

HANCOCK COUNTY, OHIO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDING
DECEMBER 31, 2019



Charity A. Rauschenberg

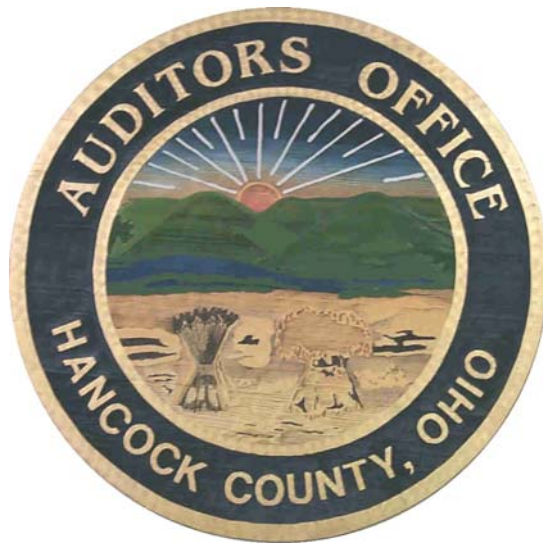
Hancock County Auditor



HANCOCK COUNTY, OHIO

Comprehensive Annual Financial Report

For the Year Ended
December 31, 2019



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, 2019

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June 30, 2020

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

As Auditor of Hancock County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2019. 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, 2019, rendered by Keith Faber, Auditor of State. 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 2019 census population of 75,783 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 2019 population of 41,324 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	68.41%
Commercial/Industrial	17.76
Public Utility	0.05
Governmental (including parks) and Other Tax Exempt	(a)
Agricultural	13.78

(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. Spectrum provides multi-channel cable television service including educational, governmental, and public access channels in the County's area.

The County is directly served by Blanchard Valley Regional Health Center, a one hundred fifty bed acute-care hospital located in the City, and one of the largest general hospitals in northwest Ohio. Blanchard Valley Health System is one of the largest employers in the area with 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 827 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., the Blanchard Valley Port Authority and Metropolitan Housing Authority are jointly governed organizations. The County participates in the Midwest Pool Risk Management Agency, Inc. and the Midwest Employee Benefit Consortium, which are insurance pools. The County Park District, the Findlay-Hancock County Public Library and the Hancock County Regional Planning Commission are related organizations.

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

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 2019, the community continued to expand the industrial job market as well as hotels, local restaurants, human resources and management, and retail automotive dealers. This resurgence of expanding/new business represents a significant capital investment and job creation in the community.

In 2019, Marathon Petroleum Corporation invested \$23.3 billion to acquire the Texas-based competitor Andeavor after a five month effort. With this acquisition, Marathon Petroleum Corporation is the largest U.S. oil refiner by capacity. Marathon has combined to 16 refineries acquiring 6 refineries from Andeavor to be well-suited to potentially refine 3 million barrels per day. This capital investment in Findlay has spurred additional investments in the downtown area.

In 2019, Northwest Ohio Orthopedics opened their new surgery center with state-of-the-art technology. The outpatient surgery center focuses on orthopedics, pain management, and podiatry.

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 2019. Hancock County averaged 2.9 percent unemployment, remaining under the State average of 4.4 percent.

A building left vacant for ten years is under construction in 2019. With completion in 2020 this building will be renovated to house a café and bank with four high-end apartments in the second floor. Businesses continue to refill vacant downtown buildings.

2019 was a triennial year, which entailed a statistical analysis of real estate parcels in the County. Property values increased over the last six years as indicated by the County 2019 triennial update with taxes payable in 2020. The next County revaluation is for tax year 2022 with taxes payable in 2023 based on the updated values. Recently, the demand for housing can be attributed to new jobs coming to fruition from expanded businesses. The number of homes offered for sale in the County decreased in 2019 slightly, thus creating competition among buyers. The result was an active housing market where the average sales price for residential property was increased from 2018 values of \$141,120 to \$147,100 in 2019.

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 cash balance was strengthened for the 2019 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 a short-term economic change and, because of the limitations imposed by the Ohio Revised Code, could not reasonably protect an entity from long-term economic factors. The 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

After the passage of an additional $\frac{1}{4}$ % sales tax, strategic planning sessions were commenced. These new revenues were sought for the renovation or construction of a Probate/Juvenile Courthouse, the overcrowding of the current jail, which is under review for expansion or a rebuild, and relief for extensive increases in children services, court, and prosecutor expenses due to the opioid epidemic. Debt has been incurred for the building of a new courthouse to properly conduct Juvenile and Probate Court proceedings. Plans to address the jail overcrowding issue are under review with a feasibility study. Construction and location depend on the results of the study.

Hancock County is committed to mitigating water issues. 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. Benching involves digging into the banks along the river and will extend up to 450 feet wide at the widest point. The benching project will cover roughly 3500 feet along the river in between two streets within the City limits. Phase I of the flood reduction measure is anticipated to reduce the flooding by one foot on Main Street in Findlay during a 100-year flood. A $\frac{1}{4}$ % of the County sales tax had been placed into a capital fund for ten years and is the revenue source of funding Phase I. In addition to the overall flood-control plan, major benching work was completed along the Blanchard River in 2019. In December of 2018, Governor Kasich signed legislation that earmarked \$15 million for flood-reduction efforts along a Blanchard River tributary known as Eagle Creek. The funds will come with a twenty percent local match and will be managed by the Maumee Watershed Conservancy District. The Commissioners continue to meet with constituents, businesses, and other governing bodies to discuss further flood reduction measures to be financed with the existing Flood Mitigation sales tax funds such as a basin, diversionary channel, elevation of low railroad bridge, and bridge. Ideas underway include the following projects access.

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, 2018. 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, and Nancy Hiatt for their dedication and service. I am grateful to the County Commissioners for their continued support through adequate funding of the CAFR.

Respectfully submitted,

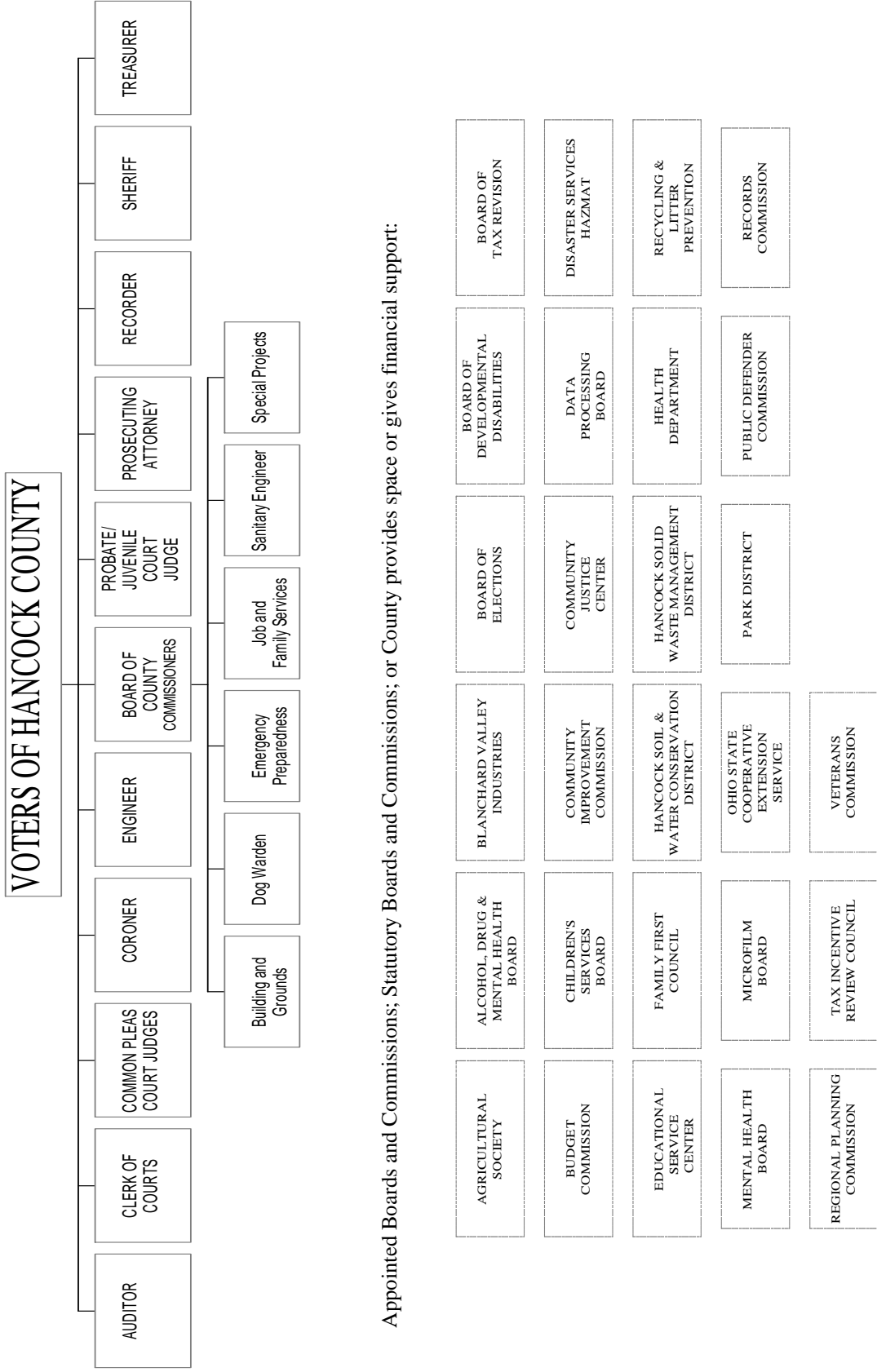


Charity A. Rauschenberg, CPA
Hancock County Auditor

HANCOCK COUNTY, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2019

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:



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, 2018

Christopher P. Morrell

Executive Director/CEO

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FINANCIAL SECTION

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Toledo, Ohio 43604-2246
(419) 245-2811 or (800) 443-9276
NorthwestRegion@ohioauditor.gov

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County 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 (the County), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the Hancock Community Housing, Inc., which represents 100% of the assets, net position, and revenues of the County's 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 the 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 the 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 the 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, 2019, 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 Matters

As discussed in Note 3 to the financial statements, during 2019, the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. We did not modify our opinion regarding this matter.

Additionally, as discussed in Note 30 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. 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 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 County's basic financial statements taken as a whole.

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2020, on our consideration of the 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 the County's internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "Keith Faber". The signature is fluid and cursive, with the first name "Keith" and last name "Faber" clearly distinguishable.

Keith Faber
Auditor of State

Columbus, Ohio

June 30, 2020

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HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019 (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, 2019. 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 2019. 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, 2019 (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, the Juvenile Probate Capital Projects 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, 2019 (UNAUDITED)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position at December 31, 2019 and December 31, 2018.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2019	2018	2019	2018	2019	2018
<u>Assets</u>						
Current assets	\$ 90,211,061	\$ 82,345,314	\$ 15,532,797	\$ 12,804,237	\$ 105,743,858	\$ 95,149,551
Capital assets, net	119,181,032	116,448,423	12,751,223	13,434,890	131,932,255	129,883,313
Total assets	209,392,093	198,793,737	28,284,020	26,239,127	237,676,113	225,032,864
<u>Deferred outflows of resources</u>						
Unamortized deferred charges	79,915	91,751	-	20,287	79,915	112,038
Pension	11,878,547	5,555,709	504,686	242,066	12,383,233	5,797,775
OPEB	1,659,854	1,082,789	63,141	50,809	1,722,995	1,133,598
Total deferred outflows of resources	13,618,316	6,730,249	567,827	313,162	14,186,143	7,043,411
<u>Liabilities</u>						
Current liabilities	9,389,528	5,928,361	1,036,834	837,759	10,426,362	6,766,120
Long-term liabilities:						
Due within one year	2,835,144	1,724,817	247,518	675,139	3,082,662	2,399,956
Net pension liability	38,635,894	21,863,331	1,680,547	971,122	40,316,441	22,834,453
Net OPEB liability	17,795,225	14,443,527	784,724	660,070	18,579,949	15,103,597
Other amounts	11,085,600	7,023,657	10,590,525	10,232,489	21,676,125	17,256,146
Total liabilities	79,741,391	50,983,693	14,340,148	13,376,579	94,081,539	64,360,272
<u>Deferred inflows of resources</u>						
Property taxes and PILOTs	14,722,740	14,430,880	-	-	14,722,740	14,430,880
Unamortized deferred gain	-	-	12,515	14,303	12,515	14,303
Pension	1,081,443	5,994,586	48,005	299,231	1,129,448	6,293,817
OPEB	354,715	1,636,036	13,451	61,575	368,166	1,697,611
Total deferred inflows of resources	16,158,898	22,061,502	73,971	375,109	16,232,869	22,436,611
<u>Net Position</u>						
Net investment in capital assets	112,567,622	110,033,636	9,914,821	10,061,098	122,482,443	120,094,734
Restricted	19,200,705	18,192,169	2,012,034	1,889,916	21,212,739	20,082,085
Unrestricted	(4,658,207)	4,252,986	2,510,873	849,587	(2,147,334)	5,102,573
Total net position	\$ 127,110,120	\$ 132,478,791	\$ 14,437,728	\$ 12,800,601	\$ 141,547,848	\$ 145,279,392

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019 (UNAUDITED)

The net pension liability/asset is reported pursuant to Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." The net other postemployment benefits (OPEB) liability/asset is reported pursuant to GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability, and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB, net pension/OPEB asset.

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019 (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/asset and net OPEB liability/asset, respectively, not accounted for as deferred inflows/outflows.

Current and other assets for governmental activities increased \$7,865,747 from the previous year. The largest increase was in the area of equity in pooled cash and investments. Equity in pooled cash and investments increased due to an increase in the cash in the general fund and the juvenile probate capital projects fund. The increase in the juvenile probate capital projects fund was the result of issuance of bonds and notes that had not been spent at year-end. Capital assets increased \$2,732,609 due to the building and infrastructure projects that were completed during the year. Current liabilities in the governmental activities increased \$3,461,167 due to an increase in accounts payable and contracts and notes payable related to construction. Long-term liabilities increased due to the issuance of \$5,800,000 in bonds and increases in the net pension and net OPEB liabilities at year-end.

The current and other assets of the business-type activities increased by \$2,728,560 due primarily to an increase in equity in pooled cash and investments in the sanitary landfill activities. Capital assets of the business-type activities decreased \$683,667 because of depreciation. Long-term liabilities increased due to increases in the net pension and net OPEB liabilities at year-end.

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HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019 (UNAUDITED)

Table 2 shows the changes in net position for 2019 and 2018.

Table 2
Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	2019	2018	2019	2018	2019	2018
<u>Revenues</u>						
Program revenues:						
Charges for services and sales	\$ 8,868,519	\$ 9,235,855	\$ 6,350,345	\$ 5,989,219	\$ 15,218,864	\$ 15,225,074
Operating grants and contributions	24,029,456	19,605,967	-	-	24,029,456	19,605,967
Capital grants and contributions	3,387,816	1,896,671	-	-	3,387,816	1,896,671
Total program revenues	36,285,791	30,738,493	6,350,345	5,989,219	42,636,136	36,727,712
General revenues:						
Property taxes	13,311,625	13,345,365	-	-	13,311,625	13,345,365
Payment in lieu of taxes	392,692	361,705	-	-	392,692	361,705
Sales tax	16,565,025	15,558,714	-	-	16,565,025	15,558,714
Unrestricted grants	2,919,390	2,842,460	-	-	2,919,390	2,842,460
Investment earnings	1,531,360	849,540	343,754	131,554	1,875,114	981,094
Other	850,198	223,593	408,338	648,406	1,258,536	871,999
Total general revenues	35,570,290	33,181,377	752,092	779,960	36,322,382	33,961,337
Total revenues	71,856,081	63,919,870	7,102,437	6,769,179	78,958,518	70,689,049
<u>Expenses</u>						
Program Expenses:						
General government						
Legislative and executive	9,868,026	7,822,738	-	-	9,868,026	7,822,738
Judicial	6,577,041	5,243,567	-	-	6,577,041	5,243,567
Public safety	13,603,399	12,296,602	-	-	13,603,399	12,296,602
Public works	9,121,634	7,318,608	-	-	9,121,634	7,318,608
Health	15,943,915	16,000,098	-	-	15,943,915	16,000,098
Human services	14,286,870	11,713,272	-	-	14,286,870	11,713,272
Conservation and recreation	7,380,660	2,746,754	-	-	7,380,660	2,746,754
Economic development	186,724	435,481	-	-	186,724	435,481
Interest and fiscal charges	256,483	246,297	-	-	256,483	246,297
Sanitary landfill	-	-	5,240,344	6,918,731	5,240,344	6,918,731
Agricultural service center	-	-	118,272	95,948	118,272	95,948
BMV one-stop	-	-	106,694	211,642	106,694	211,642
Total expenses	77,224,752	63,823,417	5,465,310	7,226,321	82,690,062	71,049,738
Change in net position	(5,368,671)	96,453	1,637,127	(457,142)	(3,731,544)	(360,689)
Net position at beginning of year	132,478,791	132,382,338	12,800,601	13,257,743	145,279,392	145,640,081
Net position at end of year	<u>\$ 127,110,120</u>	<u>\$ 132,478,791</u>	<u>\$ 14,437,728</u>	<u>\$ 12,800,601</u>	<u>\$ 141,547,848</u>	<u>\$ 145,279,392</u>

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019 (UNAUDITED)

The decrease in charges for services related to a decrease in amounts collected by the Sheriff's Office and a decrease in motor vehicle and gas tax charges collected by the Engineer's Office. The operating grants and contributions increased by \$4,423,489 in 2019 due additional gas taxes implemented Statewide and intergovernmental revenues collected for ADAMHS, Job & Family Services and Board of DD. The capital grants and contributions increased \$1,491,145 primarily due to the increase in grants received from the Ohio Department of Transportation.

General revenues increased by \$2,388,913 in 2019 due to an increase in sales taxes and investment earnings. These increases were the result of higher sales throughout the County and an increase in interest rates earned on investments.

Many of the expense categories increased from the prior year due primarily due to wage and benefit increases and increases to the net pension and net OPEB expenses. Overall expenses increased \$13,401,335. The expense categories that contributed to the largest part of this year's increase were legislative and executive, human services, and conservation and recreation increasing by \$2,045,288, \$2,573,598 and \$4,633,906, respectively.

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

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

Table 3
Governmental Activities

	Total Cost of Services <u>2019</u>	Net Cost of Services <u>2019</u>	Total Cost of Services <u>2018</u>	Net Cost of Services <u>2018</u>
Program Expenses:				
General government				
Legislative and executive	\$ 9,868,026	\$ 6,006,252	\$ 7,822,738	\$ 4,120,991
Judicial	6,577,041	4,616,193	5,243,567	3,137,531
Public safety	13,603,399	11,623,294	12,296,602	10,039,714
Public works	9,121,634	(1,876,550)	7,318,608	(31,963)
Health	15,943,915	8,648,410	16,000,098	10,130,343
Human services	14,286,870	4,265,918	11,713,272	3,456,942
Conservation and recreation	7,380,660	7,380,493	2,746,754	1,950,659
Economic development	186,724	18,468	435,481	34,410
Interest and fiscal charges	<u>256,483</u>	<u>256,483</u>	<u>246,297</u>	<u>246,297</u>
Total	<u>\$ 77,224,752</u>	<u>\$ 40,938,961</u>	<u>\$ 63,823,417</u>	<u>\$ 33,084,924</u>

Charges for services provided for 36.64% 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 22.99% 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.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019 (UNAUDITED)

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, Juvenile Probate Capital Projects Fund and Flood Mitigation Fund.

The General Fund is the primary operating fund of the County. At the end of 2019, unassigned fund balance was \$6,066,449 while total fund balance was \$9,595,169. During 2019, the County's General Fund increased \$1,362,883 due primarily to an increase sales tax revenues and a decrease in transfers out to the Flood Mitigation Fund.

The Board of Developmental Disabilities Fund balance increased \$973,358. This was primarily due to the significant increase in equity in pooled cash and investments which occurred from an increase in intergovernmental revenues and a decrease in transfers out compared to the previous year.

The Juvenile Probate Capital Projects Fund reported a fund balance of \$7,080,696. This fund was supported through the issuance of bonds and notes and a transfer in from the general fund that will be used to build a juvenile and probate court building.

The Flood Mitigation Fund decreased due to only two months of transfers from the General Fund from remainder sales tax revenues committed for this purpose and continued costs used to alleviate flooding issues throughout the County. 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 with two months of revenue in 2019.

Business-Type Activities Financial Analysis

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

The change in net position for the Sanitary Landfill Fund was mainly the result of a decrease in contract services compared to the previous year.

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 \$613,758. This increase was the result of better an increase in rental income and other revenue estimates. Actual receipts and other financing sources exceeded the final budget estimated amounts by \$3,379,069. This increase was primarily the result of increases in sales taxes, charges for services, intergovernmental and investment income.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019 (UNAUDITED)

Appropriation changes from the original budget to the final budget were \$3,027,172 higher due to a large increase in transfers out to fund capital projects. Actual expenditures and other financing uses were \$1,085,377 less than the final budget. While all expenditure line items showed positive variances, advances out increased \$244,584 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 public safety. In legislative and executive, the most significant decreases from final budget to actual were in auditor, board of elections and building and ground maintenance. Contractual services decreased due to conservative budgeting. In judicial, juvenile court and municipal court showed the most significant unused appropriation decreases. Public safety decreased due to lower costs associated with the Sheriff's Office and the jail.

Capital Assets and Debt Administration

Capital Assets - The County's capital assets for governmental and business-type activities as of December 31, 2019, were \$119,181,032 and \$12,751,223, 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 11 to the basic financial statements provides additional information regarding capital assets.

Debt - At December 31, 2019, the County had total general obligation bonded debt outstanding (net of premiums and discounts) of \$12,265,532. Of this amount, \$1,616,182 will be repaid from business-type activities. Other outstanding debt included special assessment bonds of \$327,218, OPWC loans of \$517,705 and other long-term obligations of \$70,544,722.

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

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

Current Issues

In 2019, the Board of County Commissioners proceeded with renovations to the Hancock County Justice Center. Jail renovations included exterior work including roof repairs and tuck-pointing, and the purchase of new jail doors and locking mechanisms. Due to the back ordered equipment, renovations continued into 2020.

The County Commissioners, in conjunction with other elected officials, continued to work together on various County wide financial and capital project planning. Elected Officials worked 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 existing infrastructure during major flood events.

During 2019, the Hancock County Commissioners spent over \$2 million dollars on capital projects including the purchase of new election poll machines and electronic poll books, a Tyler New World reporting system in conjunction with the City of Findlay for law enforcement, and transferred \$1.5 million dollars towards the construction of a new Juvenile/Probate Courthouse. The new poll machines and poll books were tested and implemented for the 2019 General Election. The Tyler New World system was being tested and implemented at the end of 2019. In 2020, the planning for the Juvenile/Probate Courthouse continues under an existing 2019 contract for the design phase.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2019 (UNAUDITED)

The Hancock County Landfill started the planning process for Phase II of a lateral expansion. Phase II will prepare ten additional acres to receive waste after Phase I has been filled. Phase II is moving forward in 2020 and competitive bids have been processed.

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, 2019

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Hancock Community Housing, Inc.
Assets:				
Equity in pooled cash and investments	\$ 59,777,177	\$ 4,304,472	\$ 64,081,649	\$ 224,157
Cash with fiscal and escrow agents.	-	24,981	24,981	-
Cash and cash equivalents in segregated accounts.	406,528	1,678,911	2,085,439	-
Investments in segregated accounts	-	8,852,498	8,852,498	-
Receivables:				
Sales taxes.	4,762,518	-	4,762,518	-
Real estate and other taxes	14,702,328	-	14,702,328	-
Accounts.	281,517	556,178	837,695	300
Special assessments	1,164,935	-	1,164,935	-
Accrued interest	354,171	55,042	409,213	-
Payment in lieu of taxes	336,440	-	336,440	-
Loans	507,389	-	507,389	-
Notes	254,249	-	254,249	-
Internal balance	4,186	(4,186)	-	-
Due from other governments.	5,944,121	-	5,944,121	-
Due from external parties	65,725	-	65,725	-
Materials and supplies inventory.	719,536	48,587	768,123	-
Prepayments	716,918	8,644	725,562	11,762
Net pension asset	173,927	7,670	181,597	-
Net OPEB asset	39,396	-	39,396	-
Capital assets:				
Non-depreciable capital assets	41,804,091	1,763,506	43,567,597	196,664
Depreciable capital assets, net.	77,376,941	10,987,717	88,364,658	631,510
Total capital assets, net.	119,181,032	12,751,223	131,932,255	828,174
Total assets	209,392,093	28,284,020	237,676,113	1,064,393
Deferred outflows of resources:				
Unamortized deferred loss on debt refunding	79,915	-	79,915	-
Pension	11,878,547	504,686	12,383,233	-
OPEB	1,659,854	63,141	1,722,995	-
Total deferred outflows of resources	13,618,316	567,827	14,186,143	-

(Continued)

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2019
(CONTINUED)

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Hancock Community Housing, Inc.
Liabilities:				
Accounts payable	\$ 2,738,184	\$ 177,013	\$ 2,915,197	\$ 7,630
Contracts payable	517,048	-	517,048	-
Retainage payable	-	24,981	24,981	-
Accrued wages and benefits payable	932,916	41,370	974,286	-
Due to other governments	1,081,110	76,426	1,157,536	-
Payroll withholdings payable	334,061	-	334,061	-
Due to external parties	90,398	22,829	113,227	-
Accrued interest payable	31,811	4,215	36,026	-
Notes payable	3,664,000	690,000	4,354,000	-
Unearned revenue	-	-	-	200
Long-term liabilities:				
Due within one year	2,835,144	247,518	3,082,662	18,422
Due in more than one year:				
Net pension liability	38,635,894	1,680,547	40,316,441	-
Net OPEB liability	17,795,225	784,724	18,579,949	-
Other amounts	11,085,600	10,590,525	21,676,125	235,827
Total liabilities	79,741,391	14,340,148	94,081,539	262,079
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	14,386,300	-	14,386,300	-
PILOTs levied for the next fiscal year	336,440	-	336,440	-
Unamortized deferred gain on debt refunding	-	12,515	12,515	-
Pension	1,081,443	48,005	1,129,448	-
OPEB	354,715	13,451	368,166	-
Total deferred inflows of resources	16,158,898	73,971	16,232,869	-
Net position:				
Net investment in capital assets	112,567,622	9,914,821	122,482,443	573,924
Restricted for:				
Capital projects	1,778,286	-	1,778,286	-
Debt service	1,681,613	-	1,681,613	-
Legislative and executive	1,350,710	-	1,350,710	-
Judicial	1,179,344	-	1,179,344	-
Public safety	920,712	-	920,712	-
Public works	4,054,281	-	4,054,281	-
Health	6,673,278	-	6,673,278	-
Human services	222,474	-	222,474	-
Economic development	891,943	-	891,943	-
Conservation and recreation	10	-	10	-
Other purposes	18,502	-	18,502	-
Closure/post closure costs	-	2,012,034	2,012,034	-
Children in custody:				
Expendable	182,552	-	182,552	-
Nonexpendable	247,000	-	247,000	-
Unrestricted (deficit)	(4,658,207)	2,510,873	(2,147,334)	228,390
Total net position	\$ 127,110,120	\$ 14,437,728	\$ 141,547,848	\$ 802,314

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2019

		Program Revenues		
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government:				
Legislative and executive.	\$ 9,868,026	\$ 3,615,349	\$ 246,425	\$ -
Judicial.	6,577,041	1,512,256	448,592	-
Public safety.	13,603,399	1,368,469	611,636	-
Public works.	9,121,634	1,485,658	6,411,159	3,101,367
Health.	15,943,915	513,853	6,781,652	-
Human services.	14,286,870	372,934	9,361,736	286,282
Conservation and recreation.	7,380,660	-	-	167
Economic development and assistance.	186,724	-	168,256	-
Interest and fiscal charges.	256,483	-	-	-
Total governmental activities.	<u>77,224,752</u>	<u>8,868,519</u>	<u>24,029,456</u>	<u>3,387,816</u>
Business-type activities:				
Sanitary landfill.	5,240,344	5,804,885	-	-
Agricultural service center.	118,272	300,538	-	-
BMV one-stop.	106,694	244,922	-	-
Total business-type activities.	<u>5,465,310</u>	<u>6,350,345</u>	<u>-</u>	<u>-</u>
Totals.	<u>\$ 82,690,062</u>	<u>\$ 15,218,864</u>	<u>\$ 24,029,456</u>	<u>\$ 3,387,816</u>
Component unit:				
Hancock Community Housing, Inc.	<u>\$ 138,972</u>	<u>\$ 142,276</u>	<u>\$ 52,232</u>	<u>\$ -</u>

General revenues:

Property taxes levied for:

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

Total general revenues.

Change in net position.

Net position at beginning of year.

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.
\$ (6,006,252)	\$ -	\$ (6,006,252)	\$ -
(4,616,193)	-	(4,616,193)	-
(11,623,294)	-	(11,623,294)	-
1,876,550	-	1,876,550	-
(8,648,410)	-	(8,648,410)	-
(4,265,918)	-	(4,265,918)	-
(7,380,493)	-	(7,380,493)	-
(18,468)	-	(18,468)	-
(256,483)	-	(256,483)	-
(40,938,961)	-	(40,938,961)	-
-	564,541	564,541	-
-	182,266	182,266	-
-	138,228	138,228	-
-	885,035	885,035	-
(40,938,961)	885,035	(40,053,926)	-
-	-	-	55,536
2,248,597	-	2,248,597	-
2,481,175	-	2,481,175	-
6,392,774	-	6,392,774	-
2,075,835	-	2,075,835	-
113,244	-	113,244	-
392,692	-	392,692	-
16,565,025	-	16,565,025	-
2,919,390	-	2,919,390	-
1,531,360	343,754	1,875,114	-
850,198	408,338	1,258,536	-
35,570,290	752,092	36,322,382	-
(5,368,671)	1,637,127	(3,731,544)	55,536
132,478,791	12,800,601	145,279,392	746,778
\$ 127,110,120	\$ 14,437,728	\$ 141,547,848	\$ 802,314

HANCOCK COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	General	Board of Developmental Disabilities	Juvenile Probate Capital Projects	Flood Mitigation
Assets:				
Equity in pooled cash and investments	\$ 9,001,459	\$ 11,618,613	\$ 9,149,786	\$ 14,894,299
Cash and cash equivalents in segregated accounts .	-	-	-	-
Receivables:				
Sales taxes	4,762,518	-	-	-
Real estate and other taxes.	2,740,673	7,094,219	-	-
Accounts.	277,120	-	-	-
Special assessments	-	-	-	-
Accrued interest	351,494	-	-	-
Payment in lieu of taxes	-	-	-	-
Loans	-	-	-	-
Notes	-	254,249	-	-
Interfund loans.	244,584	-	-	-
Due from other funds	48,735	-	-	-
Due from other governments.	1,310,588	464,582	-	-
Due from external parties	9,867	53,738	-	-
Prepayments	526,512	36,815	-	245
Materials and supplies inventory.	134,559	1,651	-	-
Total assets	<u>\$ 19,408,109</u>	<u>\$ 19,523,867</u>	<u>\$ 9,149,786</u>	<u>\$ 14,894,544</u>
Liabilities:				
Accounts payable.	\$ 731,698	\$ 206,238	\$ -	\$ 91,916
Contracts payable.	-	-	69,090	-
Accrued wages and benefits payable	543,059	117,377	-	960
Compensated absences payable	16,528	-	-	-
Due to other funds	286,823	-	-	-
Due to other governments	352,341	25,087	-	647,665
Payroll withholdings payable	334,061	-	-	-
Interfund loans payable.	-	-	-	-
Due to external parties	69,317	-	-	6,081
Notes payable	-	-	2,000,000	-
Total liabilities	<u>2,333,827</u>	<u>348,702</u>	<u>2,069,090</u>	<u>746,622</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year. . .	2,680,000	6,938,000	-	-
Delinquent property tax revenue not available. .	60,673	156,219	-	-
Accrued interest not available	341,439	-	-	-
Special assessments revenue not available. . . .	-	-	-	-
Miscellaneous revenue not available.	327,231	-	-	-
PILOTs levied for the next fiscal year	-	-	-	-
Intergovernmental revenue not available	864,887	444,720	-	-
Sales taxes not available	3,204,883	-	-	-
Total deferred inflows of resources	<u>7,479,113</u>	<u>7,538,939</u>	<u>-</u>	<u>-</u>
Fund balances:				
Nonspendable	661,071	38,466	-	245
Restricted.	-	11,597,760	5,580,696	-
Committed	99,295	-	1,500,000	14,147,677
Assigned	2,768,354	-	-	-
Unassigned (deficit)	6,066,449	-	-	-
Total fund balances	<u>9,595,169</u>	<u>11,636,226</u>	<u>7,080,696</u>	<u>14,147,922</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 19,408,109</u>	<u>\$ 19,523,867</u>	<u>\$ 9,149,786</u>	<u>\$ 14,894,544</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Other Governmental Funds	Total Governmental Funds
\$ 15,097,942	\$ 59,762,099
406,528	406,528
-	4,762,518
4,867,436	14,702,328
4,397	281,517
1,164,935	1,164,935
2,677	354,171
336,440	336,440
507,389	507,389
-	254,249
500,000	744,584
366,084	414,819
4,168,951	5,944,121
2,120	65,725
153,346	716,918
583,326	719,536
<u>\$ 28,161,571</u>	<u>\$ 91,137,877</u>
\$ 1,708,332	\$ 2,738,184
447,958	517,048
271,520	932,916
-	16,528
123,810	410,633
56,017	1,081,110
-	334,061
744,584	744,584
15,000	90,398
1,664,000	3,664,000
<u>5,031,221</u>	<u>10,529,462</u>
4,768,300	14,386,300
99,136	316,028
-	341,439
1,167,612	1,167,612
4,252	331,483
336,440	336,440
2,873,827	4,183,434
-	3,204,883
<u>9,249,567</u>	<u>24,267,619</u>
983,672	1,683,454
13,400,149	30,578,605
48,279	15,795,251
863,456	3,631,810
(1,414,773)	4,651,676
<u>13,880,783</u>	<u>56,340,796</u>
<u>\$ 28,161,571</u>	<u>\$ 91,137,877</u>

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HANCOCK COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES DECEMBER 31, 2019

Total governmental fund balances		\$ 56,340,796
<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.		119,181,032
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.		
Sales taxes receivable	\$ 3,204,883	
Real estate and other taxes receivable	316,028	
Accounts receivable	331,483	
Special assessments receivable	1,167,612	
Accrued interest receivable	341,439	
Due from other governments	4,183,434	
Total		9,544,879
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.		(31,811)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.		79,915
Unamortized premiums (discounts) on bond issuances are not recognized in the governmental funds.		(246,568)
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	173,927	
Deferred outflows of resources	11,878,547	
Deferred inflows of resources	(1,081,443)	
Net pension liability	(38,635,894)	
Total		(27,664,863)
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	39,396	
Deferred outflows of resources	1,659,854	
Deferred inflows of resources	(354,715)	
Net OPEB liability	(17,795,225)	
Total		(16,450,690)
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	(10,410,000)	
Special assessment bonds payable	(320,000)	
ADAMH note	(47,906)	
Compensated absences	(2,879,742)	
Total		(13,657,648)
Net position of governmental activities		<u><u>\$ 127,110,120</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>General</u>	<u>Board of Developmental Disabilities</u>	<u>Juvenile Probate Capital Projects</u>	<u>Flood Mitigation</u>
Revenues:				
Property taxes	\$ 2,252,704	\$ 6,402,297	\$ -	\$ -
Payment in lieu of taxes	-	-	-	-
Permissive motor vehicle license tax	-	-	-	-
Sales taxes.	16,127,332	-	-	-
Special assessments	-	-	-	-
Charges for services.	4,563,747	16,437	-	-
Licenses and permits	4,407	-	-	-
Fines and forfeitures	165,235	-	-	-
Intergovernmental.	2,914,444	2,988,546	-	161,851
Investment income.	1,282,262	-	-	-
Rental income	211,331	-	-	-
Contributions and donations.	-	-	-	-
Other	850,197	466,297	-	167
	<u>28,371,659</u>	<u>9,873,577</u>	<u>-</u>	<u>162,018</u>
Total revenues				
Expenditures:				
Current:				
General government:				
Legislative and executive	6,710,243	-	-	-
Judicial.	4,770,337	-	-	-
Public safety	9,936,231	-	-	-
Public works	126,233	-	-	-
Health	1,150,700	7,650,219	-	-
Human services.	1,045,199	-	-	-
Conservation and recreation	424,830	-	-	-
Economic development and assistance	30,000	-	-	-
Capital outlay	-	-	162,804	6,955,830
Debt service:				
Principal retirement.	-	-	-	-
Interest and fiscal charges	-	-	-	-
Bond issuance costs	-	-	56,500	-
	<u>24,193,773</u>	<u>7,650,219</u>	<u>219,304</u>	<u>6,955,830</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures.	<u>4,177,886</u>	<u>2,223,358</u>	<u>(219,304)</u>	<u>(6,793,812)</u>
Other financing sources (uses):				
Issuance of bonds	-	-	5,800,000	-
Transfers in	-	-	1,500,000	623,378
Transfers (out).	(2,815,003)	(1,250,000)	-	-
Premium on notes.	-	-	-	-
Issuance of OWDA loans	-	-	-	-
	<u>(2,815,003)</u>	<u>(1,250,000)</u>	<u>7,300,000</u>	<u>623,378</u>
Total other financing sources (uses)				
Net change in fund balances	1,362,883	973,358	7,080,696	(6,170,434)
Fund balances at beginning of year	<u>8,232,286</u>	<u>10,662,868</u>	<u>-</u>	<u>20,318,356</u>
Fund balances at end of year	<u>\$ 9,595,169</u>	<u>\$ 11,636,226</u>	<u>\$ 7,080,696</u>	<u>\$ 14,147,922</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Other Governmental Funds	Total Governmental Funds
\$ 4,676,886	\$ 13,331,887
392,692	392,692
196,736	196,736
-	16,127,332
740,530	740,530
2,687,614	7,267,798
325,996	330,403
88,217	253,452
21,579,528	27,644,369
69,783	1,352,045
232,625	443,956
32,223	32,223
1,445,944	2,762,605
<u>32,468,774</u>	<u>70,876,028</u>
1,323,632	8,033,875
682,210	5,452,547
1,154,757	11,090,988
5,722,334	5,848,567
5,677,242	14,478,161
11,941,245	12,986,444
-	424,830
156,724	186,724
6,980,048	14,098,682
629,711	629,711
245,794	245,794
-	56,500
<u>34,513,697</u>	<u>73,532,823</u>
<u>(2,044,923)</u>	<u>(2,656,795)</u>
-	5,800,000
2,860,270	4,983,648
(918,645)	(4,983,648)
14,919	14,919
62,324	62,324
<u>2,018,868</u>	<u>5,877,243</u>
(26,055)	3,220,448
13,906,838	53,120,348
<u>\$ 13,880,783</u>	<u>\$ 56,340,796</u>

HANCOCK COUNTY, OHIO

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2019

Net change in fund balances - total governmental funds	\$	3,220,448
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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	\$ 7,519,812	
Current year depreciation	<u>(4,525,374)</u>	
Total		2,994,438

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals, trade-ins, and donations) is to decrease net position.	(261,829)
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Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Property taxes	(20,262)	
Sales taxes	437,693	
Special assessments	(186,251)	
Charges for services	52,958	
Fines and forfeitures	(35,734)	
Intergovernmental	483,994	
Interest income	251,339	
Rental income	(708)	
Other	<u>(2,976)</u>	
Total		980,053

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.	(5,862,324)
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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	475,000	
Special assessment bonds	85,000	
OWDA loans	62,324	
ADAMH loan	<u>7,387</u>	
Total		629,711

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	7,400	
Amortization of bond premiums	35,564	
Amortization of bond discounts	(236)	
Amortization of deferred amounts on refunding	<u>(11,836)</u>	
Total		30,892

(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, 2019 (CONTINUED)

Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	\$ 2,860,096
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.	(8,430,237)
Contractually required OPEB contributions are reported as expenditures in governmental funds; however, the statement of activities reports these amounts as deferred outflows.	17,636
Except for amounts reported as deferred inflows/outflows, changes in the net OPEB liability are reported as OPEB expense in the statement of activities	(1,516,552)
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>(31,003)</u>
Change in net position of governmental activities	<u><u>\$ (5,368,671)</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 2,397,000	\$ 2,397,000	\$ 2,252,704	\$ (144,296)
Sales taxes	13,750,000	13,750,000	15,914,308	2,164,308
Charges for services.	3,289,700	3,289,700	3,864,923	575,223
Licenses and permits	3,900	3,900	4,407	507
Fines and forfeitures	61,600	61,600	47,470	(14,130)
Intergovernmental.	2,705,555	2,705,555	2,915,337	209,782
Investment income.	650,000	650,000	1,026,274	376,274
Rental income	-	225,000	211,331	(13,669)
Other	228,000	616,758	792,281	175,523
Total revenues	<u>23,085,755</u>	<u>23,699,513</u>	<u>27,029,035</u>	<u>3,329,522</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	6,644,611	6,649,908	6,160,784	489,124
Judicial.	4,721,136	4,683,307	4,389,720	293,587
Public safety	9,743,130	10,182,263	9,953,948	228,315
Public works	143,754	143,754	131,058	12,696
Health	730,016	1,155,016	1,152,930	2,086
Human services.	1,191,004	1,109,949	1,050,381	59,568
Conservation and recreation	424,829	424,830	424,830	-
Economic development and assistance . .	30,000	30,000	30,000	-
Total expenditures	<u>23,628,480</u>	<u>24,379,027</u>	<u>23,293,651</u>	<u>1,085,376</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(542,725)</u>	<u>(679,514)</u>	<u>3,735,384</u>	<u>4,414,898</u>
Other financing sources (uses):				
Advances in	-	-	189,547	189,547
Advances out	-	-	(244,584)	(244,584)
Transfers in	140,000	140,000	-	(140,000)
Transfers out.	(650,000)	(2,926,625)	(2,926,624)	1
Total other financing sources (uses)	<u>(510,000)</u>	<u>(2,786,625)</u>	<u>(2,981,661)</u>	<u>(195,036)</u>
Net change in fund balance	(1,052,725)	(3,466,139)	753,723	4,219,862
Fund balance at beginning of year	3,763,063	3,763,063	3,763,063	-
Prior year encumbrances appropriated . . .	623,571	623,571	623,571	-
Fund balance at end of year	<u>\$ 3,333,909</u>	<u>\$ 920,495</u>	<u>\$ 5,140,357</u>	<u>\$ 4,219,862</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, 2019

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Property taxes	\$ 6,231,000	\$ 6,231,000	\$ 6,402,297	\$ 171,297
Charges for services.	6,000	6,000	16,437	10,437
Intergovernmental.	2,470,000	2,470,000	3,070,218	600,218
Other	363,000	363,000	430,172	67,172
Total revenues	<u>9,070,000</u>	<u>9,070,000</u>	<u>9,919,124</u>	<u>849,124</u>
Expenditures:				
Current:				
Health	<u>10,229,106</u>	<u>9,761,186</u>	<u>9,114,856</u>	<u>646,330</u>
Total expenditures	<u>10,229,106</u>	<u>9,761,186</u>	<u>9,114,856</u>	<u>646,330</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,159,106)</u>	<u>(691,186)</u>	<u>804,268</u>	<u>1,495,454</u>
Other financing sources (uses):				
Transfers in	175,000	175,000	-	(175,000)
Transfers out.	<u>(875,000)</u>	<u>(1,350,000)</u>	<u>(1,250,000)</u>	<u>100,000</u>
Total other financing sources (uses).	<u>(700,000)</u>	<u>(1,175,000)</u>	<u>(1,250,000)</u>	<u>(75,000)</u>
Net change in fund balance	<u>(1,859,106)</u>	<u>(1,866,186)</u>	<u>(445,732)</u>	<u>1,420,454</u>
Fund balance at beginning of year	10,486,258	10,486,258	10,486,258	-
Prior year encumbrances appropriated . . .	863,107	863,107	863,107	-
Fund balance at end of year	<u><u>\$ 9,490,259</u></u>	<u><u>\$ 9,483,179</u></u>	<u><u>\$ 10,903,633</u></u>	<u><u>\$ 1,420,454</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2019

	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	\$ 3,941,807	\$ 362,665	\$ 4,304,472	\$ 15,078
Cash with fiscal and escrow agents.	24,981	-	24,981	-
Receivables:				
Accounts.	556,178	-	556,178	-
Accrued interest	55,042	-	55,042	-
Due from other governments.	-	-	-	-
Prepayments	8,447	197	8,644	-
Materials and supplies inventory.	46,879	1,708	48,587	-
Total current assets	4,633,334	364,570	4,997,904	15,078
Noncurrent assets:				
Net pension asset	7,528	142	7,670	-
Restricted assets:				
Cash and cash equivalents in segregated accounts	1,678,911	-	1,678,911	-
Investments in segregated accounts	8,852,498	-	8,852,498	-
Capital assets:				
Non-depreciable capital assets	1,687,459	76,047	1,763,506	-
Depreciable capital assets, net.	8,201,800	2,785,917	10,987,717	-
Total capital assets, net	9,889,259	2,861,964	12,751,223	-
Total noncurrent assets	20,428,196	2,862,106	23,290,302	-
Total assets	25,061,530	3,226,676	28,288,206	15,078
Deferred outflows of resources:				
Pension	494,199	10,487	504,686	-
OPEB.	61,167	1,974	63,141	-
Total deferred outflows of resources	555,366	12,461	567,827	-

(Continued)

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2019
 (CONTINUED)

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sanitary Landfill	Nonmajor Enterprise Funds	Total	
Liabilities:				
Current liabilities:				
Accounts payable	\$ 173,015	\$ 3,998	\$ 177,013	\$ -
Retainage payable	24,981	-	24,981	-
Accrued wages and benefits payable	40,690	680	41,370	-
Compensated absences payable	49,459	-	49,459	-
Due to other governments	76,308	118	76,426	-
Due to other funds	4,186	-	4,186	-
Due to external parties	22,829	-	22,829	-
Accrued interest payable	2,485	1,730	4,215	-
Current portion of general obligation bonds . .	35,000	130,000	165,000	-
OPWC loans payable	33,059	-	33,059	-
Notes payable	690,000	-	690,000	-
Total current liabilities	<u>1,152,012</u>	<u>136,526</u>	<u>1,288,538</u>	<u>-</u>
Long-term liabilities:				
Compensated absences payable	80,280	-	80,280	-
General obligation bonds payable	606,835	844,347	1,451,182	-
OPWC loans payable	484,646	-	484,646	-
Estimated liability for landfill closure costs . .	8,574,417	-	8,574,417	-
Net pension liability	1,649,471	31,076	1,680,547	-
Net OPEB liability	770,213	14,511	784,724	-
Total long-term liabilities	<u>12,165,862</u>	<u>889,934</u>	<u>13,055,796</u>	<u>-</u>
Total liabilities	<u>13,317,874</u>	<u>1,026,460</u>	<u>14,344,334</u>	<u>-</u>
Deferred inflows of resources:				
Unamortized deferred gain on debt refunding . .	-	12,515	12,515	-
Pension	44,382	3,623	48,005	-
OPEB	11,383	2,068	13,451	-
Total deferred inflows of resources	<u>55,765</u>	<u>18,206</u>	<u>73,971</u>	<u>-</u>
Net position:				
Net investment in capital assets.	8,039,719	1,875,102	9,914,821	-
Restricted for closure and postclosure costs . .	2,012,034	-	2,012,034	-
Unrestricted	2,191,504	319,369	2,510,873	15,078
Total net position.	<u>\$ 12,243,257</u>	<u>\$ 2,194,471</u>	<u>\$ 14,437,728</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, 2019

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sanitary Landfill	Nonmajor Enterprise Funds	Total	
Operating revenues:				
Charges for services	\$ 5,790,469	\$ 545,460	\$ 6,335,929	\$ 2,717
Other operating revenues	408,077	261	408,338	-
Rental income	14,416	-	14,416	-
Total operating revenues.	<u>6,212,962</u>	<u>545,721</u>	<u>6,758,683</u>	<u>2,717</u>
Operating expenses:				
Personal services	1,157,744	31,494	1,189,238	-
Contract services.	2,033,432	113,582	2,147,014	-
Materials and supplies.	269,008	11,872	280,880	-
Landfill closure and post-closure costs . . .	587,667	-	587,667	-
Claims expense	-	-	-	2,717
Depreciation.	707,497	38,453	745,950	-
Other	296,833	-	296,833	-
Total operating expenses.	<u>5,052,181</u>	<u>195,401</u>	<u>5,247,582</u>	<u>2,717</u>
Operating income.	<u>1,160,781</u>	<u>350,320</u>	<u>1,511,101</u>	<u>-</u>
Nonoperating revenues (expenses):				
Interest and fiscal charges	(33,632)	(29,565)	(63,197)	-
Loss on sale of capital assets	(154,531)	-	(154,531)	-
Interest income.	343,754	-	343,754	-
Total nonoperating revenues (expenses). . . .	<u>155,591</u>	<u>(29,565)</u>	<u>126,026</u>	<u>-</u>
Change in net position	1,316,372	320,755	1,637,127	-
Net position at beginning of year	<u>10,926,885</u>	<u>1,873,716</u>	<u>12,800,601</u>	<u>15,078</u>
Net position at end of year	<u><u>\$ 12,243,257</u></u>	<u><u>\$ 2,194,471</u></u>	<u><u>\$ 14,437,728</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, 2019**

	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.	\$ 6,171,512	\$ 563,234	\$ 6,734,746	\$ 2,717
Cash received from other operations	408,077	261	408,338	-
Cash received from rentals	14,416	-	14,416	-
Cash payments for personal services.	(908,120)	(25,613)	(933,733)	-
Cash payments for contractual services	(1,849,026)	(114,262)	(1,963,288)	-
Cash payments for materials and supplies	(335,466)	(13,322)	(348,788)	-
Cash payments for claims	-	-	-	(2,717)
Cash payments for other expenses	(309,599)	-	(309,599)	-
Net cash provided by operating activities	<u>3,191,794</u>	<u>410,298</u>	<u>3,602,092</u>	<u>-</u>
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(209,964)	(6,850)	(216,814)	-
Principal retirement bonds.	(330,000)	(265,000)	(595,000)	-
Principal retirement OPWC loans.	(33,059)	-	(33,059)	-
Principal retirement on notes	(600,000)	-	(600,000)	-
Interest payments on bonds and notes	(43,497)	(29,202)	(72,699)	-
Notes issued	690,000	-	690,000	-
Premium on bonds issued	3,194	-	3,194	-
Bond issuance costs	-	-	-	-
Net cash used in capital and related financing activities.	<u>(523,326)</u>	<u>(301,052)</u>	<u>(824,378)</u>	<u>-</u>
Cash flows from investing activities:				
Interest received	200,108	-	200,108	-
Cash received from the maturity of investments	3,525,000	-	3,525,000	-
Cash used to purchase investments	(5,271,611)	-	(5,271,611)	-
Net cash used is investing activities.	<u>(1,546,503)</u>	<u>-</u>	<u>(1,546,503)</u>	<u>-</u>
Net change in cash and cash equivalents	1,121,965	109,246	1,231,211	-
Cash and cash equivalents at beginning of year . . .	<u>4,523,734</u>	<u>253,419</u>	<u>4,777,153</u>	<u>15,078</u>
Cash and cash equivalents at end of year	<u><u>\$ 5,645,699</u></u>	<u><u>\$ 362,665</u></u>	<u><u>\$ 6,008,364</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, 2019

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sanitary Landfill	Nonmajor Enterprise Funds	Total	
Reconciliation of operating income to net cash provided by operating activities:				
Operating income	\$ 1,160,781	\$ 350,320	\$ 1,511,101	\$ -
Adjustments:				
Depreciation.	707,497	38,453	745,950	-
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:				
Accounts receivable.	381,043	-	381,043	-
Due from other governments	-	17,774	17,774	-
Materials and supplies inventory	(11,825)	(1,450)	(13,275)	-
Prepayments	1,340	28	1,368	-
Net pension asset	1,737	75	1,812	-
Deferred outflows - Pension	(260,069)	(2,551)	(262,620)	-
Deferred outflows - OPEB	(13,060)	728	(12,332)	-
Accounts payable	83,304	(680)	82,624	-
Retainage payable	24,981	-	24,981	-
Accrued wages and benefits	3,707	72	3,779	-
Due to other governments	16,231	10	16,241	-
Compensated absences payable.	(11,363)	-	(11,363)	-
Due to other funds.	4,186	-	4,186	-
Landfill closure and postclosure care liability	587,667	-	587,667	-
Due to external parties	(11,573)	-	(11,573)	-
Net pension liability	700,562	8,863	709,425	-
Net OPEB liability	125,241	(587)	124,654	-
Claims payable	-	-	-	-
Deferred inflows - Pension	(249,526)	(1,700)	(251,226)	-
Deferred inflows - OPEB	(49,067)	943	(48,124)	-
Net cash provided by operating activities.	<u>\$ 3,191,794</u>	<u>\$ 410,298</u>	<u>\$ 3,602,092</u>	<u>\$ -</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF FIUCIARY NET POSITION CUSTODIAL FUNDS DECEMBER 31, 2019

	<u>Custodial</u>
Assets:	
Equity in pooled cash and investments	\$ 5,922,348
Cash in segregated accounts	672,441
Receivables (net of allowances for uncollectibles):	
Real estate and other taxes	79,730,139
Accounts	457,295
Special assessments	1,240,925
Due from other governments	3,583,746
Prepayments	27,758
Due from external parties	<u>113,227</u>
 Total assets	 <u>91,747,879</u>
Liabilities:	
Accounts payable	533,738
Due to other governments	1,960,279
Due to external parties	<u>65,725</u>
 Total liabilities	 <u>2,559,742</u>
Deferred inflows of resources:	
Property taxes levied for the next fiscal year.	<u>77,868,781</u>
 Total deferred inflows of resources	 <u>77,868,781</u>
Net position:	
Restricted for individuals, organizations and other governments .	<u>11,319,356</u>
 Total net position	 <u><u>\$ 11,319,356</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Custodial</u>
Additions:	
Intergovernmental	\$ 7,853,816
Amounts received as fiscal agent	6,972,652
Licenses, permits and fees for other governments	17,749,235
Fines and forfeitures for other governments	944,431
Property tax and special assessments collections for other governments	68,936,646
Payment in lieu of taxes collections for other governments . . .	<u>513,770</u>
Total additions	<u>102,970,550</u>
Deductions:	
Distributions of state funds to other governments	7,465,142
Distributions as fiscal agent	7,882,339
Licenses, permits and fees distributions to other governments .	17,912,586
Fines and forfeitures distributions to other governments	944,696
Property tax and special assessments distributions to other governments	70,345,852
Payment in lieu of taxes distributions to other governments . .	<u>496,194</u>
Total deductions	<u>105,046,809</u>
Net change in fiduciary net position	(2,076,259)
Net position beginning of year (restated)	<u>13,395,615</u>
Net position end of year	<u><u>\$ 11,319,356</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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, 2019

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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.

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

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, 2019

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 custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangements that have certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund. Custodial funds are custodial in nature and are used to report fiduciary activities that are not required to be reported in pension trust funds. The County's custodial funds account for assets held by the County for political subdivisions in which the County acts as fiscal agent, which include the Hancock County Park District, Hancock County General Health District, the Hancock County Soil and Water Conservation District, the Local Emergency Planning Commission and the Hancock County Family First Council, Hancock County Regional Planning Commission and for taxes, State-levied shared revenues and fines and forfeitures collected and distributed to other political subdivisions.

C. Measurement Focus

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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.

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, 2019

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 15 and 16 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, 2019, but which were levied to finance 2020 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 15 and 16 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 custodial funds, are legally required to be budgeted and appropriated. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department and object level.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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, 2019, \$24,981 of cash with escrow agents was reported on the basic financial statements.

During 2019, 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 2019, 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 2019, 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 2019 was \$1,282,262 which includes \$1,194,438 assigned from other County funds.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

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, 2019, 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, 2019

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, 2019

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 custodial funds are classified as "due to/due from external parties".

P. Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for 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 2019.

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, 2019

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, 2019, 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, 2019

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 2019.

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2019, the County has implemented GASB Statement No. 83, "Certain Asset Retirement Obligations", GASB Statement No. 84, "Fiduciary Activities", GASB Statement No. 88, "Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements" and GASB Statement No. 90, "Majority Equity Interests - an amendment to GASB Statements No. 14 and No. 61".

GASB Statement No. 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability. The implementation of GASB Statement No. 83 did not have an effect on the financial statements of the County.

GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities and clarifies whether and how business-type activities should report their fiduciary activities. Due to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds.

GASB Statement No. 88 improves the information that is disclosed in notes to the basic financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The implementation of GASB Statement No. 88 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, 2019

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)

GASB Statement No. 90 improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. The implementation of GASB Statement No. 90 did not have an effect on the financial statements of the County.

B. Restatement of Net Position

Due to the implementation of GASB Statement No.84, the new classification of custodial funds is reporting a beginning net position of \$13,395,615. Also, related to the implementation of GASB Statement No. 84, the County will no longer be reporting agency funds or investment trust funds. At December 31, 2018, agency funds reported assets and liabilities of \$142,285,543 and an investment trust fund reported a net position of \$1,574,506.

C. Deficit Fund Balances

Fund balances at December 31, 2019 included the following individual fund deficits:

<u>Nonmajor funds</u>	<u>Deficit</u>
Children services	\$ 286,585
Victims assistance	4
COP CAR grant	5,786
Water pollution control grant	14,369
ADAMHS capital projects	82,205
Sheriff's office capital projects	652,528
Distribution Dr. TIF capital projects	373,000

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);

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING - (Continued)

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

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

Net Change in Fund Balance		
	General Fund	Board of Developmental Disabilities Fund
Budget basis	\$ 753,723	\$ (445,732)
Net adjustment for revenue accruals	570,057	(45,547)
Net adjustment for expenditure accruals	(1,214,498)	749,657
Net adjustment for other sources/uses	55,037	-
Funds budgeted elsewhere	349,547	-
Adjustment for encumbrances	849,017	714,980
GAAP basis	<u>\$ 1,362,883</u>	<u>\$ 973,358</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 payroll fund.

NOTE 5 - DEPOSITS AND INVESTMENTS

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the fair value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio, and with certain limitations including a requirement for maturity within ten years from the date of settlement, bonds and other obligations of political subdivisions of the State of Ohio, if training requirements have been met;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in items 1 and 2, above, and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool, the State Treasury Asset Reserve of Ohio (STAR Ohio); and,
8. Certain bankers' acceptances for a period not to exceed one hundred eighty days) and commercial paper notes (for a period not to exceed two hundred seventy days) in an amount not to exceed 40 percent of the interim monies available for investment at any one time if training requirements have been met.

Protection of the deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, or by the financial institutions participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

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

A. Cash and Cash Equivalents in Segregated Accounts

At year end, the County had \$2,757,880 in cash and cash equivalents deposited separate from the County's internal investment pool, which includes \$1,678,911 in restricted assets associated with the County sanitary landfill. This amount is included in the amount of deposits with financial institutions below.

B. Cash with Escrow Agents

At year end, the County had \$24,981 in cash with escrow agents. This amount is not included in the amount of deposits with financial institutions below.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

C. Deposits with Financial Institutions

At December 31, 2019, the carrying amount of all County deposits, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$48,737,186 and the bank balance of all County deposits was \$48,808,304. Of the bank balance, \$33,613,884 was covered by the FDIC and \$15,194,420 was either covered by the Ohio Pooled Collateral System or subject to custodial credit risk as described below.

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 2019, 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, 2019, 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	\$ 1,584,522	\$ 1,073,622	\$ -	\$ 510,900
FHLB	4,241,505	499,670	3,490,225	251,610
FHLMC	12,729,766	1,250,530	742,963	10,736,273
FNMA	3,924,193	1,499,610	2,424,583	-
Negotiable CD's	4,228,635	497,346	742,963	2,988,326
U.S. Treasury bonds	259,659	-	-	259,659
U.S. Treasury notes	2,770,430	699,566	-	2,070,864
U.S. Government money market	3,104,412	3,104,412	-	-
<i>Amortized cost:</i>				
STAR Ohio	<u>34,067</u>	<u>34,067</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 32,877,189</u>	<u>\$ 8,658,823</u>	<u>\$ 7,400,734</u>	<u>\$ 16,817,632</u>

The weighted average maturity of investments is 1.65 years.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

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).

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

<u>Investment type</u>	<u>Landfill</u>
FFCB	\$ 1,010,720
FHLB	1,251,710
FHLMC	4,253,276
FNMA	755,271
Negotiable CD's	751,646
U.S. Treasury bonds	259,659
U.S. Treasury notes	570,216
Total	<u>\$ 8,852,498</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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

Concentration of Credit Risk: The County places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the County at December 31, 2019:

Measurement/ <u>Investment type</u>	Measurement <u>Value</u>	<u>% of Total</u>
Fair value:		
FFCB	\$ 1,584,522	4.82
FHLB	4,241,505	12.90
FHLMC	12,729,766	38.72
FNMA	3,924,193	11.94
Negotiable CD's	4,228,635	12.86
U.S. Treasury bonds	259,659	0.79
U.S. Treasury notes	2,770,430	8.43
U.S. Government money market	3,104,412	9.44
Amortized cost:		
STAR Ohio	34,067	0.10
Total	<u>\$ 32,877,189</u>	<u>100.00</u>

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

The following is a reconciliation of cash and investments as reported in the note above to cash and investments as reported on the statement of net position as of December 31, 2019.

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 48,737,186
Investments	32,877,189
Cash with escrow agent	24,981
Total	<u>\$ 81,639,356</u>
<u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 60,183,705
Business-type activities	14,860,862
Custodial funds	6,594,789
Total	<u>\$ 81,639,356</u>

NOTE 6 - RECEIVABLES

Receivables at December 31, 2019, consisted of accounts (billings for user charged services); sales taxes; accrued interest; amounts due from other governments including grants, entitlements, and shared revenues; amounts due from external parties; interfund, payment in lieu of taxes; property taxes, loans (community development block grant moneys loaned to local businesses), notes and special assessments. All receivables are considered collectible in full and within one year, except for payment in lieu of taxes, property taxes, loans, and special assessments. Payment in lieu of taxes and property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal CDBG program. The loans have an annual interest rate of 2 to 5.25 percent and are to be repaid over periods ranging from six to fifteen years. Loans outstanding at December 31, 2019, were \$507,389. Loans receivable, in the amount of \$430,936, will not be received within one year.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 6 - RECEIVABLES - (Continued)

Special assessments relating to the payment of debt are not expected to be collected within one year. Special assessments, in the amount of \$2,405,860, will not be received within one year. Delinquent special assessments were \$213,172.

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

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

<u>Fund</u>	<u>Description</u>	<u>Amount</u>
Governmental activities:		
General Fund	Local Government	\$ 596,281
	Casino revenue	447,046
	Homestead and Rollback	164,529
	Other	<u>102,732</u>
Total General Fund		<u>1,310,588</u>

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 6 - RECEIVABLES - (Continued)

Fund	Description	Amount
Governmental activities:		
Other Major Funds		
Board of Development Disabilities	Homestead and Rollback	\$ 360,829
Board of Development Disabilities	Grants	<u>103,753</u>
Total Other Major Funds		<u>464,582</u>
Non-Major Funds		
Motor Vehicle and Gas Tax	Charges/Fines and Forfeitures	21,732
Motor Vehicle and Gas Tax	Permissive Motor Vehicle License Tax	16,486
Motor Vehicle and Gas Tax	Gas Tax	1,881,779
Motor Vehicle and Gas Tax	Motor Vehicle License Registration Fees	1,115,400
Alcohol, Drug and Mental Health	Homestead and Rollback	21,095
Alcohol, Drug and Mental Health	Grants	180,408
Job and Family Services	Grants	486,266
Job and Family Services	Other	64,193
Children Services	Grants	174,608
Child support enforcement agency	Grants	13,293
Child support enforcement agency	Other	17,125
Agency on Aging Levy	Homestead and Rollback	63,387
Other public safety funds:		
Emergency Management Agency	Grants	30,582
E-911	Grants	7,500
Other special revenue funds:		
Victims Assistance	Grants	7,227
Substance abuse	Grants	<u>67,870</u>
Total Non-Major Funds		<u>4,168,951</u>
Total Governmental Activities		<u><u>\$ 5,944,121</u></u>
Custodial Funds		
Subdivision	Motor Vehicle License - Corporation	\$ 229,716
Subdivision	Motor Vehicle License - Township	125,080
Park district	Homestead and rollback	12,154
Library/Local Government Support	Library Local Government	1,311,825
Local Government	Local Government	680,296
Undivided Tax	Township Gas Tax	<u>1,224,675</u>
Total Custodial Funds		<u><u>\$ 3,583,746</u></u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 7 - PERMISSIVE SALES AND USE TAX

In 1983, the County Commissioners, by resolution, imposed a one-half of one percent tax on all retail sales made in the County, except sales of motor vehicles, and on the storage, use, or consumption of tangible personal property, including motor vehicles not subject to the sales tax. On November 3, 2009, County voters retained a .5 percent sales tax for ten years for general operations. The Commissioners' resolution further discerned that the .5 percent sales tax would be allocated as .25 percent for general operations provided by the County's general fund and .25 percent for flood mitigation. The additional sales taxes were effective January 1, 2009 for ten years. Proceeds of the tax 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 2019. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred inflows of resources. On the accrual basis, the full amount of the receivable is recognized as revenue.

NOTE 8 - PAYMENT IN LIEU OF TAXES

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

NOTE 9 - PROPERTY TAXES

Property taxes include amounts levied against all real and public utility property located in the County. Taxes collected from real property taxes (other than public utility) in one calendar year are levied in the preceding calendar year on the assessed value as of January 1 of that preceding year, the lien date. Assessed values are 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. 2019 public utility property taxes became a lien December 31, 2018, are levied after October 1, 2019, and are collected in 2020 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, 2019

NOTE 9 - PROPERTY TAXES - (Continued)

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. Property taxes receivable represents real property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2019 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 2019 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, 2019 was \$8.40 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2019 property tax receipts were based are as follows:

Real property

Residential/agricultural	\$ 1,483,323,520
Commercial/industrial/mineral	338,485,440

Public utility

Personal	<u>148,641,490</u>
Total assessed value	<u>\$ 1,970,450,450</u>

NOTE 10 - 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 2019, the County abated \$34,057 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 2019, property taxes of the County were abated by \$125,586.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

	Balance 12/31/18	Additions	Disposals	Balance 12/31/19
<u>Governmental activities:</u>				
<i>Capital assets, not being depreciated:</i>				
Land	\$ 40,311,637	\$ 362,594	\$ (187,511)	\$ 40,486,720
Construction in progress	<u>529,737</u>	<u>1,191,912</u>	<u>(404,278)</u>	<u>1,317,371</u>
Total capital assets, not being depreciated	<u>40,841,374</u>	<u>1,554,506</u>	<u>(591,789)</u>	<u>41,804,091</u>
<i>Capital assets, being depreciated:</i>				
Buildings	45,021,869	2,187,055	-	47,208,924
Improvements other than buildings	762,535	48,496	-	811,031
Equipment	6,884,245	993,569	(596,405)	7,281,409
Vehicles	5,729,360	125,726	(987,017)	4,868,069
Infrastructure	<u>78,204,242</u>	<u>3,014,738</u>	<u>(101,981)</u>	<u>81,116,999</u>
Total capital assets, being depreciated	<u>136,602,251</u>	<u>6,369,584</u>	<u>(1,685,403)</u>	<u>141,286,432</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(15,225,020)	(1,271,721)	-	(16,496,741)
Improvements other than buildings	(366,765)	(82,614)	-	(449,379)
Equipment	(5,339,395)	(337,044)	549,047	(5,127,392)
Vehicles	(4,471,580)	(386,733)	960,057	(3,898,256)
Infrastructure	<u>(35,592,442)</u>	<u>(2,447,262)</u>	<u>101,981</u>	<u>(37,937,723)</u>
Total accumulated depreciation	<u>(60,995,202)</u>	<u>(4,525,374)</u>	<u>1,611,085</u>	<u>(63,909,491)</u>
Total capital assets, being depreciated net	<u>75,607,049</u>	<u>1,844,210</u>	<u>(74,318)</u>	<u>77,376,941</u>
Governmental activities capital assets, net	<u>\$ 116,448,423</u>	<u>\$ 3,398,716</u>	<u>\$ (666,107)</u>	<u>\$ 119,181,032</u>

Depreciation expense was charged to governmental functions as follows:

<u>Governmental activities:</u>	
Legislative and executive	\$ 643,899
Judicial	134,814
Public safety	401,765
Health	475,482
Public works	2,800,375
Human services	<u>69,039</u>
Total depreciation expense	<u>\$ 4,525,374</u>

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 11 - CAPITAL ASSETS - (Continued)

<u>Business-type activities</u>	<u>Balance</u> <u>12/31/18</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/19</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	4,513,716	6,850	-	4,520,566
Equipment	4,171,472	189,214	(218,008)	4,142,678
Vehicles	1,471,613	20,750	(75,391)	1,416,972
Total capital assets, being depreciated	<u>16,362,902</u>	<u>216,814</u>	<u>(293,399)</u>	<u>16,286,317</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(1,163,399)	(88,747)	-	(1,252,146)
Improvements other than buildings	(830,832)	(302,331)	-	(1,133,163)
Equipment	(1,757,920)	(282,330)	112,618	(1,927,632)
Vehicles	(939,367)	(72,542)	26,250	(985,659)
Total accumulated depreciation	<u>(4,691,518)</u>	<u>(745,950)</u>	<u>138,868</u>	<u>(5,298,600)</u>
Total capital assets, being depreciated net	<u>11,671,384</u>	<u>(529,136)</u>	<u>(154,531)</u>	<u>10,987,717</u>
Business-type activities capital assets, net	<u>\$ 13,434,890</u>	<u>\$ (529,136)</u>	<u>\$ (154,531)</u>	<u>\$ 12,751,223</u>

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

Sanitary landfill	\$ 707,497
Agricultural service center	17,557
BMV one-stop	<u>20,896</u>
Total depreciation expense	<u>\$ 745,950</u>

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

- A.** Interfund loans receivable/payable consisted of the following at December 31, 2019, as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	\$ 244,584
Nonmajor governmental fund	Nonmajor governmental fund	<u>500,000</u>
Total interfund loans		<u>\$ 744,584</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, 2019

NOTE 12 - 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, 2019, consisted of the following as reported on the fund statements:

	<u>General</u>	<u>Other Governmental</u>	<u>Sanitary Landfill</u>	<u>Total Due from Other Funds</u>
General	\$ -	\$ 48,735	\$ -	\$ 48,735
Other Governmental	286,823	75,075	4,186	366,084
Total due to other funds	<u>\$ 286,823</u>	<u>\$ 123,810</u>	<u>\$ 4,186</u>	<u>\$ 414,819</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, 2019, consisted of the following as reported on the fund statements:

	<u>General</u>	<u>Flood Mitigation</u>	<u>Other Governmental</u>	<u>Sanitary Landfill</u>	<u>Custodial</u>	<u>Total Due from External Parties</u>
General	\$ -	\$ -	\$ -	\$ -	\$ 9,867	\$ 9,867
Board of developmental disabilities	-	-	-	-	53,738	53,738
Other governmental	-	-	-	-	2,120	2,120
Custodial	<u>69,317</u>	<u>6,081</u>	<u>15,000</u>	<u>22,829</u>	<u>-</u>	<u>113,227</u>
Total due to external parties	<u>\$ 69,317</u>	<u>\$ 6,081</u>	<u>\$ 15,000</u>	<u>\$ 22,829</u>	<u>\$ 65,725</u>	<u>\$ 178,952</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 13 - RISK MANAGEMENT

A. Property and Liability

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 13 - RISK MANAGEMENT - (Continued)

Liability

General, Automotive and Law Liability

Combined (Per Occurrence)	\$ 7,000,000
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Public Official Errors and Omissions

Aggregate	7,000,000
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Property including Automotive Comprehensive

and Collision (Per Occurrence)	82,758,600
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Flood and Earthquake (Annual Aggregate)	36,000,000
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Boiler and machinery

(Per Occurrence)	100,000,000
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Cyber Security

(Per Occurrence)	500,000
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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, 2019

NOTE 13 - RISK MANAGEMENT - (Continued)

There was no claims liability reported on the basic financial statements at December 31, 2019. 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>
2019	\$ -	\$ 2,717	\$ (2,717)	\$ -
2018	1,808	-	(1,808)	-

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 14 - CONTRACTUAL OBLIGATIONS

As of December 31, 2019, the County had the following contractual purchase commitments:

Company	Project	Contract Amount	Payments as of 12/31/19	Contract Balance at 12/31/19
ACI Construction Company Inc.	Recovery House Construction	\$ 514,560	\$ 381,572	\$ 132,988
A Renewed Mind	Substance Abuse Services	50,954	21,536	29,418
Appraisal Research Corp	Annual Maintenance	89,500	87,710	1,790
Appraisal Research Corp	Annual Maintenance	59,625	-	59,625
Aramark Correctional Food Service	Food Services Contract	200,000	161,856	38,144
Blanchard Valley Health System	ADAMHS withdrawal management services	70,000	-	70,000
Blanchard Valley Residential	ICF-IID Services	90,000	62,980	27,020
Clearwater Council of Government	Management & Admin of Waiver Services	124,343	122,909	1,434
DGL Consulting Engineers LLC	Engineering Services	156,306	105,055	51,251
Dominion Voting Systems INC	Voting Machines	200,038	60,011	140,027
Family Resource Centers	Services	1,848,961	1,578,886	270,075
Feasel's Garden Center	Mowing and Grounds	75,000	30,170	44,830
Focus on Friends Drop in Center	Recovery Support Services	143,073	137,572	5,501
Garmann Miller & Associates	Architect Services Juvenile Probate bldg	611,250	93,714	517,536
Hancock Co Board of Development	Early Intervention Services	120,640	53,904	66,736
Haynes Kessler Myers & Posta	Legal Services	60,000	34,882	25,118
Kalida Truck Equipment	Equipment outfitting for Engineer	152,200	-	152,200
Kan Du Group, Inc.	Adult Day Services	75,000	12,304	62,696
Lima Radio Hospital Inc.	Equipment for Sheriff	318,245	-	318,245
Lucas Co. Coroner	Autopsy Services	130,000	90,434	39,566
Maumee Watershed Conservancy	Flood Mitigation	80,000	80,000	-
Maumee Watershed Conservancy	Flood Mitigation	675,000	517,414	157,586
Maumee Watershed Conservancy	Flood Mitigation	5,453,381	5,160,586	292,795
Mel Lanzer Company	Security Door Replacement	538,272	-	538,272
MJ Martin Inc.	Jail Study	123,920	73,000	50,920
OD Security North America	Soter RS System	145,000	-	145,000
P T Services Rehabilitation	Occupational Therapy Services	110,000	25,350	84,650
P T Services Rehabilitation	Occupational Therapy Services	130,000	34,604	95,396
RCM Architects, Inc.	Site Improv and Renovations	115,170	109,501	5,669
Rush Truch Centers of Ohio Inc.	Equipment for Landfill	195,816	-	195,816
The Mannik & Smith Group Inc	Engineering & Environmental Planning	111,000	51,170	59,830
The Mannik & Smith Group Inc	Groundwater Monitoring Program	105,000	97,676	7,324
Tyler Technologies Inc	Tyler New World Software	172,259	161,000	11,259
Vanlue School	Annual Bus Services	100,000	3,866	96,134
Wellpath LLC	Medical Services	325,934	317,635	8,299
Wood County Juvenile Court Center	Juvenile Detention	150,000	143,010	6,990
WSOS Community Action Commission	Transportation Services	186,740	-	186,740
Total		<u>\$ 13,807,187</u>	<u>\$ 9,810,307</u>	<u>\$ 3,996,880</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 15 - 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.

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than full-time teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The Traditional Pension Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan and the Combined Plan is a 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, 2019

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members 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
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

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

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 3.00%.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.00% 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 3.00% 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
2019 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee ***	10.0 %	*	**
2019 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits *****	0.0 %	0.0 %	0.0 %
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

The County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$2,969,083 for 2019. Of this amount, \$154,348 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

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.

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2% of final average salary for the five highest years of earnings multiplied by all years of service. 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 9.53% of the 14% employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.47% of the 14% employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12% of the 14% member rate goes to the DC Plan and the remaining 2% 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

Funding Policy - Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. For 2019, plan members were required to contribute 14% of their annual covered salary. The County was required to contribute 14%; the entire 14% was the portion used to fund pension obligations. The 2019 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$34,390 for 2019. Of this amount, \$1,480 is reported as due to other governments.

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, 2018, 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, 2019, 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	0.14944900%	0.16634300%	0.07101000%	0.00278983%	
Proportion of the net pension liability/asset current measurement date	<u>0.15265700%</u>	<u>0.16923300%</u>	<u>0.06895900%</u>	<u>0.00237864%</u>	
Change in proportionate share	<u>0.00320800%</u>	<u>0.00289000%</u>	<u>-0.00205100%</u>	<u>-0.00041119%</u>	
Proportionate share of the net pension liability	\$ 39,790,419	\$ -	\$ -	\$ 526,022	\$ 40,316,441
Proportionate share of the net pension asset	-	(180,102)	(1,495)	-	(181,597)
Pension expense	8,673,412	49,978	(387)	30,024	8,753,027

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
Deferred outflows of resources					
Differences between expected and actual experience	\$ 1,836	\$ -	\$ 6,223	\$ 4,281	\$ 12,340
Net difference between projected and actual earnings on pension plan investments	5,400,668	38,802	495	-	5,439,965
Changes of assumptions	3,463,854	40,226	463	61,791	3,566,334
Changes in employer's proportionate percentage/ difference between employer contributions	379,098	-	-	-	379,098
Contributions subsequent to the measurement date	2,829,418	93,631	46,034	16,413	2,985,496
Total deferred outflows of resources	<u>\$ 12,074,874</u>	<u>\$ 172,659</u>	<u>\$ 53,215</u>	<u>\$ 82,485</u>	<u>\$ 12,383,233</u>
	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
Deferred inflows of resources					
Differences between expected and actual experience	\$ 522,470	\$ 73,558	\$ -	\$ 2,276	\$ 598,304
Net difference between projected and actual earnings on pension plan investments	-	-	-	25,710	25,710
Changes in employer's proportionate percentage/ difference between employer contributions	427,451	-	-	77,983	505,434
Total deferred inflows of resources	<u>\$ 949,921</u>	<u>\$ 73,558</u>	<u>\$ -</u>	<u>\$ 105,969</u>	<u>\$ 1,129,448</u>

\$2,985,496 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, 2020.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

Year Ending December 31:	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
2020	\$ 3,372,638	\$ 6,083	\$ 1,035	\$ 2,033	\$ 3,381,789
2021	1,910,168	(1,664)	947	(10,670)	1,898,781
2022	501,023	(849)	961	(19,054)	482,081
2023	2,511,706	11,297	1,160	(12,206)	2,511,957
2024	-	(4,648)	856	-	(3,792)
Thereafter	-	(4,749)	2,222	-	(2,527)
Total	<u>\$ 8,295,535</u>	<u>\$ 5,470</u>	<u>\$ 7,181</u>	<u>\$ (39,897)</u>	<u>\$ 8,268,289</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, 2018, using the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 67.

Wage inflation	3.25%
Future salary increases, including inflation	3.25% to 10.75% including wage inflation
COLA or ad hoc COLA	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	
Current measurement date	7.20%
Prior measurement date	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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

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

During 2018, 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 2.94% for 2018.

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 2018 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 %	2.79 %
Domestic equities	19.00	6.21
Real estate	10.00	4.90
Private equity	10.00	10.81
International equities	20.00	7.83
Other investments	18.00	5.50
Total	100.00 %	5.95 %

Discount Rate - The discount rate used to measure the total pension liability/asset was 7.20%, post-experience study results, for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan. The discount rate used to measure total pension liability prior to December 31, 2018 was 7.50%. 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

Sensitivity of the County's Proportionate Share of the Net Pension Liability/Asset 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 7.20%, 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 (6.20%) or one-percentage-point higher (8.20%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 58,782,022	\$ 39,790,419	\$ 24,008,228
Combined Plan	(59,592)	(180,102)	(267,359)
Member-Directed Plan	(656)	(1,495)	(2,625)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2019, actuarial valuation are presented below:

	July 1, 2019
Inflation	2.50%
Projected salary increases	12.50% at age 20 to 2.50% at age 65
Investment rate of return	7.45%, net of investment expenses, including inflation
Payroll increases	3.00%
Cost-of-living adjustments (COLA)	0.0%, effective July 1, 2017

For the July 1, 2019, actuarial valuation, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. 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. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1, 2019 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, 2019

NOTE 15 - 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% as of June 30, 2019. 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, 2019. Therefore, the long-term expected rate of return on pension plan investments of 7.45% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2019.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the District's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45%, as well as what the District'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%) or one-percentage-point higher (8.45%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability	\$ 768,722	\$ 526,022	\$ 320,564

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 16 - 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 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/asset. Resulting adjustments to the net OPEB liability/asset 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 for the contractually-required OPEB contribution outstanding at the end of the year is included in due to other governments on both the accrual and modified accrual bases of accounting.

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, 2019

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority 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. Health care is not being funded.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2019, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care was 0.00% for the Traditional and Combined 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 2019 was 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$18,414 for 2019. Of this amount, \$957 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements 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% of covered payroll. For 2019, 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, 2019

NOTE 16 - 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, 2017, rolled forward to the measurement date of December 31, 2018, 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, 2019, and the total OPEB 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:

	OPERS	STRS	Total
Proportion of the net OPEB liability/asset prior measurement date	0.14675000%	0.00278983%	
Proportion of the net OPEB liability/asset current measurement date	<u>0.14974200%</u>	<u>0.00237864%</u>	
Change in proportionate share	<u>0.00299200%</u>	<u>-0.00041119%</u>	
Proportionate share of the net OPEB liability	\$ 18,579,949	\$ -	\$ 18,579,949
Proportionate share of Net OPEB Asset	\$ -	\$ (39,396)	\$ (39,396)
OPEB expense	\$ 1,593,827	\$ (12,300)	\$ 1,581,527

At December 31, 2019, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	OPERS	STRS	Total
Deferred outflows of resources			
Differences between expected and actual experience	\$ 6,292	\$ 3,571	\$ 9,863
Net difference between projected and actual earnings on OPEB plan investments	851,782	-	851,782
Changes of assumptions	599,039	828	599,867
Changes in employer's proportionate percentage/ difference between employer contributions	242,873	196	243,069
Contributions subsequent to the measurement date	18,414	-	18,414
Total deferred outflows of resources	<u>\$ 1,718,400</u>	<u>\$ 4,595</u>	<u>\$ 1,722,995</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred inflows of resources			
Differences between expected and actual experience	\$ 50,413	\$ 2,004	\$ 52,417
Net difference between projected and actual earnings on OPEB plan investments	-	2,472	2,472
Changes of assumptions	-	43,193	43,193
Changes in employer's proportionate percentage/ difference between employer contributions	267,716	2,368	270,084
Total deferred inflows of resources	<u>\$ 318,129</u>	<u>\$ 50,037</u>	<u>\$ 368,166</u>

\$18,414 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 in the year ending December 31, 2020.

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

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:			
2020	\$ 542,714	\$ (9,811)	\$ 532,903
2021	266,173	(9,809)	256,364
2022	143,869	(8,818)	135,051
2023	429,100	(8,472)	420,628
2024	1	(8,254)	(8,253)
Thereafter	-	(278)	(278)
Total	<u>\$ 1,381,857</u>	<u>\$ (45,442)</u>	<u>\$ 1,336,415</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, 2019

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

Projections of health care costs 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, 2017, rolled forward to the measurement date of December 31, 2018. 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%
Projected Salary Increases, including inflation	3.25 to 10.75% including wage inflation
Single Discount Rate:	
Current measurement date	3.96%
Prior Measurement date	3.85%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.50%
Municipal Bond Rate	
Current measurement date	3.71%
Prior Measurement date	3.31%
Health Care Cost Trend Rate	
Current measurement date	10.00% initial, 3.25% ultimate in 2029
Prior Measurement date	7.50%, initial 3.25%, 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

During 2018, 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 5.60% for 2018.

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 2018 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 %	2.42 %
Domestic Equities	21.00	6.21
Real Estate Investment Trust	6.00	5.98
International Equities	22.00	7.83
Other investments	17.00	5.57
Total	100.00 %	5.16 %

Discount Rate - A single discount rate of 3.96% was used to measure the OPEB liability on the measurement date of December 31, 2018. A single discount rate of 3.85% was used to measure the OPEB liability on the measurement date of December 31, 2017. 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 6.00% and a municipal bond rate of 3.71%. 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 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

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 3.96%, 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 (2.96%) or one-percentage-point higher (4.96%) than the current rate:

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB liability	\$ 23,770,680	\$ 18,579,949	\$ 14,451,946

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 1.00% lower or 1.00% higher than the current rate.

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 2019 is 10.00%. 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% in the most recent valuation.

	<u>1% Decrease</u>	<u>Current Health Care Trend Rate Assumption</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB liability	\$ 17,859,362	\$ 18,579,949	\$ 19,409,871

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2019, actuarial valuation, compared with July 1, 2018, are presented below:

	July 1, 2019		July 1, 2018	
Inflation	2.50%		2.50%	
Projected salary increases	12.50% at age 20 to 2.50% at age 65		12.50% at age 20 to 2.50% at age 65	
Investment rate of return	7.45%, net of investment expenses, including inflation		7.45%, net of investment expenses, including inflation	
Payroll increases	3.00%		3.00%	
Cost-of-living adjustments (COLA)	0.00%		0.00%	
Discounted rate of return	7.45%		7.45%	
Health care cost trends				
	Initial	Ultimate	Initial	Ultimate
Medical				
Pre-Medicare	6.00%	4.00%	6.00%	4.00%
Medicare	5.00%	4.00%	5.00%	4.00%
Prescription Drug				
Pre-Medicare	9.62%	4.00%	8.00%	4.00%
Medicare	4.00%	4.00%	-5.23%	4.00%

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

Actuarial assumptions used in the June 30, 2019, 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, 2019

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

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 asset was 7.45% as of June 30, 2019. 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. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.45% was used to measure the total OPEB asset as of June 30, 2019.

Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate - The following table represents the net OPEB asset as of June 30, 2019, calculated using the current period discount rate assumption of 7.45%, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45%) or one percentage point higher (8.45%) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 33,617	\$ 39,396	\$ 44,255
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 44,673	\$ 39,396	\$ 32,933

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 17 - COMPENSATED ABSENCES

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

NOTE 18 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2019, follows:

	Balance 12/31/2018	Issued	Retired	Balance 12/31/2019
Governmental activities:				
<u>Bond anticipation notes</u>				
Series 2018 Notes #2 - 2.89%	\$ 2,275,000	\$ -	\$ (2,275,000)	\$ -
Series 2019 Notes #1 - 2.00%	-	1,664,000	-	1,664,000
Series 2019 Notes #2 - 2.00%	-	2,000,000	-	2,000,000
Total	<u>\$ 2,275,000</u>	<u>\$ 3,664,000</u>	<u>\$ (2,275,000)</u>	<u>\$ 3,664,000</u>
	Balance 12/31/2018	Issued	Retired	Balance 12/31/2019
Business-type activities:				
<u>Bond anticipation notes</u>				
Series 2018 Notes #2 - 2.89%	\$ 600,000	\$ -	\$ (600,000)	\$ -
Series 2019 Notes #2 - 1.2512%	-	690,000	-	690,000
Total	<u>\$ 600,000</u>	<u>\$ 690,000</u>	<u>\$ (600,000)</u>	<u>\$ 690,000</u>

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 bore an interest rate of 2.89% and matured on October 25, 2019.

On October 24, 2019, the County issued \$1,664,000 in Series 2019 #1 bond anticipation notes for the following purposes: (i) \$10,000 to partially refund the Series 2018 #2 bond anticipation notes associated with the Tall Timber's Ditch, (ii) \$373,000 to partially refund the Series 2018 #2 bond anticipation notes associated with the Distribution Dr. and County Road 212 public infrastructure projects and \$1,281,000 to partially refund the Series 2018 #2 bond anticipation notes associated with the County Jail. The notes bear an interest rate of 1.30% and mature on October 23, 2020. At December 31, 2019, the County had \$626,425 unspent note proceeds in governmental activities.

On December 4, 2019, the County issued \$2,690,000 in Series 2019 #2 bond anticipation notes for the following purposes: (i) \$2,000,000 to build a new County juvenile and probate court building and (ii) \$690,000 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. At December 31, 2019, the County had \$2,000,000 unspent note proceeds in governmental activities.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 19 - LONG-TERM DEBT

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

	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
Series 2019 County Building Improvements	2019	1.99	5,800,000
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>			
2019 HSTS	2019	N/A	62,324
<u>Ohio Public Works Commission</u>			
Landfill Sanitary Sewer	2011	N/A	339,765
Landfill Waterline	2018	N/A	321,421
<u>Other Long-Term Obligations</u>			
ADAMH Taxable Affordable Housing Revenue Note	2009	8.50	100,000

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 19 - LONG-TERM DEBT - (Continued)

Changes in the County's long-term obligations during 2019 were as follows.

	Balance 12/31/2018	Additions	Reductions	Balance 12/31/2019	Amount Due Within One Year
Governmental Activities:					
<u>General Obligation Bonds</u>					
Jail Security System					
Serial and term bonds	\$ 265,000	\$ -	\$ (65,000)	\$ 200,000	\$ 65,000
Discount	(469)	-	123	(346)	-
Sheriff Office Radio					
Serial and term bonds	200,000	-	(30,000)	170,000	30,000
Discount	(552)	-	113	(439)	-
Engineers Garage					
Serial and term bonds	2,085,000	-	(90,000)	1,995,000	90,000
Premium	809	-	(43)	766	-
Series 2016 Refunding - ADAMHS building					
Serial and term bonds	75,000	-	(10,000)	65,000	10,000
Premium	3,487	-	(589)	2,898	-
Series 2016 Refunding - US 224/CR 95					
Serial and term bonds	1,945,000	-	(200,000)	1,745,000	200,000
Premium	217,767	-	(24,422)	193,345	-
Series 2016 Refunding - Distribution Dr.					
Serial and term bonds	515,000	-	(80,000)	435,000	80,000
Premium	51,897	-	(8,771)	43,126	-
Series 2019 - County Building Improvements					
Serial and term bonds	-	5,800,000	-	5,800,000	1,105,000
Total general obligation bonds	5,357,939	5,800,000	(508,589)	10,649,350	1,580,000
<u>Special Assessment Bonds</u>					
Special assessment refunding 2013					
Series bonds	385,000	-	(75,000)	310,000	75,000
Premium	8,219	-	(1,369)	6,850	-
Series 2016 Refunding - Beach Joint Ditch					
Series bonds	20,000	-	(10,000)	10,000	10,000
Premium	738	-	(370)	368	-
Total special assessment bonds	413,957	-	(86,739)	327,218	85,000
<u>OWDA Loans - Direct Borrowing</u>					
2018 HSTS	-	62,324	(62,324)	-	-
Total OWDA loans	-	62,324	(62,324)	-	-
<u>Other Long-Term Obligations</u>					
ADAMH Taxable Affordable - direct borrowing					
Housing Revenue Note	55,293	-	(7,387)	47,906	8,028
Net pension liability	21,863,331	16,859,962	(87,399)	38,635,894	-
Net OPEB liability	14,443,527	3,351,698	-	17,795,225	-
Compensated absences	2,921,285	1,162,622	(1,187,637)	2,896,270	1,162,116
Total other long-term obligations	39,283,436	21,374,282	(1,282,423)	59,375,295	1,170,144
Total governmental activities long-term obligations	\$ 45,055,332	\$ 27,236,606	\$ (1,940,075)	\$ 70,351,863	\$ 2,835,144

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 19 - LONG-TERM DEBT - (Continued)

Business-type activities:	Balance 12/31/18	Additions	Reductions	Balance 12/31/19	Amount Due Within One Year
<u>General Obligation Bonds</u>					
Landfill improvements					
Serial bonds	\$ 235,000	\$ -	\$ (235,000)	\$ -	\$ -
Premium	187	-	(187)	-	-
Landfill equipment					
Serial bonds	60,000	-	(60,000)	-	-
Premium	50	-	(50)	-	-
Landfill - Leachate 2013					
Serial bonds	225,000	-	(15,000)	210,000	15,000
Premium	1,588	-	(113)	1,475	-
Landfill - land acquisition					
Serial bonds	450,000	-	(20,000)	430,000	20,000
Premium	380	-	(20)	360	-
BMV one-stop refunding					
Serial bonds	1,085,000	-	(125,000)	960,000	130,000
Premium	16,396	-	(2,049)	14,347	-
2016 Refunding - Agriculture service center					
Serial bonds	140,000	-	(140,000)	-	-
Premium	15,411	-	(15,411)	-	-
Total general obligation bonds	2,229,012	-	(612,830)	1,616,182	165,000
<u>OPWC Loans - Direct Borrowing</u>					
Landfill sanitary sewer	229,343	-	(16,988)	212,355	16,988
Landfill waterline	321,421	-	(16,071)	305,350	16,071
Total OPWC loans	550,764	-	(33,059)	517,705	33,059
<u>Other Long-Term Obligations</u>					
Net pension liability	971,122	709,425	-	1,680,547	-
Net OPEB liability	660,070	124,654	-	784,724	-
Compensated absences	141,102	46,002	(57,365)	129,739	49,459
Landfill closure/postclosure costs	7,986,750	587,667	-	8,574,417	-
Total other long-term obligations	9,759,044	1,467,748	(57,365)	11,169,427	49,459
Total business-type activities	\$ 12,538,820	\$ 1,467,748	\$ (703,254)	\$ 13,303,314	\$ 247,518

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, 2019

NOTE 19 - 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, 2019 was \$1,000,000.

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 were 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, 2019, \$1,925,000 of the refunded bonds being held by the escrow agent is still outstanding.

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

On October 29, 2019, the County issued \$5,800,000 in County Building Improvement Bonds, Series 2019 to build a new building for the juvenile and probate courts. The bonds carry an interest rate of 1.99% and have a final maturity if December 1, 2024. At December 31, 2019, the County had \$5,580,696 in unspent proceeds.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 19 - LONG-TERM DEBT - (Continued)

Special Assessment Bonds and OWDA Loans

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

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

On March 14, 2013, the County issued \$695,000 in Series 2013 special assessment refunding bonds. The bonds were issued to refund \$630,000 of the Griffith heights water/sewer project, CR 220 sanitary sewer/Van Buren, US 224 W/Trenton Avenue sewer and McKinley Street waterline special assessment bonds issued in 2004. This refunded debt is considered defeased (in-substance) and accordingly, has been removed from the statement of net position. The balance of the refunded bonds at December 31, 2019 was \$310,000.

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. These loans are considered direct borrowings. Direct borrowings have terms negotiated directly between the County and the lender and not offered for public sale.

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 \$320,000. Principal and interest for the current year and total assessments received were \$85,000 and \$8,431, respectively.

ADAMH Taxable Affordable Housing Revenue Note

The County issued a \$100,000 taxable affordable housing revenue note on November 24, 2009 to pay a portion of the costs of the Melrose Efficiency Apartment Complex, a supervised living facility owned and operated by ADAMH. Principal and interest payments are payable May 25 and November 25 of each year at an interest rate of 8.50% commencing May 25, 2010. The scheduled maturity date is November 25, 2024. These loans are considered direct borrowings. Direct borrowings have terms negotiated directly between the County and the lender and not offered for public sale.

OPWC Loans

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 19 - LONG-TERM DEBT - (Continued)

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

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 \$47,391,261 at December 31, 2019.

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
2020	\$ 1,580,000	\$ 268,720	\$ 1,848,720	2020	\$ 85,000	\$ 6,631	\$ 91,631
2021	1,640,000	233,711	1,873,711	2021	80,000	4,832	84,832
2022	1,675,000	192,827	1,867,827	2022	50,000	3,231	53,231
2023	1,650,000	151,041	1,801,041	2023	55,000	2,231	57,231
2024	1,690,000	99,841	1,789,841	2024	50,000	1,062	51,062
2025 - 2029	1,165,000	251,987	1,416,987	Total	<u>\$ 320,000</u>	<u>\$ 17,987</u>	<u>\$ 337,987</u>
2030 - 2034	605,000	127,936	732,936				
2035 - 2037	405,000	27,674	432,674				
Total	<u>\$ 10,410,000</u>	<u>\$ 1,353,737</u>	<u>\$ 11,763,737</u>				

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 19 - LONG-TERM DEBT - (Continued)

Year Ending December 31,	ADAMH Note - Direct Borrowing		
	Principal	Interest	Total
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	11,363	717	12,080
Total	<u>\$ 47,906</u>	<u>\$ 11,850</u>	<u>\$ 59,756</u>

Year Ending December 31,	Business-Type General Obligation Bonds			Year Ending December 31,	Bus.-Type OPWC Loans - Direct Borrowing		
	Principal	Interest	Total		Principal	Interest	Total
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	175,000	25,143	200,143	2024	33,059	-	33,059
2025 - 2029	475,000	72,625	547,625	2025 - 2029	165,295	-	165,295
2030 - 2034	190,000	31,811	221,811	2030 - 2034	122,830	-	122,830
2035 - 2037	90,000	6,075	96,075	2035 - 2038	64,285	-	64,285
Total	<u>\$ 1,600,000</u>	<u>\$ 270,780</u>	<u>\$ 1,870,780</u>	Total	<u>\$ 517,705</u>	<u>\$ -</u>	<u>\$ 517,705</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, 2019, \$85,150,000 of these bonds was outstanding.

In 2019, the County issued \$5,603,280 in multi-family housing refunding revenue bonds and \$215,000 in multi-family housing revenue bonds. The bonds were used to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. In 2019 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, 2019, \$5,603,280 of these bonds was outstanding.

In 2019, the County issued \$2,408,500 in multi-family housing refunding revenue bonds in multi-family housing revenue bonds. The bonds were used to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2019, \$2,408,502 of these bonds was outstanding.

In 2007, the County entered into a \$6,756,000 capital lease agreement of Independence House, which is comprised of a skilled nursing facility, rehabilitation facility and independent living apartments located in Fostoria, Ohio. The leasing arrangement will provide hospital facilities to service the residents of the County. The County is not obligated in any way to pay the lease charges on the lease from any of its funds, and therefore, the lease has been excluded entirely from the County's debt presentation. As of December 31, 2019, \$4,309,054 of the lease was outstanding.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 20 - CLOSURE AND POSTCLOSURE OF LANDFILL

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$8,574,417 reported as landfill closure and postclosure costs payable at December 31, 2019, represents the cumulative amount reported to date based on the use of 42.43% of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and post-closure care of \$11,632,877 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 2019. 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, 2019, cash and cash equivalents in segregated accounts and investments in segregated accounts of \$10,531,409 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 21 - INTERFUND TRANSFERS

During 2019, the following transfers were made:

	Transfers Out			
		Board of		
		Developmental	Other	
<u>Transfers In</u>	<u>General</u>	<u>Disabilities</u>	<u>Governmental</u>	<u>Total</u>
Juvenile probate capital projects	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000
Flood Mitigation	623,378	-	-	623,378
Other governmental	<u>691,625</u>	<u>1,250,000</u>	<u>918,645</u>	<u>2,860,270</u>
Total	<u>\$ 2,815,003</u>	<u>\$ 1,250,000</u>	<u>\$ 918,645</u>	<u>\$ 4,983,648</u>

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

The \$1,250,000 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.

HANCOCK COUNTY, OHIO

**NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

NOTE 21 - INTERFUND TRANSFERS - (Continued)

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

- (a) the \$148,581 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 \$17,876 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 \$123,867 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 \$419,750 transfer from the Job and Family Services fund was to fund the Child Support Enforcement Agency and Children Services fund;
- (f) the \$47,571 transfer from the Special Improvements Bond Retirement Fund to the Special Improvements Capital Projects Fund was for debt service payments;
- (g) the \$86,000 transfer from Distribution Drive Bond Retirement Fund to the Distribution Drive TIF Fund was for debt service payments; and
- (h) the \$45,000 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, 2019

NOTE 22 - FUND BALANCE

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

Fund balance	General	Board of Developmental Disabilities	Juvenile Probate Capital Projects	Flood Mitigation	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:						
Prepayments	\$ 526,512	\$ 36,815	\$ -	\$ 245	\$ 153,346	\$ 716,918
Materials and supplies inventory	134,559	1,651	-	-	583,326	719,536
Permanent fund	-	-	-	-	247,000	247,000
Total nonspendable	<u>661,071</u>	<u>38,466</u>	<u>-</u>	<u>245</u>	<u>983,672</u>	<u>1,683,454</u>
Restricted:						
Capital projects	-	-	5,580,696	-	166,011	5,746,707
Debt service	-	-	-	-	979,666	979,666
Legislative and executive programs	-	-	-	-	1,974,843	1,974,843
County courts and judicial programs	-	-	-	-	1,546,753	1,546,753
Sheriff and public safety programs	-	-	-	-	1,258,388	1,258,388
County engineer and public works programs	-	-	-	-	3,672,585	3,672,585
Health programs	-	11,597,760	-	-	1,502,891	13,100,651
Human service programs	-	-	-	-	1,224,507	1,224,507
Economic development programs	-	-	-	-	891,943	891,943
Conservation and recreation programs	-	-	-	-	10	10
Permanent fund	-	-	-	-	182,552	182,552
Total restricted	<u>-</u>	<u>11,597,760</u>	<u>5,580,696</u>	<u>-</u>	<u>13,400,149</u>	<u>30,578,605</u>
Committed:						
Capital projects	-	-	1,500,000	14,147,677	48,279	15,695,956
Sheriff police revolving	28,558	-	-	-	-	28,558
County home donations	4,816	-	-	-	-	4,816
Centennial	172	-	-	-	-	172
Severance	65,749	-	-	-	-	65,749
Total committed	<u>99,295</u>	<u>-</u>	<u>1,500,000</u>	<u>14,147,677</u>	<u>48,279</u>	<u>15,795,251</u>
Assigned:						
Capital projects	-	-	-	-	802,337	802,337
Debt service	-	-	-	-	61,119	61,119
Legislative and executive programs	111,888	-	-	-	-	111,888
County courts and judicial programs	19,139	-	-	-	-	19,139
Sheriff and public safety programs	349,902	-	-	-	-	349,902
Health programs	2,230	-	-	-	-	2,230
Human service programs	413	-	-	-	-	413
Subsequent year appropriations	2,284,782	-	-	-	-	2,284,782
Total assigned	<u>2,768,354</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>863,456</u>	<u>3,631,810</u>
Unassigned (deficit)	<u>6,066,449</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,414,773)</u>	<u>4,651,676</u>
Total fund balances	<u>\$ 9,595,169</u>	<u>\$ 11,636,226</u>	<u>\$ 7,080,696</u>	<u>\$ 14,147,922</u>	<u>\$ 13,880,783</u>	<u>\$ 56,340,796</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 23 - OTHER COMMITMENTS

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

<u>Fund</u>	<u>Year-End Encumbrances</u>
General fund	\$ 496,215
Board of developmental disabilities fund	422,298
Flood Mitigation fund	1,240,395
Other governmental funds	<u>2,833,934</u>
 Total	 <u><u>\$ 4,992,842</u></u>

NOTE 24 - 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, 2019 was \$224,157 and the bank balance was \$225,949. Of the bank balance, all was covered by federal depository insurance.

Capital asset activity as of December 31, 2019, was as follows:

	<u>Balance 12/31/18</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/19</u>
Land	\$ 196,664	\$ -	\$ -	\$ 196,664
Buildings	1,015,684	-	-	1,015,684
Improvements	22,040	1,070	-	23,110
Construction Cost Interest	5,013	-	-	5,013
Equipment	<u>-</u>	<u>13,086</u>	<u>-</u>	<u>13,086</u>
Total Capital Assets	<u>1,239,401</u>	<u>14,156</u>	<u>-</u>	<u>1,253,557</u>
Accumulated Depreciation For:				
Buildings	(379,731)	(33,026)	-	(412,757)
Improvements	(7,599)	(1,550)	-	(9,149)
Construction Cost Interest	(2,552)	(502)	-	(3,054)
Equipment	<u>-</u>	<u>(423)</u>	<u>-</u>	<u>(423)</u>
Total Accumulated Depreciation	<u>(389,882)</u>	<u>(35,501)</u>	<u>-</u>	<u>(425,383)</u>
Total Capital Assets, Net	<u><u>\$ 849,519</u></u>	<u><u>\$ (21,345)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 828,174</u></u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 24 - COMPONENT UNIT - (Continued)

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

Long-Term Note Debt

The following are mortgages of the Organization:

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

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

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

In 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 \$98,765.

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, 2019

NOTE 24 - COMPONENT UNIT - (Continued)

The following is a schedule of long term debt:

	Beginning Balance 01/01/19	Issued	Redeemed	Ending Balance 12/31/19	Due Within One Year
Mortgage - First Federal	\$ 6,432	\$ -	\$ (6,432)	\$ -	\$ -
Mortgage - HCBDD	<u>271,862</u>	<u>-</u>	<u>(17,613)</u>	<u>254,249</u>	<u>18,422</u>
Totals	<u>\$ 278,294</u>	<u>\$ -</u>	<u>\$ (24,045)</u>	<u>\$ 254,249</u>	<u>\$ 18,422</u>

The annual requirements to amortize all mortgages outstanding as of December 31, 2019, including interest payments of \$69,210 are as follows:

Year Ending December 31,	Principal	Interest	Total
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	22,048	7,439	29,487
2025 - 2029	122,750	21,065	143,815
2030	<u>30,527</u>	<u>1,684</u>	<u>32,211</u>
Total	<u>\$ 254,249</u>	<u>\$ 69,210</u>	<u>\$ 323,459</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 2019, 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, 2019

NOTE 24 - 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 \$14,789 as the amount amortized from the unearned grant income account. Unearned grant income, a liability account, is \$0 at December 31, 2019.

NOTE 25 - 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.

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 25 - JOINTLY GOVERNED ORGANIZATIONS - (Continued)

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 2019, the County did not make any contributions to the Authority. Financial information can be obtained from the Blanchard Valley Port Authority 3900 N. Main St., Findlay, Ohio 45840.

NOTE 26 - INSURANCE POOLS

A. Midwest Pool Risk Management Agency, Inc.

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

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

B. Midwest Employee Benefit Consortium

The County participates in the Midwest Employee Benefit Consortium (MEBC), a public entity shared risk pool consisting of 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, 2019

NOTE 27 - RELATED ORGANIZATIONS

A. County Park District

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

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 28 - 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 29 - OTHER REVENUE

For the year ended December 31, 2019, 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2019

NOTE 30 – SUBSEQUENT EVENTS

With the growing cost of providing children services to the residents of Hancock County in the last couple of years it was apparent there was a need for a levy. The Commissioners put a levy on the March primary ballot in the amount of 0.80 mills, which would generate roughly \$1.7 million per year towards children services. The levy passed in the 2020 March primary relieving the growing mandated and non-mandated expenditures drawn on the County's General Fund. This levy will be assessed in tax year 2020 for 2021 collections.

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of the County. The County's investments of the pension and other employee benefit plan in which the County participates have incurred a significant decline in fair value, consistent with the general decline in financial markets. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that will be recognized in subsequent periods, if any, cannot be determined. In addition, the impact on the County's future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.

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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 SIX YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	0.152657%	0.149449%	0.158077%	0.154981%
County's proportionate share of the net pension liability	\$ 39,790,419	\$ 22,221,032	\$ 33,927,578	\$ 25,216,858
County's covered payroll	\$ 18,908,114	\$ 18,167,185	\$ 17,851,533	\$ 17,824,808
County's proportionate share of the net pension liability as a percentage of its covered payroll	210.44%	122.31%	190.05%	141.47%
Plan fiduciary net position as a percentage of the total pension liability	74.70%	84.66%	77.25%	81.08%
<i>Combined Plan:</i>				
County's proportion of the net pension asset	0.169233%	0.166343%	0.150323%	0.101560%
County's proportionate share of the net pension asset	\$ 180,102	\$ 214,619	\$ 79,076	\$ 46,424
County's covered payroll	\$ 685,986	\$ 643,885	\$ 585,133	\$ 272,692
County's proportionate share of the net pension asset as a percentage of its covered payroll	26.25%	33.33%	13.51%	17.02%
Plan fiduciary net position as a percentage of the total pension asset	126.64%	137.28%	116.55%	116.90%
<i>Member Directed Plan:</i>				
County's proportion of the net pension asset	0.068959%	0.071010%	0.093807%	0.086889%
County's proportionate share of the net pension asset	\$ 1,495	\$ 2,349	\$ 370	\$ 332
County's covered payroll	\$ 377,030	\$ 474,880	\$ 489,675	\$ 486,567
County's proportionate share of the net pension asset as a percentage of its covered payroll	0.40%	0.49%	0.08%	0.07%
Plan fiduciary net position as a percentage of the total pension asset	113.42%	124.46%	103.40%	103.91%

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

	2015	2014
	0.157791%	0.157991%
\$	17,995,679	\$ 17,589,217
\$	18,016,842	\$ 19,342,515
	99.88%	90.94%
	86.45%	86.36%
	0.077086%	0.077086%
\$	28,029	\$ 7,640
\$	281,775	\$ 270,554
	9.95%	2.82%
	114.83%	104.56%
	n/a	n/a
	n/a	n/a
	n/a	n/a
	n/a	n/a
	n/a	n/a

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

	LAST SIX YEARS			
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
County's proportion of the net pension liability	0.00237864%	0.00278983%	0.00278328%	0.00281416%
County's proportionate share of the net pension liability	\$ 526,022	\$ 613,421	\$ 661,174	\$ 941,984
County's covered payroll	\$ 310,650	\$ 306,986	\$ 296,871	\$ 326,529
County's proportionate share of the net pension liability as a percentage of its covered payroll	169.33%	199.82%	222.71%	288.48%
Plan fiduciary net position as a percentage of the total pension liability	77.40%	77.30%	75.30%	66.80%

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

<u>2015</u>		<u>2014</u>	
	0.00305535%		0.00302269%
\$	844,409	\$	735,223
\$	326,529	\$	333,331
	258.60%		220.57%
	72.10%		74.70%

HANCOCK COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

	LAST TEN YEARS			
	2019	2018	2017	2016
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 2,829,418	\$ 2,647,136	\$ 2,361,734	\$ 2,142,184
Contributions in relation to the contractually required contribution	<u>(2,829,418)</u>	<u>(2,647,136)</u>	<u>(2,361,734)</u>	<u>(2,142,184)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 20,210,129	\$ 18,908,114	\$ 18,167,185	\$ 17,851,533
Contributions as a percentage of covered payroll	14.00%	14.00%	13.00%	12.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 93,631	\$ 96,038	\$ 83,705	\$ 70,216
Contributions in relation to the contractually required contribution	<u>(93,631)</u>	<u>(96,038)</u>	<u>(83,705)</u>	<u>(70,216)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 668,793	\$ 685,986	\$ 643,885	\$ 585,133
Contributions as a percentage of covered payroll	14.00%	14.00%	13.00%	12.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 46,034	\$ 37,703	\$ 47,488	\$ 58,761
Contributions in relation to the contractually required contribution	<u>(46,034)</u>	<u>(37,703)</u>	<u>(47,488)</u>	<u>(58,761)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 460,340	\$ 377,030	\$ 474,880	\$ 489,675
Contributions as a percentage of covered payroll	10.00%	10.00%	10.00%	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>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 2,138,977	\$ 2,162,021	\$ 2,514,527	\$ 1,933,679	\$ 1,935,144	\$ 1,731,988
<u>(2,138,977)</u>	<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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 17,824,808	\$ 18,016,842	\$ 19,342,515	\$ 19,336,790	\$ 19,351,440	\$ 19,416,906
12.00%	12.00%	13.00%	10.00%	10.00%	8.92%
\$ 32,723	\$ 33,813	\$ 35,172	\$ 15,863	\$ 15,546	\$ 25,166
<u>(32,723)</u>	<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>	<u>\$ -</u>
\$ 272,692	\$ 281,775	\$ 270,554	\$ 199,535	\$ 195,547	\$ 259,711
12.00%	12.00%	13.00%	7.95%	7.95%	9.69%
\$ 58,388					
<u>(58,388)</u>					
<u>\$ -</u>					
\$ 486,567					
12.00%					

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

	LAST TEN YEARS			
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ 34,390	\$ 43,491	\$ 42,978	\$ 41,562
Contributions in relation to the contractually required contribution	<u>(34,390)</u>	<u>(43,491)</u>	<u>(42,978)</u>	<u>(41,562)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 245,643	\$ 310,650	\$ 306,986	\$ 296,871
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 45,714	\$ 43,333	\$ 45,802	\$ 66,899	\$ 60,601	\$ 70,406
<u>(45,714)</u>	<u>(43,333)</u>	<u>(45,802)</u>	<u>(66,899)</u>	<u>(60,601)</u>	<u>(70,406)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 326,529	\$ 333,331	\$ 352,323	\$ 514,608	\$ 466,162	\$ 541,585
14.00%	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 THREE YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability	0.149742%	0.146750%	0.15458600%
County's proportionate share of the net OPEB liability	\$ 18,579,949	\$ 15,103,597	\$ 15,613,754
County's covered payroll	\$ 19,971,130	\$ 19,285,950	\$ 18,926,341
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	93.03%	78.31%	82.50%
Plan fiduciary net position as a percentage of the total OPEB liability	46.33%	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 THREE YEARS

	<u>2019</u>	<u>2018</u>	<u>2017</u>
County's proportion of the net OPEB liability	0.00237864%	0.00278983%	0.00278328%
County's proportionate share of the net OPEB liability (asset)	\$ (39,396)	\$ (45,000)	\$ 108,593
County's covered payroll	\$ 310,650	\$ 306,986	\$ 596,871
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	12.68%	14.66%	18.19%
Plan fiduciary net position as a percentage of the total OPEB liability	174.70%	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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ 18,414	\$ 15,082	\$ 196,292	\$ 387,531
Contributions in relation to the contractually required contribution	<u>(18,414)</u>	<u>(15,082)</u>	<u>(196,292)</u>	<u>(387,531)</u>
Contribution deficiency (excess)	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
County's covered payroll	\$ 21,339,262	\$ 19,971,130	\$ 19,285,950	\$ 18,926,341
Contributions as a percentage of covered payroll	0.09%	0.08%	1.02%	2.05%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 348,324	\$ 436,086	\$ 190,245	\$ 757,447	\$ 759,390	\$ 964,687
<u>(348,324)</u>	<u>(436,086)</u>	<u>(190,245)</u>	<u>(757,447)</u>	<u>(759,390)</u>	<u>(964,687)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 18,584,067	\$ 18,298,617	\$ 19,613,069	\$ 19,536,325	\$ 19,546,987	\$ 19,676,617
1.87%	2.38%	0.97%	3.88%	3.88%	4.90%

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</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	\$ 245,643	\$ 310,650	\$ 306,986	\$ 296,871
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ -	\$ 3,095	\$ 3,523	\$ 5,146	\$ 4,662	\$ 5,416
-	(3,095)	(3,523)	(5,146)	(4,662)	(5,416)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 326,529	\$ 333,331	\$ 352,323	\$ 514,608	\$ 466,162	\$ 541,585
0.00%	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, 2019

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2014-2019.

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. For 2019 the following were the most significant changes of assumptions that affected the total pension liability since the prior measurement date: (a) the assumed rate of return and discount rate were reduced from 7.50% down to 7.20%.

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 2018-2019.

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 2018-2019.

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 2017-2019.

Changes in assumptions : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017. For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%. For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96%, (b) The investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.50%, initial/3.25%, ultimate in 2028 up to 10.00%, initial/3.25%, ultimate in 2029.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms : There were no changes in benefit terms from the amounts reported for 2017-2019.

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. For 2019, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) increase in prescription drug trend rates from -5.23%-9.62% initial; 4.00% ultimate up to 4.00%-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 Funds

Juvenile Probate Capital Projects

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

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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 2,397,000	\$ 2,397,000	\$ 2,252,704	\$ (144,296)
Sales taxes	13,750,000	13,750,000	15,914,308	2,164,308
Charges for services.	3,289,700	3,289,700	3,864,923	575,223
Licenses and permits	3,900	3,900	4,407	507
Fines and forfeitures	61,600	61,600	47,470	(14,130)
Intergovernmental	2,705,555	2,705,555	2,915,337	209,782
Investment income	650,000	650,000	1,026,274	376,274
Rental income	-	225,000	211,331	(13,669)
Other	228,000	616,758	792,281	175,523
Total revenues	23,085,755	23,699,513	27,029,035	3,329,522
Expenditures:				
Current:				
General government:				
Legislative and executive				
County Commissioners				
Personal services.	237,234	240,287	195,653	44,634
Fringe benefits.	92,750	89,690	85,990	3,700
Materials and supplies	3,000	2,393	1,668	725
Contractual services	3,540	4,646	4,512	134
Capital outlay	9,500	9,000	8,572	428
Total County Commissioners	346,024	346,016	296,395	49,621
Microfilm				
Personal services.	12,500	25,300	24,943	357
Fringe benefits	2,125	4,126	3,992	134
Materials and supplies	26,289	25,077	17,320	7,757
Contractual services	116,000	128,200	123,472	4,728
Total Microfilm.	156,914	182,703	169,727	12,976
Auditor				
Personal services.	303,823	307,823	277,118	30,705
Fringe benefits	132,300	121,801	97,524	24,277
Materials and supplies	4,700	7,563	7,332	231
Contractual services	57,300	52,150	47,687	4,463
Capital outlay	2,000	5,500	4,131	1,369
Other.	10,232	9,927	8,229	1,698
Total Auditor	510,355	504,764	442,021	62,743

- - 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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor - Real Property				
Personal services.	\$ 17,763	\$ 20,763	\$ 20,405	\$ 358
Fringe benefits.	12,081	14,231	14,016	215
Materials and supplies.	100	100	-	100
Contractual services.	4,466	4,466	4,449	17
Total Auditor - Personal Property	<u>34,410</u>	<u>39,560</u>	<u>38,870</u>	<u>690</u>
Treasurer				
Personal services.	135,199	144,499	144,328	171
Fringe benefits.	62,490	72,304	70,826	1,478
Materials and supplies.	13,422	6,991	4,985	2,006
Contractual services.	50,040	31,715	27,095	4,620
Capital outlay	1,787	5,186	5,186	-
Other.	3,266	4,265	3,793	472
Total Treasurer	<u>266,204</u>	<u>264,960</u>	<u>256,213</u>	<u>8,747</u>
Prosecuting Attorney				
Personal services.	761,396	809,564	809,564	-
Fringe benefits.	281,398	277,789	277,789	-
Materials and supplies.	2,400	2,755	2,755	-
Contractual services.	74,469	74,129	74,129	-
Other.	175	472	472	-
Total Prosecuting Attorney.	<u>1,119,838</u>	<u>1,164,709</u>	<u>1,164,709</u>	<u>-</u>
Bureau of Inspection				
Contractual services.	<u>72,272</u>	<u>70,000</u>	<u>58,600</u>	<u>11,400</u>
Total Bureau of Inspection	<u>72,272</u>	<u>70,000</u>	<u>58,600</u>	<u>11,400</u>
Budget Commission				
Personal services.	23,696	23,696	23,011	685
Fringe benefits.	8,598	8,598	6,920	1,678
Materials and supplies.	100	100	-	100
Contractual services.	600	600	150	450
Total Budget Commission	<u>32,994</u>	<u>32,994</u>	<u>30,081</u>	<u>2,913</u>
Board of Revisions				
Personal services.	18,957	18,957	17,897	1,060
Fringe benefits.	8,860	8,860	5,389	3,471
Total Board of Revisions.	<u>27,817</u>	<u>27,817</u>	<u>23,286</u>	<u>4,531</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing Board				
Personal services.	\$ 314,218	\$ 279,218	\$ 273,819	\$ 5,399
Fringe benefits.	109,238	106,240	84,043	22,197
Materials and supplies.	2,400	3,090	1,694	1,396
Contractual services.	232,110	322,835	322,081	754
Capital outlay.	70,100	86,894	82,316	4,578
Other.	500	1,010	895	115
Total Data Processing Board.	<u>728,566</u>	<u>799,287</u>	<u>764,848</u>	<u>34,439</u>
Board of Elections				
Personal services.	387,900	387,900	369,480	18,420
Fringe benefits.	79,950	82,950	67,173	15,777
Materials and supplies.	59,625	60,626	46,454	14,172
Contractual services.	62,650	58,125	39,110	19,015
Capital outlay.	47,520	43,196	34,759	8,437
Other.	500	1,000	450	550
Total Board of Elections.	<u>638,145</u>	<u>633,797</u>	<u>557,426</u>	<u>76,371</u>
Building and Ground Maintenance				
Personal services.	375,550	384,550	383,133	1,417
Fringe benefits.	167,445	172,745	170,325	2,420
Materials and supplies.	96,652	92,619	88,769	3,850
Contractual services.	1,122,460	992,707	847,545	145,162
Capital outlay.	15,000	3,000	-	3,000
Other.	54,000	53,948	26,473	27,475
Total Building and Ground Maintenance.	<u>1,831,107</u>	<u>1,699,569</u>	<u>1,516,245</u>	<u>183,324</u>
Recorder				
Personal services.	141,199	141,199	141,089	110
Fringe benefits.	77,550	77,550	66,895	10,655
Other.	3,000	3,000	2,310	690
Total Recorder.	<u>221,749</u>	<u>221,749</u>	<u>210,294</u>	<u>11,455</u>
Insurance				
Fringe benefits.	8,140	9,561	8,201	1,360
Contractual services.	479,000	477,500	453,576	23,924
Total Insurance.	<u>487,140</u>	<u>487,061</u>	<u>461,777</u>	<u>25,284</u>
Personnel - Safety				
Personal services.	27,500	20,500	19,538	962
Fringe benefits.	4,880	4,880	3,328	1,552
Materials and supplies.	200	254	237	17
Contractual services.	6,000	5,970	4,898	1,072
Capital Outlay.	100	100	-	100
Other.	300	275	240	35
Total Personnel - Safety.	<u>38,980</u>	<u>31,979</u>	<u>28,241</u>	<u>3,738</u>

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HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Unanticipated Emergencies				
Contractual services	\$ 96	\$ -	\$ -	\$ -
Total Unanticipated Emergencies	96	-	-	-
Other				
Contractual services	132,000	142,943	142,051	892
Total Other	132,000	142,943	142,051	892
Total general government - legislative and executive	6,644,611	6,649,908	6,160,784	489,124
Judicial				
Court of Appeals				
Other.	23,500	23,500	20,518	2,982
Total Court of Appeals.	23,500	23,500	20,518	2,982
Common Pleas Court				
Personal services.	401,121	401,121	387,872	13,249
Fringe benefits.	147,535	150,652	144,320	6,332
Materials and supplies	11,777	11,789	11,176	613
Contractual services	136,108	107,143	103,565	3,578
Capital outlay	2,044	6,937	5,285	1,652
Other.	14,905	24,678	11,440	13,238
Total Common Pleas Court	713,490	702,320	663,658	38,662
Jury Commission				
Personal services.	400	400	400	-
Materials and supplies	1,576	901	901	-
Contractual services	150	150	27	123
Capital outlay.	200	-	-	-
Other.	-	875	875	-
Total Jury Commission	2,326	2,326	2,203	123
Adult Probation				
Personal services.	377,000	371,500	342,509	28,991
Fringe benefits.	142,660	146,079	127,877	18,202
Materials and supplies	11,862	10,890	10,890	-
Contractual services	35,539	12,505	12,462	43
Capital outlay	5,787	18,076	15,681	2,395
Other.	28,578	23,578	20,737	2,841
Total Adult Probation	601,426	582,628	530,156	52,472
Court Appointed Special Advocate				
Contractual services	22,000	19,500	19,500	-
Total Court Appointed Special Advocate	22,000	19,500	19,500	-

- - 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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal services	\$ 328,019	\$ 328,019	\$ 317,764	\$ 10,255
Fringe benefits.	122,373	122,275	117,932	4,343
Materials and supplies	7,350	6,902	6,079	823
Contractual services	316,986	299,756	230,108	69,648
Other.	45,026	35,501	31,709	3,792
Total Juvenile Court	819,754	792,453	703,592	88,861
Juvenile Probation				
Personal services.	319,096	319,096	310,793	8,303
Fringe benefits.	138,192	137,118	131,497	5,621
Materials and supplies	10,000	10,000	8,472	1,528
Contractual services	4,500	4,500	452	4,048
Other.	540	500	-	500
Total Juvenile Probation	472,328	471,214	451,214	20,000
Juvenile Court - PEACE				
Personal services	18,853	18,853	13,356	5,497
Fringe benefits.	7,487	7,487	4,863	2,624
Total Juvenile Court - PEACE.	26,340	26,340	18,219	8,121
Probate Court				
Personal services.	171,361	171,361	169,417	1,944
Fringe benefits.	60,092	55,094	52,668	2,426
Materials and supplies	8,541	2,473	2,036	437
Contractual services	2,500	6,500	3,224	3,276
Other.	5,652	10,195	9,118	1,077
Total Probate Court	248,146	245,623	236,463	9,160
Clerk of Courts				
Personal services.	223,668	223,668	221,728	1,940
Fringe benefits	101,531	101,531	97,986	3,545
Materials and supplies	12,175	11,895	11,594	301
Contractual services	4,246	4,246	2,554	1,692
Capital outlay	3,780	3,702	3,025	677
Other.	1,500	1,500	830	670
Total Clerk of Courts	346,900	346,542	337,717	8,825
Municipal Court				
Personal services.	361,923	361,923	323,020	38,903
Contractual services	146,774	153,074	141,029	12,045
Total Municipal Court	508,697	514,997	464,049	50,948
Miscellaneous - Judicial				
Contractual services	200,000	220,000	218,433	1,567
Total Miscellaneous - Judicial.	200,000	220,000	218,433	1,567

- - 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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Defenders				
Personal services.	\$ 500,000	\$ 500,000	\$ 499,669	\$ 331
Fringe benefits.	211,960	209,107	200,794	8,313
Materials and supplies	5,200	5,048	4,623	425
Contractual services	5,824	3,380	2,624	756
Capital outlay	5,645	9,829	7,819	2,010
Other.	7,600	8,500	8,469	31
Total Public Defenders.	<u>736,229</u>	<u>735,864</u>	<u>723,998</u>	<u>11,866</u>
Total general government - judicial	<u>4,721,136</u>	<u>4,683,307</u>	<u>4,389,720</u>	<u>293,587</u>
Total general government	<u>11,365,747</u>	<u>11,333,215</u>	<u>10,550,504</u>	<u>782,711</u>
Public safety				
Coroner				
Personal services.	53,765	53,766	50,384	3,382
Fringe benefits.	25,000	25,000	23,738	1,262
Contractual services	187,034	182,691	175,191	7,500
Other.	5,600	7,892	7,892	-
Total Coroner.	<u>271,399</u>	<u>269,349</u>	<u>257,205</u>	<u>12,144</u>
Sheriff				
Personal services.	3,218,287	3,220,987	3,156,520	64,467
Fringe benefits.	1,299,705	1,294,355	1,251,253	43,102
Materials and supplies	168,423	170,749	167,286	3,463
Contractual services	338,215	413,100	409,121	3,979
Capital outlay	83,310	342,310	339,936	2,374
Total Sheriff	<u>5,107,940</u>	<u>5,441,501</u>	<u>5,324,116</u>	<u>117,385</u>
Sheriff - Jail				
Personal services.	2,245,700	2,177,000	2,131,397	45,603
Fringe benefits.	894,675	861,860	811,090	50,770
Materials and supplies	52,035	58,955	58,914	41
Contractual services	1,143,681	1,345,898	1,344,836	1,062
Capital outlay	27,700	27,700	26,390	1,310
Total Sheriff - Jail	<u>4,363,791</u>	<u>4,471,413</u>	<u>4,372,627</u>	<u>98,786</u>
Total public safety	<u>9,743,130</u>	<u>10,182,263</u>	<u>9,953,948</u>	<u>228,315</u>
Public works				
Sanitation and Drainage				
Contractual services	<u>5,000</u>	<u>5,000</u>	<u>1,607</u>	<u>3,393</u>
Total Sanitation and Drainage	<u>5,000</u>	<u>5,000</u>	<u>1,607</u>	<u>3,393</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Mapping				
Personal services.	\$ 89,321	\$ 89,321	\$ 85,571	\$ 3,750
Fringe benefits.	39,863	39,863	34,558	5,305
Materials and supplies	2,570	1,942	1,694	248
Contractual services	7,000	7,628	7,628	-
Total Mapping	138,754	138,754	129,451	9,303
Total public works	143,754	143,754	131,058	12,696
Health				
TB Clinic and Care				
Contractual services	2,030	2,030	-	2,030
Total TB Clinic and Care	2,030	2,030	-	2,030
Registration Vital Statistics				
Contractual services	2,256	2,256	2,200	56
Total registration vital statistics	2,256	2,256	2,200	56
Other Health Department				
Contractual services	725,730	1,150,730	1,150,730	-
Total Other Health Department.	725,730	1,150,730	1,150,730	-
Total health	730,016	1,155,016	1,152,930	2,086
Human services				
Soldier's Relief				
Personal services.	30,000	30,000	30,000	-
Fringe benefits.	31,632	29,000	20,144	8,856
Materials and supplies	32,876	19,450	17,073	2,377
Contractual services	405,906	302,027	286,509	15,518
Capital outlay	15,023	41,500	30,384	11,116
Other.	10,000	2,000	1,964	36
Total Soldier's Relief.	525,437	423,977	386,074	37,903
Veteran's Services				
Personal services.	300,000	351,511	350,396	1,115
Fringe benefits.	105,000	117,000	105,682	11,318
Materials and supplies	500	-	-	-
Contractual services	93,690	52,534	45,794	6,740
Capital outlay	7,000	2,550	1,078	1,472
Other.	12,138	15,138	14,118	1,020
Total Veteran's Services	518,328	538,733	517,068	21,665
Job and Family Services				
Contractual services	147,239	147,239	147,239	-
Total Job and Family Services	147,239	147,239	147,239	-
Total human services	1,191,004	1,109,949	1,050,381	59,568

- - 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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Conservation and recreation				
Agriculture Department				
Contractual services	\$ 424,829	\$ 424,830	\$ 424,830	\$ -
Total Agriculture Department	<u>424,829</u>	<u>424,830</u>	<u>424,830</u>	<u>-</u>
Total conservation and recreation	<u>424,829</u>	<u>424,830</u>	<u>424,830</u>	<u>-</u>
Economic development and assistance				
Other	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total Economic development and assistance	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total expenditures	<u>23,628,480</u>	<u>24,379,027</u>	<u>23,293,651</u>	<u>1,085,376</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(542,725)</u>	<u>(679,514)</u>	<u>3,735,384</u>	<u>4,414,898</u>
Other financing sources (uses):				
Advances in	-	-	189,547	189,547
Advances out	-	-	(244,584)	(244,584)
Transfer in	140,000	140,000	-	(140,000)
Transfers out	<u>(650,000)</u>	<u>(2,926,625)</u>	<u>(2,926,624)</u>	<u>1</u>
Total other financing sources (uses)	<u>(510,000)</u>	<u>(2,786,625)</u>	<u>(2,981,661)</u>	<u>(195,036)</u>
Net change in fund balance	(1,052,725)	(3,466,139)	753,723	4,219,862
Fund balance at beginning of year	3,763,063	3,763,063	3,763,063	-
Prior year encumbrances appropriated	<u>623,571</u>	<u>623,571</u>	<u>623,571</u>	<u>-</u>
Fund balance at end of year.	<u>\$ 3,333,909</u>	<u>\$ 920,495</u>	<u>\$ 5,140,357</u>	<u>\$ 4,219,862</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes.	\$ 6,231,000	\$ 6,231,000	\$ 6,402,297	\$ 171,297
Charges for services.	6,000	6,000	16,437	10,437
Intergovernmental.	2,470,000	2,470,000	3,070,218	600,218
Other	363,000	363,000	430,172	67,172
Total revenues	9,070,000	9,070,000	9,919,124	849,124
Expenditures:				
Current:				
Health				
Personal services.	3,225,000	3,125,000	3,021,500	103,500
Fringe benefits.	1,196,693	1,177,792	1,041,902	135,890
Materials and supplies	258,817	259,181	184,458	74,723
Contractual services	5,503,830	5,079,716	4,780,049	299,667
Capital outlay	44,766	119,497	86,947	32,550
Total expenditures	10,229,106	9,761,186	9,114,856	646,330
Excess (deficiency) of revenues over (under) expenditures	(1,159,106)	(691,186)	804,268	1,495,454
Other financing sources (uses):				
Transfers in	175,000	175,000	-	(175,000)
Transfers out	(875,000)	(1,350,000)	(1,250,000)	100,000
Total other financing sources (uses)	(700,000)	(1,175,000)	(1,250,000)	(75,000)
Net change in fund balance	(1,859,106)	(1,866,186)	(445,732)	1,420,454
Fund balance at beginning of year.	10,486,258	10,486,258	10,486,258	-
Prior year encumbrances appropriated	863,107	863,107	863,107	-
Fund balance at end of year	<u>\$ 9,490,259</u>	<u>\$ 9,483,179</u>	<u>\$ 10,903,633</u>	<u>\$ 1,420,454</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
JUVENILE PROBATE CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
Current:				
Contract services.	\$ -	\$ 611,250	\$ 611,250	\$ -
Debt service:				
Bond issuance costs	-	-	56,500	(56,500)
Total expenditures	-	611,250	667,750	(56,500)
Excess of expenditures over revenues	-	(611,250)	(667,750)	-
Other financing sources:				
Issuance of bonds	-	-	5,800,000	5,800,000
Issuance of notes	-	-	2,000,000	2,000,000
Transfers in	-	611,250	1,500,000	888,750
Total other financing sources	-	611,250	9,300,000	8,688,750
Net change in fund balance	-	-	8,632,250	8,688,750
Fund balance at beginning of year.	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,632,250</u>	<u>\$ 8,688,750</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 161,851	\$ 161,851
Other.	-	-	167	167
Total revenues	-	-	162,018	162,018
Expenditures:				
Personal services.	50,000	50,000	23,980	26,020
Fringe benefits	9,525	9,525	3,965	5,560
Contractual services	8,968,173	8,916,727	8,178,281	738,446
Capital outlay.	500,000	500,000	256,756	243,244
Total expenditures	9,527,698	9,476,252	8,462,982	1,013,270
Excess of expenditures over revenues	(9,527,698)	(9,476,252)	(8,300,964)	1,175,288
Other financing sources:				
Transfers in	1,000,000	1,000,000	623,378	(376,622)
Total other financing sources	1,000,000	1,000,000	623,378	(376,622)
Net change in fund balance	(8,527,698)	(8,476,252)	(7,677,586)	798,666
Fund balance at beginning of year.	14,438,949	14,438,949	14,438,949	-
Prior year encumbrances appropriated.	6,468,173	6,468,173	6,468,173	-
Fund balance at end of year	<u>\$ 12,379,424</u>	<u>\$ 12,430,870</u>	<u>\$ 13,229,536</u>	<u>\$ 798,666</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Operating Revenues:				
Charges for services	\$ 4,618,200	\$ 5,493,200	\$ 6,171,512	\$ 678,312
Rental income	383,000	383,000	413,125	30,125
Other	-	-	14,416	14,416
Total operating revenues	5,001,200	5,876,200	6,599,053	722,853
Operating Expenses:				
Personal services.	942,650	966,274	908,120	58,154
Fringe benefits.	330,980	355,103	309,599	45,504
Materials and supplies	380,016	412,365	378,620	33,745
Contractual services	2,343,607	2,365,391	2,148,481	216,910
Capital outlay	145,000	192,000	143,672	48,328
Other	32,000	20,000	17,120	2,880
Total operating expenses	4,174,253	4,311,133	3,905,612	405,521
Operating income	826,947	1,565,067	2,693,441	1,128,374
Nonoperating revenues (expenses):				
Interest revenue.	100,000	100,000	200,108	100,108
Premium on notes issued.	-	-	3,194	3,194
Proceeds of notes.	-	-	690,000	690,000
Debt service:				
Principal retirement	(979,588)	(1,580,030)	(963,059)	616,971
Interest and fiscal charges	(664,641)	(64,200)	(46,497)	17,703
Total nonoperating revenues (expenses)	(1,544,229)	(1,544,230)	(116,254)	1,427,976
Net change in fund equity before transfers	(717,282)	20,837	2,577,187	2,556,350
Transfers in	1,594,700	1,594,700	-	(1,594,700)
Transfers out.	(1,082,000)	(1,592,000)	-	1,592,000
Net change in fund equity	(204,582)	23,537	2,577,187	2,553,650
Fund equity at beginning of year	11,424,319	11,424,319	11,424,319	-
Prior year encumbrances appropriated	120,051	120,051	120,051	-
Fund equity at end of year	\$ 11,339,788	\$ 11,567,907	\$ 14,121,557	\$ 2,553,650

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 Preventior
E-911	Indigent Driver Interlock
Emergency Management Agency	

Other

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

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

Road Improvement Bond Retirement

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

Blanchard Bond Retirement

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

Motor Vehicle and Gas Tax (MVGT) Bond Retirement

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

ADAMHS Bond Retirement

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

Capital Project Sheriff Bond Retirement

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

Distribution Drive Bond Retirement

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

Juvenile Probate Bond Retirement

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

HANCOCK COUNTY, OHIO

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

CAPITAL PROJECTS FUNDS

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

Nonmajor Capital Projects Funds

Special Improvements

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

Alcohol and Drug Abuse

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

Ohio Public Works Commission

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

Federal Highway

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

Courthouse Restoration

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

Developmental Disabilities

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

County Capital Improvements

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

Sheriff's Office

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

Distribution Dr. TIF

The fund accounts for 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.

HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
Assets:			
Equity in pooled cash and investments	\$ 10,831,180	\$ 1,040,785	\$ 2,796,425
Cash and cash equivalents in segregated accounts.	406,528	-	-
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	4,754,136	113,300	-
Accounts	4,397	-	-
Special assessments	375,077	732,676	57,182
Accrued interest	1,125	1,082	470
Payment in lieu of taxes	-	336,440	-
Loans	507,389	-	-
Interfund loans	500,000	-	-
Due from other funds	366,084	-	-
Due from other governments.	4,168,951	-	-
Due from external parties.	2,120	-	-
Prepayments	149,322	-	4,024
Materials and supplies inventory.	583,326	-	-
Total assets	<u>\$ 22,649,635</u>	<u>\$ 2,224,283</u>	<u>\$ 2,858,101</u>
Liabilities:			
Accounts payable	\$ 1,508,913	\$ -	\$ 199,419
Contracts payable.	-	-	447,958
Accrued wages and benefits.	271,520	-	-
Due to other funds.	123,810	-	-
Due to other governments.	56,017	-	-
Interfund loans payable	168,430	-	576,154
Due to external parties	15,000	-	-
Notes payable.	-	-	1,664,000
Total liabilities	<u>2,143,690</u>	<u>-</u>	<u>2,887,531</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year.	4,655,000	113,300	-
Delinquent property tax revenue not available.	99,136	-	-
Special assessments revenue not available.	376,202	733,758	57,652
Miscellaneous revenue not available.	4,252	-	-
PILOTs levied for the next fiscal year	-	336,440	-
Intergovernmental revenue not available	2,873,827	-	-
Total deferred inflows of resources	<u>8,008,417</u>	<u>1,183,498</u>	<u>57,652</u>
Fund Balances:			
Nonspendable	732,648	-	4,024
Restricted	12,071,920	979,666	166,011
Committed	-	-	48,279
Assigned	-	61,119	802,337
Unassigned (deficit)	<u>(307,040)</u>	<u>-</u>	<u>(1,107,733)</u>
Total fund balances (deficit)	<u>12,497,528</u>	<u>1,040,785</u>	<u>(87,082)</u>
Total liabilities, deferred inflows and fund balances	<u><u>\$ 22,649,635</u></u>	<u><u>\$ 2,224,283</u></u>	<u><u>\$ 2,858,101</u></u>

Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
\$ 429,552	\$ 15,097,942
-	406,528
-	4,867,436
-	4,397
-	1,164,935
-	2,677
-	336,440
-	507,389
-	500,000
-	366,084
-	4,168,951
-	2,120
-	153,346
-	583,326
<u>\$ 429,552</u>	<u>\$ 28,161,571</u>
\$ -	\$ 1,708,332
-	447,958
-	271,520
-	123,810
-	56,017
-	744,584
-	15,000
-	1,664,000
<u>-</u>	<u>5,031,221</u>
-	4,768,300
-	99,136
-	1,167,612
-	4,252
-	336,440
-	2,873,827
<u>-</u>	<u>9,249,567</u>
247,000	983,672
182,552	13,400,149
-	48,279
-	863,456
-	(1,414,773)
<u>429,552</u>	<u>13,880,783</u>
<u>\$ 429,552</u>	<u>\$ 28,161,571</u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
Revenues:			
Property taxes	\$ 4,563,642	\$ 113,244	\$ -
Payments in lieu of taxes.	-	392,692	-
Permissive motor vehicle license tax	196,736	-	-
Special assessments.	149,289	406,826	184,415
Charges for services	2,687,614	-	-
Licenses and permits	325,996	-	-
Fines and forfeitures	88,217	-	-
Intergovernmental	18,192,079	-	3,387,449
Investment income	66,666	-	-
Rental income	175,739	56,886	-
Contributions and donations	32,223	-	-
Other	1,406,721	9,155	200
Total revenues	<u>27,884,922</u>	<u>978,803</u>	<u>3,572,064</u>
Expenditures:			
Current:			
General government:			
Legislative and executive	1,323,632	-	-
Judicial	682,210	-	-
Public safety.	1,154,757	-	-
Public works.	5,722,334	-	-
Health	5,677,242	-	-
Human services	11,913,004	-	-
Economic development	156,724	-	-
Capital outlay	-	-	6,980,048
Debt service:			
Principal retirement	62,324	567,387	-
Interest and fiscal charges	-	245,794	-
Total expenditures	<u>26,692,227</u>	<u>813,181</u>	<u>6,980,048</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>1,192,695</u>	<u>165,622</u>	<u>(3,407,984)</u>
Other financing sources (uses):			
Transfers in	451,217	211,457	2,197,596
Transfers out	(740,074)	(133,571)	(45,000)
Premium on note issuance	-	14,919	-
Issuance of OWDA loans	62,324	-	-
Total other financing sources (uses)	<u>(226,533)</u>	<u>92,805</u>	<u>2,152,596</u>
Net change in fund balances.	966,162	258,427	(1,255,388)
Fund balances at beginning of year	<u>11,531,366</u>	<u>782,358</u>	<u>1,168,306</u>
Fund balances (deficit) at end of year.	<u><u>\$ 12,497,528</u></u>	<u><u>\$ 1,040,785</u></u>	<u><u>\$ (87,082)</u></u>

Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
\$ -	\$ 4,676,886
-	392,692
-	196,736
-	740,530
-	2,687,614
-	325,996
-	88,217
-	21,579,528
3,117	69,783
-	232,625
-	32,223
29,868	1,445,944
32,985	32,468,774
-	1,323,632
-	682,210
-	1,154,757
-	5,722,334
-	5,677,242
28,241	11,941,245
-	156,724
-	6,980,048
-	629,711
-	245,794
28,241	34,513,697
4,744	(2,044,923)
-	2,860,270
-	(918,645)
-	14,919
-	62,324
-	2,018,868
4,744	(26,055)
424,808	13,906,838
\$ 429,552	\$ 13,880,783

HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2019

	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	\$ 3,478,081	\$ 260,731	\$ 103,366	\$ 661,966
Cash and cash equivalents in segregated accounts . . .	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes	-	-	-	2,552,573
Accounts	-	-	-	3,037
Special assessments	-	-	-	-
Accrued interest.	-	-	-	-
Loans.	-	-	-	-
Interfund loans	-	-	-	500,000
Due from other funds.	41,842	-	-	-
Due from other governments.	3,035,397	30,418	-	201,503
Due from external parties	2,120	-	-	-
Prepayments	30,097	5,459	1,017	26,750
Materials and supplies inventory	563,100	-	-	1,688
Total assets.	<u>\$ 7,150,637</u>	<u>\$ 296,608</u>	<u>\$ 104,383</u>	<u>\$ 3,947,517</u>
Liabilities:				
Accounts payable.	\$ 324,310	\$ 17,255	\$ 21,000	\$ 304,534
Accrued wages and benefits.	60,420	25,258	739	18,559
Due to other funds.	-	75,011	-	30,000
Due to other governments.	10,381	4,326	136	4,788
Interfund loans payable.	-	-	-	-
Due to external parties	-	-	-	15,000
Total liabilities.	<u>395,111</u>	<u>121,850</u>	<u>21,875</u>	<u>372,881</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year. . .	-	-	-	2,500,000
Delinquent property tax revenue not available. .	-	-	-	52,573
Special assessments revenue not available. . .	-	-	-	-
Miscellaneous revenue not available.	2,214	-	-	1,968
Intergovernmental revenue not available . . .	2,519,006	-	-	21,095
Total deferred inflows of resources	<u>2,521,220</u>	<u>-</u>	<u>-</u>	<u>2,575,636</u>
Fund Balances:				
Nonspendable	593,197	5,459	1,017	28,438
Restricted	3,641,109	169,299	81,491	970,562
Unassigned (deficit)	-	-	-	-
Total fund balances	<u>4,234,306</u>	<u>174,758</u>	<u>82,508</u>	<u>999,000</u>
Total liabilities, deferred inflows and fund balances . .	<u>\$ 7,150,637</u>	<u>\$ 296,608</u>	<u>\$ 104,383</u>	<u>\$ 3,947,517</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
\$ 448,164	\$ 196,958	\$ 1,587,803	\$ 165,721	\$ 16,081	\$ 139,969	\$ 55,589
-	-	-	361,684	-	-	-
-	-	-	-	-	-	2,201,563
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	507,389	-	-	-
-	-	-	-	-	-	-
324,242	-	-	-	-	-	-
550,459	174,608	-	-	-	-	63,387
-	-	-	-	-	-	-
23,334	197	5,377	-	-	480	-
18,538	-	-	-	-	-	-
<u>\$ 1,364,737</u>	<u>\$ 371,763</u>	<u>\$ 1,593,180</u>	<u>\$ 1,034,794</u>	<u>\$ 16,081</u>	<u>\$ 140,449</u>	<u>\$ 2,320,539</u>
\$ 74,649	\$ 535,343	\$ 11,987	\$ 142,851	\$ 1,634	\$ 6,874	\$ -
124,280	-	8,845	-	7,224	-	-
15,993	-	-	-	-	-	-
23,231	-	1,535	-	1,239	3,280	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>238,153</u>	<u>535,343</u>	<u>22,367</u>	<u>142,851</u>	<u>10,097</u>	<u>10,154</u>	<u>-</u>
-	-	-	-	-	-	2,155,000
-	-	-	-	-	-	46,563
-	-	-	-	-	-	-
-	-	-	-	-	-	-
90,610	123,005	-	-	-	-	63,387
<u>90,610</u>	<u>123,005</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,264,950</u>
41,872	197	5,377	-	-	480	-
994,102	-	1,565,436	891,943	5,984	129,815	55,589
-	(286,782)	-	-	-	-	-
<u>1,035,974</u>	<u>(286,585)</u>	<u>1,570,813</u>	<u>891,943</u>	<u>5,984</u>	<u>130,295</u>	<u>55,589</u>
<u>\$ 1,364,737</u>	<u>\$ 371,763</u>	<u>\$ 1,593,180</u>	<u>\$ 1,034,794</u>	<u>\$ 16,081</u>	<u>\$ 140,449</u>	<u>\$ 2,320,539</u>

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2019

	National Emergency Grant	Other Public Safety	Other	Total
Assets:				
Equity in pooled cash and investments	\$ 10	\$ 1,212,751	\$ 2,503,990	\$ 10,831,180
Cash and cash equivalents in segregated accounts . . .	-	44,844	-	406,528
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes	-	-	-	4,754,136
Accounts	-	1,360	-	4,397
Special assessments	-	-	375,077	375,077
Accrued interest.	-	-	1,125	1,125
Loans.	-	-	-	507,389
Interfund loans	-	-	-	500,000
Due from other funds.	-	-	-	366,084
Due from other governments.	-	38,082	75,097	4,168,951
Due from external party	-	-	-	2,120
Prepayments	-	20,767	35,844	149,322
Materials and supplies inventory	-	-	-	583,326
Total assets.	<u>\$ 10</u>	<u>\$ 1,317,804</u>	<u>\$ 2,991,133</u>	<u>\$ 22,649,635</u>
Liabilities:				
Accounts payable	\$ -	\$ 11,679	\$ 56,797	\$ 1,508,913
Accrued wages and benefits.	-	10,964	15,231	271,520
Due to other funds.	-	2,111	695	123,810
Due to other governments.	-	4,434	2,667	56,017
Interfund loans payable.	-	41,344	127,086	168,430
Due to external party	-	-	-	15,000
Total liabilities.	<u>-</u>	<u>70,532</u>	<u>202,476</u>	<u>2,143,690</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year. . .	-	-	-	4,655,000
Delinquent property tax revenue not available. . .	-	-	-	99,136
Special assessments revenue not available. . . .	-	-	376,202	376,202
Miscellaneous revenue not available.	-	70	-	4,252
Intergovernmental revenue not available	-	7,500	49,224	2,873,827
Total deferred inflows of resources	<u>-</u>	<u>7,570</u>	<u>425,426</u>	<u>8,008,417</u>
Fund Balances:				
Nonspendable	-	20,767	35,844	732,648
Restricted.	10	1,224,721	2,341,859	12,071,920
Unassigned (deficit).	-	(5,786)	(14,472)	(307,040)
Total fund balances	<u>10</u>	<u>1,239,702</u>	<u>2,363,231</u>	<u>12,497,528</u>
Total liabilities, deferred inflows and fund balances . .	<u>\$ 10</u>	<u>\$ 1,317,804</u>	<u>\$ 2,991,133</u>	<u>\$ 22,649,635</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, 2019

	Motor Vehicle License and Gas Tax	Child Support Enforcement Agency	Dog and Kennel	Alcohol, Drug and Mental Health
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ 2,484,745
Permissive motor vehicle license tax	196,736	-	-	-
Special assessments	-	-	-	-
Charges for services	454,731	226,777	20,587	-
Licenses and permits	-	-	282,351	-
Fines and forfeitures	56,146	-	19,447	-
Intergovernmental	5,232,067	875,776	-	3,084,262
Investment income	53,567	-	-	-
Rental income	-	-	-	175,739
Contributions and donations	-	-	-	-
Other	72,643	26,127	380	12,835
Total revenues	<u>6,065,890</u>	<u>1,128,680</u>	<u>322,765</u>	<u>5,757,581</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	5,077,648	-	-	-
Health	-	-	319,269	5,284,099
Human services	-	1,290,514	-	-
Economic development	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Total expenditures	<u>5,077,648</u>	<u>1,290,514</u>	<u>319,269</u>	<u>5,284,099</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>988,242</u>	<u>(161,834)</u>	<u>3,496</u>	<u>473,482</u>
Other financing sources (uses):				
Transfers in.	-	12,319	-	-
Transfers (out)	(148,581)	-	-	(171,743)
Issuance of OWDA loans	-	-	-	-
Total other financing sources (uses).	<u>(148,581)</u>	<u>12,319</u>	<u>-</u>	<u>(171,743)</u>
Net change in fund balances	839,661	(149,515)	3,496	301,739
Fund balances (deficit) at beginning of year . .	<u>3,394,645</u>	<u>324,273</u>	<u>79,012</u>	<u>697,261</u>
Fund balances (deficit) at end of year	<u>\$ 4,234,306</u>	<u>\$ 174,758</u>	<u>\$ 82,508</u>	<u>\$ 999,000</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,078,897
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,519	83,869	989,034	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,422,979	2,966,609	-	155,643	221,988	173,226	130,087
-	-	-	12,613	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,217,472	37,509	3,217	-	1,413	5,494	-
<u>5,644,970</u>	<u>3,087,987</u>	<u>992,251</u>	<u>168,256</u>	<u>223,401</u>	<u>178,720</u>	<u>2,208,984</u>
-	-	769,086	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	223,470	187,242	-
-	-	-	-	-	-	-
4,754,257	3,624,147	-	-	-	-	2,193,733
-	-	-	156,724	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>4,754,257</u>	<u>3,624,147</u>	<u>769,086</u>	<u>156,724</u>	<u>223,470</u>	<u>187,242</u>	<u>2,193,733</u>
-	-	-	-	-	-	-
890,713	(536,160)	223,165	11,532	(69)	(8,522)	15,251
-	-	-	-	-	-	-
1,467	407,431	-	-	-	-	-
(419,750)	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(418,283)</u>	<u>407,431</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
472,430	(128,729)	223,165	11,532	(69)	(8,522)	15,251
563,544	(157,856)	1,347,648	880,411	6,053	138,817	40,338
<u>\$ 1,035,974</u>	<u>\$ (286,585)</u>	<u>\$ 1,570,813</u>	<u>\$ 891,943</u>	<u>\$ 5,984</u>	<u>\$ 130,295</u>	<u>\$ 55,589</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, 2019

	National Emergency Grant	Other Public Safety	Other	Total
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ 4,563,642
Permissive motor vehicle license tax	-	-	-	196,736
Special assessments	-	-	149,289	149,289
Charges for services	-	310,772	597,325	2,687,614
Licenses and permits	-	43,645	-	325,996
Fines and forfeitures	-	12,545	79	88,217
Intergovernmental	-	366,376	563,066	18,192,079
Investment income	-	52	434	66,666
Rental income	-	-	-	175,739
Contributions and donations	-	-	32,223	32,223
Other	-	21,957	7,674	1,406,721
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	-	755,347	1,350,090	27,884,922
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	554,546	1,323,632
Judicial	-	-	682,210	682,210
Public safety	-	744,045	-	1,154,757
Public works	-	-	644,686	5,722,334
Health	-	-	73,874	5,677,242
Human services	-	-	50,353	11,913,004
Economic development	-	-	-	156,724
Debt service:				
Principal retirement	-	-	62,324	62,324
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	-	744,045	2,067,993	26,692,227
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures.	-	11,302	(717,903)	1,192,695
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses):				
Transfers in	-	-	30,000	451,217
Transfers (out)	-	-	-	(740,074)
Issuance of OWDA loans	-	-	62,324	62,324
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses).	-	-	92,324	(226,533)
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances	-	11,302	(625,579)	966,162
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficit) at beginning of year . .	10	1,228,400	2,988,810	11,531,366
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficit) at end of year	<u>\$ 10</u>	<u>\$ 1,239,702</u>	<u>\$ 2,363,231</u>	<u>\$ 12,497,528</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MOTOR VEHICLE LICENSE AND GAS TAX SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Permissive motor vehicle license tax	\$ 180,000	\$ 180,000	\$ 195,968	\$ 15,968
Charges for services	612,000	612,000	450,235	(161,765)
Fines and forfeitures	94,000	94,000	56,146	(37,854)
Intergovernmental	4,491,000	4,491,000	5,095,939	604,939
Investment income	25,000	25,000	53,567	28,567
Other	15,000	15,000	42,085	27,085
Total revenues	<u>5,417,000</u>	<u>5,417,000</u>	<u>5,893,940</u>	<u>476,940</u>
Expenditures:				
Current:				
Public works				
Personal services.	1,564,417	1,569,417	1,287,286	282,131
Fringe benefits.	579,000	589,000	493,728	95,272
Materials and supplies	1,421,698	1,626,856	1,378,713	248,143
Contractual services	2,263,383	2,209,926	1,640,811	569,115
Capital outlay	499,148	720,648	714,462	6,186
Other.	84,812	82,327	33,936	48,391
Debt service:				
Principal retirement	<u>147,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>6,559,458</u>	<u>6,798,174</u>	<u>5,548,936</u>	<u>1,249,238</u>
Excess (deficiency) of revenues over (under) expenditures.	<u>(1,142,458)</u>	<u>(1,381,174)</u>	<u>345,004</u>	<u>1,726,178</u>
Other financing uses:				
Transfers out	<u>-</u>	<u>(148,581)</u>	<u>(148,581)</u>	<u>-</u>
Total other financing uses	<u>-</u>	<u>(148,581)</u>	<u>(148,581)</u>	<u>-</u>
Net change in fund balance	(1,142,458)	(1,529,755)	196,423	1,726,178
Fund balance at beginning of year.	2,320,050	2,320,050	2,320,050	-
Prior year encumbrances appropriated.	<u>474,999</u>	<u>474,999</u>	<u>474,999</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 1,652,591</u></u>	<u><u>\$ 1,265,294</u></u>	<u><u>\$ 2,991,472</u></u>	<u><u>\$ 1,726,178</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services.	\$ 225,000	\$ 225,000	\$ 226,777	\$ 1,777
Intergovernmental	922,000	922,000	862,483	(59,517)
Other	21,850	21,850	27,104	5,254
Total revenues	1,168,850	1,168,850	1,116,364	(52,486)
Expenditures:				
Current:				
Human services				
Personal services.	651,000	641,000	530,313	110,687
Fringe benefits.	238,710	248,710	237,935	10,775
Materials and supplies	2,200	2,200	1,494	706
Contractual services	108,375	225,100	181,650	43,450
Capital outlay	1,000	1,000	100	900
Other.	298,500	298,100	276,627	21,473
Total expenditures	1,299,785	1,416,110	1,228,119	187,991
Excess of expenditures over revenues	(130,935)	(247,260)	(111,755)	135,505
Other financing sources (uses):				
Transfers in.	92,000	92,000	12,319	(79,681)
Transfers out.	(116,725)	-	-	-
Total other financing sources (uses).	(24,725)	92,000	12,319	(79,681)
Net change in fund balance	(155,660)	(155,260)	(99,436)	55,824
Fund balance at beginning of year.	317,545	317,545	317,545	-
Prior year encumbrances appropriated	13,775	13,775	13,775	-
Fund balance at end of year	<u>\$ 175,660</u>	<u>\$ 176,060</u>	<u>\$ 231,884</u>	<u>\$ 55,824</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 20,000	\$ 20,000	\$ 20,587	\$ 587
Licenses and permits.	197,000	194,000	282,351	88,351
Fines and forfeitures	12,000	16,600	19,447	2,847
Other	-	-	380	380
Total revenues	<u>229,000</u>	<u>230,600</u>	<u>322,765</u>	<u>92,165</u>
Expenditures:				
Current:				
Health				
Personal services.	13,970	24,890	24,890	-
Fringe benefits.	15,730	16,354	16,200	154
Materials and supplies	3,027	3,386	3,378	8
Contractual services	255,011	255,800	255,682	118
Other.	-	100	100	-
Total expenditures	<u>287,738</u>	<u>300,530</u>	<u>300,250</u>	<u>280</u>
Net change in fund balance	(58,738)	(69,930)	22,515	92,445
Fund balance at beginning of year	80,113	80,113	80,113	-
Prior year encumbrances appropriated	<u>738</u>	<u>738</u>	<u>738</u>	<u>-</u>
Fund balance at end of year	<u>\$ 22,113</u>	<u>\$ 10,921</u>	<u>\$ 103,366</u>	<u>\$ 92,445</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 2,500,000	\$ 2,500,000	\$ 2,484,745	\$ (15,255)
Charges for services	136,665	-	-	-
Intergovernmental	3,129,557	3,428,970	3,225,340	(203,630)
Rental income	-	136,665	178,242	41,577
Other	15,000	15,000	12,835	(2,165)
Total revenues	5,781,222	6,080,635	5,901,162	(179,473)
Expenditures:				
Current:				
Health				
Personal services	426,160	442,075	431,220	10,855
Fringe benefits	144,840	145,446	139,143	6,303
Materials and supplies	2,000	2,000	1,683	317
Contractual services	4,812,532	5,176,692	4,826,737	349,955
Capital outlay	2,000	4,400	3,699	701
Other	462,171	473,295	457,669	15,626
Total expenditures	5,849,703	6,243,908	5,860,151	383,757
Excess (deficiency) of revenues over (under) expenditures	(68,481)	(163,273)	41,011	204,284
Other financing uses:				
Advances out	-	-	(500,000)	(500,000)
Transfers out	(109,000)	(172,867)	(171,743)	1,124
Total other financing uses	(109,000)	(172,867)	(671,743)	(498,876)
Net change in fund balance	(177,481)	(336,140)	(630,732)	(294,592)
Fund balance at beginning of year	150,685	150,685	150,685	-
Prior year encumbrances appropriated	404,128	404,128	404,128	-
Fund balance (deficit) at end of year.	<u>\$ 377,332</u>	<u>\$ 218,673</u>	<u>\$ (75,919)</u>	<u>\$ (294,592)</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ -	\$ 3,500	\$ 4,519	\$ 1,019
Intergovernmental	4,379,533	4,379,533	4,353,015	(26,518)
Other	1,295,800	1,292,300	929,649	(362,651)
Total revenues.	5,675,333	5,675,333	5,287,183	(388,150)
Expenditures:				
Current:				
Other human services				
Contractual services.	239,652	156,600	54,679	101,921
Other	210,454	213,120	58,323	154,797
Total other human services	450,106	369,720	113,002	256,718
Administrative				
Personal services	1,908,500	1,748,800	1,736,718	12,082
Fringe benefits	767,284	750,765	683,314	67,451
Materials and supplies	38,600	40,350	38,532	1,818
Contractual services	426,436	174,107	168,921	5,186
Capital outlay	850	12,340	12,228	112
Other	652,813	778,639	642,537	136,102
Total administrative.	3,794,483	3,505,001	3,282,250	222,751
Public assistance				
Personal services	754,703	922,025	915,168	6,857
Fringe benefits	274,253	365,028	354,090	10,938
Materials and supplies	3,700	1,950	1,944	6
Contractual services.	106,075	101,698	101,698	-
Capital outlay	13,600	4,600	4,510	90
Other	18,900	29,942	28,289	1,653
Total public assistance.	1,171,231	1,425,243	1,405,699	19,544
Total human services expenditures	5,415,820	5,299,964	4,800,951	499,013
Excess of revenues over expenditures	259,513	375,369	486,232	110,863
Other financing sources (uses):				
Transfers in	-	-	1,467	1,467
Transfers out	(365,000)	(420,000)	(419,750)	250
Total other financing sources (uses)	(365,000)	(420,000)	(418,283)	1,717
Net change in fund balance	(105,487)	(44,631)	67,949	112,580
Fund balance at beginning of year.	167,487	167,487	167,487	-
Prior year encumbrances appropriated	117,149	117,149	117,149	-
Fund balance at end of year.	<u>\$ 179,149</u>	<u>\$ 240,005</u>	<u>\$ 352,585</u>	<u>\$ 112,580</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHILDREN SERVICES SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 74,500	\$ 74,500	\$ 83,869	\$ 9,369
Intergovernmental	2,404,500	2,913,844	3,069,815	155,971
Other	63,500	77,500	37,509	(39,991)
Total revenues	2,542,500	3,065,844	3,191,193	125,349
Expenditures:				
Current:				
Human services				
Contractual services	1,781,403	2,612,463	2,595,560	16,903
Other.	728,651	961,880	930,183	31,697
Total expenditures	2,510,054	3,574,343	3,525,743	48,600
Excess (deficiency) of revenues over (under) expenditures	32,446	(508,499)	(334,550)	173,949
Other financing sources:				
Transfers in	293,000	418,000	407,431	(10,569)
Total other financing sources	293,000	418,000	407,431	(10,569)
Net change in fund balance.	325,446	(90,499)	72,881	163,380
Fund balance at beginning of year	(46,215)	(46,215)	(46,215)	-
Prior year encumbrances appropriated	149,014	149,014	149,014	-
Fund balance at end of year.	\$ 428,245	\$ 12,300	\$ 175,680	\$ 163,380

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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 966,000	\$ 966,000	\$ 989,034	\$ 23,034
Other	-	-	3,217	3,217
Total revenues	966,000	966,000	992,251	26,251
Expenditures:				
Current:				
General government - legislative and executive				
Personal services.	250,000	250,000	203,527	46,473
Fringe benefits.	103,000	101,500	94,280	7,220
Materials and supplies	7,639	7,329	4,278	3,051
Contractual services	616,050	656,050	565,387	90,663
Capital outlay	10,000	10,000	-	10,000
Other.	25,337	25,337	11,556	13,781
Total expenditures.	1,012,026	1,050,216	879,028	171,188
Net change in fund balance	(46,026)	(84,216)	113,223	197,439
Fund balance at beginning of year.	957,944	957,944	957,944	-
Prior year encumbrances appropriated	413,526	413,526	413,526	-
Fund balance at end of year	<u>\$ 1,325,444</u>	<u>\$ 1,287,254</u>	<u>\$ 1,484,693</u>	<u>\$ 197,439</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ 110,994	\$ 221,988	\$ 221,988	\$ -
Other	-	-	1,413	1,413
Total revenues	110,994	221,988	223,401	1,413
Expenditures:				
Current:				
Public safety				
Personal services	79,139	144,860	143,398	1,462
Fringe benefits.	32,510	66,858	66,300	558
Materials and supplies	4,330	600	-	600
Contractual services	-	10,231	5,231	5,000
Capital outlay	-	6,032	6,032	-
Other.	1,118	851	300	551
Total expenditures	117,097	229,432	221,261	8,171
Net change in fund balance	(6,103)	(7,444)	2,140	9,584
Fund balance at beginning of year.	13,791	13,791	13,791	-
Fund balance at end of year.	<u>\$ 7,688</u>	<u>\$ 6,347</u>	<u>\$ 15,931</u>	<u>\$ 9,584</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FELONY DELINQUENT JUVENILE CARE AND CUSTODY SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ 112,964	\$ 155,108	\$ 173,226	\$ 18,118
Other	-	-	5,494	5,494
Total revenues	112,964	155,108	178,720	23,612
Expenditures:				
Current:				
Public safety				
Felony delinquent care and custody				
Personal services	54,226	25,027	-	25,027
Fringe benefits.	30,429	29,596	18,393	11,203
Materials and supplies	1,668	1,528	1,028	500
Contractual services	198,815	256,332	240,768	15,564
Capital outlay	1,139	1,030	333	697
Other.	3,935	3,875	750	3,125
Total felony delinquent care and custody	290,212	317,388	261,272	56,116
Total expenditures.	290,212	317,388	261,272	56,116
Net change in fund balance	(177,248)	(162,280)	(82,552)	79,728
Fund balance at beginning of year	127,626	127,626	127,626	-
Prior year encumbrances appropriated	54,972	54,972	54,972	-
Fund balance at end of year	\$ 5,350	\$ 20,318	\$ 100,046	\$ 79,728

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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 2,040,000	\$ 2,063,646	\$ 2,078,897	\$ 15,251
Intergovernmental	120,000	130,087	130,087	-
Total revenues	2,160,000	2,193,733	2,208,984	15,251
Expenditures:				
Current:				
Human services:				
Contractual services	2,160,000	2,193,733	2,193,733	-
Total expenditures	2,160,000	2,193,733	2,193,733	-
Net change in fund balance	-	-	15,251	15,251
Fund balance at beginning of year	40,338	40,338	40,338	-
Fund balance at end of year	<u>\$ 40,338</u>	<u>\$ 40,338</u>	<u>\$ 55,589</u>	<u>\$ 15,251</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental.	\$ 1,007,701	\$ 1,008,728	\$ 244,623	\$ (764,105)
Total revenues.	1,007,701	1,008,728	244,623	(764,105)
Expenditures:				
Current:				
Economic development				
Contractual services	1,028,925	1,031,355	483,386	547,969
Total expenditures	1,028,925	1,031,355	483,386	547,969
Net change in fund balance.	(21,224)	(22,627)	(238,763)	(216,136)
Fund balance at beginning of year	12,430	12,430	12,430	-
Prior year encumbrances appropriated	21,224	21,224	21,224	-
Fund balance (deficit) at end of year	<u>\$ 12,430</u>	<u>\$ 11,027</u>	<u>\$ (205,109)</u>	<u>\$ (216,136)</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, 2019**

	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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 221,825	\$ 221,825	\$ 279,371	\$ 57,546
Licenses and permits	60,000	60,000	43,645	(16,355)
Fines and forfeitures	5,700	5,700	8,531	2,831
Intergovernmental	312,301	397,566	348,217	(49,349)
Investment income	35	35	52	17
Other	23,700	23,700	22,437	(1,263)
Total revenues	623,561	708,826	702,253	(6,573)
Expenditures:				
Current:				
Public safety				
Personal services	216,969	277,140	234,070	43,070
Fringe benefits	90,603	109,028	92,094	16,934
Materials and supplies	153,941	155,849	136,419	19,430
Contractual services	266,820	279,821	204,438	75,383
Capital outlay	392,115	385,928	58,932	326,996
Other	96,529	90,136	33,821	56,315
Total expenditures	1,216,977	1,297,902	759,774	538,128
Excess expenditures over revenues	(593,416)	(589,076)	(57,521)	531,555
Other financing sources (uses):				
Advances in	-	-	41,344	41,344
Advances out	-	-	(40,997)	(40,997)
Total other financing sources (uses)	-	-	347	347
Net change in fund balance	(593,416)	(589,076)	(57,174)	531,902
Fund balance at beginning of year	1,035,536	1,035,536	1,035,536	-
Prior year encumbrances appropriated	77,275	77,275	77,275	-
Fund balance at end of year.	<u>\$ 519,395</u>	<u>\$ 523,735</u>	<u>\$ 1,055,637</u>	<u>\$ 531,902</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Special assessments	\$ 24,000	\$ 198,405	\$ 116,472	\$ (81,933)
Charges for services	645,746	652,977	630,468	(22,509)
Fines and forfeitures	-	-	79	79
Intergovernmental	228,576	635,689	568,384	(67,305)
Donations and contributions.	-	33,522	32,223	(1,299)
Other	11,000	4,000	7,674	3,674
Total revenues.	909,322	1,524,593	1,355,300	(169,293)
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	218,392	237,157	199,350	37,807
Fringe benefits	76,892	93,317	70,264	23,053
Materials and supplies	8,052	7,059	4,205	2,854
Contractual services.	67,040	154,117	87,875	66,242
Capital outlay.	43,469	638,777	189,157	449,620
Other	25,085	24,044	13,844	10,200
Total general government - legislative and executive	438,930	1,154,471	564,695	589,776
General government - judicial				
Personal services.	183,550	235,967	188,345	47,622
Fringe benefits.	68,228	93,474	75,013	18,461
Materials and supplies	9,391	9,793	6,687	3,106
Contractual services	415,337	538,855	212,703	326,152
Capital outlay	276,500	290,594	175,982	114,612
Other.	130,166	132,496	17,592	114,904
Total general government - judicial	1,083,172	1,301,179	676,322	624,857
Public works				
Contractual services	27,950	641,709	641,702	7
Total public works	27,950	641,709	641,702	7
Health				
Contractual services	67,219	214,348	193,597	20,751
Total health.	67,219	214,348	193,597	20,751

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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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human services				
Personal services.	\$ 40,000	\$ 49,500	\$ 39,602	\$ 9,898
Fringe benefits.	6,600	7,900	6,380	1,520
Materials and supplies	1,386	3,190	3,124	66
Contractual services	740	681	681	-
Capital outlay	1,000	404	404	-
Other.	1,000	200	200	-
Total human services	<u>50,726</u>	<u>61,875</u>	<u>50,391</u>	<u>11,484</u>
 Total expenditures	 <u>1,667,997</u>	 <u>3,373,582</u>	 <u>2,126,707</u>	 <u>1,246,875</u>
 Excess of expenditures over revenues	 <u>(758,675)</u>	 <u>(1,848,989)</u>	 <u>(771,407)</u>	 <u>1,077,582</u>
Other financing sources (uses):				
Advances in	15,000	15,000	176,830	161,830
Advances out	-	-	(168,278)	(168,278)
Transfers in	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
 Total other financing sources (uses).	 <u>45,000</u>	 <u>45,000</u>	 <u>38,552</u>	 <u>(6,448)</u>
 Net change in fund balance.	 <u>(713,675)</u>	 <u>(1,803,989)</u>	 <u>(732,855)</u>	 <u>1,071,134</u>
 Fund balance at beginning of year	 <u>3,085,911</u>	 <u>3,085,911</u>	 <u>3,085,911</u>	 <u>-</u>
Prior year encumbrances appropriated	<u>139,467</u>	<u>139,467</u>	<u>139,467</u>	<u>-</u>
 Fund balance at end of year	 <u><u>\$ 2,511,703</u></u>	 <u><u>\$ 1,421,389</u></u>	 <u><u>\$ 2,492,523</u></u>	 <u><u>\$ 1,071,134</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 225,000	\$ 225,000	\$ 220,126	\$ (4,874)
Total revenues	225,000	225,000	220,126	(4,874)
Expenditures:				
Current:				
Public safety				
Personal services.	153,200	153,200	150,128	3,072
Fringe benefits.	62,550	62,550	56,493	6,057
Other.	-	312	312	-
Total expenditures.	215,750	216,062	206,933	9,129
Excess of revenues over expenditures	9,250	8,938	13,193	4,255
Other financing uses:				
Transfers out	(50,000)	(30,000)	-	30,000
Total other financing uses	(50,000)	(30,000)	-	30,000
Net change in fund balance	(40,750)	(21,062)	13,193	34,255
Fund balance at beginning of year.	25,991	25,991	25,991	-
Fund balance (deficit) at end of year	\$ (14,759)	\$ 4,929	\$ 39,184	\$ 34,255

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, 2019**

	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, 2019**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
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, 2019**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Fund balance at beginning of year.	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ 1,200,000</u>	<u>\$ -</u>
Fund balance at end of year	<u><u>\$ 1,200,000</u></u>	<u><u>\$ 1,200,000</u></u>	<u><u>\$ 1,200,000</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 500,000	\$ 500,000	\$ 551,069	\$ 51,069
Other	-	-	1,372	1,372
Total revenues	500,000	500,000	552,441	52,441
Expenditures:				
Current:				
General government - judicial				
Personal services	175,000	175,000	167,824	7,176
Fringe benefits	95,600	95,600	78,819	16,781
Materials and supplies	16,384	16,198	9,183	7,015
Contractual services	76,907	76,909	64,815	12,094
Capital outlay.	3,000	3,000	592	2,408
Other	34,816	27,647	21,303	6,344
Total expenditures	401,707	394,354	342,536	51,818
Excess of revenues over expenditures	98,293	105,646	209,905	104,259
Other financing uses:				
Transfers out	(25,000)	(25,000)	-	25,000
Total other financing uses	(25,000)	(25,000)	-	25,000
Net change in fund balance.	73,293	80,646	209,905	129,259
Fund balance at beginning of year	1,062,783	1,062,783	1,062,783	-
Prior year encumbrances appropriated	18,607	18,607	18,607	-
Fund balance at end of year	<u>\$ 1,154,683</u>	<u>\$ 1,162,036</u>	<u>\$ 1,291,295</u>	<u>\$ 129,259</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	\$ -	\$ 25,989	\$ 25,989	\$ -
Fringe benefits	-	636	636	-
Total general government - legislative and executive	-	26,625	26,625	-
General government - judicial				
Personal services	-	9,595	9,576	19
Fringe benefits	-	146	138	8
Total general government - judicial	-	9,741	9,714	27
Human Services.				
Personal services	-	23,406	23,406	-
Fringe benefits	-	5,131	(4,430)	9,561
Total human services	-	28,537	18,976	9,561
Total expenditures	-	64,903	55,315	9,588
Excess of expenditures over revenues	-	(64,903)	(55,315)	9,588
Other financing sources:				
Transfers in	25,000	111,621	111,621	-
Total other financing sources	25,000	111,621	111,621	-
Net change in fund balance.	25,000	46,718	56,306	9,588
Fund balance at beginning of year	25,971	25,971	25,971	-
Fund balance at end of year	\$ 50,971	\$ 72,689	\$ 82,277	\$ 9,588

HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2019

	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	\$ 52,986	\$ 568,727	\$ 82,442	\$ 205,836
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes	-	-	-	-
Special assessments	-	732,676	-	-
Accrued interest	-	1,082	-	-
Payment in lieu of taxes	-	-	-	336,440
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 52,986</u>	<u>\$ 1,302,485</u>	<u>\$ 82,442</u>	<u>\$ 542,276</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year. . .	\$ -	\$ -	\$ -	\$ -
Special assessments revenue not available. . . .	-	733,758	-	-
PILOTs levied for the next fiscal year	-	-	-	336,440
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>-</u>	<u>733,758</u>	<u>-</u>	<u>336,440</u>
Fund Balances:				
Restricted	52,986	568,727	82,442	205,836
Assigned	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances	<u>52,986</u>	<u>568,727</u>	<u>82,442</u>	<u>205,836</u>
Total liabilities, deferred inflows and fund balances . . .	<u>\$ 52,986</u>	<u>\$ 1,302,485</u>	<u>\$ 82,442</u>	<u>\$ 542,276</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	\$ 223	\$ 5,719	\$ 55,400	\$ 26,460
-	-	-	-	113,300
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 24,721</u>	<u>\$ 223</u>	<u>\$ 5,719</u>	<u>\$ 55,400</u>	<u>\$ 139,760</u>
\$ -	\$ -	\$ -	\$ -	\$ 113,300
-	-	-	-	-
-	-	-	-	-
-	-	-	-	113,300
24,721	223	-	-	26,460
-	-	5,719	55,400	-
<u>24,721</u>	<u>223</u>	<u>5,719</u>	<u>55,400</u>	<u>26,460</u>
<u>\$ 24,721</u>	<u>\$ 223</u>	<u>\$ 5,719</u>	<u>\$ 55,400</u>	<u>\$ 139,760</u>

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS (CONTINUED)
DECEMBER 31, 2019

	Distribution Drive Bond Retirement	Juvenile Probate Bond Retirement	Total
Assets:			
Equity in pooled cash and cash equivalents	\$ 9,011	\$ 9,260	\$ 1,040,785
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	-	-	113,300
Special assessments	-	-	732,676
Accrued interest	-	-	1,082
Payment in lieu of taxes	-	-	336,440
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 9,011</u>	<u>\$ 9,260</u>	<u>\$ 2,224,283</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year. . .	\$ -	\$ -	\$ 113,300
Special assessments revenue not available. . . .	-	-	733,758
PILOTs levied for the next fiscal year	-	-	336,440
	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<hr/> -	<hr/> -	<hr/> 1,183,498
Fund Balances:			
Restricted	9,011	9,260	979,666
Assigned	-	-	61,119
	<hr/>	<hr/>	<hr/>
Total fund balances	<u>9,011</u>	<u>9,260</u>	<u>1,040,785</u>
Total liabilities, deferred inflows and fund balances . . .	<u>\$ 9,011</u>	<u>\$ 9,260</u>	<u>\$ 2,224,283</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, 2019

	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	-	-	-	188,330
Special assessments.	104,644	302,182	-	-
Rental income	-	-	56,886	-
Other	-	9,154	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	104,644	311,336	56,886	188,330
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Debt service:				
Principal retirement	10,000	125,000	-	150,000
Interest and fiscal charges	8,692	21,441	-	56,291
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	18,692	146,441	-	206,291
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	85,952	164,895	56,886	(17,961)
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses):				
Transfers in.	-	-	-	-
Transfers out	(47,571)	-	-	-
Premium on note issuance.	34	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(47,537)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance	38,415	164,895	56,886	(17,961)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at beginning of year. .	14,571	403,832	25,556	223,797
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at end of year	<u>\$ 52,986</u>	<u>\$ 568,727</u>	<u>\$ 82,442</u>	<u>\$ 205,836</u>

Road Improvement Bond Retirement	Blanchard Bond Retirement	Motor Vehicle and Gas Tax Bond Retirement	ADAMHS Bond Retirement
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	1	-	-
-	1	-	-
-	-	90,000	17,387
-	-	58,581	5,890
-	-	148,581	23,277
-	1	(148,581)	(23,277)
-	-	148,581	17,876
-	-	-	-
-	-	-	-
-	-	148,581	17,876
-	1	-	(5,401)
24,721	222	5,719	60,801
<u>\$ 24,721</u>	<u>\$ 223</u>	<u>\$ 5,719</u>	<u>\$ 55,400</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019

	Capital Projects Sheriff Bond Retirement	Distribution Drive Bond Retirement	Juvenile Probate Bond Retirement	Total
Revenues:				
Property taxes	\$ 113,244	\$ -	\$ -	\$ 113,244
Payments in lieu of taxes	-	204,362	-	392,692
Special assessments.	-	-	-	406,826
Rental income	-	-	-	56,886
Other	-	-	-	9,155
Total revenues	<u>113,244</u>	<u>204,362</u>	<u>-</u>	<u>978,803</u>
Expenditures:				
Debt service:				
Principal retirement	95,000	80,000	-	567,387
Interest and fiscal charges	<u>62,633</u>	<u>32,266</u>	<u>-</u>	<u>245,794</u>
Total expenditures	<u>157,633</u>	<u>112,266</u>	<u>-</u>	<u>813,181</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(44,389)</u>	<u>92,096</u>	<u>-</u>	<u>165,622</u>
Other financing sources (uses):				
Transfers in.	45,000	-	-	211,457
Transfers out	-	(86,000)	-	(133,571)
Premium on note issuance.	<u>4,356</u>	<u>1,269</u>	<u>9,260</u>	<u>14,919</u>
Total other financing sources (uses)	<u>49,356</u>	<u>(84,731)</u>	<u>9,260</u>	<u>92,805</u>
Net change in fund balance	4,967	7,365	9,260	258,427
Fund balances (deficit) at beginning of year. .	<u>21,493</u>	<u>1,646</u>	<u>-</u>	<u>782,358</u>
Fund balances at end of year	<u><u>\$ 26,460</u></u>	<u><u>\$ 9,011</u></u>	<u><u>\$ 9,260</u></u>	<u><u>\$ 1,040,785</u></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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Special assessments	\$ 180,700	\$ 104,643	\$ 104,644	\$ 1
Total revenues	180,700	104,643	104,644	1
Expenditures:				
Debt service:				
Principal retirement	217,700	290,000	290,000	-
Interest and fiscal charges	13,600	13,600	8,692	4,908
Total expenditures	231,300	303,600	298,692	4,908
Excess of expenditures over revenues	(50,600)	(198,957)	(194,048)	4,909
Other financing sources:				
Premiums on notes.	-	-	34	34
Proceeds of notes	40,000	40,000	10,000	(30,000)
Transfers in	10,600	212,689	222,429	9,740
Total other financing sources	50,600	252,689	232,463	(20,226)
Net change in fund balance.	-	53,732	38,415	(15,317)
Fund balance at beginning of year	14,571	14,571	14,571	-
Fund balance at end of year	\$ 14,571	\$ 68,303	\$ 52,986	\$ (15,317)

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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Special assessments	\$ 147,000	\$ 147,000	\$ 302,182	\$ 155,182
Other	-	-	9,154	9,154
Total revenues.	147,000	147,000	311,336	164,336
Expenditures:				
Debt service:				
Principal retirement.	125,050	125,050	125,000	50
Interest and fiscal charges	21,650	21,650	21,441	209
Total expenditures	146,700	146,700	146,441	259
Excess of revenues over expenditures	300	300	164,895	164,595
Other financing sources:				
Transfers in	142,000	142,000	-	(142,000)
Total other financing sources	142,000	142,000	-	(142,000)
Net change in fund balance	142,300	142,300	164,895	22,595
Fund balance at beginning of year	403,832	403,832	403,832	-
Fund balance at end of year.	\$ 546,132	\$ 546,132	\$ 568,727	\$ 22,595

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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Rental income	\$ -	\$ -	\$ 56,886	\$ 56,886
Total revenues	-	-	56,886	56,886
Net change in fund balance	-	-	56,886	56,886
Fund balance at beginning of year.	<u>25,556</u>	<u>25,556</u>	<u>25,556</u>	<u>-</u>
Fund balance at end of year	<u>\$ 25,556</u>	<u>\$ 25,556</u>	<u>\$ 82,442</u>	<u>\$ 56,886</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Payments in lieu of taxes	\$ 206,300	\$ 206,300	\$ 188,330	\$ (17,970)
Total revenues	206,300	206,300	188,330	(17,970)
Expenditures:				
Debt service:				
Principal retirement.	150,000	150,000	150,000	-
Interest and fiscal charges	56,300	56,300	56,291	9
Total expenditures	206,300	206,300	206,291	9
Net change in fund balance	-	-	(17,961)	(17,961)
Fund balance at beginning of year.	<u>223,797</u>	<u>223,797</u>	<u>223,797</u>	<u>-</u>
Fund balance at end of year	<u>\$ 223,797</u>	<u>\$ 223,797</u>	<u>\$ 205,836</u>	<u>\$ (17,961)</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, 2019**

	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, 2019**

	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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
Debt service:				
Principal retirement	\$ 90,000	\$ 90,000	\$ 90,000	\$ -
Interest and fiscal charges	58,600	58,600	58,581	19
Total expenditures	148,600	148,600	148,581	19
Excess of expenditures over revenues	(148,600)	(148,600)	(148,581)	19
Other financing sources:				
Transfers in	148,600	148,600	148,581	(19)
Total other financing sources	148,600	148,600	148,581	(19)
Net change in fund balance.	-	-	-	-
Fund balance at beginning of year.	5,719	5,719	5,719	-
Fund balance at end of year	\$ 5,719	\$ 5,719	\$ 5,719	\$ -

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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
Debt service:				
Principal retirement	\$ 16,500	\$ 17,387	\$ 17,387	\$ -
Interest and fiscal charges	6,800	6,413	6,404	9
Total expenditures	23,300	23,800	23,791	9
Excess of expenditures over revenues	(23,300)	(23,800)	(23,791)	9
Other financing sources:				
Transfers in	19,000	19,000	17,876	(1,124)
Total other financing sources	19,000	19,000	17,876	(1,124)
Net change in fund balance.	(4,300)	(4,800)	(5,915)	(1,115)
Fund balance at beginning of year.	60,801	60,801	60,801	-
Fund balance at end of year	\$ 56,501	\$ 56,001	\$ 54,886	\$ (1,115)

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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 113,300	\$ 113,300	\$ 113,244	\$ (56)
Other	-	-	-	-
Total revenues	113,300	113,300	113,244	(56)
Expenditures:				
Debt service:				
Principal retirement.	95,000	1,631,000	1,631,000	-
Interest and fiscal charges	18,300	63,300	62,633	667
Total expenditures	113,300	1,694,300	1,693,633	667
Excess of expenditures over revenues.	-	(1,581,000)	(1,580,389)	611
Other financing sources:				
Premium on notes	-	-	4,356	4,356
Issuance of notes	-	1,281,000	1,281,000	-
Transfers in	-	300,000	300,000	-
Total other financing sources	-	1,581,000	1,585,356	4,356
Net change in fund balance	-	-	4,967	4,967
Fund balance at beginning of year.	21,493	21,493	21,493	-
Fund balance at end of year.	<u>\$ 21,493</u>	<u>\$ 21,493</u>	<u>\$ 26,460</u>	<u>\$ 4,967</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Payment in lieu of taxes	\$ 100,000	\$ 204,362	\$ 204,362	\$ -
Total revenues	100,000	204,362	204,362	-
Expenditures:				
Debt service:				
Principal retirement	539,000	539,000	539,000	-
Interest and fiscal charges	34,000	34,000	32,266	1,734
Total expenditures	573,000	573,000	571,266	1,734
Excess of expenditures over revenues	(473,000)	(368,638)	(366,904)	1,734
Other financing sources:				
Premium on note issuance	-	-	1,269	1,269
Issuance of notes	473,000	473,000	373,000	(100,000)
Total other financing sources	473,000	473,000	374,269	(98,731)
Net change in fund balance	-	104,362	7,365	(96,997)
Fund balance at beginning of year.	1,646	1,646	1,646	-
Fund balance (deficit) at end of year	\$ 1,646	\$ 106,008	\$ 9,011	\$ (96,997)

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
JUVENILE PROBATE BOND RETIREMENT DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Other financing sources:				
Premium on note issuance	\$ -	\$ -	\$ 9,260	\$ 9,260
Total other financing sources	-	-	9,260	-
Net change in fund balance	-	-	9,260	-
Fund balance at beginning of year.	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,260</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2019

	Special Improvements	Alcohol and Drug Abuse	Courthouse Restoration	Developmental Disabilities
Assets:				
Equity in pooled cash and investments	\$ 90,874	\$ 520,393	\$ 48,279	\$ 181,248
Receivables (net of allowance for uncollectibles):				
Special assessments	57,182	-	-	-
Accrued interest	470	-	-	-
Prepayments	-	-	-	-
Total assets	<u>\$ 148,526</u>	<u>\$ 520,393</u>	<u>\$ 48,279</u>	<u>\$ 181,248</u>
Liabilities:				
Accounts payable	\$ -	\$ -	\$ -	\$ 19,957
Contracts payable	-	102,598	-	-
Interfund payable	76,154	500,000	-	-
Notes payable	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities.	<u>86,154</u>	<u>602,598</u>	<u>-</u>	<u>19,957</u>
Deferred inflows of resources:				
Special assessments revenue not available.	<u>57,652</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>57,652</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Nonspendable	-	-	-	-
Restricted.	4,720	-	-	161,291
Committed	-	-	48,279	-
Assigned.	-	-	-	-
Unassigned (deficit)	<u>-</u>	<u>(82,205)</u>	<u>-</u>	<u>-</u>
Total fund balances (deficit).	<u>4,720</u>	<u>(82,205)</u>	<u>48,279</u>	<u>161,291</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 148,526</u>	<u>\$ 520,393</u>	<u>\$ 48,279</u>	<u>\$ 181,248</u>

County Capital Improvements	Sheriff's Office	Distribution Dr. TIF	Total
\$ 981,799	\$ 973,832	\$ -	\$ 2,796,425
-	-	-	57,182
-	-	-	470
4,024	-	-	4,024
<u>\$ 985,823</u>	<u>\$ 973,832</u>	<u>\$ -</u>	<u>\$ 2,858,101</u>
\$ 179,462	\$ -	\$ -	\$ 199,419
-	345,360	-	447,958
-	-	-	576,154
-	1,281,000	373,000	1,664,000
<u>179,462</u>	<u>1,626,360</u>	<u>373,000</u>	<u>2,887,531</u>
-	-	-	57,652
-	-	-	57,652
4,024	-	-	4,024
-	-	-	166,011
-	-	-	48,279
802,337	-	-	802,337
-	(652,528)	(373,000)	(1,107,733)
<u>806,361</u>	<u>(652,528)</u>	<u>(373,000)</u>	<u>(87,082)</u>
<u>\$ 985,823</u>	<u>\$ 973,832</u>	<u>\$ -</u>	<u>\$ 2,858,101</u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Special Improvements	Alcohol and Drug Abuse	Ohio Public Works Commission	Federal Highway
Revenues:				
Special assessments	\$ 184,415	\$ -	\$ -	\$ -
Intergovernmental	-	286,082	727,840	1,537,340
Other	-	200	-	-
Total revenues	<u>184,415</u>	<u>286,282</u>	<u>727,840</u>	<u>1,537,340</u>
Expenditures:				
Capital outlay	<u>86,255</u>	<u>513,763</u>	<u>727,840</u>	<u>1,537,340</u>
Total expenditures	<u>86,255</u>	<u>513,763</u>	<u>727,840</u>	<u>1,537,340</u>
Excess (deficiency) of revenues over (under) expenditures	<u>98,160</u>	<u>(227,481)</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	47,571	123,867	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses).	<u>47,571</u>	<u>123,867</u>	<u>-</u>	<u>-</u>
Net change in fund balance.	145,731	(103,614)	-	-
Fund balances (deficit) at beginning of year .	<u>(141,011)</u>	<u>21,409</u>	<u>-</u>	<u>-</u>
Fund balances (deficit) at end of year	<u><u>\$ 4,720</u></u>	<u><u>\$ (82,205)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Courthouse Restoration	Developmental Disabilities	County Capital Improvements	Sheriff's Office	Distribution Dr. TIF	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 184,415
-	-	836,187	-	-	3,387,449
-	-	-	-	-	200
-	-	836,187	-	-	3,572,064
15,750	2,306,930	1,446,316	345,854	-	6,980,048
15,750	2,306,930	1,446,316	345,854	-	6,980,048
(15,750)	(2,306,930)	(610,129)	(345,854)	-	(3,407,984)
-	1,250,000	690,158	-	86,000	2,197,596
-	-	-	(45,000)	-	(45,000)
-	1,250,000	690,158	(45,000)	86,000	2,152,596
(15,750)	(1,056,930)	80,029	(390,854)	86,000	(1,255,388)
64,029	1,218,221	726,332	(261,674)	(459,000)	1,168,306
<u>\$ 48,279</u>	<u>\$ 161,291</u>	<u>\$ 806,361</u>	<u>\$ (652,528)</u>	<u>\$ (373,000)</u>	<u>\$ (87,082)</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Special assessments	\$ -	\$ 216,603	\$ 184,415	\$ (32,188)
Total revenues	-	216,603	184,415	(32,188)
Expenditures:				
Current:				
Capital outlay.	-	130,372	128,105	2,267
Total expenditures	-	130,372	128,105	2,267
Excess of revenues over expenditures	-	86,231	56,310	(29,921)
Other financing sources (uses):				
Advances in.	-	-	76,154	76,154
Advances out	-	-	(30,017)	(30,017)
Transfers out	-	(222,429)	(222,429)	-
Total other financing sources (uses)	-	(222,429)	(176,292)	46,137
Net change in fund balance	-	(136,198)	(119,982)	16,216
Fund balance at beginning of year	169,006	169,006	169,006	-
Fund balance at end of year.	\$ 169,006	\$ 32,808	\$ 49,024	\$ 16,216

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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ 375,000	\$ 500,000	\$ 286,082	\$ (213,918)
Other.	-	-	200	200
Total revenues	375,000	500,000	286,282	(213,718)
Expenditures:				
Current:				
Capital outlay.	448,387	651,254	571,851	79,403
Total expenditures	448,387	651,254	571,851	79,403
Excess of expenditures over revenues	(73,387)	(151,254)	(285,569)	(134,315)
Other financing sources:				
Advances in	-	-	500,000	500,000
Transfers in	89,000	123,867	123,867	-
Total other financing sources	89,000	123,867	623,867	500,000
Net change in fund balance.	15,613	(27,387)	338,298	365,685
Fund balance at beginning of year	280	280	280	-
Prior year encumbrances appropriated.	27,387	27,387	27,387	-
Fund balance at end of year	<u>\$ 43,280</u>	<u>\$ 280</u>	<u>\$ 365,965</u>	<u>\$ 365,685</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
OHIO PUBLIC WORKS COMMISSION CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ -	\$ 727,841	\$ 590,810	\$ (137,031)
Total revenues	-	727,841	590,810	(137,031)
Expenditures:				
Capital outlay.	-	590,810	590,810	-
Total expenditures	-	590,810	590,810	-
Net change in fund balance	-	137,031	-	(137,031)
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 137,031</u>	<u>\$ -</u>	<u>\$ (137,031)</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ -	\$ 1,537,340	\$ 1,537,340	\$ -
Total revenues	-	1,537,340	1,537,340	-
Expenditures:				
Current:				
Capital outlay.	-	1,537,340	1,642,465	(105,125)
Total expenditures	-	1,537,340	1,642,465	(105,125)
Net change in fund balance.	-	-	(105,125)	(105,125)
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (105,125)</u>	<u>\$ (105,125)</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
Capital outlay.	\$ 15,750	\$ 15,750	\$ 15,750	\$ -
Total expenditures	<u>15,750</u>	<u>15,750</u>	<u>15,750</u>	<u>-</u>
Net change in fund balance.	(15,750)	(15,750)	(15,750)	-
Fund balance at beginning of year	48,279	48,279	48,279	-
Prior year encumbrances appropriated.	<u>15,750</u>	<u>15,750</u>	<u>15,750</u>	<u>-</u>
Fund balance at end of year	<u>\$ 48,279</u>	<u>\$ 48,279</u>	<u>\$ 48,279</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DEVELOPMENTAL DISABILITIES CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
Capital outlay.	\$ 1,862,547	\$ 2,461,695	\$ 2,318,047	\$ 143,648
Total expenditures	1,862,547	2,461,695	2,318,047	143,648
Excess of expenditures over revenues.	(1,862,547)	(2,461,695)	(2,318,047)	143,648
Other financing sources:				
Transfers in	825,000	1,325,000	1,250,000	(75,000)
Total other financing sources	825,000	1,325,000	1,250,000	(75,000)
Net change in fund balance	(1,037,547)	(1,136,695)	(1,068,047)	68,648
Fund balance at beginning of year	1,155,674	1,155,674	1,155,674	-
Prior year encumbrances appropriated.	62,547	62,547	62,547	-
Fund balance at end of year	<u>\$ 180,674</u>	<u>\$ 81,526</u>	<u>\$ 150,174</u>	<u>\$ 68,648</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
Current:				
Project:				
Juvenile/Probate renovations	\$ 62,750	\$ 62,750	\$ 62,750	\$ -
Jail study	-	123,923	123,920	3
Financial package	22,988	22,988	22,987	1
Data center	55,687	60,737	58,812	1,925
Board of Elections	-	295,162	295,162	-
Sheriff.	1,167	653,667	635,669	17,998
Total expenditures	142,592	1,219,227	1,199,300	19,927
Excess of expenditures over revenues	(142,592)	(1,219,227)	(1,199,300)	19,927
Other financing sources:				
Transfers in	100,000	439,158	690,158	251,000
Total other financing sources	100,000	439,158	690,158	251,000
Net change in fund balance.	(42,592)	(780,069)	(509,142)	270,927
Fund balance at beginning of year	661,935	661,935	661,935	-
Prior year encumbrances appropriated.	142,592	142,592	142,592	-
Fund balance at end of year	<u>\$ 761,935</u>	<u>\$ 24,458</u>	<u>\$ 295,385</u>	<u>\$ 270,927</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
Current:				
Contractual services	\$ 506	\$ 506	\$ 494	\$ 12
Capital outlay.	1,009,041	982,970	569,850	413,120
 Total expenditures	 1,009,547	 983,476	 570,344	 413,132
 Excess of expenditures over revenues	 (1,009,547)	 (983,476)	 (570,344)	 413,132
Other financing sources:				
Transfers out	-	(300,000)	(300,000)	-
 Total other financing sources	 -	 (300,000)	 (300,000)	 -
 Net change in fund balance.	 (1,009,547)	 (1,283,476)	 (870,344)	 413,132
 Fund balance at beginning of year.	 1,274,326	 1,274,326	 1,274,326	 -
Prior year encumbrances appropriated	9,150	9,150	9,150	-
 Fund balance at end of year.	 \$ 273,929	 \$ -	 \$ 413,132	 \$ 413,132

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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Investment income	\$ 1,500	\$ 1,500	\$ 3,117	\$ 1,617
Other	20,000	20,000	29,868	9,868
Total revenues	21,500	21,500	32,985	11,485
Expenditures:				
Current:				
Human services				
Contractual services.	26,000	49,000	49,000	-
Total expenditures	26,000	49,000	49,000	-
Net change in fund balance.	(4,500)	(27,500)	(16,015)	11,485
Fund balance at beginning of year.	424,565	424,565	424,565	-
Prior year encumbrances appropriated	1,000	1,000	1,000	-
Fund balance at end of year	<u>\$ 421,065</u>	<u>\$ 398,065</u>	<u>\$ 409,550</u>	<u>\$ 11,485</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, 2019

	Agricultural Service Center	BMV One Stop	Total Nonmajor Proprietary Funds
Assets:			
Current assets:			
Equity in pooled cash and investments	\$ 226,074	\$ 136,591	\$ 362,665
Prepayments	178	19	197
Materials and supplies inventory.	856	852	1,708
Total current assets	227,108	137,462	364,570
Noncurrent assets:			
Net pension asset	142	-	142
Capital assets:			
Non-depreciable capital assets	75,000	1,047	76,047
Depreciable capital assets, net.	1,356,834	1,429,083	2,785,917
Total capital assets, net	1,431,834	1,430,130	2,861,964
Total noncurrent assets	1,431,976	1,430,130	2,862,106
Total assets	1,659,084	1,567,592	3,226,676
Deferred outflows of resources:			
Pension	10,487	-	10,487
OPEB	1,974	-	1,974
Total deferred outflows of resources	12,461	-	12,461
Liabilities:			
Current liabilities:			
Accounts payable.	2,358	1,640	3,998
Accrued wages and benefits payable	680	-	680
Due to other governments	118	-	118
Accrued interest payable	-	1,730	1,730
Current portion of general obligation bonds	-	130,000	130,000
Total current liabilities	3,156	133,370	136,526
Long-term liabilities:			
General obligation bonds payable	-	844,347	844,347
Net pension liability	31,076	-	31,076
Net OPEB liability	14,511	-	14,511
Total long-term liabilities	45,587	844,347	889,934
Total liabilities	48,743	977,717	1,026,460
Deferred inflows of resources:			
Unamortized deferred gain on debt refunding	-	12,515	12,515
Pension	3,623	-	3,623
OPEB	2,068	-	2,068
Total deferred inflows of resources	5,691	12,515	18,206
Net position:			
Net investment in capital assets.	1,431,834	443,268	1,875,102
Unrestricted	185,277	134,092	319,369
Total net position.	\$ 1,617,111	\$ 577,360	\$ 2,194,471

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Agricultural Service Center	BMV One Stop	Total Nonmajor Proprietary Funds
Operating revenues:			
Charges for services	\$ 300,538	\$ 244,922	\$ 545,460
Other operating revenues	252	9	261
Total operating revenues.	<u>300,790</u>	<u>244,931</u>	<u>545,721</u>
Operating expenses:			
Personal services	31,472	22	31,494
Contract services.	53,205	60,377	113,582
Materials and supplies.	5,923	5,949	11,872
Depreciation.	<u>17,557</u>	<u>20,896</u>	<u>38,453</u>
Total operating expenses.	<u>108,157</u>	<u>87,244</u>	<u>195,401</u>
Operating income	<u>192,633</u>	<u>157,687</u>	<u>350,320</u>
Nonoperating expenses:			
Interest and fiscal charges	<u>(10,115)</u>	<u>(19,450)</u>	<u>(29,565)</u>
Total nonoperating expenses	<u>(10,115)</u>	<u>(19,450)</u>	<u>(29,565)</u>
Change in net position	182,518	138,237	320,755
Net position at beginning of year	<u>1,434,593</u>	<u>439,123</u>	<u>1,873,716</u>
Net position at end of year	<u><u>\$ 1,617,111</u></u>	<u><u>\$ 577,360</u></u>	<u><u>\$ 2,194,471</u></u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS
NONMAJOR PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Agricultural Service Center	BMV One Stop	Total Nonmajor Proprietary Funds
Cash flows from operating activities:			
Cash received from sales/charges for services.	\$ 318,312	\$ 244,922	\$ 563,234
Cash received from other operations	252	9	261
Cash payments for personal services.	(25,592)	(21)	(25,613)
Cash payments for contractual services	(53,674)	(60,588)	(114,262)
Cash payments for materials and supplies	(6,700)	(6,622)	(13,322)
Net cash provided by operating activities	<u>232,598</u>	<u>177,700</u>	<u>410,298</u>
Cash flows from capital and related financing activities:			
Acquisition of capital assets	-	(6,850)	(6,850)
Principal retirement bonds.	(140,000)	(125,000)	(265,000)
Interest payments on bonds	(5,709)	(23,493)	(29,202)
Net cash used in capital and related financing activities.	<u>(145,709)</u>	<u>(155,343)</u>	<u>(301,052)</u>
Net change in cash and cash equivalents	86,889	22,357	109,246
Cash and cash equivalents at beginning of year . . .	<u>139,185</u>	<u>114,234</u>	<u>253,419</u>
Cash and cash equivalents at end of year	<u><u>\$ 226,074</u></u>	<u><u>\$ 136,591</u></u>	<u><u>\$ 362,665</u></u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 192,633	\$ 157,687	\$ 350,320
Adjustments:			
Depreciation.	17,557	20,896	38,453
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:			
Due from other governments	17,774	-	17,774
Materials and supplies inventory	(777)	(673)	(1,450)
Prepayments	25	3	28
Net pension asset	75	-	75
Deferred outflows - Pension	(2,551)	-	(2,551)
Deferred outflows - OPEB	728	-	728
Accounts payable	(469)	(211)	(680)
Accrued wages and benefits	72	-	72
Due to other governments	12	(2)	10
Net pension liability	8,863	-	8,863
Net OPEB liability	(587)	-	(587)
Deferred inflows - Pension	(1,700)	-	(1,700)
Deferred inflows - OPEB	943	-	943
Net cash provided by operating activities.	<u><u>\$ 232,598</u></u>	<u><u>\$ 177,700</u></u>	<u><u>\$ 410,298</u></u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN
FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
AGRICULTURAL SERVICE CENTER ENTERPRISE FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Operating Revenues:				
Charges for services	\$ 277,251	\$ 277,251	\$ 336,086	\$ 58,835
Other	-	-	252	252
Total operating revenues.	277,251	277,251	336,338	59,087
Operating Expenses:				
Personal services.	18,500	18,500	16,516	1,984
Fringe benefits.	10,900	10,900	9,076	1,824
Materials and supplies	8,780	8,780	6,955	1,825
Contractual services	59,094	71,548	65,992	5,556
Total operating expenses	97,274	109,728	98,539	11,189
Operating income	179,977	167,523	237,799	70,276
Nonoperating expenses:				
Debt service:				
Principal retirement	(140,000)	(140,000)	(140,000)	-
Interest and fiscal charges	(5,800)	(5,800)	(5,709)	91
Total nonoperating expenses	(145,800)	(145,800)	(145,709)	91
Net change in fund equity.	34,177	21,723	92,090	70,367
Fund equity at beginning of year	114,317	114,317	114,317	-
Prior year encumbrances appropriated	7,093	7,093	7,093	-
Fund equity at end of year	<u>\$ 155,587</u>	<u>\$ 143,133</u>	<u>\$ 213,500</u>	<u>\$ 70,367</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Operating Revenues:				
Charges for services	\$ 257,837	\$ 257,837	\$ 244,922	\$ (12,915)
Other	-	-	9	9
Total operating revenues	257,837	257,837	244,931	(12,906)
Operating Expenses:				
Fringe benefits.	-	21	21	-
Materials and supplies	11,859	10,475	6,877	3,598
Contractual services	56,781	87,957	86,579	1,378
Total operating expenses	68,640	98,453	93,477	4,976
Operating income	189,197	159,384	151,454	(7,930)
Nonoperating expenses:				
Debt service:				
Principal retirement	(125,000)	(125,000)	(125,000)	-
Interest and fiscal charges	(23,500)	(23,500)	(23,493)	7
Total nonoperating expenses	(148,500)	(148,500)	(148,493)	7
Net change in fund equity.	40,697	10,884	2,961	(7,923)
Fund equity at beginning of year	105,594	105,594	105,594	-
Prior year encumbrances appropriated.	8,640	8,640	8,640	-
Fund equity at end of year.	<u>\$ 154,931</u>	<u>\$ 125,118</u>	<u>\$ 117,195</u>	<u>\$ (7,923)</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, 2019

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 100,000	\$ 100,000	\$ 2,717	\$ (97,283)
Total revenues	100,000	100,000	2,717	(97,283)
Expenses:				
Claims expense.	100,000	100,000	2,717	97,283
Total expenses	100,000	100,000	2,717	97,283
Operating income	-	-	-	-
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

Custodial Funds

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

Park District

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

Board of Health

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

Subdivision

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

Undivided Tax

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

Real Estate Taxes

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

Personal Taxes

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

Manufactured Home Tax

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

Soil and Water

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

Hotel/Motel Tax

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

Local Emergency Planning Commission

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

Blanchard River Construction

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

Hancock County Election Commission

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

Housing Trust

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

Indigent Defense Fee

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

Arson Offender Registration

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

HANCOCK COUNTY, OHIO
COMBINING STATEMENTS
FUND DESCRIPTIONS - FIDUCIARY FUNDS

Custodial Funds - (Continued)

Sexual Offender Registration

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

Family First Council

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

Library Local Government Support

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

Estate Taxes

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

Local Government

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

Municipal Permissive Motor Vehicle Tax

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

Hancock County Regional Planning Commission

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

County Court

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

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

Sheriff

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

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2019

	<u>Park District</u>	<u>Board of Health</u>	<u>Subdivision</u>	<u>Undivided Tax</u>
Assets:				
Equity in pooled cash and cash equivalents.	\$ 1,895,769	\$ 967,373	\$ -	\$ 4,192
Cash in segregated accounts	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Real estate and other taxes	1,495,770	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Due from other governments	12,154	-	229,716	1,327,081
Prepayments	5,204	16,029	-	-
Due from other funds	-	39,953	-	-
	<u>3,408,897</u>	<u>1,023,355</u>	<u>229,716</u>	<u>1,331,273</u>
Total assets				
Liabilities:				
Accounts payable	59,914	144,221	-	-
Due to other governments	-	84,049	-	-
Due to external parties	7,300	-	-	-
	<u>67,214</u>	<u>228,270</u>	<u>-</u>	<u>-</u>
Total liabilities				
Deferred inflows of resources:				
Property taxes levied for the next fiscal year.	1,495,770	-	-	-
	<u>1,562,984</u>	<u>228,270</u>	<u>-</u>	<u>-</u>
Total liabilities and deferred inflows of resources				
Net position:				
Restricted for individuals, organizations and other governments	<u>1,845,913</u>	<u>795,085</u>	<u>229,716</u>	<u>1,331,273</u>
Total net position	<u>\$ 1,845,913</u>	<u>\$ 795,085</u>	<u>\$ 229,716</u>	<u>\$ 1,331,273</u>

Real Estate Taxes	Personal Taxes	Manufactured Home Tax	Soil and Water	Hotel/Motel Tax	Local Emergency Planning Commission
\$ 1,698,084	\$ -	\$ 23,396	\$ 68,878	\$ 10,406	\$ 50,185
-	-	-	-	-	-
77,180,261	654,961	-	-	399,147	-
-	-	-	-	-	-
1,240,925	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,148	-	-
-	-	-	-	-	-
<u>80,119,270</u>	<u>654,961</u>	<u>23,396</u>	<u>72,026</u>	<u>409,553</u>	<u>50,185</u>
-	-	-	329,603	-	-
1,698,084	-	23,396	154,750	-	-
-	-	-	58,425	-	-
<u>1,698,084</u>	<u>-</u>	<u>23,396</u>	<u>542,778</u>	<u>-</u>	<u>-</u>
76,373,011	-	-	-	-	-
<u>78,071,095</u>	<u>-</u>	<u>23,396</u>	<u>542,778</u>	<u>-</u>	<u>-</u>
2,048,175	654,961	-	(470,752)	409,553	50,185
<u>\$ 2,048,175</u>	<u>\$ 654,961</u>	<u>\$ -</u>	<u>\$ (470,752)</u>	<u>\$ 409,553</u>	<u>\$ 50,185</u>

(Continued)

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS (CONTINUED)
DECEMBER 31, 2019

	Blanchard River Construction	Housing Trust	Indigent Defense Fee	Arson Offender Registration
Assets:				
Equity in pooled cash and cash equivalents.	\$ 93,575	\$ 93,136	\$ 747	\$ 75
Cash in segregated accounts	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Real estate and other taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Due from other governments	-	-	-	-
Prepayments	-	-	-	-
Due from other funds	-	-	-	-
Total assets	<u>93,575</u>	<u>93,136</u>	<u>747</u>	<u>75</u>
Liabilities:				
Accounts payable	-	-	-	-
Due to other governments	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year.	-	-	-	-
Total liabilities and deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net position:				
Restricted for individuals, organizations and other governments	<u>93,575</u>	<u>93,136</u>	<u>747</u>	<u>75</u>
Total net position	<u>\$ 93,575</u>	<u>\$ 93,136</u>	<u>\$ 747</u>	<u>\$ 75</u>

Family First Council	Library Local Government Support	Local Government	Municipal Permissive Motor Vehicle Tax	Hancock County Regional Planning Commission	County Court
\$ 168,234	\$ -	\$ -	\$ 841,423	\$ 6,875	\$ -
-	-	-	-	-	655,225
-	-	-	-	-	-
-	-	-	-	-	457,295
-	-	-	-	-	-
-	1,311,825	680,296	22,674	-	-
537	-	-	-	2,840	-
-	-	-	-	73,274	-
<u>168,771</u>	<u>1,311,825</u>	<u>680,296</u>	<u>864,097</u>	<u>82,989</u>	<u>1,112,520</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>168,771</u>	<u>1,311,825</u>	<u>680,296</u>	<u>864,097</u>	<u>82,989</u>	<u>1,112,520</u>
<u>\$ 168,771</u>	<u>\$ 1,311,825</u>	<u>\$ 680,296</u>	<u>\$ 864,097</u>	<u>\$ 82,989</u>	<u>\$ 1,112,520</u>

(Continued)

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS (CONTINUED)
DECEMBER 31, 2019

	<u>Sheriff</u>	<u>Total</u>
Assets:		
Equity in pooled cash and cash equivalents.	\$ -	\$ 5,922,348
Cash in segregated accounts	17,216	672,441
Receivables (net of allowances for uncollectibles):		
Real estate and other taxes	-	79,730,139
Accounts	-	457,295
Special assessments	-	1,240,925
Due from other governments	-	3,583,746
Prepayments	-	27,758
Due from other funds	-	113,227
	<u>17,216</u>	<u>91,747,879</u>
Total assets	<u>17,216</u>	<u>91,747,879</u>
Liabilities:		
Accounts payable	-	533,738
Due to other governments	-	1,960,279
Due to external parties	-	65,725
	<u>-</u>	<u>2,559,742</u>
Total liabilities	<u>-</u>	<u>2,559,742</u>
Deferred inflows of resources:		
Property taxes levied for the next fiscal year.	-	77,868,781
	<u>-</u>	<u>77,868,781</u>
Total liabilities and deferred inflows of resources	<u>-</u>	<u>80,428,523</u>
Net position:		
Restricted for individuals, organizations and other governments	<u>17,216</u>	<u>11,319,356</u>
Total net position	<u>\$ 17,216</u>	<u>\$ 11,319,356</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2019

	<u>Park District</u>	<u>Board of Health</u>	<u>Subdivision</u>	<u>Undivided Tax</u>
Additions:				
Intergovernmental	\$ -	\$ -	\$ 229,716	\$ 2,443,259
Amounts received as fiscal agent	1,971,518	4,065,549	-	-
Licenses, permits and fees for other governments	-	-	-	-
Fines and forfeitures for other governments	-	-	-	-
Property tax collection for other governments	-	-	-	-
Payment in lieu of tax collections for other governments. . . .	-	-	-	-
Total additions	<u>1,971,518</u>	<u>4,065,549</u>	<u>229,716</u>	<u>2,443,259</u>
Deductions:				
Distributions of state funds to other governments	-	-	1,012,440	1,855,819
Distributions as fiscal agent	1,700,111	4,742,898	-	-
Licenses, permits and fees distributions to other governments .	-	-	-	-
Fines and forfeitures distributions to other governments	-	-	-	-
Property tax distributions to other governments	-	-	2,114	-
Payment in lieu of tax collections to other governments. . . .	-	-	-	-
Total deductions	<u>1,700,111</u>	<u>4,742,898</u>	<u>1,014,554</u>	<u>1,855,819</u>
Net change in fiduciary net position	271,407	(677,349)	(784,838)	587,440
Net position beginning of year (restated)	<u>1,574,506</u>	<u>1,472,434</u>	<u>1,014,554</u>	<u>743,833</u>
Net position end of year	<u>\$ 1,845,913</u>	<u>\$ 795,085</u>	<u>\$ 229,716</u>	<u>\$ 1,331,273</u>

Real Estate Taxes	Personal Taxes	Manufactured Home Tax	Soil and Water	Hotel/Motel Tax	Local Emergency Planning Commission
\$ -	\$ 100,050	\$ -	\$ -	\$ -	\$ -
-	-	-	247,147	-	22,233
-	-	-	-	-	-
-	-	-	-	-	-
67,054,950	-	233,545	-	1,648,151	-
513,770	-	-	-	-	-
<u>67,568,720</u>	<u>100,050</u>	<u>233,545</u>	<u>247,147</u>	<u>1,648,151</u>	<u>22,233</u>
-	100,050	-	-	-	-
-	-	-	768,281	-	38,143
-	-	-	-	-	-
-	-	-	-	-	-
68,526,581	-	233,545	-	1,583,612	-
496,194	-	-	-	-	-
<u>69,022,775</u>	<u>100,050</u>	<u>233,545</u>	<u>768,281</u>	<u>1,583,612</u>	<u>38,143</u>
(1,454,055)	-	-	(521,134)	64,539	(15,910)
<u>3,502,230</u>	<u>654,961</u>	<u>-</u>	<u>50,382</u>	<u>345,014</u>	<u>66,095</u>
<u>\$ 2,048,175</u>	<u>\$ 654,961</u>	<u>\$ -</u>	<u>\$ (470,752)</u>	<u>\$ 409,553</u>	<u>\$ 50,185</u>

(Continued)

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 2019

	Blanchard River Construction	Hancock County Election Commission	Housing Trust	Indigent Defense Fee
Additions:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Amounts received as fiscal agent	24,542	-	-	-
Licenses, permits and fees for other governments	-	2,845	330,717	7,671
Fines and forfeitures for other governments	-	-	-	-
Property tax collection for other governments	-	-	-	-
Payment in lieu of tax collections for other governments. . . .	-	-	-	-
Total additions	<u>24,542</u>	<u>2,845</u>	<u>330,717</u>	<u>7,671</u>
Deductions:				
Distributions of state funds to other governments	-	-	-	-
Distributions as fiscal agent	56,381	-	-	-
Licenses, permits and fees distributions to other governments .	-	2,845	302,498	7,102
Fines and forfeitures distributions to other governments	-	-	-	-
Property tax distributions to other governments	-	-	-	-
Payment in lieu of tax collections to other governments. . . .	-	-	-	-
Total deductions	<u>56,381</u>	<u>2,845</u>	<u>302,498</u>	<u>7,102</u>
Net change in fiduciary net position	(31,839)	-	28,219	569
Net position beginning of year (restated)	<u>125,414</u>	<u>-</u>	<u>64,917</u>	<u>178</u>
Net position end of year	<u>\$ 93,575</u>	<u>\$ -</u>	<u>\$ 93,136</u>	<u>\$ 747</u>

Arson Offender Registration	Sexual Offender Registration	Family First Council	Library Local Government Support	Estate Tax	Local Government
\$ -	\$ -	\$ -	\$ 2,728,784	\$ 1,789	\$ 2,102,333
-	-	256,239	-	-	-
75	200	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>75</u>	<u>200</u>	<u>256,239</u>	<u>2,728,784</u>	<u>1,789</u>	<u>2,102,333</u>
-	-	-	2,669,467	3,151	1,422,037
-	-	264,804	-	-	-
25	200	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>25</u>	<u>200</u>	<u>264,804</u>	<u>2,669,467</u>	<u>3,151</u>	<u>1,422,037</u>
50	-	(8,565)	59,317	(1,362)	680,296
25	-	177,336	1,252,508	1,362	-
<u>\$ 75</u>	<u>\$ -</u>	<u>\$ 168,771</u>	<u>\$ 1,311,825</u>	<u>\$ -</u>	<u>\$ 680,296</u>

(Continued)

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2019

	Municipal Permissive Motor Vehicle Tax	Hancock County Regional Planning Commission	County Court	Sheriff	Total
Additions:					
Intergovernmental	\$ 247,885	\$ -	\$ -	\$ -	\$ 7,853,816
Amounts received as fiscal agent	-	385,424	-	-	6,972,652
Licenses, permits and fees for other governments	-	-	17,407,727	-	17,749,235
Fines and forfeitures for other governments	-	-	306,635	637,796	944,431
Property tax collection for other governments	-	-	-	-	68,936,646
Payment in lieu of tax collections for other governments.	-	-	-	-	513,770
Total additions	<u>247,885</u>	<u>385,424</u>	<u>17,714,362</u>	<u>637,796</u>	<u>102,970,550</u>
Deductions:					
Distributions of state funds to other governments	402,178	-	-	-	7,465,142
Distributions as fiscal agent	-	311,721	-	-	7,882,339
Licenses, permits and fees distributions to other governments	-	-	17,599,916	-	17,912,586
Fines and forfeitures distributions to other governments	-	-	287,413	657,283	944,696
Property tax distributions to other governments	-	-	-	-	70,345,852
Payment in lieu of tax collections to other governments.	-	-	-	-	496,194
Total deductions	<u>402,178</u>	<u>311,721</u>	<u>17,887,329</u>	<u>657,283</u>	<u>105,046,809</u>
Net change in fiduciary net position	(154,293)	73,703	(172,967)	(19,487)	(2,076,259)
Net position beginning of year (restated)	<u>1,018,390</u>	<u>9,286</u>	<u>1,285,487</u>	<u>36,703</u>	<u>13,395,615</u>
Net position end of year	<u>\$ 864,097</u>	<u>\$ 82,989</u>	<u>\$ 1,112,520</u>	<u>\$ 17,216</u>	<u>\$11,319,356</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	222
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	234
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	248
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	258
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	261
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>2019</u>	<u>2018</u>	<u>2017 (1)</u>	<u>2016</u>
Governmental activities:				
Net investment in capital assets	\$ 112,567,622	\$ 110,033,636	\$ 106,701,963	\$ 103,205,827
Restricted	19,200,705	18,192,169	23,806,973	26,437,202
Unrestricted	<u>(4,658,207)</u>	<u>4,252,986</u>	<u>1,873,402</u>	<u>16,448,767</u>
Total governmental activities net position	<u>127,110,120</u>	<u>132,478,791</u>	<u>132,382,338</u>	<u>146,091,796</u>
Business-type activities:				
Net investment in capital assets	9,914,821	10,061,098	7,465,843	6,577,309
Restricted	2,012,034	1,889,916	2,952,705	2,860,168
Unrestricted	<u>2,510,873</u>	<u>849,587</u>	<u>2,839,195</u>	<u>2,908,599</u>
Total business-type activities net position	<u>14,437,728</u>	<u>12,800,601</u>	<u>13,257,743</u>	<u>12,346,076</u>
Primary government:				
Net investment in capital assets	122,482,443	120,094,734	114,167,806	109,783,136
Restricted	21,212,739	20,082,085	26,759,678	29,297,370
Unrestricted	<u>(2,147,334)</u>	<u>5,102,573</u>	<u>4,712,597</u>	<u>19,357,366</u>
Total primary government net position	<u>\$ 141,547,848</u>	<u>\$ 145,279,392</u>	<u>\$ 145,640,081</u>	<u>\$ 158,437,872</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.

2015	2014 (1)	2013	2012	2011 (1)	2010
\$ 103,463,437	\$ 98,764,974	\$ 94,798,441	\$ 94,389,841	\$ 92,923,553	\$ 89,079,826
26,121,562	28,866,723	36,079,271	34,862,850	30,814,414	35,002,666
15,102,548	9,775,069	18,321,815	15,543,054	12,785,902	3,841,373
144,687,547	137,406,766	149,199,527	144,795,745	136,523,869	127,923,865
6,359,771	5,725,600	5,211,402	5,058,899	4,595,937	5,250,924
2,827,900	2,796,793	2,763,441	2,769,632	2,821,391	2,981,621
2,240,356	2,488,953	2,317,296	1,581,753	1,874,286	2,332,537
11,428,027	11,011,346	10,292,139	9,410,284	9,291,614	10,565,082
109,823,208	104,490,574	100,009,843	99,448,740	97,519,490	94,330,750
28,949,462	31,663,516	38,842,712	37,632,482	33,635,805	37,984,287
17,342,904	12,264,022	20,639,111	17,124,807	14,660,188	6,173,910
<u>\$ 156,115,574</u>	<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>

HANCOCK COUNTY, OHIO

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Expenses				
Governmental activities				
General government				
Legislative and executive	\$ 9,868,026	\$ 7,822,738	\$ 9,443,048	\$ 7,394,995
Judicial	6,577,041	5,243,567	5,510,128	4,422,980
Public safety	13,603,399	12,296,602	11,726,027	10,171,828
Public works	9,121,634	7,318,608	6,793,195	7,938,936
Health	15,943,915	16,000,098	14,605,828	15,759,703
Human services	14,286,870	11,713,272	10,108,308	8,577,667
Conservation and recreation	7,380,660	2,746,754	2,376,144	2,792,549
Economic development	186,724	435,481	852,625	502,509
Other	-	-	-	-
Interest and fiscal charges	256,483	246,297	238,908	489,536
Total governmental activities expenses	<u>77,224,752</u>	<u>63,823,417</u>	<u>61,654,211</u>	<u>58,050,703</u>
Business-type activities				
Sanitary landfill	5,240,344	6,918,731	4,415,448	4,949,029
Agricultural service center	118,272	95,948	206,743	168,394
BMV one-stop	106,694	211,642	120,081	113,594
Total business-type activities expenses	<u>5,465,310</u>	<u>7,226,321</u>	<u>4,742,272</u>	<u>5,231,017</u>
Total primary government expenses	<u>82,690,062</u>	<u>71,049,738</u>	<u>66,396,483</u>	<u>63,281,720</u>
Program revenues				
Governmental activities				
Charges for services				
General government				
Legislative and executive	3,615,349	3,507,078	3,592,009	3,777,660
Judicial	1,512,256	1,659,806	1,861,749	1,878,604
Public safety	1,368,469	1,671,304	1,638,597	1,249,078
Public works	1,485,658	1,619,265	1,699,468	1,022,775
Health	513,853	472,791	629,246	564,691
Human services	372,934	305,611	313,092	271,688
Economic development	-	-	372,236	596,478
Operating grants, contributions, and interest	24,029,456	19,605,967	19,469,178	20,391,236
Capital grants and contributions	3,387,816	1,896,671	2,464,251	785,421
Total governmental activities program revenues	<u>36,285,791</u>	<u>30,738,493</u>	<u>32,039,826</u>	<u>30,537,631</u>

2015	2014	2013	2012	2011	2010
\$ 6,220,443	\$ 6,884,895	\$ 7,238,640	\$ 6,841,591	\$ 6,459,734	\$ 6,640,009
4,555,160	4,041,880	4,083,279	3,893,158	3,597,729	3,645,316
8,609,661	9,255,291	8,538,180	8,249,571	7,858,955	7,467,419
7,076,722	7,004,833	6,524,864	6,402,505	6,266,746	7,865,066
16,104,699	17,957,354	16,781,860	17,473,464	18,013,828	17,320,605
10,457,791	9,944,012	9,534,837	8,703,980	8,768,914	10,474,145
396,577	522,175	881,099	492,030	408,057	1,007,216
676,154	1,239,554	602,358	408,032	154,948	171,049
-	-	-	63,205	-	-
455,763	508,990	619,328	531,206	613,666	671,081
54,552,970	57,358,984	54,804,445	53,058,742	52,142,577	55,261,906
4,061,372	4,437,448	4,121,102	5,184,417	6,450,640	3,363,849
124,570	140,876	115,827	134,701	244,522	140,007
130,684	119,876	160,479	183,050	176,292	173,959
4,316,626	4,698,200	4,397,408	5,502,168	6,871,454	3,677,815
58,869,596	62,057,184	59,201,853	58,560,910	59,014,031	58,939,721
3,362,429	3,243,365	3,215,548	3,501,880	3,024,127	2,765,574
1,481,331	1,464,820	1,435,144	1,315,269	1,486,756	1,461,683
1,486,381	1,266,212	1,191,594	1,159,519	1,056,014	1,358,975
1,262,229	1,202,440	990,801	1,232,234	1,136,935	1,029,244
614,570	604,731	674,907	655,414	676,603	649,703
409,860	354,346	291,440	356,522	321,072	335,571
118,000	289,085	275	127,500	-	18,928
22,382,940	22,944,357	24,356,653	25,075,069	25,453,629	25,176,187
1,945,398	2,371,041	1,131,489	2,470,485	833,784	3,083,158
33,063,138	33,740,397	33,287,851	35,893,892	33,988,920	35,879,023

(Continued)

HANCOCK COUNTY, OHIO

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Business-type activities				
Charges for services				
Sanitary landfill	\$ 5,804,885	\$ 5,385,670	\$ 5,280,344	\$ 4,816,453
Agricultural service center	300,538	322,795	247,677	243,091
BMV one-stop	244,922	280,754	253,105	187,420
Total business-type activities program revenues	<u>6,350,345</u>	<u>5,989,219</u>	<u>5,781,126</u>	<u>5,246,964</u>
Total primary government program revenues	<u>42,636,136</u>	<u>36,727,712</u>	<u>37,820,952</u>	<u>35,784,595</u>
Net (expense)/revenue				
Governmental activities	(40,938,961)	(33,084,924)	(29,614,385)	(27,513,072)
Business-type activities	<u>885,035</u>	<u>(1,237,102)</u>	<u>1,038,854</u>	<u>15,947</u>
Total primary government net expense	<u>\$ (40,053,926)</u>	<u>\$ (34,322,026)</u>	<u>\$ (28,575,531)</u>	<u>\$ (27,497,125)</u>
General revenues and other changes in net position				
Governmental activities				
Property taxes levied for				
General operating	2,248,597	2,432,929	2,375,885	2,205,157
Health - Alcohol, Drug, and Mental Health	2,481,175	2,441,348	1,872,165	1,831,198
Health - Board of Developmental Disabilities	6,392,774	6,318,101	6,095,191	6,010,390
Human services - Agency on Aging	2,075,835	2,041,593	918,934	869,894
County capital improvements	113,244	111,394	114,318	106,818
Payment in lieu of taxes	392,692	361,705	229,873	383,747
Sales tax imposed for				
General operating	16,565,025	15,558,714	14,714,421	14,908,400
Intergovernmental not restricted to a particular purpose	2,919,390	2,842,460	3,000,654	2,229,120
Interest	1,531,360	849,540	520,882	372,597
Other	850,198	223,593	129,487	-
Total governmental activities	<u>35,570,290</u>	<u>33,181,377</u>	<u>29,971,810</u>	<u>28,917,321</u>
Business-type activities				
Interest	343,754	131,554	117,283	154,953
Other	<u>408,338</u>	<u>648,406</u>	<u>376,134</u>	<u>747,149</u>
Total business-type activities	<u>752,092</u>	<u>779,960</u>	<u>493,417</u>	<u>902,102</u>
Total primary government	<u>36,322,382</u>	<u>33,961,337</u>	<u>30,465,227</u>	<u>29,819,423</u>
Change in net position				
Governmental activities	(5,368,671)	96,453	357,425	1,404,249
Business-type activities	<u>1,637,127</u>	<u>(457,142)</u>	<u>1,532,271</u>	<u>918,049</u>
Total primary government change in net position	<u>\$ (3,731,544)</u>	<u>\$ (360,689)</u>	<u>\$ 1,889,696</u>	<u>\$ 2,322,298</u>

Source: County financial records.

2015	2014	2013	2012	2011	2010
\$ 4,570,941	\$ 4,522,827	\$ 4,411,991	\$ 4,663,577	\$ 4,998,184	\$ 4,763,358
237,639	243,645	236,960	234,413	232,599	182,823
225,051	221,536	193,704	200,580	217,640	213,625
5,033,631	4,988,008	4,842,655	5,098,570	5,448,423	5,159,806
38,096,769	38,728,405	38,130,506	40,992,462	39,437,343	41,038,829
(21,489,832)	(23,618,587)	(21,516,594)	(17,164,850)	(18,153,657)	(19,382,883)
717,005	289,808	445,247	(403,598)	(1,423,031)	1,481,991
\$ (20,772,827)	\$ (23,328,779)	\$ (21,071,347)	\$ (17,568,448)	\$ (19,576,688)	\$ (17,900,892)
2,167,183	2,213,763	1,983,282	1,815,717	1,748,203	1,778,667
1,801,133	1,784,687	1,756,958	1,755,907	1,701,001	1,693,002
5,882,716	5,849,583	5,756,828	5,756,026	5,568,835	5,529,055
856,561	848,705	835,930	798,381	785,078	781,384
109,179	111,219	113,219	276,119	273,244	282,822
281,980	232,017	264,141	262,583	281,109	1,814,383
14,604,344	13,314,511	12,565,916	11,961,333	13,052,962	11,033,040
2,620,056	2,697,690	2,321,831	2,338,942	2,540,206	2,882,342
337,190	142,738	194,459	329,234	394,368	492,360
110,271	35,435	127,812	142,484	573,689	288,224
28,770,613	27,230,348	25,920,376	25,436,726	26,918,695	26,575,279
145,090	40,247	42,099	4,440	221,147	150,173
377,456	389,152	394,509	517,828	382,815	335,502
522,546	429,399	436,608	522,268	603,962	485,675
29,293,159	27,659,747	26,356,984	25,958,994	27,522,657	27,060,954
7,280,781	3,611,761	4,403,782	8,271,876	8,765,038	7,192,396
1,239,551	719,207	881,855	118,670	(819,069)	1,967,666
\$ 8,520,332	\$ 4,330,968	\$ 5,285,637	\$ 8,390,546	\$ 7,945,969	\$ 9,160,062

HANCOCK COUNTY, OHIO

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

	2019	2018	2017	2016
General fund:				
Nonspendable	\$ 661,071	\$ 716,802	\$ 658,549	\$ 666,541
Committed	99,295	20,972	78,908	169,077
Assigned	2,768,354	859,502	3,324,389	2,113,609
Unassigned	6,066,449	6,635,010	4,585,526	4,804,145
Reserved	-	-	-	-
Designated	-	-	-	-
Unreserved	-	-	-	-
Total general fund	<u>9,595,169</u>	<u>8,232,286</u>	<u>8,647,372</u>	<u>7,753,372</u>
All other governmental funds:				
Nonspendable	1,022,383	881,776	922,357	961,621
Restricted	30,578,605	23,860,304	26,053,567	28,040,776
Committed	15,695,956	20,382,184	18,317,913	17,244,808
Assigned	863,456	792,852	920,800	1,310,128
Unassigned (deficit)	(1,414,773)	(1,029,054)	(798,432)	(1,328,422)
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>46,745,627</u>	<u>44,888,062</u>	<u>45,416,205</u>	<u>46,228,911</u>
Total all governmental funds	<u>\$ 56,340,796</u>	<u>\$ 53,120,348</u>	<u>\$ 54,063,577</u>	<u>\$ 53,982,283</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.

2015	2014	2013	2012	2011	2010 (1)
\$ 496,631	\$ 438,887	\$ 370,443	\$ 400,908	\$ 213,404	\$ -
88,589	110,432	123,389	84,812	232,384	-
3,075,673	2,681,127	2,426,434	2,642,014	2,630,334	-
3,683,294	3,297,304	2,593,120	3,166,506	3,828,998	-
-	-	-	-	-	492,930
-	-	-	-	-	800,000
-	-	-	-	-	4,563,405
<u>7,344,187</u>	<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>
750,893	621,701	797,081	885,304	871,859	-
29,096,916	29,144,866	30,698,825	31,486,974	24,220,819	-
15,087,599	12,858,480	10,499,660	7,460,373	4,196,308	-
1,085,913	1,129,902	1,386,159	1,179,880	1,322,154	-
(2,195,086)	(1,656,862)	(321,158)	(322,003)	(375,543)	-
-	-	-	-	-	3,195,531
-	-	-	-	-	177,101
-	-	-	-	-	13,967,960
-	-	-	-	-	5,744,997
-	-	-	-	-	5,632,730
-	-	-	-	-	144,208
<u>43,826,235</u>	<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>\$ 51,170,422</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>

HANCOCK COUNTY, OHIO

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Revenues:				
Property taxes	\$ 13,331,887	\$ 13,179,100	\$ 11,554,553	\$ 11,014,352
Payments in lieu of taxes	392,692	361,705	229,873	383,747
Permissive motor vehicle license tax	196,736	182,337	181,749	180,604
Sales taxes	16,127,332	15,610,040	14,785,614	14,954,907
Special assessments	740,530	355,949	1,191,800	1,033,420
Charges for services	7,267,798	7,685,702	7,531,059	7,510,822
Licenses and permits	330,403	354,106	314,665	324,672
Fines and forfeitures	253,452	314,483	379,370	337,230
Intergovernmental	27,644,369	21,534,150	22,770,749	22,336,639
Investment income	1,352,045	900,196	523,218	400,726
Rental income	443,956	428,332	629,465	489,044
Contributions and donations	32,223	9,948	74,276	-
Other	2,762,605	2,867,626	1,681,566	1,128,985
Total revenues	<u>70,876,028</u>	<u>63,783,674</u>	<u>61,847,957</u>	<u>60,095,148</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	8,033,875	6,821,528	8,465,383	7,164,396
Judicial	5,452,547	5,008,208	4,960,316	4,167,905
Public safety	11,090,988	11,130,666	9,677,432	9,511,210
Public works	5,848,567	4,925,763	4,657,697	4,378,755
Health	14,478,161	15,394,406	14,099,432	15,295,962
Human services	12,986,444	11,255,085	9,344,073	8,854,730
Conservation and recreation	424,830	371,924	407,152	401,135
Economic development	186,724	435,481	852,625	502,509
Other	-	-	-	-
Capital outlay	14,098,682	8,332,439	8,142,584	4,649,553
Debt service:				
Principal retirement	629,711	851,301	992,504	2,762,523
Interest and fiscal charges	245,794	251,626	277,496	313,808
Issuance costs	56,500	-	-	96,635
Total expenditures	<u>73,532,823</u>	<u>64,778,427</u>	<u>61,876,694</u>	<u>58,099,121</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,656,795)</u>	<u>\$ (994,753)</u>	<u>\$ (28,737)</u>	<u>\$ 1,996,027</u>

2015	2014	2013	2012	2011	2010
\$ 10,868,379	\$ 10,907,591	\$ 10,413,336	\$ 10,337,702	\$ 10,171,635	\$ 10,128,456
281,980	232,017	264,141	262,583	281,109	1,814,383
177,452	177,444	156,982	173,897	170,315	171,664
14,127,399	13,147,137	12,459,400	12,157,958	11,587,215	11,211,027
741,839	735,150	477,094	493,903	478,763	659,198
6,890,727	7,236,057	6,182,030	6,984,148	6,461,598	6,315,593
322,862	308,482	360,903	256,409	263,226	227,624
320,217	319,743	303,085	322,662	325,801	575,954
25,561,769	26,495,413	25,778,009	28,865,108	25,801,828	30,808,886
342,848	172,573	240,857	373,555	424,789	541,452
531,988	440,860	432,105	425,541	469,368	362,827
16,629	4,688	20,981	25,823	25,438	29,121
1,749,870	1,629,958	2,212,917	1,584,186	2,373,098	1,679,147
61,933,959	61,807,113	59,301,840	62,263,475	58,834,183	64,525,332
6,579,555	6,497,999	6,182,160	6,587,178	6,273,123	6,522,068
4,575,954	3,796,706	4,027,320	3,933,092	3,537,108	3,567,055
8,599,451	8,637,558	8,249,933	7,935,953	7,548,928	7,056,803
4,554,198	5,759,222	4,755,501	5,759,973	4,877,023	5,578,673
15,916,096	17,195,941	16,548,929	17,095,028	17,670,767	16,994,090
10,403,014	9,580,163	9,475,067	8,629,669	8,787,212	10,319,360
396,577	522,175	881,099	492,030	408,057	1,007,216
676,154	1,239,554	602,358	408,032	154,948	171,049
-	-	-	63,205	-	-
6,027,485	6,850,777	5,340,264	2,333,303	5,161,871	5,545,429
1,224,215	1,200,537	3,764,507	1,251,804	1,429,955	1,594,843
436,676	491,077	576,469	506,969	563,336	615,784
-	-	23,592	-	-	-
59,389,375	61,771,709	60,427,199	54,996,236	56,412,328	58,972,370
\$ 2,544,584	\$ 35,404	\$ (1,125,359)	\$ 7,267,239	\$ 2,421,855	\$ 5,552,962

(Continued)

HANCOCK COUNTY, OHIO

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Other financing sources (uses):				
Loans issued	\$ 62,324	\$ 33,866	\$ 110,031	\$ 22,707
Bonds issued	5,800,000	-	-	2,934,095
Notes issued	-	-	-	-
Issuance of bond proceeds	-	17,658	-	-
Premium on bonds and notes issued	14,919	-	-	347,885
Discount on bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	(2,488,852)
Transfers in	4,983,648	10,680,787	7,167,902	8,105,571
Transfers out	(4,983,648)	(10,680,787)	(7,167,902)	(8,105,571)
Total other financing sources (uses)	<u>5,877,243</u>	<u>51,524</u>	<u>110,031</u>	<u>815,835</u>
Changes in fund balances	<u>\$ 3,220,448</u>	<u>\$ (943,229)</u>	<u>\$ 81,294</u>	<u>\$ 2,811,862</u>
Debt service as a percentage of noncapital expenditures	1.33%	1.91%	2.34%	5.67%
Capital Outlay	7,519,812	7,031,979	7,680,135	3,806,458

Source: County financial records.

2015	2014	2013	2012	2011	2010
\$ -	\$ 16,480	\$ 90,186	\$ 76,812	\$ -	\$ -
-	-	3,290,000	-	-	-
-	-	-	2,500,000	-	-
-	-	-	-	-	-
-	-	17,500	-	-	-
-	-	-	-	-	-
-	-	(683,142)	-	-	-
5,821,799	4,984,492	8,506,300	4,287,675	3,642,917	4,607,267
(5,821,799)	(4,984,492)	(8,506,300)	(4,287,675)	(3,642,917)	(4,627,267)
-	16,480	2,714,544	2,576,812	-	(20,000)
<u>\$ 2,544,584</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>
3.19%	3.06%	8.01%	3.46%	3.95%	4.12%
7,333,723	6,525,130	6,204,097	4,140,130	5,941,988	5,334,957

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			
2018/2019	\$ 1,483,323,520	\$ 338,485,440	\$ 5,205,168,457	\$ 148,641,490	\$ 168,910,784
2017/2018	1,471,255,930	333,377,460	5,156,095,400	120,642,700	137,093,977
2016/2017	1,461,230,050	334,992,320	5,132,063,914	112,448,010	127,781,830
2015/2016	1,349,839,180	325,933,690	4,787,922,486	96,767,120	109,962,636
2014/2015	1,336,711,500	321,357,480	4,737,339,943	76,637,570	87,088,148
2013/2014	1,326,537,000	320,393,600	4,705,516,000	74,802,880	85,003,273
2012/2013	1,209,459,990	321,546,020	4,374,302,886	66,595,890	75,677,148
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

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	
\$ -	\$ -	\$ 1,970,450,450	\$ 5,374,079,241	\$ 7.59	
-	-	1,925,276,090	5,293,189,377	6.83	
-	-	1,908,670,380	5,259,845,744	6.83	
-	-	1,772,539,990	4,897,885,122	7.11	
-	-	1,734,706,550	4,824,428,091	7.11	
-	-	1,721,733,480	4,790,519,273	7.11	
-	-	1,597,601,900	4,449,980,034	7.49	
-	-	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	

HANCOCK COUNTY, OHIO

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</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	3.47	3.70
Commercial/industrial	4.27	4.27	4.27	4.31	4.38
Tangible/public utility personal	4.40	4.40	4.40	4.40	4.40
ADAMHS					
Residential/agricultural	1.30	1.30	1.30	1.07	1.14
Commercial/industrial	1.29	1.29	1.29	1.27	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	1.12	0.52	0.55
Commercial/industrial	1.18	1.18	1.18	0.59	0.60
Tangible/public utility personal	1.20	1.20	1.20	0.60	0.60
Total effective voted millage by type of property					
Residential/agricultural	5.88	5.88	5.88	5.06	5.39
Commercial/industrial	6.73	6.73	6.73	6.17	6.28
Tangible/public utility personal	6.90	6.90	6.90	6.30	6.30
Total county direct rate					
Residential/agricultural	7.38	7.38	7.38	6.56	6.90
Commercial/industrial	8.23	8.23	8.23	7.67	7.80
Tangible/public utility personal	8.40	8.40	8.40	7.80	7.80
Total county weighted average tax rate	7.60	7.59	6.83	7.11	7.11
In county school districts					
Arcadia LSD	28.24	28.97	28.96	29.77	30.15
Arlington LSD	31.40	31.40	31.40	31.40	31.40
Cory-Rawson LSD	37.44	37.49	38.33	36.21	36.50
Findlay CSD	64.95	64.95	64.95	64.94	64.95
Liberty-Benton LSD	39.44	40.22	40.32	41.35	41.73
McComb LSD	31.86	32.16	33.41	33.52	33.54
Van Buren LSD	38.89	39.02	38.76	39.29	39.44
Vanlue LSD	40.90	40.93	40.90	41.44	41.53
Out of county school districts					
Ada EVSD	46.90	46.90	46.80	46.70	46.70
Bluffton EVSD	41.46	41.28	41.17	42.53	42.79
Elmwood LSD	36.60	37.05	36.90	36.90	36.90
Fostoria CSD	60.50	60.48	60.02	59.57	59.76
Hardin Northern LSD	41.55	41.55	41.15	41.15	41.15
North Baltimore LSD	55.40	58.25	54.90	55.30	55.15
Riverdale LSD	28.05	28.04	28.08	28.26	34.51

2014	2013	2012	2011	2010
\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
3.70	3.70	4.04	4.03	4.03
4.40	4.40	4.40	4.40	4.38
4.40	4.40	4.40	4.40	4.40
1.15	1.14	1.25	1.25	1.25
1.30	1.30	1.30	1.30	1.30
1.30	1.30	1.30	1.30	1.30
0.55	0.55	0.60	0.58	0.57
0.60	0.60	0.60	0.60	0.60
0.60	0.60	0.60	0.60	0.60
5.40	5.39	5.89	5.86	5.85
6.30	6.30	6.30	6.30	6.28
6.30	6.30	6.30	6.30	6.30
6.90	6.90	7.39	7.36	7.35
7.80	7.80	7.80	7.80	7.78
7.80	7.80	7.80	7.80	7.80
7.11	7.11	7.49	7.47	7.46
30.22	31.67	32.35	32.35	32.03
32.31	32.75	32.81	32.81	32.91
38.76	38.60	38.79	38.79	38.76
64.95	64.95	64.95	64.95	64.99
41.97	42.98	43.40	43.40	43.23
34.19	34.68	34.70	34.70	35.93
39.68	41.14	40.84	40.84	41.10
41.75	44.02	44.21	44.21	44.22
47.44	47.30	47.00	47.00	47.00
41.04	40.02	40.91	40.91	39.36
37.30	37.45	37.40	37.40	37.70
63.51	60.00	58.58	58.58	58.31
42.49	42.25	42.25	42.25	43.25
56.95	56.30	59.10	59.10	57.10
34.64	36.16	36.30	36.30	36.60

(Continued)

HANCOCK COUNTY, OHIO

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

	2019	2018	2017	2016	2015
Joint vocational school districts					
Apollo JVS	\$3.32	\$3.09	\$3.04	\$3.00	\$3.34
Penta County JVS	3.20	3.20	3.20	3.20	3.20
Vanguard JVS	1.60	1.60	1.60	1.60	1.60
Cities					
Findlay	3.20	3.20	3.20	3.20	3.20
Fostoria	9.40	9.40	3.40	3.40	3.40
Villages					
Arcadia	4.70	4.70	4.70	4.70	4.70
Arlington	8.20	8.20	8.20	6.20	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	1.30	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	2.70-4.00	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	3.20-4.60	3.30-4.70	3.30-4.70
Eagle	2.10	2.10	2.10	2.10	2.10
Jackson	2.50	2.50	2.50	2.50	2.50
Liberty	3.20	3.20	3.20	3.20	3.20
Madison	0.40-2.10	0.40-2.10	0.40-2.10	0.40-2.10	.40-2.10
Marion	3.50	3.50	3.50	3.50	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	0.60-3.10	2.10-4.60	2.10-4.60	2.10-4.60	2.10-4.60
Van Buren	3.50-5.10	3.50-5.10	3.50-5.10	3.50-5.10	3.50-5.10
Washington	2.00-3.40	2.00-3.40	2.00-3.40	2.00-3.40	2.00-3.40

2014	2013	2012	2011	2010
\$3.20	\$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
9.70	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	5.30	3.20	3.20	5.30
6.30	6.30	1.30	1.30	1.30
1.80-4.10	1.80-4.10	1.80-4.10	1.80-4.10	4.1
2.70-4.10	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	1.30-3.10
3.20	3.20	3.20	3.20	3.20
3.30-4.10	3.30-4.70	3.30-4.70	3.30-4.70	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
.40-2.10	.4-2.10	.4-2.10	.40-2.10	.40-2.10
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	1.30-2.90
3.20	3.20	3.20	3.20	3.20
2.60-5.10	2.60-5.10	2.60-5.10	2.60-5.10	2.60-5.10
3.50-5.10	3.50-5.10	1.50-3.10	1.50-3.10	1.50-3.10
2.00-3.40	1.00-2.40	1.00-2.40	1.00-2.40	1.00-2.40

(Continued)

HANCOCK COUNTY, OHIO

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

	2019	2018	2017	2016	2015
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	2.00	4.40	4.40	4.40
Seneca County Health District	4.40	4.40	0.30	0.30	0.30
Southwest Joint Fire District	1.80	2.00	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.

2014	2013	2012	2011	2010
\$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	4.40
0.30	0.30	0.30	0.30	0.30
N/A	N/A	N/A	N/A	N/A

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HANCOCK COUNTY, OHIO

PRINCIPAL PROPERTY TAXPAYERS CURRENT YEAR AND NINE YEARS AGO

Taxpayer	Collection Year 2019			Collection Year 2010		
	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Total Assessed Value	Rank	Percent of Total County Assessed Valuation
Ohio Power	\$ 73,744,380	1	3.74%	41,040,810	1	2.59%
Rover Pipeline LLC	66,147,420	2	3.36%			
AEP Ohio Transmission Co	35,339,530	3	1.79%			
Wells Fargo Bank	12,312,377	4	0.62%			
Vereit ID Findlay OH LLC	10,236,440	5	0.52%			
Marathon Petroleum Company LP	9,615,596	6	0.49%	10,677,620	2	0.67%
Ohio Logistics II LLC	8,611,596	7	0.44%			
Marathon Pipeline LLC	8,494,808	8	0.43%			
Blanchard Valley Port Authority	8,370,569	9	0.42%			
Campbell Soup Supply Company LLC	8,151,049	10	0.41%			
Cooper Tire & Rubber Company				8,950,190	3	0.57%
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%
Consolidated Biscuit				3,880,440	8	0.25%
Logistics Solutions of Ohio				3,844,010	9	0.24%
RG Findlay LTD				3,051,060	10	0.19%
Total principal taxpayers	\$ 241,023,765		12.22%	\$ 96,301,900		6.08%
All other taxpayers	1,729,426,685		87.78%	1,485,638,605		93.92%
Total county assessed value	\$ 1,970,450,450		100.00%	\$ 1,581,940,505		100.00%

Source: Hancock County Auditor

HANCOCK COUNTY, OHIO

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

Collection Year	Current Tax Levy	Collected within the Year of the Levy		Percent Collected	Delinquent Tax Collections (2)
		Current Year Tax Collections (1)			
2019	\$ 16,467,215	\$ 16,426,072		99.75	\$ 296,772
2018	16,045,384	16,128,236		100.52	305,715
2017	14,454,561	14,415,515		99.73	265,401
2016	13,988,356	14,000,927		100.09	322,452
2015	13,688,449	13,729,991		100.30	385,787
2014	13,577,652	13,641,537		100.47	406,599
2013	13,312,023	12,845,079		96.49	311,296
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

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		
\$ 16,722,844	101.55	\$ 213,525	\$ 82,609	\$ 296,134	1.30%	1.77%
16,433,951	102.42	185,597	82,382	267,979	1.16%	1.63%
14,680,916	101.57	144,190	63,484	207,674	1.00%	1.41%
14,323,379	102.40	24,194	9,977	34,171	0.17%	0.24%
14,115,778	103.12	47,386	26,660	74,046	0.35%	0.52%
14,048,136	103.47	115,092	82,419	197,511	0.85%	1.41%
13,156,375	98.83	259,545	161,955	421,500	1.95%	3.20%
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%

HANCOCK COUNTY, OHIO

**TAXABLE SALES BY TYPE
LAST TEN YEARS**

	2019	2018	2017	2016	2015
Sales tax payments	\$ 2,526,695	\$ 2,358,548	\$ 2,233,416	\$ 2,259,065	\$ 2,132,232
Direct pay tax return payments	2,417,584	2,164,692	2,317,789	2,306,473	2,102,359
Seller's use tax return payments	2,160,895	1,689,127	1,454,601	1,595,425	1,565,473
Consumer's use tax return payments	577,303	512,376	573,439	518,298	384,074
Motor vehicle tax payments	1,798,769	1,734,796	1,662,182	1,585,901	1,561,799
Non-resi motor vehicle tax payments	81,676	69,745	52,636	36,948	46,133
Watercraft and outboard motors	22,002	24,331	23,905	25,552	19,015
Non-resi watercraft and outboard motors	637	192	552	301	297
Department of liquor control	47,774	43,179	42,427	41,038	36,201
Sales tax on motor vehicle fuel refunds	1,099	1,063	880	1,306	1,523
Sales/use tax voluntary payments	3,316	5,316	5,711	48,791	32,432
Statewide master numbers	5,347,979	5,491,249	5,469,632	5,442,882	5,281,718
Sales/use tax assessment payments	104,735	412,267	72,315	32,362	73,266
Streamlined sales tax payments	188	2	1	-	-
Streamlined sales - intrastate	104,867	11,872	17,740	107	7,991
Streamlined sales - interstate	30,607	13,791	12,197	8,225	9,075
Use Tax Amnesty Payments	3,357	8,433	3,470	5	11
Managed audit sales tax payments	15,813	19,086	11,570	81,903	57,860
Transient sales	1,014,529	1,091,641	1,099,587	1,057,328	1,035,199
Certified assessments	57,858	51,857	83,079	42,102	48,461
Adjustments to Prior Allocations	-	(17)	(32)	(275)	(1,007)
Administrative rotary fund fee	(160,751)	(155,867)	(150,790)	(149,775)	(143,547)
Sales/use tax refunds approved	(242,635)	(116,849)	(58,359)	(109,259)	(39,401)
Total	\$ 15,914,297	\$ 15,430,829	\$ 14,927,948	\$ 14,824,703	\$ 14,211,164
 Sales tax rate	 0.00%	 1.00%	 1.00%	 1.00%	 1.00%

Source: Ohio Department of Taxation.

Notes:

(1) 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.

2014	2013	2012	2011	2010
\$ 2,533,100	\$ 2,994,233	\$ 2,933,421	\$ 2,909,384	\$ 3,142,008
1,641,929	1,658,278	1,291,812	1,163,138	792,532
1,208,063	966,132	1,123,268	1,055,411	1,119,098
399,780	297,197	274,749	381,555	324,338
1,492,875	1,482,137	1,343,107	1,322,402	1,199,638
31,020	n/a	n/a	n/a	n/a
15,373	14,561	15,255	16,212	15,552
244	n/a	n/a	n/a	n/a
32,453	29,995	28,331	26,639	26,505
1,497	1,120	1,065	746	759
30,760	32,710	11,867	6,038	11,835
5,151,541	5,096,466	5,130,208	4,786,852	4,818,794
47,025	49,205	52,207	42,721	38,519
5,442	9,566	7,306	5,763	3,492
n/a	n/a	n/a	n/a	n/a
462	n/a	n/a	n/a	n/a
1,967	9,477	11,230	169	-
19,618	n/a	n/a	n/a	n/a
500,317	n/a	n/a	n/a	n/a
2,463	n/a	n/a	n/a	n/a
(3,638)	(1,960)	(761)	(325)	-
(130,121)	(125,870)	(121,983)	(116,481)	(115,138)
(100,197)	(52,146)	(24,777)	(68,589)	(46,260)
\$ 12,881,973	\$ 12,461,101	\$ 12,076,305	\$ 11,531,635	\$ 11,331,672
1.00%	1.00%	1.00%	1.00%	(1)

HANCOCK COUNTY, OHIO

RATIOS OF OUSTANDING DEBT BY TYPE LAST TEN YEARS

Year	Governmental Activities				Business-type Activities	
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	Other Loans/Notes	General Obligation Bonds	OWPC Loans
2019	\$ 10,649,350	\$ 327,218	\$ -	\$ 47,906	\$ 1,616,182	\$ 517,705
2018	5,357,939	413,957	-	55,293	2,229,012	550,764
2017	5,823,870	495,696	38,339	304,389	2,826,739	237,837
2016	6,348,474	618,680	74,595	543,853	3,472,674	254,825
2015	7,383,542	1,230,213	108,885	774,380	4,105,442	271,813
2014	8,190,952	1,408,264	141,317	996,163	4,712,828	288,801
2013	8,968,362	1,586,315	171,992	1,209,545	5,305,215	305,789
2012	7,154,705	1,677,932	201,334	1,414,855	4,572,962	322,777
2011	7,968,156	1,829,614	280,350	1,612,407	5,018,041	339,765
2010	8,820,000	2,014,999	269,867	1,810,938	5,300,000	-

Source: Hancock County Auditor.

Note: See page 258 for information on population and personal income.

Total Primary Government	Per Capita	Percentage of Personal Income
\$ 13,158,361	\$174	0.34%
8,606,965	114	0.25%
9,726,870	128	0.29%
11,313,325	149	0.31%
13,874,275	186	0.43%
15,738,325	208	0.48%
17,547,218	232	0.56%
15,344,803	204	0.52%
17,048,333	228	0.62%
18,215,804	244	0.68%

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN
LAST TEN YEARS

	2019	2018	2017	2016
Assessed value of County	\$ 1,970,450,450	\$ 1,925,276,090	\$ 1,908,670,380	\$ 1,772,539,990
Voted debt limitation (1)	\$ 47,761,261	\$ 46,631,902	\$46,216,760	\$ 42,813,500
Total outstanding debt:				
Governmental activities bond				
anticipation notes	3,664,000	3,775,000	805,000	1,773,000
Business-type activities bond				
anticipation notes	690,000	600,000	-	-
Governmental activities general				
obligation bonds:				
I-75/Tall Timbers connector refunding	-	-	-	-
Courthouse renovation refunding	-	-	-	-
Library improvement refunding	-	-	-	-
Job and Family Services refunding	-	-	-	55,000
ADAMHMS building	-	-	-	-
US 224/CR 300 construction	-	-	-	145,000
Engineers garage	1,995,000	2,085,000	2,170,000	2,255,000
Jail security system	200,000	265,000	325,000	385,000
Sheriff department radio	170,000	200,000	230,000	260,000
ADMHS Building - 2016 refunding	65,000	75,000	67,342	94,095
US 224/CR 95 - 2016 refunding	1,745,000	1,945,000	2,135,000	2,145,000
Distribution Dr. - 2016 refunding	435,000	515,000	590,000	665,000
County building improvements, series 2019	5,800,000	-	-	-
Governmental activities special				
assessment bonds:				
US 224 water refunding	-	-	-	-
CR 88/SR 12 sewer refunding	-	-	-	-
SR 12 West water refunding	-	-	-	-
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
Series 2013 Refunding SA Bonds	310,000	385,000	460,000	530,000
Beach Joint Ditch - 2016 refunding	10,000	20,000	25,000	30,000
OWDA loans	-	-	38,339	74,595
Voice recorder system - loans payable	-	-	-	-
Guaranteed energy savings				
performance contract - loans payable	-	-	242,299	475,670
ADAMH - notes payable	47,906	55,293	62,090	68,183
Business-type activities general				
obligation bonds				
Trash compactor	-	-	-	-
Landfill improvements	-	235,000	460,000	680,000
Landfill equipment (compactor)	-	60,000	115,000	170,000
Landfill - Leachate 2013	210,000	225,000	240,000	255,000
Landfill - Land Acquisition 2013	430,000	450,000	470,000	490,000
Landfill - Equipment 2013	-	-	-	85,000
Agricultural service center refunding	-	-	-	-
BMV one-stop	-	-	-	-
BMV one-stop refunding	960,000	1,085,000	1,205,000	1,330,000
Agricultural service center - 2016 refunding	-	140,000	297,658	415,905
Business-type OPWC loans	517,705	550,764	237,837	254,825
Total outstanding debt	\$ 17,249,611	\$ 12,666,057	\$ 10,175,565	\$ 12,681,273

2015	2014	2013	2012	2011	2010
\$ 1,734,706,550	\$ 1,721,733,480	\$ 1,597,601,900	\$ 1,592,124,770	\$ 1,581,940,505	\$ 1,564,896,990
\$ 41,867,664	\$ 41,543,337	\$38,440,048	\$ 38,303,119	\$ 38,048,513	\$ 37,622,425
3,725,000	2,925,415	2,481,000	5,517,000	361,000	-
-	-	-	1,265,000	1,500,000	-
1,925,000	2,360,000	2,775,000	3,175,000	3,560,000	3,920,000
-	-	-	-	160,000	310,000
-	-	-	-	-	220,000
110,000	170,000	225,000	285,000	340,000	400,000
105,000	115,000	125,000	135,000	145,000	155,000
2,100,000	2,230,000	2,355,000	2,475,000	2,590,000	2,700,000
2,335,000	2,495,000	2,495,000	-	-	-
440,000	495,000	550,000	605,000	655,000	705,000
285,000	310,000	335,000	360,000	385,000	410,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
18,780	37,561	56,342	73,781	89,879	104,636
42,588	85,176	127,764	167,310	203,814	237,276
8,631	17,262	25,893	33,907	41,305	48,087
-	-	-	-	-	55,000
-	-	6,342	96,042	102,384	107,820
-	-	28,658	433,958	462,616	487,180
-	-	16,327	171,427	187,754	204,081
-	-	3,673	38,573	42,246	45,919
-	-	-	-	-	10,000
505,000	570,000	610,000	645,000	680,000	715,000
630,000	670,000	680,000	-	-	-
-	-	-	-	-	-
108,885	141,317	171,992	201,004	-	269,867
-	-	-	-	-	8,437
700,442	916,930	1,125,440	1,326,267	1,519,694	1,705,993
73,938	79,233	84,105	88,588	92,713	96,508
-	-	-	-	-	-
890,000	1,095,000	1,295,000	1,490,000	1,680,000	1,865,000
225,000	275,000	325,000	375,000	425,000	470,000
270,000	280,000	290,000	-	-	-
510,000	530,000	545,000	-	-	-
170,000	250,000	330,000	-	-	-
550,000	670,000	785,000	895,000	1,005,000	1,110,000
-	-	-	1,690,000	1,775,000	1,855,000
1,450,000	1,565,000	1,680,000	-	-	-
-	-	-	-	-	-
271,813	288,801	305,789	-	-	-
\$ 17,450,077	\$ 18,571,695	\$ 19,833,325	\$ 21,542,857	\$ 18,003,405	\$ 18,215,804

(Continued)

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN (CONTINUED)
LAST TEN YEARS

	2019	2018	2017	2016
Exemptions:				
Governmental activities bond anticipation notes	\$ 3,664,000	\$ 3,775,000	\$ 805,000	\$ 1,773,000
Business-type activities bond anticipation notes	690,000	600,000	-	-
Governmental activities general obligation bonds				
I-75/Tall Timbers connector refunding	-	-	-	-
Justice center refunding	-	-	-	-
Library improvement refunding	-	-	-	-
Job and Family Services refunding	-	-	-	55,000
ADAMHMS building	-	-	-	-
US 224/CR 300 construction	-	-	-	145,000
Engineers garage	1,995,000	2,085,000	2,170,000	2,255,000
ADMHS Building - 2016 refunding	65,000	75,000	67,342	94,095
US 224/CR 95 - 2016 refunding	1,745,000	1,945,000	2,135,000	2,145,000
Distribution Dr. - 2016 refunding	435,000	515,000	590,000	665,000
County building improvements, series 2019	5,800,000	-	-	-
Governmental activities special assessment bonds				
US 224 water refunding	-	-	-	-
CR 88/SR 12 sewer refunding	-	-	-	-
SR 12 West water refunding	-	-	-	-
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
Series 2013 Refunding SA Bonds	310,000	385,000	460,000	530,000
Beach Joint Ditch - 2016 refunding	10,000	20,000	25,000	30,000
OWDA loans	-	-	38,339	74,595
Guaranteed energy savings performance contract - loans payable	-	-	242,299	475,670
ADAMH - notes payable	47,906	55,293	62,090	68,183
Business-type activities general obligation bonds				
Landfill improvements	-	235,000	460,000	680,000
Landfill equipment (compactor)	-	60,000	115,000	170,000
Landfill - Leachate 2013	210,000	225,000	240,000	255,000
Landfill - Land Acquisition 2013	430,000	450,000	470,000	490,000
Landfill - Equipment 2013	-	-	-	85,000
Agricultural service center refunding	-	-	-	-
BMV one-stop	-	-	-	-
BMV one-stop refunding	960,000	1,085,000	1,205,000	1,330,000
Agricultural service center - 2016 refunding	-	140,000	297,658	415,905
Business-type OPWC loans	517,705	550,764	237,837	254,825
Total exemptions	\$ 16,879,611	\$ 12,201,057	\$ 9,620,565	\$ 12,036,273

2015	2014	2013	2012	2011	2010
\$ 3,725,000	\$ 2,925,415	\$ 2,481,000	\$ 5,517,000	\$ 361,000	\$ -
-	-	-	1,265,000	1,500,000	-
1,925,000	2,360,000	2,775,000	3,175,000	3,560,000	3,920,000
-	-	-	-	-	-
-	-	-	-	-	220,000
110,000	170,000	225,000	285,000	340,000	400,000
105,000	115,000	125,000	135,000	145,000	155,000
2,100,000	2,230,000	2,355,000	2,475,000	2,590,000	2,700,000
2,335,000	2,495,000	2,495,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
18,780	37,561	56,342	73,781	89,879	104,636
42,588	85,176	127,764	167,310	203,814	237,276
8,631	17,262	25,893	33,907	41,305	48,087
-	-	-	-	-	55,000
-	-	6,342	96,042	102,384	107,820
-	-	28,658	433,958	462,616	487,180
-	-	16,327	171,427	187,754	204,081
-	-	3,673	38,573	42,246	45,919
-	-	-	-	-	10,000
505,000	570,000	610,000	645,000	680,000	715,000
630,000	670,000	680,000	-	-	-
-	-	-	-	-	-
108,885	141,317	171,992	201,004	-	269,867
700,442	916,930	1,125,440	1,326,267	1,519,694	1,705,993
73,938	79,233	84,105	88,588	92,713	96,508
890,000	1,095,000	1,295,000	1,490,000	1,680,000	1,865,000
225,000	275,000	325,000	375,000	425,000	470,000
270,000	280,000	290,000	-	-	-
510,000	530,000	545,000	-	-	-
170,000	250,000	330,000	-	-	-
550,000	670,000	785,000	895,000	1,005,000	1,110,000
-	-	-	1,690,000	1,775,000	1,855,000
1,450,000	1,565,000	1,680,000	-	-	-
-	-	-	-	-	-
271,813	288,801	305,789	-	-	-
\$ 16,725,077	\$ 17,766,695	\$ 18,948,325	\$ 20,577,857	\$ 16,803,405	\$ 16,782,367

(Continued)

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN (CONTINUED)
LAST TEN YEARS

	2019	2018	2017	2016
Total net debt applicable to debt limit	<u>\$ 370,000</u>	<u>\$ 465,000</u>	<u>\$ 555,000</u>	<u>\$ 645,000</u>
Total voted legal debt margin (Debt limitation minus net debt)	<u>\$ 47,391,261</u>	<u>\$ 46,166,902</u>	<u>\$ 45,661,760</u>	<u>\$ 42,168,500</u>
Legal debt margin as a percentage of the debt limit (voted)	99.23%	99.00%	98.80%	98.49%
Unvoted debt limitation	<u>\$ 19,704,505</u>	<u>\$ 19,252,761</u>	<u>\$ 19,086,704</u>	<u>\$ 17,725,400</u>
Total unvoted legal debt margin	<u>\$ 19,334,505</u>	<u>\$ 18,787,761</u>	<u>\$ 18,531,704</u>	<u>\$ 17,080,400</u>
Legal debt margin as a percentage of the debt limit (unvoted)	98.12%	97.58%	97.09%	96.36%

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.

2015	2014	2013	2012	2011	2010
<u>\$ 725,000</u>	<u>\$ 805,000</u>	<u>\$ 885,000</u>	<u>\$ 965,000</u>	<u>\$ 1,200,000</u>	<u>\$ 1,433,437</u>
<u><u>\$ 41,142,664</u></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>
98.27%	98.06%	97.70%	97.48%	96.85%	96.19%
<u>\$ 17,347,066</u>	<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><u>\$ 16,622,066</u></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>
95.82%	95.32%	94.46%	93.94%	92.41%	90.84%

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
2019	\$ 12,265,532	\$ 979,666	\$ 11,285,866	0.21%	\$ 148.92
2018	7,586,951	715,838	6,871,113	0.13%	90.80
2017	8,650,609	751,819	7,898,790	0.15%	104.27
2016	9,821,148	924,404	8,896,744	0.18%	117.26
2015	11,488,984	4,125,520	7,363,464	0.15%	98.47
2014	12,903,780	3,336,325	9,567,455	0.20%	126.26
2013	14,273,577	3,781,750	10,491,827	0.24%	138.65
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

Source: Hancock County Auditor.

Notes:

See pages 234 & 235 for information on estimated actual taxable value.

See page 258 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	
2019	\$ 311,336	\$ 147,324	\$ 8,431	\$ 155,755	2.00
2018	238,386	118,339	11,608	129,947	1.83
2017	177,040	156,256	16,545	172,801	1.02
2016	198,469	243,996	42,274	286,270	0.69
2015	254,906	207,432	51,814	259,246	0.98
2014	295,705	222,155	63,035	285,190	1.04
2013	290,204	289,197	94,908	384,105	0.76
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

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
2019	75,783	\$3,912,146	\$51,623	3.4%
2018	75,672	3,451,778	45,615	3.4%
2017	75,754	3,329,237	43,948	3.4%
2016	75,872	3,695,239	48,704	3.6%
2015	74,782	3,262,289	43,624	3.7%
2014	75,773	3,261,748	43,046	4.6%
2013	75,671	3,137,384	41,461	5.7%
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%

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

HANCOCK COUNTY, OHIO

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Employer	2019			2010		
	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	6.84%	1,282	4	3.46%
Whirlpool Corporation	2,400	2	6.32%	1,670	2	4.51%
Marathon Petroleum Company LLC	2,200	3	5.79%	1,565	3	4.23%
Hearthside Foods (fka Consolidated Biscuit)	1,900	4	5.00%	1,100	5	2.97%
Cooper Tire & Rubber Company	1,800	5	4.74%	2,040	1	5.51%
Findlay City School District	857	6	2.26%	859	6	2.32%
The University of Findlay	768	7	2.02%	542	9	1.46%
Lowes Home Centers, Inc.	750	8	1.97%	600	8	1.62%
Nissin Brakes (dba Findlex Corporation)	525	9	1.38%	670	7	1.81%
Kohl's Distribution Center	500	10	1.32%	450	10	1.22%
Total principal employers	14,300		37.64%	10,778		29.11%
Total County employed	38,000			37,000		

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	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General government										
Legislative and executive	70	70	73	70	63	63	63	65	63	63
Judicial	58	54	53	50	50	48	48	47	48	45
Public safety										
Enforcement	56	56	58	58	54	57	58	58	57	56
Jail operation	43	44	42	43	42	42	41	39	40	38
Other public safety	14	14	9	8	9	5	6	4	4	4
Public works	36	35	37	43	46	47	43	45	47	47
Health										
Mental Retardation and Developmental Disabilities	51	55	50	50	42	86	124	152	152	154
Other health	25	25	28	25	12	15	13	9	9	13
Human services										
Child Support Enforcement Agency	12	12	14	13	13	13	13	13	13	13
Job and Family Services	63	58	58	58	59	59	56	56	62	58
Other human services	12	12	6	15	13	12	7	7	6	6
Economic development and assistance	6	6	6	7	6	6	3	6	6	6
Other	39	39	44	36	34	39	53	40	37	50
Total	485	480	478	476	443	492	528	541	544	553

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	2019	2018	2017	2016	2015	2014	2013
Legislative/executive							
Auditor							
Number of non-exempt conveyances	1,882	1,719	1,711	1,693	1,722	1,640	1,644
Number of exempt conveyances	1,190	1,113	1,155	1,162	1,310	1,285	1,311
Number of real estate transfers	3,072	1,719	2,866	2,855	3,032	2,925	2,955
Number of auditor's warrants issued	17,662	15,255	16,902	16,559	16,067	16,716	16,038
Number of electronic fund transfers (ETFs)	2,254	4,503	6,394	4,845	4,649	5,026	n/a
Board of elections							
Number of registered voters	49,384	51,652	50,920	50,540	48,714	50,296	49,518
Number of voters last general election	11,377	28,691	15,752	36,571	22,888	20,108	7,554
Percent of registered voters voting	23.04%	55.55%	30.93%	72.36%	46.98%	39.98%	15.26%
Recorder							
Number of deeds filed	4,384	3,371	3,337	3,314	3,471	3,327	3,335
Number of mortgages filed	4,416	2,966	3,202	3,363	3,257	2,990	4,126
Judicial							
Common pleas court							
Number of civil cases filed	356	476	437	457	533	631	652
Number of criminal cases filed	525	518	408	355	351	308	291
Number of domestic cases filed	828	682	588	406	413	428	448
Juvenile court							
Number of civil cases filed	732	719	641	595	628	685	785
Number of criminal cases filed	630	607	537	692	809	732	706
Number of adjudged delinquent cases filed	163	175	143	243	266	270	267
Number of days in Wood County detention facility	2,021	2,241	2,102	2,631	2,558	1,894	1,797
Public safety							
Jail operation							
Justice center							
Average daily count	129	122	118	101	101	91	92
Prisoners booked	2,663	2,959	2,583	2,315	2,356	2,199	2,148
Prisoners released	2,654	2,957	2,542	2,325	2,339	2,203	2,146
Out-of-County bed days used	9,524	8,261	6,759	2,225	162	0	0
Rehabilitation opportunity center							
Average daily count	0	0	0	0	0	0	0
Enforcement							
Accidents reported	768	732	902	886	868	876	878
Incidents reported	3,745	3,611	4,113	3,644	2,927	2,852	3,466
Citations issued	1,429	1,594	2,023	2,174	1,964	1,935	2,259
Papers served	1,829	1,919	1,747	1,455	1,437	1,704	1,826
Telephone calls	44,480	n/a	n/a	n/a	n/a	194,753	214,363
Transport hours	819	841	1,413	839	788	717	804
Court security hours	4,945	5,090	2,671	2,732	2,829	2,657	2,588
Public works							
Engineer							
Roads resurfaced	37	31	23	15	20	14	8
Bridges replaced/rehabbed	1	3	3	3	1	3	3
Culverts built	0	0	0	0	1	1	0

2012	2011	2010
1,669	1,426	1,636
1,193	1,075	990
2,862	2,501	2,626
17,690	17,060	18,128
n/a	n/a	n/a
54,671	55,224	54,834
35,944	25,201	24,904
65.75%	45.63%	45.42%
3,233	2,828	2,914
4,504	4,016	4,294
708	730	925
307	328	267
490	756	767
753	905	848
863	923	969
353	360	429
2,111	1,364	1,298
92	92	95
2,327	2,410	2,430
2,274	2,392	2,440
0	0	0
0	0	0
852	906	862
3,529	3,582	3,366
2,248	2,004	1,998
2,020	2,371	2,017
208,759	194,726	183,523
896	827	1,069
2,633	2,671	2,649
17	8	7
3	4	9
0	0	0

(Continued)

HANCOCK COUNTY, OHIO

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

Function/Program	2019	2018	2017	2016	2015	2014	2013
Health							
Dog and kennel							
Number of dog licenses sold	12,878	12,942	12,366	11,641	12,618	12,213	13,432
Number of kennel licenses sold	22	23	19	11	24	28	36
Board of Developmental Disabilities							
Students enrolled at Blanchard Valley School							
Early intervention program	290	291	195	170	169	113	119
Preschool	48	48	45	40	38	45	47
School age	16	18	22	22	21	22	26
Consumers employed at Blanchard Valley Industries (1)		0	0	110	143	141	135
Business-type activity							
Landfill							
Tonnage per year							
In County	247,014	135,412	115,342	105,296	104,316	100,784	95,178
Out of County	29,215	30,762	29,871	26,894	23,515	21,791	24,147

Sources: Various County Departments.

Notes:

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

N/A indicates the information was not available.

<u>2012</u>	<u>2011</u>	<u>2010</u>
13,615	13,573	13,749
33	36	31
77	95	111
32	33	46
22	22	34
162	110	169
96,837	101,232	87,433
27,062	34,411	49,286

HANCOCK COUNTY, OHIO

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

Function/Program	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Public safety										
Sheriff										
Number of vehicles	48	47	44	45	61	55	52	45	38	34
Public works										
Engineer										
Roads (miles)	366	358	352	362	363	363	363	363	363	363
Bridges	374	374	374	375	380	380	380	380	380	380
Culverts	985	985	985	985	980	980	980	980	980	980

Source: Hancock County Engineer's Annual Report.