

HANCOCK COUNTY, OHIO ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDING
DECEMBER 31, 2021



Charity A. Rauschenberg
Hancock County Auditor

HANCOCK COUNTY, OHIO

Annual Comprehensive Financial Report

For the Year Ended
December 31, 2021



Charity A. Rauschenberg
Hancock County Auditor

Prepared by the Hancock County Auditor's Office

INTRODUCTORY SECTION

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HANCOCK COUNTY, OHIO

ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2021

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Hancock County AUDITOR



Charity A. Rauschenberg

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June 30, 2022

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

As Auditor of Hancock County, I am pleased to present the County's Annual Comprehensive Financial Report (ACFR) for the year ended December 31, 2021. 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, 2021, 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 2021 population of 75,509 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 2021 population of 40,868 and is the largest municipality in the County. In addition to the City, there is a portion of one other city, eleven villages or portions of villages, and seventeen townships located within the County.

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

	Percent of Assessed Valuation for Real Property
Residential	60.74%
Commercial/Industrial	16.18
Public Utility	10.96
Governmental (including parks) and Other Tax Exempt	(a)
Agricultural	12.13

(a) Exempt from property taxation.

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

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

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

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

Two daily newspapers serve the County. The County is within the broadcast area of five television stations and approximately twenty AM and FM radio stations. Spectrum provides multi-channel cable television service including educational, governmental, and public access channels in the County's area.

The County is directly served by Blanchard Valley Regional Health Center, a one hundred fifty bed acute-care hospital located in the City, and one of the largest general hospitals in northwest Ohio. Blanchard Valley Health System is one of the largest employers in the area with 3,000+ associates and serves an eight-county area, which includes Hancock, Allen, Putnam, Henry, Wood, Seneca, Wyandot, and Hardin Counties. The Health Center is presently owned and operated by Blanchard Valley Health Association, a private nonprofit corporation. The County owns the land of the Health Center.

The County's area has a number of institutions of higher education. The University of Findlay, a four-year institution, has an approximate enrollment of 4,609 full- and part-time students. Owens Community College have campuses located in the County and account for enrollment of 592 students. Within commuting distance to the County are numerous public and private two-year and four-year colleges and universities, including Bowling Green State University, University of Toledo, James A. Rhodes State College, The Ohio State University-Lima Branch, Tiffin University, Ohio Northern University, Bluffton University, Heidelberg College, and University of Northwestern Ohio.

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

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

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

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

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

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

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

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

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

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

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

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

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

Local Economy

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

The Hancock County Elected Officials proactively managed and reviewed revenue for the potential shift of historical revenue trends for the fiscal year 2021 budget due to the on-going pandemic recovery influences. 2021 sales tax revenue continues to trend above pre-pandemic levels after nearly flat sales tax from 2019 to 2020. Real Estate transactions reach record counts and revenue generation for fiscal year 2021. Expenditures were monitored for inflationary factors and monthly discussions were held throughout 2021.

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

Small business is important to Hancock County. Many small businesses are still feeling the impact of COVID-19. Revolving Loan Funds from the City of Findlay and Hancock County were used to assist current small businesses and new funds were issued to startups as well throughout 2021. As the demand for businesses changed throughout the year many small businesses saw increases in customers, but with a change in direction of the activity. Grant funding provided by the Small Business Development Center at Rhodes College was used to help small businesses establish more of an online presence to assist with the constraints of business closures and less foot traffic within stores.

Personal incomes in Hancock County increased by \$1.05 billion, or 32.49 percent over the last ten years. Hancock County is consistently ranked among the top counties in the State for the lowest unemployment rate; it ranked 6th out of 88 counties for 2021. Hancock County averaged 3.4 percent unemployment, remaining under the State average of 4.3 percent.

The next County revaluation is for tax year 2022 with taxes payable in 2023 based on the updated values. Recently, the increase in conveyances can be attributed to lower mortgage interest rates. The number of homes offered for sale in the County decreased in 2021 slightly, thus creating competition among buyers. The result was an active housing market where the average sales price for residential property was increased from 2020 values of \$147,600 to \$168,600 in 2021.

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 strong for the 2021 year-end, in addition the County was able to maintain the Budget Stabilization fund.

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

The elected officials in the County continue to work together to establish a long-term operating plan. This plan will provide a decision-making tool to assist County officials with management decisions both presently and into the future. However, as with any long-term plan, constant monitoring and assessments must be done to ensure the plan remains viable. As economic and other factors change, Hancock County elected officials understand the need to investigate, plan, and respond in a manner which maintains a high level of services to our community. County officials meet regularly to address operational concerns that have an impact on the budget. In 2018 the Board imposed a continuing $\frac{1}{4}\%$ for operations, a new Juvenile/ Probate Courthouse, jail study and jail expansion after several strategic planning sessions were held. These projects were still forthcoming in 2021.

Relevant Financial Policies

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

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

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

Major Initiatives

After the passage of an additional ¼ % sales tax in 2018, strategic planning sessions were commenced with elected officials. The new revenues were intended for the renovation or construction of a Probate/Juvenile Courthouse, the overcrowding of the current jail, and relief for extensive operational increases in children services, courts, and prosecutor expenses due to the opioid epidemic. Debt has been incurred for the building of a new courthouse to properly conduct Juvenile and Probate Court proceedings. In April 2021, the County Commissioners additionally, passed a resolution with the intent to acquire property to address the housing needs of Juvenile/Probate Court. The County Commissioners researched and reviewed the potential purchase of property for a future Juvenile Probate Courthouse. The proposed property site would address leased space needs and consolidated administrative offices. Unfortunately the feasibility study and condition assessment failed to meet the expectations and therefore the acquisition of property was not executed. Current plans are to build on property under the ownership of the County with a design build concept. Outstanding note obligations were paid in full until a design build estimate has been compiled. In addition, a feasibility study continues to be underway to address the jail overcrowding issue. Construction and location are to be determined upon the results of the study and committee input. 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 is finalizing Phase I of a flood reduction measure with a benching project through the City of Findlay. In 2018 bids were received for the benching project with the winning bid coming in at \$6.1 million, over half of the projected amount. Benching involves digging into the banks along the river and will extend up to 450 feet wide at the widest point. The benching project will cover roughly 3500 feet along the river in between two streets within the City limits. Phase I of the flood reduction measure is anticipated to reduce the flooding by one foot on Main Street in Findlay during a 100-year flood. Phase II will be additional benching on the north side of the river between the Norfolk Southern and CSX railroad tracks. A new Norfolk Southern bridge will be constructed as not to impede floodwater. The final design is currently being worked on. A ¼% of the County sales tax had been placed into a capital fund for ten years and is the revenue source of funding Phase I. In addition to the overall flood-control plan, major benching work was completed along the Blanchard River in 2019. In December of 2018, Governor Kasich signed legislation that earmarked \$15 million for flood-reduction efforts along a Blanchard River tributary known as Eagle Creek. The funds will come with a twenty percent local match and will be managed by the Maumee Watershed Conservancy District. The Commissioners have partnered with the City of Findlay for the purpose of raising the level of the streets at both ends of the railroad overpass on Martin Luther King Jr. Parkway. This project was completed in 2021 and will create a through fare for County residents to cross the Blanchard River during major flooding. The Commissioners continue to meet with constituents, businesses, and other governing bodies to discuss further flood reduction measures to be financed with the existing Flood Mitigation sales tax funds such as a basin, diversion channel, elevation of low railroad bridge, and bridge. The Flood Mitigation fund carries a balance at year-end of \$7,315,984.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hancock County for its annual comprehensive financial report for the year ended December 31, 2020. The Certificate of Achievement is a prestigious national award received for conformance with the highest standards for preparation of state and local government financial reports.

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

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

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

Respectfully submitted,

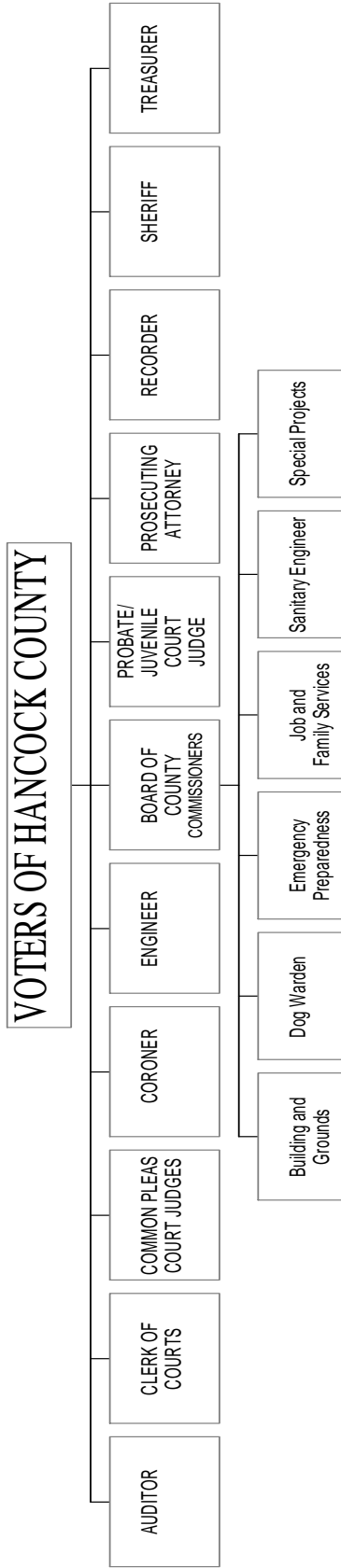
A handwritten signature in cursive script, appearing to read "C. A. Rauschenberg".

Charity A. Rauschenberg
Hancock County Auditor

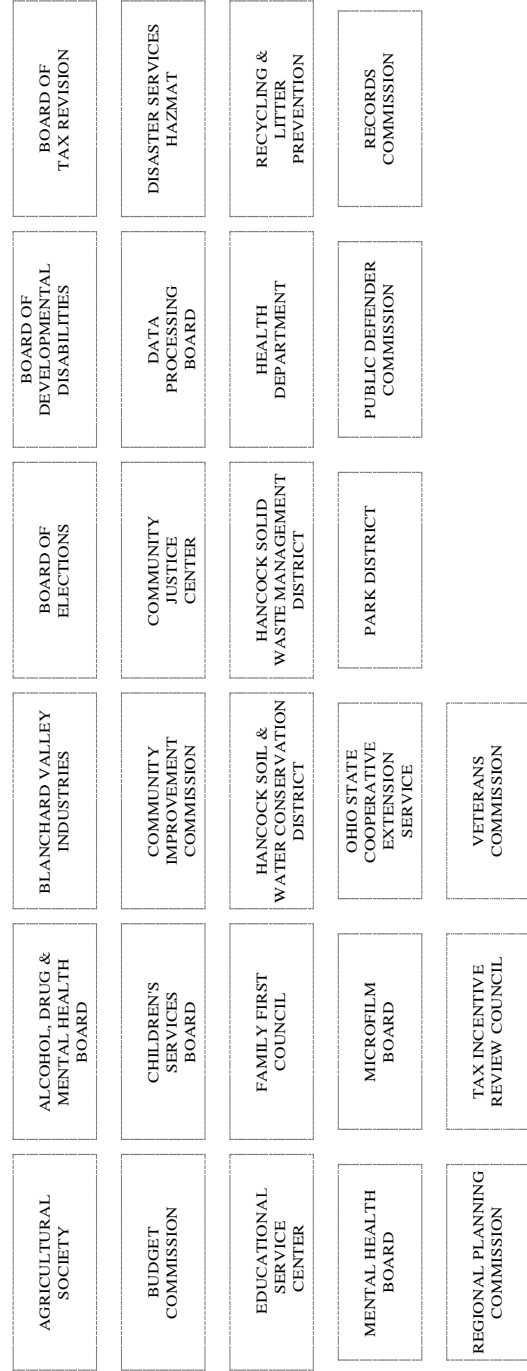
HANCOCK COUNTY, OHIO
ELECTED OFFICIALS
DECEMBER 31, 2021

COMMISSIONERS	Timothy K. Bechtol Michael W. Pepple William L. Bateson
AUDITOR	Charity A. Rauschenberg
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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Hancock County, Ohio (County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Hancock County, Ohio as of December 31, 2021, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Motor Vehicle and Gas Tax, Board of Developmental Disabilities, and Local Fiscal Recovery funds for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Hancock Community Housing, Inc., which represent 100 percent of the assets, net position, and revenues of the discretely presented component unit as of December 31, 2021, and the respective changes in financial position, thereof for the year then ended. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Hancock Community Housing, Inc. is based solely on the report of other auditors.

Basis for Opinions

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

Emphasis of Matter

As discussed in Note 30 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary information

Our audit was conducted for the purpose of forming opinions on the financial statements as a whole. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2022, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink, reading "Keith Faber". The signature is written in a cursive, flowing style.

Keith Faber
Auditor of State
Columbus, Ohio

June 30, 2022

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2021 (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, 2021. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

Using This Annual Comprehensive Financial Report (ACFR)

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

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

County-Wide Financial Statements

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

The statement of net position presents information on all of the County's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference reported as net position. The statement of activities presents information showing how the County's net position changed during 2021. 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, 2021 (UNAUDITED)

Fund Financial Statements

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

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

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

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

Proprietary Funds - The County's proprietary funds use the accrual basis of accounting, the same as used for the business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the Sanitary Landfill operations, the Agricultural Service Center, and the BMV One-Stop building. 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, 2021 (UNAUDITED)

Government-Wide Financial Analysis

Table 1 provides a summary of the County's net position at December 31, 2021 and December 31, 2020.

Table 1
Net Position

	Governmental Activities		Business-Type Activities		Total	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<u>Assets</u>						
Current assets	\$ 105,499,876	\$ 94,276,479	\$ 16,966,072	\$ 15,215,382	\$ 122,465,948	\$ 109,491,861
Capital assets, net	<u>123,343,760</u>	<u>120,160,792</u>	<u>13,855,975</u>	<u>14,195,415</u>	<u>137,199,735</u>	<u>134,356,207</u>
Total assets	<u>228,843,636</u>	<u>214,437,271</u>	<u>30,822,047</u>	<u>29,410,797</u>	<u>259,665,683</u>	<u>243,848,068</u>
<u>Deferred outflows of resources</u>						
Unamortized deferred charges	56,244	68,080	-	-	56,244	68,080
Pension	3,219,459	4,753,296	130,024	184,686	3,349,483	4,937,982
OPEB	<u>1,526,402</u>	<u>3,234,830</u>	<u>54,434</u>	<u>126,821</u>	<u>1,580,836</u>	<u>3,361,651</u>
Total deferred outflows of resources	<u>4,802,105</u>	<u>8,056,206</u>	<u>184,458</u>	<u>311,507</u>	<u>4,986,563</u>	<u>8,367,713</u>
<u>Liabilities</u>						
Current liabilities	10,977,569	7,392,651	356,353	624,679	11,333,922	8,017,330
Long-term liabilities:						
Due within one year	3,053,206	2,942,276	259,165	252,955	3,312,371	3,195,231
Net pension liability	20,878,018	28,154,881	849,479	1,156,915	21,727,497	29,311,796
Net OPEB liability	-	19,011,467	-	794,259	-	19,805,726
Other amounts	<u>7,250,502</u>	<u>9,721,654</u>	<u>12,913,256</u>	<u>12,861,514</u>	<u>20,163,758</u>	<u>22,583,168</u>
Total liabilities	<u>42,159,295</u>	<u>67,222,929</u>	<u>14,378,253</u>	<u>15,690,322</u>	<u>56,537,548</u>	<u>82,913,251</u>
<u>Deferred inflows of resources</u>						
Property taxes and PILOTs	16,273,722	15,912,615	-	-	16,273,722	15,912,615
Unamortized deferred gain	-	-	8,939	10,727	8,939	10,727
Pension	9,441,775	6,106,376	410,693	292,260	9,852,468	6,398,636
OPEB	<u>7,692,098</u>	<u>2,769,512</u>	<u>323,344</u>	<u>136,949</u>	<u>8,015,442</u>	<u>2,906,461</u>
Total deferred inflows of resources	<u>33,407,595</u>	<u>24,788,503</u>	<u>742,976</u>	<u>439,936</u>	<u>34,150,571</u>	<u>25,228,439</u>
<u>Net Position</u>						
Net investment in capital assets	121,338,796	115,205,234	12,097,103	11,794,514	133,435,899	126,999,748
Restricted	24,816,005	20,129,991	572,127	297,121	25,388,132	20,427,112
Unrestricted (deficit)	<u>11,924,050</u>	<u>(4,853,180)</u>	<u>3,216,046</u>	<u>1,500,411</u>	<u>15,140,096</u>	<u>(3,352,769)</u>
Total net position	<u>\$ 158,078,851</u>	<u>\$ 130,482,045</u>	<u>\$ 15,885,276</u>	<u>\$ 13,592,046</u>	<u>\$ 173,964,127</u>	<u>\$ 144,074,091</u>

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2021 (UNAUDITED)

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

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2021 (UNAUDITED)

Current assets for governmental activities increased \$11,223,397 from the previous year. The largest increases were in the area of equity in pooled cash and investments and net OPEB asset. Equity in pooled cash and investments increased due to an increase in the cash in the general fund due to conservative spending practices. The net OPEB asset increase was the result of changes made by the Ohio Public Employees Retirement System (OPERS). The increase in Capital assets increased \$3,182,968 due to the land purchases, building and infrastructure projects that were completed during the year. Current liabilities in the governmental activities increased \$3,584,918 primarily due to an increase in unearned revenue related to the County receiving American Rescue Plan Relief (ARPA) funds. Long-term liabilities decreased due to a decreased primarily in the net OPEB liability and net pension liability. The decrease in net OPEB liability was the result of changes made by the Ohio Public Employees Retirement System (OPERS).

The current assets of the business-type activities increased by \$1,750,690 due primarily to an increase in equity in pooled cash and investments and investments in segregated accounts in the sanitary landfill activities. Capital assets of the business-type activities decreased \$339,440 due to capital asset disposals and accumulated depreciation exceeding additions in the sanitary landfill fund. Long-term liabilities decreased due to a decrease in the Net OPEB liability in the sanitary landfill activities.

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HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2021 (UNAUDITED)

Table 2 shows the changes in net position for 2021 and 2020.

Table 2
Changes in Net Position

	Governmental Activities		Business-type Activities		Total	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
<u>Revenues</u>						
Program revenues:						
Charges for services and sales	\$ 11,211,233	\$ 8,646,488	\$ 6,092,197	\$ 5,913,652	\$ 17,303,430	\$ 14,560,140
Operating grants and contributions	25,150,846	29,405,998	-	-	25,150,846	29,405,998
Capital grants and contributions	1,430,339	2,267,505	-	-	1,430,339	2,267,505
Total program revenues	<u>37,792,418</u>	<u>40,319,991</u>	<u>6,092,197</u>	<u>5,913,652</u>	<u>43,884,615</u>	<u>46,233,643</u>
General revenues:						
Property taxes	16,299,390	14,159,244	-	-	16,299,390	14,159,244
Payment in lieu of taxes	422,804	589,034	-	-	422,804	589,034
Sales tax	18,162,117	15,414,401	-	-	18,162,117	15,414,401
Unrestricted grants	4,239,861	3,239,532	-	-	4,239,861	3,239,532
Investment earnings	289,688	1,122,638	(93,006)	298,507	196,682	1,421,145
Other	224,294	1,064,201	613,204	574,650	837,498	1,638,851
Total general revenues	<u>39,638,154</u>	<u>35,589,050</u>	<u>520,198</u>	<u>873,157</u>	<u>40,158,352</u>	<u>36,462,207</u>
Total revenues	<u>77,430,572</u>	<u>75,909,041</u>	<u>6,612,395</u>	<u>6,786,809</u>	<u>84,042,967</u>	<u>82,695,850</u>
<u>Expenses</u>						
Program Expenses:						
General government						
Legislative and executive	6,033,018	9,204,295	-	-	6,033,018	9,204,295
Judicial	3,628,958	6,279,037	-	-	3,628,958	6,279,037
Public safety	6,096,888	12,704,017	-	-	6,096,888	12,704,017
Public works	5,282,446	7,819,411	-	-	5,282,446	7,819,411
Health	14,866,567	17,233,739	-	-	14,866,567	17,233,739
Human services	10,283,566	14,503,582	-	-	10,283,566	14,503,582
Conservation and recreation	3,065,416	3,464,068	-	-	3,065,416	3,464,068
Economic development	327,820	1,032,476	-	-	327,820	1,032,476
Interest and fiscal charges	249,087	296,491	-	-	249,087	296,491
Sanitary landfill	-	-	4,191,587	7,470,941	4,191,587	7,470,941
Agricultural service center	-	-	70,242	79,067	70,242	79,067
BMV one-stop	-	-	57,336	82,483	57,336	82,483
Total expenses	<u>49,833,766</u>	<u>72,537,116</u>	<u>4,319,165</u>	<u>7,632,491</u>	<u>54,152,931</u>	<u>80,169,607</u>
Change in net position	27,596,806	3,371,925	2,293,230	(845,682)	29,890,036	2,526,243
Net position at beginning of year	<u>130,482,045</u>	<u>127,110,120</u>	<u>13,592,046</u>	<u>14,437,728</u>	<u>144,074,091</u>	<u>141,547,848</u>
Net position at end of year	<u>\$ 158,078,851</u>	<u>\$ 130,482,045</u>	<u>\$ 15,885,276</u>	<u>\$ 13,592,046</u>	<u>\$ 173,964,127</u>	<u>\$ 144,074,091</u>

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2021 (UNAUDITED)

The operating grants and contributions decreased by \$4,255,152 in 2021 due primarily to COVID-19 relief money that the County received in the previous year. The capital grants and contributions decreased \$837,166 primarily due to the decrease in grants received from the Ohio Department of Transportation.

General revenues increased by \$4,049,104 in 2021 primarily due to an increase in property taxes, sales tax, and unrestricted grants. Property taxes increased due to the revaluation of property tax assessed values.

Many of the expense categories decreased from the prior year due primarily due to a decrease in OPEB expense compared to last year. OPEB expense decreased approximately \$14.2 million due to a large decrease in OPERS net pension liability. On January 15, 2020, OPERS approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in the December 31, 2020 measurement date health care valuation which are reported by the County at December 31, 2021. These changes along with changes in assumptions related to an increase in discount rate from 3.16% to 6.00% significantly decreased the total OPEB liability for the measurement date December 31, 2020.

Net position of the business-type activities increased due primarily to a decrease in net OPEB expense as previously described.

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>2021</u>	Net Cost of Services <u>2021</u>	Total Cost of Services <u>2020</u>	Net Cost of Services <u>2020</u>
Program Expenses:				
General government				
Legislative and executive	\$ 6,033,018	\$ 1,046,053	\$ 9,204,295	\$ 2,877,818
Judicial	3,628,958	1,686,583	6,279,037	4,303,760
Public safety	6,096,888	3,854,707	12,704,017	7,782,379
Public works	5,282,446	(5,239,197)	7,819,411	(933,676)
Health	14,866,567	6,635,273	17,233,739	10,281,335
Human services	10,283,566	704,591	14,503,582	4,007,425
Conservation and recreation	3,065,416	3,055,231	3,464,068	3,381,093
Economic development	327,820	49,020	1,032,476	220,500
Interest and fiscal charges	<u>249,087</u>	<u>249,087</u>	<u>296,491</u>	<u>296,491</u>
Total	<u>\$ 49,833,766</u>	<u>\$ 12,041,348</u>	<u>\$ 72,537,116</u>	<u>\$ 32,217,125</u>

Charges for services provided for 79.83% of the costs of the legislative and executive program which represents costs associated with the general administration of County government including the County Commissioners, Auditor, Treasurer, Recorder, and Prosecuting Attorney. Charges for services (primarily fines and forfeitures) provided for 44.43% 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, 2021 (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, Motor Vehicle and Gas Tax Fund, Board of Developmental Disabilities Fund, and Local Fiscal Recovery Fund.

The General Fund is the primary operating fund of the County. At the end of 2021, unassigned fund balance was \$16,712,865 while total fund balance was \$21,213,710. During 2021, the County's General Fund increased \$3,996,233 due primarily to an increase in sales tax and intergovernmental revenue.

The Motor Vehicle Gas Tax Fund balance decreased \$745,181. This was primarily due to an increase in expenditures related to public works projects.

The Board of Developmental Disabilities Fund balance decreased \$2,796,618. This was primarily due to an increase in transfers out compared to the previous year.

Business-Type Activities Financial Analysis

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

The change in net position for the Sanitary Landfill Fund was mainly the result of a decrease in OPEB expense related to changes made by the Ohio Public Employees Retirement System (OPERS).

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 increased from the original budget to the final budget by \$150,784. This increase was the result of increased estimates in the charges for services and intergovernmental revenue. Actual receipts and other financing sources exceeded the final budget estimated amounts by \$7,039,823. This increase was primarily the result of increases in sales taxes, charges for services, intergovernmental, investment income and other income was impacted by Ohio Bureau of Worker's Compensation returns not anticipated in the budget compared to final estimates.

Appropriation changes from the original budget to the final budget were \$5,641,941 higher due to an increase in transfers out to fund capital projects. Actual expenditures and other financing uses were \$4,257,509 less than the final budget. While all expenditure line items showed positive variances, advances out increased \$477,016 since the County is not required to budget these amounts.

HANCOCK COUNTY, OHIO

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2021 (UNAUDITED)

Capital Assets and Debt Administration

Capital Assets - The County's capital assets for governmental and business-type activities as of December 31, 2021, were \$123,343,760 and \$13,855,975, 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 equipment. Note 11 to the basic financial statements provides additional information regarding capital assets.

Debt - At December 31, 2021, the County had total general obligation bonded debt outstanding (net of premiums and discounts) of \$8,460,000. Of this amount, \$1,270,000 will be repaid from business-type activities. Other outstanding debt included special assessment bonds of \$155,000, OPWC loans of \$468,116 and other long-term obligations of \$35,932,409.

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 2021, the Board of County Commissioners proceeded with renovations to the Hancock County Justice Center. Jail renovations was to included exterior work including roof repairs and tuck-pointing, however due to bids received being higher than estimates these projects will need to be rebid.

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 impacted by major flood events.

During 2021, the Hancock County Commissioners worked to find suitable space to relocate the Hancock County Juvenile Probate Court. Plans are underway to design a new facility on property under the Board's ownership on the southwest corner of Main Cross and Cory Streets. The Hancock County Commissioners are using a design/ build process to complete a 40,000 square foot facility to include Domestic Relations Court and Adult Probation.

In 2021, Hancock County was awarded \$14,719,959 in American Rescue Plan Act Funding to aid public health and economic recovery from the COVID-19 Pandemic. The County received \$7,359,979.50 in May of 2021 and has established a committee to review requests for ARPA funding. An additional \$7,359,979.50 is anticipated to be received in 2022.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Charity A. Rauschenberg, Hancock County Auditor, Courthouse, 300 South Main Street, Findlay, Ohio 45840-3309.

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BASIC
FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Hancock Community Housing, Inc.
Assets:				
Equity in pooled cash and investments	\$ 71,524,252	\$ 4,030,885	\$ 75,555,137	\$ 258,815
Cash with fiscal and escrow agents	-	50,200	50,200	-
Cash and cash equivalents in segregated accounts	505,283	146,106	651,389	-
Investments in segregated accounts	-	11,631,815	11,631,815	-
Receivables:				
Sales taxes	4,571,292	-	4,571,292	-
Real estate and other taxes	16,804,088	-	16,804,088	-
Accounts	285,337	908,066	1,193,403	-
Special assessments	1,013,755	-	1,013,755	-
Accrued interest	50,538	30,260	80,798	-
Payment in lieu of taxes	322,347	-	322,347	-
Loans	347,086	-	347,086	-
Notes	216,559	-	216,559	-
Internal balance	1,609	(1,609)	-	-
Due from other governments	5,303,903	-	5,303,903	-
Due from external parties	18,677	-	18,677	-
Materials and supplies inventory	605,287	36,225	641,512	-
Prepayments	960,628	13,532	974,160	2,067
Net pension asset	427,001	17,572	444,573	-
Net OPEB asset	2,542,234	103,020	2,645,254	-
Capital assets:				
Non-depreciable capital assets	44,798,651	1,794,533	46,593,184	219,864
Depreciable capital assets, net	78,545,109	12,061,442	90,606,551	799,605
Total capital assets, net	123,343,760	13,855,975	137,199,735	1,019,469
Total assets	228,843,636	30,822,047	259,665,683	1,280,351
Deferred outflows of resources:				
Unamortized deferred loss on debt refunding	56,244	-	56,244	-
Pension	3,219,459	130,024	3,349,483	-
OPEB	1,526,402	54,434	1,580,836	-
Total deferred outflows of resources	4,802,105	184,458	4,986,563	-

(Continued)

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
DECEMBER 31, 2021
(CONTINUED)

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Hancock Community Housing, Inc.
Liabilities:				
Accounts payable	\$ 1,403,158	\$ 165,587	\$ 1,568,745	\$ 10,886
Retainage payable	-	50,200	50,200	-
Accrued wages and benefits payable	1,319,611	56,998	1,376,609	-
Due to other governments	438,133	62,100	500,233	-
Payroll withholdings payable	430,248	-	430,248	-
Due to external parties	10,000	18,817	28,817	-
Accrued interest payable	16,439	2,651	19,090	-
Unearned revenue	7,359,980	-	7,359,980	3,600
Long-term liabilities:				
Due within one year	3,053,206	259,165	3,312,371	26,099
Due in more than one year:				
Net pension liability	20,878,018	849,479	21,727,497	-
Other amounts	7,250,502	12,913,256	20,163,758	309,253
Total liabilities	42,159,295	14,378,253	56,537,548	349,838
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	15,951,375	-	15,951,375	-
PILOTs levied for the next fiscal year	322,347	-	322,347	-
Unamortized deferred gain on debt refunding	-	8,939	8,939	-
Pension	9,441,775	410,693	9,852,468	-
OPEB	7,692,098	323,344	8,015,442	-
Total deferred inflows of resources	33,407,595	742,976	34,150,571	-
Net position:				
Net investment in capital assets	121,338,796	12,097,103	133,435,899	684,118
Restricted for:				
Capital projects	2,874,443	-	2,874,443	-
Debt service	2,182,349	-	2,182,349	-
Legislative and executive	2,161,778	-	2,161,778	-
Judicial	1,214,156	-	1,214,156	-
Public safety	907,482	-	907,482	-
Public works	4,055,781	-	4,055,781	-
Health	8,355,195	-	8,355,195	-
Human services	1,514,142	-	1,514,142	-
Economic development	819,005	-	819,005	-
Conservation and recreation	10	-	10	-
Other purposes	279,543	-	279,543	-
Closure/post closure costs	-	572,127	572,127	-
Children in custody:				
Expendable	205,121	-	205,121	-
Nonexpendable	247,000	-	247,000	-
Unrestricted	11,924,050	3,216,046	15,140,096	246,395
Total net position	\$ 158,078,851	\$ 15,885,276	\$ 173,964,127	\$ 930,513

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021

		Program Revenues		
		Charges for	Operating Grants	Capital Grants
	Expenses	Services and Sales	and Contributions	and Contributions
Governmental activities:				
General government:				
Legislative and executive	\$ 6,033,018	\$ 4,816,262	\$ 170,703	\$ -
Judicial	3,628,958	1,612,373	330,002	-
Public safety	6,096,888	1,260,962	981,219	-
Public works	5,282,446	2,588,766	6,711,474	1,221,403
Health	14,866,567	506,547	7,724,747	-
Human services	10,283,566	414,209	8,966,015	198,751
Conservation and recreation	3,065,416	-	-	10,185
Economic development and assistance	327,820	12,114	266,686	-
Interest and fiscal charges	249,087	-	-	-
Total governmental activities	49,833,766	11,211,233	25,150,846	1,430,339
Business-type activities:				
Sanitary landfill	4,191,587	5,578,183	-	-
Agricultural service center	70,242	276,654	-	-
BMV one-stop	57,336	237,360	-	-
Total business-type activities	4,319,165	6,092,197	-	-
Totals	\$ 54,152,931	\$ 17,303,430	\$ 25,150,846	\$ 1,430,339
Component unit:				
Hancock Community Housing, Inc	\$ 154,171	\$ 132,585	\$ 111,903	\$ -

General revenues:

Property taxes levied for:
 General fund
 Health - Alcohol, Drug and Mental Health
 Health - Board of Developmental Disabilities
 Human services - Children Services
 Human services - Agency on Aging
 County capital improvements
 Payment in lieu of taxes
 Sales taxes
 Grants and entitlements not restricted
 to specific programs
 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.
\$ (1,046,053)	\$ -	\$ (1,046,053)	\$ -
(1,686,583)	-	(1,686,583)	-
(3,854,707)	-	(3,854,707)	-
5,239,197	-	5,239,197	-
(6,635,273)	-	(6,635,273)	-
(704,591)	-	(704,591)	-
(3,055,231)	-	(3,055,231)	-
(49,020)	-	(49,020)	-
(249,087)	-	(249,087)	-
(12,041,348)	-	(12,041,348)	-
-	1,386,596	1,386,596	-
-	206,412	206,412	-
-	180,024	180,024	-
-	1,773,032	1,773,032	-
(12,041,348)	1,773,032	(10,268,316)	-
-	-	-	90,317
2,567,344	-	2,567,344	-
2,654,269	-	2,654,269	-
6,978,739	-	6,978,739	-
1,759,554	-	1,759,554	-
2,228,484	-	2,228,484	-
111,000	-	111,000	-
422,804	-	422,804	-
18,162,117	-	18,162,117	-
4,239,861	-	4,239,861	-
289,688	(93,006)	196,682	-
224,294	613,204	837,498	-
39,638,154	520,198	40,158,352	-
27,596,806	2,293,230	29,890,036	90,317
130,482,045	13,592,046	144,074,091	840,196
\$ 158,078,851	\$ 15,885,276	\$ 173,964,127	\$ 930,513

HANCOCK COUNTY, OHIO

BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2021

	General	Motor Vehicle and Gas Tax	Board of Developmental Disabilities	Local Fiscal Recovery
Assets:				
Equity in pooled cash and investments	\$ 19,946,837	\$ 2,781,113	\$ 10,782,963	\$ 7,359,980
Cash and cash equivalents in segregated accounts	-	-	-	-
Receivables:				
Sales taxes	4,571,292	-	-	-
Real estate and other taxes	2,665,176	-	7,213,089	-
Accounts	271,081	3,750	-	-
Special assessments	-	-	-	-
Accrued interest	48,698	-	-	-
Payment in lieu of taxes	-	-	-	-
Loans	-	-	-	-
Notes	-	-	216,559	-
Interfund loans	477,017	-	-	-
Due from other funds	-	18,003	-	-
Due from other governments	1,433,748	2,944,538	363,151	-
Due from external parties	3,962	-	14,715	-
Prepayments	717,239	18,027	50,593	-
Materials and supplies inventory	134,535	458,214	649	-
Total assets	<u>\$ 30,269,585</u>	<u>\$ 6,223,645</u>	<u>\$ 18,641,719</u>	<u>\$ 7,359,980</u>
Liabilities:				
Accounts payable	\$ 453,606	\$ 38,852	\$ 69,678	\$ -
Accrued wages and benefits payable	768,874	89,786	175,607	-
Compensated absences payable	60,417	76,816	-	-
Due to other funds	22,194	-	-	-
Due to other governments	202,067	14,821	79,147	-
Payroll withholdings payable	430,248	-	-	-
Interfund loans payable	-	-	-	-
Due to external parties	-	-	-	-
Unearned revenue	-	-	-	7,359,980
Total liabilities	<u>1,937,406</u>	<u>220,275</u>	<u>324,432</u>	<u>7,359,980</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	2,507,000	-	6,848,000	-
Delinquent property tax revenue not available	158,176	-	365,089	-
Accrued interest not available	31,216	-	-	-
Special assessments revenue not available	-	-	-	-
Miscellaneous revenue not available	297,758	7,801	-	-
PILOTs levied for the next fiscal year	-	-	-	-
Intergovernmental revenue not available	1,005,240	2,467,661	363,151	-
Sales taxes not available	3,119,079	-	-	-
Total deferred inflows of resources	<u>7,118,469</u>	<u>2,475,462</u>	<u>7,576,240</u>	<u>-</u>
Fund balances:				
Nonspendable	854,034	476,241	51,242	-
Restricted	-	3,051,667	10,689,805	-
Committed	181,678	-	-	-
Assigned	3,465,133	-	-	-
Unassigned (deficit)	16,712,865	-	-	-
Total fund balances	<u>21,213,710</u>	<u>3,527,908</u>	<u>10,741,047</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 30,269,585</u>	<u>\$ 6,223,645</u>	<u>\$ 18,641,719</u>	<u>\$ 7,359,980</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Other Governmental Funds	Total Governmental Funds
\$ 30,653,359	\$ 71,524,252
505,283	505,283
-	4,571,292
6,925,823	16,804,088
10,506	285,337
1,013,755	1,013,755
1,840	50,538
322,347	322,347
347,086	347,086
-	216,559
-	477,017
190,148	208,151
562,466	5,303,903
-	18,677
174,769	960,628
11,889	605,287
<u>\$ 40,719,271</u>	<u>\$ 103,214,200</u>
\$ 841,022	\$ 1,403,158
285,344	1,319,611
160,465	297,698
184,348	206,542
142,098	438,133
-	430,248
477,017	477,017
10,000	10,000
-	7,359,980
<u>2,100,294</u>	<u>11,942,387</u>
6,596,375	15,951,375
329,448	852,713
-	31,216
1,015,595	1,015,595
2,452	308,011
322,347	322,347
154,393	3,990,445
-	3,119,079
<u>8,420,610</u>	<u>25,590,781</u>
433,658	1,815,175
19,749,365	33,490,837
10,068,646	10,250,324
65,520	3,530,653
(118,822)	16,594,043
<u>30,198,367</u>	<u>65,681,032</u>
<u>\$ 40,719,271</u>	<u>\$ 103,214,200</u>

HANCOCK COUNTY, OHIO

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO
NET POSITION OF GOVERNMENTAL ACTIVITIES
DECEMBER 31, 2021

Total governmental fund balances		\$ 65,681,032
<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.		123,343,760
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.		
Sales taxes receivable	\$ 3,119,079	
Real estate and other taxes receivable	852,713	
Accounts receivable	308,011	
Special assessments receivable	1,015,595	
Accrued interest receivable	31,216	
Due from other governments	3,990,445	
Total		9,317,059
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.		(16,439)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.		56,244
Unamortized premiums (discounts) on bond issuances are not recognized in the governmental funds.		(176,284)
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	427,001	
Deferred outflows of resources	3,219,459	
Deferred inflows of resources	(9,441,775)	
Net pension liability	(20,878,018)	
Total		(26,673,333)
The net OPEB asset are not due and payable in the current period; therefore, the asset, liability and related deferred inflows are not reported in governmental funds.		
Net OPEB asset	2,542,234	
Deferred outflows of resources	1,526,402	
Deferred inflows of resources	(7,692,098)	
Total		(3,623,462)
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	(7,190,000)	
Special assessment bonds payable	(155,000)	
ADAMH note	(31,153)	
Compensated absences	(2,453,573)	
Total		(9,829,726)
Net position of governmental activities		<u><u>\$ 158,078,851</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Board of Developmental Disabilities</u>
Revenues:			
Property taxes	\$ 2,520,516	\$ -	\$ 6,844,652
Payment in lieu of taxes	-	-	-
Permissive motor vehicle license tax	-	203,328	-
Sales taxes	18,013,630	-	-
Special assessments	-	-	-
Charges for services	5,051,665	397,457	85
Licenses and permits	4,883	-	-
Fines and forfeitures	199,265	57,100	-
Intergovernmental	4,084,336	6,055,972	2,788,077
Investment income	300,607	64,792	-
Rental income	364,389	-	-
Contributions and donations	-	-	-
Other	224,294	1,562	430,178
	<u>30,763,585</u>	<u>6,780,211</u>	<u>10,062,992</u>
Total revenues			
Expenditures:			
Current:			
General government:			
Legislative and executive	6,523,251	-	-
Judicial	5,095,111	-	-
Public safety	10,331,201	-	-
Public works	154,086	7,380,411	-
Health	162,927	-	8,759,610
Human services	987,661	-	-
Conservation and recreation	364,675	-	-
Economic development and assistance	30,000	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
	<u>23,648,912</u>	<u>7,380,411</u>	<u>8,759,610</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>7,114,673</u>	<u>(600,200)</u>	<u>1,303,382</u>
Other financing sources (uses):			
Transfers in	-	-	-
Transfers (out)	(3,118,440)	(144,981)	(4,100,000)
	<u>(3,118,440)</u>	<u>(144,981)</u>	<u>(4,100,000)</u>
Total other financing sources (uses)			
Net change in fund balances	3,996,233	(745,181)	(2,796,618)
Fund balances at beginning of year	17,217,477	4,273,089	13,537,665
Fund balances at end of year	<u>\$ 21,213,710</u>	<u>\$ 3,527,908</u>	<u>\$ 10,741,047</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

Other Governmental Funds	Total Governmental Funds
\$ 6,597,454	\$ 15,962,622
422,804	422,804
-	203,328
-	18,013,630
462,334	462,334
4,016,775	9,465,982
262,447	267,330
118,559	374,924
15,391,713	28,320,098
20,119	385,518
179,801	544,190
8,979	8,979
1,317,645	1,973,679
<u>28,798,630</u>	<u>76,405,418</u>
1,824,658	8,347,909
611,512	5,706,623
1,149,368	11,480,569
-	7,534,497
7,563,542	16,486,079
12,479,482	13,467,143
-	364,675
297,820	327,820
7,228,843	7,228,843
1,728,725	1,728,725
284,155	284,155
<u>33,168,105</u>	<u>72,957,038</u>
<u>(4,369,475)</u>	<u>3,448,380</u>
9,100,972	9,100,972
<u>(1,741,840)</u>	<u>(9,105,261)</u>
<u>7,359,132</u>	<u>(4,289)</u>
2,989,657	3,444,091
27,208,710	62,236,941
<u>\$ 30,198,367</u>	<u>\$ 65,681,032</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, 2021

Net change in fund balances - total governmental funds \$ 3,444,091

*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	\$ 8,728,206	
Current year depreciation	<u>(5,314,141)</u>	
Total		3,414,065

The net effect of various miscellaneous transactions involving
capital assets (i.e., sales, disposals, trade-ins, and donations) is to
decrease net position. (231,097)

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

Property taxes	336,768	
Sales taxes	148,487	
Special assessments	105,270	
Charges for services	(23,475)	
Intergovernmental	473,253	
Interest income	(11,647)	
Rental income	695	
Other	<u>(4,197)</u>	
Total		1,025,154

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

General obligation bonds	1,640,000	
Special assessment bonds	80,000	
ADAMH loan	<u>8,725</u>	
Total		1,728,725

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	11,946	
Amortization of bond premiums	35,194	
Amortization of bond discounts	(236)	
Amortization of deferred amounts on refunding	<u>(11,836)</u>	
Total		35,068

(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, 2021
(CONTINUED)**

Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	\$ 3,075,778
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.	(544,169)
Contractually required OPEB contributions are reported as expenditures in governmental funds; however, the statement of activities reports these amounts as deferred outflows.	22,394
Except for amounts reported as deferred inflows/outflows, changes in the net OPEB asset are reported as OPEB expense in the statement of activities	14,866,673
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>775,202</u>
Change in net position of governmental activities	<u><u>\$ 27,596,806</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 2,426,000	\$ 2,426,000	\$ 2,520,516	\$ 94,516
Sales taxes	14,200,000	14,200,000	17,863,208	3,663,208
Charges for services	2,830,300	2,834,060	4,091,596	1,257,536
Licenses and permits	3,350	3,350	4,883	1,533
Fines and forfeitures	61,000	61,000	72,305	11,305
Intergovernmental	3,210,500	3,357,524	4,036,109	678,585
Investment income	450,000	450,000	647,432	197,432
Rental income	200,000	200,000	364,389	164,389
Other	5,000	5,000	230,323	225,323
Total revenues	23,386,150	23,536,934	29,830,761	6,293,827
Expenditures:				
Current:				
General government:				
Legislative and executive	7,414,421	7,750,230	7,189,479	560,751
Judicial	5,269,253	5,383,929	4,972,550	411,379
Public safety	10,151,650	10,133,593	9,908,319	225,274
Public works	179,425	179,425	155,358	24,067
Health	202,030	218,738	214,207	4,531
Human services	1,187,883	1,201,667	1,003,725	197,942
Conservation and recreation	438,550	438,550	438,550	-
Economic development and assistance	30,000	30,000	30,000	-
Total expenditures	24,873,212	25,336,132	23,912,188	1,423,944
Excess (deficiency) of revenues over (under) expenditures	(1,487,062)	(1,799,198)	5,918,573	7,717,771
Other financing sources (uses):				
Advances in	-	-	745,996	745,996
Advances out	-	-	(477,016)	(477,016)
Transfers out	(1,600,000)	(6,779,021)	(3,468,440)	3,310,581
Total other financing sources (uses)	(1,600,000)	(6,779,021)	(3,199,460)	3,579,561
Net change in fund balance	(3,087,062)	(8,578,219)	2,719,113	11,297,332
Fund balance at beginning of year	11,149,603	11,149,603	11,149,603	-
Prior year encumbrances appropriated	1,184,848	1,184,848	1,184,848	-
Fund balance at end of year	<u>\$ 9,247,389</u>	<u>\$ 3,756,232</u>	<u>\$ 15,053,564</u>	<u>\$ 11,297,332</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)
MOTOR VEHICLE AND GAS TAX SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Permissive motor vehicle license tax	\$ 195,000	\$ 195,000	\$ 202,990	\$ 7,990
Charges for services	400,000	400,000	397,390	(2,610)
Fines and forfeitures	50,000	50,000	57,100	7,100
Intergovernmental	6,094,000	6,094,000	6,049,447	(44,553)
Investment income	50,000	50,000	64,792	14,792
Total revenues	<u>6,789,000</u>	<u>6,789,000</u>	<u>6,771,719</u>	<u>(17,281)</u>
Expenditures:				
Current:				
Public works	8,545,073	8,946,802	7,890,896	1,055,906
Debt service:				
Principal retirement	150,000	5,019	-	5,019
Total expenditures	<u>8,695,073</u>	<u>8,951,821</u>	<u>7,890,896</u>	<u>1,060,925</u>
 Excess expenditures over revenues	 <u>(1,906,073)</u>	 <u>(2,162,821)</u>	 <u>(1,119,177)</u>	 <u>1,043,644</u>
Other financing uses:				
Transfers (out)	-	(144,981)	(144,981)	-
Total other financing uses	<u>-</u>	<u>(144,981)</u>	<u>(144,981)</u>	<u>-</u>
 Net change in fund balance	 <u>(1,906,073)</u>	 <u>(2,307,802)</u>	 <u>(1,264,158)</u>	 <u>1,043,644</u>
Fund balance at beginning of year	3,035,807	3,035,807	3,035,807	-
Prior year encumbrances appropriated	497,073	497,073	497,073	-
Fund balance at end of year	<u>\$ 1,626,807</u>	<u>\$ 1,225,078</u>	<u>\$ 2,268,722</u>	<u>\$ 1,043,644</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 6,714,000	\$ 6,714,000	\$ 6,844,652	\$ 130,652
Charges for services	6,000	6,000	85	(5,915)
Intergovernmental	1,931,000	1,931,000	2,788,077	857,077
Other	388,000	388,000	456,792	68,792
Total revenues	9,039,000	9,039,000	10,089,606	1,050,606
Expenditures:				
Current:				
Health	9,719,508	9,504,130	9,319,999	184,131
Total expenditures	9,719,508	9,504,130	9,319,999	184,131
Excess (deficiency) of revenues over (under) expenditures	(680,508)	(465,130)	769,607	1,234,737
Other financing sources (uses):				
Transfers in	100,000	100,000	100,000	-
Transfers out	(1,100,000)	(4,200,000)	(4,200,000)	-
Total other financing sources (uses)	(1,000,000)	(4,100,000)	(4,100,000)	-
Net change in fund balance	(1,680,508)	(4,565,130)	(3,330,393)	1,234,737
Fund balance at beginning of year	12,968,473	12,968,473	12,968,473	-
Prior year encumbrances appropriated	580,508	580,508	580,508	-
Fund balance at end of year	<u>\$ 11,868,473</u>	<u>\$ 8,983,851</u>	<u>\$ 10,218,588</u>	<u>\$ 1,234,737</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LOCAL FISCAL RECOVERY SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Intergovernmental	\$ -	\$ 7,359,980	\$ 7,359,980	\$ -
Total revenues	<u>-</u>	<u>7,359,980</u>	<u>7,359,980</u>	<u>-</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	<u>-</u>	<u>1,463,789</u>	<u>1,395,691</u>	<u>68,098</u>
Total expenditures	<u>-</u>	<u>1,463,789</u>	<u>1,395,691</u>	<u>68,098</u>
Net change in fund balance	<u>-</u>	<u>5,896,191</u>	<u>5,964,289</u>	<u>68,098</u>
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ -</u></u>	<u><u>\$ 5,896,191</u></u>	<u><u>\$ 5,964,289</u></u>	<u><u>\$ 68,098</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2021

	Business-type Activities - Enterprise Funds		
	Sanitary Landfill	Nonmajor Enterprise Funds	Total
Assets:			
Current assets:			
Equity in pooled cash and investments	\$ 3,096,375	\$ 934,510	\$ 4,030,885
Cash with fiscal and escrow agents	50,200	-	50,200
Receivables:			
Accounts	908,066	-	908,066
Accrued interest	30,260	-	30,260
Prepayments	4,510	9,022	13,532
Materials and supplies inventory	34,969	1,256	36,225
Total current assets	<u>4,124,380</u>	<u>944,788</u>	<u>5,069,168</u>
Noncurrent assets:			
Net pension asset	17,160	412	17,572
Net OPEB asset	100,605	2,415	103,020
Restricted assets:			
Cash and cash equivalents in segregated accounts	146,106	-	146,106
Investments in segregated accounts	11,631,815	-	11,631,815
Total restricted assets	<u>11,777,921</u>	<u>-</u>	<u>11,777,921</u>
Capital assets:			
Non-depreciable capital assets	1,718,486	76,047	1,794,533
Depreciable capital assets, net	9,352,887	2,708,555	12,061,442
Total capital assets, net	<u>11,071,373</u>	<u>2,784,602</u>	<u>13,855,975</u>
Total noncurrent assets	<u>22,967,059</u>	<u>2,787,429</u>	<u>25,754,488</u>
Total assets	<u>27,091,439</u>	<u>3,732,217</u>	<u>30,823,656</u>
Deferred outflows of resources:			
Pension	124,292	5,732	130,024
OPEB	51,338	3,096	54,434
Total deferred outflows of resources	<u>175,630</u>	<u>8,828</u>	<u>184,458</u>

(Continued)

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION
 PROPRIETARY FUNDS
 DECEMBER 31, 2021
 (CONTINUED)

	Business-type Activities - Enterprise Funds		
	Sanitary Landfill	Nonmajor Enterprise Funds	Total
Liabilities:			
Current liabilities:			
Accounts payable	\$ 158,893	\$ 6,694	\$ 165,587
Retainage payable	50,200	-	50,200
Accrued wages and benefits payable	55,753	1,245	56,998
Compensated absences payable	56,106	-	56,106
Due to other governments	61,894	206	62,100
Due to other funds	1,609	-	1,609
Due to external parties	18,817	-	18,817
Accrued interest payable	1,349	1,302	2,651
Current portion of general obligation bonds	35,000	135,000	170,000
OPWC loans payable	33,059	-	33,059
Total current liabilities	<u>472,680</u>	<u>144,447</u>	<u>617,127</u>
Long-term liabilities:			
Compensated absences payable	130,328	-	130,328
General obligation bonds payable	536,569	575,248	1,111,817
OPWC loans payable	435,057	-	435,057
Estimated liability for landfill closure costs	11,236,054	-	11,236,054
Net pension liability	829,569	19,910	849,479
Total long-term liabilities	<u>13,167,577</u>	<u>595,158</u>	<u>13,762,735</u>
Total liabilities	<u>13,640,257</u>	<u>739,605</u>	<u>14,379,862</u>
Deferred inflows of resources:			
Unamortized deferred gain on debt refunding	-	8,939	8,939
Pension	401,964	8,729	410,693
OPEB	315,937	7,407	323,344
Total deferred inflows of resources	<u>717,901</u>	<u>25,075</u>	<u>742,976</u>
Net position:			
Net investment in capital assets	10,031,688	2,065,415	12,097,103
Restricted for closure and postclosure costs	572,127	-	572,127
Unrestricted	2,305,096	910,950	3,216,046
Total net position	<u>\$ 12,908,911</u>	<u>\$ 2,976,365</u>	<u>\$ 15,885,276</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, 2021

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sanitary Landfill	Nonmajor Enterprise Funds	Total	
Operating revenues:				
Charges for services	\$ 5,578,183	\$ 514,014	\$ 6,092,197	\$ -
Other operating revenues	612,779	425	613,204	-
Total operating revenues	<u>6,190,962</u>	<u>514,439</u>	<u>6,705,401</u>	<u>-</u>
Operating expenses:				
Personal services	523,272	16,619	539,891	-
Contract services	1,995,006	47,897	2,042,903	-
Materials and supplies	349,977	10,038	360,015	-
Landfill closure and post-closure costs	192,284	-	192,284	-
Claims expense	-	-	-	19,367
Depreciation	1,101,944	38,681	1,140,625	-
Other	4,337	-	4,337	-
Total operating expenses	<u>4,166,820</u>	<u>113,235</u>	<u>4,280,055</u>	<u>19,367</u>
Operating income (loss)	<u>2,024,142</u>	<u>401,204</u>	<u>2,425,346</u>	<u>(19,367)</u>
Nonoperating revenues (expenses):				
Interest and fiscal charges	(21,329)	(14,343)	(35,672)	-
Loss on sale of capital assets	(3,438)	-	(3,438)	-
Interest income	(93,006)	-	(93,006)	-
Total nonoperating revenues (expenses)	<u>(117,773)</u>	<u>(14,343)</u>	<u>(132,116)</u>	<u>-</u>
Income (loss) before contributions and transfers	1,906,369	386,861	2,293,230	(19,367)
Transfer in	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,289</u>
Change in net position	1,906,369	386,861	2,293,230	(15,078)
Net position at beginning of year	<u>11,002,542</u>	<u>2,589,504</u>	<u>13,592,046</u>	<u>15,078</u>
Net position at end of year	<u>\$ 12,908,911</u>	<u>\$ 2,976,365</u>	<u>\$ 15,885,276</u>	<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, 2021

	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	\$ 5,426,272	\$ 516,706	\$ 5,942,978	\$ -
Cash received from other operations	612,779	425	613,204	-
Cash payments for personal services	(1,203,395)	(33,763)	(1,237,158)	-
Cash payments for contractual services	(1,795,534)	(62,598)	(1,858,132)	-
Cash payments for materials and supplies	(314,112)	(9,544)	(323,656)	-
Cash payments for claims	-	-	-	(19,367)
Cash payments for other expenses	(6,219)	-	(6,219)	-
Net cash provided by (used in) operating activities	<u>2,719,791</u>	<u>411,226</u>	<u>3,131,017</u>	<u>(19,367)</u>
Cash flows from noncapital financing activities:				
Cash received from transfers in	-	-	-	4,289
Net cash provided by noncapital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,289</u>
Cash flows from capital and related financing activities:				
Acquisition of capital assets	(804,623)	-	(804,623)	-
Principal retirement bonds	(35,000)	(130,000)	(165,000)	-
Principal retirement OPWC loans	(33,059)	-	(33,059)	-
Principal retirement on notes	(440,000)	-	(440,000)	-
Interest payments on bonds and notes	(22,563)	(18,394)	(40,957)	-
Net cash used in capital and related financing activities	<u>(1,335,245)</u>	<u>(148,394)</u>	<u>(1,483,639)</u>	<u>-</u>
Cash flows from investing activities:				
Interest received	129,759	-	129,759	-
Cash received from the maturity of investments	3,667,000	-	3,667,000	-
Cash used to purchase investments	(5,375,183)	-	(5,375,183)	-
Net cash used is investing activities	<u>(1,578,424)</u>	<u>-</u>	<u>(1,578,424)</u>	<u>-</u>
Net change in cash and cash equivalents	(193,878)	262,832	68,954	(15,078)
Cash and cash equivalents at beginning of year	3,486,559	671,678	4,158,237	15,078
Cash and cash equivalents at end of year	<u><u>\$ 3,292,681</u></u>	<u><u>\$ 934,510</u></u>	<u><u>\$ 4,227,191</u></u>	<u><u>\$ -</u></u>

(Continued)

HANCOCK COUNTY, OHIO

STATEMENT OF CASH FLOWS
 PROPRIETARY FUNDS (CONTINUED)
 FOR THE YEAR ENDED DECEMBER 31, 2021

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Fund
	Sanitary Landfill	Nonmajor Enterprise Funds	Total	
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:				
Operating income (loss)	\$ 2,024,142	\$ 401,204	\$ 2,425,346	\$ (19,367)
Adjustments:				
Depreciation	1,101,944	38,681	1,140,625	-
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:				
Accounts receivable	(151,911)	2,692	(149,219)	-
Materials and supplies inventory	10,984	(508)	10,476	-
Prepayments	60,200	(8,926)	51,274	-
Net pension asset	(4,750)	(162)	(4,912)	-
Net OPEB asset	(100,605)	(2,415)	(103,020)	-
Deferred outflows - Pension	56,729	(2,067)	54,662	-
Deferred outflows - OPEB	72,793	(406)	72,387	-
Accounts payable	108,249	(4,771)	103,478	-
Retainage payable	50,200	-	50,200	-
Accrued wages and benefits	12,061	57	12,118	-
Due to other governments	5,914	10	5,924	-
Compensated absences payable	65,909	-	65,909	-
Due to other funds	(917)	-	(917)	-
Landfill closure and postclosure care liability	192,284	-	192,284	-
Due to external parties	1,269	-	1,269	-
Net pension liability	(304,506)	(2,930)	(307,436)	-
Net OPEB liability	(778,579)	(15,680)	(794,259)	-
Deferred inflows - Pension	116,131	2,302	118,433	-
Deferred inflows - OPEB	182,250	4,145	186,395	-
Net cash provided by (used in) operating activities	<u>\$ 2,719,791</u>	<u>\$ 411,226</u>	<u>\$ 3,131,017</u>	<u>\$ (19,367)</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

**STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
DECEMBER 31, 2021**

	Custodial
Assets:	
Equity in pooled cash and investments	\$ 6,400,451
Cash in segregated accounts	850,655
Receivables (net of allowances for uncollectibles):	
Real estate and other taxes	85,621,188
Accounts	1,142,547
Special assessments	1,431,275
Due from other governments	3,831,980
Prepayments	13,308
Due from external parties	28,817
	<hr/>
Total assets	99,320,221
	<hr/>
Liabilities:	
Accounts payable	315,888
Due to other governments	1,712,962
Due to external parties	18,677
	<hr/>
Total liabilities	2,047,527
	<hr/>
Deferred inflows of resources:	
Property taxes levied for the next fiscal year	82,279,027
	<hr/>
Total deferred inflows of resources	82,279,027
	<hr/>
Net position:	
Restricted for individuals, organizations and other governments	14,993,667
	<hr/>
Total net position	\$ 14,993,667
	<hr/>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Custodial</u>
Additions:	
Intergovernmental	\$ 8,101,025
Amounts received as fiscal agent	7,792,730
Licenses, permits and fees for other governments	21,643,052
Fines and forfeitures for other governments	1,196,429
Property tax and special assessments collections for other governments	79,489,098
Payment in lieu of taxes collections for other governments	<u>635,143</u>
Total additions	<u>118,857,477</u>
Deductions:	
Distributions of state funds to other governments	7,792,971
Distributions as fiscal agent	7,459,283
Licenses, permits and fees distributions to other governments	21,721,722
Fines and forfeitures distributions to other governments	1,039,176
Property tax and special assessments distributions to other governments	78,140,090
Payment in lieu of taxes distributions to other governments	<u>532,811</u>
Total deductions	<u>116,686,053</u>
Net change in fiduciary net position	2,171,424
Net position beginning of year	<u>12,822,243</u>
Net position end of year	<u><u>\$ 14,993,667</u></u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 1 - DESCRIPTION OF THE COUNTY

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

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 1 - DESCRIPTION OF THE COUNTY - (Continued)

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Basis of Presentation

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

Government-Wide Financial Statements

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

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.

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

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

Internal Service Fund - The internal service fund is used to account for the financing of goods or services provided by one department or agency to 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.

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

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

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

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

Deferred Outflows of Resources and Deferred Inflows of Resources - In addition to assets, the government-wide statement of net position will report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, see 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, 2021, but which were levied to finance 2022 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

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 County did not budget for the Distribution Dr. TIF fund during 2021 as there were only GAAP basis transactions during the year. The major documents prepared are the certificate of estimated resources and the appropriations resolution, both of which are prepared on the budgetary basis of accounting. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by the County Commissioners at the fund, program, department and object level.

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

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

F. Cash and Investments

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

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

During 2021, the County's investments included negotiable and nonnegotiable certificates of deposit, Federal Agricultural Mortgage Corporation (FAMC) bonds, Federal Farm Credit Bank (FFCB) bonds, Federal Home Loan Bank (FHLB) bonds, Federal Home Loan Mortgage Corporation (FHLMC) bonds, Federal National Mortgage Association (FNMA) bonds, municipal bonds (Avon, Ohio; Madison Local School District, Ohio; Youngstown, Ohio), governmental money market, U.S. Treasury bonds, U.S. Treasury notes and investments in the State Treasury Asset Reserve of Ohio (STAR Ohio). Investments are reported at fair value, except for nonnegotiable certificates of deposit, which are reported at cost. Fair value is based on quoted market price or current shares price.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

During 2021, 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 2021, 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 \$100 million. STAR Ohio reserves the right to limit the transaction to \$250 million, requiring the excess amount to be transacted the following business day(s), but only to the \$250 million limit. All accounts of the participant will be combined for these purposes.

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the general fund during 2021 was \$300,607 which includes \$240,402 assigned from other County funds.

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

G. Inventory

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

H. Capital Assets

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

All capital assets are capitalized at cost and updated for additions and reductions during the year. Donated capital assets are recorded at their 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

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, 2021, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. On the fund financial statements, reported prepayments are equally offset by a nonspendable fund balance in governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

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

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

K. Compensated Absences

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

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.

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

Q. Contributions of Capital

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets (primarily from developers), or from grants or outside contributions of resources restricted to capital acquisition and construction. The County did not receive any capital contributions during 2021.

R. Fund Balance

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

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

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

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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

S. Net Position

Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt also should be included in this component of net position. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by the creditors, grantors or laws or regulations of other governments. As of December 31, 2021, there was no net position restricted by enabling legislation.

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

T. Restricted Assets

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

U. Estimates

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

V. Pensions/Other Postemployment Benefits (OPEB)

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

W. Fair Value Measurements

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

X. Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County administration and that are either unusual in nature or infrequent in occurrence. The County had no extraordinary or special items during 2021.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 3 - ACCOUNTABILITY AND COMPLIANCE

A. Change in Accounting Principles

For 2021, the County has implemented GASB Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period."

GASB Statement No. 89 establishes accounting requirements for interest cost incurred before the end of a construction period. GASB Statement No. 89 requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. GASB Statement No. 89 also reiterates that financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The implementation of GASB Statement No. 89 did not have an effect on the financial statements of the County.

For 2021, the County has applied GASB Statement No. 95, "Postponement of the Effective Dates of Certain Authoritative Guidance" to GASB Statement Nos. 91, 92 and 93, which were originally due to be implemented in 2021 and to GASB Statement No. 87, which was originally due to be implemented in 2020. GASB Statement No. 95 provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. This objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The following pronouncements are postponed by one year and the County has elected delaying implementation until the fiscal year ended December 31, 2022:

- Statement No. 91, *Conduit Debt Obligations*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*

The following pronouncements are postponed by eighteen months and the County has elected delaying implementation until the fiscal year ended December 31, 2022:

- Statement No. 87, *Leases*
- Implementation Guide No. 2019-3, *Leases*

B. Deficit Fund Balances

Fund balances at December 31, 2021 included the following individual fund deficits:

<u>Nonmajor funds</u>	<u>Deficit</u>
Victim Assistance	\$ 1,157
Water Pollution	24,007
Special Improvements	92,668

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 4 - BUDGETARY BASIS OF ACCOUNTING

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

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

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

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

	Net Change in Fund Balance			
	<u>General Fund</u>	<u>Motor Vehicle and Gas Tax Fund</u>	<u>Board of Developmental Disabilities Fund</u>	<u>Local Fiscal Recovery Fund</u>
Budget basis	\$ 2,719,113	\$ (1,264,158)	\$ (3,330,393)	\$ 5,964,289
Net adjustment for revenue accruals	(6,020)	8,492	(26,614)	(7,359,980)
Net adjustment for expenditure accruals	(71,204)	(1,906)	(3,986)	1,395,691
Net adjustment for other sources/uses	(268,980)	-	-	-
Funds budgeted elsewhere	330,741	-	-	-
Adjustment for encumbrances	<u>1,292,583</u>	<u>512,391</u>	<u>564,375</u>	<u>-</u>
GAAP basis	<u>\$ 3,996,233</u>	<u>\$ (745,181)</u>	<u>\$ (2,796,618)</u>	<u>\$ -</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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 5 - DEPOSITS AND INVESTMENTS

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

A. Cash and Cash Equivalents in Segregated Accounts

At year end, the County had \$1,502,042 in cash and cash equivalents deposited separate from the County's internal investment pool, which includes \$146,106 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 \$50,200 in cash with escrow agents. This amount is not included in the amount of deposits with financial institutions below.

C. Deposits with Financial Institutions

At December 31, 2021, the carrying amount of all County deposits, including nonnegotiable certificates of deposit and cash in segregated accounts, was \$60,875,742 and the bank balance of all County deposits was \$60,920,204. Of the bank balance, \$35,554,812 was covered by the FDIC and \$25,365,392 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 2021, 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, 2021, the County had the following investments and maturities:

Measurement/ <u>Investment type</u>	Measurement <u>Value</u>	<u>Investment Maturities</u>		
		6 months or <u>less</u>	7 to 12 <u>months</u>	1 year to <u>5 years</u>
<i>Fair value:</i>				
FFCB	\$ 5,275,935	\$ 325,338	\$ -	\$ 4,950,597
FHLB	4,660,426	-	-	4,660,426
FHLMC	1,893,880	-	-	1,893,880
FNMA	1,217,459	-	-	1,217,459
Municipal bonds	1,198,368	620,266	452,574	125,528
Negotiable CDs	11,399,144	4,383,207	999,858	6,016,079
U.S. Treasury bonds	240,665	-	-	240,665
U.S. Treasury notes	7,531,509	-	-	7,531,509
U.S. Government money market	730,016	730,016	-	-
<i>Amortized cost:</i>				
STAR Ohio	66,303	66,303	-	-
Total	<u>\$ 34,213,705</u>	<u>\$ 6,125,130</u>	<u>\$ 1,452,432</u>	<u>\$ 26,636,143</u>

The weighted average maturity of investments is 2.46 years.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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), municipal bonds, negotiable CDs, U.S. Treasury bonds and U.S. Treasury notes are valued using quoted prices in markets that are not considered to be active, dealer quotations or alternative pricing sources for similar assets or liabilities for which all significant inputs are observable, either directly or indirectly (Level 2 inputs).

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

<u>Investment type</u>	<u>Landfill</u>
FFCB	\$ 2,963,908
FHLB	907,023
FHLMC	1,057,151
Negotiable CDs	3,149,975
U.S. Treasury bonds	240,665
U.S. Treasury notes	3,187,565
Municipal bonds	125,528
Total	<u>\$ 11,631,815</u>

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

Credit Risk: The County's investment in Avon, Ohio bonds were rated AA+ and Aa2 by Standard & Poor's and Moody's Investor Services, respectively. The County's investment in Madison LSD bonds were rated A3 by Moody's Investor services. The County's investment in Youngstown, Ohio bonds were rated Baa1 by Moody's Investor Services. The County's investments in federal agency securities, U.S. Treasury bonds and U.S. Treasury notes were rated AA+ and Aaa by Standard & Poor's and Moody's Investor Services, respectively. STAR Ohio and the government money market was rated AAAM by Moody's Investor Services. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard ratings service. The County has no investment policy dealing with investment credit risk beyond the requirements in State statute. Ohio law requires that no-load money market mutual funds be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service.

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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, 2021:

Measurement/ <u>Investment type</u>	Measurement <u>Value</u>	<u>% of Total</u>
Fair value:		
FFCB	\$ 5,275,935	15.42
FHLB	4,660,426	13.62
FHLMC	1,893,880	5.54
FNMA	1,217,459	3.56
Municipal bonds	1,198,368	3.50
Negotiable CDs	11,399,144	33.32
U.S. Treasury bonds	240,665	0.70
U.S. Treasury notes	7,531,509	22.02
U.S. Government money market	730,016	2.13
Amortized cost:		
STAR Ohio	66,303	0.19
Total	<u>\$ 34,213,705</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, 2021.

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 60,875,742
Investments	34,213,705
Cash with escrow agent	50,200
Total	<u>\$ 95,139,647</u>
<u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 72,029,535
Business-type activities	15,859,006
Custodial funds	7,251,106
Total	<u>\$ 95,139,647</u>

NOTE 6 - RECEIVABLES

Receivables at December 31, 2021, 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, 2021, were \$347,086. Loans receivable, in the amount of \$221,624, will not be received within one year.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

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 \$2,445,030, will not be received within one year. Delinquent special assessments were \$228,535.

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

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

Fund	Description	Amount
Governmental activities:		
General Fund	Local Government	\$ 686,875
	Casino revenue	522,792
	Homestead and Rollback	165,543
	Other	58,538
Total General Fund		<u>1,433,748</u>

(Continued)

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 6 - RECEIVABLES - (Continued)

Fund	Description	Amount
Governmental activities:		
Other Major Funds		
Motor Vehicle and Gas Tax	Charges/Fines and Forfeitures	\$ 2,467,661
Motor Vehicle and Gas Tax	Permissive Motor Vehicle License Tax	17,351
Motor Vehicle and Gas Tax	Gas Tax	292,760
Motor Vehicle and Gas Tax	Motor Vehicle License Registration Fees	162,589
Motor Vehicle and Gas Tax	Other	4,177
Board of Development Disabilities	Homestead and Rollback	<u>363,151</u>
Total Other Major Funds		<u>3,307,689</u>
Non-Major Funds		
Alcohol, Drug and Mental Health	Homestead and Rollback	19,663
Alcohol, Drug and Mental Health	Grants	347,340
Job and Family Services	Other	1,081
Children Services	Homestead and Rollback	12,750
Children Services	Grants	60,820
Child support enforcement agency	Grants	12,621
Child support enforcement agency	Other	2,172
Agency on Aging Levy	Homestead and Rollback	63,072
Other public safety funds:		
E-911	Grants	38,909
Other special revenue funds:		
Victims Assistance	Grants	<u>4,038</u>
Total Non-Major Funds		<u>562,466</u>
Total Governmental Activities		<u><u>\$ 3,870,155</u></u>
Custodial Funds		
Subdivision	Motor Vehicle License - Corporation	\$ 262,494
Subdivision	Motor Vehicle License - Township	145,524
Park district	Homestead and rollback	11,329
Library/Local Government Support	Library Local Government	1,477,363
Local Government	Local Government	756,659
Undivided Tax	Township Gas Tax	1,163,849
Help Me Grow	Grants	<u>14,762</u>
Total Custodial Funds		<u><u>\$ 3,831,980</u></u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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 2021. 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 revaluated every six years. Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2021 public utility property taxes became a lien December 31, 2020, are levied after October 1, 2021, and are collected in 2022 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, 2021

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, 2021 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 2021 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, 2021 was \$9.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2021 property tax receipts were based are as follows:

Real property

Residential/agricultural	\$ 1,586,961,800
Commercial/industrial/mineral	352,293,660

Public utility

Personal	<u>237,671,040</u>
Total assessed value	<u>\$ 2,176,926,500</u>

NOTE 10 – TAX ABATEMENTS

Tax Abatements Entered into by Other Governments

Within the County, the taxing district of the City of Findlay has entered into tax abatement agreements under the Community Reinvestment Area (CRA) program that forgo property taxes assessed to the County. During 2021, property taxes of the County were abated by \$252,447.

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 11 - CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2021 was as follows:

	Balance 12/31/2020	Additions	Disposals	Balance 12/31/2021
<u>Governmental activities:</u>				
<i>Capital assets, not being depreciated:</i>				
Land	\$ 41,707,692	\$ 1,513,544	\$ (152,350)	\$ 43,068,886
Construction in progress	1,554,650	1,524,209	(1,349,094)	1,729,765
Total capital assets, not being depreciated	<u>43,262,342</u>	<u>3,037,753</u>	<u>(1,501,444)</u>	<u>44,798,651</u>
<i>Capital assets, being depreciated:</i>				
Buildings	47,798,791	1,349,094	(103,950)	49,043,935
Improvements other than buildings	938,065	-	-	938,065
Equipment	7,876,998	820,455	(518,340)	8,179,113
Vehicles	5,721,284	356,528	-	6,077,812
Infrastructure	82,842,452	4,513,470	(151,528)	87,204,394
Total capital assets, being depreciated	<u>145,177,590</u>	<u>7,039,547</u>	<u>(773,818)</u>	<u>151,443,319</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(17,895,221)	(1,424,880)	52,427	(19,267,674)
Improvements other than buildings	(525,167)	(75,788)	-	(600,955)
Equipment	(5,180,643)	(668,660)	505,835	(5,343,468)
Vehicles	(4,253,905)	(472,219)	-	(4,726,124)
Infrastructure	(40,424,204)	(2,672,594)	136,809	(42,959,989)
Total accumulated depreciation	<u>(68,279,140)</u>	<u>(5,314,141)</u>	<u>695,071</u>	<u>(72,898,210)</u>
Total capital assets, being depreciated net	<u>76,898,450</u>	<u>1,725,406</u>	<u>(78,747)</u>	<u>78,545,109</u>
Governmental activities capital assets, net	<u>\$ 120,160,792</u>	<u>\$ 4,763,159</u>	<u>\$ (1,580,191)</u>	<u>\$ 123,343,760</u>

Depreciation expense was charged to governmental functions as follows:

<u>Governmental activities:</u>	
Legislative and executive	\$ 449,386
Judicial	131,911
Public safety	699,111
Health	882,105
Public works	3,081,834
Human services	<u>69,794</u>
Total depreciation expense	<u>\$ 5,314,141</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 11 - CAPITAL ASSETS - (Continued)

<u>Business-type activities</u>	<u>Balance</u> <u>12/31/2020</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>12/31/2021</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 1,740,130	\$ 31,027	\$ -	\$ 1,771,157
Easements	23,376	-	-	23,376
Total capital assets, not being depreciated	<u>1,763,506</u>	<u>31,027</u>	<u>-</u>	<u>1,794,533</u>
<i>Capital assets, being depreciated:</i>				
Buildings	6,206,101	-	-	6,206,101
Improvements other than buildings	6,264,189	-	-	6,264,189
Equipment	4,641,244	657,134	(8,600)	5,289,778
Vehicles	886,481	116,462	-	1,002,943
Total capital assets, being depreciated	<u>17,998,015</u>	<u>773,596</u>	<u>(8,600)</u>	<u>18,763,011</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(1,340,893)	(88,747)	-	(1,429,640)
Improvements other than buildings	(1,464,783)	(651,284)	-	(2,116,067)
Equipment	(2,018,144)	(348,727)	5,162	(2,361,709)
Vehicles	(742,286)	(51,867)	-	(794,153)
Total accumulated depreciation	<u>(5,566,106)</u>	<u>(1,140,625)</u>	<u>5,162</u>	<u>(6,701,569)</u>
Total capital assets, being depreciated net	<u>12,431,909</u>	<u>(367,029)</u>	<u>(3,438)</u>	<u>12,061,442</u>
Business-type activities capital assets, net	<u>\$ 14,195,415</u>	<u>\$ (336,002)</u>	<u>\$ (3,438)</u>	<u>\$ 13,855,975</u>

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

Business-type activities:

Sanitary landfill	\$ 1,101,944
Agricultural service center	17,557
BMV one-stop	<u>21,124</u>
Total depreciation expense	<u>\$ 1,140,625</u>

NOTE 12 - INTERFUND RECEIVABLES/PAYABLES

- A. Interfund loans receivable/payable consisted of the following at December 31, 2021, as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	<u>\$ 477,017</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, 2021

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, 2021, consisted of the following as reported on the fund statements:

	General	Other Governmental	Sanitary Landfill	Total Due from Other Funds
Motor Vehicle Gas Tax	\$ 16,394	\$ -	\$ 1,609	\$ 18,003
Other Governmental	5,800	184,348	-	190,148
Total due to other funds	<u>\$ 22,194</u>	<u>\$ 184,348</u>	<u>\$ 1,609</u>	<u>\$ 208,151</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, 2021, consisted of the following as reported on the fund statements:

	Other Governmental	Sanitary Landfill	Custodial	Total Due from External Parties
General	\$ -	\$ -	\$ 3,962	\$ 3,962
Board of developmental disabilities	-	-	14,715	14,715
Custodial	10,000	18,817	-	28,817
Total due to external parties	<u>\$ 10,000</u>	<u>\$ 18,817</u>	<u>\$ 18,677</u>	<u>\$ 47,494</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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 13 - RISK MANAGEMENT - (Continued)

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

Liability

General, Automotive and Law Liability

Combined (Per Occurrence)	\$ 7,000,000
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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)	88,482,000
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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.

C. Health Care

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

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, 2021**

NOTE 13 - RISK MANAGEMENT - (Continued)

There was no claims liability reported on the basic financial statements at December 31, 2021. 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. During 2021, the County paid \$19,367 in claims.

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HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 14 - CONTRACTUAL OBLIGATIONS

As of December 31, 2021, the County had the following contractual purchase commitments:

Company	Project	Contract Amount	Payments as of 12/31/21	Contract Balance at 12/31/21
ACI Const Co Inc	Site Improvements	\$ 1,204,800	\$ 1,028,589	\$ 176,211
Adriel School Inc	Child Placement	65,000	41,637	23,363
Appraisal Research Corp	Annual Maintenance	402,791	369,225	33,566
Aramark Correctional Food Serv	Food Services Contract	213,170	157,300	55,870
Blanchard Valley Residential Services Inc	ICF-IID Services	90,000	60,678	29,322
Brandeis University	System of Care	150,000	99,091	50,909
Clearwater Council Of Governments	Management & Admin of Waiver Services	68,000	13,581	54,419
Community Teaching Homes	Child Placement	90,000	50,405	39,595
Family Resource Centers	Services	1,292,817	1,159,829	132,988
Family Resource Centers	Services	2,247,551	2,206,270	41,281
Great Lakes Community Action Partnership	CDBGservices	103,984	13,383	90,601
Great Lakes Community Action Partnership	CDBGservices	85,103	42,549	42,554
Hancock Co Board Of Developmental Disabilities	Early Intervention Services	80,000	78,957	1,043
Lucas Co Coroner'S Office	Autopsy Services	130,000	111,335	18,665
Lucas Co Coroner'S Office	Autopsy Services	130,000	86,817	43,183
Maumee Watershed Conservancy District	Flood Mitigation	160,478	109,065	51,413
Maumee Watershed Conservancy District	Flood Mitigation	464,218	203,860	260,358
Maumee Watershed Conservancy District	Flood Mitigation	580,820	399,830	180,990
Maumee Watershed Conservancy District	Flood Mitigation	66,315	65,788	527
Ohio Teaching Family Assoc	Placement Services	210,000	37,082	172,918
P T Services Rehabilitation Inc	Mental Health Services	203,500	37,469	166,031
Poggemeyer Design Group Inc	Engineering & Design	116,800	44,500	72,300
Route 12 Properties Llc	Property Lease	90,000	15,000	75,000
Specialized Alternatives For	Child Placement	120,000	59,272	60,728
State Highway Clearing Llc	Tonnage Reimbursement	539,669	82,435	457,234
The Mannik & Smith Group Inc	Engineering & Environmental Planning	75,000	62,081	12,919
The Mannik & Smith Group Inc	Engineering & Environmental Planning	175,000	159,916	15,084
The Mannik & Smith Group Inc	Engineering & Environmental Planning	93,000	64,387	28,613
The Mannik & Smith Group Inc	Engineering & Environmental Planning	120,000	69,059	50,941
Tucson Inc	Child Placement	79,125	72,193	6,932
Wellpath Llc	Mental Health Services	424,029	392,161	31,868
Wood Co Juvenile Ct Center	Juvenile Detention	150,000	109,215	40,785
Woolpert Inc	Orthoimagery	137,556	88,104	49,452
		<u>\$ 10,158,726</u>	<u>\$ 7,591,063</u>	<u>\$ 2,567,663</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 15 - DEFINED BENEFIT PENSION PLANS

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

Net Pension Liability/Asset and Net OPEB Liability/Asset

The net pension liability/asset and the net OPEB liability/asset reported on the statement of net position represents a liability or asset to employees for pensions and OPEB, respectively.

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

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

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

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

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

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

Plan Description – Hancock County's employees, other than full-time teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

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

Group A Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	Group B 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	Group C Members not in other Groups and members hired on or after January 7, 2013
State and Local	State and Local	State and Local
Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	Age and Service Requirements: Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	Traditional Plan Formula: 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	Combined Plan Formula: 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
Public Safety	Public Safety	Public Safety
Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 52 with 25 years of service credit or Age 56 with 15 years of service credit
Law Enforcement	Law Enforcement	Law Enforcement
Age and Service Requirements: Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	Age and Service Requirements: Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
Public Safety and Law Enforcement	Public Safety and Law Enforcement	Public Safety and Law Enforcement
Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	Traditional Plan Formula: 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

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

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3.00%.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2021 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee *	10.0 %	**	***
2021 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%.

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

Hancock County's contractually required contribution for the Traditional Pension Plan, the Combined Plan and Member-Directed Plan was \$3,182,153 for 2021. Of this amount, \$212,705 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

Plan Description - Licensed teachers participate in STRS, 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 (CO) 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 28 years of service, or 33 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 of 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 and after termination of employment.

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

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.

Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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 2021, 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 2021 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$32,608 for 2021. Of this amount, \$2,013 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 OPERS was measured as of December 31, 2020, 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, 2021, 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	0.15364400%	0.15786300%	0.08271700%	0.00191294%	
Proportion of the net pension liability/asset current measurement date	<u>0.15270800%</u>	<u>0.15637100%</u>	<u>0.08980900%</u>	<u>0.00184227%</u>	
Change in proportionate share	<u>-0.00093600%</u>	<u>-0.00149200%</u>	<u>0.00709200%</u>	<u>-0.00007067%</u>	
Proportionate share of the net pension liability	\$ 21,491,946	\$ -	\$ -	\$ 235,551	\$ 21,727,497
Proportionate share of the net pension asset	-	(429,013)	(15,560)	-	(444,573)
Pension expense	586,901	10,115	(11,160)	(55,164)	530,692

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

At December 31, 2021, Hancock County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS - Traditional	OPERS - Combined	Member- Directed	STRS	Total
Deferred outflows of resources					
Differences between expected and actual experience	\$ -	\$ -	\$ 10,689	\$ 7,279	\$ 17,968
Changes of assumptions	-	26,792	446	65,346	92,584
Changes in employer's proportionate percentage/ difference between employer contributions	37,378	-	-	-	37,378
Contributions subsequent to the measurement date	3,031,388	92,479	58,286	19,400	3,201,553
Total deferred outflows of resources	<u>\$ 3,068,766</u>	<u>\$ 119,271</u>	<u>\$ 69,421</u>	<u>\$ 92,025</u>	<u>\$ 3,349,483</u>
	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
Deferred inflows of resources					
Differences between expected and actual experience	\$ 899,028	\$ 80,934	\$ -	\$ 1,477	\$ 981,439
Net difference between projected and actual earnings on pension plan investments	8,376,931	63,800	1,701	202,997	8,645,429
Changes in employer's proportionate percentage/ difference between employer contributions	127,197	-	-	98,403	225,600
Total deferred inflows of resources	<u>\$ 9,403,156</u>	<u>\$ 144,734</u>	<u>\$ 1,701</u>	<u>\$ 302,877</u>	<u>\$ 9,852,468</u>

\$3,201,553 reported as deferred outflows of resources related to pension resulting from Hancock County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2022.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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:

	OPERS - Traditional	OPERS - Combined	OPERS - Member- Directed	STRS	Total
Year Ending December 31:					
2022	\$ (3,588,780)	\$ (30,719)	\$ 1,190	\$ (70,015)	\$ (3,688,324)
2023	(1,219,788)	(19,511)	1,447	(64,696)	(1,302,548)
2024	(3,414,721)	(34,225)	1,054	(51,782)	(3,499,674)
2025	(1,142,489)	(15,918)	1,286	(43,759)	(1,200,880)
2026	-	(6,823)	1,348	-	(5,475)
Thereafter	-	(10,746)	3,109	-	(7,637)
Total	<u>\$ (9,365,778)</u>	<u>\$ (117,942)</u>	<u>\$ 9,434</u>	<u>\$ (230,252)</u>	<u>\$ (9,704,538)</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, 2020, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67.

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2020, are presented below.

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: 0.50%, simple through 2021, then 2.15% simple
Investment rate of return	
Current measurement date	7.20%
Prior measurement date	7.20%
Actuarial cost method	Individual entry age

In October 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 1.40% simple through 2020 then 2.15% simple to 0.50% simple through 2021 then 2.15% simple.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

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.

During 2020, 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 11.70% for 2020.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant.

For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	25.00 %	1.32 %
Domestic equities	21.00	5.64
Real estate	10.00	5.39
Private equity	12.00	10.42
International equities	23.00	7.36
Other investments	9.00	4.75
Total	100.00 %	5.43 %

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

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, 2020 was 7.20%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan, Combined Plan and Member-Directed Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of Hancock County's Proportionate Share of the Net Pension Liability/Asset to Changes in the Discount Rate - The following table presents the proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 7.20%, as well as what the proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (6.20%) or one-percentage-point higher (8.20%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Hancock County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$40,995,998	\$ 21,491,946	\$ 5,274,356
Combined Plan	(298,727)	(429,013)	(526,117)
Member-Directed Plan	(13,657)	(15,560)	(17,072)

Actuarial Assumptions - STRS

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

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

For the June 30, 2021, 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 June 30, 2021 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, 2021

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.

Discount Rate - The discount rate used to measure the total pension liability was 7.00% as of June 30, 2021. A discount rate of 7.45% was used in the prior year. 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, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7.00% was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2021.

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.00%, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.00%) or one-percentage-point higher (8.00%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net pension liability	\$ 441,098	\$ 235,551	\$ 61,863

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 16 - DEFINED BENEFIT OPEB PLANS

Net OPEB Asset

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

Plan Description - Ohio Public Employees Retirement System (OPERS)

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

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

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

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

The health care trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

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

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS' Annual Comprehensive Financial Report referenced below for additional information.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

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

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2021, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2021 was 4.00%.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. Hancock County's contractually required contribution was \$23,315 for 2021. Of this amount, \$1,558 is reported as due to other governments.

Plan Description - State Teachers Retirement System (STRS)

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

Funding Policy - Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14% of covered payroll. For 2021, 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, 2021

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

The net OPEB asset and total OPEB asset for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS's total OPEB asset was measured as of June 30, 2021, and the total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The County's proportion of the net OPEB asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities.

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

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the net OPEB liability prior measurement date	0.15094300%	0.00191294%	
Proportion of the net OPEB liability/asset current measurement date	<u>0.15392700%</u>	<u>0.00184227%</u>	
Change in proportionate share	<u>0.00298400%</u>	<u>-0.00007067%</u>	
Proportionate share of the net OPEB asset	\$ (2,606,411)	\$ (38,843)	\$ (2,645,254)
OPEB expense	(15,501,056)	(3,191)	(15,504,247)

At December 31, 2021, Hancock County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred outflows of resources			
Differences between expected and actual experience	\$ -	\$ 1,381	\$ 1,381
Changes of assumptions	1,281,343	2,481	1,283,824
Changes in employer's proportionate percentage/ difference between employer contributions	272,198	118	272,316
Contributions subsequent to the measurement date	23,315	-	23,315
Total deferred outflows of resources	<u>\$ 1,576,856</u>	<u>\$ 3,980</u>	<u>\$ 1,580,836</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

	OPERS	STRS	Total
Deferred inflows of resources			
Differences between expected and actual experience	\$ 2,352,269	\$ 7,119	\$ 2,359,388
Net difference between projected and actual earnings on OPEB plan investments	1,388,211	10,768	1,398,979
Changes of assumptions	4,223,168	23,172	4,246,340
Changes in employer's proportionate percentage/difference between employer contributions	8,578	2,157	10,735
Total deferred inflows of resources	<u>\$ 7,972,226</u>	<u>\$ 43,216</u>	<u>\$ 8,015,442</u>

\$23,315 reported as deferred outflows of resources related to OPEB resulting from Hancock County's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ending December 31, 2022.

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

	OPERS	STRS	Total
Year Ending December 31:			
2022	\$ (3,317,278)	\$ (11,097)	\$ (3,328,375)
2023	(2,334,578)	(10,833)	(2,345,411)
2024	(603,257)	(10,660)	(613,917)
2025	(163,572)	(5,025)	(168,597)
2026	-	(1,646)	(1,646)
Thereafter	-	25	25
Total	<u>\$ (6,418,685)</u>	<u>\$ (39,236)</u>	<u>\$ (6,457,921)</u>

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25%
Projected Salary Increases, including inflation	3.25 to 10.75% including wage inflation
Single Discount Rate:	
Current measurement date	6.00%
Prior Measurement date	3.16%
Investment Rate of Return	
Current measurement date	6.00%
Prior Measurement date	6.00%
Municipal Bond Rate	
Current measurement date	2.00%
Prior Measurement date	2.75%
Health Care Cost Trend Rate	
Current measurement date	8.50% initial, 3.50% ultimate in 2035
Prior Measurement date	10.50%, initial 3.50%, ultimate in 2030
Actuarial Cost Method	Individual Entry Age Normal

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

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

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

During 2020, 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, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 10.50% for 2020.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other investments	9.00	4.02
Total	100.00 %	4.43 %

Discount Rate - A single discount rate of 6.00% was used to measure the total OPEB liability on the measurement date of December 31, 2020. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) a tax-exempt municipal bond rate based on an index of 20- year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on the actuarial assumed rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 2.00%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through the year 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

Change in Benefit Terms - On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care Plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in the December 31, 2020 measurement date health care valuation which are reported by the County at December 31, 2021. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

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

	<u>1% Decrease</u>	<u>Current Discount Rate</u>	<u>1% Increase</u>
Hancock County's proportionate share of the net OPEB asset	\$ 648,099	\$ 2,606,411	\$ 4,216,301

Sensitivity of Hancock County's Proportionate Share of the Net OPEB Asset to Changes in the Health Care Cost Trend Rate - Changes in the health care cost trend rate may also have a significant impact on the net OPEB asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset if it were calculated using a health care cost trend rate that is 1.00% lower or 1.00% higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption 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 2021 is 8.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is 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 3.50% in the most recent valuation.

	<u>1% Decrease</u>	<u>Current Health Care Trend Rate Assumption</u>	<u>1% Increase</u>
Hancock County's proportionate share of the net OPEB asset	\$ 2,669,934	\$ 2,606,411	\$ 2,535,340

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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 June 30, 2021, actuarial valuation, compared with June 30, 2020, are presented below:

	June 30, 2021		June 30, 2020	
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	7.00%, 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%	
Discount rate of return	7.00%		7.45%	
Blended discount rate of return	N/A		N/A	
Health care cost trends				
	Initial	Ultimate	Initial	Ultimate
Medical				
Pre-Medicare	5.00%	4.00%	5.00%	4.00%
Medicare	-16.18%	4.00%	-6.69%	4.00%
Prescription Drug				
Pre-Medicare	6.50%	4.00%	6.50%	4.00%
Medicare	29.98%	4.00%	11.87%	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, 2021 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Assumption Changes Since the Prior Measurement Date - The discount rate was adjusted to 7.00% from 7.45% for the June 30, 2021 valuation.

Benefit Term Changes Since the Prior Measurement Date - The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055% to 2.100%. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D subsidy was updated to reflect it is expected to be negative in CY2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

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:

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 16 - DEFINED BENEFIT OPEB PLANS - (Continued)

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.

Discount Rate - The discount rate used to measure the total OPEB asset was 7.00% as of June 30, 2021. 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 7.00% was used to measure the total OPEB asset as of June 30, 2021.

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, 2021, calculated using the current period discount rate assumption of 7.00%, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease	Current Discount Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 32,777	\$ 38,843	\$ 43,910

	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$ 43,704	\$ 38,843	\$ 32,831

NOTE 17 - COMPENSATED ABSENCES

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 18 - NOTES PAYABLE

A summary of the note transactions for the year ended December 31, 2021, follows:

	Balance 12/31/2020	Issued	Retired	Balance 12/31/2021
Governmental activities:				
<u>Bond anticipation notes</u>				
Series 2020 Notes - 1.25%	\$ 3,527,000	\$ -	\$ (3,527,000)	\$ -
Total	<u>\$ 3,527,000</u>	<u>\$ -</u>	<u>\$ (3,527,000)</u>	<u>\$ -</u>
	Balance 12/31/2020	Issued	Retired	Balance 12/31/2021
Business-type activities:				
<u>Bond anticipation notes</u>				
Series 2020 Notes - 1.25%	\$ 440,000	\$ -	\$ (440,000)	\$ -
Total	<u>\$ 440,000</u>	<u>\$ -</u>	<u>\$ (440,000)</u>	<u>\$ -</u>

On October 22, 2020, the County issued \$3,967,000 in Series 2020 bond anticipation notes for the following purposes: (i) \$2,440,000 to partially refund the series 2019 #2 bond anticipation notes, (ii) \$1,487,000 to partially refund the Series 2019 #1 bond anticipation notes. The notes carry an interest rate of 1.25% and matured on October 22, 2021. At December 31, 2021, there was no further obligation outstanding. At December 31, 2021, there were a total of \$125,147 in unspent proceeds.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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			
Landfill - Leachate	2013	0.35 - 3.372	305,000
Landfill - Land Acquisition	2013	0.35 - 3.375	565,000
BMV One-Stop Refunding	2013	0.35 - 2.50	1,715,000
<u>Special Assessment Bonds</u>			
Special Assessment Refunding 2013	2013	0.35 - 3.375	695,000
<u>Ohio Public Works Commission</u>			
Landfill Sanitary Sewer	2011	N/A	339,765
Landfill Waterline	2018	N/A	321,421
<u>Other Long-Term Obligations</u>			
ADAMH Taxable Affordable			
Housing Revenue Note	2009	8.50	100,000

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 19 - LONG-TERM DEBT - (Continued)

Changes in the County's long-term obligations during 2021 were as follows.

Governmental Activities:	Balance 12/31/2020	Additions	Reductions	Balance 12/31/2021	Amount Due Within One Year
<u>General Obligation Bonds</u>					
Jail Security System					
Serial and term bonds	\$ 135,000	\$ -	\$ (65,000)	\$ 70,000	\$ 70,000
Discount	(223)	-	123	(100)	-
Sheriff Office Radio					
Serial and term bonds	140,000	-	(35,000)	105,000	35,000
Discount	(326)	-	113	(213)	-
Engineers Garage					
Serial and term bonds	1,905,000	-	(90,000)	1,815,000	95,000
Premium	723	-	(43)	680	-
Series 2016 Refunding - ADAMHS building					
Serial and term bonds	55,000	-	(10,000)	45,000	15,000
Premium	2,309	-	(589)	1,720	-
Series 2016 Refunding - US 224/CR 95					
Serial and term bonds	1,545,000	-	(215,000)	1,330,000	215,000
Premium	168,923	-	(24,422)	144,501	-
Series 2016 Refunding - Distribution Dr.					
Serial and term bonds	355,000	-	(85,000)	270,000	85,000
Premium	34,355	-	(8,771)	25,584	-
Series 2019 - County Building Improvements					
Serial and term bonds	4,695,000	-	(1,140,000)	3,555,000	1,160,000
Total general obligation bonds	9,035,761	-	(1,673,589)	7,362,172	1,675,000
<u>Special Assessment Bonds</u>					
Special assessment refunding 2013					
Series bonds	235,000	-	(80,000)	155,000	50,000
Premium	5,481	-	(1,369)	4,112	-
Total special assessment bonds	240,481	-	(81,369)	159,112	50,000
<u>Other Long-Term Obligations</u>					
ADAMH Taxable Affordable - direct borrowing					
Housing Revenue Note	39,878	-	(8,725)	31,153	9,483
Net pension liability	28,154,881	-	(7,276,863)	20,878,018	-
Net OPEB liability	19,011,467	-	(19,011,467)	-	-
Compensated absences	3,347,810	945,095	(1,541,634)	2,751,271	1,318,723
Total other long-term obligations	50,554,036	945,095	(27,838,689)	23,660,442	1,328,206
Total governmental activities long-term obligations	\$ 59,830,278	\$ 945,095	\$ (29,593,647)	\$ 31,181,726	\$ 3,053,206

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 19 - LONG-TERM DEBT - (Continued)

Business-type activities:	Balance 12/31/2020	Additions	Reductions	Balance 12/31/2021	Amount Due Within One Year
<u>General Obligation Bonds</u>					
Landfill - Leachate 2013					
Serial bonds	\$ 195,000	\$ -	\$ (15,000)	\$ 180,000	\$ 15,000
Premium	1,362	-	(113)	1,249	-
Landfill - land acquisition					
Serial bonds	410,000	-	(20,000)	390,000	20,000
Premium	340	-	(20)	320	-
BMV one-stop refunding					
Serial bonds	830,000	-	(130,000)	700,000	135,000
Premium	12,297	-	(2,049)	10,248	-
Total general obligation bonds	<u>1,448,999</u>	<u>-</u>	<u>(167,182)</u>	<u>1,281,817</u>	<u>170,000</u>
<u>OPWC Loans - Direct Borrowing</u>					
Landfill sanitary sewer	203,861	-	(16,988)	186,873	16,988
Landfill waterline	297,314	-	(16,071)	281,243	16,071
Total OPWC loans	<u>501,175</u>	<u>-</u>	<u>(33,059)</u>	<u>468,116</u>	<u>33,059</u>
<u>Other Long-Term Obligations</u>					
Net pension liability	1,156,915	-	(307,436)	849,479	-
Net OPEB liability	794,259	-	(794,259)	-	-
Compensated absences	120,525	121,410	(55,501)	186,434	56,106
Landfill closure/postclosure costs	11,043,770	192,284	-	11,236,054	-
Total other long-term obligations	<u>13,115,469</u>	<u>313,694</u>	<u>(1,157,196)</u>	<u>12,271,967</u>	<u>56,106</u>
Total business-type activities	<u>\$ 15,065,643</u>	<u>\$ 313,694</u>	<u>\$ (1,357,437)</u>	<u>\$ 14,021,900</u>	<u>\$ 259,165</u>

General Obligation Bonds

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

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

On March 14, 2013, the County issued \$1,715,000 in Series 2013 BMV one-stop refunding bonds. The bonds were issued to refund \$1,605,000 of the BMV one-stop bonds issued in 2003. This refunded debt is considered defeased (in-substance) and accordingly, has been removed from the statement of net position. The balance of the refunded bonds at December 31, 2021 was \$755,000.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 19 - LONG-TERM DEBT - (Continued)

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

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

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

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

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

On October 25, 2016, the County issued \$3,350,000 in Various Purpose Improvement and Refunding Bonds, Series 2016 for the following purposes: (i) to refund \$95,000 of the Series 2005 bonds related to the ADAMHS building, (ii) to refund \$1,820,000 of the Series 2007 bonds related to the US 224/CR 300 construction, (iii) to refund a portion of the Series 2015 bond anticipation notes outstanding related to Distribution Dr. and the Beach Joint Ditch, (iv) to refund \$440,000 of the Series 2007 bonds related to the CR95/CR18 sewer district and (v) to refund \$420,000 of Series 2005 bonds related to the agriculture service center. At December 31, 2021, \$1,470,000 of the refunded bonds being held by the escrow agent is still outstanding.

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

On October 29, 2019, the County issued \$5,800,000 in County Building Improvement Bonds, Series 2019 to build a new building for the juvenile and probate courts. The bonds carry an interest rate of 1.99% and have a final maturity of December 1, 2024. At December 31, 2021, the County had \$5,220,225 in unspent proceeds.

Special Assessment Bonds

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 19 - LONG-TERM DEBT - (Continued)

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, 2021 was \$160,000.

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 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 \$155,000. Principal and interest for the current year and total assessments received were \$80,000 and \$4,832, respectively.

ADAMH Taxable Affordable Housing Revenue Note

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

OPWC Loans

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

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

These loans are considered direct borrowings. Direct borrowings have terms negotiated directly between the County and the lender and not offered for public sale. In the event of default, the OPWC may (1) charge an 8% default interest rate from the date of the default to the date of the payment and charge the 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 19 - LONG-TERM DEBT - (Continued)

Net Pension Liability, Net OPEB Liability and Compensated Absences

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

Debt Margin

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

The effect of the debt limitations described above is an overall debt margin of \$45,733,163 at December 31, 2021.

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
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	350,000	69,144	419,144	Total	<u>\$ 155,000</u>	<u>\$ 6,524</u>	<u>\$ 161,524</u>
2026	295,000	56,644	351,644				
2027 - 2031	750,000	188,405	938,405				
2032 - 2036	640,000	88,679	728,679				
2037	140,000	4,725	144,725				
Total	<u>\$ 7,190,000</u>	<u>\$ 851,306</u>	<u>\$ 8,041,306</u>				

Year Ending December 31,	ADAMH Note - Direct Borrowing		
	Principal	Interest	Total
2022	\$ 9,483	\$ 2,436	\$ 11,919
2023	10,307	1,612	11,919
2024	11,363	717	12,080
Total	<u>\$ 31,153</u>	<u>\$ 4,765</u>	<u>\$ 35,918</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 19 - LONG-TERM DEBT - (Continued)

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
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	180,000	21,425	201,425	2025	33,059	-	33,059
2026	180,000	16,925	196,925	2026	33,059	-	33,059
2027 - 2031	205,000	50,968	255,968	2027 - 2031	165,300	-	165,300
2032 - 2036	160,000	20,181	180,181	2032 - 2036	97,343	-	97,343
2037	30,000	1,012	31,012	2037 - 2038	40,178	-	40,178
Total	<u>\$ 1,270,000</u>	<u>\$ 196,566</u>	<u>\$ 1,466,566</u>	Total	<u>\$ 468,116</u>	<u>\$ -</u>	<u>\$ 468,116</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, 2021, \$80,225,000 of these bonds was outstanding.

In 2019, the County issued \$5,603,280 in multi-family housing refunding revenue bonds and \$215,000 in multi-family housing revenue bonds. The bonds were used to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2021, \$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, 2021, \$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, 2021, \$3,766,754 of the lease was outstanding.

NOTE 20 - CLOSURE AND POSTCLOSURE OF LANDFILL

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$11,236,054 reported as landfill closure and postclosure costs payable at December 31, 2021, represents the cumulative amount reported to date based on the use of 54.03% of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and post-closure care of \$9,561,374 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 2021. The County expects to close the active cell of the landfill in 2037. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 20 - CLOSURE AND POSTCLOSURE OF LANDFILL - (Continued)

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, 2021, cash and cash equivalents in segregated accounts and investments in segregated accounts of \$11,777,921 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 2021, the following transfers were made:

Transfers In	Transfers Out				Total
	General	Motor Vehicle and Gas Tax	Board of Developmental Disabilities	Other Governmental	
Nonmajor governmental funds	\$ 3,114,151	\$ 144,981	\$ 4,100,000	\$ 1,741,840	\$ 9,100,972
Internal service fund	4,289	-	-	-	4,289
Total	<u>\$ 3,118,440</u>	<u>\$ 144,981</u>	<u>\$ 4,100,000</u>	<u>\$ 1,741,840</u>	<u>\$ 9,105,261</u>

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

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

- (a) the \$144,981 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 transfer out of \$4,100,000 from the Board of Developmental Disabilities fund to the Board of Developmental Disabilities capital project fund was to fund future capital projects.
- (c) the \$15,762 transfer from the Alcohol, Drug and Mental Health Fund to the ADAMHS Bond Retirement Fund was for debt service payments;
- (d) the \$30,000 transfer from the Alcohol, Drug and Mental Health Fund was to fund the Substance Abuse Fund;
- (e) the \$183,578 transfer from the Job and Family Services fund was to fund the Child Support Enforcement Agency and Children Services fund;
- (f) the \$180,000 transfer from Distribution Drive Bond Retirement Fund to the Distribution Drive TIF Fund was for debt service payments;
- (g) the \$1,307,000 transfer from the Capital Projects Sheriff Bond Retirement Fund to the Sheriff's Office Capital Projects Fund was to fund capital projects for the Sheriff's Office; and
- (h) the transfer out of \$25,500 from the Juvenile Probate capital project fund to the Juvenile Probate 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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 22 - FUND BALANCE

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

Fund balance	General	Motor Vehicle and Gas Tax	Board of Developmental Disabilities	Nonmajor Governmental Funds	Total Governmental Funds
Nonspendable:					
Prepayments	\$ 717,239	\$ 18,027	\$ 50,593	\$ 174,769	\$ 960,628
Materials and supplies inventory	134,535	458,214	649	11,889	605,287
Permanent fund	-	-	-	247,000	247,000
Unclaimed monies	2,260	-	-	-	2,260
Total nonspendable	<u>854,034</u>	<u>476,241</u>	<u>51,242</u>	<u>433,658</u>	<u>1,815,175</u>
Restricted:					
Capital projects	-	-	-	8,219,845	8,219,845
Debt service	-	-	-	1,674,934	1,674,934
Legislative and executive programs	-	-	-	2,743,675	2,743,675
County courts and judicial programs	-	-	-	1,942,480	1,942,480
Sheriff and public safety programs	-	-	-	1,187,017	1,187,017
County engineer and public works programs	-	3,051,667	-	31,030	3,082,697
Health programs	-	-	10,689,805	1,116,058	11,805,863
Human service programs	-	-	-	1,801,448	1,801,448
Economic development programs	-	-	-	824,544	824,544
Conservation and recreation programs	-	-	-	3,213	3,213
Permanent fund	-	-	-	205,121	205,121
Total restricted	<u>-</u>	<u>3,051,667</u>	<u>10,689,805</u>	<u>19,749,365</u>	<u>33,490,837</u>
Committed:					
Capital projects	-	-	-	10,068,646	10,068,646
Sheriff police revolving	67,960	-	-	-	67,960
County home donations	4,816	-	-	-	4,816
Centennial	172	-	-	-	172
Severance	108,730	-	-	-	108,730
Total committed	<u>181,678</u>	<u>-</u>	<u>-</u>	<u>10,068,646</u>	<u>10,250,324</u>
Assigned:					
Capital projects	-	-	-	20,567	20,567
Debt service	-	-	-	44,953	44,953
Legislative and executive programs	229,373	-	-	-	229,373
County courts and judicial programs	204,820	-	-	-	204,820
Sheriff and public safety programs	271,810	-	-	-	271,810
Health programs	47,316	-	-	-	47,316
Conservation and recreation programs	73,875	-	-	-	73,875
Human service programs	23,616	-	-	-	23,616
Subsequent year appropriations	2,614,323	-	-	-	2,614,323
Total assigned	<u>3,465,133</u>	<u>-</u>	<u>-</u>	<u>65,520</u>	<u>3,530,653</u>
Unassigned (deficit)	<u>16,712,865</u>	<u>-</u>	<u>-</u>	<u>(118,822)</u>	<u>16,594,043</u>
Total fund balances	<u>\$21,213,710</u>	<u>\$ 3,527,908</u>	<u>\$10,741,047</u>	<u>\$30,198,367</u>	<u>\$65,681,032</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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	\$ 850,810
Motor vehicle gas tax fund	473,539
Board of developmental disabilities fund	496,609
Local fiscal recovery fund	1,395,691
Other governmental funds	<u>3,655,375</u>
Total	<u>\$ 6,872,024</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, 2021 was \$258,815 and the bank balance was \$281,234. Of the bank balance, all deposits were insured by federal depository insurance.

Capital asset activity as of December 31, 2021, was as follows:

	<u>Balance 12/31/2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2021</u>
Land	\$ 196,664	\$ 23,200	\$ -	\$ 219,864
Buildings	1,015,684	98,833	-	1,114,517
Improvements	23,110	129,745	-	152,855
Construction Cost Interest	5,013	-	-	5,013
Equipment	<u>26,384</u>	<u>2,271</u>	-	<u>28,655</u>
Total Capital Assets	<u>1,266,855</u>	<u>254,049</u>	-	<u>1,520,904</u>
Accumulated Depreciation For:				
Buildings	(445,763)	(32,903)	-	(478,666)
Improvements	(10,400)	(2,495)	-	(12,895)
Construction Cost Interest	(3,022)	(182)	-	(3,204)
Equipment	<u>(4,404)</u>	<u>(2,266)</u>	-	<u>(6,670)</u>
Total Accumulated Depreciation	<u>(463,589)</u>	<u>(37,846)</u>	-	<u>(501,435)</u>
Total Capital Assets, Net	<u>\$ 803,266</u>	<u>\$ 216,203</u>	<u>\$ -</u>	<u>\$ 1,019,469</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 24 - COMPONENT UNIT - (Continued)

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

Long-Term Note Debt

The following are mortgages of the Organization:

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

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

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

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

In June 2021, the Ohio Department of Developmental Disabilities (ODODD) issued a non-interest bearing promissory note in the amount of \$122,084 secured with a mortgage on the property located at N. Main Street. This note has a maturity date of June 2036 and the ODODD present value of the note outstanding at year end 2021 was \$118,793.

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 \$55,723.

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 \$78,820.

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 \$82,016.

If the Organization fulfills the duties assigned to it under a "Contract for services" with the ODODD and HCBDD, then the Organization will receive a credit against the amounts due. Generally Accepted Accounting Principles require that non- interest bearing notes have an imputed interest rate and the note be carried at a discount or present value. The schedule below includes principal and interest payments along with the other mortgages, however, a portion of each annual amount that the Organization is to pay on the HCBDD notes and interest expense should receive a credit as long as the home is used for its intended purpose. The credit earned for this year was recognized in Contribute Capital-grant on the Statement of Revenues, Expenditures and Changes in Net Position in the amount of \$5,584 and \$29,487, respectively.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 24 - COMPONENT UNIT - (Continued)

The following is a schedule of long-term debt:

	Beginning Balance 12/31/2020	Issued	Redeemed	Ending Balance 12/31/2021	Due Within One Year
Mortgage - ODODD	\$ -	\$ 122,084	\$ (3,291)	\$ 118,793	\$ 20,154
Mortgage - HCBDD	<u>235,826</u>	<u>-</u>	<u>(19,267)</u>	<u>216,559</u>	<u>5,945</u>
Totals	<u>\$ 235,826</u>	<u>\$ 122,084</u>	<u>\$ (22,558)</u>	<u>\$ 335,352</u>	<u>\$ 26,099</u>

The annual requirements to amortize all mortgages outstanding as of December 31, 2021, including interest payments of \$91,082 are as follows:

Year Ending December 31,	Principal	Interest	Total
2022	\$ 26,099	\$ 14,557	\$ 40,656
2023	27,298	13,358	40,656
2024	28,552	12,104	40,656
2025	29,863	10,793	40,656
2026	31,235	31,235	62,470
2027 - 2030	146,042	26,009	172,051
2031-2036	<u>46,263</u>	<u>4,841</u>	<u>51,104</u>
Total	<u>\$ 335,352</u>	<u>\$ 112,897</u>	<u>\$ 448,249</u>

Risk Management

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

The Organization does not have a "self-insurance" fund with formalized risk management programs. During 2021, the Organization purchased property liability insurance from the USI Insurance & Investments.

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

Tax-Exempt Status

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

The Organization's Forms 990, Return of Organization Exempt from Income Tax, for the years ending 2019, 2020, and 2021 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, 2021

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.

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

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.

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.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE 27 - RELATED ORGANIZATIONS - (Continued)

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, 2021, other revenue in the job and family service nonmajor special revenue fund consists primarily of reimbursements from the child support enforcement agency and children services nonmajor special revenue funds.

NOTE 30 - COVID-19

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

NOTE 31 - SUBSEQUENT EVENT

The Board of County Commissioners of Hancock County, Ohio have entered into a design build contract as of June 7, 2022 with ACI Construction to begin the pre-construction design phase of an estimated \$12 million three-story Juvenile Probate Courthouse. The building is to include space for Juvenile, Probate, and Domestic Courts and the Adult Probation department. The Hancock County Elected Officials are analyzing the options of financing part of the project costs upon the completion of construction design and estimates. The Board of County Commissioners have indicated that a portion of the General Fund cash balance will be utilized for the project.

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 EIGHT YEARS

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i>Traditional Plan:</i>				
County's proportion of the net pension liability	0.152708%	0.153644%	0.152657%	0.149449%
County's proportionate share of the net pension liability	\$ 21,491,946	\$ 28,848,933	\$ 39,790,419	\$ 22,221,032
County's covered payroll	\$ 20,478,686	\$ 20,210,129	\$ 18,908,114	\$ 18,167,185
County's proportionate share of the net pension liability as a percentage of its covered payroll	104.95%	142.74%	210.44%	122.31%
Plan fiduciary net position as a percentage of the total pension liability	86.88%	82.17%	74.70%	84.66%
<i>Combined Plan:</i>				
County's proportion of the net pension asset	0.156371%	0.157860%	0.169233%	0.166343%
County's proportionate share of the net pension asset	\$ 429,013	\$ 312,708	\$ 180,102	\$ 214,619
County's covered payroll	\$ 707,557	\$ 668,793	\$ 685,986	\$ 643,885
County's proportionate share of the net pension asset as a percentage of its covered payroll	60.63%	46.76%	26.25%	33.33%
Plan fiduciary net position as a percentage of the total pension asset	157.67%	145.28%	126.64%	137.28%
<i>Member Directed Plan:</i>				
County's proportion of the net pension asset	0.089809%	0.082717%	0.068959%	0.071010%
County's proportionate share of the net pension asset	\$ 15,560	\$ 2,971	\$ 1,495	\$ 2,349
County's covered payroll	\$ 552,840	\$ 460,340	\$ 377,030	\$ 474,880
County's proportionate share of the net pension asset as a percentage of its covered payroll	2.81%	0.65%	0.40%	0.49%
Plan fiduciary net position as a percentage of the total pension asset	188.21%	118.84%	113.42%	124.46%

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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
0.158077%	0.154981%	0.157791%	0.157991%
\$ 33,927,578	\$ 25,216,858	\$ 17,995,679	\$ 17,589,217
\$ 17,851,533	\$ 17,824,808	\$ 18,016,842	\$ 19,342,515
190.05%	141.47%	99.88%	90.94%
77.25%	81.08%	86.45%	86.36%
0.150323%	0.101560%	0.077086%	0.077086%
\$ 79,076	\$ 46,424	\$ 28,029	\$ 7,640
\$ 585,133	\$ 272,692	\$ 281,775	\$ 270,554
13.51%	17.02%	9.95%	2.82%
116.55%	116.90%	114.83%	104.56%
0.093807%	0.086889%	n/a	n/a
\$ 370	\$ 332	n/a	n/a
\$ 489,675	\$ 486,567	n/a	n/a
0.08%	0.07%	n/a	n/a
103.40%	103.91%	n/a	n/a

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

	2021	2020	2019	2018
County's proportion of the net pension liability	0.00184227%	0.00191294%	0.00237864%	0.00278983%
County's proportionate share of the net pension liability	\$ 235,551	\$ 462,863	\$ 526,022	\$ 613,421
County's covered payroll	\$ 224,457	\$ 245,643	\$ 310,650	\$ 306,986
County's proportionate share of the net pension liability as a percentage of its covered payroll	104.94%	188.43%	169.33%	199.82%
Plan fiduciary net position as a percentage of the total pension liability	87.78%	75.48%	77.40%	77.30%

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

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

HANCOCK COUNTY, OHIO

SCHEDULES OF THE REQUIRED SUPPLEMENTARY INFORMATION

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

	LAST TEN YEARS			
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 3,031,388	\$ 2,867,016	\$ 2,829,418	\$ 2,647,136
Contributions in relation to the contractually required contribution	<u>(3,031,388)</u>	<u>(2,867,016)</u>	<u>(2,829,418)</u>	<u>(2,647,136)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 21,652,771	\$ 20,478,686	\$ 20,210,129	\$ 18,908,114
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 92,479	\$ 99,058	\$ 93,631	\$ 96,038
Contributions in relation to the contractually required contribution	<u>(92,479)</u>	<u>(99,058)</u>	<u>(93,631)</u>	<u>(96,038)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 660,564	\$ 707,557	\$ 668,793	\$ 685,986
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%
<i>Member Directed Plan:</i>				
Contractually required contribution	\$ 58,286	\$ 55,284	\$ 46,034	\$ 37,703
Contributions in relation to the contractually required contribution	<u>(58,286)</u>	<u>(55,284)</u>	<u>(46,034)</u>	<u>(37,703)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 582,860	\$ 552,840	\$ 460,340	\$ 377,030
Contributions as a percentage of covered payroll	10.00%	10.00%	10.00%	10.00%

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

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 2,361,734	\$ 2,142,184	\$ 2,138,977	\$ 2,162,021	\$ 2,514,527	\$ 1,933,679
<u>(2,361,734)</u>	<u>(2,142,184)</u>	<u>(2,138,977)</u>	<u>(2,162,021)</u>	<u>(2,514,527)</u>	<u>(1,933,679)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 18,167,185	\$ 17,851,533	\$ 17,824,808	\$ 18,016,842	\$ 19,342,515	\$ 19,336,790
13.00%	12.00%	12.00%	12.00%	13.00%	10.00%
\$ 83,705	\$ 70,216	\$ 32,723	\$ 33,813	\$ 35,172	\$ 15,863
<u>(83,705)</u>	<u>(70,216)</u>	<u>(32,723)</u>	<u>(33,813)</u>	<u>(35,172)</u>	<u>(15,863)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 643,885	\$ 585,133	\$ 272,692	\$ 281,775	\$ 270,554	\$ 199,535
13.00%	12.00%	12.00%	12.00%	13.00%	7.95%
\$ 47,488	\$ 58,761	\$ 58,388			
<u>(47,488)</u>	<u>(58,761)</u>	<u>(58,388)</u>			
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			
\$ 474,880	\$ 489,675	\$ 486,567			
10.00%	12.00%	12.00%			

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

	LAST TEN YEARS			
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 32,608	\$ 31,424	\$ 34,390	\$ 43,491
Contributions in relation to the contractually required contribution	<u>(32,608)</u>	<u>(31,424)</u>	<u>(34,390)</u>	<u>(43,491)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 232,914	\$ 224,457	\$ 245,643	\$ 310,650
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 42,978	\$ 41,562	\$ 45,714	\$ 43,333	\$ 45,802	\$ 66,899
<u>(42,978)</u>	<u>(41,562)</u>	<u>(45,714)</u>	<u>(43,333)</u>	<u>(45,802)</u>	<u>(66,899)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 306,986	\$ 296,871	\$ 326,529	\$ 333,331	\$ 352,323	\$ 514,608
14.00%	14.00%	14.00%	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/NET OPEB ASSET
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)**

LAST FIVE YEARS

	2021	2020	2019	2018	2017
County's proportion of the net OPEB liability/asset	0.153927%	0.150943%	0.149742%	0.146750%	0.15458600%
County's proportionate share of the net OPEB liability/(asset)	\$ (2,606,411)	\$ 19,805,726	\$ 18,579,949	\$ 15,103,597	\$ 15,613,754
County's covered payroll	\$ 21,739,083	\$ 21,339,262	\$ 19,971,130	\$ 19,285,950	\$ 18,926,341
County's proportionate share of the net OPEB liability/asset as a percentage of its covered payroll	11.99%	92.81%	93.03%	78.31%	82.50%
Plan fiduciary net position as a percentage of the total OPEB liability/asset	115.57%	47.80%	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 FIVE YEARS

	2021	2020	2019	2018	2017
County's proportion of the net OPEB liability/asset	0.00184227%	0.00191294%	0.00237864%	0.00278983%	0.00278328%
County's proportionate share of the net OPEB liability (asset)	\$ (38,843)	\$ (33,620)	\$ (39,396)	\$ (45,000)	\$ 108,593
County's covered payroll	\$ 224,457	\$ 245,643	\$ 310,650	\$ 306,986	\$ 596,871
County's proportionate share of the net OPEB liability/asset as a percentage of its covered payroll	17.31%	13.69%	12.68%	14.66%	18.19%
Plan fiduciary net position as a percentage of the total OPEB liability/asset	174.73%	182.13%	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'S OPEB CONTRIBUTIONS
OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)****LAST TEN YEARS**

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contribution	\$ 23,315	\$ 22,113	\$ 18,414	\$ 15,082
Contributions in relation to the contractually required contribution	<u>(23,315)</u>	<u>(22,113)</u>	<u>(18,414)</u>	<u>(15,082)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered payroll	\$ 22,896,195	\$ 21,739,083	\$ 21,339,262	\$ 19,971,130
Contributions as a percentage of covered payroll	0.10%	0.10%	0.09%	0.08%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 196,292	\$ 387,531	\$ 348,324	\$ 436,086	\$ 190,245	\$ 757,447
<u>(196,292)</u>	<u>(387,531)</u>	<u>(348,324)</u>	<u>(436,086)</u>	<u>(190,245)</u>	<u>(757,447)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 19,285,950	\$ 18,926,341	\$ 18,584,067	\$ 18,298,617	\$ 19,613,069	\$ 19,536,325
1.02%	2.05%	1.87%	2.38%	0.97%	3.88%

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

	LAST TEN YEARS			
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</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	\$ 232,914	\$ 224,457	\$ 245,643	\$ 310,650
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%	0.00%

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ -	\$ -	\$ -	\$ 3,095	\$ 3,523	\$ 5,146
-	-	-	(3,095)	(3,523)	(5,146)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 306,986	\$ 296,871	\$ 326,529	\$ 333,331	\$ 352,323	\$ 514,608
0.00%	0.00%	1.00%	1.00%	1.00%	1.00%

HANCOCK COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2021

PENSION

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)

Changes in benefit terms :

- There were no changes in benefit terms from the amounts reported for 2014-2021.

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%.
- There were no changes in assumptions for 2020.
- There were no changes in assumptions for 2021.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms :

- There were no changes in benefit terms from the amounts reported for 2014-2016.
- For 2017, STRS decreased the Cost of Living Adjustment (COLA) to zero effective July 1, 2017.
- There were no changes in benefit terms for 2018.
- There were no changes in benefit terms for 2019.
- There were no changes in benefit terms for 2020.
- There were no changes in benefit terms for 2021.

Changes in assumptions :

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014-2016.
- For 2017, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long term expected rate of return was reduced from 7.75% to 7.45%, (b) the inflation assumption was lowered from 2.75% to 2.50%, (c) the payroll growth assumption was lowered to 3.00%, (d) total salary increases rate was lowered by decreasing the merit component of the individual salary increases, in addition to a decrease of 0.25% due to lower inflation (e) the healthy and disabled mortality assumptions were updated to the RP-2014 mortality tables with generational improvement scale MP-2016 and (f) rates of retirement, termination and disability were modified to better reflect anticipated future experience.
- There were no changes in assumptions for 2018.
- There were no changes in assumptions for 2019.
- There were no changes in assumptions for 2020.
- For 2021, the following changes of assumption affected the total pension liability since the prior measurement date: (a) the long term expected rate of return was reduced from 7.45% to 7.00%.

(Continued)

HANCOCK COUNTY, OHIO

NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION (CONTINUED) FOR THE YEAR ENDED DECEMBER 31, 2021 (SEE ACCOUNTANT'S COMPILATION REPORT)

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 2017-2020.
- For 2021, the following were the most significant changes in benefit terms since the prior measurement date: the Board approved several changes to the health care plan offered to Medicare and non-Medicare retirees in efforts to decrease costs and increase the solvency of the health care Plan. These changes are effective January 1, 2022 and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements, however, they are reflected in the December 31, 2020 measurement date health care valuation. These changes significantly decreased the total OPEB liability for the measurement date December 31, 2020.

Changes in assumptions :

- There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2017.
- For 2018, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) reduction in the actuarially assumed rate of return from 4.23% down to 3.85%.
- For 2019, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.85% up to 3.96%, (b) The investment rate of return was decreased from 6.50% percent down to 6.00%, (c) the municipal bond rate was increased from 3.31% up to 3.71% and (d) the health care cost trend rate was increased from 7.50%, initial/3.25%, ultimate in 2028 up to 10.00%, initial/3.25% ultimate in 2029.
- For 2020, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was decreased from 3.96% up to 3.16%, (b) the municipal bond rate was decreased from 3.71% up to 2.75% and (c) the health care cost trend rate was increased from 10.50%, initial/3.25%, ultimate in 2029 up to 10.50%, initial/3.50% ultimate in 2030.
- For 2021, the following were the most significant changes of assumptions that affect the total OPEB liability since the prior measurement date: (a) the discount rate was increased from 3.16% up to 6.00%, (b) the municipal bond rate was decreased from 2.75% up to 2.00% and (c) the health care cost trend rate was decreased from 10.00%, initial/3.50%, ultimate in 2030 down to 8.50%, initial/3.50% ultimate in 2035.

STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO

Changes in benefit terms :

- There were no changes in benefit terms from the amounts reported for 2017.
- For 2018, STRS reduced the subsidy multiplier for non-Medicare benefit recipients from 2.1% to 1.9% per year of service. Medicare Part B premium reimbursements were discontinued for certain survivors and beneficiaries and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 2019.
- For 2019, STRS increased the subsidy multiplier for non-Medicare benefit recipients from 1.9% to 1.944% per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased January 1, 2019 and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.
- For 2020, the non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984% to 2.055% per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.
- For 2021, the non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984% to 2.055% per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1% for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

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.
- For 2020, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) decrease in medical trend rates from 4.93%-5.87% to -6.69%-5.00% and (b) an increase in prescription drug trend rates from 7.73%-9.62% to 6.50%-11.87%.
- For 2021, the following were the most significant changes of assumptions that affected the total OPEB liability since the prior measurement date: (a) decrease in the discount rate from 7.45% to 7.00%, (b) decrease in Medicare medical trend rates from -6.69% initial; 4.00% ultimate down to -16.18% initial; 4.00% ultimate and (c) increase in Medicare prescription drug trend rates from 11.87% initial; 4.00% ultimate up to 29.98% initial; 4.00% ultimate.

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COMBINING STATEMENTS
AND INDIVIDUAL FUND SCHEDULES

HANCOCK COUNTY, OHIO

COMBINING STATEMENTS AND INDIVIDUAL FUND SCHEDULES FUND DESCRIPTIONS - MAJOR FUNDS

GENERAL FUND

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

Major Special Revenue Fund

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.

Board of Developmental Disabilities (DD)

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

Local Fiscal Recovery

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

Major Enterprise Fund

Sanitary Landfill

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 2,426,000	\$ 2,426,000	\$ 2,520,516	\$ 94,516
Sales taxes	14,200,000	14,200,000	17,863,208	3,663,208
Charges for services	2,830,300	2,834,060	4,091,596	1,257,536
Licenses and permits	3,350	3,350	4,883	1,533
Fines and forfeitures	61,000	61,000	72,305	11,305
Intergovernmental	3,210,500	3,357,524	4,036,109	678,585
Investment income	450,000	450,000	647,432	197,432
Rental income	200,000	200,000	364,389	164,389
Other	5,000	5,000	230,323	225,323
Total revenues	23,386,150	23,536,934	29,830,761	6,293,827
Expenditures:				
Current:				
General government:				
Legislative and executive				
County Commissioners				
Personal services	261,213	261,488	252,891	8,597
Fringe benefits	97,775	115,892	104,944	10,948
Materials and supplies	2,500	2,500	2,455	45
Contractual services	5,691	105,299	104,473	826
Capital outlay	7,100	7,089	7,089	-
Other	9,000	11,771	11,570	201
Total County Commissioners	383,279	504,039	483,422	20,617
Microfilm				
Personal services	18,500	19,500	18,941	559
Fringe benefits	3,062	3,372	3,041	331
Materials and supplies	23,716	19,573	17,875	1,698
Contractual services	142,000	109,229	29,855	79,374
Total Microfilm	187,278	151,674	69,712	81,962
Auditor				
Personal services	350,264	335,264	322,264	13,000
Fringe benefits	128,485	143,215	130,931	12,284
Materials and supplies	5,746	6,398	6,044	354
Contractual services	57,800	57,100	49,826	7,274
Capital outlay	5,000	5,000	430	4,570
Other	10,985	10,108	7,189	2,919
Total Auditor	558,280	557,085	516,684	40,401

- - 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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Auditor - Real Property				
Personal services	\$ 21,150	\$ 21,150	\$ 18,897	\$ 2,253
Fringe benefits	13,375	13,375	8,108	5,267
Materials and supplies	100	100	-	100
Contractual services	4,700	4,700	4,385	315
Total Auditor - Personal Property	39,325	39,325	31,390	7,935
Treasurer				
Personal services	139,494	167,102	155,844	11,258
Fringe benefits	65,752	77,949	74,632	3,317
Materials and supplies	10,261	9,592	6,854	2,738
Contractual services	53,653	40,954	28,202	12,752
Capital outlay	1,840	14,340	14,223	117
Other	3,365	3,765	3,678	87
Total Treasurer	274,365	313,702	283,433	30,269
Prosecuting Attorney				
Personal services	816,807	877,978	877,924	54
Fringe benefits	289,307	308,021	301,663	6,358
Materials and supplies	3,500	1,198	1,198	-
Contractual services	76,551	75,190	75,190	-
Other	175	173	173	-
Total Prosecuting Attorney	1,186,340	1,262,560	1,256,148	6,412
Bureau of Inspection				
Contractual services	76,404	71,898	70,974	924
Total Bureau of Inspection	76,404	71,898	70,974	924
Budget Commission				
Personal services	25,000	25,000	24,775	225
Fringe benefits	9,176	9,176	7,413	1,763
Materials and supplies	100	52	-	52
Contractual services	600	647	647	-
Total Budget Commission	34,876	34,875	32,835	2,040
Board of Revisions				
Personal services	20,000	20,000	19,270	730
Fringe benefits	9,424	9,425	5,748	3,677
Total Board of Revisions	29,424	29,425	25,018	4,407

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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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Data Processing Board				
Personal services	\$ 335,575	\$ 390,575	\$ 326,558	\$ 64,017
Fringe benefits	114,821	114,821	91,560	23,261
Materials and supplies	3,338	3,263	1,891	1,372
Contractual services	403,085	375,267	328,379	46,888
Capital outlay	21,000	46,000	38,559	7,441
Other	1,200	1,265	1,265	-
Total Data Processing Board	879,019	931,191	788,212	142,979
Board of Elections				
Personal services	420,923	361,698	348,771	12,927
Fringe benefits	82,644	82,644	67,932	14,712
Materials and supplies	56,000	55,385	51,332	4,053
Contractual services	95,988	176,708	170,775	5,933
Capital outlay	38,500	18,500	14,273	4,227
Other	1,000	1,105	249	856
Total Board of Elections	695,055	696,040	653,332	42,708
Building and Ground Maintenance				
Personal services	385,700	425,200	421,831	3,369
Fringe benefits	187,360	191,515	187,423	4,092
Materials and supplies	102,581	82,847	80,742	2,105
Contractual services	1,155,343	1,045,901	935,027	110,874
Capital outlay	47,596	38,497	38,497	-
Other	34,510	30,774	30,774	-
Total Building and Ground Maintenance	1,913,090	1,814,734	1,694,294	120,440
Recorder				
Personal services	153,169	153,169	150,517	2,652
Fringe benefits	84,183	84,183	68,020	16,163
Other	4,338	4,338	3,875	463
Total Recorder	241,690	241,690	222,412	19,278
Insurance				
Fringe benefits	14,448	13,531	8,417	5,114
Contractual services	709,182	838,647	832,673	5,974
Total Insurance	723,630	852,178	841,090	11,088
Personnel - Safety				
Personal services	33,000	33,000	28,770	4,230
Fringe benefits	5,293	5,293	4,617	676
Materials and supplies	200	200	175	25
Contractual services	5,063	5,063	3,754	1,309
Capital outlay	100	6,026	6,004	22
Other	415	374	374	-
Total Personnel - Safety	44,071	49,956	43,694	6,262

- - 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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Other				
Contractual services	\$ 148,295	\$ 199,858	\$ 176,829	\$ 23,029
Total Other	148,295	199,858	176,829	23,029
Total general government - legislative and executive	7,414,421	7,750,230	7,189,479	560,751
Judicial				
Court of Appeals				
Other	23,500	23,500	19,120	4,380
Total Court of Appeals	23,500	23,500	19,120	4,380
Common Pleas Court				
Personal services	415,882	422,967	419,476	3,491
Fringe benefits	170,467	158,240	153,631	4,609
Materials and supplies	13,966	6,437	6,437	-
Contractual services	133,301	112,128	112,128	-
Capital outlay	2,837	31,916	31,916	-
Other	13,721	8,858	8,858	-
Total Common Pleas Court	750,174	740,546	732,446	8,100
Jury Commission				
Personal services	400	300	300	-
Materials and supplies	2,510	3,174	3,174	-
Other	600	-	-	-
Total Jury Commission	3,590	3,520	3,520	-
Adult Probation				
Personal services	380,816	360,816	329,316	31,500
Fringe benefits	167,594	133,101	122,275	10,826
Materials and supplies	15,161	12,310	10,204	2,106
Contractual services	30,243	15,946	15,339	607
Capital outlay	2,820	73,206	64,161	9,045
Other	61,055	40,275	40,274	1
Total Adult Probation	657,689	635,654	581,569	54,085
Court Appointed Special Advocate				
Contractual services	66,050	53,850	53,850	-
Total Court Appointed Special Advocate	66,050	53,850	53,850	-

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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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Juvenile Court				
Personal services	\$ 339,405	\$ 339,405	\$ 279,268	\$ 60,137
Fringe benefits	128,883	126,283	96,322	29,961
Materials and supplies	8,683	7,998	7,984	14
Contractual services	519,214	485,026	482,206	2,820
Capital outlay	27,030	20,920	20,920	-
Other	24,750	58,388	54,789	3,599
Total Juvenile Court	1,047,965	1,038,020	941,489	96,531
Juvenile Probation				
Personal services	349,806	349,806	304,290	45,516
Fringe benefits	145,620	145,385	125,975	19,410
Materials and supplies	10,270	1,262	808	454
Contractual services	20,370	6,882	6,720	162
Other	557	532	26	506
Total Juvenile Probation	526,623	503,867	437,819	66,048
Juvenile Court - PEACE				
Personal services	20,234	20,234	9,104	11,130
Fringe benefits	8,335	8,335	3,120	5,215
Total Juvenile Court - PEACE	28,569	28,569	12,224	16,345
Probate Court				
Personal services	176,940	176,949	176,805	144
Fringe benefits	63,655	61,625	52,770	8,855
Materials and supplies	6,890	6,746	6,738	8
Contractual services	17,538	6,779	6,779	-
Other	5,349	8,883	5,153	3,730
Total Probate Court	270,372	260,982	248,245	12,737
Clerk of Courts				
Personal services	236,333	234,193	222,458	11,735
Fringe benefits	108,400	108,400	96,293	12,107
Materials and supplies	11,367	11,342	10,709	633
Contractual services	21,700	21,700	20,610	1,090
Capital outlay	2,500	2,500	-	2,500
Other	1,200	3,340	2,805	535
Total Clerk of Courts	381,500	381,475	352,875	28,600
Municipal Court				
Personal services	238,205	237,874	168,512	69,362
Contractual services	153,122	153,453	151,839	1,614
Total Municipal Court	391,327	391,327	320,351	70,976
Miscellaneous - Judicial				
Contractual services	203,255	403,255	397,194	6,061
Total Miscellaneous - Judicial	203,255	403,255	397,194	6,061

- - 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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Public Defenders				
Personal services	\$ 646,000	\$ 641,000	\$ 614,125	\$ 26,875
Fringe benefits	255,244	240,244	224,072	16,172
Materials and supplies	2,045	2,045	1,538	507
Contractual services	6,400	4,650	2,268	2,382
Capital outlay	5,315	12,790	11,305	1,485
Other	3,635	18,635	18,540	95
Total Public Defenders	918,639	919,364	871,848	47,516
Total general government - judicial	5,269,253	5,383,929	4,972,550	411,379
Total general government	12,683,674	13,134,159	12,162,029	972,130
Public safety				
Coroner				
Personal services	60,912	60,912	60,867	45
Fringe benefits	27,227	27,277	26,689	588
Contractual services	187,213	187,163	179,713	7,450
Other	5,600	5,600	5,541	59
Total Coroner	280,952	280,952	272,810	8,142
Sheriff				
Personal services	3,335,379	3,350,306	3,303,712	46,594
Fringe benefits	1,392,370	1,321,239	1,253,178	68,061
Materials and supplies	181,525	199,227	196,055	3,172
Contractual services	429,764	444,521	436,202	8,319
Capital outlay	308,256	345,111	343,386	1,725
Total Sheriff	5,647,294	5,660,404	5,532,533	127,871
Sheriff - Jail				
Personal services	2,435,960	2,413,825	2,385,312	28,513
Fringe benefits	878,050	878,585	839,318	39,267
Materials and supplies	55,564	54,454	51,514	2,940
Contractual services	849,130	835,073	816,751	18,322
Capital outlay	4,700	10,300	10,081	219
Total Sheriff - Jail	4,223,404	4,192,237	4,102,976	89,261
Total public safety	10,151,650	10,133,593	9,908,319	225,274
Public works				
Sanitation and Drainage				
Contractual services	4,775	4,775	4,442	333
Total Sanitation and Drainage	4,775	4,775	4,442	333

- - 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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Mapping				
Personal services	\$ 97,000	\$ 97,000	\$ 90,988	\$ 6,012
Fringe benefits	45,150	45,150	38,102	7,048
Materials and supplies	2,500	2,500	-	2,500
Contractual services	10,000	10,000	8,023	1,977
Capital outlay	20,000	20,000	13,803	6,197
Total Mapping	174,650	174,650	150,916	23,734
Total public works	179,425	179,425	155,358	24,067
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	-	2,500	-	2,500
Total registration vital statistics	-	2,500	-	2,500
Other Health Department				
Contractual services	200,000	214,208	214,207	1
Total Other Health Department	200,000	214,208	214,207	1
Total health	202,030	218,738	214,207	4,531
Human services				
Soldier's Relief				
Personal services	30,000	30,000	29,500	500
Fringe benefits	33,700	23,700	15,936	7,764
Materials and supplies	27,000	27,000	17,624	9,376
Contractual services	280,750	290,050	235,620	54,430
Capital outlay	13,180	53,564	35,560	18,004
Other	750	750	-	750
Total Soldier's Relief	385,380	425,064	334,240	90,824
Veteran's Services				
Personal services	405,000	405,000	354,121	50,879
Fringe benefits	139,400	139,515	116,321	23,194
Materials and supplies	100	-	-	-
Contractual services	64,500	81,545	52,749	28,796
Capital outlay	38,500	7,000	4,630	2,370
Other	16,112	4,652	3,035	1,617
Total Veteran's Services	663,612	637,712	530,856	106,856
Job and Family Services				
Contractual services	138,891	138,891	138,629	262
Total Job and Family Services	138,891	138,891	138,629	262
Total human services	1,187,883	1,201,667	1,003,725	197,942

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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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Conservation and recreation				
Agriculture Department				
Contractual services	\$ 438,550	\$ 438,550	\$ 438,550	\$ -
Total Agriculture Department	<u>438,550</u>	<u>438,550</u>	<u>438,550</u>	<u>-</u>
Total conservation and recreation	<u>438,550</u>	<u>438,550</u>	<u>438,550</u>	<u>-</u>
Economic development and assistance				
Other	30,000	30,000	30,000	-
Total Economic development and assistance	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>-</u>
Total expenditures	<u>24,873,212</u>	<u>25,336,132</u>	<u>23,912,188</u>	<u>1,423,944</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,487,062)</u>	<u>(1,799,198)</u>	<u>5,918,573</u>	<u>7,717,771</u>
Other financing sources (uses):				
Advances in	-	-	745,996	745,996
Advances out	-	-	(477,016)	(477,016)
Transfers out	(1,600,000)	(6,779,021)	(3,468,440)	3,310,581
Total other financing sources (uses)	<u>(1,600,000)</u>	<u>(6,779,021)</u>	<u>(3,199,460)</u>	<u>3,579,561</u>
Net change in fund balance	(3,087,062)	(8,578,219)	2,719,113	11,297,332
Fund balance at beginning of year	11,149,603	11,149,603	11,149,603	-
Prior year encumbrances appropriated	<u>1,184,848</u>	<u>1,184,848</u>	<u>1,184,848</u>	<u>-</u>
Fund balance at end of year	<u><u>\$ 9,247,389</u></u>	<u><u>\$ 3,756,232</u></u>	<u><u>\$ 15,053,564</u></u>	<u><u>\$ 11,297,332</u></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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Permissive motor vehicle license tax	\$ 195,000	\$ 195,000	\$ 202,990	\$ 7,990
Charges for services	400,000	400,000	397,390	(2,610)
Fines and forfeitures	50,000	50,000	57,100	7,100
Intergovernmental	6,094,000	6,094,000	6,049,447	(44,553)
Investment income	50,000	50,000	64,792	14,792
Total revenues	6,789,000	6,789,000	6,771,719	(17,281)
Expenditures:				
Current:				
Public works				
Personal services	1,590,000	1,590,000	1,479,977	110,023
Fringe benefits	551,000	588,000	545,038	42,962
Materials and supplies	1,423,928	1,695,485	1,448,298	247,187
Contractual services	4,110,585	4,216,394	3,607,734	608,660
Capital outlay	834,159	796,652	753,684	42,968
Other	35,401	60,271	56,165	4,106
Debt service:				
Principal retirement	150,000	5,019	-	5,019
Total expenditures	8,695,073	8,951,821	7,890,896	1,060,925
Excess of expenditures over revenues	(1,906,073)	(2,162,821)	(1,119,177)	1,043,644
Other financing uses:				
Transfers out	-	(144,981)	(144,981)	-
Total other financing uses	-	(144,981)	(144,981)	-
Net change in fund balance	(1,906,073)	(2,307,802)	(1,264,158)	1,043,644
Fund balance at beginning of year	3,035,807	3,035,807	3,035,807	-
Prior year encumbrances appropriated	497,073	497,073	497,073	-
Fund balance at end of year	\$ 1,626,807	\$ 1,225,078	\$ 2,268,722	\$ 1,043,644

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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 6,714,000	\$ 6,714,000	\$ 6,844,652	\$ 130,652
Charges for services	6,000	6,000	85	(5,915)
Intergovernmental	1,931,000	1,931,000	2,788,077	857,077
Other	388,000	388,000	456,792	68,792
Total revenues	9,039,000	9,039,000	10,089,606	1,050,606
Expenditures:				
Current:				
Health				
Personal services	3,010,000	3,142,036	3,134,773	7,263
Fringe benefits	1,304,603	1,288,050	1,253,908	34,142
Materials and supplies	325,447	213,808	181,939	31,869
Contractual services	4,949,243	4,673,601	4,581,600	92,001
Capital outlay	130,215	186,635	167,779	18,856
Total expenditures	9,719,508	9,504,130	9,319,999	184,131
Excess (deficiency) of revenues over (under) expenditures	(680,508)	(465,130)	769,607	1,234,737
Other financing sources (uses):				
Transfers in	100,000	100,000	100,000	-
Transfers out	(1,100,000)	(4,200,000)	(4,200,000)	-
Total other financing sources (uses)	(1,000,000)	(4,100,000)	(4,100,000)	-
Net change in fund balance	(1,680,508)	(4,565,130)	(3,330,393)	1,234,737
Fund balance at beginning of year	12,968,473	12,968,473	12,968,473	-
Prior year encumbrances appropriated	580,508	580,508	580,508	-
Fund balance at end of year	\$ 11,868,473	\$ 8,983,851	\$ 10,218,588	\$ 1,234,737

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LOCAL FISCAL RECOVERY SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ -	\$ 7,359,980	\$ 7,359,980	\$ -
Total revenues	-	7,359,980	7,359,980	-
Expenditures:				
Current:				
General government - legislative and executive				
Contractual services	-	68,098	-	68,098
Capital outlay	-	1,395,691	1,395,691	-
Total expenditures	-	1,463,789	1,395,691	68,098
Net change in fund balance	-	5,896,191	5,964,289	68,098
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ -	\$ 5,896,191	\$ 5,964,289	\$ 68,098

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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Operating Revenues:				
Charges for services	\$ 4,494,032	\$ 4,994,032	\$ 5,354,016	\$ 359,984
Other	393,500	393,500	612,779	219,279
Total operating revenues	4,887,532	5,387,532	5,966,795	579,263
Operating Expenses:				
Personal services	1,013,650	975,296	885,388	89,908
Fringe benefits	372,237	372,327	318,007	54,320
Materials and supplies	392,339	439,996	351,157	88,839
Contractual services	2,366,282	3,018,094	2,869,392	148,702
Capital outlay	151,287	820,000	768,154	51,846
Other	31,669	13,387	13,070	317
Total operating expenses	4,327,464	5,639,100	5,205,168	433,932
Operating income (loss)	560,068	(251,568)	761,627	1,013,195
Nonoperating revenues (expenses):				
Interest revenue	100,000	100,000	129,759	29,759
Advances out	-	-	(398,282)	(398,282)
Debt service:				
Principal retirement	(479,577)	(512,437)	(508,059)	4,378
Interest and fiscal charges	(39,093)	(39,093)	(39,093)	-
Total nonoperating revenues (expenses)	(418,670)	(451,530)	(815,675)	(364,145)
Net change in fund equity before transfers	141,398	(703,098)	(54,048)	649,050
Transfers in	853,000	1,101,606	-	(1,101,606)
Transfers out	(300,000)	(1,048,606)	-	1,048,606
Net change in fund equity	694,398	(650,098)	(54,048)	596,050
Fund equity at beginning of year	13,540,137	13,540,137	13,540,137	-
Prior year encumbrances appropriated	265,957	265,957	265,957	-
Fund equity at end of year	<u>\$ 14,500,492</u>	<u>\$ 13,155,996</u>	<u>\$ 13,752,046</u>	<u>\$ 596,050</u>

HANCOCK COUNTY, OHIO

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

SPECIAL REVENUE FUNDS

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

Nonmajor Special Revenue Funds

Child Support Enforcement Agency (CSEA)

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

Dog and Kennel

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

Alcohol, Drug, and Mental Health

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

Job and Family Services

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

Children Services

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

Real Estate Assessment

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

Community Development Block Grant

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

Community Corrections

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

Felony Delinquent Juvenile Care and Custody

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

Agency on Aging Levy

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

National Emergency Grant

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

Local Coronavirus Relief

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

HANCOCK COUNTY, OHIO

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

Nonmajor Special Revenue Funds - (Continued)

Other Public Safety

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

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

Other

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

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

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

Sheriff Police Revolve

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

County Home Donations

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

Centennial

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

Budget Stabilization

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

Certificate of Title

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

Severance

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

Unclaimed Monies

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

HANCOCK COUNTY, OHIO

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

DEBT SERVICE FUNDS

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

Nonmajor Debt Service Funds

Special Improvements Bond Retirement

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

Water and Sewer Bond Retirement

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

Job and Family Services Bond Retirement

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

US224/CR 300 Bond Retirement

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

Road Improvement Bond Retirement

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

Blanchard Bond Retirement

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

Motor Vehicle and Gas Tax (MVGTT) Bond Retirement

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

ADAMHS Bond Retirement

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

Capital Project Sheriff Bond Retirement

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

Distribution Drive Bond Retirement

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

Juvenile Probate Bond Retirement

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

HANCOCK COUNTY, OHIO

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

CAPITAL PROJECTS FUNDS

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

Nonmajor Capital Projects Funds

Special Improvements

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

Motor Vehicle and Gas Tax

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

Alcohol and Drug Abuse

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

Ohio Public Works Commission

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

Courthouse Restoration

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

Developmental Disabilities

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

County Capital Improvements

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

Sheriff's Office

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

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.

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, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
Assets:			
Equity in pooled cash and investments	\$ 9,852,467	\$ 1,719,887	\$ 18,620,609
Cash and cash equivalents in segregated accounts	505,283	-	-
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	6,813,823	112,000	-
Accounts	10,506	-	-
Special assessments	466,954	523,137	23,664
Accrued interest	1,123	717	-
Payment in lieu of taxes	-	322,347	-
Loans	347,086	-	-
Due from other funds	190,148	-	-
Due from other governments	562,466	-	-
Prepayments	173,005	-	1,764
Materials and supplies inventory	11,889	-	-
Total assets	<u>\$ 18,934,750</u>	<u>\$ 2,678,088</u>	<u>\$ 18,646,037</u>
Liabilities:			
Accounts payable	\$ 772,887	\$ -	\$ 68,135
Accrued wages and benefits	284,184	-	1,160
Compensated absences payable	160,465	-	-
Due to other funds	176,073	-	-
Due to other governments	48,832	-	93,266
Interfund loans payable	235,359	-	241,658
Due to external parties	10,000	-	-
Total liabilities	<u>1,687,800</u>	<u>-</u>	<u>404,219</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	6,484,375	112,000	-
Delinquent property tax revenue not available	329,448	-	-
Special assessments revenue not available	468,077	523,854	23,664
Miscellaneous revenue not available	2,452	-	-
PILOTs levied for the next fiscal year	-	322,347	-
Intergovernmental revenue not available	154,393	-	-
Total deferred inflows of resources	<u>7,438,745</u>	<u>958,201</u>	<u>23,664</u>
Fund Balances:			
Nonspendable	184,894	-	1,764
Restricted	9,649,465	1,674,934	8,219,845
Committed	-	-	10,068,646
Assigned	-	44,953	20,567
Unassigned (deficit)	(26,154)	-	(92,668)
Total fund balances	<u>9,808,205</u>	<u>1,719,887</u>	<u>18,218,154</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 18,934,750</u>	<u>\$ 2,678,088</u>	<u>\$ 18,646,037</u>

Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
\$ 460,396	\$ 30,653,359
-	505,283
-	6,925,823
-	10,506
-	1,013,755
-	1,840
-	322,347
-	347,086
-	190,148
-	562,466
-	174,769
-	11,889
<u>\$ 460,396</u>	<u>\$ 40,719,271</u>
\$ -	\$ 841,022
-	285,344
-	160,465
8,275	184,348
-	142,098
-	477,017
-	10,000
<u>8,275</u>	<u>2,100,294</u>
-	6,596,375
-	329,448
-	1,015,595
-	2,452
-	322,347
-	154,393
<u>-</u>	<u>8,420,610</u>
247,000	433,658
205,121	19,749,365
-	10,068,646
-	65,520
-	(118,822)
<u>452,121</u>	<u>30,198,367</u>
<u>\$ 460,396</u>	<u>\$ 40,719,271</u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds
Revenues:			
Property taxes	\$ 6,486,454	\$ 111,000	\$ -
Payments in lieu of taxes	-	422,804	-
Special assessments	290,499	120,627	51,208
Charges for services	2,583,698	8,144	1,424,933
Licenses and permits	262,447	-	-
Fines and forfeitures	118,559	-	-
Intergovernmental	13,971,635	-	1,420,078
Investment income	17,036	-	-
Rental income	179,801	-	-
Contributions and donations	1,512	-	-
Other	1,264,082	14,755	15,277
Total revenues	<u>25,175,723</u>	<u>677,330</u>	<u>2,911,496</u>
Expenditures:			
Current:			
General government:			
Legislative and executive	1,824,658	-	-
Judicial	611,512	-	-
Public safety	1,149,368	-	-
Health	7,563,542	-	-
Human services	12,462,387	-	-
Economic development	297,820	-	-
Capital outlay	-	-	7,228,843
Debt service:			
Principal retirement	-	1,728,725	-
Interest and fiscal charges	-	284,155	-
Total expenditures	<u>23,909,287</u>	<u>2,012,880</u>	<u>7,228,843</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,266,436</u>	<u>(1,335,550)</u>	<u>(4,317,347)</u>
Other financing sources (uses):			
Transfers in	213,578	3,186,243	5,701,151
Transfers out	<u>(229,340)</u>	<u>(1,487,000)</u>	<u>(25,500)</u>
Total other financing sources (uses)	<u>(15,762)</u>	<u>1,699,243</u>	<u>5,675,651</u>
Net change in fund balances	1,250,674	363,693	1,358,304
Fund balances at beginning of year	<u>8,557,531</u>	<u>1,356,194</u>	<u>16,859,850</u>
Fund balances at end of year	<u><u>\$ 9,808,205</u></u>	<u><u>\$ 1,719,887</u></u>	<u><u>\$ 18,218,154</u></u>

Nonmajor Permanent Fund	Total Nonmajor Governmental Funds
\$ -	\$ 6,597,454
-	422,804
-	462,334
-	4,016,775
-	262,447
-	118,559
-	15,391,713
3,083	20,119
-	179,801
7,467	8,979
23,531	1,317,645
<u>34,081</u>	<u>28,798,630</u>
-	1,824,658
-	611,512
-	1,149,368
-	7,563,542
17,095	12,479,482
-	297,820
-	7,228,843
-	1,728,725
-	284,155
<u>17,095</u>	<u>33,168,105</u>
<u>16,986</u>	<u>(4,369,475)</u>
-	9,100,972
-	<u>(1,741,840)</u>
-	<u>7,359,132</u>
16,986	2,989,657
<u>435,135</u>	<u>27,208,710</u>
<u>\$ 452,121</u>	<u>\$ 30,198,367</u>

HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
DECEMBER 31, 2021

	Child Support Enforcement Agency	Dog and Kennel	Alcohol, Drug and Mental Health
Assets:			
Equity in pooled cash and investments	\$ 195,062	\$ 105,827	\$ 920,392
Cash and cash equivalents in segregated accounts	-	-	-
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	-	-	2,788,157
Accounts	-	5,400	4,666
Special assessments	-	-	-
Accrued interest	-	-	-
Loans	-	-	-
Due from other funds	-	-	-
Due from other governments	14,793	-	367,003
Prepayments	7,834	975	77,724
Materials and supplies inventory	-	-	2,100
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 217,689</u>	<u>\$ 112,202</u>	<u>\$ 4,160,042</u>
Liabilities:			
Accounts payable	\$ -	\$ 21,000	\$ 264,549
Accrued wages and benefits	35,081	1,299	26,087
Compensated absences payable	85,346	-	-
Due to other funds	17,236	-	-
Due to other governments	5,838	200	4,343
Interfund loans payable	-	-	-
Due to external parties	-	-	10,000
	<hr/>	<hr/>	<hr/>
Total liabilities	<u>143,501</u>	<u>22,499</u>	<u>304,979</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	-	-	2,657,000
Delinquent property tax revenue not available	-	-	131,157
Special assessments revenue not available	-	-	-
Miscellaneous revenue not available	-	-	2,452
Intergovernmental revenue not available	-	-	63,517
	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>2,854,126</u>
Fund Balances:			
Nonspendable	7,834	975	79,824
Restricted	66,354	88,728	921,113
Unassigned (deficit)	-	-	-
	<hr/>	<hr/>	<hr/>
Total fund balances	<u>74,188</u>	<u>89,703</u>	<u>1,000,937</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 217,689</u>	<u>\$ 112,202</u>	<u>\$ 4,160,042</u>

Job and Family Services	Children Services	Real Estate Assessment	Community Development Block Grant	Community Corrections	Felony Delinquent Juvenile Care and Custody
\$ 626,965	\$ 1,507,715	\$ 2,200,417	\$ 23,267	\$ 16,448	\$ 134,227
-	-	-	458,973	-	-
-	1,756,735	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	347,086	-	-
184,348	-	-	-	-	-
1,081	73,570	-	-	-	-
15,646	122	3,542	-	-	170
9,789	-	-	-	-	-
<u>\$ 837,829</u>	<u>\$ 3,338,142</u>	<u>\$ 2,203,959</u>	<u>\$ 829,326</u>	<u>\$ 16,448</u>	<u>\$ 134,397</u>
\$ 121,581	\$ 176,638	\$ 33,566	\$ 10,321	\$ -	\$ 41,275
164,556	2,973	12,961	-	6,455	-
73,813	-	1,306	-	-	-
-	158,837	-	-	-	-
29,610	479	2,193	-	343	32
-	-	-	-	-	-
-	-	-	-	-	-
<u>389,560</u>	<u>338,927</u>	<u>50,026</u>	<u>10,321</u>	<u>6,798</u>	<u>41,307</u>
-	1,672,375	-	-	-	-
-	84,360	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	12,750	-	-	-	-
<u>-</u>	<u>1,769,485</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
25,435	122	3,542	-	-	170
422,834	1,229,608	2,150,391	819,005	9,650	92,920
-	-	-	-	-	-
<u>448,269</u>	<u>1,229,730</u>	<u>2,153,933</u>	<u>819,005</u>	<u>9,650</u>	<u>93,090</u>
<u>\$ 837,829</u>	<u>\$ 3,338,142</u>	<u>\$ 2,203,959</u>	<u>\$ 829,326</u>	<u>\$ 16,448</u>	<u>\$ 134,397</u>

-- Continued

HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)
DECEMBER 31, 2021

	Agency on Aging Levy	National Emergency Grant	Local Coronavirus Relief
Assets:			
Equity in pooled cash and investments	\$ 46,575	\$ 10	\$ 2,328
Cash and cash equivalents in segregated accounts	-	-	-
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	2,268,931	-	-
Accounts	-	-	-
Special assessments	-	-	-
Accrued interest	-	-	-
Loans	-	-	-
Due from other funds	-	-	-
Due from other governments	63,072	-	-
Prepayments	-	-	24,604
Materials and supplies inventory	-	-	-
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 2,378,578</u>	<u>\$ 10</u>	<u>\$ 26,932</u>
Liabilities:			
Accounts payable	\$ -	\$ -	\$ -
Accrued wages and benefits	-	-	-
Compensated absences payable	-	-	-
Due to other funds	-	-	-
Due to other governments	-	-	-
Interfund loans payable	-	-	-
Due to external parties	-	-	-
	<hr/>	<hr/>	<hr/>
Total liabilities	<hr/> -	<hr/> -	<hr/> -
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	2,155,000	-	-
Delinquent property tax revenue not available	113,931	-	-
Special assessments revenue not available	-	-	-
Miscellaneous revenue not available	-	-	-
Intergovernmental revenue not available	63,072	-	-
	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<u>2,332,003</u>	<u>-</u>	<u>-</u>
Fund Balances:			
Nonspendable	-	-	24,604
Restricted	46,575	10	2,328
Unassigned (deficit)	-	-	-
	<hr/>	<hr/>	<hr/>
Total fund balances	<u>46,575</u>	<u>10</u>	<u>26,932</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 2,378,578</u>	<u>\$ 10</u>	<u>\$ 26,932</u>

Other Public Safety	Other Special Revenue	Total
\$ 1,219,979	\$ 2,853,255	\$ 9,852,467
46,310	-	505,283
-	-	6,813,823
440	-	10,506
-	466,954	466,954
-	1,123	1,123
-	-	347,086
-	5,800	190,148
38,909	4,038	562,466
9,342	33,046	173,005
-	-	11,889
<u>\$ 1,314,980</u>	<u>\$ 3,364,216</u>	<u>\$ 18,934,750</u>
\$ 12,524	\$ 91,433	\$ 772,887
10,306	24,466	284,184
-	-	160,465
-	-	176,073
1,845	3,949	48,832
38,755	196,604	235,359
-	-	10,000
<u>63,430</u>	<u>316,452</u>	<u>1,687,800</u>
-	-	6,484,375
-	-	329,448
-	468,077	468,077
-	-	2,452
15,054	-	154,393
<u>15,054</u>	<u>468,077</u>	<u>7,438,745</u>
9,342	33,046	184,894
1,227,154	2,572,795	9,649,465
-	(26,154)	(26,154)
<u>1,236,496</u>	<u>2,579,687</u>	<u>9,808,205</u>
<u>\$ 1,314,980</u>	<u>\$ 3,364,216</u>	<u>\$ 18,934,750</u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Child Support Enforcement Agency	Dog and Kennel	Alcohol, Drug and Mental Health	Job and Family Services
Revenues:				
Property taxes	\$ -	\$ -	\$ 2,615,778	\$ -
Special assessments	-	-	-	-
Charges for services	214,659	11,622	-	1,309
Licenses and permits	-	262,447	-	-
Fines and forfeitures	-	9,532	-	-
Intergovernmental	928,070	-	4,227,022	4,371,410
Investment income	-	-	-	-
Rental income	-	-	179,801	-
Contributions and donations	-	-	-	-
Other	30,794	-	12,105	1,054,258
Total revenues	<u>1,173,523</u>	<u>283,601</u>	<u>7,034,706</u>	<u>5,426,977</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Health	-	315,445	6,981,933	-
Human services	1,260,598	-	-	5,466,170
Economic development	-	-	-	-
Total expenditures	<u>1,260,598</u>	<u>315,445</u>	<u>6,981,933</u>	<u>5,466,170</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(87,075)</u>	<u>(31,844)</u>	<u>52,773</u>	<u>(39,193)</u>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers (out)	-	-	(45,762)	(183,578)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(45,762)</u>	<u>(183,578)</u>
Net change in fund balances	(87,075)	(31,844)	7,011	(222,771)
Fund balances at beginning of year	<u>161,263</u>	<u>121,547</u>	<u>993,926</u>	<u>671,040</u>
Fund balances at end of year	<u>\$ 74,188</u>	<u>\$ 89,703</u>	<u>\$ 1,000,937</u>	<u>\$ 448,269</u>

Children Services	Real Estate Assessment	Community Development Block Grant	Community Corrections	Felony Delinquent Juvenile Care and Custody
\$ 1,675,194	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
198,241	1,061,650	12,114	-	-
-	-	-	-	-
-	-	-	-	-
2,411,575	-	257,026	221,988	115,176
-	-	9,660	-	-
-	-	-	-	-
-	-	-	-	-
94,671	-	-	-	5,721
<u>4,379,681</u>	<u>1,061,650</u>	<u>278,800</u>	<u>221,988</u>	<u>120,897</u>
-	999,409	-	-	-
-	-	-	-	-
-	-	-	218,099	253,629
-	-	-	-	-
3,384,206	-	-	-	-
-	-	297,820	-	-
<u>3,384,206</u>	<u>999,409</u>	<u>297,820</u>	<u>218,099</u>	<u>253,629</u>
<u>995,475</u>	<u>62,241</u>	<u>(19,020)</u>	<u>3,889</u>	<u>(132,732)</u>
183,578	-	-	-	-
-	-	-	-	-
<u>183,578</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,179,053	62,241	(19,020)	3,889	(132,732)
<u>50,677</u>	<u>2,091,692</u>	<u>838,025</u>	<u>5,761</u>	<u>225,822</u>
<u>\$ 1,229,730</u>	<u>\$ 2,153,933</u>	<u>\$ 819,005</u>	<u>\$ 9,650</u>	<u>\$ 93,090</u>

- - Continued

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS - (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

	Agency on Aging Levy	National Emergency Grant	Local Coronavirus Relief
Revenues:			
Property taxes	\$ 2,195,482	\$ -	\$ -
Special assessments	-	-	-
Charges for services	-	-	-
Licenses and permits	-	-	-
Fines and forfeitures	-	-	-
Intergovernmental	128,075	-	24,604
Investment income	-	-	2,328
Rental income	-	-	-
Contributions and donations	-	-	-
Other	-	-	-
	<hr/>	<hr/>	<hr/>
Total revenues	2,323,557	-	26,932
	<hr/>	<hr/>	<hr/>
Expenditures:			
Current:			
General government:			
Legislative and executive	-	-	-
Judicial	-	-	-
Public safety	-	-	-
Health	-	-	-
Human services	2,320,800	-	-
Economic development	-	-	-
	<hr/>	<hr/>	<hr/>
Total expenditures	2,320,800	-	-
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	2,757	-	26,932
	<hr/>	<hr/>	<hr/>
Other financing sources (uses):			
Transfers in	-	-	-
Transfers (out)	-	-	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	-	-
	<hr/>	<hr/>	<hr/>
Net change in fund balances	2,757	-	26,932
	<hr/>	<hr/>	<hr/>
Fund balances at beginning of year	43,818	10	-
	<hr/>	<hr/>	<hr/>
Fund balances at end of year	\$ 46,575	\$ 10	\$ 26,932
	<hr/>	<hr/>	<hr/>

Other Public Safety	Other Special Revenue	Total
\$ -	\$ -	\$ 6,486,454
-	290,499	290,499
407,246	676,857	2,583,698
-	-	262,447
14,964	94,063	118,559
605,417	681,272	13,971,635
48	5,000	17,036
-	-	179,801
-	1,512	1,512
24,218	42,315	1,264,082
<u>1,051,893</u>	<u>1,791,518</u>	<u>25,175,723</u>
-	825,249	1,824,658
-	611,512	611,512
669,376	8,264	1,149,368
-	266,164	7,563,542
-	30,613	12,462,387
-	-	297,820
<u>669,376</u>	<u>1,741,802</u>	<u>23,909,287</u>
<u>382,517</u>	<u>49,716</u>	<u>1,266,436</u>
-	30,000	213,578
-	-	(229,340)
-	30,000	(15,762)
382,517	79,716	1,250,674
<u>853,979</u>	<u>2,499,971</u>	<u>8,557,531</u>
<u>\$ 1,236,496</u>	<u>\$ 2,579,687</u>	<u>\$ 9,808,205</u>

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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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 203,000	\$ 203,000	\$ 214,659	\$ 11,659
Intergovernmental	1,029,000	1,029,000	927,507	(101,493)
Other	34,500	34,500	30,998	(3,502)
Total revenues	1,266,500	1,266,500	1,173,164	(93,336)
Expenditures:				
Current:				
Human services				
Personal services	757,544	688,494	605,814	82,680
Fringe benefits	270,614	272,964	230,406	42,558
Materials and supplies	1,000	1,781	1,781	-
Contractual services	83,833	199,102	112,426	86,676
Capital outlay	2,858	2,858	-	2,858
Other	310,182	307,650	271,959	35,691
Total expenditures	1,426,031	1,472,849	1,222,386	250,463
Excess of expenditures over revenues	(159,531)	(206,349)	(49,222)	157,127
Other financing uses:				
Transfers out	(47,000)	-	-	-
Total other financing uses	(47,000)	-	-	-
Net change in fund balance	(206,531)	(206,349)	(49,222)	157,127
Fund balance at beginning of year	239,904	239,904	239,904	-
Prior year encumbrances appropriated	4,065	4,065	4,065	-
Fund balance at end of year	<u>\$ 37,438</u>	<u>\$ 37,620</u>	<u>\$ 194,747</u>	<u>\$ 157,127</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 20,000	\$ 20,000	\$ 18,262	\$ (1,738)
Licenses and permits	196,000	196,000	262,447	66,447
Fines and forfeitures	16,000	16,000	9,532	(6,468)
Total revenues	<u>232,000</u>	<u>232,000</u>	<u>290,241</u>	<u>58,241</u>
Expenditures:				
Current:				
Health				
Personal services	25,000	25,000	24,998	2
Fringe benefits	16,230	16,130	15,317	813
Materials and supplies	3,347	3,898	3,824	74
Contractual services	256,400	270,976	255,849	15,127
Capital outlay	200	160	160	-
Other	200	180	180	-
Total expenditures	<u>301,377</u>	<u>316,344</u>	<u>300,328</u>	<u>16,016</u>
Net change in fund balance	(69,377)	(84,344)	(10,087)	74,257
Fund balance at beginning of year	115,144	115,144	115,144	-
Prior year encumbrances appropriated	<u>322</u>	<u>322</u>	<u>322</u>	<u>-</u>
Fund balance at end of year	<u>\$ 46,089</u>	<u>\$ 31,122</u>	<u>\$ 105,379</u>	<u>\$ 74,257</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 2,606,600	\$ 2,606,600	\$ 2,615,778	\$ 9,178
Intergovernmental	3,794,995	5,129,887	4,080,214	(1,049,673)
Rental income	167,409	167,409	178,622	11,213
Other	10,000	10,000	12,105	2,105
Total revenues	<u>6,579,004</u>	<u>7,913,896</u>	<u>6,886,719</u>	<u>(1,027,177)</u>
Expenditures:				
Current:				
Health				
Personal services	438,000	459,125	453,990	5,135
Fringe benefits	135,837	150,771	141,225	9,546
Materials and supplies	2,060	2,000	1,329	671
Contractual services	5,792,613	7,304,736	7,165,972	138,764
Capital outlay	4,000	4,000	2,351	1,649
Other	475,852	427,720	396,722	30,998
Total expenditures	<u>6,848,362</u>	<u>8,348,352</u>	<u>8,161,589</u>	<u>186,763</u>
Excess expenditures over revenues	<u>(269,358)</u>	<u>(434,456)</u>	<u>(1,274,870)</u>	<u>(840,414)</u>
Other financing sources (uses):				
Advances in	-	-	270,000	270,000
Advances out	-	-	(20,000)	(20,000)
Transfers out	<u>(45,000)</u>	<u>(45,762)</u>	<u>(45,762)</u>	<u>-</u>
Total other financing sources (uses)	<u>(45,000)</u>	<u>(45,762)</u>	<u>204,238</u>	<u>250,000</u>
Net change in fund balance	(314,358)	(480,218)	(1,070,632)	(590,414)
Fund balance at beginning of year	108,663	108,663	108,663	-
Prior year encumbrances appropriated	<u>693,411</u>	<u>693,411</u>	<u>693,411</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ 487,716</u>	<u>\$ 321,856</u>	<u>\$ (268,558)</u>	<u>\$ (590,414)</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ -	\$ 3,800	\$ 1,309	\$ (2,491)
Intergovernmental	4,789,000	4,822,061	4,592,715	(229,346)
Other	1,102,600	1,065,739	1,086,744	21,005
Total revenues	5,891,600	5,891,600	5,680,768	(210,832)
Expenditures:				
Current:				
Other human services				
Contractual services	171,519	158,518	78,184	80,334
Capital outlay	14,000	14,000	-	14,000
Other	244,450	207,589	108,944	98,645
Total other human services	429,969	380,107	187,128	192,979
Administrative				
Personal services	2,069,803	2,065,374	2,013,517	51,857
Fringe benefits	838,123	843,135	821,550	21,585
Materials and supplies	34,655	30,638	26,707	3,931
Contractual services	430,068	439,105	379,154	59,951
Capital outlay	3,000	6,920	6,917	3
Other	290,073	598,833	491,398	107,435
Total administrative	3,665,722	3,984,005	3,739,243	244,762
Public assistance				
Personal services	1,015,943	897,944	870,853	27,091
Fringe benefits	411,187	392,386	315,472	76,914
Materials and supplies	2,030	2,030	989	1,041
Contractual services	109,882	109,882	79,957	29,925
Capital outlay	1,000	1,000	169	831
Other	124,328	158,328	152,789	5,539
Total public assistance	1,664,370	1,561,570	1,420,229	141,341
Total human services expenditures	5,760,061	5,925,682	5,346,600	579,082
Excess (deficiency) of revenues over (under) expenditures	131,539	(34,082)	334,168	368,250
Other financing uses:				
Transfers out	(367,000)	(183,578)	(183,578)	-
Total other financing uses	(367,000)	(183,578)	(183,578)	-
Net change in fund balance	(235,461)	(217,660)	150,590	368,250
Fund balance at beginning of year	318,582	318,582	318,582	-
Prior year encumbrances appropriated	99,053	99,053	99,053	-
Fund balance at end of year	\$ 182,174	\$ 199,975	\$ 568,225	\$ 368,250

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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 1,599,000	\$ 1,599,000	\$ 1,675,194	\$ 76,194
Charges for services	142,500	142,500	198,241	55,741
Intergovernmental	3,064,000	3,064,000	2,354,430	(709,570)
Other	69,000	69,000	94,671	25,671
Total revenues	4,874,500	4,874,500	4,322,536	(551,964)
Expenditures:				
Current:				
Human services				
Personal services	-	27,608	23,664	3,944
Fringe benefits	-	12,450	10,942	1,508
Contractual services	4,469,009	4,423,048	3,065,785	1,357,263
Capital outlay	90,000	90,000	-	90,000
Other	1,027,169	1,027,169	869,866	157,303
Total expenditures	5,586,178	5,580,275	3,970,257	1,610,018
Excess (deficiency) of revenues over (under) expenditures	(711,678)	(705,775)	352,279	1,058,054
Other financing sources:				
Transfers in	433,000	433,000	183,578	(249,422)
Total other financing sources	433,000	433,000	183,578	(249,422)
Net change in fund balance	(278,678)	(272,775)	535,857	808,632
Fund balance at beginning of year	149,105	149,105	149,105	-
Prior year encumbrances appropriated	340,178	340,178	340,178	-
Fund balance at end of year	\$ 210,605	\$ 216,508	\$ 1,025,140	\$ 808,632

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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 1,010,000	\$ 1,010,000	\$ 1,061,650	\$ 51,650
Total revenues	1,010,000	1,010,000	1,061,650	51,650
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	256,000	253,000	219,162	33,838
Fringe benefits	115,800	128,300	113,240	15,060
Materials and supplies	6,416	6,331	2,509	3,822
Contractual services	736,518	1,089,435	1,058,719	30,716
Capital outlay	15,000	15,000	-	15,000
Other	25,000	25,000	4,035	20,965
Total expenditures	1,154,734	1,517,066	1,397,665	119,401
Net change in fund balance	(144,734)	(507,066)	(336,015)	171,051
Fund balance at beginning of year	1,922,136	1,922,136	1,922,136	-
Prior year encumbrances appropriated	179,934	179,934	179,934	-
Fund balance at end of year	<u>\$ 1,957,336</u>	<u>\$ 1,595,004</u>	<u>\$ 1,766,055</u>	<u>\$ 171,051</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ -	\$ -	\$ 12,114	\$ 12,114
Intergovernmental	220,197	1,469,564	257,026	(1,212,538)
Total revenues	220,197	1,469,564	269,140	(1,200,424)
Expenditures:				
Current:				
Economic development				
Contractual services	294,296	1,531,648	511,792	1,019,856
Total expenditures	294,296	1,531,648	511,792	1,019,856
Net change in fund balance	(74,099)	(62,084)	(242,652)	(180,568)
Fund balance (deficit) at beginning of year	(4,015)	(4,015)	(4,015)	-
Prior year encumbrances appropriated	74,099	74,099	74,099	-
Fund balance (deficit) at end of year	<u>\$ (4,015)</u>	<u>\$ 8,000</u>	<u>\$ (172,568)</u>	<u>\$ (180,568)</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ 110,994	\$ 221,988	\$ 221,988	\$ -
Total revenues	110,994	221,988	221,988	-
Expenditures:				
Current:				
Public safety				
Personal services	86,810	164,536	161,600	2,936
Fringe benefits	29,998	57,399	55,464	1,935
Materials and supplies	600	600	600	-
Contractual services	7,512	3,944	3,944	-
Other	149	-	-	-
Total expenditures	125,069	226,479	221,608	4,871
Net change in fund balance	(14,075)	(4,491)	380	4,871
Fund balance at beginning of year	16,068	16,068	16,068	-
Fund balance at end of year	<u>\$ 1,993</u>	<u>\$ 11,577</u>	<u>\$ 16,448</u>	<u>\$ 4,871</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ 115,176	\$ 115,176	\$ 115,176	\$ -
Other	-	-	5,721	5,721
Total revenues	115,176	115,176	120,897	5,721
Expenditures:				
Current:				
Public safety				
Felony delinquent care and custody				
Personal services	-	38,565	38,565	-
Fringe benefits	402	17,068	16,665	403
Materials and supplies	1,500	179	179	-
Contractual services	212,559	249,988	219,528	30,460
Capital outlay	1,080	-	-	-
Other	4,255	-	-	-
Total felony delinquent care and custody	219,796	305,800	274,937	30,863
Total expenditures	219,796	305,800	274,937	30,863
Net change in fund balance	(104,620)	(190,624)	(154,040)	36,584
Fund balance at beginning of year	182,524	182,524	182,524	-
Prior year encumbrances appropriated	45,779	45,779	45,779	-
Fund balance at end of year	<u>\$ 123,683</u>	<u>\$ 37,679</u>	<u>\$ 74,263</u>	<u>\$ 36,584</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
AGENCY ON AGING LEVY SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 2,140,000	\$ 2,192,725	\$ 2,195,482	\$ 2,757
Intergovernmental	126,500	128,075	128,075	-
Total revenues	2,266,500	2,320,800	2,323,557	2,757
Expenditures:				
Current:				
Human services:				
Contractual services	2,266,500	2,320,800	2,320,800	-
Total expenditures	2,266,500	2,320,800	2,320,800	-
Net change in fund balance	-	-	2,757	2,757
Fund balance at beginning of year	43,818	43,818	43,818	-
Fund balance at end of year	<u>\$ 43,818</u>	<u>\$ 43,818</u>	<u>\$ 46,575</u>	<u>\$ 2,757</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, 2021**

	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	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ 10</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
LOCAL CORONAVIRUS RELIEF SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Investment Income	\$ -	\$ -	\$ 2,328	\$ 2,328
Total revenues	-	-	2,328	2,328
Net change in fund balance	-	-	2,328	2,328
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,328</u>	<u>\$ 2,328</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
OTHER PUBLIC SAFETY SPECIAL REVENUE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 289,325	\$ 289,325	\$ 382,567	\$ 93,242
Fines and forfeitures	4,400	4,400	6,465	2,065
Intergovernmental	517,938	606,455	564,359	(42,096)
Investment income	50	50	48	(2)
Other	27,500	27,500	21,851	(5,649)
Total revenues	839,213	927,730	975,290	47,560
Expenditures:				
Current:				
Public safety				
Personal services	202,743	290,964	222,550	68,414
Fringe benefits	85,320	101,916	75,018	26,898
Materials and supplies	167,280	166,591	149,806	16,785
Contractual services	295,852	323,370	232,908	90,462
Capital outlay	233,245	234,704	35,675	199,029
Other	107,776	105,360	57,342	48,018
Total expenditures	1,092,216	1,222,905	773,299	449,606
Excess (deficiency) of revenues over (under) expenditures	(253,003)	(295,175)	201,991	497,166
Other financing sources (uses):				
Advances in	-	-	38,755	38,755
Advances out	-	-	(100,750)	(100,750)
Total other financing sources (uses)	-	-	(61,995)	(61,995)
Net change in fund balance	(253,003)	(295,175)	139,996	435,171
Fund balance at beginning of year	743,631	743,631	743,631	-
Prior year encumbrances appropriated	108,775	108,775	108,775	-
Fund balance at end of year	<u>\$ 599,403</u>	<u>\$ 557,231</u>	<u>\$ 992,402</u>	<u>\$ 435,171</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Special assessments	\$ 22,000	\$ 442,070	\$ 290,499	\$ (151,571)
Charges for services	629,150	673,042	711,507	38,465
Fines and forfeitures	50	50	-	(50)
Intergovernmental	407,982	825,626	790,817	(34,809)
Investment income	-	-	5,000	5,000
Donations and contributions		10,000	1,512	(8,488)
Other	14,000	29,000	42,315	13,315
Total revenues	1,073,182	1,979,788	1,841,650	(138,138)
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	245,255	349,378	301,129	48,249
Fringe benefits	89,134	124,476	91,967	32,509
Materials and supplies	7,937	18,132	17,778	354
Contractual services	87,108	127,710	123,800	3,910
Capital outlay	290,421	1,142,830	627,695	515,135
Other	50,375	80,875	57,169	23,706
Total general government - legislative and executive	770,230	1,843,401	1,219,538	623,863
General government - judicial				
Personal services	118,186	174,970	169,791	5,179
Fringe benefits	61,432	83,395	68,700	14,695
Materials and supplies	11,000	11,000	2,010	8,990
Contractual services	302,892	367,684	245,423	122,261
Capital outlay	136,239	146,639	20,155	126,484
Other	185,511	182,016	24,644	157,372
Total general government - judicial	815,260	965,704	530,723	434,981
Public works				
Contractual services	-	25,460	25,460	-
Total public works	-	25,460	25,460	-
Health				
Contractual services	102,257	339,930	304,218	35,712
Total health	102,257	339,930	304,218	35,712

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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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Human services				
Personal services	\$ 32,112	\$ 37,053	\$ 29,547	\$ 7,506
Fringe benefits	-	309	309	-
Materials and supplies	1,386	3,031	1,994	1,037
Capital outlay		3,855	3,855	-
Other	1,006	21,106	1,106	20,000
Total human services	<u>34,504</u>	<u>65,354</u>	<u>36,811</u>	<u>28,543</u>
 Total expenditures	 <u>1,722,251</u>	 <u>3,239,849</u>	 <u>2,116,750</u>	 <u>1,123,099</u>
 Excess of expenditures over revenues	 <u>(649,069)</u>	 <u>(1,260,061)</u>	 <u>(275,100)</u>	 <u>984,961</u>
Other financing sources (uses):				
Advances in	10,000	10,000	216,603	206,603
Advances out	-	-	(116,883)	(116,883)
Transfers in	30,000	64,039	64,039	-
Transfers out	<u>-</u>	<u>(34,039)</u>	<u>(88,163)</u>	<u>(54,124)</u>
 Total other financing sources (uses)	 <u>40,000</u>	 <u>40,000</u>	 <u>75,596</u>	 <u>35,596</u>
 Net change in fund balance	 <u>(609,069)</u>	 <u>(1,220,061)</u>	 <u>(199,504)</u>	 <u>1,020,557</u>
 Fund balance at beginning of year	 <u>2,648,985</u>	 <u>2,648,985</u>	 <u>2,648,985</u>	 <u>-</u>
Prior year encumbrances appropriated	<u>341,664</u>	<u>341,664</u>	<u>341,664</u>	<u>-</u>
 Fund balance at end of year	 <u><u>\$ 2,381,580</u></u>	 <u><u>\$ 1,770,588</u></u>	 <u><u>\$ 2,791,145</u></u>	 <u><u>\$ 1,020,557</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 339,000	\$ 339,000	\$ 347,409	\$ 8,409
Total revenues	339,000	339,000	347,409	8,409
Expenditures:				
Current:				
Public safety				
Personal services	258,850	258,850	243,561	15,289
Fringe benefits	97,970	97,970	92,511	5,459
Total expenditures	356,820	356,820	336,072	20,748
Net change in fund balance	(17,820)	(17,820)	11,337	29,157
Fund balance at beginning of year	81,305	81,305	81,305	-
Fund balance at end of year	<u>\$ 63,485</u>	<u>\$ 63,485</u>	<u>\$ 92,642</u>	<u>\$ 29,157</u>

HANCOCK COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COUNTY HOME DONATIONS FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	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	<u>\$ 4,816</u>	<u>\$ 4,816</u>	<u>\$ 4,816</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CENTENNIAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

HANCOCK COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
BUDGET STABILIZATION GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CERTIFICATE OF TITLE GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 500,000	\$ 500,000	\$ 590,603	\$ 90,603
Total revenues	500,000	500,000	590,603	90,603
Expenditures:				
Current:				
General government - judicial				
Personal services	185,000	212,730	193,569	19,161
Fringe benefits	98,600	98,600	68,713	29,887
Materials and supplies	13,169	12,978	7,013	5,965
Contractual services	70,750	70,750	61,193	9,557
Capital outlay	3,000	3,000	-	3,000
Other	34,460	31,302	24,918	6,384
Total expenditures	404,979	429,360	355,406	73,954
Excess of revenues over expenditures	95,021	70,640	235,197	164,557
Other financing uses:				
Transfers out	(500,000)	(500,000)	-	500,000
Total other financing uses	(500,000)	(500,000)	-	500,000
Net change in fund balance	(404,979)	(429,360)	235,197	664,557
Fund balance at beginning of year	1,498,743	1,498,743	1,498,743	-
Prior year encumbrances appropriated	10,379	10,379	10,379	-
Fund balance at end of year	<u>\$ 1,104,143</u>	<u>\$ 1,079,762</u>	<u>\$ 1,744,319</u>	<u>\$ 664,557</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
Current:				
General government - legislative and executive				
Personal services	\$ -	\$ 11,920	\$ 11,919	\$ 1
Fringe benefits	-	173	173	-
Total general government - legislative and executive	-	12,093	12,092	1
General government - judicial				
Personal services	-	17,493	17,477	16
Fringe benefits	-	256	248	8
Total general government - judicial	-	17,749	17,725	24
Public safety				
Personal services	-	277,789	229,798	47,991
Fringe benefits	-	2,514	947	1,567
Total public safety	-	280,303	230,745	49,558
Human Services				
Personal services	-	11,656	11,656	-
Fringe benefits	-	169	169	-
Total human services	-	11,825	11,825	-
Total expenditures	-	321,970	272,387	49,583
Excess of expenditures over revenues	-	(321,970)	(272,387)	49,583
Other financing sources:				
Transfers in	25,000	350,000	350,000	-
Total other financing sources	25,000	350,000	350,000	-
Net change in fund balance	25,000	28,030	77,613	49,583
Fund balance at beginning of year	40,359	40,359	40,359	-
Fund balance at end of year	\$ 65,359	\$ 68,389	\$ 117,972	\$ 49,583

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
UNCLAIMED MONIES FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Other	\$ -	\$ -	\$ 32	\$ 32
Total revenues	-	-	32	32
Net change in fund balance	-	-	32	32
Fund balance at beginning of year	2,228	2,228	2,228	-
Fund balance at end of year	<u>\$ 2,228</u>	<u>\$ 2,228</u>	<u>\$ 2,260</u>	<u>\$ 32</u>

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
DECEMBER 31, 2021

	Special Improvements Bond Retirement	Water and Sewer Bond Retirement	Job and Family Services Bond Retirement
Assets:			
Equity in pooled cash and investments	\$ 42,786	\$ 629,715	\$ 82,442
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	-	-	-
Special assessments	-	523,137	-
Accrued interest	-	717	-
Payment in lieu of taxes	-	-	-
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 42,786</u>	<u>\$ 1,153,569</u>	<u>\$ 82,442</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	\$ -	\$ -	\$ -
Special assessments revenue not available	-	523,854	-
PILOTs levied for the next fiscal year	-	-	-
	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<hr/> -	<hr/> 523,854	<hr/> -
Fund Balances:			
Restricted	42,786	629,715	82,442
Assigned	-	-	-
	<hr/>	<hr/>	<hr/>
Total fund balances	<hr/> 42,786	<hr/> 629,715	<hr/> 82,442
Total liabilities, deferred inflows and fund balances	<u>\$ 42,786</u>	<u>\$ 1,153,569</u>	<u>\$ 82,442</u>

US-224/CR 300 Bond Retirement	Road Improvement Bond Retirement	Blanchard Bond Retirement	Motor Vehicle and Gas Tax Bond Retirement	ADAMHs Bond Retirement	Capital Projects Sheriff Bond Retirement
\$ 219,076	\$ 24,721	\$ 222	\$ 5,719	\$ 39,234	\$ 38,240
-	-	-	-	-	112,000
-	-	-	-	-	-
-	-	-	-	-	-
322,347	-	-	-	-	-
<u>\$ 541,423</u>	<u>\$ 24,721</u>	<u>\$ 222</u>	<u>\$ 5,719</u>	<u>\$ 39,234</u>	<u>\$ 150,240</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,000
-	-	-	-	-	-
322,347	-	-	-	-	-
<u>322,347</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>112,000</u>
219,076	24,721	222	-	-	38,240
-	-	-	5,719	39,234	-
<u>219,076</u>	<u>24,721</u>	<u>222</u>	<u>5,719</u>	<u>39,234</u>	<u>38,240</u>
<u>\$ 541,423</u>	<u>\$ 24,721</u>	<u>\$ 222</u>	<u>\$ 5,719</u>	<u>\$ 39,234</u>	<u>\$ 150,240</u>

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HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS (CONTINUED)
DECEMBER 31, 2021

	Distribution Drive Bond Retirement	Juvenile Probate Bond Retirement	Total
Assets:			
Equity in pooled cash and investments	\$ 17,286	\$ 620,446	\$ 1,719,887
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes	-	-	112,000
Special assessments	-	-	523,137
Accrued interest	-	-	717
Payment in lieu of taxes	-	-	322,347
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 17,286</u>	<u>\$ 620,446</u>	<u>\$ 2,678,088</u>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	\$ -	\$ -	\$ 112,000
Special assessments revenue not available	-	-	523,854
PILOTs levied for the next fiscal year	-	-	322,347
	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	<hr/> -	<hr/> -	<hr/> 958,201
Fund Balances:			
Restricted	17,286	620,446	1,674,934
Assigned	-	-	44,953
	<hr/>	<hr/>	<hr/>
Total fund balances	<hr/> 17,286	<hr/> 620,446	<hr/> 1,719,887
Total liabilities, deferred inflows and fund balances	<u>\$ 17,286</u>	<u>\$ 620,446</u>	<u>\$ 2,678,088</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, 2021

	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	-	-	-	141,274
Special assessments	-	120,627	-	-
Charges for services	-	2,574	-	-
Other	-	14,755	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	-	137,956	-	141,274
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Debt service:				
Principal retirement	-	130,000	-	165,000
Interest and fiscal charges	-	16,104	-	46,627
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	-	146,104	-	211,627
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	-	(8,148)	-	(70,353)
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance	-	(8,148)	-	(70,353)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at beginning of year	42,786	637,863	82,442	289,429
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances at end of year	<u>\$ 42,786</u>	<u>\$ 629,715</u>	<u>\$ 82,442</u>	<u>\$ 219,076</u>

Road Improvement Bond Retirement	Blanchard Bond Retirement	Motor Vehicle and Gas Tax Bond Retirement	ADAMHS Bond Retirement
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	90,000	18,725
-	-	54,981	3,725
-	-	144,981	22,450
-	-	(144,981)	(22,450)
-	-	144,981	15,762
-	-	-	-
-	-	144,981	15,762
-	-	-	(6,688)
24,721	222	5,719	45,922
<u>\$ 24,721</u>	<u>\$ 222</u>	<u>\$ 5,719</u>	<u>\$ 39,234</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, 2021

	Capital Projects Sheriff Bond Retirement	Distribution Drive Bond Retirement	Juvenile Probate Bond Retirement	Total
Revenues:				
Property taxes	\$ 111,000	\$ -	\$ -	\$ 111,000
Payments in lieu of taxes	-	281,530	-	422,804
Special assessments	-	-	-	120,627
Charges for services	5,570	-	-	8,144
Other	-	-	-	14,755
	<u>116,570</u>	<u>281,530</u>	<u>-</u>	<u>677,330</u>
Total revenues				
Expenditures:				
Debt service:				
Principal retirement	100,000	85,000	1,140,000	1,728,725
Interest and fiscal charges	27,337	16,450	118,931	284,155
	<u>127,337</u>	<u>101,450</u>	<u>1,258,931</u>	<u>2,012,880</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(10,767)</u>	<u>180,080</u>	<u>(1,258,931)</u>	<u>(1,335,550)</u>
Other financing sources (uses):				
Transfers in	1,320,000	-	1,705,500	3,186,243
Transfers out	(1,307,000)	(180,000)	-	(1,487,000)
	<u>13,000</u>	<u>(180,000)</u>	<u>1,705,500</u>	<u>1,699,243</u>
Total other financing sources (uses)				
Net change in fund balance	2,233	80	446,569	363,693
Fund balances at beginning of year	<u>36,007</u>	<u>17,206</u>	<u>173,877</u>	<u>1,356,194</u>
Fund balances at end of year	<u>\$ 38,240</u>	<u>\$ 17,286</u>	<u>\$ 620,446</u>	<u>\$ 1,719,887</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, 2021**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Fund balance at beginning of year	\$ 42,786	\$ 42,786	\$ 42,786	\$ -
Fund balance at end of year	<u>\$ 42,786</u>	<u>\$ 42,786</u>	<u>\$ 42,786</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
WATER AND SEWER BOND RETIREMENT DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Special assessments	\$ 175,400	\$ 175,400	\$ 120,627	\$ (54,773)
Charges for services	-	-	2,574	2,574
Other	-	-	14,755	14,755
 Total revenues	 175,400	 175,400	 137,956	 (37,444)
Expenditures:				
Debt service:				
Principal retirement	130,000	130,000	130,000	-
Interest and fiscal charges	16,200	16,200	16,104	96
 Total expenditures	 146,200	 146,200	 146,104	 96
 Net change in fund balance	 29,200	 29,200	 (8,148)	 (37,348)
 Fund balance at beginning of year	 637,863	 637,863	 637,863	 -
 Fund balance at end of year	 <u>\$ 667,063</u>	 <u>\$ 667,063</u>	 <u>\$ 629,715</u>	 <u>\$ (37,348)</u>

HANCOCK COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
JOB AND FAMILY SERVICES BOND RETIREMENT DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
US-224/CR 300 BOND RETIREMENT DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Payments in lieu of taxes	\$ 211,700	\$ 211,700	\$ 141,274	\$ (70,426)
Total revenues	211,700	211,700	141,274	(70,426)
Expenditures:				
Debt service:				
Principal retirement	165,000	165,000	165,000	-
Interest and fiscal charges	46,700	46,700	46,627	73
Total expenditures	211,700	211,700	211,627	73
Net change in fund balance	-	-	(70,353)	(70,353)
Fund balance at beginning of year	289,429	289,429	289,429	-
Fund balance at end of year	<u>\$ 289,429</u>	<u>\$ 289,429</u>	<u>\$ 219,076</u>	<u>\$ (70,353)</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, 2021**

	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	<u>\$ 24,721</u>	<u>\$ 24,721</u>	<u>\$ 24,721</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
BLANCHARD BOND RETIREMENT DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	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	<u>\$ 222</u>	<u>\$ 222</u>	<u>\$ 222</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MVGT BOND RETIREMENT DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	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	55,000	55,000	54,981	19
Total expenditures	145,000	145,000	144,981	19
Excess of expenditures over revenues	(145,000)	(145,000)	(144,981)	19
Other financing sources:				
Transfers in	145,000	145,000	144,981	(19)
Total other financing sources	145,000	145,000	144,981	(19)
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	5,719	5,719	5,719	-
Fund balance at end of year	<u>\$ 5,719</u>	<u>\$ 5,719</u>	<u>\$ 5,719</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ADAMHS BOND RETIREMENT DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
Debt service:				
Principal retirement	\$ 18,871	\$ 18,800	\$ 18,725	\$ 75
Interest and fiscal charges	5,929	5,900	3,725	2,175
Total expenditures	24,800	24,700	22,450	2,250
Excess of expenditures over revenues	(24,800)	(24,700)	(22,450)	2,250
Other financing sources:				
Transfers in	15,000	15,000	15,762	762
Total other financing sources	15,000	15,000	15,762	762
Net change in fund balance	(9,800)	(9,700)	(6,688)	3,012
Fund balance at beginning of year	45,822	45,822	45,822	-
Prior year encumbrances appropriated	100	100	100	-
Fund balance at end of year	<u>\$ 36,122</u>	<u>\$ 36,222</u>	<u>\$ 39,234</u>	<u>\$ 3,012</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CAPITAL PROJECT SHERIFF BOND RETIREMENT DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 111,000	\$ 111,000	\$ 111,000	\$ -
Charges for services	-	-	5,570	5,570
Total revenues	111,000	111,000	116,570	5,570
Expenditures:				
Debt service:				
Principal retirement	1,405,000	1,410,000	1,407,000	3,000
Interest and fiscal charges	41,000	41,200	27,337	13,863
Total expenditures	1,446,000	1,451,200	1,434,337	16,863
Excess of expenditures over revenues	(1,335,000)	(1,340,200)	(1,317,767)	22,433
Other financing sources:				
Issuance of notes	1,340,000	1,340,000	-	(1,340,000)
Transfers in	30,000	30,000	1,320,000	1,290,000
Total other financing sources	1,370,000	1,370,000	1,320,000	(50,000)
Net change in fund balance	35,000	29,800	2,233	(27,567)
Fund balance at beginning of year	36,007	36,007	36,007	-
Fund balance at end of year	<u>\$ 71,007</u>	<u>\$ 65,807</u>	<u>\$ 38,240</u>	<u>\$ (27,567)</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Property taxes	\$ 105,000	\$ 105,000	\$ -	\$ (105,000)
Payment in lieu of taxes	185,000	185,000	281,530	96,530
 Total revenues	 290,000	 290,000	 281,530	 (8,470)
Expenditures:				
Debt service:				
Principal retirement	265,000	265,000	265,000	-
Interest and fiscal charges	19,500	19,500	16,450	3,050
 Total expenditures	 284,500	 284,500	 281,450	 3,050
 Net change in fund balance	 5,500	 5,500	 80	 (5,420)
 Fund balance at beginning of year	 17,206	 17,206	 17,206	 -
 Fund balance at end of year	 <u>\$ 22,706</u>	 <u>\$ 22,706</u>	 <u>\$ 17,286</u>	 <u>\$ (5,420)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
JUVENILE PROBATE BOND RETIREMENT DEBT SERVICE FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
Debt service:				
Principal retirement	\$ 3,180,000	\$ 3,180,000	\$ 3,180,000	\$ -
Interest and fiscal charges	123,500	123,500	118,931	4,569
Total expenditures	3,303,500	3,303,500	3,298,931	4,569
Excess of expenditures over revenues	(3,303,500)	(3,303,500)	(3,298,931)	4,569
Other financing sources:				
Transfers in	3,303,500	3,303,500	3,745,500	442,000
Total other financing sources	3,303,500	3,303,500	3,745,500	442,000
Net change in fund balance	-	-	446,569	446,569
Fund balance at beginning of year	173,877	173,877	173,877	-
Fund balance at end of year	<u>\$ 173,877</u>	<u>\$ 173,877</u>	<u>\$ 620,446</u>	<u>\$ 446,569</u>

HANCOCK COUNTY, OHIO

COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2021

	Special Improvements	Alcohol and Drug Abuse	Juvenile and Probate
Assets:			
Equity in pooled cash and investments	\$ 185,607	\$ 88,602	\$ 6,720,255
Receivables (net of allowance for uncollectibles):			
Special assessments	23,664	-	-
Prepayments	-	-	-
Total assets	<u>\$ 209,271</u>	<u>\$ 88,602</u>	<u>\$ 6,720,255</u>
Liabilities:			
Accounts payable	\$ 36,617	\$ -	\$ -
Accrued wages and benefits	-	-	-
Due to other governments	-	-	-
Interfund payable	241,658	-	-
Total liabilities	<u>278,275</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:			
Special assessments revenue not available	23,664	-	-
Total deferred inflows of resources	<u>23,664</u>	<u>-</u>	<u>-</u>
Fund Balances:			
Nonspendable	-	-	-
Restricted	-	88,602	5,220,255
Committed	-	-	1,500,000
Assigned	-	-	-
Unassigned (deficit)	(92,668)	-	-
Total fund balances (deficit)	<u>(92,668)</u>	<u>88,602</u>	<u>6,720,255</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 209,271</u>	<u>\$ 88,602</u>	<u>\$ 6,720,255</u>

Courthouse Restoration	Developmental Disabilities	County Capital Improvements	Sheriff's Office
\$ 48,279	\$ 2,814,236	\$ 20,567	\$ 128,194
-	-	-	-
-	-	1,631	-
<u>\$ 48,279</u>	<u>\$ 2,814,236</u>	<u>\$ 22,198</u>	<u>\$ 128,194</u>
\$ -	\$ 31,518	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	31,518	-	-
-	-	-	-
-	-	-	-
-	-	1,631	-
-	2,782,718	-	128,194
48,279	-	-	-
-	-	20,567	-
-	-	-	-
<u>48,279</u>	<u>2,782,718</u>	<u>22,198</u>	<u>128,194</u>
<u>\$ 48,279</u>	<u>\$ 2,814,236</u>	<u>\$ 22,198</u>	<u>\$ 128,194</u>

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HANCOCK COUNTY, OHIO
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
DECEMBER 31, 2021

	Motor Vehicle and Gas Tax	Flood Mitigation	Total
Assets:			
Equity in pooled cash and investments	\$ 76	8,614,793	\$ 18,620,609
Receivables (net of allowance for uncollectibles):			
Special assessments	-	-	23,664
Prepayments	-	133	1,764
Total assets	<u>\$ 76</u>	<u>\$ 8,614,926</u>	<u>\$ 18,646,037</u>
Liabilities:			
Accounts payable	\$ -	\$ -	\$ 68,135
Accrued wages and benefits	-	1,160	1,160
Due to other governments	-	93,266	93,266
Interfund payable	-	-	241,658
Total liabilities	<u>-</u>	<u>94,426</u>	<u>404,219</u>
Deferred inflows of resources:			
Special assessments revenue not available	<u>-</u>	<u>-</u>	<u>23,664</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>23,664</u>
Fund Balances:			
Nonspendable	-	133	1,764
Restricted	76	-	8,219,845
Committed	-	8,520,367	10,068,646
Assigned	-	-	20,567
Unassigned (deficit)	<u>-</u>	<u>-</u>	<u>(92,668)</u>
Total fund balances (deficit)	<u>76</u>	<u>8,520,500</u>	<u>18,218,154</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 76</u>	<u>\$ 8,614,926</u>	<u>\$ 18,646,037</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Special Improvements	Alcohol and Drug Abuse	Ohio Public Works Commision	Juvenile and Probate
Revenues:				
Special assessments	\$ 51,208	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Intergovernmental	-	198,751	1,221,327	-
Other	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	51,208	198,751	1,221,327	-
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Capital outlay	157,252	-	1,221,327	48,336
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	157,252	-	1,221,327	48,336
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(106,044)	198,751	-	(48,336)
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Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	(25,500)
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	-	-	-	(25,500)
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance	(106,044)	198,751	-	(73,836)
	<hr/>	<hr/>	<hr/>	<hr/>
Fund balances (deficit) at beginning of year	13,376	(110,149)	-	6,794,091
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Fund balances (deficit) at end of year	\$ (92,668)	\$ 88,602	\$ -	\$ 6,720,255
	<hr/>	<hr/>	<hr/>	<hr/>

Courthouse Restoration	Developmental Disabilities	County Capital Improvements	Sheriff's Office
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	1,436,775	122,321	136,477
-	1,436,775	122,321	136,477
-	(1,436,775)	(122,321)	(136,477)
-	4,100,000	114,151	1,307,000
-	-	-	-
-	4,100,000	114,151	1,307,000
-	2,663,225	(8,170)	1,170,523
48,279	119,493	30,368	(1,042,329)
<u>\$ 48,279</u>	<u>\$ 2,782,718</u>	<u>\$ 22,198</u>	<u>\$ 128,194</u>

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Distribution Dr. TIF	Motor Vehicle and Gas Tax	Flood Mitigation	Total
Revenues:				
Special assessments	\$ -	\$ -	\$ -	\$ 51,208
Charges for services	-	-	1,424,933	1,424,933
Intergovernmental	-	-	-	1,420,078
Other	-	76	15,201	15,277
Total revenues	-	76	1,440,134	2,911,496
Expenditures:				
Capital outlay	-	-	4,106,355	7,228,843
Total expenditures	-	-	4,106,355	7,228,843
Excess (deficiency) of revenues over (under) expenditures	-	76	(2,666,221)	(4,317,347)
Other financing sources (uses):				
Transfers in	180,000	-		5,701,151
Transfers out	-	-		(25,500)
Total other financing sources (uses)	180,000	-	-	5,675,651
Net change in fund balance	180,000	76	(2,666,221)	1,358,304
Fund balances (deficit) at beginning of year	(180,000)	-	11,186,721	16,859,850
Fund balances (deficit) at end of year	<u>\$ -</u>	<u>\$ 76</u>	<u>\$ 8,520,500</u>	<u>18,218,154</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Special assessments	\$ -	\$ 269,059	\$ 51,208	\$ (217,851)
Total revenues	-	269,059	51,208	(217,851)
Expenditures:				
Current:				
Capital outlay	53,710	279,608	260,355	19,253
Total expenditures	53,710	279,608	260,355	19,253
Excess of expenditures over revenues	(53,710)	(10,549)	(209,147)	(198,598)
Other financing sources (uses):				
Advances in	-	-	241,658	241,658
Advances out	-	-	(95,956)	(95,956)
Total other financing sources (uses)	-	-	145,702	145,702
Net change in fund balance	(53,710)	(10,549)	(63,445)	(52,896)
Fund balance at beginning of year	61,828	61,828	61,828	-
Prior year encumbrances appropriated	53,710	53,710	53,710	-
Fund balance at end of year	<u>\$ 61,828</u>	<u>\$ 104,989</u>	<u>\$ 52,093</u>	<u>\$ (52,896)</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
MOTOR VEHICLE AND GAS TAX CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

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

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
ALCOHOL AND DRUG ABUSE CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ -	\$ -	\$ 198,752	\$ 198,752
Total revenues	-	-	198,752	198,752
Expenditures:				
Current:				
Capital outlay	65	7,501	7,501	-
Total expenditures	65	7,501	7,501	-
Excess (deficiency) of revenues over (under) expenditures	(65)	(7,501)	191,251	198,752
Other financing uses:				
Advance out	-	-	(250,000)	(250,000)
Total other financing uses	-	-	(250,000)	(250,000)
Net change in fund balance	(65)	(7,501)	(58,749)	(51,248)
Fund balance at beginning of year	139,786	139,786	139,786	-
Prior year encumbrances appropriated	65	65	65	-
Fund balance at end of year	<u>\$ 139,786</u>	<u>\$ 132,350</u>	<u>\$ 81,102</u>	<u>\$ (51,248)</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental	\$ -	\$ 993,704	\$ 916,115	\$ (77,589)
Total revenues	-	993,704	916,115	(77,589)
Expenditures:				
Capital outlay	-	993,704	916,115	77,589
Total expenditures	-	993,704	916,115	77,589
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
COURTHOUSE RESTORATION CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2021**

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Fund balance at beginning of year	\$ 48,279	\$ 48,279	\$ 48,279	\$ -
Fund balance at end of year	<u>\$ 48,279</u>	<u>\$ 48,279</u>	<u>\$ 48,279</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
DEVELOPMENTAL DISABILITIES CAPITAL PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
Capital outlay	\$ 1,000,000	\$ 2,050,000	\$ 1,623,813	\$ 426,187
Total expenditures	1,000,000	2,050,000	1,623,813	426,187
Excess of expenditures over revenues	(1,000,000)	(2,050,000)	(1,623,813)	426,187
Other financing sources:				
Transfers in	1,000,000	4,100,000	4,100,000	-
Total other financing sources	1,000,000	4,100,000	4,100,000	-
Net change in fund balance	-	2,050,000	2,476,187	426,187
Fund balance at beginning of year	119,493	119,493	119,493	-
Fund balance at end of year	<u>\$ 119,493</u>	<u>\$ 2,169,493</u>	<u>\$ 2,595,680</u>	<u>\$ 426,187</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
Current:				
Project:				
Jail study	\$ 7,070	\$ 25,300	\$ 25,300	\$ -
Financial package	20,314	20,314	20,314	-
Land acquisition	-	3,766,900	75,800	3,691,100
Sheriff	-	29,021	29,021	-
	<u>27,384</u>	<u>3,841,535</u>	<u>150,435</u>	<u>3,691,100</u>
Total expenditures				
	<u>(27,384)</u>	<u>(3,841,535)</u>	<u>(150,435)</u>	<u>3,691,100</u>
Excess of expenditures over revenues				
	<u>(27,384)</u>	<u>(3,841,535)</u>	<u>(150,435)</u>	<u>3,691,100</u>
Other financing sources:				
Transfers in	-	3,814,151	114,151	(3,700,000)
	<u>-</u>	<u>3,814,151</u>	<u>114,151</u>	<u>(3,700,000)</u>
Total other financing sources				
	<u>-</u>	<u>3,814,151</u>	<u>114,151</u>	<u>(3,700,000)</u>
Net change in fund balance	(27,384)	(27,384)	(36,284)	(8,900)
Fund balance at beginning of year	5,338	5,338	5,338	-
Prior year encumbrances appropriated	<u>27,384</u>	<u>27,384</u>	<u>27,384</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ 5,338</u>	<u>\$ 5,338</u>	<u>\$ (3,562)</u>	<u>\$ (8,900)</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, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Expenditures:				
Current:				
Capital outlay	\$ 115,874	\$ 263,874	\$ 136,477	\$ 127,397
Total expenditures	115,874	263,874	136,477	127,397
Net change in fund balance	(115,874)	(263,874)	(136,477)	127,397
Fund balance at beginning of year	148,797	148,797	148,797	-
Prior year encumbrances appropriated	115,874	115,874	115,874	-
Fund balance at end of year	<u>\$ 148,797</u>	<u>\$ 797</u>	<u>\$ 128,194</u>	<u>\$ 127,397</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ -	\$ -	\$ 1,424,933	\$ 1,424,933
Other	-	-	15,201	15,201
Total revenues	-	-	1,440,134	1,440,134
Expenditures:				
Personal services	-	30,000	25,680	4,320
Fringe benefits	-	6,750	4,131	2,619
Contractual services	6,678,103	5,505,160	4,157,311	1,347,849
Capital outlay	-	1,502,500	1,407,751	94,749
Total expenditures	6,678,103	7,044,410	5,594,873	1,449,537
Net change in fund balance	(6,678,103)	(7,044,410)	(4,154,739)	2,889,671
Fund balance at beginning of year	10,329,370	10,329,370	10,329,370	-
Prior year encumbrances appropriated	1,141,353	1,141,353	1,141,353	-
Fund balance at end of year	<u>\$ 4,792,620</u>	<u>\$ 4,426,313</u>	<u>\$ 7,315,984</u>	<u>\$ 2,889,671</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Expenditures:				
Current:				
Capital outlay	\$ 201,841	\$ 58,579	\$ 48,336	\$ 10,243
Total expenditures	201,841	58,579	48,336	10,243
Excess of expenditures over revenues	(201,841)	(58,579)	(48,336)	-
Other financing uses:				
Transfers out	-	(2,065,500)	(2,065,500)	-
Total other financing uses	-	(2,065,500)	(2,065,500)	-
Net change in fund balance	(201,841)	(2,124,079)	(2,113,836)	-
Fund balance at beginning of year	8,632,250	8,632,250	8,632,250	-
Prior year encumbrances appropriated	201,841	201,841	201,841	-
Fund balance at end of year	<u>\$ 8,632,250</u>	<u>\$ 6,710,012</u>	<u>\$ 6,720,255</u>	<u>\$ -</u>

HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
CHILDREN'S TRUST PERMANENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Investment income	\$ 2,000	\$ 2,000	\$ 3,083	\$ 1,083
Contributions and donations	-	-	7,467	7,467
Other	25,000	25,000	23,531	(1,469)
Total revenues	27,000	27,000	34,081	7,081
Expenditures:				
Current:				
Human services				
Contractual services	35,720	31,513	15,633	15,880
Total expenditures	35,720	31,513	15,633	15,880
Net change in fund balance	(8,720)	(4,513)	18,448	22,961
Fund balance at beginning of year	430,928	430,928	430,928	-
Prior year encumbrances appropriated	10,720	10,720	10,720	-
Fund balance at end of year	<u>\$ 432,928</u>	<u>\$ 437,135</u>	<u>\$ 460,096</u>	<u>\$ 22,961</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 ENTERPRISE FUNDS DECEMBER 31, 2021

	Agricultural Service Center	BMV One Stop	Total Nonmajor Proprietary Funds
Assets:			
Current assets:			
Equity in pooled cash and investments	\$ 700,229	\$ 234,281	\$ 934,510
Receivables:			
Prepayments	94	8,928	9,022
Materials and supplies inventory	618	638	1,256
Total current assets	<u>700,941</u>	<u>243,847</u>	<u>944,788</u>
Noncurrent assets:			
Net pension asset	412	-	412
Net OPEB asset	2,415	-	2,415
Capital assets:			
Non-depreciable capital assets	75,000	1,047	76,047
Depreciable capital assets, net	1,321,720	1,386,835	2,708,555
Total capital assets, net	<u>1,396,720</u>	<u>1,387,882</u>	<u>2,784,602</u>
Total noncurrent assets	<u>1,399,547</u>	<u>1,387,882</u>	<u>2,787,429</u>
Total assets	<u>2,100,488</u>	<u>1,631,729</u>	<u>3,732,217</u>
Deferred outflows of resources:			
Pension	5,732	-	5,732
OPEB	3,096	-	3,096
Total deferred outflows of resources	<u>8,828</u>	<u>-</u>	<u>8,828</u>
Liabilities:			
Current liabilities:			
Accounts payable	3,951	2,743	6,694
Accrued wages and benefits payable	1,245	-	1,245
Due to other governments	206	-	206
Accrued interest payable	-	1,302	1,302
Current portion of general obligation bonds	-	135,000	135,000
Total current liabilities	<u>5,402</u>	<u>139,045</u>	<u>144,447</u>
Long-term liabilities:			
General obligation bonds payable	-	575,248	575,248
Net pension liability	19,910	-	19,910
Total long-term liabilities	<u>19,910</u>	<u>575,248</u>	<u>595,158</u>
Total liabilities	<u>25,312</u>	<u>714,293</u>	<u>739,605</u>
Deferred inflows of resources:			
Unamortized deferred gain on debt refunding	-	8,939	8,939
Pension	8,729	-	8,729
OPEB	7,407	-	7,407
Total deferred inflows of resources	<u>16,136</u>	<u>8,939</u>	<u>25,075</u>
Net position:			
Net investment in capital assets	1,396,720	668,695	2,065,415
Unrestricted	671,148	239,802	910,950
Total net position	<u>\$ 2,067,868</u>	<u>\$ 908,497</u>	<u>\$ 2,976,365</u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Agricultural Service Center	BMV One Stop	Total Nonmajor Proprietary Funds
Operating revenues:			
Charges for services	\$ 276,654	\$ 237,360	\$ 514,014
Other operating revenues	425	-	425
Total operating revenues	<u>277,079</u>	<u>237,360</u>	<u>514,439</u>
Operating expenses:			
Personal services	16,619	-	16,619
Contract services	31,265	16,632	47,897
Materials and supplies	4,801	5,237	10,038
Depreciation	<u>17,557</u>	<u>21,124</u>	<u>38,681</u>
Total operating expenses	<u>70,242</u>	<u>42,993</u>	<u>113,235</u>
Operating income	<u>206,837</u>	<u>194,367</u>	<u>401,204</u>
Nonoperating expenses:			
Interest and fiscal charges	<u>-</u>	<u>(14,343)</u>	<u>(14,343)</u>
Total nonoperating expenses	<u>-</u>	<u>(14,343)</u>	<u>(14,343)</u>
Change in net position	206,837	180,024	386,861
Net position at beginning of year	<u>1,861,031</u>	<u>728,473</u>	<u>2,589,504</u>
Net position at end of year	<u><u>\$ 2,067,868</u></u>	<u><u>\$ 908,497</u></u>	<u><u>\$ 2,976,365</u></u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CASH FLOWS NONMAJOR ENTERPRISE FUNDS FOR THE YEAR ENDED DECEMBER 31, 2021

	Agricultural Service Center	BMV One Stop	Total Nonmajor Proprietary Funds
Cash flows from operating activities:			
Cash received from sales/charges for services	\$ 279,346	\$ 237,360	\$ 516,706
Cash received from other operations	425	-	425
Cash payments for personal services	(33,763)	-	(33,763)
Cash payments for contractual services	(30,077)	(32,521)	(62,598)
Cash payments for materials and supplies	(4,029)	(5,515)	(9,544)
	<u>211,902</u>	<u>199,324</u>	<u>411,226</u>
Net cash provided by operating activities			
Cash flows from capital and related financing activities:			
Principal retirement bonds	-	(130,000)	(130,000)
Interest payments on bonds	-	(18,394)	(18,394)
	<u>-</u>	<u>(148,394)</u>	<u>(148,394)</u>
Net cash used in capital and related financing activities			
Net change in cash and cash equivalents	211,902	50,930	262,832
Cash and cash equivalents at beginning of year	488,327	183,351	671,678
Cash and cash equivalents at end of year	<u>\$ 700,229</u>	<u>\$ 234,281</u>	<u>\$ 934,510</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	\$ 206,837	\$ 194,367	\$ 401,204
Adjustments:			
Depreciation	17,557	21,124	38,681
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:			
Accounts receivable	2,692	-	2,692
Materials and supplies inventory	(230)	(278)	(508)
Prepayments	2	(8,928)	(8,926)
Net pension asset	(162)	-	(162)
Net OPEB asset	(2,415)	-	(2,415)
Deferred outflows - Pension	(2,067)	-	(2,067)
Deferred outflows - OPEB	(406)	-	(406)
Accounts payable	2,190	(6,961)	(4,771)
Accrued wages and benefits	57	-	57
Due to other governments	10	-	10
Net pension liability	(2,930)	-	(2,930)
Net OPEB liability	(15,680)	-	(15,680)
Deferred inflows - Pension	2,302	-	2,302
Deferred inflows - OPEB	4,145	-	4,145
Net cash provided by operating activities	<u>\$ 211,902</u>	<u>\$ 199,324</u>	<u>\$ 411,226</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Operating Revenues:				
Charges for services	\$ 277,440	\$ 277,440	\$ 258,835	\$ (18,605)
Other	-	-	425	425
Total operating revenues	277,440	277,440	259,260	(18,180)
Operating Expenses:				
Personal services	18,750	21,231	21,055	176
Fringe benefits	11,610	12,944	12,708	236
Materials and supplies	9,441	8,515	5,718	2,797
Contractual services	72,480	59,800	46,983	12,817
Total operating expenses	112,281	102,490	86,464	16,026
Net change in fund equity	165,159	174,950	172,796	(2,154)
Fund equity at beginning of year	475,186	475,186	475,186	-
Prior year encumbrances appropriated	13,141	13,141	13,141	-
Fund equity at end of year	<u>\$ 653,486</u>	<u>\$ 663,277</u>	<u>\$ 661,123</u>	<u>\$ (2,154)</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Operating Revenues:				
Charges for services	\$ 251,773	\$ 251,773	\$ 237,360	\$ (14,413)
Total operating revenues	251,773	251,773	237,360	(14,413)
Operating Expenses:				
Materials and supplies	11,272	10,130	6,664	3,466
Contractual services	81,217	71,110	48,106	23,004
Total operating expenses	92,489	81,240	54,770	26,470
Operating income	159,284	170,533	182,590	12,057
Nonoperating expenses:				
Debt service:				
Principal retirement	(130,000)	(130,000)	(130,000)	-
Interest and fiscal charges	(18,400)	(18,400)	(18,394)	6
Total nonoperating expenses	(148,400)	(148,400)	(148,394)	6
Net change in fund equity	10,884	22,133	34,196	12,063
Fund equity at beginning of year	160,862	160,862	160,862	-
Prior year encumbrances appropriated	22,489	22,489	22,489	-
Fund equity at end of year	<u>\$ 194,235</u>	<u>\$ 205,484</u>	<u>\$ 217,547</u>	<u>\$ 12,063</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, 2021

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues:				
Charges for services	\$ 100,000	\$ 100,000	\$ -	\$ (100,000)
Total revenues	100,000	100,000	-	(100,000)
Expenses:				
Claims expense	100,000	100,000	19,367	80,633
Total expenses	100,000	100,000	19,367	80,633
Operating loss	-	-	(19,367)	(19,367)
Transfers in	-	-	4,289	4,289
Net change in fund equity	-	-	(15,078)	(15,078)
Fund equity at beginning of year	15,078	15,078	15,078	-
Fund equity at end of year	<u>\$ 15,078</u>	<u>\$ 15,078</u>	<u>\$ -</u>	<u>\$ (15,078)</u>

HANCOCK COUNTY, OHIO
COMBINING STATEMENTS
FUND DESCRIPTIONS - FIDUCIARY FUNDS

Custodial Funds

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

Park District

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

Board of Health

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

Subdivision

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

Undivided Tax

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

Real Estate Taxes

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

Personal Taxes

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

Manufactured Home Tax

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

Soil and Water

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

Hotel/Motel Tax

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

Local Emergency Planning Commission

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

Blanchard River Construction

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

Hancock County Election Commission

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

Housing Trust

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

Indigent Defense Fee

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

Arson Offender Registration

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

HANCOCK COUNTY, OHIO
COMBINING STATEMENTS
FUND DESCRIPTIONS - FIDUCIARY FUNDS

Custodial Funds - (Continued)

Family First Council

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

Library Local Government Support

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

Estate Taxes

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

Local Government

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

Municipal Permissive Motor Vehicle Tax

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

Hancock County Regional Planning Commission

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

County Court

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

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

Sheriff

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

Land Escrow

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

Coronavirus Relief

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

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HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Park District</u>	<u>Board of Health</u>	<u>Subdivision</u>
Assets:			
Equity in pooled cash and investments	\$ 2,169,928	\$ 1,627,853	\$ 1,712
Cash in segregated accounts	-	-	-
Receivables (net of allowances for uncollectibles):			
Real estate and other taxes	1,520,937	-	-
Accounts	-	-	-
Special assessments	-	-	-
Due from other governments	11,329	-	241,115
Prepayments	2,924	7,867	-
Due from external parties	-	28,817	-
	<hr/>	<hr/>	<hr/>
Total assets	3,705,118	1,664,537	242,827
	<hr/>	<hr/>	<hr/>
Total assets and deferred outflows of resources	3,705,118	1,664,537	242,827
	<hr/>	<hr/>	<hr/>
Liabilities:			
Accounts payable	278,872	28,467	-
Due to other governments	-	86,902	-
Due to external parties	3,962	-	-
	<hr/>	<hr/>	<hr/>
Total liabilities	282,834	115,369	-
	<hr/>	<hr/>	<hr/>
Deferred inflows of resources:			
Property taxes levied for the next fiscal year	1,520,937	-	-
	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources	1,520,937	-	-
	<hr/>	<hr/>	<hr/>
Total liabilities and deferred inflows of resources	1,803,771	115,369	-
	<hr/>	<hr/>	<hr/>
Net position:			
Restricted for individuals, organizations and other governments	1,901,347	1,549,168	242,827
	<hr/>	<hr/>	<hr/>
Total net position	<u>\$ 1,901,347</u>	<u>\$ 1,549,168</u>	<u>\$ 242,827</u>

<u>Undivided Tax</u>	<u>Real Estate Taxes</u>	<u>Personal Taxes</u>	<u>Manufactured Home Tax</u>	<u>Soil and Water</u>	<u>Hotel/Motel Tax</u>	<u>Emergency Planning Commission</u>
\$ -	\$ 1,610,687	\$ -	\$ 15,373	\$ 86,136	\$ 39,084	\$ 35,792
-	-	-	-	-	-	-
-	83,743,259	-	-	-	356,992	-
-	-	640,092	-	-	-	-
-	1,431,275	-	-	-	-	-
1,309,373	-	-	-	-	-	-
-	-	-	-	948	-	-
-	-	-	-	-	-	-
1,309,373	86,785,221	640,092	15,373	87,084	396,076	35,792
1,309,373	86,785,221	640,092	15,373	87,084	396,076	35,792
-	-	-	-	-	-	-
-	1,610,687	-	15,373	-	-	-
-	-	-	-	-	-	-
-	1,610,687	-	15,373	-	-	-
-	80,758,090	-	-	-	-	-
-	80,758,090	-	-	-	-	-
-	82,368,777	-	15,373	-	-	-
1,309,373	4,416,444	640,092	-	87,084	396,076	35,792
\$ 1,309,373	\$ 4,416,444	\$ 640,092	\$ -	\$ 87,084	\$ 396,076	\$ 35,792

(Continued)

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

	Blanchard River Construction	Housing Trust	Indigent Defense Fee	Arson Offender Registration
Assets:				
Equity in pooled cash and investments	\$ 82,569	\$ 109,967	\$ 273	\$ 50
Cash in segregated accounts	-	-	-	-
Receivables (net of allowances for uncollectibles):				
Real estate and other taxes	-	-	-	-
Accounts	-	-	-	-
Special assessments	-	-	-	-
Due from other governments	-	-	-	-
Prepayments	-	-	-	-
Due from external parties	-	-	-	-
Total assets	82,569	109,967	273	50
Total assets and deferred outflows of resources	82,569	109,967	273	50
Liabilities:				
Accounts payable	-	-	-	-
Due to other governments	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Total liabilities and deferred inflows of resources	-	-	-	-
Net position:				
Restricted for individuals, organizations and other governments	82,569	109,967	273	50
Total net position	\$ 82,569	\$ 109,967	\$ 273	\$ 50

<u>Family First Council</u>	<u>Library Local Government Support</u>	<u>Local Government</u>
\$ 211,991	\$ -	\$ -
-	-	-
-	-	-
-	-	-
14,762	1,477,363	756,659
323	-	-
-	-	-
<u>227,076</u>	<u>1,477,363</u>	<u>756,659</u>
<u>227,076</u>	<u>1,477,363</u>	<u>756,659</u>
8,549	-	-
-	-	-
<u>14,715</u>	<u>-</u>	<u>-</u>
<u>23,264</u>	<u>-</u>	<u>-</u>
-	-	-
-	-	-
<u>23,264</u>	<u>-</u>	<u>-</u>
<u>203,812</u>	<u>1,477,363</u>	<u>756,659</u>
<u>\$ 203,812</u>	<u>\$ 1,477,363</u>	<u>\$ 756,659</u>

(Continued)

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF FIDUCIARY NET POSITION
CUSTODIAL FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

	Permissive Motor Vehicle Tax	Regional Planning Commission	County Court	Sheriff
Assets:				
Equity in pooled cash and investments	\$ 403,720	\$ 5,035	\$ -	\$ -
Cash in segregated accounts	-	-	756,925	93,730
Receivables (net of allowances for uncollectibles):				
Real estate and other taxes	-	-	-	-
Accounts	-	-	502,455	-
Special assessments	-	-	-	-
Due from other governments	21,379	-	-	-
Prepayments	-	1,246	-	-
Due from external parties	-	-	-	-
Total assets	<u>425,099</u>	<u>6,281</u>	<u>1,259,380</u>	<u>93,730</u>
Total assets and deferred outflows of resources	<u>425,099</u>	<u>6,281</u>	<u>1,259,380</u>	<u>93,730</u>
Liabilities:				
Accounts payable	-	-	-	-
Due to other governments	-	-	-	-
Due to external parties	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:				
Property taxes levied for the next fiscal year	-	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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>425,099</u>	<u>6,281</u>	<u>1,259,380</u>	<u>93,730</u>
Total net position	<u><u>\$ 425,099</u></u>	<u><u>\$ 6,281</u></u>	<u><u>\$ 1,259,380</u></u>	<u><u>\$ 93,730</u></u>

Coronavirus Relief	Total
\$ 281	\$ 6,400,451
-	850,655
-	85,621,188
-	1,142,547
-	1,431,275
-	3,831,980
-	13,308
-	28,817
281	99,320,221
281	99,320,221
-	315,888
-	1,712,962
-	18,677
-	2,047,527
-	82,279,027
-	82,279,027
-	84,326,554
281	14,993,667
<u>\$ 281</u>	<u>\$ 14,993,667</u>

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	<u>Park District</u>	<u>Board of Health</u>	<u>Subdivision</u>	<u>Undivided Tax</u>
Additions:				
Intergovernmental	\$ -	\$ -	\$ 241,115	\$ 2,522,223
Amounts received as fiscal agent	2,671,066	3,919,740	-	-
Licenses, permits and fees for other governments	-	-	-	-
Fines and forfeitures for other governments	-	-	-	-
Property tax collection for other governments	-	-	-	-
Payment in lieu of taxes collections from other governments	-	-	-	-
Total additions	<u>2,671,066</u>	<u>3,919,740</u>	<u>241,115</u>	<u>2,522,223</u>
Deductions:				
Distributions of state funds to other governments	-	-	197,762	2,403,041
Distributions as fiscal agent	2,556,045	3,738,295	-	-
Licenses, permits and fees distributions to other governments	-	-	-	-
Fines and forfeitures distributions to other governments	-	-	-	-
Property tax distributions to other governments	-	-	-	-
Payment in lieu of taxes distributions to other governments	-	-	-	-
Total deductions	<u>2,556,045</u>	<u>3,738,295</u>	<u>197,762</u>	<u>2,403,041</u>
Net change in fiduciary net position	115,021	181,445	43,353	119,182
Net position beginning of year	<u>1,786,326</u>	<u>1,367,723</u>	<u>199,474</u>	<u>1,190,191</u>
Net position end of year	<u>\$ 1,901,347</u>	<u>\$ 1,549,168</u>	<u>\$ 242,827</u>	<u>\$ 1,309,373</u>

Real Estate Taxes	Personal Taxes	Manufactured Home Tax	Soil and Water	Hotel/Motel Tax	Local Emergency Planning Commission
\$ -	\$ 66,733	\$ -	\$ -	\$ -	\$ -
-	-	-	345,849	-	22,523
-	-	-	-	-	-
-	-	-	-	-	-
78,190,229	(18,629)	27,717	-	1,289,781	-
635,143	-	-	-	-	-
<u>78,825,372</u>	<u>48,104</u>	<u>27,717</u>	<u>345,849</u>	<u>1,289,781</u>	<u>22,523</u>
-	66,733	1,215	-	-	-
-	-	-	313,260	-	13,427
-	-	-	-	-	-
-	-	-	-	-	-
77,003,712	-	26,502	-	1,108,812	-
532,811	-	-	-	-	-
<u>77,536,523</u>	<u>66,733</u>	<u>27,717</u>	<u>313,260</u>	<u>1,108,812</u>	<u>13,427</u>
1,288,849	(18,629)	-	32,589	180,969	9,096
3,127,595	658,721	-	54,495	215,107	26,696
<u>\$ 4,416,444</u>	<u>\$ 640,092</u>	<u>\$ -</u>	<u>\$ 87,084</u>	<u>\$ 396,076</u>	<u>\$ 35,792</u>

(Continued)

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

	Blanchard River Construction	Hancock County Election Commission	Housing Trust	Indigent Defense Fee
Additions:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Amounts received as fiscal agent	741	-	-	-
Licenses, permits and fees for other governments	-	3,010	475,312	5,956
Fines and forfeitures for other governments	-	-	-	-
Property tax collection for other governments	-	-	-	-
Payment in lieu of taxes collections from other governments	-	-	-	-
Total additions	<u>741</u>	<u>3,010</u>	<u>475,312</u>	<u>5,956</u>
Deductions:				
Distributions of state funds to other governments	-	-	-	-
Distributions as fiscal agent	3,185	-	-	-
Licenses, permits and fees distributions to other governments	-	3,010	485,620	6,173
Fines and forfeitures distributions to other governments	-	-	-	-
Property tax distributions to other governments	-	-	-	-
Payment in lieu of taxes distributions to other governments	-	-	-	-
Total deductions	<u>3,185</u>	<u>3,010</u>	<u>485,620</u>	<u>6,173</u>
Net change in fiduciary net position	(2,444)	-	(10,308)	(217)
Net position beginning of year	<u>85,013</u>	<u>-</u>	<u>120,275</u>	<u>490</u>
Net position end of year	<u>\$ 82,569</u>	<u>\$ -</u>	<u>\$ 109,967</u>	<u>\$ 273</u>

Arson Offender Registration	Sexual Offender Registration	Family First Council	Library Local Government Support	Estate Tax	Local Government
\$ -	\$ -	\$ -	\$ 3,296,929	\$ 611	\$ 1,709,279
-	-	486,774	-	-	-
125	200	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
125	200	486,774	3,296,929	611	1,709,279
-	-	-	3,020,217	611	1,581,281
-	-	457,340	-	-	-
100	200	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
100	200	457,340	3,020,217	611	1,581,281
25	-	29,434	276,712	-	127,998
25	-	174,378	1,200,651	-	628,661
\$ 50	\$ -	\$ 203,812	\$ 1,477,363	\$ -	\$ 756,659

(Continued)

HANCOCK COUNTY, OHIO

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUNDS (CONTINUED)
FOR THE YEAR ENDED DECEMBER 31, 2021

	Municipal Permissive Motor Vehicle Tax	Hancock County Regional Planning Commission	County Court	Sheriff
Additions:				
Intergovernmental	\$ 264,135	\$ -	\$ -	\$ -
Amounts received as fiscal agent	-	346,037	-	-
Licenses, permits and fees for other governments	-	-	21,158,449	-
Fines and forfeitures for other governments	-	-	556,535	639,894
Property tax collection for other governments	-	-	-	-
Payment in lieu of taxes collections from other governments	-	-	-	-
Total additions	<u>264,135</u>	<u>346,037</u>	<u>21,714,984</u>	<u>639,894</u>
Deductions:				
Distributions of state funds to other governments	522,111	-	-	-
Distributions as fiscal agent	-	377,731	-	-
Licenses, permits and fees distributions to other governments	-	-	21,226,619	-
Fines and forfeitures distributions to other governments	-	-	482,787	556,389
Property tax distributions to other governments	-	-	-	-
Payment in lieu of taxes distributions to other governments	-	-	-	-
Total deductions	<u>522,111</u>	<u>377,731</u>	<u>21,709,406</u>	<u>556,389</u>
Net change in fiduciary net position	(257,976)	(31,694)	5,578	83,505
Net position beginning of year	<u>683,075</u>	<u>37,975</u>	<u>1,253,802</u>	<u>10,225</u>
Net position end of year	<u>\$ 425,099</u>	<u>\$ 6,281</u>	<u>\$ 1,259,380</u>	<u>\$ 93,730</u>

Land Escrow	Coronavirus Relief	Total
\$ -	\$ -	\$ 8,101,025
-	-	7,792,730
-	-	21,643,052
-	-	1,196,429
-	-	79,489,098
-	-	635,143
-	-	118,857,477
-	-	7,792,971
-	-	7,459,283
-	-	21,721,722
-	-	1,039,176
1,064	-	78,140,090
-	-	532,811
1,064	-	116,686,053
(1,064)	-	2,171,424
1,064	281	12,822,243
<u>\$ -</u>	<u>\$ 281</u>	<u>\$ 14,993,667</u>

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STATISTICAL SECTION

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HANCOCK COUNTY, OHIO

STATISTICAL SECTION DESCRIPTION

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

<u>Contents</u>	<u>Page</u>
Financial Trends	238
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	250
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	264
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	270
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	274
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
Sources:	Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

HANCOCK COUNTY, OHIO

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Governmental activities:				
Net investment in capital assets	\$ 121,338,796	\$ 115,205,234	\$ 112,567,622	\$ 110,033,636
Restricted	24,816,005	20,129,991	19,200,705	18,192,169
Unrestricted	<u>11,924,050</u>	<u>(4,853,180)</u>	<u>(4,658,207)</u>	<u>4,252,986</u>
Total governmental activities net position	<u>158,078,851</u>	<u>130,482,045</u>	<u>127,110,120</u>	<u>132,478,791</u>
Business-type activities:				
Net investment in capital assets	12,097,103	11,794,514	9,914,821	10,061,098
Restricted	572,127	297,121	2,012,034	1,889,916
Unrestricted	<u>3,216,046</u>	<u>1,500,411</u>	<u>2,510,873</u>	<u>849,587</u>
Total business-type activities net position	<u>15,885,276</u>	<u>13,592,046</u>	<u>14,437,728</u>	<u>12,800,601</u>
Primary government:				
Net investment in capital assets	133,435,899	126,999,748	122,482,443	120,094,734
Restricted	25,388,132	20,427,112	21,212,739	20,082,085
Unrestricted	<u>15,140,096</u>	<u>(3,352,769)</u>	<u>(2,147,334)</u>	<u>5,102,573</u>
Total primary government net position	<u>\$ 173,964,127</u>	<u>\$ 144,074,091</u>	<u>\$ 141,547,848</u>	<u>\$ 145,279,392</u>

Source: County financial records.

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

2017 (1)	2016	2015	2014 (1)	2013	2012
\$ 106,701,963	\$ 103,205,827	\$ 103,463,437	\$ 98,764,974	\$ 94,798,441	\$ 94,389,841
23,806,973	26,437,202	26,121,562	28,866,723	36,079,271	34,862,850
1,873,402	16,448,767	15,102,548	9,775,069	18,321,815	15,543,054
<u>132,382,338</u>	<u>146,091,796</u>	<u>144,687,547</u>	<u>137,406,766</u>	<u>149,199,527</u>	<u>144,795,745</u>
7,465,843	6,577,309	6,359,771	5,725,600	5,211,402	5,058,899
2,952,705	2,860,168	2,827,900	2,796,793	2,763,441	2,769,632
2,839,195	2,908,599	2,240,356	2,488,953	2,317,296	1,581,753
<u>13,257,743</u>	<u>12,346,076</u>	<u>11,428,027</u>	<u>11,011,346</u>	<u>10,292,139</u>	<u>9,410,284</u>
114,167,806	109,783,136	109,823,208	104,490,574	100,009,843	99,448,740
26,759,678	29,297,370	28,949,462	31,663,516	38,842,712	37,632,482
4,712,597	19,357,366	17,342,904	12,264,022	20,639,111	17,124,807
<u>\$ 145,640,081</u>	<u>\$ 158,437,872</u>	<u>\$ 156,115,574</u>	<u>\$ 148,418,112</u>	<u>\$ 159,491,666</u>	<u>\$ 154,206,029</u>

HANCOCK COUNTY, OHIO

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Expenses				
Governmental activities				
General government				
Legislative and executive	\$ 6,033,018	\$ 9,204,295	\$ 9,868,026	\$ 7,822,738
Judicial	3,628,958	6,279,037	6,577,041	5,243,567
Public safety	6,096,888	12,704,017	13,603,399	12,296,602
Public works	5,282,446	7,819,411	9,121,634	7,318,608
Health	14,866,567	17,233,739	15,943,915	16,000,098
Human services	10,283,566	14,503,582	14,286,870	11,713,272
Conservation and recreation	3,065,416	3,464,068	7,380,660	2,746,754
Economic development and assistance	327,820	1,032,476	186,724	435,481
Interest and fiscal charges	249,087	296,491	256,483	246,297
Total governmental activities expenses	<u>49,833,766</u>	<u>72,537,116</u>	<u>77,224,752</u>	<u>63,823,417</u>
Business-type activities				
Sanitary landfill	4,191,587	7,470,941	5,240,344	6,918,731
Agricultural service center	70,242	79,067	118,272	95,948
BMV one-stop	57,336	82,483	106,694	211,642
Total business-type activities expenses	<u>4,319,165</u>	<u>7,632,491</u>	<u>5,465,310</u>	<u>7,226,321</u>
Total primary government expenses	<u>54,152,931</u>	<u>80,169,607</u>	<u>82,690,062</u>	<u>71,049,738</u>
Program revenues				
Governmental activities				
Charges for services				
General government				
Legislative and executive	4,816,262	4,202,706	3,615,349	3,507,078
Judicial	1,612,373	1,452,764	1,512,256	1,659,806
Public safety	1,260,962	1,183,919	1,368,469	1,671,304
Public works	2,588,766	956,969	1,485,658	1,619,265
Health	506,547	515,489	513,853	472,791
Human services	414,209	334,641	372,934	305,611
Economic development	12,114	-	-	-
Operating grants, contributions, and interest	25,150,846	29,405,998	24,029,456	19,605,967
Capital grants and contributions	1,430,339	2,267,505	3,387,816	1,896,671
Total governmental activities program revenues	<u>37,792,418</u>	<u>40,319,991</u>	<u>36,285,791</u>	<u>30,738,493</u>

2017	2016	2015	2014	2013	2012
\$ 9,443,048	\$ 7,394,995	\$ 6,220,443	\$ 6,884,895	\$ 7,238,640	\$ 6,841,591
5,510,128	4,422,980	4,555,160	4,041,880	4,083,279	3,893,158
11,726,027	10,171,828	8,609,661	9,255,291	8,538,180	8,249,571
6,793,195	7,938,936	7,076,722	7,004,833	6,524,864	6,402,505
14,605,828	15,759,703	16,104,699	17,957,354	16,781,860	17,473,464
10,108,308	8,577,667	10,457,791	9,944,012	9,534,837	8,703,980
2,376,144	2,792,549	396,577	522,175	881,099	492,030
852,625	502,509	676,154	1,239,554	602,358	408,032
238,908	489,536	455,763	508,990	619,328	531,206
61,654,211	58,050,703	54,552,970	57,358,984	54,804,445	53,058,742
4,415,448	4,949,029	4,061,372	4,437,448	4,121,102	5,184,417
206,743	168,394	124,570	140,876	115,827	134,701
120,081	113,594	130,684	119,876	160,479	183,050
4,742,272	5,231,017	4,316,626	4,698,200	4,397,408	5,502,168
66,396,483	63,281,720	58,869,596	62,057,184	59,201,853	58,560,910
3,592,009	3,777,660	3,362,429	3,243,365	3,215,548	3,501,880
1,861,749	1,878,604	1,481,331	1,464,820	1,435,144	1,315,269
1,638,597	1,249,078	1,486,381	1,266,212	1,191,594	1,159,519
1,699,468	1,022,775	1,262,229	1,202,440	990,801	1,232,234
629,246	564,691	614,570	604,731	674,907	655,414
313,092	271,688	409,860	354,346	291,440	356,522
372,236	596,478	118,000	289,085	275	127,500
19,469,178	20,391,236	22,382,940	22,944,357	24,356,653	25,075,069
2,464,251	785,421	1,945,398	2,371,041	1,131,489	2,470,485
32,039,826	30,537,631	33,063,138	33,740,397	33,287,851	35,893,892

HANCOCK COUNTY, OHIO

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Business-type activities				
Charges for services				
Sanitary landfill	\$ 5,578,183	\$ 5,357,514	\$ 5,804,885	\$ 5,385,670
Agricultural service center	276,654	322,544	300,538	322,795
BMV one-stop	237,360	233,594	244,922	280,754
Total business-type activities program revenues	<u>6,092,197</u>	<u>5,913,652</u>	<u>6,350,345</u>	<u>5,989,219</u>
Total primary government program revenues	<u>43,884,615</u>	<u>46,233,643</u>	<u>42,636,136</u>	<u>36,727,712</u>
Net (expense)/revenue				
Governmental activities	(12,041,348)	(32,217,125)	(40,938,961)	(33,084,924)
Business-type activities	<u>1,773,032</u>	<u>(1,718,839)</u>	<u>885,035</u>	<u>(1,237,102)</u>
Total primary government net expense	<u>\$ (10,268,316)</u>	<u>\$ (33,935,964)</u>	<u>\$ (40,053,926)</u>	<u>\$ (34,322,026)</u>
General revenues and other changes in net position				
Governmental activities				
Property taxes levied for				
General operating	2,567,344	2,486,323	2,248,597	2,432,929
Health - Alcohol, Drug, and Mental Health	2,654,269	2,597,945	2,481,175	2,441,348
Health - Board of Developmental Disabilities	6,978,739	6,752,502	6,392,774	6,318,101
Human services - Children Services	1,759,554	33,118	-	-
Human services - Agency on Aging	2,228,484	2,179,556	2,075,835	2,041,593
County capital improvements	111,000	109,800	113,244	111,394
Payment in lieu of taxes	422,804	589,034	392,692	361,705
Sales tax imposed for				
General operating	18,162,117	15,414,401	16,565,025	15,558,714
Intergovernmental not restricted to a particular purpose	4,239,861	3,239,532	2,919,390	2,842,460
Interest	289,688	1,122,638	1,531,360	849,540
Other	224,294	1,064,201	850,198	223,593
Total governmental activities	<u>39,638,154</u>	<u>35,589,050</u>	<u>35,570,290</u>	<u>33,181,377</u>
Business-type activities				
Interest	(93,006)	298,507	343,754	131,554
Other	<u>613,204</u>	<u>574,650</u>	<u>408,338</u>	<u>648,406</u>
Total business-type activities	<u>520,198</u>	<u>873,157</u>	<u>752,092</u>	<u>779,960</u>
Total primary government	<u>40,158,352</u>	<u>36,462,207</u>	<u>36,322,382</u>	<u>33,961,337</u>
Change in net position				
Governmental activities	27,596,806	3,371,925	(5,368,671)	96,453
Business-type activities	<u>2,293,230</u>	<u>(845,682)</u>	<u>1,637,127</u>	<u>(457,142)</u>
Total primary government change in net position	<u>\$ 29,890,036</u>	<u>\$ 2,526,243</u>	<u>\$ (3,731,544)</u>	<u>\$ (360,689)</u>

Source: County financial records.

2017	2016	2015	2014	2013	2012
\$ 5,280,344	\$ 4,816,453	\$ 4,570,941	\$ 4,522,827	\$ 4,411,991	\$ 4,663,577
247,677	243,091	237,639	243,645	236,960	234,413
253,105	187,420	225,051	221,536	193,704	200,580
5,781,126	5,246,964	5,033,631	4,988,008	4,842,655	5,098,570
37,820,952	35,784,595	38,096,769	38,728,405	38,130,506	40,992,462
(29,614,385)	(27,513,072)	(21,489,832)	(23,618,587)	(21,516,594)	(17,164,850)
1,038,854	15,947	717,005	289,808	445,247	(403,598)
<u>\$ (28,575,531)</u>	<u>\$ (27,497,125)</u>	<u>\$ (20,772,827)</u>	<u>\$ (23,328,779)</u>	<u>\$ (21,071,347)</u>	<u>\$ (17,568,448)</u>
2,375,885	2,205,157	2,167,183	2,213,763	1,983,282	1,815,717
1,872,165	1,831,198	1,801,133	1,784,687	1,756,958	1,755,907
6,095,191	6,010,390	5,882,716	5,849,583	5,756,828	5,756,026
-	-	-	-	-	-
918,934	869,894	856,561	848,705	835,930	798,381
114,318	106,818	109,179	111,219	113,219	276,119
229,873	383,747	281,980	232,017	264,141	262,583
14,714,421	14,908,400	14,604,344	13,314,511	12,565,916	11,961,333
3,000,654	2,229,120	2,620,056	2,697,690	2,321,831	2,338,942
520,882	372,597	337,190	142,738	194,459	329,234
129,487	-	110,271	35,435	127,812	142,484
29,971,810	28,917,321	28,770,613	27,230,348	25,920,376	25,436,726
117,283	154,953	145,090	40,247	42,099	4,440
376,134	747,149	377,456	389,152	394,509	517,828
493,417	902,102	522,546	429,399	436,608	522,268
30,465,227	29,819,423	29,293,159	27,659,747	26,356,984	25,958,994
357,425	1,404,249	7,280,781	3,611,761	4,403,782	8,271,876
1,532,271	918,049	1,239,551	719,207	881,855	118,670
<u>\$ 1,889,696</u>	<u>\$ 2,322,298</u>	<u>\$ 8,520,332</u>	<u>\$ 4,330,968</u>	<u>\$ 5,285,637</u>	<u>\$ 8,390,546</u>

HANCOCK COUNTY, OHIO

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General fund:				
Nonspendable	\$ 854,034	\$ 889,980	\$ 661,071	\$ 716,802
Committed	181,678	92,135	99,295	20,972
Assigned	3,465,133	2,590,292	2,768,354	859,502
Unassigned	<u>16,712,865</u>	<u>13,645,070</u>	<u>6,066,449</u>	<u>6,635,010</u>
Total general fund	<u>21,213,710</u>	<u>17,217,477</u>	<u>9,595,169</u>	<u>8,232,286</u>
All other governmental funds:				
Nonspendable	961,141	845,395	1,022,383	881,776
Restricted	33,490,837	32,774,581	30,578,605	23,860,304
Committed	10,068,646	12,734,860	15,695,956	20,382,184
Assigned	65,520	77,293	863,456	792,852
Unassigned (deficit)	<u>(118,822)</u>	<u>(1,412,665)</u>	<u>(1,414,773)</u>	<u>(1,029,054)</u>
Total all other governmental funds	<u>44,467,322</u>	<u>45,019,464</u>	<u>46,745,627</u>	<u>44,888,062</u>
Total all governmental funds	<u><u>\$ 65,681,032</u></u>	<u><u>\$ 62,236,941</u></u>	<u><u>\$ 56,340,796</u></u>	<u><u>\$ 53,120,348</u></u>

Source: County financial records.

2017	2016	2015	2014	2013	2012
\$ 658,549	\$ 666,541	\$ 496,631	\$ 438,887	\$ 370,443	\$ 400,908
78,908	169,077	88,589	110,432	123,389	84,812
3,324,389	2,113,609	3,075,673	2,681,127	2,426,434	2,642,014
4,585,526	4,804,145	3,683,294	3,297,304	2,593,120	3,166,506
8,647,372	7,753,372	7,344,187	6,527,750	5,513,386	6,294,240
922,357	961,621	750,893	621,701	797,081	885,304
26,053,567	28,040,776	29,096,916	29,144,866	30,698,825	31,486,974
18,317,913	17,244,808	15,087,599	12,858,480	10,499,660	7,460,373
920,800	1,310,128	1,085,913	1,129,902	1,386,159	1,179,880
(798,432)	(1,328,422)	(2,195,086)	(1,656,862)	(321,158)	(322,003)
45,416,205	46,228,911	43,826,235	42,098,087	43,060,567	40,690,528
\$ 54,063,577	\$ 53,982,283	\$ 51,170,422	\$ 48,625,837	\$ 48,573,953	\$ 46,984,768

HANCOCK COUNTY, OHIO

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Revenues:				
Property taxes	\$ 15,962,622	\$ 13,959,327	\$ 13,331,887	\$ 13,179,100
Payments in lieu of taxes	422,804	589,034	392,692	361,705
Permissive motor vehicle license tax	203,328	191,061	196,736	182,337
Sales taxes	18,013,630	15,648,692	16,127,332	15,610,040
Special assessments	462,334	544,093	740,530	355,949
Charges for services	9,465,982	7,296,043	7,267,798	7,685,702
Licenses and permits	267,330	278,867	330,403	354,106
Fines and forfeitures	374,924	274,500	253,452	314,483
Intergovernmental	28,320,098	33,438,327	27,644,369	21,534,150
Investment income	385,518	1,553,406	1,352,045	900,196
Rental income	544,190	547,513	443,956	428,332
Contributions and donations	8,979	-	32,223	9,948
Other	1,973,679	2,841,152	2,762,605	2,867,626
Total revenues	<u>76,405,418</u>	<u>77,162,015</u>	<u>70,876,028</u>	<u>63,783,674</u>
Expenditures:				
Current:				
General government:				
Legislative and executive	8,347,909	8,316,402	8,033,875	6,821,528
Judicial	5,706,623	5,559,804	5,452,547	5,008,208
Public safety	11,480,569	11,220,473	11,090,988	11,130,666
Public works	7,534,497	6,548,214	5,848,567	4,925,763
Health	16,486,079	15,546,510	14,478,161	15,394,406
Human services	13,467,143	13,816,952	12,986,444	11,255,085
Conservation and recreation	364,675	424,978	424,830	371,924
Economic development	327,820	1,032,476	186,724	435,481
Other	-	-	-	-
Capital outlay	7,228,843	6,803,625	14,098,682	8,332,439
Debt service:				
Principal retirement	1,728,725	1,829,554	629,711	851,301
Interest and fiscal charges	284,155	347,957	245,794	251,626
Issuance costs	-	-	56,500	-
Total expenditures	<u>72,957,038</u>	<u>71,446,945</u>	<u>73,532,823</u>	<u>64,778,427</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,448,380</u>	<u>\$ 5,715,070</u>	<u>\$ (2,656,795)</u>	<u>\$ (994,753)</u>

2017	2016	2015	2014	2013	2012
\$ 11,554,553	\$ 11,014,352	\$ 10,868,379	\$ 10,907,591	\$ 10,413,336	\$ 10,337,702
229,873	383,747	281,980	232,017	264,141	262,583
181,749	180,604	177,452	177,444	156,982	173,897
14,785,614	14,954,907	14,127,399	13,147,137	12,459,400	12,157,958
1,191,800	1,033,420	741,839	735,150	477,094	493,903
7,531,059	7,510,822	6,890,727	7,236,057	6,182,030	6,984,148
314,665	324,672	322,862	308,482	360,903	256,409
379,370	337,230	320,217	319,743	303,085	322,662
22,770,749	22,336,639	25,561,769	26,495,413	25,778,009	28,865,108
523,218	400,726	342,848	172,573	240,857	373,555
629,465	489,044	531,988	440,860	432,105	425,541
74,276	-	16,629	4,688	20,981	25,823
1,681,566	1,128,985	1,749,870	1,629,958	2,212,917	1,584,186
61,847,957	60,095,148	61,933,959	61,807,113	59,301,840	62,263,475
8,465,383	7,164,396	6,579,555	6,497,999	6,182,160	6,587,178
4,960,316	4,167,905	4,575,954	3,796,706	4,027,320	3,933,092
9,677,432	9,511,210	8,599,451	8,637,558	8,249,933	7,935,953
4,657,697	4,378,755	4,554,198	5,759,222	4,755,501	5,759,973
14,099,432	15,295,962	15,916,096	17,195,941	16,548,929	17,095,028
9,344,073	8,854,730	10,403,014	9,580,163	9,475,067	8,629,669
407,152	401,135	396,577	522,175	881,099	492,030
852,625	502,509	676,154	1,239,554	602,358	408,032
-	-	-	-	-	63,205
8,142,584	4,649,553	6,027,485	6,850,777	5,340,264	2,333,303
992,504	2,762,523	1,224,215	1,200,537	3,764,507	1,251,804
277,496	313,808	436,676	491,077	576,469	506,969
-	96,635	-	-	23,592	-
61,876,694	58,099,121	59,389,375	61,771,709	60,427,199	54,996,236
\$ (28,737)	\$ 1,996,027	\$ 2,544,584	\$ 35,404	\$ (1,125,359)	\$ 7,267,239

(Continued)

HANCOCK COUNTY, OHIO

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Other financing sources (uses):				
Loans issued	\$ -	\$ 156,526	\$ 62,324	\$ 33,866
Bonds issued	-	-	5,800,000	-
Notes issued	-	-	-	-
Issuance of bond proceeds	-	-	-	17,658
Premium on bonds and notes issued	-	24,549	14,919	-
Payment to refunded bond escrow agent	-	-	-	-
Transfers in	9,100,972	2,244,631	4,983,648	10,680,787
Transfers out	(9,105,261)	(2,244,631)	(4,983,648)	(10,680,787)
Total other financing sources (uses)	<u>(4,289)</u>	<u>181,075</u>	<u>5,877,243</u>	<u>51,524</u>
Changes in fund balances	<u>\$ 3,444,091</u>	<u>\$ 5,896,145</u>	<u>\$ 3,220,448</u>	<u>\$ (943,229)</u>
Debt service as a percentage of noncapital expenditures	3.13%	3.33%	1.33%	1.91%
Capital Outlay	8,728,206	6,048,676	7,519,812	7,031,979

Source: County financial records.

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 110,031	\$ 22,707	\$ -	\$ 16,480	\$ 90,186	\$ 76,812
-	2,934,095	-	-	3,290,000	-
-	-	-	-	-	2,500,000
-	-	-	-	-	-
-	347,885	-	-	17,500	-
-	(2,488,852)	-	-	(683,142)	-
7,167,902	8,105,571	5,821,799	4,984,492	8,506,300	4,287,675
(7,167,902)	(8,105,571)	(5,821,799)	(4,984,492)	(8,506,300)	(4,287,675)
<u>110,031</u>	<u>815,835</u>	<u>-</u>	<u>16,480</u>	<u>2,714,544</u>	<u>2,576,812</u>
<u>\$ 81,294</u>	<u>\$ 2,811,862</u>	<u>\$ 2,544,584</u>	<u>\$ 51,884</u>	<u>\$ 1,589,185</u>	<u>\$ 9,844,051</u>
2.34%	5.67%	3.19%	3.06%	8.01%	3.46%
7,680,135	3,806,458	7,333,723	6,525,130	6,204,097	4,140,130

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			
2020/2021	\$ 1,586,961,800	\$ 352,293,660	\$ 5,540,729,886	\$ 237,671,040	\$ 270,080,727
2019/2020	1,574,294,870	340,101,150	5,469,702,914	226,672,570	257,582,466
2018/2019	1,483,323,520	338,485,440	5,205,168,457	148,641,490	168,910,784
2017/2018	1,471,255,930	333,377,460	5,156,095,400	120,642,700	137,093,977
2016/2017	1,461,230,050	334,992,320	5,132,063,914	112,448,010	127,781,830
2015/2016	1,349,839,180	325,933,690	4,787,922,486	96,767,120	109,962,636
2014/2015	1,336,711,500	321,357,480	4,737,339,943	76,637,570	87,088,148
2013/2014	1,326,537,000	320,393,600	4,705,516,000	74,802,880	85,003,273
2012/2013	1,209,459,990	321,546,020	4,374,302,886	66,595,890	75,677,148
2011/2012	1,205,288,920	326,011,840	4,375,145,029	60,824,010	69,118,193

Source: Hancock County Auditor.

Notes:

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

The assessed value of real property (including public utility real property) is 35 percent of estimated actual value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of actual value of railroad property to 88 percent for electric transmission and distribution property

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

Total		
Assessed Value	Estimated Actual Value	Weighted Average Tax Rate
\$ 2,176,926,500	\$ 5,810,810,613	\$ 8.19
2,141,068,590	5,727,285,380	7.62
1,970,450,450	5,374,079,241	7.59
1,925,276,090	5,293,189,377	6.83
1,908,670,380	5,259,845,744	6.83
1,772,539,990	4,897,885,122	7.11
1,734,706,550	4,824,428,091	7.11
1,721,733,480	4,790,519,273	7.11
1,597,601,900	4,449,980,034	7.49
1,592,124,770	4,444,263,222	7.47

HANCOCK COUNTY, OHIO

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Unvoted millage					
General fund					
Effective millage rates	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Voted millage					
Board of					
Developmental Disabilities					
Residential/agricultural	3.29	3.29	3.47	3.47	3.47
Commercial/industrial	4.20	4.28	4.27	4.27	4.27
Tangible/public utility personal	4.40	4.40	4.40	4.40	4.40
ADAMHS					
Residential/agricultural	1.23	1.23	1.30	1.30	1.30
Commercial/industrial	1.26	1.29	1.29	1.29	1.29
Tangible/public utility personal	1.30	1.30	1.30	1.30	1.30
Agency on Aging					
Residential/agricultural	1.06	1.06	1.12	1.12	1.12
Commercial/industrial	1.16	1.18	1.18	1.18	1.18
Tangible/public utility personal	1.20	1.20	1.20	1.20	1.20
Children Services					
Residential/agricultural	0.80	n/a	n/a	n/a	n/a
Commercial/industrial	0.79	n/a	n/a	n/a	n/a
Tangible/public utility personal	0.80	n/a	n/a	n/a	n/a
Total effective voted millage by type of property					
Residential/agricultural	6.38	5.58	5.88	5.88	5.88
Commercial/industrial	7.40	6.74	6.73	6.73	6.73
Tangible/public utility personal	7.70	6.90	6.90	6.90	6.90
Total county direct rate					
Residential/agricultural	7.88	7.08	7.38	7.38	7.38
Commercial/industrial	8.90	8.24	8.23	8.23	8.23
Tangible/public utility personal	9.20	8.40	8.40	8.40	8.40
Total county weighted average tax rate	8.19	7.62	7.60	7.59	6.83
In county school districts					
Arcadia LSD	26.95	26.93	28.24	28.97	28.96
Arlington LSD	31.40	31.40	31.40	31.40	31.40
Cory-Rawson LSD	37.70	37.68	37.44	37.49	38.33
Findlay CSD	64.95	64.93	64.95	64.95	64.95
Liberty-Benton LSD	43.17	43.21	39.44	40.22	40.32
McComb LSD	31.86	31.86	31.86	32.16	33.41
Van Buren LSD	36.65	38.89	38.89	39.02	38.76
Vanlue LSD	41.37	41.39	40.90	40.93	40.90
Out of county school districts					
Ada EVSD	47.30	46.90	46.90	46.90	46.80
Bluffton EVSD	39.17	41.43	41.46	41.28	41.17
Elmwood LSD	36.40	36.40	36.60	37.05	36.90
Fostoria CSD	60.53	60.12	60.50	60.48	60.02
Hardin Northern LSD	40.55	41.45	41.55	41.55	41.15
North Baltimore LSD	52.25	54.60	55.40	58.25	54.90
Riverdale LSD	28.30	28.33	28.05	28.04	28.08

2016	2015	2014	2013	2012
\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
3.47	3.70	3.70	3.70	4.04
4.31	4.38	4.40	4.40	4.40
4.40	4.40	4.40	4.40	4.40
1.07	1.14	1.15	1.14	1.25
1.27	1.30	1.30	1.30	1.30
1.30	1.30	1.30	1.30	1.30
0.52	0.55	0.55	0.55	0.60
0.59	0.60	0.60	0.60	0.60
0.60	0.60	0.60	0.60	0.60
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
5.06	5.39	5.40	5.39	5.89
6.17	6.28	6.30	6.30	6.30
6.30	6.30	6.30	6.30	6.30
6.56	6.90	6.90	6.90	7.39
7.67	7.80	7.80	7.80	7.80
7.80	7.80	7.80	7.80	7.80
7.11	7.11	7.11	7.11	7.49
29.77	30.15	30.22	31.67	32.35
31.40	31.40	32.31	32.75	32.81
36.21	36.50	38.76	38.60	38.79
64.94	64.95	64.95	64.95	64.95
41.35	41.73	41.97	42.98	43.40
33.52	33.54	34.19	34.68	34.70
39.29	39.44	39.68	41.14	40.84
41.44	41.53	41.75	44.02	44.21
46.70	46.70	47.44	47.30	47.00
42.53	42.79	41.04	40.02	40.91
36.90	36.90	37.30	37.45	37.40
59.57	59.76	63.51	60.00	58.58
41.15	41.15	42.49	42.25	42.25
55.30	55.15	56.95	56.30	59.10
28.26	34.51	34.64	36.16	36.30

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HANCOCK COUNTY, OHIO

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

	2021	2020	2019	2018	2017
Joint vocational school districts					
Apollo JVS	\$3.14	\$3.19	\$3.32	\$3.09	\$3.04
Penta County JVS	3.20	3.20	3.20	3.20	3.20
Vanguard JVS	1.60	1.60	1.60	1.60	1.60
Cities					
Findlay	3.20	3.20	3.20	3.20	3.20
Fostoria	9.40	9.40	9.40	9.40	3.40
Villages					
Arcadia	4.70	4.70	4.70	4.70	4.70
Arlington	8.20	8.20	8.20	8.20	8.20
Benton-Ridge	1.90	1.90	1.90	1.90	1.90
Bluffton	1.80	1.80	1.80	1.80	1.80
Jenera	5.60	5.60	5.60	5.60	5.60
McComb	2.60	2.60	2.60	2.60	2.60
Mount Blanchard	9.70	9.70	9.70	9.70	9.70
Mount Cory	2.50	2.50	2.50	2.50	2.50
Rawson	2.50	2.50	2.50	2.50	2.50
Van Buren	5.30	5.30	5.30	5.30	5.30
Vanlue	1.30	1.30	1.30	1.30	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	2.70-4.00
Biglick	2.50	2.50	2.50	2.50	2.50
Blanchard	1.30-3.10	1.30-3.10	1.30-3.10	1.30-3.10	1.30-3.10
Cass	3.20	3.20	3.20	3.20	3.20
Delaware	3.20-4.60	3.20-4.60	3.20-4.60	3.20-4.60	3.20-4.60
Eagle	2.10	2.10	2.10	2.10	2.10
Jackson	2.50	2.50	2.50	2.50	2.50
Liberty	4.10	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	0.40-2.10
Marion	3.50	3.50	3.50	3.50	3.50
Orange	1.30-3.60	1.30-3.60	1.30-3.60	1.30-3.60	1.30-3.60
Pleasant	1.30-2.90	1.30-2.90	1.30-2.90	1.30-2.90	1.30-2.90
Portage	3.20	3.20	3.20	3.20	3.20
Union	0.60-3.10	0.60-3.10	0.60-3.10	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

2016	2015	2014	2013	2012
\$3.00	\$3.34	\$3.20	\$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
6.20	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	9.70	9.70	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	5.30	5.30	3.20
6.30	6.30	6.30	6.30	1.30
1.80-4.10	1.80-4.10	1.80-4.10	1.80-4.10	1.80-4.10
2.70-4.00	2.70-4.10	2.70-4.10	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
3.30-4.70	3.30-4.70	3.30-4.10	3.30-4.70	3.30-4.70
2.10	2.10	2.10	2.10	2.10
2.50	2.50	2.50	2.50	2.50
3.20	3.20	3.20	3.20	3.20
0.40-2.10	.40-2.10	.40-2.10	.4-2.10	.4-2.10
3.50	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
2.10-4.60	2.10-4.60	2.60-5.10	2.60-5.10	2.60-5.10
3.50-5.10	3.50-5.10	3.50-5.10	3.50-5.10	1.50-3.10
2.00-3.40	2.00-3.40	2.00-3.40	1.00-2.40	1.00-2.40

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HANCOCK COUNTY, OHIO

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

	2021	2020	2019	2018	2017
Other units					
Appleseed Joint Ambulance District	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20
Bluffton Library	1.00	1.00	1.00	1.00	1.00
Hancock County Park District	0.80	0.80	0.80	0.80	0.80
Northwest Joint Fire District	2.00	2.00	2.00	2.00	N/A
PMP Joint Ambulance District	4.40	4.40	2.00	2.00	4.40
Seneca County Health District	0.30	0.30	4.40	4.40	0.30
Southwest Joint Fire District	1.50	1.50	1.80	2.00	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.

2016	2015	2014	2013	2012
\$1.20	\$1.20	\$1.20	\$1.20	\$1.20
1.00	1.00	1.00	1.00	1.00
0.80	0.80	0.80	0.80	0.80
N/A	N/A	N/A	N/A	N/A
4.40	4.40	4.40	4.40	4.40
0.30	0.30	0.30	0.30	0.30
N/A	N/A	N/A	N/A	N/A

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HANCOCK COUNTY, OHIO

PRINCIPAL PROPERTY TAXPAYERS CURRENT YEAR AND NINE YEARS AGO

Taxpayer	Collection Year 2021			Collection Year 2012		
	Total Assessed Valuation	Rank	Percent of Total County Assessed Valuation	Total Assessed Value	Rank	Percent of Total County Assessed Valuation
Ohio Power	\$ 76,858,760	1	3.53%	\$ 44,889,620	1	2.82%
Rover Pipeline LLC	60,855,060	2	2.80%			
AEP Ohio Transmission Co	45,674,080	3	2.10%			
Marathon Pipeline LLC	23,993,500	4	1.10%			
Hancock-Wood Electric Co-op Inc.	13,899,700	5	0.64%			
Marthon Petroleum Company LP	5,679,678	6	0.26%	30,566,740	2	
Wells Fargo Bank	4,309,333	7	0.20%	23,999,980	3	
Vereit ID Findlay OH LLC	3,582,754	8	0.16%			
Ohio Logistics II LLC	3,013,966	9	0.14%	16,624,370	6	
Campbell Soup Supply Company LLC	2,852,871	10	0.13%			
Best Buy Findlay Limited				20,286,000	4	1.27%
Whirlpool Corporation				18,498,830	5	1.16%
Findlay Shopping Center Inc				15,820,400	7	0.99%
Ball Metal Beverage				15,420,260	8	0.97%
Kohl's Distribution/Department				12,466,600	9	0.78%
Hercules Tire & Rubber Company				11,067,460	10	0.70%
Total principal taxpayers	<u>\$ 240,719,702</u>		<u>11.06%</u>	<u>\$ 209,640,260</u>		<u>8.69%</u>
All other taxpayers	<u>1,936,206,798</u>		<u>88.94%</u>	<u>1,382,484,510</u>		<u>91.31%</u>
Total county assessed value	<u><u>\$ 2,176,926,500</u></u>		<u><u>100.00%</u></u>	<u><u>\$ 1,592,124,770</u></u>		<u><u>100.00%</u></u>

Source: Hancock County Auditor

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

HANCOCK COUNTY, OHIO

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

Collection Year	Current Tax Levy	Collected within the Year of the Levy		Percent Collected	Delinquent Tax Collections (2)
		Current Year Tax Collections (1)			
2021	\$ 19,550,913	\$ 18,540,015		94.83	\$ 729,037
2020	17,520,304	17,004,227		97.05	339,376
2019	16,467,215	16,426,072		99.75	296,772
2018	16,045,384	16,128,236		100.52	305,715
2017	14,454,561	14,415,515		99.73	265,401
2016	13,988,356	14,000,927		100.09	322,452
2015	13,688,449	13,729,991		100.30	385,787
2014	13,577,652	13,641,537		100.47	406,599
2013	13,312,023	12,845,079		96.49	311,296
2012	13,210,065	12,741,947		96.46	325,759

Source: Hancock County Auditor.

Notes:

- (1) The amounts shown as collected include the collection of current taxes and the state reimbursement (rollback and homestead) amounts.
- (2) The tax system utilized by the County is unable to identify delinquent tax collections by tax year. Therefore, the County is only able to provide a total of delinquent tax collections by year. The County will need more time to make appropriate tax system changes to track delinquent tax collections by tax year.

Total Collections by Year						Current Delinquencies as a Percentage of Current Tax Levy	Outstanding Delinquencies to Total Tax Collections
Total Collections (2)	Percent Collected (2)	Current Delinquencies	Prior Delinquencies	Total Outstanding Delinquencies			
\$ 19,269,052	98.56	\$ 702,775	\$ 125,654	\$ 828,429		3.59%	4.30%
17,343,603	98.99	451,680	96,092	547,772		2.58%	3.16%
16,722,844	101.55	213,525	82,609	296,134		1.30%	1.77%
16,433,951	102.42	185,597	82,382	267,979		1.16%	1.63%
14,680,916	101.57	144,190	63,484	207,674		1.00%	1.41%
14,323,379	102.40	24,194	9,977	34,171		0.17%	0.24%
14,115,778	103.12	47,386	26,660	74,046		0.35%	0.52%
14,048,136	103.47	115,092	82,419	197,511		0.85%	1.41%
13,156,375	98.83	259,545	161,955	421,500		1.95%	3.20%
13,067,706	98.92	279,832	143,389	423,221		2.12%	3.24%

HANCOCK COUNTY, OHIO

TAXABLE SALES BY TYPE LAST TEN YEARS

	2021	2020	2019	2018
Sales tax payments	\$ 2,548,767	\$ 2,210,924	\$ 2,526,695	\$ 2,358,548
Direct pay tax return payments	2,620,664	3,106,729	2,417,584	2,164,692
Seller's use tax return payments	2,980,032	2,505,837	2,160,895	1,689,127
Consumer's use tax return payments	367,849	413,624	577,303	512,376
Motor vehicle tax payments	2,115,772	1,786,952	1,798,769	1,734,796
Non-resi motor vehicle tax payments	101,915	83,362	81,676	69,745
Watercraft and outboard motors	47,414	29,256	22,002	24,331
Non-resi watercraft and outboard motors	1,664	2,106	637	192
Department of liquor control	65,508	60,295	47,774	43,179
Sales tax on motor vehicle fuel refunds	529	804	1,099	1,063
Sales/use tax voluntary payments	1,553	1,608	3,316	5,316
Statewide master numbers	5,588,047	5,280,942	5,347,979	5,491,249
Sales/use tax assessment payments	71,335	135,455	104,735	412,267
Streamlined sales tax payments	308	217	188	2
Streamlined sales - intrastate	309,200	227,338	104,867	11,872
Streamlined sales - interstate	130,967	82,527	30,607	13,791
Use Tax Amnesty Payments	1,553	2,049	3,357	8,433
Managed audit sales tax payments	180,352	19,675	15,813	19,086
Transient sales	924,040	832,608	1,014,529	1,091,641
Certified assessments	46,689	30,712	57,858	51,857
Adjustments to Prior Allocations	-	-	-	(17)
Administrative rotary fund fee	(176,332)	(160,652)	(160,751)	(155,867)
Sales/use tax refunds approved	(61,044)	(747,831)	(242,635)	(116,849)
Total	\$ 17,866,782	\$ 15,904,537	\$ 15,914,297	\$ 15,430,829
 Sales tax rate	 1.00%	 1.00%	 1.00%	 1.00%

Source: Ohio Department of Taxation.

Notes:

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.

2017	2016	2015	2014	2013	2012
\$ 2,233,416	\$ 2,259,065	\$ 2,132,232	\$ 2,533,100	\$ 2,994,233	\$ 2,933,421
2,317,789	2,306,473	2,102,359	1,641,929	1,658,278	1,291,812
1,454,601	1,595,425	1,565,473	1,208,063	966,132	1,123,268
573,439	518,298	384,074	399,780	297,197	274,749
1,662,182	1,585,901	1,561,799	1,492,875	1,482,137	1,343,107
52,636	36,948	46,133	31,020	n/a	n/a
23,905	25,552	19,015	15,373	14,561	15,255
552	301	297	244	n/a	n/a
42,427	41,038	36,201	32,453	29,995	28,331
880	1,306	1,523	1,497	1,120	1,065
5,711	48,791	32,432	30,760	32,710	11,867
5,469,632	5,442,882	5,281,718	5,151,541	5,096,466	5,130,208
72,315	32,362	73,266	47,025	49,205	52,207
1	-	-	5,442	9,566	7,306
17,740	107	7,991	n/a	n/a	n/a
12,197	8,225	9,075	462	n/a	n/a
3,470	5	11	1,967	9,477	11,230
11,570	81,903	57,860	19,618	n/a	n/a
1,099,587	1,057,328	1,035,199	500,317	n/a	n/a
83,079	42,102	48,461	2,463	n/a	n/a
(32)	(275)	(1,007)	(3,638)	(1,960)	(761)
(150,790)	(149,775)	(143,547)	(130,121)	(125,870)	(121,983)
(58,359)	(109,259)	(39,401)	(100,197)	(52,146)	(24,777)
<u>\$ 14,927,948</u>	<u>\$ 14,824,703</u>	<u>\$ 14,211,164</u>	<u>\$ 12,881,973</u>	<u>\$ 12,461,101</u>	<u>\$ 12,076,305</u>
1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

HANCOCK COUNTY, OHIO

RATIOS OF OUSTANDING DEBT BY TYPE LAST TEN YEARS

Year	Governmental Activities				Business-type Activities	
	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	Other Loans/Notes	General Obligation Bonds	OWPC Loans
2021	\$ 7,362,172	\$ 159,112	\$ -	\$ 31,153	\$ 1,281,817	\$ 468,116
2020	9,035,761	240,481	-	39,878	1,448,999	501,175
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

Source: Hancock County Auditor.

Note: See page 270 for information on population and personal income.

Total Primary Government	Per Capita	Percentage of Personal Income
\$ 9,302,370	\$123	0.23%
11,266,294	149	0.29%
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%

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN LAST TEN YEARS

	2021	2020	2019	2018
Voted debt limitation (1)	\$ 52,923,163	\$ 52,026,715	\$ 47,761,261	\$ 46,631,902
Total net debt applicable to limit	7,190,000	11,490,000	370,000	465,000
Total voted legal debt margin (Debt limitation minus debt)	<u>\$ 45,733,163</u>	<u>\$ 40,536,715</u>	<u>\$ 47,391,261</u>	<u>\$ 46,166,902</u>
Legal debt margin as a percentage of the debt limit (voted)	86.41%	77.92%	99.23%	99.00%
Unvoted debt limitation	<u>\$ 21,769,265</u>	<u>\$ 21,410,686</u>	<u>\$ 19,704,505</u>	<u>\$ 19,252,761</u>
Total unvoted legal debt margin	<u>\$ 14,579,265</u>	<u>\$ 9,920,686</u>	<u>\$ 19,334,505</u>	<u>\$ 18,787,761</u>
Legal debt margin as a percentage of the debt limit (unvoted)	66.97%	46.34%	98.12%	97.58%

Legal Debt Margin Calculation for 2021:

Assessed value	\$ 2,176,926,500
Debt limitation:	
3% of first \$100,000,000	3,000,000
1.5% of next \$200,000,000	3,000,000
2.5% of excess over \$300,000,000	46,923,163
Voted debt limitation (1)	<u>\$ 52,923,163</u>
Debt applicable to limit:	
Governmental activities general obligation bonds	\$ 7,190,000
Total net debt applicable to limit	<u>7,190,000</u>
Total voted legal debt margin	<u>\$ 45,733,163</u>
Unvoted debt limit	\$ 21,769,265
Total net debt applicable to limit	<u>7,190,000</u>
Total unvoted legal debt margin	<u>\$ 14,579,265</u>

Source: Hancock County Auditor.

(1) The debt limitation is calculated as follows:

Three percent of first \$100,000,000 of assessed value.

1 1/2 percent of next \$200,000,000 of assessed value.

2 1/2 percent of amount of assessed value in excess of \$300,000,000.

Note: The amount of debt presented as subject to the limit are balances used to compute the margin as specified by statute (i.e., the gross balances) not amounts that are net of premiums or discounts. On deep discount or capital appreciation bonds, this is the original issue amount.

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 46,216,760	\$ 42,813,500	\$ 41,867,664	\$41,543,337	\$ 38,440,048	\$ 38,303,119
555,000	645,000	725,000	805,000	885,000	965,000
<u>\$ 45,661,760</u>	<u>\$ 42,168,500</u>	<u>\$ 41,142,664</u>	<u>\$ 40,738,337</u>	<u>\$ 37,555,048</u>	<u>\$ 37,338,119</u>
98.80%	98.49%	98.27%	98.06%	97.70%	97.48%
<u>\$ 19,086,704</u>	<u>\$ 17,725,400</u>	<u>\$ 17,347,066</u>	<u>\$17,217,335</u>	<u>\$ 15,976,019</u>	<u>\$ 15,921,248</u>
<u>\$ 18,531,704</u>	<u>\$ 17,080,400</u>	<u>\$ 16,622,066</u>	<u>\$ 16,412,335</u>	<u>\$ 15,091,019</u>	<u>\$ 14,956,248</u>
97.09%	96.36%	95.82%	95.32%	94.46%	93.94%

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
2021	\$ 8,643,989	\$ 1,674,934	\$ 6,969,055	0.12%	\$ 92.29
2020	10,484,760	1,304,553	9,180,207	0.16%	121.36
2019	12,265,532	979,666	11,285,866	0.21%	148.92
2018	7,586,951	715,838	6,871,113	0.13%	90.80
2017	8,650,609	751,819	7,898,790	0.15%	104.27
2016	9,821,148	924,404	8,896,744	0.18%	117.26
2015	11,488,984	4,125,520	7,363,464	0.15%	98.47
2014	12,903,780	3,336,325	9,567,455	0.20%	126.26
2013	14,273,577	3,781,750	10,491,827	0.24%	138.65
2012	11,727,667	4,324,564	7,403,103	0.17%	98.63

Source: Hancock County Auditor.

Notes:

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

See the Demographic and Economic Statistics table for information on population.

HANCOCK COUNTY, OHIO

PLEDGED REVENUE COVERAGE - GOVERNMENTAL ACTIVITIES LAST TEN YEARS

Year	Gross Revenues (1)	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2021	\$ 137,956	\$ 80,000	\$ 4,832	\$ 84,832	1.63
2020	212,908	241,526	6,631	248,157	0.86
2019	311,336	147,324	8,431	155,755	2.00
2018	238,386	118,339	11,608	129,947	1.83
2017	177,040	156,256	16,545	172,801	1.02
2016	198,469	243,996	42,274	286,270	0.69
2015	254,906	207,432	51,814	259,246	0.98
2014	295,705	222,155	63,035	285,190	1.04
2013	290,204	289,197	94,908	384,105	0.76
2012	251,919	254,252	92,866	347,118	0.73

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
2021	75,509	\$4,106,632	\$54,386	3.4%
2020	75,646	3,915,588	51,762	4.7%
2019	75,783	3,912,146	51,623	3.4%
2018	75,672	3,451,778	45,615	3.4%
2017	75,754	3,329,237	43,948	3.4%
2016	75,872	3,695,239	48,704	3.6%
2015	74,782	3,262,289	43,624	3.7%
2014	75,773	3,261,748	43,046	4.6%
2013	75,671	3,137,384	41,461	5.7%
2012	75,056	2,966,459	39,523	8.4%

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

HANCOCK COUNTY, OHIO

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS AGO

Employer	2021			2012		
	Number of Employees	Rank	Percentage of Total County Employment	Number of Employees	Rank	Percentage of Total County Employment
Whirlpool Corporation	2,440	1	5.54%	1,670	2	4.45%
Blanchard Valley Health Association	2,289	2	5.20%	1,282	4	3.42%
Marathon Petroleum Company LLC	2,234	3	5.08%	1,565	3	4.17%
Cooper Tire & Rubber Company	1,590	4	3.61%	2,040	1	5.44%
Hearthside Foods	1,530	5	3.48%	1,100	5	2.93%
Findlay City School District	834	6	1.89%	859	6	2.29%
The University of Findlay	743	7	1.69%	542	9	1.45%
Lowes Home Centers, Inc.	715	8	1.62%	600	8	1.60%
McLane	592	9	1.35%			
Kohls Distribution Center	520	10	1.18%	450	10	1.20%
Nissin Brakes (dba Findlex Corporation)				670	7	1.79%
Total principal employers	13,487		30.64%	10,778		28.74%
Total County employed	44,014			37,500		

Source: Labor Market Information Website.

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HANCOCK COUNTY, OHIO

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

Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General government										
Legislative and executive	68	65	70	70	73	70	63	63	63	65
Judicial	56	55	58	54	53	50	50	48	48	47
Public safety										
Enforcement	56	55	56	56	58	58	54	57	58	58
Jail operation	44	44	43	44	42	43	42	42	41	39
Other public safety	15	13	14	14	9	8	9	5	6	4
Public works	39	35	36	35	37	43	46	47	43	45
Health										
Mental Retardation and										
Developmental Disabilities	51	47	51	55	50	50	42	86	124	152
Other health	28	25	25	25	28	25	12	15	13	9
Human services										
Child Support Enforcement Agency	13	11	12	12	14	13	13	13	13	13
Job and Family Services	63	55	63	58	58	58	59	59	56	56
Other human services	9	11	12	12	6	15	13	12	7	7
Economic development and assistance	6	5	6	6	6	7	6	6	3	6
Other	37	34	39	39	44	36	34	39	53	40
Total	<u>485</u>	<u>455</u>	<u>485</u>	<u>480</u>	<u>478</u>	<u>476</u>	<u>443</u>	<u>492</u>	<u>528</u>	<u>541</u>

Source: Hancock County Auditor.

Method: The formula to calculate the full time equivalent was the total hours worked by department divided by the standard annual hours for that department.

HANCOCK COUNTY, OHIO

OPERATING INDICATORS BY FUNCTION/PROGRAM LAST TEN YEARS

Function/Program	2021	2020	2019	2018	2017	2016
Legislative/executive						
Auditor						
Number of non-exempt conveyances	2,082	1,829	1,882	1,719	1,711	1,693
Number of exempt conveyances	1,257	1,160	1,190	1,113	1,155	1,162
Number of real estate transfers	3,339	2,989	3,072	1,719	2,866	2,855
Number of auditor's warrants issued	13,296	16,158	17,662	15,255	16,902	16,559
Number of electronic fund transfers (ETFs)	2,264	2,234	2,254	4,503	6,394	4,845
Board of elections						
Number of registered voters	51,305	51,741	49,384	51,652	50,920	50,540
Number of voters last general election	12,678	39,066	11,377	28,691	15,752	36,571
Percent of registered voters voting	24.71%	75.50%	23.04%	55.55%	30.93%	72.36%
Recorder						
Number of deeds filed	3,968	3,494	4,384	3,371	3,337	3,314
Number of mortgages filed	4,622	4,702	4,416	2,966	3,202	3,363
Judicial						
Common pleas court						
Number of civil cases filed	215	270	356	476	437	457
Number of criminal cases filed	516	381	525	518	408	355
Number of domestic cases filed	775	776	828	682	588	406
Juvenile court						
Number of civil cases filed	546	510	732	719	641	595
Number of criminal cases filed	502	472	630	607	537	692
Number of adjudged delinquent cases filed	137	178	163	175	143	243
Number of days in Wood County detention facility	1,488	1,406	2,021	2,241	2,102	2,631
Public safety						
Jail operation						
Justice center						
Average daily count	79	84	129	122	118	101
Prisoners booked	1,714	1,561	2,663	2,959	2,583	2,315
Prisoners released	1,713	1,596	2,654	2,957	2,542	2,325
Out-of-County bed days used	0	2,640	9,524	8,261	6,759	2,225
Rehabilitation opportunity center						
Average daily count	0	0	0	0	0	0
Enforcement						
Accidents reported	637	766	768	732	902	886
Incidents reported	4,847	3,012	3,745	3,611	4,113	3,644
Citations issued	1,089	1,416	1,429	1,594	2,023	2,174
Papers served	1,783	1,436	1,829	1,919	1,747	1,455
Telephone calls	46,299	44,280	44,480	n/a	n/a	n/a
Transport hours	587	714	819	841	1,413	839
Court security hours	4,082	4,561	4,945	5,090	2,671	2,732
Public works						
Engineer						
Roads resurfaced	45	51	37	31	23	15
Bridges replaced/rehabbed	4	0	1	3	3	3
Culverts built	0	0	0	0	0	0

2015	2014	2013	2012
1,722	1,640	1,644	1,669
1,310	1,285	1,311	1,193
3,032	2,925	2,955	2,862
16,067	16,716	16,038	17,690
4,649	5,026	n/a	n/a
48,714	50,296	49,518	54,671
22,888	20,108	7,554	35,944
46.98%	39.98%	15.26%	65.75%
3,471	3,327	3,335	3,233
3,257	2,990	4,126	4,504
533	631	652	708
351	308	291	307
413	428	448	490
628	685	785	753
809	732	706	863
266	270	267	353
2,558	1,894	1,797	2,111
101	91	92	92
2,356	2,199	2,148	2,327
2,339	2,203	2,146	2,274
162	0	0	0
0	0	0	0
868	876	878	852
2,927	2,852	3,466	3,529
1,964	1,935	2,259	2,248
1,437	1,704	1,826	2,020
n/a	194,753	214,363	208,759
788	717	804	896
2,829	2,657	2,588	2,633
20	14	8	17
1	3	3	3
1	1	0	0

(Continued)

HANCOCK COUNTY, OHIO

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

Function/Program	2021	2020	2019	2018	2017	2016
Health						
Dog and kennel						
Number of dog licenses sold	12,309	12,917	12,878	12,942	12,366	11,641
Number of kennel licenses sold	25	23	22	23	19	11
Board of Developmental Disabilities						
Students enrolled at Blanchard Valley School						
Early intervention program	180	162	290	291	195	170
Preschool	73	44	48	48	45	40
School age	260	11	16	18	22	22
Consumers employed at Blanchard Valley Industries (1)	0	0	0	0	0	110
Business-type activity						
Landfill						
Tonnage per year						
In County	122,497	120,347	247,014	135,412	115,342	105,296
Out of County	27,292	28,201	29,215	30,762	29,871	26,894

Sources: Various County Departments.

Notes:

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

N/A indicates the information was not available.

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
12,618	12,213	13,432	13,615
24	28	36	33
169	113	119	77
38	45	47	32
21	22	26	22
143	141	135	162
104,316	100,784	95,178	96,837
23,515	21,791	24,147	27,062

HANCOCK COUNTY, OHIO

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

Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Public safety										
Sheriff										
Number of vehicles	49	49	48	47	44	45	61	55	52	45
Public works										
Engineer										
Roads (miles)	366	366	366	358	352	362	363	363	363	363
Bridges	372	374	374	374	374	375	380	380	380	380
Culverts	985	985	985	985	985	985	980	980	980	980

Source: Hancock County Engineer's Annual Report.