

HANCOCK COUNTY, OHIO

Auditor Charity A. Rauschenberg, CPA



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

December 31, 2018



HANCOCK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended
December 31, 2018



Charity A. Rauschenberg, CPA
Hancock County Auditor

Prepared by the Hancock County Auditor's Office

INTRODUCTORY SECTION

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HANCOCK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2018

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Hancock County AUDITOR



Charity A. Rauschenberg

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June 27, 2019

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

As Auditor of Hancock County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2018. This report conforms to accounting principles generally accepted in the United States of America (GAAP) and provides full and complete disclosure of the financial position and operations of the County.

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

Included in this report, at the front of the financial section, is an unmodified opinion on Hancock County's financial statements for the year ended December 31, 2018, rendered by Julian & Grube, Inc. This Independent Auditor's Report, found on page one of the Financial Section, provides assurance that the financial statements are free of material misstatements.

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

Profile of Hancock County

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

The County's estimated 2018 census population of 75,672 placed it as the 34th most populous of the State's eighty-eight counties. The City of Findlay (the "City"), which is the County seat, has an estimated 2018 population of 41,237 and is the largest municipality in the County. In addition to the City, there is a portion of one other city, eleven villages or portions of villages, and seventeen townships located within the County.

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

	Percent of Assessed Valuation for Real Property
Residential	62.39%
Commercial/Industrial	18.53
Public Utility	0.05
Governmental (including parks) and Other Tax Exempt	(a)
Agricultural	19.03

(a) Exempt from property taxation.

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

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

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

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

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

The County is directly served by Blanchard Valley Regional Health Center, a one hundred fifty bed acute-care hospital located in the City, and one of the largest general hospitals in northwest Ohio. Blanchard Valley Health System is one of the largest employers in the area with 2,600+ associates and serves an eight-county area, which includes Hancock, Allen, Putnam, Henry, Wood, Seneca, Wyandot, and Hardin Counties. The Health Center is presently owned and operated by Blanchard Valley Health Association, a private nonprofit corporation. The County owns the land of the Health Center.

The County's area has a number of institutions of higher education. The University of Findlay, a four-year institution, has an approximate enrollment of 4,867 full- and part-time students. Owens Community College have campuses located in the County and account for enrollment of 980 students. Within commuting distance to the County are numerous public and private two-year and four-year colleges and universities, including Bowling Green State University, University of Toledo, James A. Rhodes State College, The Ohio State University-Lima Branch, Tiffin University, Ohio Northern University, Bluffton College, Heidelberg College, and University of Northwestern Ohio.

The Marathon Center for the Performing Arts (MCPA) is Northwest Ohio's premier destination for diverse arts programming, education and entertainment. MCPA strives to enrich lives and strengthen the economic vitality of the community. Using Findlay's historic Central Middle School as both its structural and aesthetic foundation, MCPA features a beautifully renovated 960 seat performance space featuring a large proscenium stage. The Findlay Area Arts Partnership has merged with the MCPA which coordinates the activities of 14 member organizations in the fields of theater, art, music, and literature. It brings The Toledo Symphony and other nonresident artists, poets, writers, and dancers into area schools and annually sponsors the Findlay Art Walk in downtown Findlay. This merger combines strengths and consolidates resources, opening up a whole new world of possibilities for arts education programming.

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

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

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

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

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

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

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

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

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

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

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

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

Local Economy

Hancock County is home to many large, global companies such as Marathon Petroleum Corporation and Whirlpool Corporation. In 2018, the community continued to expand the industrial job market as well as hotels, local restaurants, human resources and management, and retail automotive dealers. This influx of expanding/new business represents a significant capital investment and job creation in the community.

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

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

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

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

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

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

Long-Term Financial Planning

Hancock County management has been committed to maintaining, at a minimum, a year-end cash balance of \$2.5 million in the General Fund. This level of cash balance was achieved for the 2018 year-end, in addition to maintaining a Budget Stabilization fund.

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

The elected officials in the County continue to work together to establish a long-term operating plan. This plan will provide a decision-making tool to assist County officials with management decisions both presently and into the future. However, as with any long-term plan, constant monitoring and assessments must be done to ensure the plan remains viable. As economic and other factors change, Hancock County elected officials understand the need to investigate, plan, and respond in a manner which maintains a high level of services to our community. County officials meet regularly to address operational concerns that have an impact on the budget. In 2018 the Board imposed a continuing ¼% for operations, a new Juvenile/Probate Courthouse, jail study and jail expansion after several strategic planning sessions were held.

Relevant Financial Policies

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

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

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

Major Initiatives

Flooding isn't an isolated problem; it can affect farmers, homeowners, and business owners alike; Hancock County is committed to finding a solution. The Maumee Watershed Conservancy District has in progress Phase I of a flood reduction measure with a benching project through the City of Findlay. In 2018 bids were received for the benching project with the winning bid coming in at \$6.1 million, over half of the projected amount. Old tires and riffles were removed from the river at the start of the benching project. Benching involves digging into the banks along the river and will extent up to 450 feet wide at the widest point. The benching project will cover roughly 3500 feet along the river in between two streets, Broad Ave. and North Cory, within the City limits. Phase I of the flood reduction measure is anticipated to reduce the flooding by one foot on Main Street in Findlay during a 100-year flood. A ¼% of the County sales tax had been placed into a capital fund for ten years and is the revenue source of funding Phase I. The Flood Mitigation sales tax of ¼% will no longer be collected after 2018, but has sufficient funds for Phase I. In addition to the overall flood-control plan, major benching work was being completed along the Blanchard River and will continue into 2019. In December of 2018, Governor Kasich signed legislation that earmarked \$15 million for flood-reduction efforts along a Blanchard River tributary known as Eagle Creek. The funds will come with a twenty percent local match and will be managed by the Maumee Watershed Conservancy District or the Hancock County Commissioners. The Commissioners continue to meet with constituents, businesses, and other governing bodies to discuss further flood reduction measures to be financed with the existing Flood Mitigation sales tax funds.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hancock County for its comprehensive annual financial report for the year ended December 31, 2017. The Certificate of Achievement is a prestigious national award received for conformance with the highest standards for preparation of state and local government financial reports.

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

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

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

Respectfully submitted,



Charity A. Rauschenberg, CPA
Hancock County Auditor

HANCOCK COUNTY, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2018

COMMISSIONERS

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

AUDITOR

Charity A. Rauschenberg, CPA

CORONER

Dr. Mark R. Fox

ENGINEER

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

PROSECUTING ATTORNEY

Phillip A. Riegler

RECORDER

Tracy Coldren

SHERIFF

Michael E. Heldman

TREASURER

J. Steve Welton

CLERK OF COURTS

Cathy Prosser-Wilcox

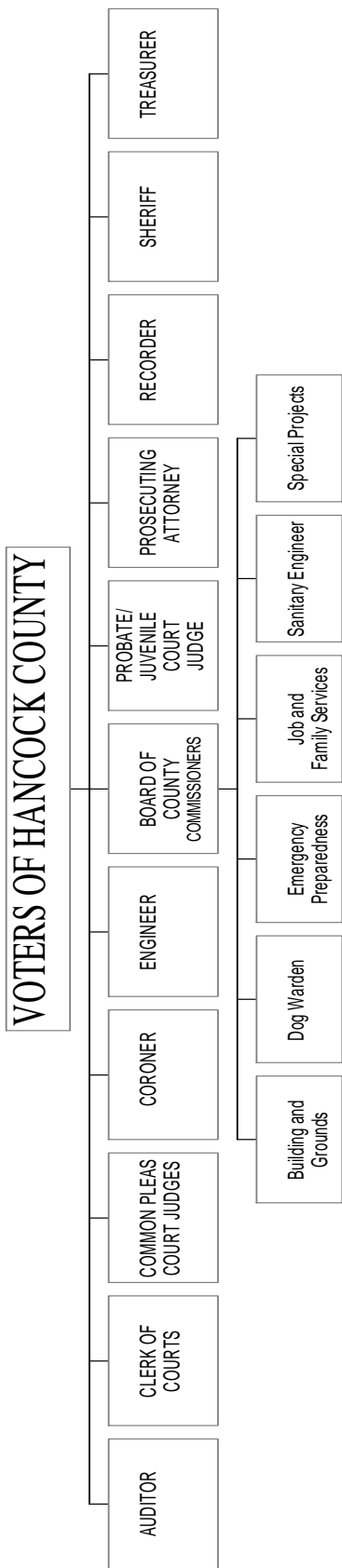
COMMON PLEAS COURT JUDGES

Jonathan P. Starn
Reginald J. Routson

PROBATE/JUVENILE COURT JUDGE

Kristen K. Johnson

HANCOCK COUNTY GOVERNMENT ORGANIZATIONAL CHART



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

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



Government Finance Officers Association

**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, 2017

Christopher P. Morill

Executive Director/CEO

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FINANCIAL SECTION

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Julian & Grube, Inc.

Serving Ohio Local Governments

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

Independent Auditor's Report

Hancock County
300 South Main Street
Findlay, Ohio 45840

To the Board of Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise Hancock County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General and Board of Developmental Disabilities funds thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

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

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2019, on our consideration of Hancock County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hancock County's internal control over financial reporting and compliance.

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Julian & Grube, Inc.
June 27, 2019

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HANCOCK COUNTY, OHIO

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

The management's discussion and analysis of Hancock County's (the "County") financial performance provides an overview of the County's financial activities for the year ended December 31, 2018. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Using This Annual Report

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

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

County-Wide Financial Statements

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

The statement of net position presents information on all of the County's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference reported as net position. The statement of activities presents information showing how the County's net position changed during 2018. These statements are prepared using the accrual basis of accounting similar to the accounting method used by most private sector companies. This basis of accounting considers all of the current year's revenues and expenses, regardless of when the cash is received or paid.

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

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

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

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

Component Unit - The County's financial statements include financial data of the Hancock Community Housing, Inc. This component unit is described in the notes to the financial statements. The component unit is separate and may buy, sell, lease and mortgage property in their own name, and can sue or be sued in their own name.

HANCOCK COUNTY, OHIO

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

Fund Financial Statements

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

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

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

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

Government-Wide Financial Analysis

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

Table 1
Net Position

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

HANCOCK COUNTY, OHIO

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

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

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

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

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

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

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

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HANCOCK COUNTY, OHIO

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

Table 2 shows the changes in net position for 2018 and 2017. The net position at December 31, 2017 has been restated as described in Note 3.

Table 2
Changes in Net Position

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

HANCOCK COUNTY, OHIO

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

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

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

Table 3
Governmental Activities

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

Charges for services provided for 44.83% of the costs of the legislative and executive program which represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecuting Attorney. Charges for services (primarily fines and forfeitures) provided for 31.65% of the costs of the judicial program. This program represents costs associated with the administration of the County's court system including the Common Pleas, Probate, and Juvenile courts.

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

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

Governmental Funds Financial Analysis

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. The County's major governmental funds are the General Fund, Board of Developmental Disabilities Fund and Flood Mitigation Fund.

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

HANCOCK COUNTY, OHIO

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

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

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

Business-Type Activities Financial Analysis

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

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

Budgetary Highlights

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

For the General Fund, the revenue and other financing sources increased from the original budget to the final budget by \$1,639,399. This increase was the result of better sales tax collection estimates throughout the year and an increase in rental income estimates. Actual receipts and other financing sources increased \$2,679,001 from the final budget. This increase was primarily the result of increases in sales taxes, charges for services and advances to be repaid which are not required to be budgeted by the County.

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

Capital Assets and Debt Administration

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

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

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

HANCOCK COUNTY, OHIO

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

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

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

Current Issues

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

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

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

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

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

Requests for Information

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

BASIC
FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2018

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

(Continued)

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2018
(CONTINUED)

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

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2018

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

General revenues:

Property taxes levied for:

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

Total general revenues.

Change in net position.

Net position at beginning of year (restated)

Net position at end of year.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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

HANCOCK COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2018

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

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

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

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

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

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

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

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

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

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

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

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

Capital asset additions	\$	7,031,979	
Current year depreciation		(4,222,135)	
Total			2,809,844

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

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

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

Proceeds of bonds and loans are reported as an
other financing source in the governmental funds, however, in the
statement of activities, they are not reported as revenues as they
increase the liabilities on the statement of net position. (51,524)

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

General obligation bonds		450,000	
Special assessment bonds		80,000	
OWDA loans		72,205	
Guaranteed energy savings performance contract		242,299	
ADAMH loan		6,797	
Total			851,301

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

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

(Continued)

HANCOCK COUNTY, OHIO

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2018
(CONTINUED)**

Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	\$ 2,680,465
Except for amounts reported as deferred inflows/outflows, changes in the net pension asset/liability are reported as pension expense in the statement of activities.	(4,219,586)
Contractually required OPEB contributions are reported as expenditures in governmental funds; however, the statement of activities reports these amounts as deferred outflows.	14,423
Except for amounts reported as deferred inflows/outflows, changes in the net OPEB liability are reported as OPEB expense in the statement of activities	(899,314)
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	<u>(213,433)</u>
Change in net position of governmental activities	<u>\$ 96,453</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

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

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 2,400,000	\$ 2,400,000	\$ 2,402,693	\$ 2,693
Sales taxes	13,800,000	14,087,585	15,430,829	1,343,244
Charges for services.	3,344,524	3,409,078	3,961,139	552,061
Licenses and permits	3,900	3,900	4,457	557
Fines and forfeitures	59,600	59,600	72,692	13,092
Intergovernmental.	2,720,445	2,726,555	2,718,536	(8,019)
Investment income.	450,000	550,000	827,761	277,761
Rental income	-	225,000	233,357	8,357
Other	227,500	2,500	221,851	219,351
Total revenues	<u>23,005,969</u>	<u>23,464,218</u>	<u>25,873,315</u>	<u>2,409,097</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	6,802,214	6,424,072	5,908,966	515,106
Judicial.	4,425,707	4,387,766	4,161,168	226,598
Public safety	9,665,157	9,675,792	9,629,134	46,658
Public works	149,187	149,187	127,566	21,621
Health	735,811	985,524	984,489	1,035
Human services.	1,111,021	1,099,429	999,015	100,414
Conservation and recreation	371,924	371,924	371,924	-
Economic development and assistance . .	-	30,000	30,000	-
Total expenditures	<u>23,261,021</u>	<u>23,123,694</u>	<u>22,212,262</u>	<u>911,432</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(255,052)</u>	<u>340,524</u>	<u>3,661,053</u>	<u>3,320,529</u>
Other financing sources (uses):				
Advances in	-	-	375,905	375,905
Advances out	-	-	(280,223)	(280,223)
Transfers in	140,000	1,321,150	1,215,149	(106,001)
Transfers out.	<u>(3,450,000)</u>	<u>(5,527,487)</u>	<u>(5,527,487)</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,310,000)</u>	<u>(4,206,337)</u>	<u>(4,216,656)</u>	<u>(10,319)</u>
Net change in fund balances	<u>(3,565,052)</u>	<u>(3,865,813)</u>	<u>(555,603)</u>	<u>3,310,210</u>
Fund balances at beginning of year	<u>3,650,643</u>	<u>3,650,643</u>	<u>3,650,643</u>	<u>-</u>
Prior year encumbrances appropriated . . .	<u>668,023</u>	<u>668,023</u>	<u>668,023</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 753,614</u></u>	<u><u>\$ 452,853</u></u>	<u><u>\$ 3,763,063</u></u>	<u><u>\$ 3,310,210</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)
BOARD OF DEVELOPMENTAL DISABILITIES SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

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

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2018

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

(Continued)

HANCOCK COUNTY, OHIO

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

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

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

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

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

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

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

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

(Continued)

HANCOCK COUNTY, OHIO

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

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

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2018

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

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
INVESTMENT TRUST FUND
FOR THE YEAR ENDED DECEMBER 31, 2018**

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

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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HANCOCK COUNTY, OHIO

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

NOTE 1 - DESCRIPTION OF THE COUNTY

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 1 - DESCRIPTION OF THE COUNTY - (Continued)

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

HANCOCK COUNTY, OHIO

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

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

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

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

B. Fund Accounting

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

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

The following are the County's major governmental funds:

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

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

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

HANCOCK COUNTY, OHIO

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

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

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

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

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

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

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

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

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

C. Measurement Focus

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

HANCOCK COUNTY, OHIO

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

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

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

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

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

D. Basis of Accounting

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

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

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

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

HANCOCK COUNTY, OHIO

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

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

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

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

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

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

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

E. Budgetary Process

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

HANCOCK COUNTY, OHIO

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

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

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

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

F. Cash and Investments

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

Cash and cash equivalents and investments that are held separately within departments of the County and not included in the County treasury are recorded as "cash and cash equivalents in segregated accounts" and "investments in segregated accounts". Retainage held in separate accounts is recorded as "cash with escrow agents". At December 31, 2018, there was no cash with escrow agents reported on the basic financial statements.

During 2018, the County's investments included negotiable and nonnegotiable certificates of deposit, Federal Farm Credit Bank (FFCB) bonds, Federal Home Loan Bank (FHLB) bonds, Federal Home Loan Mortgage Corporation (FHLMC) bonds, Federal National Mortgage Association (FNMA) bonds, governmental money market, U.S. Treasury bonds, U.S. Treasury notes and investments in the State Treasury Asset Reserve of Ohio (STAR Ohio). Investments are reported at fair value, except for nonnegotiable certificates of deposit, which are reported at cost. Fair value is based on quoted market price or current shares price.

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

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

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

HANCOCK COUNTY, OHIO

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

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

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

G. Inventory

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

H. Capital Assets

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

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

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

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

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2018, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. On the fund financial statements, reported prepayments are equally offset by a nonspendable fund balance in governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

HANCOCK COUNTY, OHIO

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

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

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

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

K. Compensated Absences

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

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

L. Loans Receivable

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

M. Accrued Liabilities and Long-term Obligations

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

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability in the fund financial statements when due. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

N. Internal Activity

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

HANCOCK COUNTY, OHIO

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

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

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

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

O. Interfund Balances

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

P. Operating Revenues and Expenses

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

Q. Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets (primarily from developers), or from grants or outside contributions of resources restricted to capital acquisition and construction. The County did not receive any capital contributions during 2018.

R. Fund Balance

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

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

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

HANCOCK COUNTY, OHIO

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

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

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

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

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

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

S. Net Position

Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt also should be included in this component of net position. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by the creditors, grantors or laws or regulations of other governments. As of December 31, 2018, there was no net position restricted by enabling legislation.

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

T. Restricted Assets

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

U. Estimates

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

HANCOCK COUNTY, OHIO

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

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

V. Pensions/Other Postemployment Benefits (OPEB)

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

W. Fair Value Measurements

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

X. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County administration and that are either unusual in nature or infrequent in occurrence. The County had no extraordinary or special items during 2018.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles/Restatement of Net Position

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

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

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

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

B. Deficit Fund Balances

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

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

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

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

- (e) Investments are reported at fair value (GAAP basis) rather than cost (budget basis); and,
- (f) Some funds are included in the general fund (GAAP basis), but have separate legally adopted budgets (budget basis).

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

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

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

NOTE 5 - DEPOSITS AND INVESTMENTS

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;

HANCOCK COUNTY, OHIO

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

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

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

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

A. Cash and Cash Equivalents in Segregated Accounts

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

B. Deposits with Financial Institutions

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

HANCOCK COUNTY, OHIO

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

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

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

D. Investments

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

Measurement/ <u>Investment type</u>	Measurement <u>Value</u>	<u>Investment Maturities</u>		
		<u>6 months or less</u>	<u>7 to 12 months</u>	<u>1 year to 5 years</u>
<i>Fair value:</i>				
FFCB	\$ 740,749	\$ -	\$ -	\$ 740,749
FHLB	7,946,102	2,796,843	-	5,149,259
FHLMC	12,982,561	497,645	4,499,226	7,985,690
FNMA	9,761,613	997,580	2,506,769	6,257,264
Negotiable CD's	5,860,584	492,775	2,465,494	2,902,315
U.S. Treasury bonds	261,508	-	-	261,508
U.S. Treasury notes	3,994,884	3,301,198	693,686	-
U.S. Government money market	3,504,548	3,504,548	-	-
<i>Amortized cost:</i>				
STAR Ohio	<u>33,287</u>	<u>33,287</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 45,085,836</u>	<u>\$ 11,623,876</u>	<u>\$ 10,165,175</u>	<u>\$ 23,296,785</u>

The weighted average maturity of investments is 1.23 years.

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

HANCOCK COUNTY, OHIO

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

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

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

<u>Investment type</u>	<u>Landfill</u>
FHLB	\$ 982,430
FHLMC	2,835,249
FNMA	1,671,287
Negotiable CD's	243,900
U.S. Treasury bonds	261,508
U.S. Treasury notes	995,900
Total	<u>\$ 6,990,274</u>

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

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

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

Concentration of Credit Risk: The County places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the County at December 31, 2018:

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

HANCOCK COUNTY, OHIO

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

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

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

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the statement of net position as of December 31, 2018.

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 27,676,736
Investments	45,085,836
Total	<u>\$ 72,762,572</u>
<u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 54,046,293
Business-type activities	11,767,427
Investment trust	1,544,694
Agency funds	5,404,158
Total	<u>\$ 72,762,572</u>

NOTE 6 - INVESTMENT POOL

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

Condensed financial information for the investment pool follows:

Statement of Net Position	
December 31, 2018	
<u>Assets</u>	
Equity in pooled cash and investments	\$ 72,762,572
Accrued interest receivable	151,716
Prepayments	<u>29,812</u>
Total	<u>\$ 72,944,100</u>
<u>Net position held in trust for pool participants</u>	
Internal portion	71,369,594
External portion	<u>1,574,506</u>
Total net position	<u>\$ 72,944,100</u>

HANCOCK COUNTY, OHIO

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

NOTE 6 - INVESTMENT POOL - (Continued)

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

NOTE 7 - RECEIVABLES

Receivables at December 31, 2018, consisted of accounts (billings for user charged services); sales taxes; accrued interest; amounts due from other governments including grants, entitlements, and shared revenues; amounts due from external parties; interfund, payment in lieu of taxes; property taxes, loans (community development block grant moneys loaned to local businesses), and special assessments. All receivables are considered collectible in full and within one year, except for payment in lieu of taxes, property taxes, loans, and special assessments. Payment in lieu of taxes and property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal CDBG program. The loans have an annual interest rate of 2 to 5.25 percent and are to be repaid over periods ranging from six to fifteen years. Loans outstanding at December 31, 2018, were \$493,756. Loans receivable, in the amount of \$404,936, will not be received within one year.

Special assessments relating to the payment of debt are not expected to be collected within one year. Special assessments, in the amount of \$2,304,849, will not be received within one year. Delinquent special assessments were \$199,378.

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

HANCOCK COUNTY, OHIO

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

NOTE 7 - RECEIVABLES - (Continued)

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

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

HANCOCK COUNTY, OHIO

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

NOTE 8 - PERMISSIVE SALES AND USE TAX

In 1983, the County Commissioners, by resolution, imposed a one-half of one percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. On November 3, 2009, County voters retained a .5 percent sales tax for ten years for general operations. The Commissioners' resolution further discerned that the .5 percent sales tax would be allocated as .25 percent for general operations provided by the County's general fund and .25 percent for flood mitigation. The additional sales taxes were effective January 1, 2009 for ten years. Proceeds of the tax are credited to the general fund and transferred accordingly. Of the .5 percent sales tax, .25 percent was imposed by the Commissioners in August of 2017 for a continuing period of time and reduced an existing .25 percent that expired at the end of 2018. As of December 31, 2018, .25 percent of sales tax was to expire. In October of 2018, the County Commissioners levied by resolution an additional .25 percent for a continuing period of time effective January 1, 2019.

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2018. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred inflows of resources. On the accrual basis, the full amount of the receivable is recognized as revenue.

NOTE 9 - PAYMENT IN LIEU OF TAXES

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

NOTE 10 - PROPERTY TAXES

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

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2018 public utility property taxes became a lien December 31, 2017, are levied after October 1, 2018, and are collected in 2019 with real property taxes. Public utility property taxes are payable on the same dates as real property taxes described previously.

HANCOCK COUNTY, OHIO

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

NOTE 10 - PROPERTY TAXES - (Continued)

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Property taxes receivable represents real property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2018 and for which there is an enforceable legal claim. In the governmental funds, the current portion receivable has been offset by a deferred inflow of resources since the current taxes were not levied to finance 2018 operations and the collection of delinquent taxes has been offset by a deferred inflow of resources since the collection of the taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on a modified accrual basis the revenue is deferred.

The full tax rate for all County operations for the year ended December 31, 2018 was \$8.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2018 property tax receipts were based are as follows:

Real property

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

Public utility

Personal	<u>120,642,700</u>
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Total assessed value	<u><u>\$ 1,925,276,090</u></u>
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NOTE 11 - TAX ABATEMENTS

A. Tax Abatements Entered into by the County

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

B. Tax Abatements Entered into by Other Governments

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

HANCOCK COUNTY, OHIO

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

NOTE 12 - CAPITAL ASSETS

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

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

Depreciation expense was charged to governmental functions as follows:

Governmental activities:

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

HANCOCK COUNTY, OHIO

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

NOTE 12 - CAPITAL ASSETS - (Continued)

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

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

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

NOTE 13 - INTERFUND RECEIVABLES/PAYABLES

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 13 - INTERFUND RECEIVABLES/PAYABLES - (Continued)

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

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

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

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

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

- C.** Due to/from external parties at December 31, 2018, consisted of the following as reported on the fund statements:

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

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

NOTE 14 - RISK MANAGEMENT

A. Property and Liability

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

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

HANCOCK COUNTY, OHIO

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

NOTE 14 - RISK MANAGEMENT - (Continued)

Liability	
General, Automotive and Law Liability	
Combined (Per Occurrence)	\$ 7,000,000
Public Official Errors and Omissions	
Aggregate	7,000,000
Property including Automotive Comprehensive and Collision (Per Occurrence)	83,912,000
Flood and Earthquake (Annual Aggregate)	36,000,000
Boiler and machinery (Per Occurrence)	50,000,000
Crime Protection Insurance (Per Occurrence)	500,000

The County pays all elected officials' bonds by statute.

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

B. Health Care

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

C. Workers' Compensation

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

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

HANCOCK COUNTY, OHIO

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

NOTE 14 - RISK MANAGEMENT - (Continued)

There was no claims liability reported on the basic financial statements at December 31, 2018. Had a claims liability been reported, that liability would be based on an estimate provided by the third party administrator and the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", as amended by GASB Statement No. 30, "Risk Financing Omnibus", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be accrued at the estimated ultimate cost of settling the claim. Changes in the internal service fund's claims liability amounts in the past two years follows:

<u>Year</u>	<u>Balance at Beginning of Year</u>	<u>Current Year Claims</u>	<u>Claims Payments</u>	<u>Balance at End of End of Year</u>
2018	\$ 1,808	\$ -	\$ (1,808)	\$ -
2017	17,824	17,909	(33,925)	1,808

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HANCOCK COUNTY, OHIO

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

NOTE 15 - CONTRACTUAL OBLIGATIONS

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

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

HANCOCK COUNTY, OHIO

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

NOTE 16 - DEFINED BENEFIT PENSION PLANS

Net Pension Liability/Asset

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

HANCOCK COUNTY, OHIO

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

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

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

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

The DC Plan allows members to place all their member contributions and 9.5 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate goes to the DC Plan and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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

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

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. For 2018, plan members were required to contribute 14 percent of their annual covered salary. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2018 contribution rates were equal to the statutory maximum rates.

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

HANCOCK COUNTY, OHIO

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

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

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

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

Actuarial Assumptions - OPERS

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

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

HANCOCK COUNTY, OHIO

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

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 16 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 17 - DEFINED BENEFIT OPEB PLANS

Net OPEB Liability/Asset

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

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

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

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

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

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

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

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

Actuarial Assumptions - OPERS

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

HANCOCK COUNTY, OHIO

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

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 17 - DEFINED BENEFIT OPEB PLANS - (Continued)

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	\$ 38,423	\$ 45,000	\$ 50,214
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 49,910	\$ 45,000	\$ 39,670

NOTE 18 - COMPENSATED ABSENCES

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

NOTE 19 - NOTES PAYABLE

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

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 19 - NOTES PAYABLE - (Continued)

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

NOTE 20 - LONG-TERM DEBT

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

	Original Issue Date	Interest Rate	Original Issue Amount
<u>General Obligation Bonds</u>			
Governmental Activities			
Jail Security System	2009	2.00 - 4.00	\$ 755,000
Sheriff Office Radios	2009	2.00 - 4.00	435,000
Engineers Garage	2013	0.35 - 3.375	2,595,000
Series 2016 Refunding - ADAMHS building	2016	2.00 - 4.00	94,095
Series 2016 Refunding - US 224/CR 95	2016	2.00 - 4.00	2,145,000
Series 2016 Refunding - Distribution Dr.	2016	2.00 - 4.00	665,000
Business-Type Activities			
County Landfill Improvements	2009	2.00 - 3.625	2,045,000
County Landfill Equipment	2009	2.00 - 4.00	515,000
Landfill - Leachate	2013	0.35 - 3.372	305,000
Landfill - Land Acquisition	2013	0.35 - 3.375	565,000
BMV One-Stop Refunding	2013	0.35 - 2.50	1,715,000
Series 2016 Refunding - Agriculture Serv. Center	2016	2.00 - 4.00	415,905
<u>Special Assessment Bonds</u>			
Special Assessment Refunding 2013	2013	0.35 - 3.375	695,000
Series 2016 Refunding - Beach Joint Ditch	2016	2.00 - 4.00	30,000
<u>Ohio Water Development Loans</u>			
SR 12 West (Fostoria)	1998	5.73	475,239
2016 HSTS	2016	N/A	10,500
2018 HSTS	2018	N/A	23,366
<u>Ohio Public Works Commission</u>			
Landfill Sanitary Sewer	2011	N/A	339,765
Landfill Waterline	2018	N/A	321,421
<u>Other Long-Term Obligations</u>			
Guaranteed Energy Savings			
Performance Contract	2008	3.60	2,011,500
ADAMH Taxable Affordable			
Housing Revenue Note	2009	8.50	100,000

HANCOCK COUNTY, OHIO

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

NOTE 20 - LONG-TERM DEBT - (Continued)

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

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

HANCOCK COUNTY, OHIO

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

NOTE 20 - LONG-TERM DEBT - (Continued)

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

General Obligation Bonds

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

HANCOCK COUNTY, OHIO

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

NOTE 20 - LONG-TERM DEBT - (Continued)

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

On March 14, 2013, the County issued \$1,715,000 in Series 2013 BMV one-stop refunding bonds. The bonds were issued to refund \$1,605,000 of the BMV one-stop bonds issued in 2003. This refunded debt is considered defeased (in-substance) and accordingly, has been removed from the statement of net position. The balance of the refunded bonds at December 31, 2018 was \$1,110,000.

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

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

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

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

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

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

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

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

Special Assessment Bonds and OWDA Loans

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

HANCOCK COUNTY, OHIO

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

NOTE 20 - LONG-TERM DEBT - (Continued)

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

On March 14, 2013, the County issued \$695,000 in Series 2013 special assessment refunding bonds. The bonds were issued to refund \$630,000 of the Griffith heights water/sewer project, CR 220 sanitary sewer/Van Buren, US 224 W/Trenton Avenue sewer and McKinley Street waterline special assessment bonds issued in 2004. This refunded debt is considered defeased (in-substance) and accordingly, has been removed from the statement of net position. The balance of the refunded bonds at December 31, 2018 was \$380,000.

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

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

The special assessment bonds will be paid from special assessment collections. In the event special assessments are not sufficient to cover the principal and interest payments, the general fund will be responsible for making principal and interest payments. The total principal remaining to be paid on the special assessment bonds are \$405,000. Principal and interest for the current year and total assessments received were \$183,915 and \$238,386, respectively.

ADAMH Taxable Affordable Housing Revenue Note

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

Guaranteed Energy Savings Contract

On May 1, 2008, the County entered into a GES Performance Contract (Contract) for the acquisition of and installation of energy conservation measures and related improvements. The Contract was paid from the Energy Savings Gateway nonmajor debt service fund. The maturity date was December 15, 2018. At December 31, 2018, there were no further obligations outstanding.

OPWC Loans

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

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

HANCOCK COUNTY, OHIO

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

NOTE 20 - LONG-TERM DEBT - (Continued)

Net Pension Liability, Net OPEB Liability and Compensated Absences

See Note 16 and 17 for details on the net pension liability and net OPEB liability, respectively. The compensated absences liability, net pension liability and net OPEB liability will be paid mainly from the General Fund, Motor Vehicle and Gas Tax, Alcohol, Drug Addiction, and Mental Health, Job and Family Services, Board of Developmental Disabilities, Child Support Enforcement Agency, Real Estate Assessment, Community Corrections, Felony Delinquent Juvenile Care and Custody, Jail Diversion, Emergency Management Agency, Juvenile Diversion, Law Library, Delinquent Real Estate Tax Assessment Collection, Victim's Assistance, COP-CAR Grant, Common Pleas Court General Special Projects and Probation Improvements Special Revenue Funds and the Sanitary Landfill and Agricultural Service Center enterprise funds.

Debt Margin

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

The effect of the debt limitations described above is an overall debt margin of \$46,166,902 at December 31, 2018.

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 20 - LONG-TERM DEBT - (Continued)

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

Conduit Debt

In 2017, the County issued \$85,150,000 in hospital facilities revenue bonds. The proceeds were used to acquire, construct, equip, and improve hospital facilities at an acute health care facility for Blanchard Valley Regional Health Center. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2018, \$85,150,000 of these bonds was outstanding.

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

In 2007, the County issued \$2,520,000 in multi-family housing refunding revenue bonds and \$100,000 in multi-family housing revenue bonds to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2018, \$2,373,966 of these bonds was outstanding.

In 2007, the County entered into a \$6,756,000 capital lease agreement of Independence House, which is comprised of a skilled nursing facility, rehabilitation facility and independent living apartments located in Fostoria, Ohio. The leasing arrangement will provide hospital facilities to service the residents of the County. The County is not obligated in any way to pay the lease charges on the lease from any of its funds, and therefore, the lease has been excluded entirely from the County's debt presentation. As of December 31, 2018, \$4,309,054 of the lease was outstanding.

HANCOCK COUNTY, OHIO

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

NOTE 21 - CLOSURE AND POSTCLOSURE OF LANDFILL

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$7,986,750 reported as landfill closure and postclosure costs payable at December 31, 2018, represents the cumulative amount reported to date based on the use of 40.39% of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and post-closure care of \$11,785,553 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2018. The County expects to close the active cell of the landfill in 2032. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care. The County is in compliance with these requirements, and, at December 31, 2018, cash and cash equivalents in segregated accounts and investments in segregated accounts of \$9,849,657 are held for these purposes. These are reported as restricted assets on the statement of fund net position.

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

NOTE 22 - INTERFUND TRANSFERS

During 2018, the following transfers were made:

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

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

HANCOCK COUNTY, OHIO

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

NOTE 22 - INTERFUND TRANSFERS - (Continued)

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

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

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

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HANCOCK COUNTY, OHIO

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

NOTE 23 - FUND BALANCE

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

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

HANCOCK COUNTY, OHIO

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

NOTE 24 - OTHER COMMITMENTS

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

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

NOTE 25 - COMPONENT UNIT

Hancock Community Housing, Inc.

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 25 - COMPONENT UNIT - (Continued)

Long-Term Note Debt

The following are mortgages of the Organization:

First Federal Bank
Property Located at 1615 Payne Avenue
Interest is presently 4.875%
Original amount: \$ 55,156

Hancock County Board of Developmental Disabilities
Property located at 1532 Marcelle Avenue
Imputed Interest is presently 4.5% on a non-interest bearing note.
Original Amount at Present Value: \$91,447

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

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

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

NOTE 25 - COMPONENT UNIT - (Continued)

The following is a schedule of long term debt:

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

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

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

Risk Management

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

The Organization does not have a "self-insurance" fund with formalized risk management programs. During 2018, the Organization purchased property liability insurance from the Erie Insurance Group.

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

Tax-Exempt Status

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

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

HANCOCK COUNTY, OHIO

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

NOTE 25 - COMPONENT UNIT - (Continued)

Unearned Grant Income

In 2005, the Organization received a grant of \$322,815 from the Ohio Department of Developmental Disabilities (ODDD). The proceeds were to provide affordable housing in Hancock County for occupancy by persons from the county including persons with disabilities. The agreement with the ODDD requires the property be used for the project for fifteen years after the property is purchased. Should the property not be used for the project, the ODDD shall be reimbursed on a pro rata basis for the amount of the community assistance funds used to purchase the property. The Organization recognizes \$16,134 as the amount amortized from the unearned grant income account. Unearned grant income, a liability account, is \$14,789 at December 31, 2018.

Prior Year Adjustment

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

NOTE 26 - JOINTLY GOVERNED ORGANIZATIONS

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

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

B. West Central Partnership, Inc.

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

C. Metropolitan Housing Authority

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

HANCOCK COUNTY, OHIO

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

NOTE 26 - JOINTLY GOVERNED ORGANIZATIONS - (Continued)

D. Blanchard Valley Port Authority

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

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

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

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

NOTE 27 - INSURANCE POOLS

A. Midwest Pool Risk Management Agency, Inc.

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

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

B. Midwest Employee Benefit Consortium

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

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

HANCOCK COUNTY, OHIO

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

NOTE 28 - RELATED ORGANIZATIONS

A. County Park District

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

B. Findlay-Hancock County Public Library

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

C. Regional Planning Commission

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

NOTE 29 - CONTINGENT LIABILITIES

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

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

NOTE 30 - OTHER REVENUE

For the year ended December 31, 2018, other revenue in the job and family service nonmajor special revenue fund consists primarily of reimbursements from the child support enforcement agency and children services nonmajor special revenue funds.

REQUIRED SUPPLEMENTARY INFORMATION

HANCOCK COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST FIVE YEARS

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

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

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

HANCOCK COUNTY, OHIO**SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION****SCHEDULE OF THE COUNTY'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO****LAST FIVE YEARS**

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

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

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

HANCOCK COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

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

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

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

HANCOCK COUNTY, OHIO**SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION****SCHEDULE OF COUNTY PENSION CONTRIBUTIONS
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO**

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

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

HANCOCK COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TWO YEARS

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

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

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

HANCOCK COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TWO YEARS

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

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

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

HANCOCK COUNTY, OHIO**SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION****SCHEDULE OF COUNTY OPEB CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)****LAST TEN YEARS**

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

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

HANCOCK COUNTY, OHIO**SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION****SCHEDULE OF COUNTY OPEB CONTRIBUTIONS
STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO**

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

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

HANCOCK COUNTY, OHIO

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

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

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

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

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

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

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

OTHER POSTEMPLOYMENT BENEFITS (OPEB)

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

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

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

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

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

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

COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES

HANCOCK COUNTY, OHIO

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - MAJOR FUNDS

GENERAL FUND

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

Major Special Revenue Fund

Board of Developmental Disabilities (DD)

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

Major Capital Projects Fund

Flood Mitigation

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

Major Enterprise Fund

Sanitary Landfill

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

HANCOCK COUNTY, OHIO

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

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

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HANCOCK COUNTY, OHIO

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

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

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HANCOCK COUNTY, OHIO

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

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

-- Continued

HANCOCK COUNTY, OHIO

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

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

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HANCOCK COUNTY, OHIO

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

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

- - Continued

HANCOCK COUNTY, OHIO

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

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

- - Continued

HANCOCK COUNTY, OHIO

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

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

- - Continued

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
SANITARY LANDFILL ENTERPRISE FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

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

HANCOCK COUNTY, OHIO

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

SPECIAL REVENUE FUNDS

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

Nonmajor Special Revenue Funds

Motor Vehicle License and Gas Tax

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

Child Support Enforcement Agency (CSEA)

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

Dog and Kennel

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

Alcohol, Drug, and Mental Health

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

Job and Family Services

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

Children Services

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

Real Estate Assessment

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

Community Development Block Grant

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

Community Corrections

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

Felony Delinquent Juvenile Care and Custody

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

Agency on Aging Levy

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

National Emergency Grant

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

HANCOCK COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

Other Public Safety

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

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

Other

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

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

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

Sheriff Police Revolve

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

County Home Donations

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

Centennial

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

Budget Stabilization

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

Medicaid Sales Tax

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

Certificate of Title

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

Severance

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

HANCOCK COUNTY, OHIO

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

DEBT SERVICE FUNDS

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

Nonmajor Debt Service Funds

Special Improvements Bond Retirement

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

Water and Sewer Bond Retirement

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

Job and Family Services Bond Retirement

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

US224/CR 300 Bond Retirement

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

I-75/Tall Timbers Connector Bond Retirement

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

Road Improvement Bond Retirement

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

Blanchard Bond Retirement

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

Motor Vehicle and Gas Tax (MVGT) Bond Retirement

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

ADAMHS Bond Retirement

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

Capital Project Sheriff Bond Retirement

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

Energy Savings Gateway Bond Retirement

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

Distribution Drive Bond Retirement

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

HANCOCK COUNTY, OHIO

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

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

Nonmajor Capital Projects Funds

Special Improvements

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

Alcohol and Drug Abuse

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

Ohio Public Works Commission

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

Federal Highway

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

Courthouse Restoration

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

Developmental Disabilities

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

County Capital Improvements

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

Sheriff's Office

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

ODOT State Grant

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

Distribution Dr. TIF

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

HANCOCK COUNTY, OHIO

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

PERMANENT FUND

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

Nonmajor Permanent Fund

Children's Trust

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

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2018

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

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

HANCOCK COUNTY, OHIO

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

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

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

HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2018

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

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

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HANCOCK COUNTY, OHIO

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

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

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HANCOCK COUNTY, OHIO

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

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

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

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HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MOTOR VEHICLE LICENSE AND GAS TAX SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHILD SUPPORT ENFORCEMENT AGENCY SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services.	\$ 225,000	\$ 225,000	\$ 205,407	\$ (19,593)
Intergovernmental	855,000	855,000	856,917	1,917
Other	23,000	23,000	27,802	4,802
Total revenues	<u>1,103,000</u>	<u>1,103,000</u>	<u>1,090,126</u>	<u>(12,874)</u>
Expenditures:				
Current:				
Human services				
Personal services.	621,586	601,586	510,758	90,828
Fringe benefits.	232,075	245,075	232,540	12,535
Materials and supplies	7,105	2,105	1,113	992
Contractual services	3,550	125,550	95,560	29,990
Capital outlay	2,030	-	-	-
Other.	286,611	293,641	281,365	12,276
Total expenditures	<u>1,152,957</u>	<u>1,267,957</u>	<u>1,121,336</u>	<u>146,621</u>
Excess of expenditures over revenues	<u>(49,957)</u>	<u>(164,957)</u>	<u>(31,210)</u>	<u>133,747</u>
Other financing sources (uses):				
Transfers in.	15,000	15,000	66,959	51,959
Transfers out.	<u>(115,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses).	<u>(100,000)</u>	<u>15,000</u>	<u>66,959</u>	<u>51,959</u>
Net change in fund balance	<u>(149,957)</u>	<u>(149,957)</u>	<u>35,749</u>	<u>185,706</u>
Fund balance at beginning of year.	<u>281,396</u>	<u>281,396</u>	<u>281,396</u>	<u>-</u>
Prior year encumbrances appropriated	<u>400</u>	<u>400</u>	<u>400</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 131,839</u></u>	<u><u>\$ 131,839</u></u>	<u><u>\$ 317,545</u></u>	<u><u>\$ 185,706</u></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, 2018

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FELONY DELINQUENT JUVENILE CARE AND CUSTODY SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
AGENCY ON AGING LEVY SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

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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, 2018

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTY HOME DONATIONS FUND
FOR THE YEAR ENDED DECEMBER 31, 2018**

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2018

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

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

- - Continued

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

	Distribution Drive Bond Retirement	Total
Assets:		
Equity in pooled cash and cash equivalents	\$ 1,646	\$ 782,358
Receivables (net of allowance for uncollectibles):		
Real estate and other taxes	-	111,394
Special assessments	-	815,127
Accrued interest	-	1,760
Payment in lieu of taxes	-	222,615
	<hr/>	<hr/>
Total assets	<u>\$ 1,646</u>	<u>\$ 1,933,254</u>
Deferred inflows of resources:		
Property taxes levied for the next fiscal year. . .	\$ -	\$ 111,394
Special assessments revenue not available. . . .	-	816,887
PILOTs levied for the next fiscal year	-	222,615
	<hr/>	<hr/>
Total deferred inflows of resources	<hr/> -	<hr/> 1,150,896
Fund Balances:		
Restricted	1,646	715,838
Assigned	<hr/> -	<hr/> 66,520
	<hr/>	<hr/>
Total fund balances	<hr/> 1,646	<hr/> 782,358
	<hr/>	<hr/>
Total liabilities, deferred inflows and fund balances . . .	<u>\$ 1,646</u>	<u>\$ 1,933,254</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, 2018

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

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

- - 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, 2018

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Rental income	\$ -	\$ -	\$ 25,556	\$ 25,556
Total revenues	-	-	25,556	25,556
Net change in fund balance	-	-	25,556	25,556
Fund balance at beginning of year.	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,556</u>	<u>\$ 25,556</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
US-224/CR 300 BOND RETIREMENT DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Payments in lieu of taxes	\$ 205,900	\$ 205,900	\$ 258,860	\$ 52,960
Total revenues	205,900	205,900	258,860	52,960
Expenditures:				
Debt service:				
Principal retirement.	145,000	145,000	145,000	-
Interest and fiscal charges	60,900	60,900	60,881	19
Total expenditures	205,900	205,900	205,881	19
Net change in fund balance	-	-	52,979	52,979
Fund balance at beginning of year.	170,818	170,818	170,818	-
Fund balance at end of year	\$ 170,818	\$ 170,818	\$ 223,797	\$ 52,979

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
I-75/TALL TIMBERS CONNECTOR BOND RETIREMENT DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Other financing uses:				
Transfers out	\$ -	\$ (273,952)	\$ (273,952)	\$ -
Total other financing uses	-	(273,952)	(273,952)	-
Net change in fund balance	-	(273,952)	(273,952)	-
Fund balance at beginning of year.	<u>273,952</u>	<u>273,952</u>	<u>273,952</u>	<u>-</u>
Fund balance at end of year	<u>\$ 273,952</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

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

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Fund balance at beginning of year	\$ 24,721	\$ 24,721	\$ 24,721	\$ -
Fund balance at end of year	\$ 24,721	\$ 24,721	\$ 24,721	\$ -

HANCOCK COUNTY, OHIO

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

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Fund balance at beginning of year.	\$ 222	\$ 222	\$ 222	\$ -
Fund balance at end of year	\$ 222	\$ 222	\$ 222	\$ -

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2018

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

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

HANCOCK COUNTY, OHIO

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

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

Courthouse Restoration	Developmental Disabilities	County Capital Improvements	Sheriff's Office	ODOT State Grant	Distribution Dr. TIF	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,474
-	-	-	-	180,323	-	976,408
-	-	140,000	-	-	-	140,000
-	-	140,000	-	180,323	-	1,158,882
53,124	2,803,905	1,280,158	227,227	240,717	-	5,957,609
-	-	-	-	-	-	643
53,124	2,803,905	1,280,158	227,227	240,717	-	5,958,252
(53,124)	(2,803,905)	(1,140,158)	(227,227)	(60,394)	-	(4,799,370)
-	4,000,000	1,265,839	-	-	270,000	5,585,839
-	-	-	(36,000)	-	-	(47,104)
-	4,000,000	1,265,839	(36,000)	-	270,000	5,538,735
(53,124)	1,196,095	125,681	(263,227)	(60,394)	270,000	739,365
117,153	22,126	600,651	1,553	60,394	(729,000)	428,941
<u>\$ 64,029</u>	<u>\$ 1,218,221</u>	<u>\$ 726,332</u>	<u>\$ (261,674)</u>	<u>\$ -</u>	<u>\$ (459,000)</u>	<u>\$ 1,168,306</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, 2018

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHILDREN'S TRUST PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

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

HANCOCK COUNTY, OHIO

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

ENTERPRISE FUNDS

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

Nonmajor Enterprise Funds

Agricultural service center fund

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

BMV one-stop fund

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

INTERNAL SERVICE FUND

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

Workers' Comp Reserve

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

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

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
AGRICULTURAL SERVICE CENTER ENTERPRISE FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
BMV ONE-STOP ENTERPRISE FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
WORKERS' COMP RESERVE FUND
FOR THE YEAR ENDED DECEMBER 31, 2018

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
Total revenues	100,000	100,000	-	(100,000)
Expenses:				
Claims expense.	100,000	100,000	-	100,000
Total expenses	100,000	100,000	-	100,000
Operating income (loss).	-	-	-	-
Fund equity at beginning of year	15,078	15,078	15,078	-
Fund equity at end of year	\$ 15,078	\$ 15,078	\$ 15,078	\$ -

HANCOCK COUNTY, OHIO
COMBINING STATEMENTS
FUND DESCRIPTIONS - FIDUCIARY FUNDS

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

Investment Trust Fund

External Investment Pool

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

Agency Funds

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

Subdivision

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

Payroll

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

Real Estate Taxes

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

Personal Taxes

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

Library/Local Government Support

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

Local Government

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

County Court

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

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

Other Agency Funds

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

HANCOCK COUNTY, OHIO

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

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

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance 12/31/17	Additions	Reductions	Balance 12/31/18
Local Government				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 2,518,588	\$ 2,518,588	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 2,518,588</u>	<u>\$ 2,518,588</u>	<u>\$ -</u>
Liabilities:				
Due to other governments.	\$ -	\$ 2,518,588	\$ 2,518,588	\$ -
Total liabilities.	<u>\$ -</u>	<u>\$ 2,518,588</u>	<u>\$ 2,518,588</u>	<u>\$ -</u>
County Court				
Assets:				
Cash and cash equivalents in segregated accounts	\$ 1,096,694	\$ 17,079,168	\$ 17,318,916	\$ 856,946
Accounts receivable.	413,826	428,541	413,826	428,541
Total assets.	<u>\$ 1,510,520</u>	<u>\$ 17,507,709</u>	<u>\$ 17,732,742</u>	<u>\$ 1,285,487</u>
Liabilities:				
Deposits held and due to others	\$ 413,826	\$ 428,541	\$ 413,826	\$ 428,541
Undistributed assets	1,096,694	17,079,168	17,318,916	856,946
Total liabilities.	<u>\$ 1,510,520</u>	<u>\$ 17,507,709</u>	<u>\$ 17,732,742</u>	<u>\$ 1,285,487</u>
Board of Health				
Assets:				
Equity in pooled cash and investments	\$ 1,139,432	\$ 3,064,601	\$ 2,766,001	\$ 1,438,032
Due from external parties.	14,462	34,402	14,462	34,402
Total assets.	<u>\$ 1,153,894</u>	<u>\$ 3,099,003</u>	<u>\$ 2,780,463</u>	<u>\$ 1,472,434</u>
Liabilities:				
Accounts payable.	\$ 7,213	\$ -	\$ 7,213	\$ -
Due to other governments.	1,146,681	3,099,003	2,773,250	1,472,434
Total liabilities.	<u>\$ 1,153,894</u>	<u>\$ 3,099,003</u>	<u>\$ 2,780,463</u>	<u>\$ 1,472,434</u>
Undivided Tax				
Assets:				
Equity in pooled cash and investments	\$ 4,816	\$ 2,765,135	\$ 2,769,891	\$ 60
Due from other governments	736,310	743,773	736,310	743,773
Total assets.	<u>\$ 741,126</u>	<u>\$ 3,508,908</u>	<u>\$ 3,506,201</u>	<u>\$ 743,833</u>
Liabilities:				
Due to other governments.	\$ 741,126	\$ 3,508,908	\$ 3,506,201	\$ 743,833
Total liabilities.	<u>\$ 741,126</u>	<u>\$ 3,508,908</u>	<u>\$ 3,506,201</u>	<u>\$ 743,833</u>
Manufactured Home Tax				
Assets:				
Equity in pooled cash and investments	\$ 16,131	\$ 289,313	\$ 286,405	\$ 19,039
Total assets.	<u>\$ 16,131</u>	<u>\$ 289,313</u>	<u>\$ 286,405</u>	<u>\$ 19,039</u>
Liabilities:				
Accounts payable.	\$ 10,822	\$ -	\$ 10,822	\$ -
Due to other governments	5,309	289,313	275,583	19,039
Total liabilities.	<u>\$ 16,131</u>	<u>\$ 289,313</u>	<u>\$ 286,405</u>	<u>\$ 19,039</u>

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance 12/31/17	Additions	Reductions	Balance 12/31/18
Estate Tax				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 1,668	\$ 306	\$ 1,362
Total assets.	<u>\$ -</u>	<u>\$ 1,668</u>	<u>\$ 306</u>	<u>\$ 1,362</u>
Liabilities:				
Due to other governments	\$ -	\$ 1,668	\$ 306	\$ 1,362
Total liabilities.	<u>\$ -</u>	<u>\$ 1,668</u>	<u>\$ 306</u>	<u>\$ 1,362</u>
Municipal Permissive Motor Vehicle Tax				
Assets:				
Equity in pooled cash and investments	\$ 858,441	\$ 262,816	\$ 125,674	\$ 995,583
Due from other governments	133,008	22,807	133,008	22,807
Total assets.	<u>\$ 991,449</u>	<u>\$ 285,623</u>	<u>\$ 258,682</u>	<u>\$ 1,018,390</u>
Liabilities:				
Due to other governments	\$ 991,449	\$ 285,623	\$ 258,682	\$ 1,018,390
Total liabilities.	<u>\$ 991,449</u>	<u>\$ 285,623</u>	<u>\$ 258,682</u>	<u>\$ 1,018,390</u>
Soil and Water				
Assets:				
Equity in pooled cash and investments	\$ 62,757	\$ 267,603	\$ 279,856	\$ 50,504
Total assets.	<u>\$ 62,757</u>	<u>\$ 267,603</u>	<u>\$ 279,856</u>	<u>\$ 50,504</u>
Liabilities:				
Due to external parties	\$ 36	\$ 122	\$ 36	\$ 122
Undistributed assets	62,721	267,481	279,820	50,382
Total liabilities.	<u>\$ 62,757</u>	<u>\$ 267,603</u>	<u>\$ 279,856</u>	<u>\$ 50,504</u>
Hotel/Motel Tax				
Assets:				
Equity in pooled cash and investments	\$ 12,367	\$ 1,525,232	\$ 1,525,316	\$ 12,283
Real estate and other taxes receivable	325,902	332,731	325,902	332,731
Total assets.	<u>\$ 338,269</u>	<u>\$ 1,857,963</u>	<u>\$ 1,851,218</u>	<u>\$ 345,014</u>
Liabilities:				
Due to other governments	\$ 338,269	\$ 1,857,963	\$ 1,851,218	\$ 345,014
Total liabilities.	<u>\$ 338,269</u>	<u>\$ 1,857,963</u>	<u>\$ 1,851,218</u>	<u>\$ 345,014</u>
Local Emergency Planning Commission				
Assets:				
Equity in pooled cash and investments	\$ 84,722	\$ 22,610	\$ 41,237	\$ 66,095
Total assets.	<u>\$ 84,722</u>	<u>\$ 22,610</u>	<u>\$ 41,237</u>	<u>\$ 66,095</u>
Liabilities:				
Undistributed assets	\$ 84,722	\$ 22,610	\$ 41,237	\$ 66,095
Total liabilities.	<u>\$ 84,722</u>	<u>\$ 22,610</u>	<u>\$ 41,237</u>	<u>\$ 66,095</u>

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 AGENCY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2018

	<u>Balance</u> <u>12/31/17</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/18</u>
Blanchard River Construction				
Assets:				
Equity in pooled cash and investments	\$ 98,289	\$ 7,484	\$ (19,641)	\$ 125,414
Total assets.	<u>\$ 98,289</u>	<u>\$ 7,484</u>	<u>\$ (19,641)</u>	<u>\$ 125,414</u>
Liabilities:				
Undistributed assets	98,289	7,484	(19,641)	125,414
Total liabilities.	<u>\$ 98,289</u>	<u>\$ 7,484</u>	<u>\$ (19,641)</u>	<u>\$ 125,414</u>
Hancock County Election Commission				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 440	\$ 440	\$ -
Total assets.	<u>\$ -</u>	<u>\$ 440</u>	<u>\$ 440</u>	<u>\$ -</u>
Liabilities:				
Undistributed assets	\$ -	\$ 440	\$ 440	\$ -
Total liabilities.	<u>\$ -</u>	<u>\$ 440</u>	<u>\$ 440</u>	<u>\$ -</u>
Sheriff Agency				
Assets:				
Cash in segregated accounts	\$ 39,924	\$ 1,852,564	\$ 1,855,785	\$ 36,703
Total assets.	<u>\$ 39,924</u>	<u>\$ 1,852,564</u>	<u>\$ 1,855,785</u>	<u>\$ 36,703</u>
Liabilities:				
Undistributed assets	\$ 39,924	\$ 1,852,564	\$ 1,855,785	\$ 36,703
Total liabilities.	<u>\$ 39,924</u>	<u>\$ 1,852,564</u>	<u>\$ 1,855,785</u>	<u>\$ 36,703</u>
Housing Trust				
Assets:				
Equity in pooled cash and investments	\$ 67,581	\$ 290,117	\$ 292,781	\$ 64,917
Total assets.	<u>\$ 67,581</u>	<u>\$ 290,117</u>	<u>\$ 292,781</u>	<u>\$ 64,917</u>
Liabilities:				
Due to other governments.	\$ 67,581	\$ 290,117	\$ 292,781	\$ 64,917
Total liabilities	<u>\$ 67,581</u>	<u>\$ 290,117</u>	<u>\$ 292,781</u>	<u>\$ 64,917</u>
Hancock County Regional Planning Commission				
Assets:				
Equity in pooled cash and investments	\$ 6,172	\$ 386,187	\$ 383,073	\$ 9,286
Total assets.	<u>\$ 6,172</u>	<u>\$ 386,187</u>	<u>\$ 383,073</u>	<u>\$ 9,286</u>
Liabilities:				
Due to other governments.	\$ 6,172	\$ 386,187	\$ 383,073	\$ 9,286
Total liabilities	<u>\$ 6,172</u>	<u>\$ 386,187</u>	<u>\$ 383,073</u>	<u>\$ 9,286</u>

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2018

	Balance 12/31/17	Additions	Reductions	Balance 12/31/18
Indigent Defense Fee				
Assets:				
Equity in pooled cash and investments	\$ 4,211	\$ 26,359	\$ 30,392	\$ 178
Total assets.	<u>\$ 4,211</u>	<u>\$ 26,359</u>	<u>\$ 30,392</u>	<u>\$ 178</u>
Liabilities:				
Undistributed assets.	\$ 4,211	\$ 26,359	\$ 30,392	\$ 178
Total liabilities	<u>\$ 4,211</u>	<u>\$ 26,359</u>	<u>\$ 30,392</u>	<u>\$ 178</u>
Family First Council				
Assets:				
Equity in pooled cash and investments	\$ 121,176	\$ 322,073	\$ 265,913	\$ 177,336
Total assets.	<u>\$ 121,176</u>	<u>\$ 322,073</u>	<u>\$ 265,913</u>	<u>\$ 177,336</u>
Liabilities:				
Accounts payable.	\$ 51,656	\$ -	\$ 51,656	\$ -
Due to other governments	69,520	322,073	214,257	177,336
Total liabilities	<u>\$ 121,176</u>	<u>\$ 322,073</u>	<u>\$ 265,913</u>	<u>\$ 177,336</u>
Arson Offender Registration				
Assets:				
Equity in pooled cash and investments	\$ -	\$ 50	\$ 25	\$ 25
Total assets.	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 25</u>	<u>\$ 25</u>
Liabilities:				
Due to other governments.	\$ -	\$ 50	\$ 25	\$ 25
Total liabilities	<u>\$ -</u>	<u>\$ 50</u>	<u>\$ 25</u>	<u>\$ 25</u>
<i>All Agency Funds</i>				
Assets				
Equity in pooled cash and investments	\$ 4,701,362	\$ 134,026,292	\$ 134,217,145	\$ 4,510,509
Cash and cash equivalents in segregated accounts	1,136,618	18,931,732	19,174,701	893,649
Real estate and other taxes receivable	131,877,809	132,431,516	131,877,809	132,431,516
Accounts receivable.	413,826	428,541	413,826	428,541
Special assessments receivable	958,279	955,398	958,279	955,398
Due from other governments	3,064,368	3,031,528	3,064,368	3,031,528
Due from external parties.	14,462	34,402	14,462	34,402
Total assets.	<u>\$ 142,166,724</u>	<u>\$ 289,839,409</u>	<u>\$ 289,720,590</u>	<u>\$ 142,285,543</u>
Liabilities				
Accounts payable	\$ 69,691	\$ -	\$ 69,691	\$ -
Payroll withholdings.	380,870	200,221	250,799	330,292
Due to other governments.	139,915,740	269,954,419	269,479,289	140,390,870
Deposits held and due to others	413,826	428,541	413,826	428,541
Undistributed assets	1,386,561	19,256,106	19,506,949	1,135,718
Due to external parties.	36	122	36	122
Total liabilities.	<u>\$ 142,166,724</u>	<u>\$ 289,839,409</u>	<u>\$ 289,720,590</u>	<u>\$ 142,285,543</u>

STATISTICAL SECTION

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HANCOCK COUNTY, OHIO

STATISTICAL SECTION DESCRIPTION

This part of Hancock County's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends	212
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	224
These schedules contain information to help the reader assess the County's most significant local revenue sources, the property tax and the sales tax.	
Debt Capacity	238
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Demographic and Economic Information	248
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	
Operating Information	251
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
Sources:	Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

HANCOCK COUNTY, OHIO

NET POSITION BY COMPONENT LAST TEN YEARS (FULL ACCRUAL BASIS OF ACCOUNTING)

	<u>2018</u>	<u>2017 (1)</u>	<u>2016</u>	<u>2015</u>
Governmental activities:				
Net investment in capital assets	\$ 110,033,636	\$ 106,701,963	\$ 103,205,827	\$ 103,463,437
Restricted	18,192,169	23,806,973	26,437,202	26,121,562
Unrestricted	<u>4,252,986</u>	<u>1,873,402</u>	<u>16,448,767</u>	<u>15,102,548</u>
Total governmental activities net position	<u>132,478,791</u>	<u>132,382,338</u>	<u>146,091,796</u>	<u>144,687,547</u>
Business-type activities:				
Net investment in capital assets	10,061,098	7,465,843	6,577,309	6,359,771
Restricted	1,889,916	2,952,705	2,860,168	2,827,900
Unrestricted	<u>849,587</u>	<u>2,839,195</u>	<u>2,908,599</u>	<u>2,240,356</u>
Total business-type activities net position	<u>12,800,601</u>	<u>13,257,743</u>	<u>12,346,076</u>	<u>11,428,027</u>
Primary government:				
Net investment in capital assets	120,094,734	114,167,806	109,783,136	109,823,208
Restricted	20,082,085	26,759,678	29,297,370	28,949,462
Unrestricted	<u>5,102,573</u>	<u>4,712,597</u>	<u>19,357,366</u>	<u>17,342,904</u>
Total primary government net position	<u>\$ 145,279,392</u>	<u>\$ 145,640,081</u>	<u>\$ 158,437,872</u>	<u>\$ 156,115,574</u>

Source: County financial records.

(1) Amounts have been restated from those reported in the original CAFR to reflect changes in accounting principle and/or prior period restatements.

<u>2014 (1)</u>	<u>2013</u>	<u>2012</u>	<u>2011 (1)</u>	<u>2010</u>	<u>2009</u>
\$ 98,764,974	\$ 94,798,441	\$ 94,389,841	\$ 92,923,553	\$ 89,079,826	\$ 85,606,598
28,866,723	36,079,271	34,862,850	30,814,414	35,002,666	32,145,475
9,775,069	18,321,815	15,543,054	12,785,902	3,841,373	2,979,396
<u>137,406,766</u>	<u>149,199,527</u>	<u>144,795,745</u>	<u>136,523,869</u>	<u>127,923,865</u>	<u>120,731,469</u>
5,725,600	5,211,402	5,058,899	4,595,937	5,250,924	4,056,179
2,796,793	2,763,441	2,769,632	2,821,391	2,981,621	2,850,305
2,488,953	2,317,296	1,581,753	1,874,286	2,332,537	1,690,932
<u>11,011,346</u>	<u>10,292,139</u>	<u>9,410,284</u>	<u>9,291,614</u>	<u>10,565,082</u>	<u>8,597,416</u>
104,490,574	100,009,843	99,448,740	97,519,490	94,330,750	89,662,777
31,663,516	38,842,712	37,632,482	33,635,805	37,984,287	34,995,780
12,264,022	20,639,111	17,124,807	14,660,188	6,173,910	4,670,328
<u>\$ 148,418,112</u>	<u>\$ 159,491,666</u>	<u>\$ 154,206,029</u>	<u>\$ 145,815,483</u>	<u>\$ 138,488,947</u>	<u>\$ 129,328,885</u>

HANCOCK COUNTY, OHIO

CHANGE IN NET POSITION
LAST TEN YEARS
(FULL ACCRUAL BASIS OF ACCOUNTING)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Expenses				
Governmental activities				
General government				
Legislative and executive	\$ 7,822,738	\$ 9,443,048	\$ 7,394,995	\$ 6,220,443
Judicial	5,243,567	5,510,128	4,422,980	4,555,160
Public safety	12,296,602	11,726,027	10,171,828	8,609,661
Public works	7,318,608	6,793,195	7,938,936	7,076,722
Health	16,000,098	14,605,828	15,759,703	16,104,699
Human services	11,713,272	10,108,308	8,577,667	10,457,791
Conservation and recreation	2,746,754	2,376,144	2,792,549	396,577
Economic development	435,481	852,625	502,509	676,154
Other	-	-	-	-
Interest and fiscal charges	246,297	238,908	489,536	455,763
Total governmental activities expenses	<u>63,823,417</u>	<u>61,654,211</u>	<u>58,050,703</u>	<u>54,552,970</u>
Business-type activities				
Sanitary landfill	6,918,731	4,415,448	4,949,029	4,061,372
Agricultural service center	95,948	206,743	168,394	124,570
BMV one-stop	211,642	120,081	113,594	130,684
Total business-type activities expenses	<u>7,226,321</u>	<u>4,742,272</u>	<u>5,231,017</u>	<u>4,316,626</u>
Total primary government expenses	<u>71,049,738</u>	<u>66,396,483</u>	<u>63,281,720</u>	<u>58,869,596</u>
Program revenues				
Governmental activities				
Charges for services				
General government				
Legislative and executive	3,507,078	3,592,009	3,777,660	3,362,429
Judicial	1,659,806	1,861,749	1,878,604	1,481,331
Public safety	1,671,304	1,638,597	1,249,078	1,486,381
Public works	1,619,265	1,699,468	1,022,775	1,262,229
Health	472,791	629,246	564,691	614,570
Human services	305,611	313,092	271,688	409,860
Economic development	-	372,236	596,478	118,000
Operating grants, contributions, and interest	19,605,967	19,469,178	20,391,236	22,382,940
Capital grants and contributions	1,896,671	2,464,251	785,421	1,945,398
Total governmental activities program revenues	<u>30,738,493</u>	<u>32,039,826</u>	<u>30,537,631</u>	<u>33,063,138</u>

2014	2013	2012	2011	2010	2009
\$ 6,884,895	\$ 7,238,640	\$ 6,841,591	\$ 6,459,734	\$ 6,640,009	\$ 6,063,596
4,041,880	4,083,279	3,893,158	3,597,729	3,645,316	3,334,419
9,255,291	8,538,180	8,249,571	7,858,955	7,467,419	9,021,486
7,004,833	6,524,864	6,402,505	6,266,746	7,865,066	5,854,928
17,957,354	16,781,860	17,473,464	18,013,828	17,320,605	17,057,091
9,944,012	9,534,837	8,703,980	8,768,914	10,474,145	11,516,761
522,175	881,099	492,030	408,057	1,007,216	1,045,778
1,239,554	602,358	408,032	154,948	171,049	212,671
-	-	63,205	-	-	-
508,990	619,328	531,206	613,666	671,081	790,331
57,358,984	54,804,445	53,058,742	52,142,577	55,261,906	54,897,061
4,437,448	4,121,102	5,184,417	6,450,640	3,363,849	2,984,277
140,876	115,827	134,701	244,522	140,007	152,376
119,876	160,479	183,050	176,292	173,959	155,338
4,698,200	4,397,408	5,502,168	6,871,454	3,677,815	3,291,991
62,057,184	59,201,853	58,560,910	59,014,031	58,939,721	58,189,052
3,243,365	3,215,548	3,501,880	3,024,127	2,765,574	2,894,153
1,464,820	1,435,144	1,315,269	1,486,756	1,461,683	1,196,639
1,266,212	1,191,594	1,159,519	1,056,014	1,358,975	1,318,597
1,202,440	990,801	1,232,234	1,136,935	1,029,244	1,458,717
604,731	674,907	655,414	676,603	649,703	549,622
354,346	291,440	356,522	321,072	335,571	482,695
289,085	275	127,500	-	18,928	-
22,944,357	24,356,653	25,075,069	25,453,629	25,176,187	28,464,714
2,371,041	1,131,489	2,470,485	833,784	3,083,158	2,251,590
33,740,397	33,287,851	35,893,892	33,988,920	35,879,023	38,616,727

(Continued)

HANCOCK COUNTY, OHIO

CHANGE IN NET POSITION (CONTINUED)
LAST TEN YEARS
(FULL ACCRUAL BASIS OF ACCOUNTING)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Business-type activities				
Charges for services				
Sanitary landfill	\$ 5,385,670	\$ 5,280,344	\$ 4,816,453	\$ 4,570,941
Agricultural service center	322,795	247,677	243,091	237,639
BMV one-stop	280,754	253,105	187,420	225,051
Total business-type activities program revenues	<u>5,989,219</u>	<u>5,781,126</u>	<u>5,246,964</u>	<u>5,033,631</u>
Total primary government program revenues	<u>36,727,712</u>	<u>37,820,952</u>	<u>35,784,595</u>	<u>38,096,769</u>
Net (expense)/revenue				
Governmental activities	(33,084,924)	(29,614,385)	(27,513,072)	(21,489,832)
Business-type activities	<u>(1,237,102)</u>	<u>1,038,854</u>	<u>15,947</u>	<u>717,005</u>
Total primary government net expense	<u>\$ (34,322,026)</u>	<u>\$ (28,575,531)</u>	<u>\$ (27,497,125)</u>	<u>\$ (20,772,827)</u>
General revenues and other changes in net position				
Governmental activities				
Property taxes levied for				
General operating	2,432,929	2,375,885	2,205,157	2,167,183
Health - Alcohol, Drug, and Mental Health	2,441,348	1,872,165	1,831,198	1,801,133
Health - Board of Developmental Disabilities	6,318,101	6,095,191	6,010,390	5,882,716
Human services - Agency on Aging	2,041,593	918,934	869,894	856,561
County capital improvements	111,394	114,318	106,811	109,179
Payment in lieu of taxes	361,705	229,873	383,747	281,980
Sales tax imposed for				
General operating	15,558,714	14,714,421	14,908,400	14,604,344
Intergovernmental not restricted to a particular purpose	2,842,460	3,000,654	2,229,120	2,620,056
Interest	849,540	520,882	372,597	337,190
Other	223,593	129,487	-	110,271
Total governmental activities	<u>33,181,377</u>	<u>29,971,810</u>	<u>28,917,321</u>	<u>28,770,613</u>
Business-type activities				
Interest	131,554	117,283	154,953	145,090
Other	648,406	376,134	747,149	377,456
Total business-type activities	<u>779,960</u>	<u>493,417</u>	<u>902,102</u>	<u>522,546</u>
Total primary government	<u>33,961,337</u>	<u>30,465,227</u>	<u>29,819,423</u>	<u>29,293,159</u>
Change in net position				
Governmental activities	96,453	357,425	1,404,249	7,280,781
Business-type activities	<u>(457,142)</u>	<u>1,532,271</u>	<u>918,049</u>	<u>1,239,551</u>
Total primary government change in net position	<u>\$ (360,689)</u>	<u>\$ 1,889,696</u>	<u>\$ 2,322,298</u>	<u>\$ 8,520,332</u>

Source: County financial records.

2014	2013	2012	2011	2010	2009
\$ 4,522,827	\$ 4,411,991	\$ 4,663,577	\$ 4,998,184	\$ 4,763,358	\$ 4,050,258
243,645	236,960	234,413	232,599	182,823	270,191
221,536	193,704	200,580	217,640	213,625	214,077
4,988,008	4,842,655	5,098,570	5,448,423	5,159,806	4,534,526
38,728,405	38,130,506	40,992,462	39,437,343	41,038,829	43,151,253
(23,618,587)	(21,516,594)	(17,164,850)	(18,153,657)	(19,382,883)	(16,280,334)
289,808	445,247	(403,598)	(1,423,031)	1,481,991	1,242,535
\$ (23,328,779)	\$ (21,071,347)	\$ (17,568,448)	\$ (19,576,688)	\$ (17,900,892)	\$ (15,037,799)
2,213,763	1,983,282	1,815,717	1,748,203	1,778,667	1,727,735
1,784,687	1,756,958	1,755,907	1,701,001	1,693,002	1,660,472
5,849,583	5,756,828	5,756,026	5,568,835	5,529,055	5,406,028
848,705	835,930	798,381	785,078	781,384	766,371
111,219	113,219	276,119	273,244	282,822	299,739
232,017	264,141	262,583	281,109	1,814,383	1,555,719
13,314,511	12,565,916	11,961,333	13,052,962	11,033,040	11,218,864
2,697,690	2,321,831	2,338,942	2,540,206	2,882,342	2,828,422
142,738	194,459	329,234	394,368	492,360	744,484
35,435	127,812	142,484	573,689	288,224	328,481
27,230,348	25,920,376	25,436,726	26,918,695	26,575,279	26,536,315
40,247	42,099	4,440	221,147	150,173	210,582
389,152	394,509	517,828	382,815	335,502	195,897
429,399	436,608	522,268	603,962	485,675	406,479
27,659,747	26,356,984	25,958,994	27,522,657	27,060,954	26,942,794
3,611,761	4,403,782	8,271,876	8,765,038	7,192,396	10,255,981
719,207	881,855	118,670	(819,069)	1,967,666	1,649,014
\$ 4,330,968	\$ 5,285,637	\$ 8,390,546	\$ 7,945,969	\$ 9,160,062	\$ 11,904,995

HANCOCK COUNTY, OHIO

FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General fund:				
Nonspendable	\$ 716,802	\$ 658,549	\$ 666,541	\$ 496,631
Committed	20,972	78,908	169,077	88,589
Assigned	859,502	3,324,389	2,113,609	3,075,673
Unassigned	6,635,010	4,585,526	4,804,145	3,683,294
Reserved	-	-	-	-
Designated	-	-	-	-
Unreserved	-	-	-	-
Total general fund	<u>8,232,286</u>	<u>8,647,372</u>	<u>7,753,372</u>	<u>7,344,187</u>
All other governmental funds:				
Nonspendable	881,776	922,357	961,621	750,893
Restricted	23,860,304	26,053,567	28,040,776	29,096,916
Committed	20,382,184	18,317,913	17,244,808	15,087,599
Assigned	792,852	920,800	1,310,128	1,085,913
Unassigned (deficit)	(1,029,054)	(798,432)	(1,328,422)	(2,195,086)
Reserved	-	-	-	-
Designated in special revenue funds	-	-	-	-
Unreserved, undesignated, reported in				
Special revenue funds	-	-	-	-
Debt service funds	-	-	-	-
Capital projects funds (deficit)	-	-	-	-
Permanent fund	-	-	-	-
Total all other governmental funds	<u>44,888,062</u>	<u>45,416,205</u>	<u>46,228,911</u>	<u>43,826,235</u>
Total all governmental funds	<u>\$ 53,120,348</u>	<u>\$ 54,063,577</u>	<u>\$ 53,982,283</u>	<u>\$ 51,170,422</u>

Source: County financial records.

(1) Amounts have been restated from those reported in the original CAFR to reflect changes in accounting principle and/or prior period restatements.

Note: The County implemented GASB 54 in 2011.

2014	2013	2012	2011	2010 (1)	2009
\$ 438,887	\$ 370,443	\$ 400,908	\$ 213,404	\$ -	\$ -
110,432	123,389	84,812	232,384	-	-
2,681,127	2,426,434	2,642,014	2,630,334	-	-
3,297,304	2,593,120	3,166,506	3,828,998	-	-
-	-	-	-	492,930	574,279
-	-	-	-	800,000	-
-	-	-	-	4,563,405	3,140,012
<u>6,527,750</u>	<u>5,513,386</u>	<u>6,294,240</u>	<u>6,905,120</u>	<u>5,856,335</u>	<u>3,714,291</u>
621,701	797,081	885,304	871,859	-	-
29,144,866	30,698,825	31,486,974	24,220,819	-	-
12,858,480	10,499,660	7,460,373	4,196,308	-	-
1,129,902	1,386,159	1,179,880	1,322,154	-	-
(1,656,862)	(321,158)	(322,003)	(375,543)	-	-
-	-	-	-	3,195,531	4,812,201
-	-	-	-	177,101	71,350
-	-	-	-	13,967,960	12,508,845
-	-	-	-	5,744,997	4,595,969
-	-	-	-	5,632,730	3,341,592
-	-	-	-	144,208	141,652
<u>42,098,087</u>	<u>43,060,567</u>	<u>40,690,528</u>	<u>30,235,597</u>	<u>28,862,527</u>	<u>25,471,609</u>
<u>\$ 48,625,837</u>	<u>\$ 48,573,953</u>	<u>\$ 46,984,768</u>	<u>\$ 37,140,717</u>	<u>\$ 34,718,862</u>	<u>\$ 29,185,900</u>

HANCOCK COUNTY, OHIO

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Revenues:				
Property taxes	\$ 13,179,100	\$ 11,554,553	\$ 11,014,352	\$ 10,868,379
Payments in lieu of taxes	361,705	229,873	383,747	281,980
Permissive motor vehicle license tax	182,337	181,749	180,604	177,452
Sales taxes	15,610,040	14,785,614	14,954,907	14,127,399
Special assessments	355,949	1,191,800	1,033,420	741,839
Charges for services	7,685,702	7,531,059	7,510,822	6,890,727
Licenses and permits	354,106	314,665	324,672	322,862
Fines and forfeitures	314,483	379,370	337,230	320,217
Intergovernmental	21,534,150	22,770,749	22,336,639	25,561,769
Investment income	900,196	523,218	400,726	342,848
Rental income	428,332	629,465	489,044	531,988
Contributions and donations	9,948	74,276	-	16,629
Other	2,867,626	1,681,566	1,128,985	1,749,870
Total revenues	<u>63,783,674</u>	<u>61,847,957</u>	<u>60,095,148</u>	<u>61,933,959</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	6,821,528	8,465,383	7,164,396	6,579,555
Judicial	5,008,208	4,960,316	4,167,905	4,575,954
Public safety	11,130,666	9,677,432	9,511,210	8,599,451
Public works	4,925,763	4,657,697	4,378,755	4,554,198
Health	15,394,406	14,099,432	15,295,962	15,916,096
Human services	11,255,085	9,344,073	8,854,730	10,403,014
Conservation and recreation	371,924	407,152	401,135	396,577
Economic development	435,481	852,625	502,509	676,154
Other	-	-	-	-
Capital outlay	8,332,439	8,142,584	4,649,553	6,027,485
Debt service:				
Principal retirement	851,301	992,504	2,762,523	1,224,215
Interest and fiscal charges	251,626	277,496	313,808	436,676
Issuance costs	-	-	96,635	-
Total expenditures	<u>64,778,427</u>	<u>61,876,694</u>	<u>58,099,121</u>	<u>59,389,375</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (994,753)</u>	<u>\$ (28,737)</u>	<u>\$ 1,996,027</u>	<u>\$ 2,544,584</u>

2014	2013	2012	2011	2010	2009
\$ 10,907,591	\$ 10,413,336	\$ 10,337,702	\$ 10,171,635	\$ 10,128,456	\$ 9,779,230
232,017	264,141	262,583	281,109	1,814,383	1,555,719
177,444	156,982	173,897	170,315	171,664	161,958
13,147,137	12,459,400	12,157,958	11,587,215	11,211,027	10,530,644
735,150	477,094	493,903	478,763	659,198	515,229
7,236,057	6,182,030	6,984,148	6,461,598	6,315,593	6,292,332
308,482	360,903	256,409	263,226	227,624	207,278
319,743	303,085	322,662	325,801	575,954	325,570
26,495,413	25,778,009	28,865,108	25,801,828	30,808,886	33,251,737
172,573	240,857	373,555	424,789	541,452	926,969
440,860	432,105	425,541	469,368	362,827	323,617
4,688	20,981	25,823	25,438	29,121	19,001
1,629,958	2,212,917	1,584,186	2,373,098	1,679,147	1,883,733
61,807,113	59,301,840	62,263,475	58,834,183	64,525,332	65,773,017
6,497,999	6,182,160	6,587,178	6,273,123	6,522,068	5,838,308
3,796,706	4,027,320	3,933,092	3,537,108	3,567,055	3,276,165
8,637,558	8,249,933	7,935,953	7,548,928	7,056,803	8,627,236
5,759,222	4,755,501	5,759,973	4,877,023	5,578,673	5,631,918
17,195,941	16,548,929	17,095,028	17,670,767	16,994,090	16,809,287
9,580,163	9,475,067	8,629,669	8,787,212	10,319,360	11,395,760
522,175	881,099	492,030	408,057	1,007,216	1,045,778
1,239,554	602,358	408,032	154,948	171,049	212,671
-	-	63,205	-	-	-
6,850,777	5,340,264	2,333,303	5,161,871	5,545,429	3,500,551
1,200,537	3,764,507	1,251,804	1,429,955	1,594,843	1,900,175
491,077	576,469	506,969	563,336	615,784	731,059
-	23,592	-	-	-	31,749
61,771,709	60,427,199	54,996,236	56,412,328	58,972,370	59,000,657
\$ 35,404	\$ (1,125,359)	\$ 7,267,239	\$ 2,421,855	\$ 5,552,962	\$ 6,772,360

(Continued)

HANCOCK COUNTY, OHIO

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (CONTINUED)
LAST TEN YEARS
(MODIFIED ACCRUAL BASIS OF ACCOUNTING)

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Other financing sources (uses):				
Loans issued	\$ 33,866	\$ 110,031	\$ 22,707	\$ -
Bonds issued	-	-	2,934,095	-
Notes issued	-	-	-	-
Issuance of bond proceeds	17,658	-	-	-
Premium on bonds issued	-	-	347,885	-
Discount on bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	(2,488,852)	-
Transfers in	10,680,787	7,167,902	8,105,571	5,821,799
Transfers out	(10,680,787)	(7,167,902)	(8,105,571)	(5,821,799)
Total other financing sources (uses)	<u>51,524</u>	<u>110,031</u>	<u>815,835</u>	<u>-</u>
Changes in fund balances	<u>\$ (943,229)</u>	<u>\$ 81,294</u>	<u>\$ 2,811,862</u>	<u>\$ 2,544,584</u>
Debt service as a percentage of noncapital expenditures	1.91%	2.34%	5.67%	3.19%
Capital Outlay	7,031,979	7,680,135	3,806,458	7,333,723

Source: County financial records.

2014	2013	2012	2011	2010	2009
\$ 16,480	\$ 90,186	\$ 76,812	\$ -	\$ -	\$ -
-	3,290,000	-	-	-	1,375,000
-	-	2,500,000	-	-	100,000
-	-	-	-	-	-
-	17,500	-	-	-	1,972
-	-	-	-	-	(3,184)
-	(683,142)	-	-	-	-
4,984,492	8,506,300	4,287,675	3,642,917	4,607,267	3,876,974
(4,984,492)	(8,506,300)	(4,287,675)	(3,642,917)	(4,627,267)	(3,876,974)
<u>16,480</u>	<u>2,714,544</u>	<u>2,576,812</u>	<u>-</u>	<u>(20,000)</u>	<u>1,473,788</u>
<u>\$ 51,884</u>	<u>\$ 1,589,185</u>	<u>\$ 9,844,051</u>	<u>\$ 2,421,855</u>	<u>\$ 5,532,962</u>	<u>\$ 8,246,148</u>
3.06%	8.01%	3.46%	3.95%	4.12%	4.90%
6,525,130	6,204,097	4,140,130	5,941,988	5,334,957	5,285,918

HANCOCK COUNTY, OHIO

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN YEARS

Tax Year/ Collection Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility			
2017/2018	\$ 1,471,255,930	\$ 333,377,460	\$ 5,156,095,400	\$ 120,642,700	\$ 137,093,977
2016/2017	1,461,230,050	334,992,320	5,132,063,914	112,448,010	127,781,830
2015/2016	1,349,839,180	325,933,690	4,787,922,486	96,767,120	109,962,636
2014/2015	1,336,711,500	321,357,480	4,737,339,943	76,637,570	87,088,148
2013/2014	1,326,537,000	320,393,600	4,705,516,000	74,802,880	85,003,273
2012/2013	1,209,459,990	321,546,020	4,374,302,886	66,595,890	75,677,148
2011/2012	1,205,288,920	326,011,840	4,375,145,029	60,824,010	69,118,193
2010/2011	1,200,918,810	320,627,210	4,347,274,343	58,865,590	66,892,716
2009/2010	1,200,696,460	304,500,070	4,300,561,514	56,962,270	64,729,852
2008/2009	1,173,962,710	300,527,970	4,212,830,514	52,267,820	59,395,250

Source: Hancock County Auditor.

Notes:

Real property is reappraised every six years with a State mandated updated of the current market value in the third year following each appraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value of railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent of actual value for machinery and equipment and 23 percent for inventory. The general business tangible personal property tax is being phased out beginning in 2006. The percentage is 18.75 percent for 2006, 12.5 percent for 2007, and 6.25 percent for 2008. For 2009, tangible personal property tax is assessed at 0.00% of property value, including inventory, except for telephone tangible personal property, which is assessed at 10.0%.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10 percent, 2 1/2 percent, and homestead exemptions before being billed.

Tangible Personal Property		Total			
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Weighted Average Tax Rate	
\$ -	\$ -	\$ 1,925,276,090	\$ 5,293,189,377	\$ 6.83	
-	-	1,908,670,380	5,259,845,744	6.83	
-	-	1,772,539,990	4,897,885,122	7.11	
-	-	1,734,706,550	4,824,428,091	7.11	
-	-	1,721,733,480	4,790,519,273	7.11	
-	-	1,597,601,900	4,449,980,034	7.49	
-	-	1,592,124,770	4,444,263,222	7.47	
1,528,895	15,288,950	1,581,940,505	4,429,456,009	7.46	
2,738,190	27,381,900	1,564,896,990	4,392,673,266	7.00	
61,776,580	617,765,800	1,588,535,080	4,889,991,564	7.34	

HANCOCK COUNTY, OHIO

PROPERTY TAX RATES (COLLECTION YEAR)
DIRECT AND OVERLAPPING GOVERNMENTS
(PER \$1,000 ASSESSED VALUE)
LAST TEN YEARS

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Unvoted millage					
General fund					
Effective millage rates	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Voted millage					
Board of					
Developmental Disabilities					
Residential/agricultural	3.47	3.47	3.47	3.70	3.70
Commercial/industrial	4.27	4.27	4.31	4.38	4.40
Tangible/public utility personal	4.40	4.40	4.40	4.40	4.40
ADAMHS					
Residential/agricultural	1.30	1.30	1.07	1.14	1.15
Commercial/industrial	1.29	1.29	1.27	1.30	1.30
Tangible/public utility personal	1.30	1.30	1.30	1.30	1.30
Agency on Aging					
Residential/agricultural	1.12	1.12	0.52	0.55	0.55
Commercial/industrial	1.18	1.18	0.59	0.60	0.60
Tangible/public utility personal	1.20	1.20	0.60	0.60	0.60
Total effective voted millage by type of property					
Residential/agricultural	5.88	5.88	5.06	5.39	5.40
Commercial/industrial	6.73	6.73	6.17	6.28	6.30
Tangible/public utility personal	6.90	6.90	6.30	6.30	6.30
Total county direct rate					
Residential/agricultural	7.38	7.38	6.56	6.90	6.90
Commercial/industrial	8.23	8.23	7.67	7.80	7.80
Tangible/public utility personal	8.40	8.40	7.80	7.80	7.80
Total county weighted average tax rate	7.59	6.83	7.11	7.11	7.11
In county school districts					
Arcadia LSD	28.97	28.96	29.77	30.15	30.22
Arlington LSD	31.40	31.40	31.40	31.40	32.31
Cory-Rawson LSD	37.49	38.33	36.21	36.50	38.76
Findlay CSD	64.95	64.95	64.94	64.95	64.95
Liberty-Benton LSD	40.22	40.32	41.35	41.73	41.97
McComb LSD	32.16	33.41	33.52	33.54	34.19
Van Buren LSD	39.02	38.76	39.29	39.44	39.68
Vanlue LSD	40.93	40.90	41.44	41.53	41.75
Out of county school districts					
Ada EVSD	46.90	46.80	46.70	46.70	47.44
Bluffton EVSD	41.28	41.17	42.53	42.79	41.04
Elmwood LSD	37.05	36.90	36.90	36.90	37.30
Fostoria CSD	60.48	60.02	59.57	59.76	63.51
Hardin Northern LSD	41.55	41.15	41.15	41.15	42.49
North Baltimore LSD	58.25	54.90	55.30	55.15	56.95
Riverdale LSD	28.04	28.08	28.26	34.51	34.64

2013	2012	2011	2010	2009
\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
3.70	4.04	4.03	4.03	4.00
4.40	4.40	4.40	4.38	4.15
4.40	4.40	4.40	4.40	4.00
1.14	1.25	1.25	1.25	1.24
1.30	1.30	1.30	1.30	1.25
1.30	1.30	1.30	1.30	1.30
0.55	0.60	0.58	0.57	0.57
0.60	0.60	0.60	0.60	0.57
0.60	0.60	0.60	0.60	0.60
5.39	5.89	5.86	5.85	5.81
6.30	6.30	6.30	6.28	5.97
6.30	6.30	6.30	6.30	5.90
6.90	7.39	7.36	7.35	7.31
7.80	7.80	7.80	7.78	7.47
7.80	7.80	7.80	7.80	7.40
7.11	7.49	7.47	7.46	7.00
31.67	32.35	32.35	32.03	32.81
32.75	32.81	32.81	32.91	33.26
38.60	38.79	38.79	38.76	39.50
64.95	64.95	64.95	64.99	64.18
42.98	43.40	43.40	43.23	43.54
34.68	34.70	34.70	35.93	33.68
41.14	40.84	40.84	41.10	37.20-41.33
44.02	44.21	44.21	44.22	45.53
47.30	47.00	47.00	47.00	47.00
40.02	40.91	40.91	39.36	40.85
37.45	37.40	37.40	37.70	37.70
60.00	58.58	58.58	58.31	57.69
42.25	42.25	42.25	43.25	43.25
56.30	59.10	59.10	57.10	55.70
36.16	36.30	36.30	36.60	37.20

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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

	2018	2017	2016	2015	2014
Joint vocational school districts					
Apollo JVS	\$3.09	\$3.04	\$3.00	\$3.34	\$3.20
Penta County JVS	3.20	3.20	3.20	3.20	3.20
Vanguard JVS	1.60	1.60	1.60	1.60	1.60
Cities					
Findlay	3.20	3.20	3.20	3.20	3.20
Fostoria	9.40	3.40	3.40	3.40	3.40
Villages					
Arcadia	4.70	4.70	4.70	4.70	4.70
Arlington	8.20	8.20	6.20	5.20	5.20
Benton-Ridge	1.90	1.90	1.90	1.90	1.90
Bluffton	1.80	1.80	1.80	1.80	1.80
Jenera	5.60	5.60	5.60	5.60	5.60
McComb	2.60	2.60	2.60	2.60	2.60
Mount Blanchard	9.70	9.70	9.70	9.70	9.70
Mount Cory	2.50	2.50	2.50	2.50	2.50
Rawson	2.50	2.50	2.50	2.50	2.50
Van Buren	5.30	5.30	5.30	5.30	5.30
Vanlue	1.30	6.30	6.30	6.30	6.30
Townships					
Allen	1.80-4.10	1.80-4.10	1.80-4.10	1.80-4.10	1.80-4.10
Amanda	2.70-4.00	2.70-4.00	2.70-4.00	2.70-4.10	2.70-4.10
Biglick	2.50	2.50	2.50	2.50	2.50
Blanchard	1.30-3.10	1.30-3.10	1.30-3.10	1.30-3.10	1.30-3.10
Cass	3.20	3.20	3.20	3.20	3.20
Delaware	3.20-4.60	3.20-4.60	3.30-4.70	3.30-4.70	3.30-4.10
Eagle	2.10	2.10	2.10	2.10	2.10
Jackson	2.50	2.50	2.50	2.50	2.50
Liberty	3.20	3.20	3.20	3.20	3.20
Madison	0.40-2.10	0.40-2.10	0.40-2.10	.40-2.10	.40-2.10
Marion	3.50	3.50	3.50	2.50	2.50
Orange	1.30-3.60	1.30-3.60	1.30-3.60	1.30-3.60	1.30-3.60
Pleasant	1.30-2.90	1.30-2.90	1.30-2.90	1.30-2.90	1.30-2.90
Portage	3.20	3.20	3.20	3.20	3.20
Union	2.10-4.60	2.10-4.60	2.10-4.60	2.10-4.60	2.60-5.10
Van Buren	3.50-5.10	3.50-5.10	3.50-5.10	3.50-5.10	3.50-5.10
Washington	2.00-3.40	2.00-3.40	2.00-3.40	2.00-3.40	2.00-3.40

2013	2012	2011	2010	2009
\$2.20	\$2.20	\$2.20	\$2.20	\$2.20
3.20	3.20	3.20	3.20	3.20
1.60	1.60	1.60	1.60	1.60
3.20	3.20	3.20	3.20	3.20
3.40	3.40	3.40	3.40	3.40
4.70	4.70	4.70	4.70	4.70
5.20	5.20	5.20	5.20	5.20
1.90	1.90	1.90	1.90	1.90
1.80	1.80	1.80	1.80	1.80
5.60	5.60	5.60	5.60	5.60
2.60	2.60	2.60	2.60	2.60
7.70	7.70	7.70	7.70	7.70
2.50	2.50	2.50	2.50	2.50
2.50	2.50	2.50	2.50	2.50
5.30	3.20	3.20	5.30	5.30
6.30	1.30	1.30	1.30	1.30
1.80-4.10	1.80-4.10	1.80-4.10	4.1	4.1
2.70-4.00	2.70-4.00	2.70-4.00	2.70-4.00	2.70-4.00
2.50	2.50	2.50	2.50	2.50
1.30-3.10	1.30-3.10	1.30-3.10	1.30-3.10	3.10
3.20	3.20	3.20	3.20	3.20
3.30-4.70	3.30-4.70	3.30-4.70	2.50-3.90	2.50-3.90
2.10	2.10	2.10	2.10	2.10
2.50	2.50	2.50	2.50	2.50
3.20	3.20	3.20	3.20	3.20
.4-2.10	.4-2.10	.40-2.10	.40-2.10	2.10
2.50	2.50	2.50	2.50	2.50
1.30-3.60	1.30-3.60	1.30-3.60	1.30-3.60	1.30-3.60
1.30-2.90	1.30-2.90	1.30-2.90	1.30-2.90	2.20-3.80
3.20	3.20	3.20	3.20	4.10
2.60-5.10	2.60-5.10	2.60-5.10	2.60-5.10	2.60-5.10
3.50-5.10	1.50-3.10	1.50-3.10	1.50-3.10	3.10
1.00-2.40	1.00-2.40	1.00-2.40	1.00-2.40	2.40

(Continued)

HANCOCK COUNTY, OHIO

PROPERTY TAX RATES (COLLECTION YEAR) - (CONTINUED) DIRECT AND OVERLAPPING GOVERNMENTS (PER \$1,000 ASSESSED VALUE) LAST TEN YEARS

	2018	2017	2016	2015	2014
Other units					
Appleseed Joint Ambulance District	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20
Bluffton Library	1.00	1.00	1.00	1.00	1.00
Hancock County Park District	0.80	0.80	0.80	0.80	0.80
PMP Joint Ambulance District	2.00	4.40	4.40	4.40	4.40
Seneca County Health District	4.40	0.30	0.30	0.30	0.30
Southwest Joint Fire District	2.00	N/A	N/A	N/A	N/A

Source: Ohio Department of Taxation.

Notes:

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each appraisal.

Overlapping rates are those of local governments that apply to property owners within Hancock County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

2013	2012	2011	2010	2009
\$1.20	\$1.20	\$1.20	\$1.20	\$1.20
1.00	1.00	1.00	1.00	1.00
0.80	0.80	0.80	0.80	0.80
4.40	4.40	4.40	4.40	4
0.30	0.30	0.30	0.30	0.30
N/A	N/A	N/A	N/A	N/A

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HANCOCK COUNTY, OHIO

PRINCIPAL PROPERTY TAXPAYERS CURRENT YEAR AND NINE YEARS AGO

Taxpayer	Collection Year 2018			Collection Year 2009		
	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Total Assessed Value	Rank	Percent of Total County Assessed Valuation
Ohio Power	\$ 62,413,990	1	3.24%	\$ 35,832,980	1	2.26%
Blanchard Valley Port Authority	37,934,030	2	1.97%			
Wells Fargo Bank	35,178,220	3	1.83%			
Vereit ID Findlay OH LLC	29,246,970	4	1.52%			
Marathon Petroleum Company LP	27,493,150	5	1.43%	10,646,930	2	0.67%
AEP Ohio Transmission Co	25,017,710	6	1.30%			
Ohio Logistics II LLC	21,234,030	7	1.10%			
HD Findlay OH Landlord LLC	19,881,640	8	1.03%			
Flag City Station LLC	18,055,900	9	0.94%			
Grob Systems Inc.	15,635,690	10	0.81%			
Cooper Tire & Rubber Company				8,950,190	3	0.56%
Whirlpool Corporation				7,874,430	4	0.50%
Findlay Shopping Center Inc				6,460,380	5	0.41%
Ball Metal Beverage				5,272,960	6	0.33%
Kohl's Distribution/Department				5,250,000	7	0.33%
Hancock-Wood Electric Co-Op				4,322,070	8	0.27%
Consolidated Biscuit				3,880,440	9	0.24%
Logistics Solutions of Ohio				3,844,010	10	0.24%
Total principal taxpayers	<u>\$ 292,091,330</u>		<u>15.17%</u>	<u>\$ 92,334,390</u>		<u>5.81%</u>
All other taxpayers	<u>1,633,184,760</u>		<u>84.83%</u>	<u>1,496,200,690</u>		<u>94.19%</u>
Total county assessed value	<u><u>\$ 1,925,276,090</u></u>		<u><u>100.00%</u></u>	<u><u>\$ 1,588,535,080</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		Percent Collected	Delinquent Tax Collections (2)
		Current Year Tax Collections (1)			
2018	\$ 16,045,384	\$ 16,128,236		100.52	\$ 305,715
2017	14,454,561	14,415,515		99.73	265,401
2016	13,988,356	14,000,927		100.09	322,452
2015	13,688,449	13,729,991		100.30	385,787
2014	13,577,652	13,641,537		100.47	406,599
2013	13,312,023	12,845,079		96.49	311,296
2012	13,210,065	12,741,947		96.46	325,759
2011	13,085,486	12,684,668		96.94	323,880
2010	12,800,944	12,399,731		96.87	389,027
2009	12,653,899	12,146,153		95.99	308,948

Source: Hancock County Auditor.

Notes:

- (1) The amounts shown as collected include the collection of current taxes and the state reimbursement (rollback and homestead) amounts.
- (2) The tax system utilized by the County is unable to identify delinquent tax collections by tax year. Therefore, the County is only able to provide a total of delinquent tax collections by year. The County will need more time to make appropriate tax system changes to track delinquent tax collections by tax year.

Total Collections by Year						Current Delinquencies as a Percentage of Current Tax Levy	Outstanding Delinquencies to Total Tax Collections
Total Collections (2)	Percent Collected (2)	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies			
\$ 16,433,951	102.42	\$ 185,597	\$ 82,382	\$ 267,979		1.16%	1.63%
14,680,916	101.57	144,190	63,484	207,674		1.00%	1.41%
14,323,379	102.40	24,194	9,977	34,171		0.17%	0.24%
14,115,778	103.12	47,386	26,660	74,046		0.35%	0.52%
14,048,136	103.47	115,092	82,419	197,511		0.85%	1.41%
13,156,375	98.83	259,545	161,955	421,500		1.95%	3.20%
13,067,706	98.92	279,832	143,389	423,221		2.12%	3.24%
13,008,548	99.41	254,806	172,492	427,298		1.95%	3.28%
12,788,758	99.90	277,420	177,667	455,087		2.17%	3.56%
12,455,101	98.43	289,515	172,452	461,967		2.29%	3.71%

HANCOCK COUNTY, OHIO

**TAXABLE SALES BY TYPE
LAST TEN YEARS**

	2018	2017	2016	2015	2014
Sales tax payments	\$ 2,358,548	\$ 2,233,416	\$ 2,259,065	\$ 2,132,232	\$ 2,533,100
Direct pay tax return payments	2,164,692	2,317,789	2,306,473	2,102,359	1,641,929
Seller's use tax return payments	1,689,127	1,454,601	1,595,425	1,565,473	1,208,063
Consumer's use tax return payments	512,376	573,439	518,298	384,074	399,780
Motor vehicle tax payments	1,734,796	1,662,182	1,585,901	1,561,799	1,492,875
Non-resi motor vehicle tax payments	69,745	52,636	36,948	46,133	31,020
Watercraft and outboard motors	24,331	23,905	25,552	19,015	15,373
Non-resi watercraft and outboard motors	192	552	301	297	244
Department of liquor control	43,179	42,427	41,038	36,201	32,453
Sales tax on motor vehicle fuel refunds	1,063	880	1,306	1,523	1,497
Sales/use tax voluntary payments	5,316	5,711	48,791	32,432	30,760
Statewide master numbers	5,491,249	5,469,632	5,442,882	5,281,718	5,151,541
Sales/use tax assessment payments	412,267	72,315	32,362	73,266	47,025
Streamlined sales tax payments	2	1	-	-	5,442
Streamlined sales - intrastate	11,872	17,740	107	7,991	n/a
Streamlined sales - interstate	13,791	12,197	8,225	9,075	462
Use Tax Amnesty Payments	8,433	3,470	5	11	1,967
Managed audit sales tax payments	19,086	11,570	81,903	57,860	19,618
Transient sales	1,091,641	1,099,587	1,057,328	1,035,199	500,317
Certified assessments	51,857	83,079	42,102	48,461	2,463
Adjustments to Prior Allocations	(17)	(32)	(275)	(1,007)	(3,638)
Administrative rotary fund fee	(155,867)	(150,790)	(149,775)	(143,547)	(130,121)
Sales/use tax refunds approved	(116,849)	(58,359)	(109,259)	(39,401)	(100,197)
Total	\$ 15,430,829	\$ 14,927,948	\$ 14,824,703	\$ 14,211,164	\$ 12,881,973
 Sales tax rate	 1.00%	 1.00%	 1.00%	 1.00%	 1.00%

Source: Ohio Department of Taxation.

Notes:

(1) The sales tax rate increase to 1.25 percent in January 2009 due to an imposed increase of .75 percent to the .50 percent sales tax rate.

(2) The sales tax rate decreased to 1 percent for 2010. The previously imposed increase of .75 percent expired in December 2009. However, voters approved a 10-year increase in sales tax of .50 percent effective January 2010.

Sales tax is remitted to the Ohio Department of Taxation. The portion pertaining to the County is remitted on a monthly basis approximately two months after collection at the source.

Information for the principal taxpayers is not provided to the County by the Ohio Department of Taxation.

2013	2012	2011	2010	2009
\$ 2,994,233	\$ 2,933,421	\$ 2,909,384	\$ 3,142,008	\$ 2,906,926
1,658,278	1,291,812	1,163,138	792,532	292,714
966,132	1,123,268	1,055,411	1,119,098	857,102
297,197	274,749	381,555	324,338	336,487
1,482,137	1,343,107	1,322,402	1,199,638	1,160,157
n/a	n/a	n/a	n/a	n/a
14,561	15,255	16,212	15,552	18,696
n/a	n/a	n/a	n/a	n/a
29,995	28,331	26,639	26,505	24,300
1,120	1,065	746	759	931
32,710	11,867	6,038	11,835	4,062
5,096,466	5,130,208	4,786,852	4,818,794	4,473,717
49,205	52,207	42,721	38,519	42,699
9,566	7,306	5,763	3,492	2,721
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
9,477	11,230	169	-	-
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
(1,960)	(761)	(325)	-	-
(125,870)	(121,983)	(116,481)	(115,138)	(100,240)
(52,146)	(24,777)	(68,589)	(46,260)	(120,205)
\$ 12,461,101	\$ 12,076,305	\$ 11,531,635	\$ 11,331,672	\$ 9,900,067
1.00%	1.00%	1.00%	(2)	(1)

HANCOCK COUNTY, OHIO

RATIOS OF OUSTANDING DEBT BY TYPE LAST TEN YEARS

Year	Governmental Activities				
	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	Other Loans/Notes
2018	\$ -	\$ 5,357,939	\$ 413,957	\$ -	\$ 55,293
2017	-	5,823,870	495,696	38,339	304,389
2016	-	6,348,474	618,680	74,595	543,853
2015	-	7,383,542	1,230,213	108,885	774,380
2014	-	8,190,952	1,408,264	141,317	996,163
2013	-	8,968,362	1,586,315	171,992	1,209,545
2012	-	7,154,705	1,677,932	201,334	1,414,855
2011	-	7,968,156	1,829,614	280,350	1,612,407
2010	-	8,820,000	2,014,999	269,867	1,810,938
2009	78,900	9,980,000	2,219,999	308,799	2,001,849

Source: Hancock County Auditor.

Note: See page 248 for information on population and personal income.

Business-type Activities				
General		Total		Percentage
Obligation	OWPC	Primary	Per	of Personal
Bonds	Loans	Government	Capita	Income
\$ 2,229,012	\$ 550,764	\$ 8,606,965	\$114	0.25%
2,826,739	237,837	9,726,870	128	0.29%
3,472,674	254,825	11,313,325	149	0.31%
4,105,442	271,813	13,874,275	186	0.43%
4,712,828	288,801	15,738,325	208	0.48%
5,305,215	305,789	17,547,218	232	0.56%
4,572,962	322,777	15,344,803	204	0.52%
5,018,041	339,765	17,048,333	228	0.62%
5,300,000	-	18,215,804	244	0.68%
5,705,000	-	20,294,547	272	0.76%

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN
LAST TEN YEARS

	2018	2017	2016	2015
Assessed value of County	\$ 1,925,276,090	\$ 1,908,670,380	\$ 1,772,539,990	\$ 1,734,706,550
Voted debt limitation (1)	\$ 46,631,902	\$ 46,216,760	\$ 42,813,500	\$ 41,867,664
Total outstanding debt:				
Governmental activities bond anticipation notes	3,775,000	805,000	1,773,000	3,725,000
Governmental activities special assessment notes	-	-	-	-
Business-type activities bond anticipation notes	-	-	-	-
Governmental activities general obligation bonds:				
Tiffin Avenue	-	-	-	-
I-75/Tall Timbers connector	-	-	-	-
I-75/Tall Timbers connector refunding	-	-	-	1,925,000
Courthouse renovation refunding	-	-	-	-
Library improvement refunding	-	-	-	-
Job and Family Services refunding	-	-	55,000	110,000
ADAMHMS building	-	-	-	105,000
US 224/CR 300 construction	-	-	145,000	2,100,000
Engineers garage	2,085,000	2,170,000	2,255,000	2,335,000
Jail security system	265,000	325,000	385,000	440,000
Sheriff department radio	200,000	230,000	260,000	285,000
ADMHS Building - 2016 refunding	75,000	67,342	94,095	-
US 224/CR 95 - 2016 refunding	1,945,000	2,135,000	2,145,000	-
Distribution Dr. - 2016 refunding	515,000	590,000	665,000	-
Governmental activities special assessment bonds:				
US 224 water refunding	-	-	-	18,780
CR 88/SR 12 sewer refunding	-	-	-	42,588
SR 12 West water refunding	-	-	-	8,631
Beechwood water and sewer refunding	-	-	-	-
Griffith Heights	-	-	-	-
CR 200 sanitary sewer/Van Buren	-	-	-	-
US 224 W/Trenton Avenue sewer	-	-	-	-
McKinley Street waterline	-	-	-	-
Road improvement-East Melrose	-	-	-	-
CR 95/CR 18 sewer	-	-	45,000	505,000
Series 2013 Refunding SA Bonds	385,000	460,000	530,000	630,000
Beach Joint Ditch - 2016 refunding	20,000	25,000	30,000	-
OWDA loans	-	38,339	74,595	108,885
Voice recorder system - loans payable	-	-	-	-
Guaranteed energy savings performance contract - loans payable	-	242,299	475,670	700,442
ADAMH - loans payable	-	-	-	-
ADAMH - notes payable	55,293	62,090	68,183	73,938
Business-type activities general obligation bonds				
Trash compactor	-	-	-	-
Landfill improvements	235,000	460,000	680,000	890,000
Landfill equipment (compactor)	60,000	115,000	170,000	225,000
Landfill - Leachate 2013	225,000	240,000	255,000	270,000
Landfill - Land Acquisition 2013	450,000	470,000	490,000	510,000
Landfill - Equipment 2013	-	-	85,000	170,000
Agricultural service center	-	-	-	-
Agricultural service center refunding	-	-	-	550,000
BMV one-stop	-	-	-	-
BMV one-stop refunding	1,085,000	1,205,000	1,330,000	1,450,000
Agricultural service center - 2016 refunding	140,000	297,658	415,905	-
Business-type OPWC loans	550,764	237,837	254,825	271,813
Total outstanding debt	\$ 12,066,057	\$ 10,175,565	\$ 12,681,273	\$ 17,450,077

2014	2013	2012	2011	2010	2009
\$ 1,721,733,480	\$ 1,597,601,900	\$ 1,592,124,770	\$ 1,581,940,505	\$ 1,564,896,990	\$ 1,588,535,080
\$ 41,543,337	\$38,440,048	\$ 38,303,119	\$ 38,048,513	\$ 37,622,425	\$ 38,213,377
2,925,415	2,481,000	5,517,000	361,000	-	-
-	-	-	-	-	78,900
-	-	1,265,000	1,500,000	-	-
-	-	-	-	-	15,000
-	-	-	-	-	230,000
2,360,000	2,775,000	3,175,000	3,560,000	3,920,000	4,035,000
-	-	-	160,000	310,000	460,000
-	-	-	-	220,000	435,000
170,000	225,000	285,000	340,000	400,000	460,000
115,000	125,000	135,000	145,000	155,000	165,000
2,230,000	2,355,000	2,475,000	2,590,000	2,700,000	2,805,000
2,495,000	2,495,000	-	-	-	185,000
495,000	550,000	605,000	655,000	705,000	755,000
310,000	335,000	360,000	385,000	410,000	435,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
37,561	56,342	73,781	89,879	104,636	120,734
85,176	127,764	167,310	203,814	237,276	273,780
17,262	25,893	33,907	41,305	48,087	55,485
-	-	-	-	55,000	110,000
-	6,342	96,042	102,384	107,820	113,256
-	28,658	433,958	462,616	487,180	511,744
-	16,327	171,427	187,754	204,081	216,326
-	3,673	38,573	42,246	45,919	48,674
-	-	-	-	10,000	20,000
570,000	610,000	645,000	680,000	715,000	750,000
670,000	680,000	-	-	-	-
-	-	-	-	-	-
141,317	171,992	201,004	-	269,867	308,799
-	-	-	-	8,437	16,422
916,930	1,125,440	1,326,267	1,519,694	1,705,993	1,885,427
-	-	-	-	-	-
79,233	84,105	88,588	92,713	96,508	100,000
-	-	-	-	-	-
1,095,000	1,295,000	1,490,000	1,680,000	1,865,000	2,045,000
275,000	325,000	375,000	425,000	470,000	515,000
280,000	290,000	-	-	-	-
530,000	545,000	-	-	-	-
250,000	330,000	-	-	-	-
-	-	-	-	-	90,000
670,000	785,000	895,000	1,005,000	1,110,000	1,120,000
-	-	1,690,000	1,775,000	1,855,000	1,935,000
1,565,000	1,680,000	-	-	-	-
288,801	305,789	-	-	-	-
\$ 18,571,695	\$ 19,833,325	\$ 21,542,857	\$ 18,003,405	\$ 18,215,804	\$ 20,294,547

(Continued)

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN (CONTINUED)
LAST TEN YEARS

	2018	2017	2016	2015
Exemptions:				
Governmental activities bond anticipation notes	\$ 3,775,000	\$ 805,000	\$ 1,773,000	\$ 3,725,000
Governmental activities special assessment notes	-	-	-	-
Business-type activities bond anticipation notes	-	-	-	-
Governmental activities general obligation bonds				
Tiffin Avenue	-	-	-	-
I-75/Tall Timbers connector	-	-	-	-
I-75/Tall Timbers connector refunding	-	-	-	1,925,000
Justice center refunding	-	-	-	-
Library improvement refunding	-	-	-	-
Job and Family Services refunding	-	-	55,000	110,000
ADAMHMS building	-	-	-	105,000
US 224/CR 300 construction	-	-	145,000	2,100,000
Engineers garage	2,085,000	2,170,000	2,255,000	2,335,000
ADMHS Building - 2016 refunding	75,000	67,342	94,095	-
US 224/CR 95 - 2016 refunding	1,945,000	2,135,000	2,145,000	-
Distribution Dr. - 2016 refunding	515,000	590,000	665,000	-
Governmental activities special assessment bonds				
US 224 water refunding	-	-	-	18,780
CR 88/SR 12 sewer refunding	-	-	-	42,588
SR 12 West water refunding	-	-	-	8,631
Beechwood water and sewer refunding	-	-	-	-
Griffith Heights	-	-	-	-
CR 200 sanitary sewer/Van Buren	-	-	-	-
US 224 W/Trenton Avenue sewer	-	-	-	-
McKinley Street waterline	-	-	-	-
Road improvement-East Melrose	-	-	-	-
CR 95/CR 18 sewer	-	-	45,000	505,000
Series 2013 Refunding SA Bonds	385,000	460,000	530,000	630,000
Beach Joint Ditch - 2016 refunding	20,000	25,000	30,000	-
OWDA loans	-	38,339	74,595	108,885
Guaranteed energy savings performance contract - loans payable	-	242,299	475,670	700,442
ADAMH - loans payable	-	-	-	-
ADAMH - notes payable	55,293	62,090	68,183	73,938
Business-type activities general obligation bonds				
Trash compactor	-	-	-	-
Landfill improvements	235,000	460,000	680,000	890,000
Landfill equipment (compactor)	60,000	115,000	170,000	225,000
Landfill - Leachate 2013	225,000	240,000	255,000	270,000
Landfill - Land Acquisition 2013	450,000	470,000	490,000	510,000
Landfill - Equipment 2013	-	-	85,000	170,000
Agricultural service center	-	-	-	-
Agricultural service center refunding	-	-	-	550,000
BMV one-stop	-	-	-	-
BMV one-stop refunding	1,085,000	1,205,000	1,330,000	1,450,000
Agricultural service center - 2016 refunding	140,000	297,658	415,905	-
Business-type OPWC loans	550,764	237,837	254,825	271,813
Total exemptions	\$ 11,601,057	\$ 9,620,565	\$ 12,036,273	\$ 16,725,077

2014	2013	2012	2011	2010	2009
\$ 2,925,415	\$ 2,481,000	\$ 5,517,000	\$ 361,000	\$ -	\$ -
-	-	-	-	-	78,900
-	-	1,265,000	1,500,000	-	-
-	-	-	-	-	15,000
-	-	-	-	-	230,000
2,360,000	2,775,000	3,175,000	3,560,000	3,920,000	4,035,000
-	-	-	-	-	-
-	-	-	-	220,000	435,000
170,000	225,000	285,000	340,000	400,000	460,000
115,000	125,000	135,000	145,000	155,000	165,000
2,230,000	2,355,000	2,475,000	2,590,000	2,700,000	2,805,000
2,495,000	2,495,000	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
37,561	56,342	73,781	89,879	104,636	120,734
85,176	127,764	167,310	203,814	237,276	273,780
17,262	25,893	33,907	41,305	48,087	55,485
-	-	-	-	55,000	110,000
-	6,342	96,042	102,384	107,820	113,256
-	28,658	433,958	462,616	487,180	511,744
-	16,327	171,427	187,754	204,081	216,326
-	3,673	38,573	42,246	45,919	48,674
-	-	-	-	10,000	20,000
570,000	610,000	645,000	680,000	715,000	750,000
670,000	680,000	-	-	-	-
-	-	-	-	-	-
141,317	171,992	201,004	-	269,867	308,799
916,930	1,125,440	1,326,267	1,519,694	1,705,993	1,885,427
-	-	-	-	-	-
79,233	84,105	88,588	92,713	96,508	100,000
-	-	-	-	-	-
1,095,000	1,295,000	1,490,000	1,680,000	1,865,000	2,045,000
275,000	325,000	375,000	425,000	470,000	515,000
280,000	290,000	-	-	-	-
530,000	545,000	-	-	-	-
250,000	330,000	-	-	-	-
-	-	-	-	-	90,000
670,000	785,000	895,000	1,005,000	1,110,000	1,120,000
-	-	1,690,000	1,775,000	1,855,000	1,935,000
1,565,000	1,680,000	-	-	-	-
-	-	-	-	-	-
288,801	305,789	-	-	-	-
\$ 17,766,695	\$ 18,948,325	\$ 20,577,857	\$ 16,803,405	\$ 16,782,367	\$ 18,443,125

(Continued)

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN (CONTINUED)
LAST TEN YEARS

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total net debt applicable to debt limit	<u>\$ 465,000</u>	<u>\$ 555,000</u>	<u>\$ 645,000</u>	<u>\$ 725,000</u>
Total voted legal debt margin (Debt limitation minus net debt)	<u>\$ 46,166,902</u>	<u>\$ 45,661,760</u>	<u>\$ 42,168,500</u>	<u>\$ 41,142,664</u>
Legal debt margin as a percentage of the debt limit (voted)	99.00%	98.80%	98.49%	98.27%
Unvoted debt limitation	<u>\$ 19,252,761</u>	<u>\$ 19,086,704</u>	<u>\$ 17,725,400</u>	<u>\$ 17,347,066</u>
Total unvoted legal debt margin	<u>\$ 18,787,761</u>	<u>\$ 18,531,704</u>	<u>\$ 17,080,400</u>	<u>\$ 16,622,066</u>
Legal debt margin as a percentage of the debt limit (unvoted)	97.58%	97.09%	96.36%	95.82%

Source: Hancock County Auditor.

(1) The debt limitation is calculated as follows:

- Three percent of first \$100,000,000 of assessed value.
- 1 1/2 percent of next \$200,000,000 of assessed value.
- 2 1/2 percent of amount of assessed value in excess of \$300,000,000.

Note: The amount of debt presented as subject to the limit are balances used to compute the margin as specified by statute (i.e., the gross balances) not amounts that are net of premiums or discounts. On deep discount or capital appreciation bonds, this is the original issue amount.

2014	2013	2012	2011	2010	2009
<u>\$ 805,000</u>	<u>\$ 885,000</u>	<u>\$ 965,000</u>	<u>\$ 1,200,000</u>	<u>\$ 1,433,437</u>	<u>\$ 1,851,422</u>
<u><u>\$ 40,738,337</u></u>	<u><u>\$ 37,555,048</u></u>	<u><u>\$ 37,338,119</u></u>	<u><u>\$ 36,848,513</u></u>	<u><u>\$ 36,188,988</u></u>	<u><u>\$ 36,361,955</u></u>
98.06%	97.70%	97.48%	96.85%	96.19%	95.16%
<u>\$ 17,217,335</u>	<u>\$ 15,976,019</u>	<u>\$ 15,921,248</u>	<u>\$ 15,819,405</u>	<u>\$ 15,648,970</u>	<u>\$ 15,885,351</u>
<u><u>\$ 16,412,335</u></u>	<u><u>\$ 15,091,019</u></u>	<u><u>\$ 14,956,248</u></u>	<u><u>\$ 14,619,405</u></u>	<u><u>\$ 14,215,533</u></u>	<u><u>\$ 14,033,929</u></u>
95.32%	94.46%	93.94%	92.41%	90.84%	88.35%

HANCOCK COUNTY, OHIO

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING LAST TEN YEARS

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
2018	\$ 7,586,951	\$ 715,838	\$ 6,871,113	0.13%	\$ 90.80
2017	8,650,609	751,819	7,898,790	0.15%	104.27
2016	9,821,148	924,404	8,896,744	0.18%	117.26
2015	11,488,984	4,125,520	7,363,464	0.15%	98.47
2014	12,903,780	3,336,325	9,567,455	0.20%	126.26
2013	14,273,577	3,781,750	10,491,827	0.24%	138.65
2012	11,727,667	4,324,564	7,403,103	0.17%	98.63
2011	12,986,197	4,901,575	8,084,622	0.18%	108.19
2010	14,120,000	5,744,997	8,375,003	0.19%	111.99
2009	15,685,000	4,595,969	11,089,031	0.23%	148.77

Source: Hancock County Auditor.

Notes:

See pages 224 & 225 for information on estimated actual taxable value.

See page 248 for information on population.

HANCOCK COUNTY, OHIO

PLEDGED REVENUE COVERAGE - GOVERNMENTAL ACTIVITIES LAST TEN YEARS

Year	Gross Revenues (1)	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2018	\$ 238,386	\$ 118,339	\$ 11,608	\$ 129,947	1.83
2017	177,040	156,256	16,545	172,801	1.02
2016	198,469	243,996	42,274	286,270	0.69
2015	254,906	207,432	51,814	259,246	0.98
2014	295,705	222,155	63,035	285,190	1.04
2013	290,204	289,197	94,908	384,105	0.76
2012	251,919	254,252	92,866	347,118	0.73
2011	332,294	246,424	103,823	350,247	0.95
2010	321,458	243,932	114,371	358,303	0.90
2009	348,882	226,594	124,013	350,607	1.00

Source: Hancock County Auditor.

Notes:

(1) Water and Sewer Bond Retirement Fund and Road Improvement Bond Retirement Fund.

HANCOCK COUNTY, OHIO

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN YEARS

Year	Population (estimated)	Personal Income (in thousands)	Per Capita Personal Income	Unemployment Rate
2018	75,672	\$3,451,778	\$45,615	3.4%
2017	75,754	3,329,237	43,948	3.4%
2016	75,872	3,695,239	48,704	3.6%
2015	74,782	3,262,289	43,624	3.7%
2014	75,773	3,261,748	43,046	4.6%
2013	75,671	3,137,384	41,461	5.7%
2012	75,056	2,966,459	39,523	8.4%
2011	74,724	2,768,710	37,052	8.3%
2010	74,782	2,664,930	35,636	9.7%
2009	74,538	2,683,234	35,998	10.3%

Sources: Bureau of Labor Statistics.
Bureau of Economic Analysis.
US Census Bureau.

HANCOCK COUNTY, OHIO

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Employer	2018			2009		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Blanchard Valley Health Association	2,600	1	5.74%	1,282	4	3.55%
Whirlpool Corporation	2,500	2	5.52%	1,670	2	4.63%
Marathon Petroleum Company LLC	2,280	3	5.03%	1,565	3	4.34%
Cooper Tire & Rubber Company	1,700	4	3.75%	2,040	1	5.65%
Hearthside Foods (fka Consolidated Biscuit)	1,226	5	2.70%			
Findlay City School District	841	6	1.86%	859	6	2.38%
The University of Findlay	761	7	1.68%	542	9	1.50%
Lowes Home Centers, Inc.	750	8	1.65%	600	8	1.66%
Nissin Brakes (dba Findlex Corporation)	522	9	1.15%	670	7	1.86%
Kohl's Distribution Center	520	10	1.15%	450	10	1.25%
Consolidated Biscuit				1,100	5	3.05%
<hr/>						
Total principal employers	13,700		30.23%	10,778		29.87%
<hr/>						
Total County employed	45,330			36,100		

Source: Labor Market Information Website.

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HANCOCK COUNTY, OHIO

**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN YEARS**

Function/Program	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General government										
Legislative and executive	70	73	70	63	63	63	65	63	63	69
Judicial	54	53	50	50	48	48	47	48	45	47
Public safety										
Enforcement	56	58	58	54	57	58	58	57	56	56
Jail operation	44	42	43	42	42	41	39	40	38	41
Other public safety	14	9	8	9	5	6	4	4	4	4
Public works	35	37	43	46	47	43	45	47	47	48
Health										
Mental Retardation and										
Developmental Disabilities	55	50	50	42	86	124	152	152	154	175
Other health	25	28	25	12	15	13	9	9	13	7
Human services										
Child Support Enforcement Agency	12	14	13	13	13	13	13	13	13	13
Job and Family Services	58	58	58	59	59	56	56	62	58	62
Other human services	12	6	15	13	12	7	7	6	6	6
Economic development and assistance	6	6	7	6	6	3	6	6	6	6
Other	39	44	36	34	39	53	40	37	50	48
Total	<u>480</u>	<u>478</u>	<u>476</u>	<u>443</u>	<u>492</u>	<u>528</u>	<u>541</u>	<u>544</u>	<u>553</u>	<u>582</u>

Source: Hancock County Auditor.

Method: The formula to calculate the full time equivalent was the total hours worked by department divided by the standard annual hours for that department.

HANCOCK COUNTY, OHIO

**OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN YEARS**

Function/Program	2018	2017	2016	2015	2014	2013	2012
Legislative/executive							
Auditor							
Number of non-exempt conveyances	1,719	1,711	1,693	1,722	1,640	1,644	1,669
Number of exempt conveyances	1,113	1,155	1,162	1,310	1,285	1,311	1,193
Number of real estate transfers	1,719	2,866	2,855	3,032	2,925	2,955	2,862
Number of auditor's warrants issued	15,255	16,902	16,559	16,067	16,716	16,038	17,690
Number of electronic fund transfers (ETFs)	4,503	6,394	4,845	4,649	5,026	n/a	n/a
Board of elections							
Number of registered voters	51,652	50,920	50,540	48,714	50,296	49,518	54,671
Number of voters last general election	28,691	15,752	36,571	22,888	20,108	7,554	35,944
Percent of registered voters voting	55.55%	30.93%	72.36%	46.98%	39.98%	15.26%	65.75%
Recorder							
Number of deeds filed	3,371	3,337	3,314	3,471	3,327	3,335	3,233
Number of mortgages filed	2,966	3,202	3,363	3,257	2,990	4,126	4,504
Judicial							
Common pleas court							
Number of civil cases filed	476	437	457	533	631	652	708
Number of criminal cases filed	518	408	355	351	308	291	307
Number of domestic cases filed	682	588	406	413	428	448	490
Juvenile court							
Number of civil cases filed	719	641	595	628	685	785	753
Number of criminal cases filed	607	537	692	809	732	706	863
Number of adjudged delinquent cases filed	175	143	243	266	270	267	353
Number of days in Wood County detention facility	2,241	2,102	2,631	2,558	1,894	1,797	2,111
Public safety							
Jail operation							
Justice center							
Average daily count	122	118	101	101	91	92	92
Prisoners booked	2,959	2,583	2,315	2,356	2,199	2,148	2,327
Prisoners released	2,957	2,542	2,325	2,339	2,203	2,146	2,274
Out-of-County bed days used	8,261	6,759	2,225	162	0	0	0
Rehabilitation opportunity center							
Average daily count	0	0	0	0	0	0	0
Enforcement							
Accidents reported	732	902	886	868	876	878	852
Incidents reported	3,611	4,113	3,644	2,927	2,852	3,466	3,529
Citations issued	1,594	2,023	2,174	1,964	1,935	2,259	2,248
Papers served	1,919	1,747	1,455	1,437	1,704	1,826	2,020
Telephone calls	n/a	n/a	n/a	n/a	194,753	214,363	208,759
Transport hours	841	1,413	839	788	717	804	896
Court security hours	5,090	2,671	2,732	2,829	2,657	2,588	2,633
Public works							
Engineer							
Roads resurfaced	31	23	15	20	14	8	17
Bridges replaced/rehabbed	3	3	3	1	3	3	3
Culverts built	0	0	0	1	1	0	0

2011	2010	2009
1,426	1,636	1,480
1,075	990	1,147
2,501	2,626	2,627
17,060	18,128	19,790
n/a	n/a	n/a
55,224	54,834	53,917
25,201	24,904	26,298
45.63%	45.42%	48.77%
2,828	2,914	2,350
4,016	4,294	3,977
730	925	1,094
328	267	277
756	767	503
905	848	955
923	969	1,149
360	429	510
1,364	1,298	1,187
92	95	94
2,410	2,430	2,606
2,392	2,440	2,594
0	0	0
0	0	0
906	862	880
3,582	3,366	4,013
2,004	1,998	1,655
2,371	2,017	2,243
194,726	183,523	211,660
827	1,069	2,058
2,671	2,649	3,157
8	7	8
4	9	9
0	0	1

(Continued)

HANCOCK COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION/PROGRAM (CONTINUED)
LAST TEN YEARS

Function/Program	2018	2017	2016	2015	2014	2013	2012
Health							
Dog and kennel							
Number of dog licenses sold	12,942	12,366	11,641	12,618	12,213	13,432	13,615
Number of kennel licenses sold	23	19	11	24	28	36	33
Board of Developmental Disabilities							
Students enrolled at Blanchard Valley School							
Early intervention program	291	195	170	169	113	119	77
Preschool	48	45	40	38	45	47	32
School age	18	22	22	21	22	26	22
Consumers employed at Blanchard Valley Industries (1)	0	0	110	143	141	135	162
Business-type activity							
Landfill							
Tonnage per year							
In County	135,412	115,342	105,296	104,316	100,784	95,178	96,837
Out of County	30,762	29,871	26,894	23,515	21,791	24,147	27,062

Sources: Various County Departments.

Notes:

(1) Blanchard Valley Industries was privatized during beginning in 2017.

N/A indicates the information was not available.

<u>2011</u>	<u>2010</u>	<u>2009</u>
13,573	13,749	13,292
36	31	27
95	111	48
33	46	37
22	34	32
110	169	168
101,232	87,433	83,380
34,411	49,286	37,299

HANCOCK COUNTY, OHIO

**CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN YEARS**

Function/Program	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Public safety										
Sheriff										
Number of vehicles	47	44	45	61	55	52	45	38	34	47
Public works										
Engineer										
Roads (miles)	358	352	362	363	363	363	363	363	363	363
Bridges	374	374	375	380	380	380	380	380	380	381
Culverts	985	985	985	980	980	980	980	980	980	980

Source: Hancock County Engineer's Annual Report.