prior year encumbrances appropriated.	7,500	7,500	7,500	-
Fund balance at end of year.	<u>\$ 5,979</u>	<u>\$ 21,142</u>	<u>\$ 16,021</u>	<u>\$ (5,121)</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 115,176	\$ 115,176	\$ 200,836	\$ 85,660
Other	600	600	5,973	5,373
Total revenues	<u>115,776</u>	<u>115,776</u>	<u>206,809</u>	<u>91,033</u>
Expenditures:				
Current:				
Public safety				
Felony delinquent care and custody				
Personal services	94,508	94,893	71,656	23,237
Fringe benefits.	43,263	42,878	27,779	15,099
Contractual services	119,259	108,809	89,037	19,772
Other.	1	1	-	1
Total felony delinquent care and custody	<u>257,031</u>	<u>246,581</u>	<u>188,472</u>	<u>58,109</u>
Total expenditures.	<u>257,031</u>	<u>246,581</u>	<u>188,472</u>	<u>58,109</u>
Net change in fund balance	<u>(141,255)</u>	<u>(130,805)</u>	<u>18,337</u>	<u>149,142</u>
Fund balance at beginning of year	128,183	128,183	128,183	-
Prior year encumbrances appropriated	14,822	14,822	14,822	-
Fund balance at end of year	<u>\$ 1,750</u>	<u>\$ 12,200</u>	<u>\$ 161,342</u>	<u>\$ 149,142</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 823,500	\$ 852,926	\$ 856,663	\$ 3,737
Intergovernmental	152,184	149,684	147,400	(2,284)
Total revenues	<u>975,684</u>	<u>1,002,610</u>	<u>1,004,063</u>	<u>1,453</u>
Expenditures:				
Current:				
Human services:				
Contractual services	<u>934,260</u>	<u>1,002,610</u>	<u>1,002,609</u>	<u>1</u>
Total expenditures	<u>934,260</u>	<u>1,002,610</u>	<u>1,002,609</u>	<u>1</u>
Net change in fund balance	41,424	-	1,454	1,454
Fund balance at beginning of year	<u>24,923</u>	<u>24,923</u>	<u>24,923</u>	<u>-</u>
Fund balance at end of year	<u>\$ 66,347</u>	<u>\$ 24,923</u>	<u>\$ 26,377</u>	<u>\$ 1,454</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 150,000	\$ 161,746	\$ 158,825	\$ (2,921)
Other	-	-	262	262
Total revenues	<u>150,000</u>	<u>161,746</u>	<u>159,087</u>	<u>(2,659)</u>
Expenditures:				
Current:				
Conservation & recreation				
Personal services	70,000	87,525	87,525	-
Fringe benefits	16,000	17,511	17,511	-
Materials and supplies	10,572	8,588	8,588	-
Contractual services	43,323	43,231	43,231	-
Capital outlay	9,136	4,753	4,753	-
Other	12,458	7,935	7,935	-
Total expenditures	<u>161,489</u>	<u>169,543</u>	<u>169,543</u>	<u>-</u>
Net change in fund balance	(11,489)	(7,797)	(10,456)	(2,659)
Fund balance at beginning of year	10	10	10	-
Prior year encumbrances appropriated	<u>11,489</u>	<u>11,489</u>	<u>11,489</u>	<u>-</u>
Fund balance at end of year	<u>\$ 10</u>	<u>\$ 3,702</u>	<u>\$ 1,043</u>	<u>\$ (2,659)</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, 2014

	<u>Budgeted Amounts</u>			Variance with
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Final Budget Positive (Negative)
Revenues:				
Charges for services	\$ 200,325	\$ 200,325	\$ 207,393	\$ 7,068
Licenses and permits	20,000	20,000	45,416	25,416
Fines and forfeitures	8,400	8,400	4,595	(3,805)
Intergovernmental	371,007	454,110	355,248	(98,862)
Investment income	-	-	8	8
Other	30,000	30,000	45,375	15,375
Total revenues	<u>629,732</u>	<u>712,835</u>	<u>658,035</u>	<u>(54,800)</u>
Expenditures:				
Current:				
Public safety				
Personal services	176,095	255,265	188,536	66,729
Fringe benefits.	84,171	98,758	70,163	28,595
Materials and supplies.	103,201	104,085	92,719	11,366
Contractual services	349,496	407,127	354,411	52,716
Capital outlay	700,893	700,891	471,932	228,959
Other.	223,388	162,221	53,390	108,831
Total expenditures	<u>1,637,244</u>	<u>1,728,347</u>	<u>1,231,151</u>	<u>497,196</u>
Excess expenditures over revenues	<u>(1,007,512)</u>	<u>(1,015,512)</u>	<u>(573,116)</u>	<u>442,396</u>
Other financing sources (uses):				
Advances in	-	-	62,618	62,618
Advances out.	-	(52,562)	(52,562)	-
Total other financing sources (uses)	<u>-</u>	<u>(52,562)</u>	<u>10,056</u>	<u>62,618</u>
Net change in fund balance	<u>(1,007,512)</u>	<u>(1,068,074)</u>	<u>(563,060)</u>	<u>505,014</u>
Fund balance at beginning of year	1,454,507	1,454,507	1,454,507	-
Prior year encumbrances appropriated	<u>54,986</u>	<u>54,986</u>	<u>54,986</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 501,981</u>	<u>\$ 441,419</u>	<u>\$ 946,433</u>	<u>\$ 505,014</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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 55,500	\$ 55,500	\$ 67,774	\$ 12,274
Special assessments	28,000	114,406	114,331	(75)
Charges for services	472,150	472,150	530,102	57,952
Fines and forfeitures	58,350	58,350	60,186	1,836
Intergovernmental	958,054	1,461,253	1,241,106	(220,147)
Donations and contributions.	-	2,000	4,688	2,688
Other	6,000	4,000	15,606	11,606
	<u>1,578,054</u>	<u>2,167,659</u>	<u>2,033,793</u>	<u>(133,866)</u>
Total revenues.				
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	154,994	155,599	107,739	47,860
Fringe benefits	65,503	59,273	43,370	15,903
Materials and supplies	16,204	2,503	2,405	98
Contractual services.	192,825	238,017	202,118	35,899
Capital outlay.	496,036	584,047	135,123	448,924
Other	32,260	49,137	43,360	5,777
Total general government - legislative and executive	<u>957,822</u>	<u>1,088,576</u>	<u>534,115</u>	<u>554,461</u>
General government - judicial				
Personal services.	98,250	98,250	96,161	2,089
Fringe benefits.	34,503	34,531	29,213	5,318
Materials and supplies	16,885	15,032	2,416	12,616
Contractual services	280,517	278,523	47,976	230,547
Capital outlay	317,155	300,731	151,521	149,210
Other.	87,727	94,219	35,239	58,980
Total general government - judicial	<u>835,037</u>	<u>821,286</u>	<u>362,526</u>	<u>458,760</u>
Public safety				
Contractual services	493,460	350,012	247,242	102,770
Total public safety	<u>493,460</u>	<u>350,012</u>	<u>247,242</u>	<u>102,770</u>
Public works				
Contractual services	41,612	41,612	41,604	8
Capital outlay	11,669	11,669	6,750	4,919
Total public works	<u>53,281</u>	<u>53,281</u>	<u>48,354</u>	<u>4,927</u>
Health				
Personal services.	7,800	14,650	14,147	503
Fringe benefits.	20,030	19,706	19,131	575
Materials and supplies	1,000	120	120	-
Contractual services	148,615	317,985	213,120	104,865
Other.	500	-	-	-
Total health.	<u>177,945</u>	<u>352,461</u>	<u>246,518</u>	<u>105,943</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, 2014

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human services				
Personal services	18,540	42,061	23,062	18,999
Materials and supplies	831	2,582	1,353	1,229
Contractual services	25,554	25,554	11,760	13,794
Other	1,000	1,635	635	1,000
Total human services	<u>45,925</u>	<u>71,832</u>	<u>36,810</u>	<u>35,022</u>
Economic development and assistance				
Contractual services	213,467	214,359	177,321	37,038
Capital outlay	-	594,424	518,048	76,376
Total economic development and assistance	<u>213,467</u>	<u>808,783</u>	<u>695,369</u>	<u>113,414</u>
Total expenditures	<u>2,776,937</u>	<u>3,546,231</u>	<u>2,170,934</u>	<u>1,375,297</u>
Excess of expenditures over revenues	<u>(1,198,883)</u>	<u>(1,378,572)</u>	<u>(137,141)</u>	<u>1,241,431</u>
Other financing sources (uses):				
Advances in	-	260,000	264,755	4,755
Advances out	-	-	(315,955)	(315,955)
Transfers in	<u>5,000</u>	<u>30,340</u>	<u>30,340</u>	<u>-</u>
Total other financing sources (uses)	<u>5,000</u>	<u>290,340</u>	<u>(20,860)</u>	<u>(311,200)</u>
Net change in fund balance	(1,193,883)	(1,088,232)	(158,001)	930,231
Fund balance at beginning of year	2,272,610	2,272,610	2,272,610	-
Prior year encumbrances appropriated	289,825	289,825	289,825	-
Fund balance at end of year	<u>\$ 1,368,552</u>	<u>\$ 1,474,203</u>	<u>\$ 2,404,434</u>	<u>\$ 930,231</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 103,500	\$ 103,500	\$ 106,266	\$ 2,766
Total revenues	103,500	103,500	106,266	2,766
Expenditures:				
Current:				
Public safety				
Personal services.	47,840	50,088	50,059	29
Fringe benefits.	22,389	20,140	20,107	33
Total expenditures.	70,229	70,228	70,166	62
Excess of revenues over expenditures	33,271	33,272	36,100	2,828
Other financing uses:				
Transfers out	(52,000)	(52,000)	(40,000)	12,000
Total other financing uses	(52,000)	(52,000)	(40,000)	12,000
Net change in fund balance	(18,729)	(18,728)	(3,900)	14,828
Fund balance at beginning of year.	<u>23,332</u>	<u>23,332</u>	<u>23,332</u>	<u>-</u>
Fund balance at end of year	<u>\$ 4,603</u>	<u>\$ 4,604</u>	<u>\$ 19,432</u>	<u>\$ 14,828</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, 2014

	<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, 2014

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 BUDGET STABILIZATION GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 CERTIFICATE OF TITLE GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services	\$ 475,000	\$ 475,000	\$ 520,345	\$ 45,345
Other	-	-	933	933
Total revenues	<u>475,000</u>	<u>475,000</u>	<u>521,278</u>	<u>46,278</u>
Expenditures:				
Current:				
General government - judicial				
Personal services	145,000	145,000	140,168	4,832
Fringe benefits	84,015	83,786	77,634	6,152
Materials and supplies	15,686	15,124	14,052	1,072
Contractual services	60,000	60,000	57,884	2,116
Capital outlay	2,000	2,000	659	1,341
Other	13,062	27,714	27,365	349
Total expenditures	<u>319,763</u>	<u>333,624</u>	<u>317,762</u>	<u>15,862</u>
Excess of revenues over expenditures	<u>155,237</u>	<u>141,376</u>	<u>203,516</u>	<u>62,140</u>
Other financing uses:				
Transfers out	<u>(150,000)</u>	<u>(218,000)</u>	<u>(218,000)</u>	<u>-</u>
Total other financing uses	<u>(150,000)</u>	<u>(218,000)</u>	<u>(218,000)</u>	<u>-</u>
Net change in fund balance	5,237	(76,624)	(14,484)	62,140
Fund balance at beginning of year	810,377	810,377	810,377	-
Prior year encumbrances appropriated	6,163	6,163	6,163	-
Fund balance at end of year	<u><u>\$ 821,777</u></u>	<u><u>\$ 739,916</u></u>	<u><u>\$ 802,056</u></u>	<u><u>\$ 62,140</u></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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	\$ -	\$ 40,736	\$ 40,736	\$ -
Fringe benefits	-	719	150	569
Total general government - legislative and executive	<u>-</u>	<u>41,455</u>	<u>40,886</u>	<u>569</u>
General government - judicial				
Personal services	-	2,378	2,378	-
Fringe benefits	-	70	70	-
Total general government - judicial	<u>-</u>	<u>2,448</u>	<u>2,448</u>	<u>-</u>
Public safety				
Personal services	-	9,838	8,641	1,197
Fringe benefits	-	189	-	189
Total public safety	<u>-</u>	<u>10,027</u>	<u>8,641</u>	<u>1,386</u>
Total expenditures	<u>-</u>	<u>53,930</u>	<u>51,975</u>	<u>1,955</u>
Excess of expenditures over revenues	<u>-</u>	<u>(53,930)</u>	<u>(51,975)</u>	<u>1,955</u>
Other financing sources:				
Transfers in	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>150,000</u>
Net change in fund balance.	-	(53,930)	98,025	151,955
Fund balance at beginning of year	<u>99,229</u>	<u>99,229</u>	<u>99,229</u>	<u>-</u>
Fund balance at end of year	<u>\$ 99,229</u>	<u>\$ 45,299</u>	<u>\$ 197,254</u>	<u>\$ 151,955</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 SPECIAL IMPROVEMENTS BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 52,900	\$ 52,900	\$ 12,769	\$ (40,131)
Other	-	-	11	11
Total revenues	<u>52,900</u>	<u>52,900</u>	<u>12,780</u>	<u>(40,120)</u>
Expenditures:				
Debt service:				
Principal retirement	251,000	251,000	251,000	-
Interest and fiscal charges	<u>2,600</u>	<u>3,340</u>	<u>2,881</u>	<u>459</u>
Total expenditures	<u>253,600</u>	<u>254,340</u>	<u>253,881</u>	<u>459</u>
Excess of expenditures over revenues	<u>(200,700)</u>	<u>(201,440)</u>	<u>(241,101)</u>	<u>(39,661)</u>
Other financing sources:				
Issuance of notes	201,200	201,200	225,445	24,245
Transfers in	<u>-</u>	<u>-</u>	<u>17,109</u>	<u>17,109</u>
Total other financing sources	<u>201,200</u>	<u>201,200</u>	<u>242,554</u>	<u>41,354</u>
Net change in fund balance.	500	(240)	1,453	1,693
Fund balance at beginning of year	<u>13,450</u>	<u>13,450</u>	<u>13,450</u>	<u>-</u>
Fund balance at end of year	<u>\$ 13,950</u>	<u>\$ 13,210</u>	<u>\$ 14,903</u>	<u>\$ 1,693</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 299,505	\$ 299,505	\$ 295,705	\$ (3,800)
Total revenues.	299,505	299,505	295,705	(3,800)
Expenditures:				
Debt service:				
Principal retirement.	195,842	208,232	205,675	2,557
Interest and fiscal charges	79,507	79,507	60,609	18,898
Total expenditures	275,349	287,739	266,284	21,455
Net change in fund balance	24,156	11,766	29,421	17,655
Fund balance at beginning of year	<u>237,822</u>	<u>237,822</u>	<u>237,822</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 261,978</u>	<u>\$ 249,588</u>	<u>\$ 267,243</u>	<u>\$ 17,655</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Rental income	\$ 80,000	\$ 80,000	\$ 81,078	\$ 1,078
Total revenues	<u>80,000</u>	<u>80,000</u>	<u>81,078</u>	<u>1,078</u>
Expenditures:				
Debt service:				
Principal retirement	55,000	55,000	55,000	-
Interest and fiscal charges	<u>10,690</u>	<u>10,690</u>	<u>10,688</u>	<u>2</u>
Total expenditures	<u>65,690</u>	<u>65,690</u>	<u>65,688</u>	<u>2</u>
Net change in fund balance	14,310	14,310	15,390	1,080
Fund balance at beginning of year	<u>19,846</u>	<u>19,846</u>	<u>19,846</u>	<u>-</u>
Fund balance at end of year	<u>\$ 34,156</u>	<u>\$ 34,156</u>	<u>\$ 35,236</u>	<u>\$ 1,080</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, 2014

	<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	\$ 228,000	\$ 228,000	\$ 232,017	\$ 4,017
Total revenues	<u>228,000</u>	<u>228,000</u>	<u>232,017</u>	<u>4,017</u>
Expenditures:				
Debt service:				
Principal retirement.	125,000	125,000	125,000	-
Interest and fiscal charges	<u>102,320</u>	<u>102,320</u>	<u>102,318</u>	<u>2</u>
Total expenditures	<u>227,320</u>	<u>227,320</u>	<u>227,318</u>	<u>2</u>
Net change in fund balance	680	680	4,699	4,019
Fund balance at beginning of year.	<u>148,367</u>	<u>148,367</u>	<u>148,367</u>	<u>-</u>
Fund balance at end of year	<u>\$ 149,047</u>	<u>\$ 149,047</u>	<u>\$ 153,066</u>	<u>\$ 4,019</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ 415,000	\$ 415,000	\$ 415,000	\$ -
Interest and fiscal charges	125,750	125,750	125,750	-
Total expenditures	<u>540,750</u>	<u>540,750</u>	<u>540,750</u>	<u>-</u>
Net change in fund balance	(540,750)	(540,750)	(540,750)	-
Fund balance at beginning of year	<u>3,329,727</u>	<u>3,329,727</u>	<u>3,329,727</u>	<u>-</u>
Fund balance at end of year	<u>\$ 2,788,977</u>	<u>\$ 2,788,977</u>	<u>\$ 2,788,977</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year	<u>24,721</u>	<u>24,721</u>	<u>24,721</u>	<u>-</u>
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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ 404,000	\$ 404,000	\$ 288,585	\$ (115,415)
Total revenues	404,000	404,000	288,585	(115,415)
Expenditures:				
Debt service:				
Principal retirement	\$ 400,000	\$ 400,000	\$ 400,000	\$ -
Interest and fiscal charges	4,000	4,000	3,460	540
Total expenditures	404,000	404,000	403,460	540
Excess of expenditures over revenues	-	-	(114,875)	(114,875)
Other financing sources:				
Issuance of notes	-	-	116,835	116,835
Total other financing sources	-	-	116,835	116,835
Net change in fund balance.	-	-	1,960	1,960
Fund balance at beginning of year.	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ 1,960	\$ 1,960

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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ 1,010,000	\$ 1,010,000	\$ 1,010,000	\$ -
Interest and fiscal charges	76,200	79,430	76,987	2,443
Total expenditures	<u>1,086,200</u>	<u>1,089,430</u>	<u>1,086,987</u>	<u>2,443</u>
Excess of expenditures over revenues	<u>(1,086,200)</u>	<u>(1,089,430)</u>	<u>(1,086,987)</u>	<u>2,443</u>
Other financing sources:				
Issuance of notes	950,000	950,000	552,235	(397,765)
Transfers in	<u>147,000</u>	<u>147,000</u>	<u>549,581</u>	<u>402,581</u>
Total other financing sources	<u>1,097,000</u>	<u>1,097,000</u>	<u>1,101,816</u>	<u>4,816</u>
Net change in fund balance.	10,800	7,570	14,829	7,259
Fund balance at beginning of year.	<u>16,196</u>	<u>16,196</u>	<u>16,196</u>	<u>-</u>
Fund balance at end of year	<u>\$ 26,996</u>	<u>\$ 23,766</u>	<u>\$ 31,025</u>	<u>\$ 7,259</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ 14,873	\$ 14,873	\$ 14,872	\$ 1
Interest and fiscal charges	13,944	13,944	12,688	1,256
Total expenditures	<u>28,817</u>	<u>28,817</u>	<u>27,560</u>	<u>1,257</u>
Excess of expenditures over revenues	<u>(28,817)</u>	<u>(28,817)</u>	<u>(27,560)</u>	<u>1,257</u>
Other financing sources:				
Transfers in	<u>23,944</u>	<u>23,944</u>	<u>22,591</u>	<u>(1,353)</u>
Total other financing sources	<u>23,944</u>	<u>23,944</u>	<u>22,591</u>	<u>(1,353)</u>
Net change in fund balance.	(4,873)	(4,873)	(4,969)	(96)
Fund balance at beginning of year.	<u>84,477</u>	<u>84,477</u>	<u>84,477</u>	<u>-</u>
Fund balance at end of year	<u>\$ 79,604</u>	<u>\$ 79,604</u>	<u>\$ 79,508</u>	<u>\$ (96)</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 111,255	\$ 111,255	\$ 111,219	\$ (36)
Total revenues	111,255	111,255	111,219	(36)
Expenditures:				
Debt service:				
Principal retirement.	80,000	80,000	80,000	-
Interest and fiscal charges	31,255	31,255	31,219	36
Total expenditures	111,255	111,255	111,219	36
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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ 208,520	\$ 208,520	\$ 208,511	\$ 9
Interest and fiscal charges	40,700	40,700	40,697	3
Total expenditures	<u>249,220</u>	<u>249,220</u>	<u>249,208</u>	<u>12</u>
Excess of expenditures over revenues.	<u>(249,220)</u>	<u>(249,220)</u>	<u>(249,208)</u>	<u>12</u>
Other financing sources:				
Transfers in	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Total other financing sources	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Net change in fund balance	780	780	792	12
Fund balance at beginning of year.	<u>330,047</u>	<u>330,047</u>	<u>330,047</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 330,827</u></u>	<u><u>\$ 330,827</u></u>	<u><u>\$ 330,839</u></u>	<u><u>\$ 12</u></u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DISTRIBUTION DRIVE BOND RETIREMENT DEBT SERVICE FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Debt service:				
Principal retirement	\$ -	\$ 1,300,000	\$ 1,300,000	\$ -
Interest and fiscal charges	-	11,280	11,280	-
Total expenditures	-	1,311,280	1,311,280	-
Excess of expenditures over revenues	-	(1,311,280)	(1,311,280)	-
Other financing sources:				
Issuance of notes	-	1,353,682	1,110,650	(243,032)
Transfers in	-	-	243,032	243,032
Total other financing sources	-	1,353,682	1,353,682	-
Net change in fund balance	-	42,402	42,402	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 42,402</u>	<u>\$ 42,402</u>	<u>\$ -</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Special assessments	\$ -	\$ 5,483	\$ 23,760	\$ 18,277
Total revenues	-	5,483	23,760	18,277
Expenditures:				
Capital outlay	165,942	168,678	164,551	4,127
Debt service:				
Principal retirement	-	140	139	1
Total expenditures	165,942	168,818	164,690	4,128
Excess of expenditures over revenues	(165,942)	(163,335)	(140,930)	22,405
Other financing sources (uses):				
Advances in	-	-	178	178
Advances out	-	-	(2,138)	(2,138)
Transfers out	-	(17,109)	(17,109)	-
Total other financing sources (uses)	-	(17,109)	(19,069)	(1,960)
Net change in fund balance	(165,942)	(180,444)	(159,999)	20,445
Fund balance at beginning of year	46,076	46,076	46,076	-
Prior year encumbrances appropriated	165,942	165,942	165,942	-
Fund balance at end of year	<u>\$ 46,076</u>	<u>\$ 31,574</u>	<u>\$ 52,019</u>	<u>\$ 20,445</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 MOTOR VEHICLE AND GAS TAX CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Capital outlay.	\$ 1,356,098	\$ 1,578,280	\$ 1,494,358	\$ 83,922
Total expenditures	1,356,098	1,578,280	1,494,358	83,922
Excess of expenditures over revenues	(1,356,098)	(1,578,280)	(1,494,358)	83,922
Net change in fund balance.	(1,356,098)	(1,578,280)	(1,494,358)	83,922
Fund balance at beginning of year	\$ 526,696	\$ 526,696	\$ 526,696	\$ -
Prior year encumbrances appropriated.	1,059,889	1,059,889	1,059,889	-
Fund balance at end of year	<u>\$ 230,487</u>	<u>\$ 8,305</u>	<u>\$ 92,227</u>	<u>\$ 83,922</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, 2014

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ -	\$ 94,000	\$ 127,106	\$ 33,106
Total revenues	<u>-</u>	<u>94,000</u>	<u>127,106</u>	<u>33,106</u>
Expenditures:				
Current:				
Capital outlay	-	373,000	347,588	25,412
Total expenditures	<u>-</u>	<u>373,000</u>	<u>347,588</u>	<u>25,412</u>
Excess of expenditures over revenues	<u>-</u>	<u>(279,000)</u>	<u>(220,482)</u>	<u>58,518</u>
Other financing sources (uses):				
Advances in	-	162,500	162,500	-
Advances out	-	-	(55,000)	(55,000)
Transfers in	-	116,500	116,500	-
Total other financing sources (uses)	<u>-</u>	<u>279,000</u>	<u>224,000</u>	<u>(55,000)</u>
Net change in fund balance	-	-	3,518	3,518
Fund balance at beginning of year	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>-</u>
Fund balance at end of year	<u>\$ 17,000</u>	<u>\$ 17,000</u>	<u>\$ 20,518</u>	<u>\$ 3,518</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, 2014

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 528,000	\$ 528,000	\$ 353,826	\$ (174,174)
Total revenues	528,000	528,000	353,826	(174,174)
Expenditures:				
Capital outlay	528,000	528,000	353,826	174,174
Total expenditures	528,000	528,000	353,826	174,174
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	\$ -	\$ -	\$ -	\$ -
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 FEDERAL HIGHWAY CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ 815,000	\$ 815,000	\$ 632,103	\$ (182,897)
Total revenues	815,000	815,000	632,103	(182,897)
Expenditures:				
Current:				
Capital outlay.	815,000	815,000	638,563	176,437
Total expenditures	815,000	815,000	638,563	176,437
Net change in fund balance.	-	-	(6,460)	(6,460)
Fund balance at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,460)</u>	<u>\$ (6,460)</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Other	\$ -	\$ -	\$ 2,600	\$ 2,600
Total revenues	<u>-</u>	<u>-</u>	<u>2,600</u>	<u>2,600</u>
Expenditures:				
Capital outlay	\$ 207,175	\$ 524,216	\$ 433,195	\$ 91,021
Total expenditures	<u>207,175</u>	<u>524,216</u>	<u>433,195</u>	<u>91,021</u>
Excess of expenditures over revenues	<u>(207,175)</u>	<u>(524,216)</u>	<u>(430,595)</u>	<u>93,621</u>
Other financing sources:				
Transfers in	<u>-</u>	<u>2,400</u>	<u>5,413</u>	<u>3,013</u>
Total other financing sources	<u>-</u>	<u>2,400</u>	<u>5,413</u>	<u>3,013</u>
Net change in fund balance	<u>(207,175)</u>	<u>(521,816)</u>	<u>(425,182)</u>	<u>96,634</u>
Fund balance at beginning of year	\$ 383,002	\$ 383,002	\$ 383,002	\$ -
Prior year encumbrances appropriated.	<u>207,175</u>	<u>207,175</u>	<u>207,175</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 383,002</u></u>	<u><u>\$ 68,361</u></u>	<u><u>\$ 164,995</u></u>	<u><u>\$ 96,634</u></u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
 DEVELOPMENTAL DISABILITIES CAPITAL PROJECTS FUND
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Capital outlay	\$ 1,076,774	\$ 1,070,356	\$ 237,958	\$ 832,398
Total expenditures	<u>1,076,774</u>	<u>1,070,356</u>	<u>237,958</u>	<u>832,398</u>
Net change in fund balance	(1,076,774)	(1,070,356)	(237,958)	832,398
Fund balance at beginning of year	1,044,583	1,044,583	1,044,583	-
Prior year encumbrances appropriated.	<u>25,774</u>	<u>25,774</u>	<u>25,774</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ (6,417)</u>	<u>\$ 1</u>	<u>\$ 832,399</u>	<u>\$ 832,398</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Current:				
Project:				
JFS roof	250,000	-	-	-
Financial package	67,872	67,872	67,872	-
Buildings and grounds	3,881	463,661	211,043	252,618
Sheriff.	131,173	328,246	325,099	3,147
Total expenditures	<u>452,926</u>	<u>859,779</u>	<u>604,014</u>	<u>255,765</u>
Excess of expenditures over revenues	<u>(452,926)</u>	<u>(859,779)</u>	<u>(604,014)</u>	<u>255,765</u>
Other financing sources:				
Transfers in	-	-	125,000	125,000
Total other financing sources	<u>-</u>	<u>-</u>	<u>125,000</u>	<u>125,000</u>
Net change in fund balance.	(452,926)	(859,779)	(479,014)	380,765
Fund balance at beginning of year	753,163	753,163	753,163	-
Prior year encumbrances appropriated.	202,926	202,926	202,926	-
Fund balance at end of year	<u>\$ 503,163</u>	<u>\$ 96,310</u>	<u>\$ 477,075</u>	<u>\$ 380,765</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Expenditures:				
Current:				
Capital outlay.	\$ 1,553	\$ 1,553	\$ -	\$ 1,553
Total expenditures	<u>1,553</u>	<u>1,553</u>	<u>-</u>	<u>1,553</u>
Net change in fund balance.	(1,553)	(1,553)	-	1,553
Fund balance at beginning of year.	<u>1,553</u>	<u>1,553</u>	<u>1,553</u>	<u>-</u>
Fund balance at end of year.	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,553</u>	<u>\$ 1,553</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 173,020	\$ 173,020
Total revenues	-	-	173,020	173,020
Expenditures:				
Current:				
Capital outlay	\$ 999,014	\$ 1,039,179	\$ 1,015,612	\$ 23,567
Debt service:				
Interest and fiscal charges	-	7,762	7,762	-
Total expenditures	999,014	1,046,941	1,023,374	23,567
Excess of expenditures over revenues	(999,014)	(1,046,941)	(850,354)	196,587
Other financing sources (uses):				
Issuance of notes	-	920,250	920,250	-
Transfers out	-	-	(243,032)	(243,032)
Total other financing sources (uses)	-	920,250	677,218	(243,032)
Net change in fund balance	(999,014)	(126,691)	(173,136)	(46,445)
Fund balance at beginning of year	695,472	695,472	695,472	-
Prior year encumbrances appropriated	599,014	599,014	599,014	-
Fund balance at end of year	<u>\$ 295,472</u>	<u>\$ 1,167,795</u>	<u>\$ 1,121,350</u>	<u>\$ (46,445)</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, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Investment income	\$ 250	\$ 250	\$ 190	\$ (60)
Other	16,000	16,000	16,821	821
Total revenues	<u>16,250</u>	<u>16,250</u>	<u>17,011</u>	<u>761</u>
Expenditures:				
Current:				
Human services				
Contractual services.	<u>25,000</u>	<u>25,000</u>	<u>18,546</u>	<u>6,454</u>
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>18,546</u>	<u>6,454</u>
Net change in fund balance.	(8,750)	(8,750)	(1,535)	7,215
Fund balance at beginning of year.	<u>393,787</u>	<u>393,787</u>	<u>393,787</u>	<u>-</u>
Fund balance at end of year	<u>\$ 385,037</u>	<u>\$ 385,037</u>	<u>\$ 392,252</u>	<u>\$ 7,215</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, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services	\$ 130,000	\$ 130,000	\$ 87,042	\$ (42,958)
Total revenues	130,000	130,000	87,042	(42,958)
Expenses:				
Claims expense.	130,000	82,043	82,042	1
Total expenses	130,000	82,043	82,042	1
Operating income	-	47,957	5,000	(42,957)
Nonoperating revenue (expense):				
Advances in.	-	-	82,043	82,043
Advances out	-	-	(82,043)	(82,043)
Total nonoperating revenue (expense)	-	-	-	-
Net change in fund equity before transfers	-	47,957	5,000	(42,957)
Net change in fund equity	-	47,957	5,000	(42,957)
Fund equity at beginning of year	20,000	20,000	20,000	-
Fund equity at end of year	\$ 20,000	\$ 67,957	\$ 25,000	\$ (42,957)

HANCOCK COUNTY, OHIO

COMBINING STATEMENTS FUND DESCRIPTIONS - FIDUCIARY FUNDS

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

Investment Trust Fund

External Investment Pool

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

Agency Funds

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

Subdivision

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

Payroll

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

Real Estate Taxes

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

Personal Taxes

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

Library/Local Government Support

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

Local Government

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

County Court

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

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

Other Agency Funds

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

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Balance 12/31/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/14</u>
Subdivision				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 54,108,057	\$ 54,108,057	\$ -
Due from other governments	364,954	334,262	364,954	334,262
Total assets.	<u>\$ 364,954</u>	<u>\$ 54,442,319</u>	<u>\$ 54,473,011</u>	<u>\$ 334,262</u>
Liabilities:				
Due to other governments.	\$ 364,954	\$ 334,262	\$ 364,954	\$ 334,262
Total liabilities.	<u>\$ 364,954</u>	<u>\$ 334,262</u>	<u>\$ 364,954</u>	<u>\$ 334,262</u>
Payroll				
Assets:				
Equity in pooled cash and investments	\$ 352,827	\$ 142,440	\$ 241,166	\$ 254,101
Total assets.	<u>\$ 352,827</u>	<u>\$ 142,440</u>	<u>\$ 241,166</u>	<u>\$ 254,101</u>
Liabilities:				
Payroll withholdings	\$ 352,827	\$ 142,440	\$ 241,166	\$ 254,101
Total liabilities.	<u>\$ 352,827</u>	<u>\$ 142,440</u>	<u>\$ 241,166</u>	<u>\$ 254,101</u>
Real Estate Taxes				
Assets:				
Equity in pooled cash and investments	\$ 1,959,490	\$ 75,218,253	\$ 75,506,762	\$ 1,670,981
Real estate and other taxes receivable	124,961,099	118,574,322	124,961,099	118,574,322
Special assessments receivable	892,478	923,661	892,478	923,661
Total assets.	<u>\$ 127,813,067</u>	<u>\$ 194,716,236</u>	<u>\$ 201,360,339</u>	<u>\$ 121,168,964</u>
Liabilities:				
Accounts payable	\$ -	\$ 1,290	\$ -	\$ 1,290
Due to other governments.	127,813,067	194,714,946	201,360,339	121,167,674
Total liabilities.	<u>\$ 127,813,067</u>	<u>\$ 194,716,236</u>	<u>\$ 201,360,339</u>	<u>\$ 121,168,964</u>
Personal Taxes				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 1,120,626	\$ 1,120,626	\$ -
Real estate and other taxes receivable	1,952,571	664,474	1,952,571	664,474
Total assets.	<u>\$ 1,952,571</u>	<u>\$ 1,785,100</u>	<u>\$ 3,073,197</u>	<u>\$ 664,474</u>
Liabilities:				
Due to other governments.	\$ 1,952,571	\$ 1,785,100	\$ 3,073,197	\$ 664,474
Total liabilities.	<u>\$ 1,952,571</u>	<u>\$ 1,785,100</u>	<u>\$ 3,073,197</u>	<u>\$ 664,474</u>
Library/Local Government Support				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 2,249,357	\$ 2,249,357	\$ -
Due from other governments	1,196,903	1,125,731	1,196,903	1,125,731
Total assets.	<u>\$ 1,196,903</u>	<u>\$ 3,375,088</u>	<u>\$ 3,446,260</u>	<u>\$ 1,125,731</u>
Liabilities:				
Due to other governments.	\$ 1,196,903	\$ 3,375,088	\$ 3,446,260	\$ 1,125,731
Total liabilities.	<u>\$ 1,196,903</u>	<u>\$ 3,375,088</u>	<u>\$ 3,446,260</u>	<u>\$ 1,125,731</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, 2014

	<u>Balance</u> <u>12/31/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/14</u>
Local Government				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 2,070,454	\$ 2,070,454	\$ -
Due from other governments	1,099,612	1,033,486	1,099,612	1,033,486
Total assets.	<u>\$ 1,099,612</u>	<u>\$ 3,103,940</u>	<u>\$ 3,170,066</u>	<u>\$ 1,033,486</u>
Liabilities:				
Due to other governments.	\$ 1,099,612	\$ 3,103,940	\$ 3,170,066	\$ 1,033,486
Total liabilities.	<u>\$ 1,099,612</u>	<u>\$ 3,103,940</u>	<u>\$ 3,170,066</u>	<u>\$ 1,033,486</u>
County Court				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 925,492	\$ 15,980,538	\$ 15,593,579	\$ 1,312,451
Accounts receivable.	449,472	353,669	449,472	353,669
Total assets.	<u>\$ 1,374,964</u>	<u>\$ 16,334,207</u>	<u>\$ 16,043,051</u>	<u>\$ 1,666,120</u>
Liabilities:				
Deposits held and due to others	\$ 1,374,964	\$ 353,669	\$ 1,374,964	\$ 353,669
Undistributed assets	-	15,980,538	14,668,087	1,312,451
Total liabilities.	<u>\$ 1,374,964</u>	<u>\$ 16,334,207</u>	<u>\$ 16,043,051</u>	<u>\$ 1,666,120</u>
Board of Health				
Assets:				
Equity in pooled cash and investments	\$ 512,427	\$ 811,625	\$ 815,631	\$ 508,421
Due from external parties.	13,705	14,220	13,705	14,220
Prepayments.	5,941	4,443	5,941	4,443
Total assets.	<u>\$ 532,073</u>	<u>\$ 830,288</u>	<u>\$ 835,277</u>	<u>\$ 527,084</u>
Liabilities:				
Due to other governments.	\$ 531,864	\$ 813,188	\$ 835,068	\$ 509,984
Due to external parties.	209	17,100	209	17,100
Total liabilities.	<u>\$ 532,073</u>	<u>\$ 830,288</u>	<u>\$ 835,277</u>	<u>\$ 527,084</u>
Undivided Tax				
Assets:				
Equity in pooled cash and investments	\$ 72	\$ 2,853,613	\$ 2,853,685	\$ -
Due from other governments	-	728,425	-	728,425
Total assets.	<u>\$ 72</u>	<u>\$ 3,582,038</u>	<u>\$ 2,853,685</u>	<u>\$ 728,425</u>
Liabilities:				
Due to other governments.	\$ 72	\$ 3,582,038	\$ 2,853,685	\$ 728,425
Total liabilities.	<u>\$ 72</u>	<u>\$ 3,582,038</u>	<u>\$ 2,853,685</u>	<u>\$ 728,425</u>
Manufactured Home Tax				
Assets:				
Equity in pooled cash and investments	\$ 25,976	\$ 369,220	\$ 372,433	\$ 22,763
Total assets.	<u>\$ 25,976</u>	<u>\$ 369,220</u>	<u>\$ 372,433</u>	<u>\$ 22,763</u>
Liabilities:				
Due to other governments	\$ 25,976	\$ 369,220	\$ 372,433	\$ 22,763
Total liabilities.	<u>\$ 25,976</u>	<u>\$ 369,220</u>	<u>\$ 372,433</u>	<u>\$ 22,763</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, 2014

	<u>Balance 12/31/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/14</u>
Estate Tax				
Assets:				
Equity in pooled cash and investments	\$ 239,808	\$ 29,924	\$ 251,203	\$ 18,529
Total assets.	<u>\$ 239,808</u>	<u>\$ 29,924</u>	<u>\$ 251,203</u>	<u>\$ 18,529</u>
Liabilities:				
Due to other governments	\$ 239,808	\$ 29,924	\$ 251,203	\$ 18,529
Total liabilities.	<u>\$ 239,808</u>	<u>\$ 29,924</u>	<u>\$ 251,203</u>	<u>\$ 18,529</u>
Municipal Permissive Motor Vehicle Tax				
Assets:				
Equity in pooled cash and investments	\$ 521,806	\$ 254,707	\$ 216,995	\$ 559,518
Due from other governments	739,807	21,180	739,807	21,180
Total assets.	<u>\$ 1,261,613</u>	<u>\$ 275,887</u>	<u>\$ 956,802</u>	<u>\$ 580,698</u>
Liabilities:				
Due to other governments	\$ 1,261,613	\$ 275,887	\$ 956,802	\$ 580,698
Total liabilities.	<u>\$ 1,261,613</u>	<u>\$ 275,887</u>	<u>\$ 956,802</u>	<u>\$ 580,698</u>
Soil and Water				
Assets:				
Equity in pooled cash and investments	\$ 158,121	\$ 221,497	\$ 229,892	\$ 149,726
Total assets.	<u>\$ 158,121</u>	<u>\$ 221,497</u>	<u>\$ 229,892</u>	<u>\$ 149,726</u>
Liabilities:				
Due to external parties	\$ 113	\$ 146	\$ 113	\$ 146
Undistributed assets	158,008	221,351	229,779	149,580
Total liabilities.	<u>\$ 158,121</u>	<u>\$ 221,497</u>	<u>\$ 229,892</u>	<u>\$ 149,726</u>
Hotel/Motel Tax				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 558,083	\$ 556,924	\$ 1,159
Real estate and other taxes receivable	126,089	134,929	126,089	134,929
Total assets.	<u>\$ 126,089</u>	<u>\$ 693,012</u>	<u>\$ 683,013</u>	<u>\$ 136,088</u>
Liabilities:				
Due to other governments	\$ 126,089	\$ 693,012	\$ 683,013	\$ 136,088
Total liabilities.	<u>\$ 126,089</u>	<u>\$ 693,012</u>	<u>\$ 683,013</u>	<u>\$ 136,088</u>

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Balance 12/31/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/14</u>
Local Emergency Planning Commission				
Assets:				
Equity in pooled cash and investments	\$ 53,401	\$ 19,053	\$ 11,565	\$ 60,889
Total assets.	<u>\$ 53,401</u>	<u>\$ 19,053</u>	<u>\$ 11,565</u>	<u>\$ 60,889</u>
Liabilities:				
Undistributed assets	\$ 53,401	\$ 19,053	\$ 11,565	\$ 60,889
Total liabilities.	<u>\$ 53,401</u>	<u>\$ 19,053</u>	<u>\$ 11,565</u>	<u>\$ 60,889</u>
Undivided Property Tax Replacement				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 1,389	\$ 1,389	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 1,389</u>	<u>\$ 1,389</u>	<u>\$ -</u>
Liabilities:				
Due to other governments	\$ -	\$ 1,389	\$ 1,389	\$ -
Total liabilities.	<u>\$ -</u>	<u>\$ 1,389</u>	<u>\$ 1,389</u>	<u>\$ -</u>
Blanchard River Construction				
Assets:				
Equity in pooled cash and investments	\$ 466,936	\$ 1,942	\$ 371,195	\$ 97,683
Cash with escrow agents	-	15,252	-	15,252
Total assets.	<u>\$ 466,936</u>	<u>\$ 17,194</u>	<u>\$ 371,195</u>	<u>\$ 112,935</u>
Liabilities:				
Accounts payable.	\$ 38,879	\$ 32,410	\$ 38,879	\$ 32,410
Retainage payable	-	15,252	-	15,252
Undistributed assets	26,852	65,273	26,852	65,273
Accrued interest payable.	1,205	-	1,205	-
Notes payable	400,000	-	400,000	-
Total liabilities.	<u>\$ 466,936</u>	<u>\$ 112,935</u>	<u>\$ 466,936</u>	<u>\$ 112,935</u>
Hancock County Election Commission				
Assets:				
Equity in pooled cash and investments	\$ 35	\$ 325	\$ 360	\$ -
Total assets.	<u>\$ 35</u>	<u>\$ 325</u>	<u>\$ 360</u>	<u>\$ -</u>
Liabilities:				
Undistributed assets	\$ 35	\$ 325	\$ 360	\$ -
Total liabilities.	<u>\$ 35</u>	<u>\$ 325</u>	<u>\$ 360</u>	<u>\$ -</u>
Sheriff Agency				
Assets:				
Cash in segregated accounts	\$ 170,498	\$ 3,024,938	\$ 2,889,185	\$ 306,251
Total assets.	<u>\$ 170,498</u>	<u>\$ 3,024,938</u>	<u>\$ 2,889,185</u>	<u>\$ 306,251</u>
Liabilities:				
Undistributed assets	\$ 170,498	\$ 3,024,938	\$ 2,889,185	\$ 306,251
Total liabilities.	<u>\$ 170,498</u>	<u>\$ 3,024,938</u>	<u>\$ 2,889,185</u>	<u>\$ 306,251</u>

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2014

	<u>Balance</u> <u>12/31/13</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/14</u>
Housing Trust				
Assets:				
Equity in pooled cash and investments	\$ 65,282	\$ 279,756	\$ 274,686	\$ 70,352
Due from other governments	3,412	-	3,412	-
Total assets	<u>\$ 68,694</u>	<u>\$ 279,756</u>	<u>\$ 278,098</u>	<u>\$ 70,352</u>
Liabilities:				
Due to other governments.	\$ 68,694	\$ 279,756	\$ 278,098	\$ 70,352
Total liabilities	<u>\$ 68,694</u>	<u>\$ 279,756</u>	<u>\$ 278,098</u>	<u>\$ 70,352</u>
Indigent Defense Fee				
Assets:				
Equity in pooled cash and investments	\$ 792	\$ 17,388	\$ 16,724	\$ 1,456
Total assets.	<u>\$ 792</u>	<u>\$ 17,388</u>	<u>\$ 16,724</u>	<u>\$ 1,456</u>
Liabilities:				
Undistributed assets.	\$ 792	\$ 17,388	\$ 16,724	\$ 1,456
Total liabilities	<u>\$ 792</u>	<u>\$ 17,388</u>	<u>\$ 16,724</u>	<u>\$ 1,456</u>
 <i>All Agency Funds</i>				
Assets				
Equity in pooled cash and investments	\$ 4,356,973	\$ 140,327,709	\$ 141,269,104	\$ 3,415,578
Cash with escrow agents	-	15,252	-	15,252
Cash and cash equivalents in segregated accounts	1,095,990	19,005,476	18,482,764	1,618,702
Real estate and other taxes receivable	127,039,759	119,373,725	127,039,759	119,373,725
Accounts receivable.	449,472	353,669	449,472	353,669
Special assessments receivable	892,478	923,661	892,478	923,661
Due from other governments	3,404,688	3,243,084	3,404,688	3,243,084
Due from external parties.	13,705	14,220	13,705	14,220
Prepayments	5,941	4,443	5,941	4,443
Total assets.	<u>\$ 137,259,006</u>	<u>\$ 283,261,239</u>	<u>\$ 291,557,911</u>	<u>\$ 128,962,334</u>
Liabilities				
Accounts payable	\$ 38,879	\$ 33,700	\$ 38,879	\$ 33,700
Retainage payable	-	15,252	-	15,252
Payroll withholdings.	352,827	142,440	241,166	254,101
Due to other governments.	134,681,223	209,357,750	217,646,507	126,392,466
Deposits held and due to others	1,374,964	353,669	1,374,964	353,669
Undistributed assets	409,586	19,328,866	17,842,552	1,895,900
Accrued interest payable.	1,205	-	1,205	-
Notes payable.	400,000	-	400,000	-
Due to external parties.	322	17,246	322	17,246
Total liabilities.	<u>\$ 137,259,006</u>	<u>\$ 229,248,923</u>	<u>\$ 237,545,595</u>	<u>\$ 128,962,334</u>

STATISTICAL SECTION

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HANCOCK COUNTY, OHIO

STATISTICAL SECTION DESCRIPTION

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

<u>Contents</u>	<u>Page</u>
Financial Trends	194
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	206
These schedules contain information to help the reader assess the County's most significant local revenue sources, the property tax and the sales tax.	
Debt Capacity	220
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	230
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	233
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
Sources:	Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

HANCOCK COUNTY, OHIO

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011 (1)</u>
Governmental activities:				
Net investment in capital assets	\$ 98,764,974	\$ 94,798,441	\$ 94,389,841	\$ 92,923,553
Restricted	28,866,723	36,079,271	34,862,850	30,814,414
Unrestricted	<u>25,179,591</u>	<u>18,321,815</u>	<u>15,543,054</u>	<u>12,785,902</u>
Total governmental activities net position	<u>152,811,288</u>	<u>149,199,527</u>	<u>144,795,745</u>	<u>136,523,869</u>
Business-type activities:				
Net investment in capital assets	5,725,600	5,211,402	5,058,899	4,595,937
Restricted	2,796,793	2,763,441	2,769,632	2,821,391
Unrestricted	<u>2,488,953</u>	<u>2,317,296</u>	<u>1,581,753</u>	<u>1,874,286</u>
Total business-type activities net position	<u>11,011,346</u>	<u>10,292,139</u>	<u>9,410,284</u>	<u>9,291,614</u>
Primary government:				
Net investment in capital assets	104,490,574	100,009,843	99,448,740	97,519,490
Restricted	31,663,516	38,842,712	37,632,482	33,635,805
Unrestricted	<u>27,668,544</u>	<u>20,639,111</u>	<u>17,124,807</u>	<u>14,660,188</u>
Total primary government net position	<u>\$ 163,822,634</u>	<u>\$ 159,491,666</u>	<u>\$ 154,206,029</u>	<u>\$ 145,815,483</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.

2010	2009	2008	2007	2006	2005
\$ 89,079,826	\$ 85,606,598	\$ 81,924,696	\$ 81,761,707	\$ 75,477,566	\$ 73,633,589
35,002,666	32,145,475	26,533,938	19,182,757	17,743,753	14,977,222
3,841,373	2,979,396	2,016,854	4,301,795	1,923,561	3,965,217
<u>127,923,865</u>	<u>120,731,469</u>	<u>110,475,488</u>	<u>105,246,259</u>	<u>95,144,880</u>	<u>92,576,028</u>
5,250,924	4,056,179	3,601,564	2,563,360	2,163,103	1,302,662
2,981,621	2,850,305	2,736,155	2,668,538	2,393,532	2,372,730
2,332,537	1,690,932	610,683	1,410,975	1,698,235	2,156,316
<u>10,565,082</u>	<u>8,597,416</u>	<u>6,948,402</u>	<u>6,642,873</u>	<u>6,254,870</u>	<u>5,831,708</u>
94,330,750	89,662,777	85,526,260	84,325,067	77,640,669	74,936,251
37,984,287	34,995,780	29,270,093	21,851,295	20,137,285	17,349,952
6,173,910	4,670,328	2,627,537	5,712,770	3,621,796	6,121,533
<u>\$ 138,488,947</u>	<u>\$ 129,328,885</u>	<u>\$ 117,423,890</u>	<u>\$ 111,889,132</u>	<u>\$ 101,399,750</u>	<u>\$ 98,407,736</u>

HANCOCK COUNTY, OHIO

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Expenses				
Governmental activities				
General government				
Legislative and executive	\$ 6,884,895	\$ 7,238,640	\$ 6,841,591	\$ 6,459,734
Intergovernmental	-	-	-	-
Judicial	4,041,880	4,083,279	3,893,158	3,597,729
Public safety	9,255,291	8,538,180	8,249,571	7,858,955
Public works	7,004,833	6,524,864	6,402,505	6,266,746
Intergovernmental	-	-	-	-
Health	17,957,354	16,781,860	17,473,464	18,013,828
Human services	9,944,012	9,534,837	8,703,980	8,768,914
Conservation and recreation	522,175	881,099	492,030	408,057
Intergovernmental	-	-	-	-
Economic development	1,239,554	602,358	408,032	154,948
Other	-	-	63,205	-
Interest and fiscal charges	508,990	619,328	531,206	613,666
Total governmental activities expenses	<u>57,358,984</u>	<u>54,804,445</u>	<u>53,058,742</u>	<u>52,142,577</u>
Business-type activities				
Sanitary landfill	4,437,448	4,121,102	5,184,417	6,450,640
Agricultural service center	140,876	115,827	134,701	244,522
BMV one-stop	119,876	160,479	183,050	176,292
Total business-type activities expenses	<u>4,698,200</u>	<u>4,397,408</u>	<u>5,502,168</u>	<u>6,871,454</u>
Total primary government expenses	<u>62,057,184</u>	<u>59,201,853</u>	<u>58,560,910</u>	<u>59,014,031</u>
Program revenues				
Governmental activities				
Charges for services				
General government				
Legislative and executive	3,243,365	3,215,548	3,501,880	3,024,127
Judicial	1,464,820	1,435,144	1,315,269	1,486,756
Public safety	1,266,212	1,191,594	1,159,519	1,056,014
Public works	1,202,440	990,801	1,232,234	1,136,935
Health	604,731	674,907	655,414	676,603
Human services	354,346	291,440	356,522	321,072
Economic development	289,085	275	127,500	-
Operating grants, contributions, and interest	22,944,357	24,356,653	25,075,069	25,453,629
Capital grants and contributions	2,371,041	1,131,489	2,470,485	833,784
Total governmental activities program revenues	<u>33,740,397</u>	<u>33,287,851</u>	<u>35,893,892</u>	<u>33,988,920</u>

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ 6,640,009	\$ 6,063,596	\$ 6,678,699	\$ 7,278,060	\$ 5,869,524	\$ 5,611,192
-	-	-	3,674,280	-	-
3,645,316	3,334,419	3,505,006	3,463,496	3,418,857	3,208,601
7,467,419	9,021,486	7,876,051	7,659,978	6,874,983	7,367,162
7,865,066	5,854,928	6,589,711	7,021,520	7,401,055	7,216,843
-	-	-	-	5,030,786	-
17,320,605	17,057,091	18,522,667	18,363,670	15,953,079	15,280,921
10,474,145	11,516,761	10,803,065	11,245,647	9,819,130	9,070,201
1,007,216	1,045,778	489,238	-	-	-
-	-	426,056	426,057	417,273	493,286
171,049	212,671	114,517	291,615	737,677	219,644
-	-	-	-	-	-
671,081	790,331	769,871	774,508	798,280	726,885
<u>55,261,906</u>	<u>54,897,061</u>	<u>55,774,881</u>	<u>60,198,831</u>	<u>56,320,644</u>	<u>49,194,735</u>
3,363,849	2,984,277	4,531,002	4,304,009	3,772,801	4,013,480
140,007	152,376	167,968	187,457	203,367	168,367
173,959	155,338	192,116	194,087	196,466	185,665
<u>3,677,815</u>	<u>3,291,991</u>	<u>4,891,086</u>	<u>4,685,553</u>	<u>4,172,634</u>	<u>4,367,512</u>
<u>58,939,721</u>	<u>58,189,052</u>	<u>60,665,967</u>	<u>64,884,384</u>	<u>60,493,278</u>	<u>53,562,247</u>
2,765,574	2,894,153	2,974,888	3,145,295	3,660,578	3,541,119
1,461,683	1,196,639	976,051	1,094,343	1,023,620	974,807
1,358,975	1,318,597	1,760,237	1,544,750	1,383,467	1,163,621
1,029,244	1,458,717	1,701,853	922,895	1,341,858	1,048,332
649,703	549,622	463,466	440,860	483,278	456,795
335,571	482,695	727,553	708,388	753,951	670,867
18,928	-	-	1,450	-	5,000
25,176,187	28,464,714	27,752,431	26,008,422	24,219,942	22,299,731
3,083,158	2,251,590	2,936,390	15,018,469	3,973,329	3,340,630
<u>35,879,023</u>	<u>38,616,727</u>	<u>39,292,869</u>	<u>48,884,872</u>	<u>36,840,023</u>	<u>33,500,902</u>

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HANCOCK COUNTY, OHIO

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Business-type activities				
Charges for services				
Sanitary landfill	\$ 4,522,827	\$ 4,411,991	\$ 4,663,577	\$ 4,998,184
Agricultural service center	243,645	236,960	234,413	232,599
BMV one-stop	<u>221,536</u>	<u>193,704</u>	<u>200,580</u>	<u>217,640</u>
Total business-type activities program revenues	<u>4,988,008</u>	<u>4,842,655</u>	<u>5,098,570</u>	<u>5,448,423</u>
Total primary government program revenues	<u>38,728,405</u>	<u>38,130,506</u>	<u>40,992,462</u>	<u>39,437,343</u>
Net (expense)/revenue				
Governmental activities	\$ (23,618,587)	\$ (21,516,594)	\$ (17,164,850)	\$ (18,153,657)
Business-type activities	<u>289,808</u>	<u>445,247</u>	<u>(403,598)</u>	<u>(1,423,031)</u>
Total primary government net expense	<u>\$ (23,328,779)</u>	<u>\$ (21,071,347)</u>	<u>\$ (17,568,448)</u>	<u>\$ (19,576,688)</u>
General revenues and other changes in net position				
Governmental activities				
Property taxes levied for				
General operating	2,213,763	1,983,282	1,815,717	1,748,203
Health - Alcohol, Drug, and Mental Health	1,784,687	1,756,958	1,755,907	1,701,001
Health - Board of Developmental Disabilities	5,849,583	5,756,828	5,756,026	5,568,835
Human services - Agency on Aging	848,705	835,930	798,381	785,078
County capital improvements	111,219	113,219	276,119	273,244
Payment in lieu of taxes	232,017	264,141	262,583	281,109
Sales tax imposed for				
General operating	13,314,511	12,565,916	11,961,333	13,052,962
Criminal administrative justice services	-	-	-	-
Intergovernmental not restricted to a particular purpose	2,697,690	2,321,831	2,338,942	2,540,206
Interest	142,738	194,459	329,234	394,368
Other	35,435	127,812	142,484	573,689
Transfers	-	-	-	-
Extraordinary item	-	-	-	-
Total governmental activities	<u>27,230,348</u>	<u>25,920,376</u>	<u>25,436,726</u>	<u>26,918,695</u>
Business-type activities				
Interest	40,247	42,099	4,440	221,147
Other	389,152	394,509	517,828	382,815
Transfers	-	-	-	-
Total business-type activities	<u>429,399</u>	<u>436,608</u>	<u>522,268</u>	<u>603,962</u>
Total primary government	<u>27,659,747</u>	<u>26,356,984</u>	<u>25,958,994</u>	<u>27,522,657</u>
Change in net position				
Governmental activities	3,611,761	4,403,782	8,271,876	8,765,038
Business-type activities	<u>719,207</u>	<u>881,855</u>	<u>118,670</u>	<u>(819,069)</u>
Total primary government change in net position	<u>\$ 4,330,968</u>	<u>\$ 5,285,637</u>	<u>\$ 8,390,546</u>	<u>\$ 7,945,969</u>

Source: County financial records.

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ 4,763,358	\$ 4,050,258	\$ 4,478,459	\$ 4,257,908	\$ 3,919,189	\$ 3,740,181
182,823	270,191	218,670	231,037	215,820	218,519
213,625	214,077	200,107	224,669	209,670	207,196
<u>5,159,806</u>	<u>4,534,526</u>	<u>4,897,236</u>	<u>4,713,614</u>	<u>4,344,679</u>	<u>4,165,896</u>
41,038,829	43,151,253	44,190,105	53,598,486	41,184,702	37,666,798
\$ (19,382,883)	\$ (16,280,334)	\$ (16,482,012)	\$ (11,313,959)	\$ (19,480,621)	\$ (15,693,833)
1,481,991	1,242,535	6,150	28,061	172,045	(201,616)
<u>\$ (17,900,892)</u>	<u>\$ (15,037,799)</u>	<u>\$ (16,475,862)</u>	<u>\$ (11,285,898)</u>	<u>\$ (19,308,576)</u>	<u>\$ (15,895,449)</u>
1,778,667	1,727,735	1,687,824	1,682,101	1,761,935	1,708,397
1,693,002	1,660,472	1,765,489	1,341,282	1,371,331	1,361,797
5,529,055	5,406,028	5,778,651	6,023,683	6,157,601	3,543,617
781,384	766,371	814,842	549,270	548,553	544,784
282,822	299,739	446,525	442,575	402,354	450,020
1,814,383	1,555,719	1,533,901	1,422,744	1,279,749	1,291,074
11,033,040	11,218,864	5,365,591	5,619,402	5,377,752	5,453,147
-	-	-	-	-	1,596,752
2,882,342	2,828,422	2,642,903	2,820,530	2,651,737	2,572,558
492,360	744,484	1,297,056	1,626,851	1,594,825	1,006,164
288,224	328,481	333,459	1,072,061	903,636	959,183
-	-	45,000	(40,000)	-	-
-	-	-	(1,145,161)	-	-
<u>26,575,279</u>	<u>26,536,315</u>	<u>21,711,241</u>	<u>21,415,338</u>	<u>22,049,473</u>	<u>20,487,493</u>
150,173	210,582	319,661	281,250	193,762	111,303
335,502	195,897	24,718	38,692	57,355	-
-	-	(45,000)	40,000	-	-
<u>485,675</u>	<u>406,479</u>	<u>299,379</u>	<u>359,942</u>	<u>251,117</u>	<u>111,303</u>
27,060,954	26,942,794	22,010,620	21,775,280	22,300,590	20,598,796
7,192,396	10,255,981	5,229,229	10,101,379	2,568,852	4,793,660
1,967,666	1,649,014	305,529	388,003	423,162	(90,313)
<u>\$ 9,160,062</u>	<u>\$ 11,904,995</u>	<u>\$ 5,534,758</u>	<u>\$ 10,489,382</u>	<u>\$ 2,992,014</u>	<u>\$ 4,703,347</u>

HANCOCK COUNTY, OHIO

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General fund:				
Nonspendable	\$ 438,887	\$ 370,443	\$ 400,908	\$ 213,404
Committed	110,432	123,389	84,812	232,384
Assigned	2,681,127	2,426,434	2,642,014	2,630,334
Unassigned	3,297,304	2,593,120	3,166,506	3,828,998
Reserved	-	-	-	-
Designated	-	-	-	-
Unreserved	-	-	-	-
Total general fund	<u>6,527,750</u>	<u>5,513,386</u>	<u>6,294,240</u>	<u>6,905,120</u>
All other governmental funds:				
Nonspendable	621,701	797,081	885,304	871,859
Restricted	29,144,866	30,698,825	31,486,974	24,220,819
Committed	12,858,480	10,499,660	7,460,373	4,196,308
Assigned	1,129,902	1,386,159	1,179,880	1,322,154
Unassigned (deficit)	(1,656,862)	(321,158)	(322,003)	(375,543)
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>42,098,087</u>	<u>43,060,567</u>	<u>40,690,528</u>	<u>30,235,597</u>
Total all governmental funds	<u>\$ 48,625,837</u>	<u>\$ 48,573,953</u>	<u>\$ 46,984,768</u>	<u>\$ 37,140,717</u>

Source: County financial records.

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

Note: The County implemented GASB 54 in 2011.

<u>2010 (1)</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
492,930	574,279	740,168	779,722	321,452	190,029
800,000	-	-	-	-	-
4,563,405	3,140,012	1,939,582	3,622,576	5,051,916	5,727,753
<u>5,856,335</u>	<u>3,714,291</u>	<u>2,679,750</u>	<u>4,402,298</u>	<u>5,373,368</u>	<u>5,917,782</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,195,531	4,812,201	6,030,204	2,817,588	3,595,723	2,752,911
177,101	71,350	178,219	78,453	150,000	-
13,967,960	12,508,845	8,976,573	9,182,230	7,928,076	5,344,480
5,744,997	4,595,969	3,506,741	2,711,101	662,205	1,359,608
5,632,730	3,341,592	(557,826)	(1,261,062)	(2,563,146)	390,859
144,208	141,652	126,091	133,397	111,411	105,547
<u>28,862,527</u>	<u>25,471,609</u>	<u>18,260,002</u>	<u>13,661,707</u>	<u>9,884,269</u>	<u>9,953,405</u>
<u>\$ 34,718,862</u>	<u>\$ 29,185,900</u>	<u>\$ 20,939,752</u>	<u>\$ 18,064,005</u>	<u>\$ 15,257,637</u>	<u>\$ 15,871,187</u>

HANCOCK COUNTY, OHIO

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Property taxes	\$ 10,907,591	\$ 10,413,336	\$ 10,337,702	\$ 10,171,635
Payments in lieu of taxes	232,017	264,141	262,583	281,109
Permissive motor vehicle license tax	177,444	156,982	173,897	170,315
Sales taxes	13,147,137	12,459,400	12,157,958	11,587,215
Special assessments	735,150	477,094	493,903	478,763
Charges for services	7,236,057	6,182,030	6,984,148	6,461,598
Licenses and permits	308,482	360,903	256,409	263,226
Fines and forfeitures	319,743	303,085	322,662	325,801
Intergovernmental	26,495,413	25,778,009	28,865,108	25,801,828
Investment income	172,573	240,857	373,555	424,789
Rental income	440,860	432,105	425,541	469,368
Contributions and donations	4,688	20,981	25,823	25,438
Other	1,629,958	2,212,917	1,584,186	2,373,098
Total revenues	<u>61,807,113</u>	<u>59,301,840</u>	<u>62,263,475</u>	<u>58,834,183</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	6,497,999	6,182,160	6,587,178	6,273,123
Judicial	3,796,706	4,027,320	3,933,092	3,537,108
Public safety	8,637,558	8,249,933	7,935,953	7,548,928
Public works	5,759,222	4,755,501	5,759,973	4,877,023
Health	17,195,941	16,548,929	17,095,028	17,670,767
Human services	9,580,163	9,475,067	8,629,669	8,787,212
Conservation and recreation	522,175	881,099	492,030	408,057
Economic development	1,239,554	602,358	408,032	154,948
Intergovernmental	-	-	-	-
Other	-	-	63,205	-
Capital outlay	6,850,777	5,340,264	2,333,303	5,161,871
Debt service:				
Principal retirement	1,200,537	3,764,507	1,251,804	1,429,955
Interest and fiscal charges	491,077	576,469	506,969	563,336
Issuance costs	-	23,592	-	-
Total expenditures	<u>61,771,709</u>	<u>60,427,199</u>	<u>54,996,236</u>	<u>56,412,328</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 35,404</u>	<u>\$ (1,125,359)</u>	<u>\$ 7,267,239</u>	<u>\$ 2,421,855</u>

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ 10,128,456	\$ 9,779,230	\$ 10,231,525	\$ 10,028,931	\$ 10,263,899	\$ 7,504,519
1,814,383	1,555,719	1,533,901	1,422,744	1,279,749	1,302,662
171,664	161,958	149,955	160,075	158,259	155,998
11,211,027	10,530,644	5,479,560	5,547,061	5,393,549	7,328,736
659,198	515,229	516,362	519,352	474,824	364,586
6,315,593	6,292,332	7,474,497	6,996,511	7,521,117	6,951,168
227,624	207,278	193,071	189,217	188,239	177,957
575,954	325,570	238,309	212,102	200,911	213,779
30,808,886	33,251,737	32,161,636	29,330,138	29,606,229	27,341,104
541,452	926,969	1,512,578	1,629,856	1,365,746	1,042,155
362,827	323,617	195,970	229,241	175,447	164,962
29,121	19,001	211,502	35,832	62,504	77,810
1,679,147	1,883,733	1,240,420	988,568	884,797	959,183
<u>64,525,332</u>	<u>65,773,017</u>	<u>61,139,286</u>	<u>57,289,628</u>	<u>57,575,270</u>	<u>53,584,619</u>
6,522,068	5,838,308	6,660,698	6,916,837	5,678,765	5,555,092
3,567,055	3,276,165	3,355,626	3,354,376	3,339,842	3,141,140
7,056,803	8,627,236	7,625,131	7,417,823	7,332,929	7,478,204
5,578,673	5,631,918	6,204,082	5,052,443	5,520,040	5,465,132
16,994,090	16,809,287	17,883,946	18,076,247	15,739,572	15,010,802
10,319,360	11,395,760	10,651,723	11,297,212	9,615,808	9,141,414
1,007,216	1,045,778	489,238	-	-	-
171,049	212,671	114,517	291,615	737,677	219,644
-	-	426,056	426,057	417,273	493,286
-	-	-	-	-	-
5,545,429	3,500,551	5,573,518	3,573,661	7,818,163	4,469,442
1,594,843	1,900,175	1,311,551	1,191,248	1,251,953	1,255,135
615,784	731,059	707,126	698,505	736,798	766,555
-	31,749	9,295	100,026	-	-
<u>58,972,370</u>	<u>59,000,657</u>	<u>61,012,507</u>	<u>58,396,050</u>	<u>58,188,820</u>	<u>52,995,846</u>
\$ 5,552,962	\$ 6,772,360	\$ 126,779	\$ (1,106,422)	\$ (613,550)	\$ 588,773

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HANCOCK COUNTY, OHIO

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Other financing sources (uses):				
Loans issued	\$ 16,480	\$ 90,186	\$ 76,812	\$ -
Bonds issued	-	3,290,000	-	-
Notes issued	-	-	2,500,000	-
Refunding bonds issued	-	-	-	-
Premium on bonds issued	-	17,500	-	-
Premium on notes issued	-	-	-	-
Discount on bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	(683,142)	-	-
Sale of capital assets	-	-	-	-
Inception of GES performance contract	-	-	-	-
Transfers in	4,984,492	8,506,300	4,287,675	3,642,917
Transfers out	(4,984,492)	(8,506,300)	(4,287,675)	(3,642,917)
Total other financing sources (uses)	<u>16,480</u>	<u>2,714,544</u>	<u>2,576,812</u>	<u>-</u>
Changes in fund balances	<u>\$ 51,884</u>	<u>\$ 1,589,185</u>	<u>\$ 9,844,051</u>	<u>\$ 2,421,855</u>
Debt service as a percentage of noncapital expenditures	3.06%	8.01%	3.46%	3.95%
Capital Outlay	6,525,130	6,204,097	4,140,130	5,941,988

Source: County financial records.

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ -	\$ -	\$ 679,950	\$ 40,047	\$ -	\$ -
-	1,375,000	-	3,805,000	-	260,000
-	100,000	-	-	-	-
-	-	-	-	-	6,645,000
-	1,972	-	107,743	-	143,590
-	-	12,518	-	-	-
-	(3,184)	-	-	-	-
-	-	-	-	-	(7,155,511)
-	-	-	-	-	-
-	-	2,011,500	-	-	-
4,607,267	3,876,974	2,471,892	1,598,920	1,585,677	691,521
(4,627,267)	(3,876,974)	(2,426,892)	(1,638,920)	(1,585,677)	(691,521)
<u>(20,000)</u>	<u>1,473,788</u>	<u>2,748,968</u>	<u>3,912,790</u>	<u>-</u>	<u>(106,921)</u>
<u>\$ 5,532,962</u>	<u>\$ 8,246,148</u>	<u>\$ 2,875,747</u>	<u>\$ 2,806,368</u>	<u>\$ (613,550)</u>	<u>\$ 481,852</u>
4.12%	4.90%	3.72%	4.57%	3.83%	4.03%
5,334,957	5,285,918	6,713,583	17,066,342	6,282,249	2,850,799

HANCOCK COUNTY, OHIO

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN YEARS

Year	Real Property			Public Utility Personal Property	
	Assessed Value			Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility	Estimated Actual Value		
2014	\$ 1,336,711,500	\$ 321,357,480	\$ 4,737,339,943	\$ 76,637,570	\$ 87,088,148
2013	1,326,537,000	320,393,600	4,705,516,000	74,802,880	85,003,273
2012	1,209,459,990	321,546,020	4,374,302,886	66,595,890	75,677,148
2011	1,205,288,920	326,011,840	4,375,145,029	60,824,010	69,118,193
2010	1,200,918,810	320,627,210	4,347,274,343	58,865,590	66,892,716
2009	1,200,696,460	304,500,070	4,300,561,514	56,962,270	64,729,852
2008	1,173,962,710	300,527,970	4,212,830,514	52,267,820	59,395,250
2007	1,097,729,680	282,151,120	3,942,516,571	59,749,310	67,896,943
2006	1,072,479,910	272,917,930	3,843,993,829	58,898,310	66,929,898
2005	1,045,921,120	269,686,300	3,758,878,343	57,754,620	65,630,250

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
\$ -	\$ -	\$ 1,734,706,550	\$ 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	988,425,280	1,588,535,080	5,260,651,044	7.34
126,303,335	1,010,426,680	1,565,933,445	5,020,840,194	7.07
188,512,441	1,005,399,685	1,592,808,591	4,916,323,412	7.09
240,100,584	1,091,366,291	1,613,462,624	4,915,874,884	5.19

HANCOCK COUNTY, OHIO

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</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	3.70	3.70	4.04	4.03	4.03
Commercial/industrial	4.40	4.40	4.40	4.40	4.38
Tangible/public utility personal	4.40	4.40	4.40	4.40	4.40
ADAMHS					
Residential/agricultural	1.15	1.14	1.25	1.25	1.25
Commercial/industrial	1.30	1.30	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	0.55	0.55	0.60	0.58	0.57
Commercial/industrial	0.60	0.60	0.60	0.60	0.60
Tangible/public utility personal	0.60	0.60	0.60	0.60	0.60
Total voted millage					
Total effective voted millage by type of property					
Residential/agricultural	5.40	5.39	5.89	5.86	5.85
Commercial/industrial	6.30	6.30	6.30	6.30	6.28
Tangible/public utility personal	6.30	6.30	6.30	6.30	6.30
Total county rate					
Residential/agricultural	6.90	6.90	7.39	7.36	7.35
Commercial/industrial	7.80	7.80	7.80	7.80	7.78
Tangible/public utility personal	7.80	7.80	7.80	7.80	7.80
In county school districts					
Arcadia LSD	30.22	31.67	32.35	32.35	32.03
Arlington LSD	32.31	32.75	32.81	32.81	32.91
Cory-Rawson LSD	38.76	38.60	38.79	38.79	38.76
Findlay CSD	64.95	64.95	64.95	64.95	64.99
Liberty-Benton LSD	41.97	42.98	43.40	43.40	43.23
McComb LSD	34.19	34.68	34.70	34.70	35.93
Van Buren LSD	39.68	41.14	40.84	40.84	41.10
Vanlue LSD	41.75	44.02	44.21	44.21	44.22
Out of county school districts					
Ada EVSD	47.44	47.30	47.00	47.00	47.00
Bluffton EVSD	41.04	40.02	40.91	40.91	39.36
Elmwood LSD	37.30	37.45	37.40	37.40	37.70
Fostoria CSD	63.51	60.00	58.58	58.58	58.31
Hardin Northern LSD	42.49	42.25	42.25	42.25	43.25
North Baltimore LSD	56.95	56.30	59.10	59.10	57.10
Riverdale LSD	34.64	36.16	36.30	36.30	36.60

2009	2008	2007	2006	2005
\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
4.00	4.00	4.20	4.21	2.30
4.15	4.14	4.35	4.34	2.46
4.00	4.40	4.40	4.40	2.50
1.24	1.25	0.92	0.92	0.92
1.25	1.24	0.98	0.98	0.98
1.30	1.30	1.00	1.00	1.00
0.57	0.56	0.37	0.37	0.37
0.57	0.39	0.39	0.39	0.39
0.60	0.60	0.40	0.40	0.40
5.81	5.81	5.49	5.50	3.59
5.97	5.77	5.72	5.71	3.83
5.90	6.30	5.80	5.80	3.90
7.31	7.31	6.99	7.00	5.09
7.47	7.27	7.22	7.21	5.33
7.40	7.80	7.30	7.30	5.40
32.81	32.91 - 43.42	32.60 - 43.11	32.92 - 43.43	34.03 - 45.28
33.26	22.00 - 33.40	22.26 - 33.66	22.55 - 33.76	22.50 - 33.90
39.50	21.63 - 34.00	22.13 - 34.50	22.13 - 34.50	22.13 - 34.50
64.18	32.58 - 60.75	32.58 - 60.75	30.10 - 58.25	30.10 - 58.25
43.54	28.15 - 38.95	28.27 - 39.07	28.34 - 39.14	28.68 - 39.48
33.68	27.27 - 35.18	27.39 - 35.30	27.19 - 35.14	27.18 - 35.26
37.20-41.33	30.71 - 40.58	30.47 - 40.34	30.72 - 40.60	27.08 - 36.95
45.53	33.76 - 45.83	34.82 - 46.89	34.99 - 47.07	28.42 - 40.54
47.00	29.36 - 47.20	29.26 - 47.10	29.21 - 47.10	29.60 - 47.20
40.85	29.56 - 42.74	29.56 - 42.74	29.60 - 43.10	31.21 - 44.71
37.70	21.93 - 36.80	22.73 - 37.60	22.45 - 37.30	24.20 - 39.00
57.69	42.00 - 60.56	42.00 - 60.56	42.00 - 60.56	44.23 - 65.31
43.25	29.62 - 44.15	22.82 - 37.35	22.82 - 37.35	23.30 - 37.35
55.70	34.04 - 51.60	34.04 - 51.60	34.05 - 51.10	38.02 - 51.80
37.20	29.08 - 37.70	29.08 - 37.70	29.17 - 37.80	29.38 - 37.90

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HANCOCK COUNTY, OHIO

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Joint vocational school districts					
Apollo JVS	\$3.20	\$2.20	\$2.20	\$2.20	\$2.20
Penta County JVS	3.20	3.20	3.20	3.20	3.20
Vanguard JVS	1.60	1.60	1.60	1.60	1.60
Cities					
Findlay	3.20	3.20	3.20	3.20	3.20
Fostoria	3.40	3.40	3.40	3.40	3.40
Villages					
Arcadia	4.70	4.70	4.70	4.70	4.70
Arlington	5.20	5.20	5.20	5.20	5.20
Benton-Ridge	1.90	1.90	1.90	1.90	1.90
Bluffton	1.80	1.80	1.80	1.80	1.80
Jenera	5.60	5.60	5.60	5.60	5.60
McComb	2.60	2.60	2.60	2.60	2.60
Mount Blanchard	9.70	7.70	7.70	7.70	7.70
Mount Cory	2.50	2.50	2.50	2.50	2.50
Rawson	2.50	2.50	2.50	2.50	2.50
Van Buren	5.30	5.30	3.20	3.20	5.30
Vanlue	6.30	6.30	1.30	1.30	1.30
Townships					
Allen	1.80-4.10	1.80-4.10	1.80-4.10	1.80-4.10	4.1
Amanda	2.70-4.10	2.70-4.00	2.70-4.00	2.70-4.00	2.70-4.00
Biglick	2.50	2.50	2.50	2.50	2.50
Blanchard	1.30-3.10	1.30-3.10	1.30-3.10	1.30-3.10	1.30-3.10
Cass	3.20	3.20	3.20	3.20	3.20
Delaware	3.30-4.10	3.30-4.70	3.30-4.70	3.30-4.70	2.50-3.90
Eagle	2.10	2.10	2.10	2.10	2.10
Jackson	2.50	2.50	2.50	2.50	2.50
Liberty	3.20	3.20	3.20	3.20	3.20
Madison	.40-2.10	.4-2.10	.4-2.10	.40-2.10	.40-2.10
Marion	2.50	2.50	2.50	2.50	2.50
Orange	1.30-3.60	1.30-3.60	1.30-3.60	1.30-3.60	1.30-3.60
Pleasant	1.30-2.90	1.30-2.90	1.30-2.90	1.30-2.90	1.30-2.90
Portage	3.20	3.20	3.20	3.20	3.20
Union	2.60-5.10	2.60-5.10	2.60-5.10	2.60-5.10	2.60-5.10
Van Buren	3.50-5.10	3.50-5.10	1.50-3.10	1.50-3.10	1.50-3.10
Washington	2.00-3.40	1.00-2.40	1.00-2.40	1.00-2.40	1.00-2.40

2009	2008	2007	2006	2005
\$2.20	\$2.06 - \$2.20	\$2.04 - \$2.20	\$2.06 - \$2.20	\$2.07 - \$2.20
3.20	2.89 - 3.20	2.89 - 3.20	2.89 - 3.20	2.94 - 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	4.43 - 4.70	4.43 - 4.70	4.43 - 4.70	4.42 - 4.70
5.20	5.20	5.20	5.20	4.43 - 4.70
1.90	1.90	1.90	1.90	2.74 - 2.90
1.80	1.80	1.80	1.80	1.80
5.60	5.60	5.60	5.60	3.46 - 5.60
2.60	4.18	4.14	3.99	3.96
7.70	8.09 - 8.20	7.95 - 8.20	8.09 - 8.20	4.84 - 5.20
2.50	2.50	2.50	2.50	2.50
2.50	2.50	2.50	2.50	2.50
5.30	4.94 - 5.30	5.25 - 5.30	4.94 - 5.30	4.96 - 5.30
1.30	1.30	1.30	1.30	1.30
4.1	4.09 - 4.10	4.08 - 4.10	4.09 - 4.10	4.01 - 4.10
2.70-4.00	3.65 - 4.00	3.64 - 4.00	3.65 - 4.00	3.65 - 4.00
2.50	2.50	2.50	2.50	2.50
3.10	3.10	3.10	3.10	3.10
3.20	3.20	3.20	3.20	3.20
2.50-3.90	2.80	3.88 - 3.90	2.80	2.80
2.10	2.10	2.10	2.10	2.10
2.50	2.50	2.50	2.50	2.50
3.20	2.20	3.20	2.20	2.20
2.10	2.10	2.10	2.10	2.10
2.50	2.50	2.50	2.50	2.50
1.30-3.60	3.27 - 3.60	3.60	3.27 - 3.60	3.28 - 3.60
2.20-3.80	2.90	3.80	2.90	2.90
4.10	3.20	4.10	3.20	3.20
2.60-5.10	5.09 - 5.10	5.09 - 5.10	5.09 - 5.10	5.09 - 5.10
3.10	3.10	3.10	3.10	3.10
2.40	2.40	2.40	2.40	2.40

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HANCOCK COUNTY, OHIO

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</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.

2009	2008	2007	2006	2005
\$1.20	\$1.20	\$1.20	\$1.20	\$1.20
1.00	0.42 - 0.60	0.42 - 0.60	0.42 - 0.60	0.42 - 0.60
0.80	0.70 - 0.80	0.70 - 0.82	0.70 - 0.80	0.70 - 0.82
4	3.83 - 4.00	3.90 - 4.00	3.83 - 4.00	3.90 - 4.00
0.30	0.27 - 0.30	0.28 - 0.30	0.27 - 0.30	0.28 - 0.30

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HANCOCK COUNTY, OHIO

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

Taxpayer	Collection Year 2014			Collection Year 2005		
	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Total Assessed Value	Rank	Percent of Total County Assessed Valuation
Ohio Power	48,635,140	1	2.80%	31,384,940	1	1.95%
Marathon Oil Company	29,701,080	2	1.71%	19,630,920	5	1.22%
Well Fargo Bank Northwest	23,954,190	3	1.38%			
BB Findlay Limited Partnership	20,286,000	4	1.17%	19,937,700	4	1.24%
Whirlpool Corporation	19,011,760	5	1.10%	30,695,490	2	1.90%
Ohio Logistics LTD	18,191,030	6	1.05%			
Findlay Shopping Center Inc.	15,820,400	7	0.91%			
Ball Metal Beverage	15,420,260	8	0.89%	16,065,510	6	1.00%
Grob Systems Inc.	13,202,660	9	0.76%			
Nissin Brake Ohio Inc.	12,557,400	10	0.72%			
Cooper Tire & Rubber Company				29,880,830	3	1.85%
Owens-Brockway Plastic				15,469,140	7	0.96%
Findlex				12,259,290	8	0.76%
Consolidated Biscuit				10,873,620	9	0.67%
Kohl's Department Stores				8,726,260	10	0.54%
Total principal taxpayers	<u>\$ 216,779,920</u>		<u>12.49%</u>	<u>\$ 194,923,700</u>		<u>12.09%</u>
All other taxpayers	<u>1,517,926,630</u>		<u>87.51%</u>	<u>1,418,538,924</u>		<u>87.91%</u>
Total county assessed value	<u><u>\$ 1,734,706,550</u></u>		<u><u>100.00%</u></u>	<u><u>\$ 1,613,462,624</u></u>		<u><u>100.00%</u></u>

Source: Hancock County Auditor

HANCOCK COUNTY, OHIO

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

Collection Year	Current Tax Levy	Collected within the Year of the Levy		Delinquent Tax Collections (2)
		Current Year Tax Collections (1)	Percent Collected	
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
2007	11,715,214	11,025,605	94.11	(3)
2006	11,396,032	10,564,001	92.70	(3)
2005	8,428,919	7,827,575	92.87	(3)

Source: Hancock County Auditor.

Notes:

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

Total Collections by Year						Current Delinquencies as a Percentage of Current Tax Levy	Outstanding Delinquencies to Total Tax Collections
Total Collections (2)	Percent Collected (2)	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies			
\$ 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%
11,025,602	94.11	34,343	137,434	171,777		0.29%	1.56%
10,563,998	92.70	369,375	151,937	521,312		3.24%	4.93%
7,827,572	92.87	255,392	95,570	350,962		3.03%	4.48%

HANCOCK COUNTY, OHIO

**TAXABLE SALES BY TYPE
LAST TEN YEARS**

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Sales tax payments	\$ 2,533,100	\$ 2,994,233	\$ 2,933,421	\$ 2,909,384	\$ 3,142,008
Direct pay tax return payments	1,641,929	1,658,278	1,291,812	1,163,138	792,532
Seller's use tax return payments	1,208,063	966,132	1,123,268	1,055,411	1,119,098
Consumer's use tax return payments	399,780	297,197	274,749	381,555	324,338
Motor vehicle tax payments	1,492,875	1,482,137	1,343,107	1,322,402	1,199,638
Non-resi motor vehicle tax payments	31,020	n/a	n/a	n/a	n/a
Watercraft and outboard motors	15,373	14,561	15,255	16,212	15,552
Non-resi watercraft and outboard motors	244	n/a	n/a	n/a	n/a
Department of liquor control	32,453	29,995	28,331	26,639	26,505
Sales tax on motor vehicle fuel refunds	1,497	1,120	1,065	746	759
Sales/use tax voluntary payments	30,760	32,710	11,867	6,038	11,835
Statewide master numbers	5,151,541	5,096,466	5,130,208	4,786,852	4,818,794
Sales/use tax assessment payments	47,025	49,205	52,207	42,721	38,519
Streamlined sales tax payments	5,442	9,566	7,306	5,763	3,492
Streamlined sales - interstate	462	n/a	n/a	n/a	n/a
Use Tax Amnesty Payments	1,967	9,477	11,230	169	-
Managed audit sales tax payments	19,618	n/a	n/a	n/a	n/a
Transient sales	500,317	n/a	n/a	n/a	n/a
Certified assessments	2,463	n/a	n/a	n/a	n/a
Adjustments to Prior Allocations	(3,638)	(1,960)	(761)	(325)	-
Administrative rotary fund fee	(130,121)	(125,870)	(121,983)	(116,481)	(115,138)
Sales/use tax refunds approved	(100,197)	(52,146)	(24,777)	(68,589)	(46,260)
Total	<u>\$ 12,881,973</u>	<u>\$ 12,461,101</u>	<u>\$ 12,076,305</u>	<u>\$ 11,531,635</u>	<u>\$ 11,331,672</u>
Sales tax rate	1.00%	1.00%	1.00%	1.00%	(4)

Source: Ohio Department of Taxation.

Notes:

- (1) The sales tax rate increased to .75 percent in July 2003 due to a voter-approved increase of .25 percent to the .50 percent sales tax rate.
- (2) The sales tax rate decreased to .50 percent in July 2005 due to the expiration of the voter-approved .25 percent sales tax that was approved in 2003.
- (3) The sales tax rate increase to 1.25 percent in January 2009 due to an imposed increase of .75 percent to the .50 percent sales tax rate.
- (4) The sales tax rate decreased to 1 percent for 2010. The previously imposed increase of .75 percent expired in December 2009. However, voters approved a 10-year increase in sales tax of .50 percent effective January 2010.

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

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

2009	2008	2007	2006	2005
\$ 2,906,926	\$ 1,559,710	\$ 1,626,182	\$ 1,598,827	\$ 2,045,924
292,714	208,123	214,032	186,093	209,546
857,102	546,962	506,301	383,467	556,071
336,487	171,461	195,762	217,436	369,725
1,160,157	604,721	645,211	641,127	858,437
n/a	n/a	n/a	n/a	n/a
18,696	8,484	14,042	15,983	21,980
n/a	n/a	n/a	n/a	n/a
24,300	11,325	10,363	9,569	11,765
931	516	509	550	2,258
4,062	2,733	31,006	3,276	4,518
4,473,717	2,364,936	2,444,931	2,389,066	3,049,002
42,699	16,648	4,776	16,368	13,887
2,721	2,281	1,371	86	-
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
n/a	n/a	n/a	n/a	n/a
-	-	-	-	-
(100,240)	(54,201)	(57,578)	(54,562)	(71,432)
(120,205)	(78,108)	(17,506)	(29,534)	(21,782)
\$ 9,900,067	\$ 5,365,591	\$ 5,619,402	\$ 5,377,752	\$ 7,049,899
(3)	0.50%	0.50%	0.50%	(2)

HANCOCK COUNTY, OHIO

**RATIOS OF OUSTANDING DEBT BY TYPE
LAST TEN YEARS**

Year	Governmental Activities					
	General Obligation Notes	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	Other Loans/Notes
2014	\$ 2,925,415	\$ -	\$ 8,190,952	\$ 1,408,264	\$ 141,317	\$ 996,163
2013	2,481,000	-	8,968,362	1,586,315	171,992	1,209,545
2012	5,517,000	-	7,154,705	1,677,932	201,334	1,414,855
2011	361,000	-	7,968,156	1,829,614	280,350	1,612,407
2010	-	-	8,820,000	2,014,999	269,867	1,810,938
2009	-	78,900	9,980,000	2,219,999	308,799	2,001,849
2008	1,611,000	106,000	9,259,341	2,413,811	345,392	2,715,430
2007	1,944,000	681,000	10,302,166	2,601,622	379,789	31,134
2006	3,900,000	1,517,000	8,190,207	1,905,776	412,124	-
2005	2,500,000	1,576,000	9,223,765	2,048,898	442,522	-

Source: Hancock County Auditor.

Note: See page 230 for information on population and personal income.

Business-type Activities			Total Primary Government	Per Capita	Percentage of Personal Income
Bond Anticipation Notes	General Obligation Bonds	OWPC Loans			
\$ -	\$ 4,712,828	\$ 288,801	\$ 18,663,740	\$246	0.01
-	5,305,215	305,789	20,028,218	265	0.01
1,265,000	4,572,962	322,777	22,126,565	295	0.01
1,500,000	5,018,041	339,765	18,909,333	253	0.01
-	5,300,000	-	18,215,804	244	0.01
-	5,705,000	-	20,294,547	272	0.01
1,932,000	3,431,101	-	21,814,075	294	0.01
480,000	3,637,797	-	20,057,508	270	0.82
-	3,834,491	-	19,759,598	268	0.85
644,000	3,996,186	-	20,431,371	278	0.87

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN
LAST TEN YEARS

	2014	2013	2012	2011
Assessed value of County	\$ 1,734,706,550	\$ 1,721,733,480	\$ 1,597,601,900	\$ 1,592,124,770
Voted debt limitation (1)	\$ 41,867,664	\$41,543,337	\$ 38,440,048	\$ 38,303,119
Total outstanding debt:				
Governmental activities bond anticipation notes	2,925,415	2,481,000	5,517,000	361,000
Governmental activities special assessment notes	-	-	-	-
Business-type activities bond anticipation notes	-	-	1,265,000	1,500,000
Governmental activities general obligation bonds:				
County Road 140	-	-	-	-
Tiffin Avenue	-	-	-	-
I-75/Tall Timbers connector	-	-	-	-
I-75/Tall Timbers connector refunding	2,360,000	2,775,000	3,175,000	3,560,000
Courthouse renovation	-	-	-	-
Courthouse renovation refunding	-	-	-	160,000
Justice center refunding	-	-	-	-
Library improvement refunding	-	-	-	-
Job and Family Services refunding	170,000	225,000	285,000	340,000
ADAMHMS building	115,000	125,000	135,000	145,000
US 224/CR 300 construction	2,230,000	2,355,000	2,475,000	2,590,000
Engineers garage	2,495,000	2,495,000	-	-
Jail security system	495,000	550,000	605,000	655,000
Sheriff department radio	310,000	335,000	360,000	385,000
Governmental activities special assessment bonds:				
US 224 water refunding	37,561	56,342	73,781	89,879
CR 88/SR 12 sewer refunding	85,176	127,764	167,310	203,814
SR 12 West water refunding	17,262	25,893	33,907	41,305
Beechwood water and sewer refunding	-	-	-	-
Griffith Heights	-	6,342	96,042	102,384
CR 200 sanitary sewer/Van Buren	-	28,658	433,958	462,616
US 224 W/Trenton Avenue sewer	-	16,327	171,427	187,754
McKinley Street waterline	-	3,673	38,573	42,246
CR 236 sanitary sewer	-	-	-	-
Road improvement-East Melrose	-	-	-	-
CR 95/CR 18 sewer	570,000	610,000	645,000	680,000
Series 2013 Refunding SA Bonds	670,000	680,000	-	-
OWDA loans	141,317	171,992	201,004	-
Loans payable	-	-	-	-
Voice recorder system - loans payable	-	-	-	-
Guaranteed energy savings performance contract - loans payable	916,930	1,125,440	1,326,267	1,519,694
ADAMH - loans payable	-	-	-	-
ADAMH - notes payable	79,233	84,105	88,588	92,713
Business-type activities general obligation bonds:				
Trash compactor	-	-	-	-
Landfill improvements	1,095,000	1,295,000	1,490,000	1,680,000
Landfill equipment (compactor)	275,000	325,000	375,000	425,000
Landfill - Leachate 2013	280,000	290,000	-	-
Landfill - Land Acquisition 2013	530,000	545,000	-	-
Landfill - Equipment 2013	250,000	330,000	-	-
Agricultural service center	-	-	-	-
Agricultural service center refunding	670,000	785,000	895,000	1,005,000
BMV one-stop	-	-	1,690,000	1,775,000
BMV one-stop refunding	1,565,000	1,680,000	-	-
Business-type OPWC loans	288,801	305,789	-	-
Total outstanding debt	\$ 18,571,695	\$ 19,833,325	\$ 21,542,857	\$ 18,003,405

2010	2009	2008	2007	2006	2005
\$ 1,581,940,505	\$ 1,564,896,990	\$ 1,588,535,080	\$ 1,565,933,445	\$ 1,592,808,591	\$ 1,613,462,624
\$ 38,048,513	\$ 37,622,425	\$ 38,213,377	\$ 37,648,336	\$ 38,320,215	\$ 38,836,566
-	-	1,611,000	1,944,000	3,900,000	2,500,000
-	78,900	106,000	681,000	1,517,000	1,576,000
-	-	1,932,000	480,000	-	644,000
-	-	-	-	-	105,000
-	15,000	30,000	45,000	120,000	190,000
-	230,000	440,000	630,000	885,000	1,130,000
3,920,000	4,035,000	4,155,000	4,270,000	4,305,000	4,340,000
-	-	-	-	120,000	240,000
310,000	460,000	600,000	740,000	750,000	760,000
-	-	-	270,000	530,000	775,000
220,000	435,000	640,000	835,000	1,020,000	1,195,000
400,000	460,000	525,000	585,000	650,000	715,000
155,000	165,000	170,000	175,000	180,000	185,000
2,700,000	2,805,000	2,905,000	2,995,000	-	-
-	185,000	-	-	-	-
705,000	755,000	-	-	-	-
410,000	435,000	-	-	-	-
104,636	120,734	135,491	150,248	163,663	177,078
237,276	273,780	307,242	340,704	371,124	401,544
48,087	55,485	62,267	69,048	75,213	81,378
55,000	110,000	160,000	210,000	255,000	305,000
107,820	113,256	118,692	124,128	128,658	133,188
487,180	511,744	536,308	560,872	581,342	601,812
204,081	216,326	228,571	240,816	253,061	265,306
45,919	48,674	51,429	54,184	56,939	59,694
-	-	-	-	-	1,555
10,000	20,000	30,000	40,000	45,000	50,000
715,000	750,000	780,000	810,000	-	-
-	-	-	-	-	-
269,867	308,799	345,392	379,789	412,124	442,522
-	-	-	31,134	-	-
8,437	16,422	23,980	-	-	-
1,705,993	1,885,427	2,011,500	-	-	-
-	-	679,950	-	-	-
96,508	100,000	-	-	-	-
-	-	45,000	90,000	130,000	170,000
1,865,000	2,045,000	-	-	-	-
470,000	515,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	90,000	175,000	255,000	330,000	400,000
1,110,000	1,120,000	1,130,000	1,140,000	1,150,000	1,160,000
1,855,000	1,935,000	2,010,000	2,080,000	2,150,000	2,190,000
-	-	-	-	-	-
-	-	-	-	-	-
\$ 18,215,804	\$ 20,294,547	\$ 21,944,822	\$ 20,225,923	\$ 20,079,124	\$ 20,794,077

(Continued)

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN (CONTINUED)
LAST TEN YEARS

	2014	2013	2012	2011
Exemptions:				
Governmental activities bond anticipation notes	\$ 2,925,415	\$ 2,481,000	\$ 5,517,000	\$ 361,000
Governmental activities special assessment notes	-	-	-	-
Business-type activities bond anticipation notes	-	-	1,265,000	1,500,000
Governmental activities general obligation bonds				
County Road 140	-	-	-	-
Tiffin Avenue	-	-	-	-
I-75/Tall Timbers connector	-	-	-	-
I-75/Tall Timbers connector refunding	2,360,000	2,775,000	3,175,000	3,560,000
Courthouse renovation	-	-	-	-
Courthouse renovation refunding	-	-	-	-
Justice center refunding	-	-	-	-
Hospital improvement bond #4	-	-	-	-
Library improvement refunding	-	-	-	-
Job and Family Services refunding	170,000	225,000	285,000	340,000
ADAMHMS building	115,000	125,000	135,000	145,000
US 224/CR 300 construction	2,230,000	2,355,000	2,475,000	2,590,000
Engineers garage	2,495,000	2,495,000	-	-
Jail security system	-	-	-	-
Sheriff department radio	-	-	-	-
Governmental activities special assessment bonds				
US 224 water refunding	37,561	56,342	73,781	89,879
CR 88/SR 12 sewer refunding	85,176	127,764	167,310	203,814
SR 12 West water refunding	17,262	25,893	33,907	41,305
Beechwood water and sewer	-	-	-	-
Beechwood water and sewer refunding	-	-	-	-
Griffith Heights	-	6,342	96,042	102,384
CR 200 sanitary sewer/Van Buren	-	28,658	433,958	462,616
US 224 W/Trenton Avenue sewer	-	16,327	171,427	187,754
McKinley Street waterline	-	3,673	38,573	42,246
CR 236 sanitary sewer	-	-	-	-
Road improvement-East Melrose	-	-	-	-
CR 95/CR 18 sewer	570,000	610,000	645,000	680,000
Series 2013 Refunding SA Bonds	670,000	680,000	-	-
OWDA loans	141,317	171,992	201,004	-
Loans payable	-	-	-	-
Voice recorder system - loans payable	-	-	-	-
Guaranteed energy savings performance contract - loans payable	916,930	1,125,440	1,326,267	1,519,694
ADAMH - loans payable	-	-	-	-
ADAMH - notes payable	79,233	84,105	88,588	92,713
Business-type activities general obligation bonds				
Trash compactor	-	-	-	-
Landfill improvements	1,095,000	1,295,000	1,490,000	1,680,000
Landfill equipment (compactor)	275,000	325,000	375,000	425,000
Landfill - Leachate 2013	280,000	290,000	-	-
Landfill - Land Acquisition 2013	530,000	545,000	-	-
Landfill - Equipment 2013	250,000	330,000	-	-
Agricultural service center	-	-	-	-
Agricultural service center refunding	670,000	785,000	895,000	1,005,000
BMV one-stop	-	-	1,690,000	1,775,000
BMV one-stop refunding	1,565,000	1,680,000	-	-
Business-type OPWC loans	288,801	305,789	-	-
Total exemptions	\$ 17,766,695	\$ 18,948,325	\$ 20,577,857	\$ 16,803,405

2010	2009	2008	2007	2006	2005
\$ -	\$ -	\$ -	\$ -	\$ 3,000,000	\$ 2,500,000
-	78,900	106,000	681,000	1,517,000	1,576,000
-	-	1,932,000	480,000	-	644,000
-	-	-	-	-	105,000
-	15,000	30,000	45,000	120,000	190,000
-	230,000	440,000	630,000	885,000	1,130,000
3,920,000	4,035,000	4,155,000	4,270,000	4,305,000	4,340,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	270,000	530,000	775,000
-	-	-	-	-	-
220,000	435,000	640,000	835,000	1,020,000	1,195,000
400,000	460,000	525,000	585,000	650,000	715,000
155,000	165,000	170,000	175,000	180,000	185,000
2,700,000	2,805,000	2,905,000	2,995,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
104,636	120,734	135,491	150,248	163,663	177,078
237,276	273,780	307,242	340,704	371,124	401,544
48,087	55,485	62,267	69,048	75,213	81,378
-	-	-	-	-	-
55,000	110,000	160,000	210,000	255,000	305,000
107,820	113,256	118,692	124,128	128,658	133,188
487,180	511,744	536,308	560,872	581,342	601,812
204,081	216,326	228,571	240,816	253,061	265,306
45,919	48,674	51,429	54,184	56,939	59,694
-	-	-	-	-	1,555
10,000	20,000	30,000	40,000	45,000	50,000
715,000	750,000	780,000	810,000	-	-
-	-	-	-	-	-
269,867	308,799	345,392	379,789	412,124	442,522
-	-	-	-	-	-
-	-	-	-	-	-
1,705,993	1,885,427	2,011,500	-	-	-
-	-	679,950	-	-	-
96,508	100,000	-	-	-	-
-	-	45,000	90,000	130,000	170,000
1,865,000	2,045,000	-	-	-	-
470,000	515,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	90,000	175,000	255,000	330,000	400,000
1,110,000	1,120,000	1,130,000	1,140,000	1,150,000	1,160,000
1,855,000	1,935,000	2,010,000	2,080,000	2,150,000	2,190,000
-	-	-	-	-	-
-	-	-	-	-	-
\$ 16,782,367	\$ 18,443,125	\$ 19,709,842	\$ 17,510,789	\$ 18,309,124	\$ 19,794,077

(Continued)

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN (CONTINUED)
LAST TEN YEARS

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Total net debt applicable to debt limit	\$ 805,000	\$ 885,000	\$ 965,000	\$ 1,200,000
Total voted legal debt margin (Debt limitation minus net debt)	<u>\$ 41,062,664</u>	<u>\$ 40,658,337</u>	<u>\$ 37,475,048</u>	<u>\$ 37,103,119</u>
Legal debt margin as a percentage of the debt limit (voted)	98.08%	97.87%	97.49%	96.87%
Unvoted debt limitation	<u>\$ 17,347,066</u>	<u>\$ 17,217,335</u>	<u>\$ 15,976,019</u>	<u>\$ 15,921,248</u>
Total unvoted legal debt margin	<u>\$ 16,542,066</u>	<u>\$ 16,332,335</u>	<u>\$ 15,011,019</u>	<u>\$ 14,721,248</u>
Legal debt margin as a percentage of the debt limit (unvoted)	95.36%	94.86%	93.96%	92.46%

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.

2010	2009	2008	2007	2006	2005
\$ 1,433,437	\$ 1,851,422	\$ 2,234,980	\$ 2,715,134	\$ 1,770,000	\$ 1,000,000
<u>\$ 36,615,076</u>	<u>\$ 35,771,003</u>	<u>\$ 35,978,397</u>	<u>\$ 34,933,202</u>	<u>\$ 36,550,215</u>	<u>\$ 37,836,566</u>
96.23%	95.08%	94.15%	92.79%	95.38%	97.43%
\$ 15,819,405	\$ 15,648,970	\$ 15,885,351	\$ 15,659,334	\$ 15,928,086	\$ 16,134,626
<u>\$ 14,385,968</u>	<u>\$ 13,797,548</u>	<u>\$ 13,650,371</u>	<u>\$ 12,944,200</u>	<u>\$ 14,158,086</u>	<u>\$ 15,134,626</u>
90.94%	88.17%	85.93%	82.66%	88.89%	93.80%

HANCOCK COUNTY, OHIO

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

Year	General Bonded Debt Outstanding	Less: Resources that are Restricted to Debt Service	Net General Bonded Debt Outstanding	Percentage of Estimated Actual Value of Property	Per Capita
2014	\$ 15,829,195	\$ 3,336,325	\$ 12,492,870	0.26	\$ 164.87
2013	16,754,577	3,781,750	12,972,827	0.27	171.44
2012	18,509,667	4,324,564	14,185,103	0.32	188.99
2011	14,847,197	4,901,575	9,945,622	0.22	133.10
2010	14,120,000	5,744,997	8,375,003	0.19	111.99
2009	15,685,000	4,595,969	11,089,031	0.25	148.77
2008	12,690,442	3,506,741	9,183,701	0.17	123.65
2007	13,939,963	2,711,101	11,228,862	0.22	151.32
2006	12,024,698	662,205	11,362,493	0.23	153.91
2005	13,219,951	1,359,608	11,860,343	0.24	161.36

Source: Hancock County Auditor.

Notes:

See pages 206 & 207 for information on estimated actual taxable value.

See page 230 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	
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
2007	287,493	172,335	127,071	299,406	0.96
2006	299,254	175,399	112,510	287,909	1.04
2005	279,804	113,580	80,350	193,930	1.44

Source: Hancock County Auditor.

Notes:

(1) Water and Sewer Bond Retirement Fund and Road Improvement Bond Retirement Fund.

HANCOCK COUNTY, OHIO

**DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN YEARS**

Year	Population (estimated)	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
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%
2007	74,204	2,457,723	33,121	4.5%
2006	73,824	2,335,429	31,635	4.4%
2005	73,503	2,335,429	31,773	4.9%

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

HANCOCK COUNTY, OHIO

**PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

Employer	2014			2005		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Cooper Tire & Rubber Company	2,040	1	5.41%	2,196	1	5.76%
Whirlpool Corporation	2,000	2	5.31%	2,100	2	5.51%
Marathon Ashland Petroleum	1,565	3	4.15%	1,409	4	3.70%
Consolidated Biscuit Co.	1,269	4	3.37%	1,070	5	2.81%
Blanchard Valley Health Association	1,268	5	3.36%	1,630	3	4.28%
Findlay City School District	792	6	2.10%	800	7	2.10%
Lowe's Distribution	755	7	2.00%	740	9	1.94%
University of Findlay	595	8	1.58%			
Kohl's Distribution Center	450	9	1.19%			
Ball Metal Beverage Packing	400	10	1.06%			
DTR Industries				810	6	2.13%
Nissan Brake (fka Findlex Corporation)				754	8	1.98%
Hisan				725	10	1.90%
Total principal employers	11,134		29.53%	12,234		32.11%
Total County employed	37,700			38,100		

Source: Labor Market Information Website.

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HANCOCK COUNTY, OHIO

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

Function/Program	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
General government										
Legislative and executive	63	63	65	63	63	69	74	71	69	70
Judicial	48	48	47	48	45	47	47	47	47	49
Public safety										
Enforcement	57	58	58	57	56	56	61	60	60	61
Jail operation	42	41	39	40	38	41	47	44	44	43
Other public safety	5	6	4	4	4	4	6	2	3	3
Public works	47	43	45	47	47	48	51	51	50	50
Health										
Mental Retardation and Developmental Disabilities	86	124	152	152	154	175	179	161	159	160
Other health	15	13	9	9	13	7	16	16	15	15
Human services										
Child Support Enforcement Agency	13	13	13	13	13	13	21	16	15	16
Job and Family Services	59	56	56	62	58	62	67	67	64	65
Other human services	12	7	7	6	6	6	6	5	5	5
Economic development and assistance	6	3	6	6	6	6	7	7	6	5
Other	39	53	40	37	50	48	20	16	17	17
Total	492	528	541	544	553	582	602	563	554	559

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	2014	2013	2012	2011	2010	2009	2008
Legislative/executive							
Auditor							
Number of non-exempt conveyances	1,640	1,644	1,669	1,426	1,636	1,480	1,579
Number of exempt conveyances	1,285	1,311	1,193	1,075	990	1,147	1,309
Number of real estate transfers	2,925	2,955	2,862	2,501	2,626	2,627	2,888
Number of auditor's warrants issued	16,716	16,038	17,690	17,060	18,128	19,790	18,538
Number of electronic fund transfers (ETFs)	5,026	n/a	n/a	n/a	n/a	n/a	n/a
Board of elections							
Number of registered voters	50,296	49,518	54,671	55,224	54,834	53,917	53,965
Number of voters last general election	20,108	7,554	35,944	25,201	24,904	26,298	37,055
Percent of registered voters voting	39.98%	15.26%	65.75%	45.63%	45.42%	48.77%	68.66%
Recorder							
Number of deeds filed	3,327	3,335	3,233	2,828	2,914	2,350	2,703
Number of mortgages filed	2,990	4,126	4,504	4,016	4,294	3,977	3,462
Judicial							
Common pleas court							
Number of civil cases filed	631	652	708	730	925	1,094	984
Number of criminal cases filed	308	291	307	328	267	277	310
Number of domestic cases filed	428	448	490	756	767	503	790
Juvenile court							
Number of civil cases filed	685	785	753	905	848	955	888
Number of criminal cases filed	732	706	863	923	969	1,149	1,261
Number of adjudged delinquent cases filed	270	267	353	360	429	510	580
Number of days in Wood County detention facility	1,894	1,797	2,111	1,364	1,298	1,187	1,539
Public safety							
Jail operation							
Justice center							
Average daily count	91	92	92	92	95	94	96
Prisoners booked	2,199	2,148	2,327	2,410	2,430	2,606	2,577
Prisoners released	2,203	2,146	2,274	2,392	2,440	2,594	2,588
Out-of-County bed days used	0	0	0	0	0	0	0
Rehabilitation opportunity center							
Average daily count	0	0	0	0	0	0	22
Enforcement							
Accidents reported	876	878	852	906	862	880	1,184
Incidents reported	2,852	3,466	3,529	3,582	3,366	4,013	4,336
Citations issued	1,935	2,259	2,248	2,004	1,998	1,655	1,327
Papers served	1,704	1,826	2,020	2,371	2,017	2,243	2,321
Telephone calls	194,753	214,363	208,759	194,726	183,523	211,660	167,963
Transport hours	717	804	896	827	1,069	2,058	2,013
Court security hours	2,657	2,588	2,633	2,671	2,649	3,157	3,127
Public works							
Engineer							
Roads resurfaced	14	8	17	8	7	8	14
Bridges replaced/rehabbed	3	3	3	4	9	9	7
Culverts built	1	0	0	0	0	1	2

<u>2007</u>	<u>2006</u>	<u>2005</u>
1,890	2,113	2,421
1,156	1,227	1,434
3,046	3,340	3,855
22,545	22,841	23,116
n/a	n/a	n/a
50,837	50,013	48,631
14,655	25,691	18,599
28.83%	51.37%	38.25%
2,874	3,643	3,345
4,363	5,839	5,927
887	803	797
293	308	297
445	749	891
738	769	845
1,304	1,642	1,665
560	639	739
1,629	2,032	2,303
100	100	106
2,649	2,760	2,732
2,673	2,729	2,734
708	65	0
27	34	45
1,096	1,074	1,266
5,184	5,528	4,756
1,664	2,029	2,707
2,307	2,402 (1)	2,416 (1)
195,000	192,992	190,409
1,883	1,834	6,913
3,968	3,545	3,637
13	6	8
8	9	9
8	35	40

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HANCOCK COUNTY, OHIO

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

Function/Program	2014	2013	2012	2011	2010	2009	2008
Health							
Dog and kennel							
Number of dog licenses sold	12,213	13,432	13,615	13,573	13,749	13,292	12,764
Number of kennel licenses sold	28	36	33	36	31	27	30
Board of Developmental Disabilities							
Students enrolled at Blanchard Valley School							
Early intervention program	113	119	77	95	111	48	127
Preschool	45	47	32	33	46	37	42
School age	22	26	22	22	34	32	35
Consumers employed at Blanchard Valley Industries	141	135	162	110	169	168	163
Business-type activity							
Landfill							
Tonage per year							
In County	100,784	95,178	96,837	101,232	87,433	83,380	96,695
Out of County	21,791	24,147	27,062	34,411	49,286	37,299	40,244

Sources: Various County Departments.

Notes:

(1) Does not include number of warrants served, civil papers only.
N/A indicates the information was not available.

<u>2007</u>	<u>2006</u>	<u>2005</u>
12,433	12,047	11,618
41	33	29
116	106	81
46	33	32
36	36	29
155	171	145
89,944	84,401	105,964
45,435	42,634	38,590

HANCOCK COUNTY, OHIO

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

Function/Program	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Public safety										
Sheriff										
Number of vehicles	55	52	45	38	34	47	44	46	46	43
Public works										
Engineer										
Roads (miles)	363	363	363	363	363	363	363	363	344	434
Bridges	380	380	380	380	380	381	381	381	369	376
Culverts	980	980	980	980	980	980	950	950	980	980

Source: Hancock County Engineer's Annual Report.