

# HANCOCK COUNTY, OHIO



## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2015





# Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Hancock County, prepared by Julian & Grube, Inc., for the audit period January 1, 2015 through December 31, 2015. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Hancock County is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

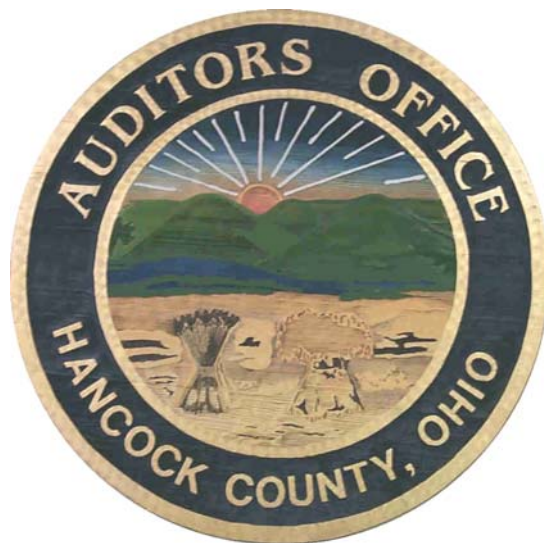
August 2, 2016

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# HANCOCK COUNTY, OHIO

## Comprehensive Annual Financial Report

For the Year Ended  
December 31, 2015



Charity A. Rauschenberg, CPA  
Hancock County Auditor

Prepared by the Hancock County Auditor's Office



## INTRODUCTORY SECTION

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**HANCOCK COUNTY, OHIO**  
**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

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# Hancock County AUDITOR



CHARITY A. RAUSCHENBERG

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

June 24, 2016

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

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

As Auditor of Hancock County, I am pleased to present the County's Comprehensive Annual Financial Report (CAFR) for the year ended December 31, 2015. 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, 2015, rendered by Julian & Grube, Inc. This Independent Auditor's Report, found on page one of the Financial Section, provides assurance that the financial statements are free of material misstatements.

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

## **Profile of Hancock County**

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

The County's 2010 census population of 74,782 placed it as the 35th most populous of the State's eighty-eight counties. The City of Findlay (the "City"), which is the County seat, has an estimated 2015 population of 41,149 and is the largest municipality in the County. In addition to the City, there is a portion of one other city, eleven villages or portions of villages, and seventeen townships located within the County.

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

	Percent of Assessed Valuation for Real Property
Residential	62.01%
Commercial/Industrial	19.39
Public Utility	0.06
Governmental (including parks) and Other Tax Exempt	(a)
Agricultural	18.54

(a) Exempt from property taxation.

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

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

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

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

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

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

The County's area has a number of institutions of higher education. The University of Findlay, a four-year institution, has an approximate enrollment of 5,438 full and part-time students. Owens Community College and Brown Mackie College have campuses located in the County and account for enrollment of over 3,500 students. Within commuting distance to the County are numerous public and private two-year and four-year colleges and universities, including Bowling Green State University, University of Toledo, James A. Rhodes State College, The Ohio State University-Lima Branch, Tiffin University, Ohio Northern University, Bluffton College, Heidelberg College, and University of Northwestern Ohio.

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

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

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

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

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

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

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

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

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

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

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

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

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

## **Local Economy**

Hancock County is home to many large, global companies such as Marathon Petroleum Corporation and Whirlpool Corporation. In 2015, our community continued to expand the industrial job market as well as fashion retailers, local restaurants, human resources and management, and retail automotive dealers. This influx of expanding/new business represents a significant capital investment and job creation in our community.

Blanchard Valley Health System, which started out in 1891 as Findlay’s first hospital, has seen incredible growth in the last few years. What started out as Findlay’s first hospital in 1891 has now expanded into the primary hospital campus on South Main Street in Findlay. Additional services offered to the community include the EasternWoods campus on Findlay’s east side, the Bluffton Hospital campus, and more than a dozen health-related enterprises including retirement communities, ambulance service, and a medical equipment company. In October 2015, Blanchard Valley Health System added a state-of-the-art cancer center, The Armes Family Cancer Care Center. The center adjoins the Blanchard Valley Regional Cancer Center which is located at the EasternWoods campus in Findlay. The Blanchard Valley Health System provides top-notch healthcare for our community which is not only acknowledged by our residents, but also by independent review boards. In 2015, Blanchard Valley Health System was awarded its first “star” from the Ohio First Steps for Healthy Babies Review Committee, an initiative of the Ohio Department of Health and the Ohio Hospital Association. They also received an “A” grade in the Fall 2015 Hospital Safety Score, which rates patient protection from errors, injuries, and infections. The Blanchard Valley Health System is an asset to our community which is constantly improving and expanding its many facets of health “care.”



Marathon Petroleum Corporation is in the final stage of constructing an \$80 million “campus” expansion, adding two office buildings and two multi-level parking garages on property adjacent to their existing corporate headquarters in downtown Findlay. One of the new buildings serves as headquarters for their pipeline subsidiary MPLX LP, which has added 150 new jobs to Findlay. The second building contains warehouse/delivery space on the ground floor and offices above. The two parking garages offer a combined total of 2,500 parking spaces. The campus expansion also includes green spaces for employees, complete with wi-fi access from outdoor benches and tables. Construction of a hotel, appropriately named “The Hancock,” is nearing design completion and will be utilized by Marathon and other area companies.

Whirlpool Corporation made major strides in 2015, as evidenced by its domination of Consumer Reports 2015 rankings. The Findlay plant, which is the world’s largest dishwasher factory, makes the top seven dishwashers among the magazine’s top-10 list. This company isn’t stopping at top-rated quality products; they’ve also announced a major expansion of their facility which will improve the flow of parts and products through the plant. The 86,400 square-foot expansion is estimated to cost \$40.6 million and will add approximately 50 new jobs to the Findlay location. The expansion will also increase efficiency, which will continue to make Whirlpool profitable in a competitive global economy. The plant has been working hard to match production to customer orders, thereby reducing inventory which can become technologically obsolete in today’s market.

Personal incomes in Hancock County increased by \$926 million, or 40 percent over the last ten years. Hancock County is consistently ranked among the top counties in the State for the lowest unemployment rate; we ranked 4<sup>th</sup> out of 88 counties for 2015. Hancock County averaged 3.7 percent unemployment, remaining under the State average of 5.3 percent.

Property values continued to remain stable over the last ten years, despite the loss of tangible personal property. Most of this growth is related to additional real property and increased agricultural values within the County. Recently, the growth can be attributed to new jobs coming to fruition. The number of homes offered for sale in the County decreased in 2015, thus creating competition among buyers. The result was an active housing market where the average sales price for residential property was \$124,800 in 2015.

### **Long-Term Financial Planning**

Hancock County management has been committed to maintaining, at a minimum, a year-end cash balance of \$2.5 million in the General Fund. This level of cash balance was achieved for the 2015 year-end, in addition to a Budget Stabilization Fund.

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

The elected officials in the County continue to work together to establish a long-term operating plan. This plan will provide a decision-making tool to assist County officials with management decisions both presently and into the future. However, as with any long-term plan, constant monitoring and assessments must be done to ensure the plan remains viable. As economic and other factors change, Hancock County elected officials understand the need to investigate, plan, and respond in a manner which maintains a high level of services to our community.

### **Relevant Financial Policies**

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

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

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

### **Major Initiatives**

Flooding isn't an isolated problem; it can affect farmers, homeowners, and business owners alike; Hancock County is committed to finding a solution. The U.S. Army Corps of Engineers' preferred flood-control plan was released in April 2015. The plan recommends a 9.6-mile western diversion channel and a 1.5-mile levee southeast of Findlay, with an estimated cost of \$65.9 million. According to the corps, the proposed plan would save approximately \$3.8 million a year by reducing/preventing crop damage, infrastructure degradation, and real/personal property losses. The final stage of the Army Corps plan is known as the "Chief's Report," which is necessary to apply for federal funding of up to 65% of the total construction cost. Recently, the Army Corps announced an unexpected delay in the release of the Chief's Report. An outcry from local elected officials and the community resulted in the County Commissioners visiting the Army Corps of Engineers at their district office in Buffalo, New York. After that meeting, the Commissioners decided to interview independent engineering firms as an alternative to continuing with the Army Corps. Departing from the Army Corps and the Chief's Report means foregoing any federal funding, however federal funding was determined "unlikely" when our flood project was compared to other competing projects in the nation. The County Commissioners ultimately selected an independent engineering firm named Stantec to review the studies and plan(s) already completed by the Army Corps. This fresh "second look" by Stantec will hopefully produce a final flood-control plan which will be funded by local and state dollars. In addition to the overall flood-control plan, cleaning dead ash trees and debris from the Blanchard River is still a top priority and work continues each spring/summer to clean and maintain the river.

After lengthy discussions, Findlay and Hancock County's health departments consolidated into one combined general health district, Hancock Public Health, on January 1, 2016. Streamlining immunizations, physicals, birth records, and many other health services for Findlay and Hancock County residents are a top priority, therefore, any questions such as shared funding, office space/location, staffing, grant administration, and accreditation had to be resolved prior to the consolidation to avoid any disruption in services to the community. Additionally, state law now requires all boards of health to apply for accreditation by 2018 and achieve accreditation by 2020 to maintain state funding. Combining into one general health district alleviates the need for two separate boards to apply for and achieve the necessary accreditation. Hancock Public Health, is committed to achieving accreditation and concurrently maintaining a full array of health services to the community.

## Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Hancock County for its comprehensive annual financial report for the year ended December 31, 2014. The Certificate of Achievement is a prestigious national award received for conformance with the highest standards for preparation of state and local government financial reports.

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

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

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

Respectfully submitted,



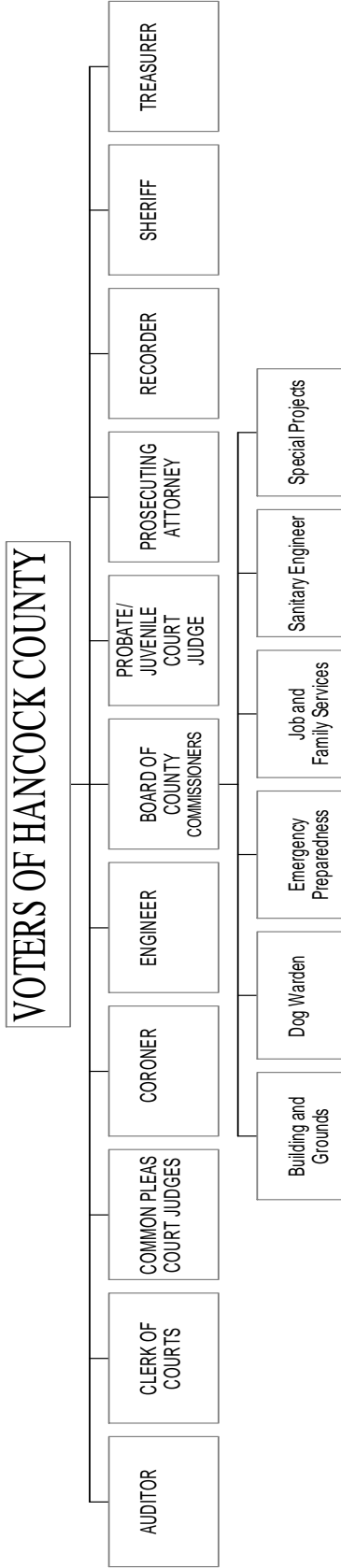
Charity A. Rauschenberg, CPA  
Hancock County Auditor

**HANCOCK COUNTY, OHIO**  
**ELECTED OFFICIALS**  
**DECEMBER 31, 2015**

---

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

# HANCOCK COUNTY GOVERNMENT ORGANIZATIONAL CHART



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

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



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Hancock County**  
**Ohio**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2014**

Executive Director/CEO

## FINANCIAL SECTION

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# Julian & Grube, Inc.

*Serving Ohio Local Governments*

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

## Independent Auditor's Report

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

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Hancock County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

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

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

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

Independent Auditor's Report  
Hancock County

***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of December 31, 2015, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund and Major Special Revenue Funds: Motor Vehicle License and Gas Tax Fund, Alcohol, Drug and Mental Health Fund, Job and Family Services Fund and Board of Developmental Disabilities Fund, thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As discussed in Note 3 to the financial statements, during the year ended December 31, 2015, Hancock County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. We did not modify our opinion regarding this matter.

***Other Matters***

***Required Supplementary Information***

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

***Supplementary and Other Information***

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

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

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

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

Independent Auditor's Report  
Hancock County

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2016, on our consideration of Hancock County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hancock County's internal control over financial reporting and compliance.

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

Julian & Grube, Inc.  
June 24, 2016

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## **HANCOCK COUNTY, OHIO**

### **MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015 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, 2015. The intent of this discussion and analysis is to look at the County's financial performance as a whole.

#### **Using This Annual Report**

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

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

#### **County-Wide Financial Statements**

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

The statement of net position presents information on all of the County's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference reported as net position. The statement of activities presents information showing how the County's net position changed during 2015. These statements are prepared using the accrual basis of accounting similar to the accounting method used by most private sector companies. This basis of accounting considers all of the current year's revenues and expenses, regardless of when the cash is received or paid.

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

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

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

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

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

## HANCOCK COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015 UNAUDITED

#### **Fund Financial Statements**

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

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

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

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

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

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

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

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

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

**HANCOCK COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2015  
UNAUDITED

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net position at December 31, 2015 and December 31, 2014. The net position at December 31, 2014 has been restated as described in Note 3.A.

Table 1  
Net Position

	Governmental Activities		Business-Type Activities		Total	
	2015	Restated 2014	2015	Restated 2014	2015	Restated 2014
<b><u>Assets</u></b>						
Current assets	\$ 77,867,353	\$ 75,775,853	\$ 12,428,228	\$ 11,162,999	\$ 90,295,581	\$ 86,938,852
Capital assets, net	111,614,799	107,947,227	10,724,287	10,708,176	122,339,086	118,655,403
Total assets	189,482,152	183,723,080	23,152,515	21,871,175	212,634,667	205,594,255
<b><u>Deferred outflows of resources</u></b>						
Unamortized deferred charges	157,149	194,160	32,406	40,508	189,555	234,668
Pension	3,040,787	2,107,988	167,593	117,439	3,208,380	2,225,427
Total deferred outflows of resources	3,197,936	2,302,148	199,999	157,947	3,397,935	2,460,095
<b><u>Liabilities</u></b>						
Current liabilities	6,712,198	7,070,204	638,058	323,706	7,350,256	7,393,910
Long-term liabilities:						
Due within one year	2,392,926	2,367,548	705,884	656,642	3,098,810	3,024,190
Net pension liability	17,877,631	17,383,722	962,457	940,718	18,840,088	18,324,440
Other amounts	9,529,659	10,693,726	9,579,762	9,898,125	19,109,421	20,591,851
Total liabilities	36,512,414	37,515,200	11,886,161	11,819,191	48,398,575	49,334,391
<b><u>Deferred inflows of resources</u></b>						
Property taxes and PILOTs	10,987,160	10,967,243	-	-	10,987,160	10,967,243
Unamortized deferred gain	-	-	19,667	21,455	19,667	21,455
Pension	492,967	136,019	18,659	-	511,626	136,019
Total deferred inflows of resources	11,480,127	11,103,262	38,326	21,455	11,518,453	11,124,717
<b><u>Net Position</u></b>						
Net investment in capital assets	103,463,437	98,764,974	6,359,771	5,725,600	109,823,208	104,490,574
Restricted	26,121,562	28,866,723	2,827,900	2,796,793	28,949,462	31,663,516
Unrestricted	15,102,548	9,775,069	2,240,356	1,666,083	17,342,904	11,441,152
Total net position	\$ 144,687,547	\$ 137,406,766	\$ 11,428,027	\$ 10,188,476	\$ 156,115,574	\$ 147,595,242

During 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27" and GASB Statement 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68" which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

## HANCOCK COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015 UNAUDITED

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

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

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

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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

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

As a result of implementing GASB 68, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2014, for governmental activities from \$152,811,288 to \$137,406,766 and business-type activities from \$11,011,346 to \$10,188,476.



## HANCOCK COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015 UNAUDITED

Current and other assets for governmental activities increased roughly \$2.1 million from the previous year. Equity in pooled cash showed the largest increase which was related to conservative budget practices in a major of the County's larger funds. While sales tax receivable increased, due from other governments decreased to offset those gains. Capital assets increased due to significant purchases in land, road infrastructure and construction in progress related to building remodeling and Distribution Drive road construction. Other liabilities in the governmental activities decreased due to lower accrued wages and benefits payable and due to other governments which was the result of the County paying payroll right near the end of the year. This decrease was partially offset by an increase in notes payables related to new County projects. Long-term liabilities decreased due to the repayment of debt exceeding debt issued during the year.

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

Table 2 shows the changes in net position for 2015 and 2014. The net position at December 31, 2014 has been restated as described in Note 3.A.

Table 2  
Changes in Net Position

	Governmental Activities 2015	Governmental Activities 2014	Business-type Activities 2015	Business-type Activities 2014	2015 Total	2014 Total
<b>Revenues</b>						
Program revenues:						
Charges for services and sales	\$ 8,734,800	\$ 8,424,999	\$ 5,033,631	\$ 4,988,008	\$ 13,768,431	\$ 13,413,007
Operating grants and contributions	22,382,940	22,944,357	-	-	22,382,940	22,944,357
Capital grants and contributions	1,945,398	2,371,041	-	-	1,945,398	2,371,041
<b>Total program revenues</b>	<b>33,063,138</b>	<b>33,740,397</b>	<b>5,033,631</b>	<b>4,988,008</b>	<b>38,096,769</b>	<b>38,728,405</b>
General revenues:						
Property taxes	10,816,772	10,807,957	-	-	10,816,772	10,807,957
Payment in lieu of taxes	281,980	232,017	-	-	281,980	232,017
Sales tax	14,604,344	13,314,511	-	-	14,604,344	13,314,511
Unrestricted grants	2,620,056	2,697,690	-	-	2,620,056	2,697,690
Investment earnings	337,190	142,738	145,090	40,247	482,280	182,985
Other	110,271	35,435	377,456	389,152	487,727	424,587
<b>Total general revenues</b>	<b>28,770,613</b>	<b>27,230,348</b>	<b>522,546</b>	<b>429,399</b>	<b>29,293,159</b>	<b>27,659,747</b>
<b>Total revenues</b>	<b>61,833,751</b>	<b>60,970,745</b>	<b>5,556,177</b>	<b>5,417,407</b>	<b>67,389,928</b>	<b>66,388,152</b>
<b>Expenses</b>						
Program Expenses:						
General government						
Legislative and executive	6,220,443	6,884,895	-	-	6,220,443	6,884,895
Judicial	4,555,160	4,041,880	-	-	4,555,160	4,041,880
Public safety	8,609,661	9,255,291	-	-	8,609,661	9,255,291
Public works	7,076,722	7,004,833	-	-	7,076,722	7,004,833
Health	16,104,699	17,957,354	-	-	16,104,699	17,957,354
Human services	10,457,791	9,944,012	-	-	10,457,791	9,944,012
Conservation and recreation	396,577	522,175	-	-	396,577	522,175
Economic development	676,154	1,239,554	-	-	676,154	1,239,554
Interest and fiscal charges	455,763	508,990	-	-	455,763	508,990
Sanitary landfill	-	-	4,061,372	4,437,448	4,061,372	4,437,448
Agricultural service center	-	-	124,570	140,876	124,570	140,876
BMV one-stop	-	-	130,684	119,876	130,684	119,876
<b>Total expenses</b>	<b>54,552,970</b>	<b>57,358,984</b>	<b>4,316,626</b>	<b>4,698,200</b>	<b>58,869,596</b>	<b>62,057,184</b>
<b>Change in net position</b>	<b>7,280,781</b>	<b>3,611,761</b>	<b>1,239,551</b>	<b>719,207</b>	<b>8,520,332</b>	<b>4,330,968</b>
<b>Net position at beginning of year (restated)</b>	<b>137,406,766</b>	N/A	<b>10,188,476</b>	N/A	<b>147,595,242</b>	N/A
<b>Net position at end of year</b>	<b>\$ 144,687,547</b>	<b>\$ 137,406,766</b>	<b>\$ 11,428,027</b>	<b>\$ 10,188,476</b>	<b>\$ 156,115,574</b>	<b>\$ 147,595,242</b>

**HANCOCK COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2015  
UNAUDITED**

The information necessary to restate the 2014 beginning balances and the 2014 pension expense amounts for the effects of the initial implementation of GASB 68 is not available. Therefore, 2014 functional expenses still include pension expense of \$2,225,427 computed under GASB 27. GASB 27 required recognizing pension expense equal to the contractually required contributions to the plan. Under GASB 68, pension expense represents additional amounts earned, adjusted by deferred inflows/outflows. The contractually required contribution is no longer a component of pension expense. Under GASB 68, the 2015 statements report pension expense of \$2,082,698.

Consequently, in order to compare 2015 total program expenses to 2014, the following adjustments are needed:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>
Total 2015 program expenses under GASB 68	\$ 54,552,970	\$ 4,316,626
Pension expense under GASB 68	(1,977,400)	(105,300)
2015 contractually required contributions	<u>2,078,641</u>	<u>116,148</u>
Adjusted 2015 program expenses	54,654,211	4,327,474
Total 2014 program expenses under GASB 27	<u>57,358,984</u>	<u>4,698,200</u>
Decrease in program expenses not related to pension	<u>\$ (2,704,773)</u>	<u>\$ (370,726)</u>

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

General revenues increased only slightly by about \$1.5 million in 2015. The most significant increase was in the area of sales tax revenues. Sales tax revenues increased roughly \$1.3 million due to a rebound in the economy which resulted in better sales throughout the County.

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

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

**HANCOCK COUNTY, OHIO**

MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2015  
UNAUDITED

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

Table 3  
Governmental Activities

	Total Cost of Services <u>2015</u>	Net Cost of Services <u>2015</u>	Total Cost of Services <u>2014</u>	Net Cost of Services <u>2014</u>
Program Expenses:				
General government				
Legislative and executive	\$ 6,220,443	\$ 2,642,343	\$ 6,884,895	\$ 3,428,904
Judicial	4,555,160	2,829,359	4,041,880	2,334,137
Public safety	8,609,661	6,501,708	9,255,291	7,252,259
Public works	7,076,722	(42,283)	7,004,833	(943,965)
Health	16,104,699	7,234,588	17,957,354	8,602,473
Human services	10,457,791	1,948,511	9,944,012	1,911,328
Conservation and recreation	396,577	46,381	522,175	363,088
Economic development	676,154	(126,538)	1,239,554	161,373
Interest and fiscal charges	<u>455,763</u>	<u>455,763</u>	<u>508,990</u>	<u>508,990</u>
<b>Total</b>	<u><b>\$ 54,552,970</b></u>	<u><b>\$ 21,489,832</b></u>	<u><b>\$ 57,358,984</b></u>	<u><b>\$ 23,618,587</b></u>

Charges for services provided for 54.05% 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 32.52% of the costs of the judicial program. This program represents costs associated with the administration of the County's court system including the Common Pleas, Probate, and Juvenile courts.

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

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

**Governmental Funds Financial Analysis**

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

The General Fund is the primary operating fund of the County. At the end of 2015, unassigned fund balance was \$3,683,294, while total fund balance was \$7,344,187. During 2015, the County's General Fund increased \$816,437 due primarily to an increase in sales tax revenue.

## HANCOCK COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015 UNAUDITED

The Motor Vehicle and Gas Tax Fund increased \$608,285 due primarily to a decrease in expenditures. The Motor Vehicle and Gas Tax Fund decreased spending in the areas of materials and supplies, contractual services and capital outlay in comparison to the previous year.

The Alcohol, Drug, and Mental Health Fund's fund balance decreased by \$228,069. This fund experienced decreases in intergovernmental revenues which caused the fund to lower costs.

The increase in fund balance in the Job and Family Services Fund can be attributed to increase in state and federal grant revenue in comparison to the previous year.

The Board of Developmental Disabilities Fund had an increase in fund balance in 2015. While revenues decreased related to lower intergovernmental grant revenue, the fund's decreased its costs primarily in the areas of personal services and fringe benefits.

The Flood Mitigation Fund increased due to transfers from the General Fund from increased sales tax revenues and a grant received during the year. This fund should continue to increase to offset an anticipated flood mitigation assessment.

#### **Business-Type Activities Financial Analysis**

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

The change in net position for the Sanitary Landfill Fund was mainly the result of operating revenues exceeding operating expenses. The fund was able to lower its operating costs with decreased spending on contract services and materials and supplies.

The Agricultural Service Center Fund increased due primarily to a decrease in contract services expenses.

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

#### **Budgetary Highlights**

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

For the General Fund, the revenue and other financing sources increased from the original budget to the final budget by \$1,357,582. This increase was the result of better sales tax collection estimates throughout the year. Actual receipts and other financing sources increased \$2,273,495 from the final budget. This increase was primarily the result of increases in sales taxes, charges for services and advances to be repaid which are not required to be budgeted by the County.

Appropriation changes from the original budget to the final budget were \$1,834,021 higher due to a large increase in transfers out of the increase in sales tax committed for flood mitigation. Actual expenditures and other financing uses were \$564,596 less than the final budget. While all expenditure line items showed positive variances, advances out increased \$145,809 since the County is not required to budget these amounts. The most significant changes in the expenditures were in the areas of legislative and executive, judicial and public safety. In legislative and executive, the most significant decrease from final budget to actual was in building and ground maintenance. Contractual services decreased due to conservative budgeting. In judicial, juvenile court showed the most significant unused appropriation decrease. In public safety, the primary reason for the decrease was due to the sheriff and jail operations spending less than their budget.

## HANCOCK COUNTY, OHIO

### MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2015 UNAUDITED

#### **Capital Assets and Debt Administration**

Capital Assets - The County's capital assets for governmental and business-type activities as of December 31, 2015, were \$111,614,799 and \$10,724,287, respectively, (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure.

For governmental activities, major capital asset additions in 2015 included land purchases, equipment, construction in progress and infrastructure. In business-type activities, the Landfill purchased new equipment. Note 11 to the basic financial statements provides additional information regarding capital assets.

Debt - At December 31, 2015, the County had total general obligation bonded debt outstanding of \$11,488,984. Of this amount, \$4,105,442 will be repaid from business-type activities. Other outstanding debt included special assessment bonds of \$1,230,213, OWDA loans of \$108,885, \$774,380 in other loans and OPWC loans of \$271,813.

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

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

#### **Current Issues**

For 2015, the County recognized approximately \$1.3 million in additional sales tax revenue on a cash basis. This increase was attributed to a variety of factors which originated in 2015. First, several local companies and schools made improvements to their facilities which, as a by-product, generated revenue. As of June 2016, the County has seen a 9% increase in the sales tax revenue compared to the same period in 2015. As prior years' projects are winding down, new projects are starting up; projects which are not only replacing prior years' increased sales tax revenue, but surpassing it.

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

**HANCOCK COUNTY, OHIO**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2015  
UNAUDITED**

**Requests for Information**

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

**BASIC  
FINANCIAL STATEMENTS**

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION  
DECEMBER 31, 2015

	Primary Government		
	Governmental Activities	Business-type Activities	Total
<b>Assets:</b>			
Equity in pooled cash and investments . . . . .	\$ 53,560,975	\$ 3,261,441	\$ 56,822,416
Cash with fiscal and escrow agents. . . . .	43,659	-	43,659
Cash and cash equivalents in segregated accounts.	111,987	3,006,340	3,118,327
Investments in segregated accounts . . . . .	-	5,601,163	5,601,163
Receivables:			
Sales taxes. . . . .	4,116,755	-	4,116,755
Real estate and other taxes . . . . .	11,051,980	-	11,051,980
Accounts. . . . .	334,176	521,538	855,714
Special assessments . . . . .	1,590,938	-	1,590,938
Accrued interest . . . . .	57,039	7,156	64,195
Payment in lieu of taxes . . . . .	274,160	-	274,160
Loans receivable. . . . .	787,367	-	787,367
Internal balance . . . . .	2,688	(2,688)	-
Due from other governments. . . . .	4,902,266	-	4,902,266
Materials and supplies inventory. . . . .	473,742	31,176	504,918
Prepayments . . . . .	495,733	603	496,336
Net pension asset . . . . .	26,530	1,499	28,029
Due from external parties . . . . .	37,358	-	37,358
Restricted cash and investments . . . . .	-	-	-
Capital assets:			
Non-depreciable capital assets . . . . .	45,760,605	1,699,699	47,460,304
Depreciable capital assets, net. . . . .	65,854,194	9,024,588	74,878,782
Total capital assets, net. . . . .	111,614,799	10,724,287	122,339,086
Total assets . . . . .	189,482,152	23,152,515	212,634,667
<b>Deferred outflows of resources:</b>			
Unamortized deferred loss on debt refunding .	157,149	32,406	189,555
Pension - OPERS . . . . .	2,966,018	167,593	3,133,611
Pension - STRS . . . . .	74,769	-	74,769
Total deferred outflows of resources . . . . .	3,197,936	199,999	3,397,935



**Component Units**

<b>Blanchard Valley Industries</b>	<b>Hancock Community Housing, Inc.</b>	<b>Blanchard Valley Residential Services</b>
\$ 165,610	\$ 63,560	\$ 1,298,874
-	-	-
-	-	-
-	-	-
-	-	-
103,773	-	252,214
-	-	-
-	-	-
-	-	-
-	-	-
2,103	-	-
4,517	544	33,929
-	-	-
-	-	-
414,076	-	-
-	160,354	-
60,118	580,339	55,596
60,118	740,693	55,596
750,197	804,797	1,640,613
-	-	-
-	-	-
-	-	-
-	-	-

(Continued)

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION  
DECEMBER 31, 2015  
(CONTIUED)

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>Liabilities:</b>			
Accounts payable . . . . .	\$ 1,702,931	\$ 516,874	\$ 2,219,805
Contracts payable . . . . .	27,460	-	27,460
Retainage payable . . . . .	43,659	-	43,659
Accrued wages and benefits payable . . . . .	605,119	34,655	639,774
Compensated absences payable . . . . .	-	-	-
Due to other governments . . . . .	493,728	62,225	555,953
Due to external parties . . . . .	-	14,524	14,524
Accrued interest payable . . . . .	50,555	9,780	60,335
Claims payable . . . . .	63,746	-	63,746
Notes payable . . . . .	3,725,000	-	3,725,000
Unearned revenue . . . . .	-	-	-
Accrued payroll taxes . . . . .	-	-	-
Donation liability . . . . .	-	-	-
Sales tax payable . . . . .	-	-	-
Security deposits payable . . . . .	-	-	-
Pension liability payable . . . . .	-	-	-
Long-term liabilities:			
Due within one year . . . . .	2,392,926	705,884	3,098,810
Due in more than one year:			
Net pension liability . . . . .	17,877,631	962,457	18,840,088
Other amounts . . . . .	9,529,659	9,579,762	19,109,421
Total liabilities . . . . .	<u>36,512,414</u>	<u>11,886,161</u>	<u>48,398,575</u>
<b>Deferred inflows of resources:</b>			
Property taxes levied for the next fiscal year . . . . .	\$ 10,713,000	\$ -	\$ 10,713,000
PILOTs levied for the next fiscal year . . . . .	274,160	-	274,160
Unamortized deferred gain on debt refunding . . . . .	-	19,667	19,667
Pension - OPERS . . . . .	330,224	18,659	348,883
Pension - STRS . . . . .	162,743	-	162,743
Total deferred inflows of resources . . . . .	<u>11,480,127</u>	<u>38,326</u>	<u>11,518,453</u>
<b>Net position:</b>			
Net investment in capital assets . . . . .	103,463,437	6,359,771	109,823,208
Restricted for:			
Capital projects . . . . .	379,341	-	379,341
Debt service . . . . .	4,125,520	-	4,125,520
Legislative and executive . . . . .	2,456,785	-	2,456,785
Judicial . . . . .	833,587	-	833,587
Public safety . . . . .	1,397,402	-	1,397,402
Public works . . . . .	482,089	-	482,089
Health . . . . .	15,043,540	-	15,043,540
Human services . . . . .	130,264	-	130,264
Economic development . . . . .	883,284	-	883,284
Conservation and recreation . . . . .	10	-	10
Closure/post closure costs . . . . .	-	2,827,900	2,827,900
Temporarily restricted . . . . .	-	-	-
Children in custody:			
Expendable . . . . .	142,740	-	142,740
Nonexpendable . . . . .	247,000	-	247,000
Unrestricted (deficit) . . . . .	<u>15,102,548</u>	<u>2,240,356</u>	<u>17,342,904</u>
Total net position . . . . .	<u>\$ 144,687,547</u>	<u>\$ 11,428,027</u>	<u>\$ 156,115,574</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Component Units**

<b>Blanchard Valley Industries</b>	<b>Hancock Community Housing, Inc.</b>	<b>Blanchard Valley Residential Services</b>
\$ 4,725	\$ 3,114	\$ 93,664
-	-	-
-	-	-
44,150	-	72,795
-	-	76,163
-	-	-
-	-	-
-	-	-
-	-	-
-	70,364	-
6,114	-	-
728	-	-
531	-	-
1,475	-	-
-	-	7,652
-	47,198	-
-	-	-
-	366,912	-
<u>57,723</u>	<u>487,588</u>	<u>250,274</u>
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
60,118	326,583	55,596
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
11,098	-	-
-	-	-
-	-	-
621,258	(9,374)	1,334,743
<u>\$ 692,474</u>	<u>\$ 317,209</u>	<u>\$ 1,390,339</u>

**HANCOCK COUNTY, OHIO**

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services and Sales</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Governmental activities:</b>				
General government:				
Legislative and executive . . . . .	\$ 6,220,443	\$ 3,362,429	\$ 215,671	\$ -
Judicial . . . . .	4,555,160	1,481,331	235,743	8,727
Public safety . . . . .	8,609,661	1,486,381	621,572	-
Public works . . . . .	7,076,722	1,262,229	4,672,578	1,184,198
Health . . . . .	16,104,699	614,570	8,255,541	-
Human services . . . . .	10,457,791	409,860	7,702,735	396,685
Conservation and recreation . . . . .	396,577	-	2,654	347,542
Economic development and assistance . . . . .	676,154	118,000	676,446	8,246
Interest and fiscal charges . . . . .	455,763	-	-	-
Total governmental activities . . . . .	<u>54,552,970</u>	<u>8,734,800</u>	<u>22,382,940</u>	<u>1,945,398</u>
<b>Business-type activities:</b>				
Sanitary landfill . . . . .	4,061,372	4,570,941	-	-
Agricultural service center . . . . .	124,570	237,639	-	-
BMV one-stop . . . . .	130,684	225,051	-	-
Total business-type activities . . . . .	<u>4,316,626</u>	<u>5,033,631</u>	<u>-</u>	<u>-</u>
Totals . . . . .	<u>\$ 58,869,596</u>	<u>\$ 13,768,431</u>	<u>\$ 22,382,940</u>	<u>\$ 1,945,398</u>
<b>Component units:</b>				
Blanchard Valley Industries . . . . .	\$ 1,865,087	\$ 619,425	\$ 1,244,372	\$ -
Hancock Community Housing, Inc. . . . .	86,936	115,950	-	30,201
Blanchard Valley Residential Services . . . . .	4,124,717	2,682,285	1,641,486	-
Total component units . . . . .	<u>\$ 6,076,740</u>	<u>\$ 3,417,660</u>	<u>\$ 2,885,858</u>	<u>\$ 30,201</u>

**General revenues:**

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

Total general revenues . . . . .

Change in net position . . . . .

**Net position at beginning of year (restated)**

**Net position at end of year . . . . .**

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**Net (Expense) Revenue  
and Changes in Net Position**

<b>Primary Government</b>			<b>Component Units</b>		
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Blanchard Valley Industries</b>	<b>Hancock Community Housing, Inc.</b>	<b>Blanchard Valley Residential Services</b>
\$ (2,642,343)	\$ -	\$ (2,642,343)	\$ -	\$ -	\$ -
(2,829,359)	-	(2,829,359)	-	-	-
(6,501,708)	-	(6,501,708)	-	-	-
42,283	-	42,283	-	-	-
(7,234,588)	-	(7,234,588)	-	-	-
(1,948,511)	-	(1,948,511)	-	-	-
(46,381)	-	(46,381)	-	-	-
126,538	-	126,538	-	-	-
(455,763)	-	(455,763)	-	-	-
(21,489,832)	-	(21,489,832)	-	-	-
-	509,569	509,569	-	-	-
-	113,069	113,069	-	-	-
-	94,367	94,367	-	-	-
-	717,005	717,005	-	-	-
(21,489,832)	717,005	(20,772,827)	-	-	-
-	-	-	(1,290)	-	-
-	-	-	-	59,215	-
-	-	-	-	-	199,054
-	-	-	(1,290)	59,215	199,054
2,167,183	-	2,167,183	-	-	-
1,801,133	-	1,801,133	-	-	-
5,882,716	-	5,882,716	-	-	-
856,561	-	856,561	-	-	-
109,179	-	109,179	-	-	-
281,980	-	281,980	-	-	-
14,604,344	-	14,604,344	-	-	-
2,620,056	-	2,620,056	-	-	-
337,190	145,090	482,280	10,181	-	-
110,271	377,456	487,727	1,818	-	45,561
28,770,613	522,546	29,293,159	11,999	-	45,561
7,280,781	1,239,551	8,520,332	10,709	59,215	244,615
137,406,766	10,188,476	147,595,242	681,765	257,994	1,145,724
\$ 144,687,547	\$ 11,428,027	\$ 156,115,574	\$ 692,474	\$ 317,209	\$ 1,390,339

HANCOCK COUNTY, OHIO

BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2015

	General	Motor Vehicle and Gas Tax	Alcohol, Drug and Mental Health	Job and Family Services
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 6,061,784	\$ 1,066,837	\$ 656,597	\$ 395,517
Cash with escrow agents. . . . .	2,278	-	-	-
Cash and cash equivalents in segregated accounts .	-	-	-	-
Receivables:				
Sales taxes . . . . .	4,116,755	-	-	-
Real estate and other taxes. . . . .	2,220,299	-	1,856,341	-
Accounts. . . . .	307,516	5,177	15,102	-
Special assessments . . . . .	-	-	-	-
Accrued interest . . . . .	53,485	-	-	-
Loans . . . . .	-	-	-	-
Payment in lieu of taxes . . . . .	-	-	-	-
Interfund loans. . . . .	95,810	-	-	-
Due from other funds . . . . .	58,964	16,927	-	249,235
Due from other governments. . . . .	1,354,492	2,154,676	341,261	132,500
Due from external parties . . . . .	37,317	41	-	-
Loans to other funds . . . . .	31,049	-	-	-
Prepayments . . . . .	382,305	1,805	38,971	3,333
Materials and supplies inventory. . . . .	83,277	363,755	2,568	23,587
Total assets . . . . .	<u>\$ 14,805,331</u>	<u>\$ 3,609,218</u>	<u>\$ 2,910,840</u>	<u>\$ 804,172</u>
<b>Liabilities:</b>				
Accounts payable. . . . .	\$ 239,542	\$ 134,583	\$ 278,851	\$ 50,552
Contracts payable. . . . .	-	-	-	-
Retainage payable . . . . .	2,278	-	-	-
Accrued wages and benefits payable . . . . .	321,508	45,765	11,356	73,728
Compensated absences payable . . . . .	58,704	-	-	14,291
Due to other funds . . . . .	30,404	29,306	-	17,421
Due to other governments . . . . .	303,877	11,430	3,094	35,972
Interfund loans payable. . . . .	-	-	-	-
Loans from other funds. . . . .	-	-	-	-
Accrued interest payable . . . . .	-	-	-	-
Notes payable . . . . .	-	-	-	-
Total liabilities . . . . .	<u>956,313</u>	<u>221,084</u>	<u>293,301</u>	<u>191,964</u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year. . .	2,150,000	-	1,800,000	-
Delinquent property tax revenue not available. .	70,299	-	56,341	-
Accrued interest not available . . . . .	39,557	-	-	-
Special assessments revenue not available. . . .	-	-	-	-
Miscellaneous revenue not available. . . . .	463,253	11,482	12,849	114,486
PILOTs levied for the next fiscal year . . . . .	-	-	-	-
Intergovernmental revenue not available . . . .	845,506	1,785,515	258,047	-
Sales taxes not available . . . . .	2,936,216	-	-	-
Total deferred inflows of resources . . . . .	<u>6,504,831</u>	<u>1,796,997</u>	<u>2,127,237</u>	<u>114,486</u>
<b>Fund balances:</b>				
Nonspendable . . . . .	496,631	365,560	41,539	26,920
Restricted. . . . .	-	1,225,577	448,763	470,802
Committed . . . . .	88,589	-	-	-
Assigned . . . . .	3,075,673	-	-	-
Unassigned (deficit) . . . . .	3,683,294	-	-	-
Total fund balances . . . . .	<u>7,344,187</u>	<u>1,591,137</u>	<u>490,302</u>	<u>497,722</u>
Total liabilities, deferred inflows of resources and fund balances . . . . .	<u>\$ 14,805,331</u>	<u>\$ 3,609,218</u>	<u>\$ 2,910,840</u>	<u>\$ 804,172</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Board of Developmental Disabilities</b>	<b>Flood Mitigation</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 16,573,998	\$ 15,877,707	\$ 12,911,947	\$ 53,544,387
-	-	41,381	43,659
-	-	111,987	111,987
-	-	-	4,116,755
6,088,675	-	886,665	11,051,980
-	-	6,381	334,176
-	-	1,590,938	1,590,938
-	-	3,554	57,039
-	-	787,367	787,367
-	-	274,160	274,160
-	-	-	95,810
-	-	122	325,248
687,704	-	231,633	4,902,266
-	-	-	37,358
-	-	-	31,049
10,581	-	58,738	495,733
555	-	-	473,742
<u>\$ 23,361,513</u>	<u>\$ 15,877,707</u>	<u>\$ 16,904,873</u>	<u>\$ 78,273,654</u>
\$ 553,454	\$ -	\$ 445,949	\$ 1,702,931
-	-	27,460	27,460
-	-	41,381	43,659
103,839	-	48,923	605,119
4,854	-	-	77,849
15,004	43,762	250,409	386,306
121,166	-	18,189	493,728
-	-	95,810	95,810
-	-	31,049	31,049
-	5,615	16,400	22,015
-	950,000	2,775,000	3,725,000
<u>798,317</u>	<u>999,377</u>	<u>3,750,570</u>	<u>7,210,926</u>
5,903,000	-	860,000	10,713,000
185,675	-	26,665	338,980
-	-	-	39,557
-	-	1,594,492	1,594,492
-	-	9,081	611,151
-	-	274,160	274,160
359,378	-	136,305	3,384,751
-	-	-	2,936,216
<u>6,448,053</u>	<u>-</u>	<u>2,900,703</u>	<u>19,892,307</u>
11,136	-	305,738	1,247,524
16,104,007	-	10,847,766	29,096,915
-	14,878,330	209,269	15,176,188
-	-	1,085,913	4,161,586
-	-	(2,195,086)	1,488,208
<u>16,115,143</u>	<u>14,878,330</u>	<u>10,253,600</u>	<u>51,170,421</u>
<u>\$ 23,361,513</u>	<u>\$ 15,877,707</u>	<u>\$ 16,904,873</u>	<u>\$ 78,273,654</u>

**HANCOCK COUNTY, OHIO**

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO  
NET POSITION OF GOVERNMENTAL ACTIVITIES  
DECEMBER 31, 2015

<b>Total governmental fund balances</b>	\$	51,170,421
<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.		111,614,799
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred inflows in the funds.		
Sales taxes receivable	\$ 2,936,216	
Real estate and other taxes receivable	338,980	
Accounts receivable	611,151	
Special assessments receivable	1,590,938	
Accrued interest receivable	43,111	
Due from other governments	3,384,751	
Total		8,905,147
An internal service fund is used by management to charge the costs of workers compensation to individual funds. The assets and liabilities of the internal service fund are included in governmental activities on the statement of net position.		16,588
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.		(28,540)
Unamortized deferred amounts on refundings are not recognized in the governmental funds.		157,149
Unamortized premiums (discounts) on bond issuances are not recognized in the governmental funds.		(108,756)
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	26,530	
Deferred outflows of resources	3,040,787	
Deferred inflows of resources	(492,967)	
Net pension liability	(17,877,631)	
Total		(15,303,281)
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	(7,300,000)	
Special assessment bonds payable	(1,204,999)	
OWDA loans	(108,885)	
Guaranteed energy savings performance contract	(700,442)	
ADAMH note	(73,938)	
Compensated absences	(2,347,716)	
Total		(11,735,980)
<b>Net position of governmental activities</b>	<b>\$</b>	<b>144,687,547</b>

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, 2015

	<u>General</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Alcohol, Drug and Mental Health</u>	<u>Job and Family Services</u>
<b>Revenues:</b>				
Property taxes . . . . .	\$ 2,178,419	\$ -	\$ 1,809,696	\$ -
Payment in lieu of taxes . . . . .	-	-	-	-
Permissive motor vehicle license tax . . . . .	-	177,452	-	-
Sales taxes. . . . .	14,127,399	-	-	-
Special assessments . . . . .	-	-	-	-
Charges for services. . . . .	4,162,311	421,003	3,187	47,742
Licenses and permits . . . . .	4,809	-	-	-
Fines and forfeitures . . . . .	155,923	85,884	-	-
Intergovernmental. . . . .	2,606,898	4,458,351	1,353,423	4,913,558
Investment income. . . . .	309,299	1,939	-	-
Rental income . . . . .	324,682	-	126,227	-
Contributions and donations. . . . .	-	-	-	-
Other . . . . .	110,271	5,432	48,090	825,018
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	23,980,011	5,150,061	3,340,623	5,786,318
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	5,314,285	-	-	-
Judicial. . . . .	4,136,199	-	-	-
Public safety . . . . .	7,436,197	-	-	-
Public works . . . . .	130,479	4,395,776	-	-
Health . . . . .	568,833	-	3,441,924	-
Human services. . . . .	866,526	-	-	5,440,181
Conservation and recreation . . . . .	396,577	-	-	-
Economic development and assistance . . . . .	10,000	-	-	-
Capital outlay . . . . .	-	-	-	-
Debt service:				
Principal retirement. . . . .	-	-	-	-
Interest and fiscal charges . . . . .	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	18,859,096	4,395,776	3,441,924	5,440,181
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures. . . . .	5,120,915	754,285	(101,301)	346,137
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	-	-	-
Transfers (out). . . . .	(4,304,478)	(146,000)	(126,768)	(263,255)
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources (uses) . . . . .	(4,304,478)	(146,000)	(126,768)	(263,255)
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balances . . . . .	816,437	608,285	(228,069)	82,882
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<b>Fund balances at beginning of year . . . . .</b>	6,527,750	982,852	718,371	414,840
<b>Fund balances at end of year . . . . .</b>	<u>\$ 7,344,187</u>	<u>\$ 1,591,137</u>	<u>\$ 490,302</u>	<u>\$ 497,722</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

<b>Board of Developmental Disabilities</b>	<b>Flood Mitigation</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ 5,910,400	\$ -	\$ 969,864	\$ 10,868,379
-	-	281,980	281,980
-	-	-	177,452
-	-	-	14,127,399
-	-	741,839	741,839
169,409	-	2,087,075	6,890,727
-	-	318,053	322,862
-	-	78,410	320,217
6,352,474	347,000	5,530,065	25,561,769
-	542	31,068	342,848
-	-	81,079	531,988
-	-	16,629	16,629
298,511	-	462,548	1,749,870
<u>12,730,794</u>	<u>347,542</u>	<u>10,598,610</u>	<u>61,933,959</u>
-	-	1,265,270	6,579,555
-	-	439,755	4,575,954
-	-	1,163,254	8,599,451
-	-	27,943	4,554,198
11,481,049	-	424,290	15,916,096
-	-	4,096,307	10,403,014
-	-	-	396,577
-	-	666,154	676,154
-	1,774,788	4,252,697	6,027,485
-	-	1,224,215	1,224,215
-	6,157	430,519	436,676
<u>11,481,049</u>	<u>1,780,945</u>	<u>13,990,404</u>	<u>59,389,375</u>
<u>1,249,745</u>	<u>(1,433,403)</u>	<u>(3,391,794)</u>	<u>2,544,584</u>
-	3,670,177	2,151,622	5,821,799
(784,000)	-	(197,298)	(5,821,799)
<u>(784,000)</u>	<u>3,670,177</u>	<u>1,954,324</u>	<u>-</u>
465,745	2,236,774	(1,437,470)	2,544,584
<u>15,649,398</u>	<u>12,641,556</u>	<u>11,691,070</u>	<u>48,625,837</u>
<u>\$ 16,115,143</u>	<u>\$ 14,878,330</u>	<u>\$ 10,253,600</u>	<u>\$ 51,170,421</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, 2015

**Net change in fund balances - total governmental funds** \$ 2,544,584

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

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

Capital asset additions	\$	7,333,723	
Current year depreciation		<u>(3,666,151)</u>	
Total			3,667,572

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

Property taxes		(51,607)	
Sales taxes		476,945	
Special assessments		(139,899)	
Charges for services		(37,396)	
Fines and forfeitures		87,580	
Intergovernmental		(474,369)	
Interest income		31,445	
Rental income		8,082	
Other		(989)	
Total		<u>(100,208)</u>	(100,208)

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		795,000	
Special assessment bonds		175,000	
OWDA loans		32,432	
Guaranteed energy savings performance contract		216,488	
ADAMH loan		5,295	
Total		<u>1,224,215</u>	1,224,215

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		2,463	
Amortization of bond premiums		15,697	
Amortization of bond discounts		(236)	
Amortization of deferred amounts on refunding		<u>(37,011)</u>	
Total			(19,087)

(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, 2015  
(CONTINUED)

Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows.	2,078,641
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.	(1,977,400)
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.	(129,124)
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.	<u>(8,412)</u>
<b>Change in net position of governmental activities</b>	<u>\$ 7,280,781</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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 2,159,000	\$ 2,177,680	\$ 2,178,419	\$ 739
Sales taxes . . . . .	11,800,000	12,918,404	14,211,199	1,292,795
Charges for services. . . . .	2,984,156	2,984,156	3,511,339	527,183
Licenses and permits . . . . .	3,000	3,000	4,809	1,809
Fines and forfeitures . . . . .	50,500	50,500	60,044	9,544
Intergovernmental. . . . .	2,373,400	2,373,400	2,592,658	219,258
Investment income. . . . .	150,000	250,000	302,322	52,322
Rental income . . . . .	-	305,498	317,361	11,863
Other . . . . .	190,000	5,000	60,544	55,544
<b>Total revenues . . . . .</b>	<b>19,710,056</b>	<b>21,067,638</b>	<b>23,238,695</b>	<b>2,171,057</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	6,053,855	6,241,312	5,851,203	390,109
Judicial. . . . .	3,889,083	3,870,156	3,752,063	118,093
Public safety . . . . .	7,595,472	7,704,122	7,602,069	102,053
Public works . . . . .	136,013	135,420	131,477	3,943
Health . . . . .	600,523	601,333	599,548	1,785
Human services. . . . .	969,631	975,258	916,912	58,346
Conservation and recreation . . . . .	386,133	400,130	396,577	3,553
Economic development and assistance . . . . .	10,000	10,000	10,000	-
<b>Total expenditures . . . . .</b>	<b>19,640,710</b>	<b>19,937,731</b>	<b>19,259,849</b>	<b>677,882</b>
Excess of revenues over expenditures. . . . .	69,346	1,129,907	3,978,846	2,848,939
<b>Other financing sources (uses):</b>				
Advances in . . . . .	-	-	122,795	122,795
Advances out . . . . .	-	-	(145,809)	(145,809)
Transfers in . . . . .	90,000	90,000	69,643	(20,357)
Transfers out. . . . .	(3,000,000)	(4,537,000)	(4,504,477)	32,523
<b>Total other financing sources (uses) . . . . .</b>	<b>(2,910,000)</b>	<b>(4,447,000)</b>	<b>(4,457,848)</b>	<b>(10,848)</b>
Net change in fund balances . . . . .	(2,840,654)	(3,317,093)	(479,002)	2,838,091
<b>Fund balances at beginning of year . . . . .</b>	<b>3,180,580</b>	<b>3,180,580</b>	<b>3,180,580</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>468,519</b>	<b>468,519</b>	<b>468,519</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 808,445</b>	<b>\$ 332,006</b>	<b>\$ 3,170,097</b>	<b>\$ 2,838,091</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**HANCOCK COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 MOTOR VEHICLE LICENSE AND GAS TAX SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Permissive motor vehicle license tax . . . . .	\$ 170,000	\$ 170,000	\$ 178,374	\$ 8,374
Charges for services. . . . .	400,000	400,000	436,181	36,181
Fines and forfeitures . . . . .	80,000	80,000	85,884	5,884
Intergovernmental. . . . .	4,428,000	4,428,000	4,478,212	50,212
Investment income. . . . .	1,000	1,000	1,939	939
<b>Total revenues . . . . .</b>	<b>5,079,000</b>	<b>5,079,000</b>	<b>5,180,590</b>	<b>101,590</b>
<b>Expenditures:</b>				
Current:				
Public works . . . . .	5,077,520	5,086,576	4,778,672	307,904
Debt service:				
Principal retirement. . . . .	175,000	-	-	-
<b>Total expenditures . . . . .</b>	<b>5,252,520</b>	<b>5,086,576</b>	<b>4,778,672</b>	<b>307,904</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	(173,520)	(7,576)	401,918	409,494
<b>Other financing uses:</b>				
Transfers out. . . . .	-	(173,000)	(146,000)	27,000
<b>Total other financing sources uses . . . . .</b>	<b>-</b>	<b>(173,000)</b>	<b>(146,000)</b>	<b>27,000</b>
<b>Net change in fund balances . . . . .</b>	<b>(173,520)</b>	<b>(180,576)</b>	<b>255,918</b>	<b>436,494</b>
<b>Fund balances at beginning of year . . . . .</b>	<b>428,208</b>	<b>428,208</b>	<b>428,208</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>244,346</b>	<b>244,346</b>	<b>244,346</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 499,034</b>	<b>\$ 491,978</b>	<b>\$ 928,472</b>	<b>\$ 436,494</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**HANCOCK COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ALCOHOL, DRUG AND MENTAL HEALTH SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 1,797,000	\$ 1,797,000	\$ 1,809,696	\$ 12,696
Charges for services. . . . .	125,000	1,026	3,187	2,161
Intergovernmental. . . . .	1,317,696	1,317,696	1,289,629	(28,067)
Rental income . . . . .	-	123,974	123,974	-
Other . . . . .	25,000	25,000	49,359	24,359
<b>Total revenues . . . . .</b>	<b>3,264,696</b>	<b>3,264,696</b>	<b>3,275,845</b>	<b>11,149</b>
<b>Expenditures:</b>				
Current:				
Health . . . . .	3,337,361	4,066,670	3,964,125	102,545
<b>Total expenditures . . . . .</b>	<b>3,337,361</b>	<b>4,066,670</b>	<b>3,964,125</b>	<b>102,545</b>
Excess of expenditures over revenues . . . . .	(72,665)	(801,974)	(688,280)	113,694
<b>Other financing sources (uses):</b>				
Advances in . . . . .	-	-	272,000	272,000
Advances out . . . . .	-	-	(164,500)	(164,500)
Transfers out. . . . .	(27,000)	(127,000)	(126,768)	232
<b>Total other financing sources (uses) . . . . .</b>	<b>(27,000)</b>	<b>(127,000)</b>	<b>(19,268)</b>	<b>107,732</b>
Net change in fund balances . . . . .	(99,665)	(928,974)	(707,548)	221,426
<b>Fund balances at beginning of year . . . . .</b>	<b>572,028</b>	<b>572,028</b>	<b>572,028</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>362,409</b>	<b>362,409</b>	<b>362,409</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 834,772</b>	<b>\$ 5,463</b>	<b>\$ 226,889</b>	<b>\$ 221,426</b>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



**HANCOCK COUNTY, OHIO**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 JOB AND FAMILY SERVICES SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ -	\$ 2,600	\$ 49,742	\$ 47,142
Intergovernmental . . . . .	3,637,378	5,132,479	5,067,445	(65,034)
Other . . . . .	923,775	904,013	727,316	(176,697)
Total revenues . . . . .	<u>4,561,153</u>	<u>6,039,092</u>	<u>5,844,503</u>	<u>(194,589)</u>
<b>Expenditures:</b>				
Current:				
Human services . . . . .	4,644,231	5,885,525	5,671,348	214,177
Total expenditures . . . . .	<u>4,644,231</u>	<u>5,885,525</u>	<u>5,671,348</u>	<u>214,177</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(83,078)</u>	<u>153,567</u>	<u>173,155</u>	<u>19,588</u>
<b>Other financing uses:</b>				
Transfers out . . . . .	<u>(110,000)</u>	<u>(272,299)</u>	<u>(263,255)</u>	<u>9,044</u>
Total other financing uses . . . . .	<u>(110,000)</u>	<u>(272,299)</u>	<u>(263,255)</u>	<u>9,044</u>
Net change in fund balances . . . . .	(193,078)	(118,732)	(90,100)	28,632
<b>Fund balances at beginning of year . . . . .</b>	176,651	176,651	176,651	-
<b>Prior year encumbrances appropriated . . . . .</b>	149,555	149,555	149,555	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 133,128</u>	<u>\$ 207,474</u>	<u>\$ 236,106</u>	<u>\$ 28,632</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, 2015

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 5,864,264	\$ 5,893,264	\$ 5,910,400	\$ 17,136
Charges for services. . . . .	162,000	162,000	169,409	7,409
Intergovernmental. . . . .	5,746,173	5,746,173	6,424,580	678,407
Other . . . . .	30,000	30,000	298,511	268,511
Total revenues . . . . .	<u>11,802,437</u>	<u>11,831,437</u>	<u>12,802,900</u>	<u>971,463</u>
<b>Expenditures:</b>				
Current:				
Health . . . . .	<u>14,996,792</u>	<u>13,811,400</u>	<u>13,150,853</u>	<u>660,547</u>
Total expenditures . . . . .	<u>14,996,792</u>	<u>13,811,400</u>	<u>13,150,853</u>	<u>660,547</u>
Excess of expenditures over revenues . . . . .	<u>(3,194,355)</u>	<u>(1,979,963)</u>	<u>(347,953)</u>	<u>1,632,010</u>
<b>Other financing uses:</b>				
Transfers out. . . . .	<u>(650,000)</u>	<u>(784,000)</u>	<u>(784,000)</u>	<u>-</u>
Total other financing uses . . . . .	<u>(650,000)</u>	<u>(784,000)</u>	<u>(784,000)</u>	<u>-</u>
Net change in fund balances . . . . .	<u>(3,844,355)</u>	<u>(2,763,963)</u>	<u>(1,131,953)</u>	<u>1,632,010</u>
<b>Fund balances at beginning of year . . . . .</b>	<u>14,761,520</u>	<u>14,761,520</u>	<u>14,761,520</u>	<u>-</u>
<b>Prior year encumbrances appropriated . . . . .</b>	<u>1,698,113</u>	<u>1,698,113</u>	<u>1,698,113</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 12,615,278</u>	<u>\$ 13,695,670</u>	<u>\$ 15,327,680</u>	<u>\$ 1,632,010</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**HANCOCK COUNTY, OHIO**

STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 DECEMBER 31, 2015

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities - Internal Service Fund</b>
	<b>Sanitary Landfill</b>	<b>Agricultural Service Center</b>	<b>BMV One Stop</b>	<b>Total</b>	
<b>Assets:</b>					
Current assets:					
Equity in pooled cash and investments . . . . .	\$ 3,021,265	\$ 147,809	\$ 92,367	\$ 3,261,441	\$ 16,588
Receivables:					
Accounts . . . . .	521,538	-	-	521,538	-
Accrued interest . . . . .	7,156	-	-	7,156	-
Due from other funds . . . . .	-	-	-	-	63,746
Prepayments . . . . .	603	-	-	603	-
Materials and supplies inventory . . . . .	30,512	444	220	31,176	-
Total current assets . . . . .	<u>3,581,074</u>	<u>148,253</u>	<u>92,587</u>	<u>3,821,914</u>	<u>80,334</u>
Noncurrent assets:					
Net pension asset . . . . .	1,478	21	-	1,499	-
Restricted assets:					
Cash and cash equivalents in					
segregated accounts . . . . .	3,006,340	-	-	3,006,340	-
Investments in segregated accounts . . . . .	5,601,163	-	-	5,601,163	-
Capital assets:					
Non-depreciable capital assets . . . . .	1,623,652	75,000	1,047	1,699,699	-
Depreciable capital assets, net . . . . .	6,039,210	1,419,597	1,565,781	9,024,588	-
Total capital assets, net . . . . .	<u>7,662,862</u>	<u>1,494,597</u>	<u>1,566,828</u>	<u>10,724,287</u>	<u>-</u>
Total noncurrent assets . . . . .	<u>16,271,843</u>	<u>1,494,618</u>	<u>1,566,828</u>	<u>19,333,289</u>	<u>-</u>
Total assets . . . . .	<u>19,852,917</u>	<u>1,642,871</u>	<u>1,659,415</u>	<u>23,155,203</u>	<u>80,334</u>
<b>Deferred outflows of resources:</b>					
Unamortized deferred charges on debt refunding . . . . .	-	32,406	-	32,406	-
Pension - OPERS . . . . .	165,198	2,395	-	167,593	-
Total deferred outflows of resources . . . . .	<u>165,198</u>	<u>34,801</u>	<u>-</u>	<u>199,999</u>	<u>-</u>

(Continued)

HANCOCK COUNTY, OHIO

STATEMENT OF NET POSITION  
 PROPRIETARY FUNDS  
 DECEMBER 31, 2015  
 (CONTINUED)

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Sanitary Landfill	Agricultural Service Center	BMV One Stop	Total	
<b>Liabilities:</b>					
Current liabilities:					
Accounts payable . . . . .	512,779	2,591	1,504	516,874	-
Accrued wages and benefits payable . . . . .	34,234	421	-	34,655	-
Compensated absences payable . . . . .	53,896	-	-	53,896	-
Due to other governments . . . . .	62,118	107	-	62,225	-
Due to other funds . . . . .	2,688	-	-	2,688	-
Due to external parties . . . . .	14,524	-	-	14,524	-
Accrued interest payable . . . . .	5,083	2,159	2,538	9,780	-
Claims payable . . . . .	-	-	-	-	63,746
Current portion of general obligation bonds . .	385,000	130,000	120,000	635,000	-
OPWC loans payable . . . . .	16,988	-	-	16,988	-
Total current liabilities . . . . .	<u>1,087,310</u>	<u>135,278</u>	<u>124,042</u>	<u>1,346,630</u>	<u>63,746</u>
Long-term liabilities:					
Compensated absences payable . . . . .	67,736	-	-	67,736	-
General obligation bonds payable . . . . .	1,688,689	429,208	1,352,545	3,470,442	-
OPWC loans payable . . . . .	254,825	-	-	254,825	-
Estimated liability for landfill closure costs . .	5,786,759	-	-	5,786,759	-
Net pension liability . . . . .	948,700	13,757	-	962,457	-
Total long-term liabilities . . . . .	<u>8,746,709</u>	<u>442,965</u>	<u>1,352,545</u>	<u>10,542,219</u>	<u>-</u>
Total liabilities . . . . .	<u>9,834,019</u>	<u>578,243</u>	<u>1,476,587</u>	<u>11,888,849</u>	<u>63,746</u>
<b>Deferred inflows of resources:</b>					
Unamortized deferred gain on debt refunding . .	-	-	19,667	19,667	-
Pension - OPERS . . . . .	18,393	266	-	18,659	-
Total deferred inflows of resources . . . . .	<u>18,393</u>	<u>266</u>	<u>19,667</u>	<u>38,326</u>	<u>-</u>
<b>Net position:</b>					
Net investment in capital assets . . . . .	5,317,360	967,795	74,616	6,359,771	-
Restricted for closure and postclosure costs . . .	2,827,900	-	-	2,827,900	-
Unrestricted . . . . .	2,020,443	131,368	88,545	2,240,356	16,588
Total net position . . . . .	<u>\$ 10,165,703</u>	<u>\$ 1,099,163</u>	<u>\$ 163,161</u>	<u>\$ 11,428,027</u>	<u>\$ 16,588</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, 2015

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities - Internal Service Fund</b>
	<b>Sanitary Landfill</b>	<b>Agricultural Service Center</b>	<b>BMV One Stop</b>	<b>Total</b>	
<b>Operating revenues:</b>					
Charges for services . . . . .	\$ 4,570,941	\$ 237,639	\$ 225,051	\$ 5,033,631	\$ 53,077
Other operating revenues . . . . .	377,456	-	-	377,456	-
Total operating revenues. . . . .	<u>4,948,397</u>	<u>237,639</u>	<u>225,051</u>	<u>5,411,087</u>	<u>53,077</u>
<b>Operating expenses:</b>					
Personal services . . . . .	1,294,301	13,653	-	1,307,954	-
Contract services. . . . .	1,628,710	37,551	39,629	1,705,890	-
Materials and supplies. . . . .	290,985	9,066	10,997	311,048	-
Landfill closure and post-closure costs . . .	386,536	-	-	386,536	-
Claims expense . . . . .	-	-	-	-	61,489
Depreciation. . . . .	374,632	16,900	50,992	442,524	-
Other . . . . .	20,242	10,997	-	31,239	-
Total operating expenses. . . . .	<u>3,995,406</u>	<u>88,167</u>	<u>101,618</u>	<u>4,185,191</u>	<u>61,489</u>
Operating income (loss) . . . . .	<u>952,991</u>	<u>149,472</u>	<u>123,433</u>	<u>1,225,896</u>	<u>(8,412)</u>
<b>Nonoperating revenues (expenses):</b>					
Interest and fiscal charges . . . . .	(65,966)	(36,403)	(29,066)	(131,435)	-
Interest income. . . . .	145,090	-	-	145,090	-
Total nonoperating revenues (expenses). . . .	<u>79,124</u>	<u>(36,403)</u>	<u>(29,066)</u>	<u>13,655</u>	<u>-</u>
Change in net position . . . . .	1,032,115	113,069	94,367	1,239,551	(8,412)
<b>Net position at beginning of year (restated) .</b>	<u>9,133,588</u>	<u>986,094</u>	<u>68,794</u>	<u>10,188,476</u>	<u>25,000</u>
<b>Net position at end of year . . . . .</b>	<u>\$ 10,165,703</u>	<u>\$ 1,099,163</u>	<u>\$ 163,161</u>	<u>\$ 11,428,027</u>	<u>\$ 16,588</u>

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

HANCOCK COUNTY, OHIO

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Sanitary Landfill	Agricultural Service Center	BMV One Stop	Total	
<b>Cash flows from operating activities:</b>					
Cash received from sales/charges for services. . . . .	\$ 4,532,716	\$ 242,522	\$ 225,051	\$ 5,000,289	\$ 88,018
Cash received from other operations . . . . .	377,456	-	-	377,456	-
Cash payments for personal services. . . . .	(1,382,093)	(14,523)	-	(1,396,616)	-
Cash payments for contractual services . . . . .	(1,618,227)	(42,692)	(43,270)	(1,704,189)	-
Cash payments for materials and supplies . . . . .	(324,426)	(6,505)	(10,714)	(341,645)	-
Cash payments for claims . . . . .	-	-	-	-	(96,430)
Cash payments for other expenses . . . . .	(3,535)	(8,406)	-	(11,941)	-
Net cash provided by (used in) operating activities . . . . .	1,581,891	170,396	171,067	1,923,354	(8,412)
<b>Cash flows from capital and related financing activities:</b>					
Acquisition of capital assets . . . . .	(28,021)	-	-	(28,021)	-
Principal retirement bonds. . . . .	(365,000)	(120,000)	(115,000)	(600,000)	-
Principal retirement OPWC loans. . . . .	(16,988)	-	-	(16,988)	-
Interest payments on bonds . . . . .	(71,398)	(31,000)	(33,093)	(135,491)	-
Net cash used in capital and related financing activities. . . . .	(481,407)	(151,000)	(148,093)	(780,500)	-
<b>Cash flows from investing activities:</b>					
Interest received . . . . .	105,995	-	-	105,995	-
Cash received from the maturity of investments . . . . .	4,100,000	-	-	4,100,000	-
Cash used to purchase investments . . . . .	(4,596,404)	-	-	(4,596,404)	-
Net cash used in investing activities . . . . .	(390,409)	-	-	(390,409)	-
Net increase (decrease) in cash and cash equivalents . . . . .	710,075	19,396	22,974	752,445	(8,412)
<b>Cash and cash equivalents at beginning of year . . . . .</b>	<b>5,317,530</b>	<b>128,413</b>	<b>69,393</b>	<b>5,515,336</b>	<b>25,000</b>
<b>Cash and cash equivalents at end of year . . . . .</b>	<b>\$ 6,027,605</b>	<b>\$ 147,809</b>	<b>\$ 92,367</b>	<b>\$ 6,267,781</b>	<b>\$ 16,588</b>

(Continued)

HANCOCK COUNTY, OHIO

STATEMENT OF CASH FLOWS  
 PROPRIETARY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Fund
	Sanitary Landfill	Agricultural Service Center	BMV One Stop	Total	
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:</b>					
Operating income (loss) . . . . .	\$ 952,991	\$ 149,472	\$ 123,433	\$ 1,225,896	\$ (8,412)
Adjustments:					
Depreciation . . . . .	374,632	16,900	50,992	442,524	-
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:					
Materials and supplies inventory . . . . .	(8,164)	2,561	1,480	(4,123)	-
Accounts receivable . . . . .	(38,225)	4,883	-	(33,342)	-
Prepayments . . . . .	(603)	-	-	(603)	-
Due from other funds . . . . .	-	-	-	-	34,941
Net pension asset . . . . .	(1,075)	(15)	-	(1,090)	-
Deferred outflows - pension - OPERS . . . . .	(49,438)	(716)	-	(50,154)	-
Accounts payable . . . . .	(4,950)	(2,550)	(4,838)	(12,338)	-
Accrued wages and benefits . . . . .	(32,041)	(557)	-	(32,598)	-
Due to other governments . . . . .	1,513	(159)	-	1,354	-
Compensated absences payable . . . . .	(31,283)	-	-	(31,283)	-
Due to other funds . . . . .	(8,127)	-	-	(8,127)	-
Landfill closure and postclosure care liability . . . . .	386,536	-	-	386,536	-
Due to external parties . . . . .	304	-	-	304	-
Net pension liability . . . . .	21,428	311	-	21,739	-
Claims payable . . . . .	-	-	-	-	(34,941)
Deferred inflows - pension - OPERS . . . . .	18,393	266	-	18,659	-
Net cash provided by (used in) operating activities. . .	<u>\$ 1,581,891</u>	<u>\$ 170,396</u>	<u>\$ 171,067</u>	<u>\$ 1,923,354</u>	<u>\$ (8,412)</u>

**Non-Cash Transactions:**

During 2015, the sanitary landfill fund purchased \$430,614 in capital assets on account.

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS

**HANCOCK COUNTY, OHIO**

STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
DECEMBER 31, 2015

	<b>Investment Trust</b>	<b>Agency</b>
	<u>                    </u>	<u>                    </u>
<b>Assets:</b>		
Equity in pooled cash and investments . . . . .	\$ 1,075,021	\$ 4,604,689
Cash and cash equivalents in segregated accounts . . . . .	-	888,452
Receivables:		
Real estate and other taxes . . . . .	-	120,751,103
Accounts . . . . .	-	368,821
Special assessments . . . . .	-	854,547
Due from other governments . . . . .	-	2,925,098
Due from external parties . . . . .	-	14,524
Prepayments. . . . .	<u>17,081</u>	<u>-</u>
Total assets. . . . .	<u>1,092,102</u>	<u>\$ 130,407,234</u>
<b>Liabilities:</b>		
Accounts payable . . . . .	8,780	\$ 38,026
Payroll withholdings . . . . .	-	250,260
Due to other governments . . . . .	3,254	127,581,269
Deposits held and due to others . . . . .	-	368,821
Undistributed assets . . . . .	-	2,145,040
Due to external parties . . . . .	<u>13,540</u>	<u>23,818</u>
Total liabilities. . . . .	<u>25,574</u>	<u>\$ 130,407,234</u>
<b>Net position:</b>		
Held in trust for external pool participants . . . . .	<u>1,066,528</u>	
Total net position . . . . .	<u>\$ 1,066,528</u>	

SEE ACCOMPANYING NOTES TO THE BASIC FINANCIAL STATEMENTS



**HANCOCK COUNTY, OHIO**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
INVESTMENT TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Investment Trust</u>
<b>Additions:</b>	
Interest . . . . .	\$ 2,739
Individual account transactions:	
Operating revenues . . . . .	1,560,657
Reinvested distributions . . . . .	<u>2,739</u>
Net individual account transactions . . . . .	<u>1,563,396</u>
 Total additions . . . . .	 <u>1,566,135</u>
 <b>Deductions:</b>	
Operating expenses . . . . .	1,389,694
Distributions to participants . . . . .	<u>2,739</u>
 Total deductions . . . . .	 <u>1,392,433</u>
 Change in net position . . . . .	 173,702
 <b>Net position at beginning of year. . . . .</b>	 <u>892,826</u>
 <b>Net position at end of year . . . . .</b>	 <u><u>\$ 1,066,528</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, 2015

#### NOTE 1 - DESCRIPTION OF THE COUNTY

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

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

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

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

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

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 1 - DESCRIPTION OF THE COUNTY - (Continued)**

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

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

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

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

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

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

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

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

- Hancock County General Health District
- Hancock County Soil and Water Conservation District
- Local Emergency Planning Commission
- Hancock County Family First Council

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

#### NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

##### **A. Basis of Presentation**

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

##### *Government-Wide Financial Statements*

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

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

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

##### **B. Fund Accounting**

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

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

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

The following are the County's major governmental funds:

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

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

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

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

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

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

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

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

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

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

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

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

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

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

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

#### C. Measurement Focus

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

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

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

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

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

**D. Basis of Accounting**

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

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

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

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

***Deferred 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, deferred outflows of resources have been reported for the following items related to the County's net pension liability: (1) the difference between expected and actual experience, (2) the net difference between projected and actual investment earnings on pension plan assets, (3) the County's contributions to the pension systems subsequent to the measurement date and (4) differences between employer's contributions and the employer's proportional share of contributions/change in employer's proportion percentage.

In addition, deferred outflows of resources include a deferred charge on debt refunding. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.



## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

In addition to liabilities, both the government-wide statement of net position and the governmental fund financial statements report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. For the County, deferred inflows of resources include property taxes, payments in lieu of taxes and unavailable revenue. Property taxes and payments in lieu of taxes represent amounts for which there is an enforceable legal claim as of December 31, 2015, but which were levied to finance 2016 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, delinquent property taxes, income taxes and intergovernmental grants. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available.

The County also reports deferred inflow of resources for the following items related to the County's net pension liability: (1) differences between expected and actual experience, (2) net difference between projected and actual earnings on investments and (3) differences between employer's contributions and the employer's proportional share of contributions. These deferred inflows of resources are only reported on the government-wide statement of net position.

In addition, deferred inflows of resources include a deferred gain on debt refunding. A deferred gain on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

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

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

#### **E. Budgetary Process**

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

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

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

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

#### **F. Cash and Investments**

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

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

During 2015, the County's investments included negotiable and nonnegotiable certificates of deposit, Federal Farm Credit Bank (FFCB) bonds, Federal Home Loan Bank (FHLB) bonds, Federal Home Loan Bank (FHLB) discount notes, Federal Home Loan Mortgage Corporation (FHLMC) bonds, Federal National Mortgage Association (FNMA) bonds, governmental money market, U.S. Treasury bonds and investments in the State Treasury Asset Reserve of Ohio (STAR Ohio). Investments are reported at fair value, except for nonnegotiable certificates of deposit, which are reported at cost. Fair value is based on quoted market price or current shares price.

The County has invested funds in STAR Ohio during 2015. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the state to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2015.

Interest earnings are allocated to County funds according to State statutes and grant requirements. Interest revenue credited to the general fund during 2015 was \$309,299 which includes \$292,716 assigned from other County funds.

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

#### **G. Inventory**

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

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

**H. Capital Assets**

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

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

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

<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, 2015, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed. On the fund financial statements, reported prepayments are equally offset by a nonspendable fund balance in governmental funds which indicates that it does not constitute available expendable resources even though it is a component of net current assets.

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

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

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

##### **K. Compensated Absences**

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

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

##### **L. Loans Receivable**

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

##### **M. Accrued Liabilities and Long-term Obligations**

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

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

##### **N. Internal Activity**

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

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

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

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

##### **O. Interfund Balances**

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

##### **P. Operating Revenues and Expenses**

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

##### **Q. Contributions of Capital**

Contributions of capital in proprietary fund financial statements arise from outside contributions of capital assets (primarily from developers), or from grants or outside contributions of resources restricted to capital acquisition and construction. The County did not receive any capital contributions during 2015.

##### **R. Fund Balance**

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

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

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

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

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

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

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

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

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

#### S. Net Position

Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction or improvement of those assets or related debt also should be included in this component of net position. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation or through external restrictions imposed by the creditors, grantors or laws or regulations of other governments. As of December 31, 2015, there was no net position restricted by enabling legislation.

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

#### T. Restricted Assets

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

#### U. Estimates

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

#### V. Pensions

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

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

**W. 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 2015.

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE**

**A. Change in Accounting Principles/Restatement of Net Position**

For 2015, the County implemented GASB Statement No. 68, "Accounting and Financial Reporting for Pensions - an Amendment of GASB Statement No. 27" and GASB Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date - an Amendment of GASB Statement No. 68".

GASB Statement No. 68 improves the accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. The implementation of GASB Statement No. 68 affected the County's pension plan disclosures, as presented in Note 15 to the financial statements, and added required supplementary information which is presented after the notes to the basic financial statements.

GASB Statement No. 71 improves the accounting and financial reporting by addressing an issue in GASB Statement No. 68, concerning transition provisions related to certain pension contributions made to defined benefit pension plans prior to implementation of that Statement by employers and nonemployer contributing entities.

A net position restatement is required in order to implement GASB Statement No 68 and 71. The governmental activities and business-type activities at December 31, 2014 have been restated as follows:

	Governmental Activities
Net position as previously reported	\$ 152,811,288
Net pension asset	7,231
Deferred outflows	2,107,988
Net pension liability	(17,383,722)
Deferred inflows	(136,019)
Restated net position at December 31, 2014	<u>\$ 137,406,766</u>

	Business-Type Activities	Sanitary Landfill	Agricultural Service Center	BMV One Stop
Net position as previously reported	\$ 11,011,346	\$ 9,944,697	\$ 997,855	\$ 68,794
Net pension asset	409	403	6	-
Deferred outflows - payments subsequent to measurement date	117,439	115,760	1,679	-
Net pension liability	(940,718)	(927,272)	(13,446)	-
Restated net position at December 31, 2014	<u>\$ 10,188,476</u>	<u>\$ 9,133,588</u>	<u>\$ 986,094</u>	<u>\$ 68,794</u>

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 3 - ACCOUNTABILITY AND COMPLIANCE - (Continued)**

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources for OPERS as the information needed to generate these restatements was not available. The restatement had no effect on governmental fund balances.

**B. Deficit Fund Balances**

Fund balances at December 31, 2015 included the following individual fund deficits:

<u>Nonmajor funds</u>	<u>Deficit</u>
Children services	\$ 266,735
Victims assistance	5,564
Juvenile diversion	6,570
Other special revenue	2,097
Special improvement bond retirement	15,708
Motor vehicle and gas tax capital projects	451,654
Distribution Dr. TIF capital projects	1,446,758

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

**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING**

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

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

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



**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING - (Continued)**

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

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

**Net Change in Fund Balance**

	<u>General Fund</u>	<u>Motor Vehicle and Gas Tax Fund</u>	<u>Alcohol, Drug and Mental Health Fund</u>	<u>Job and Family Services Fund</u>	<u>Board of Developmental Disabilities Fund</u>
Budget basis	\$ (479,002)	\$ 255,918	\$ (707,548)	\$ (90,100)	\$ (1,131,953)
Net adjustment for revenue accruals	46,818	(30,529)	64,778	(58,185)	(72,106)
Net adjustment for expenditure accruals	281,718	244,531	92,493	71,756	423,486
Net adjustment for other sources/uses	23,013	-	(107,500)	-	-
Funds budgeted elsewhere	226,769	-	-	-	-
Adjustment for encumbrances	<u>717,121</u>	<u>138,365</u>	<u>429,708</u>	<u>159,411</u>	<u>1,246,318</u>
GAAP basis	<u>\$ 816,437</u>	<u>\$ 608,285</u>	<u>\$ (228,069)</u>	<u>\$ 82,882</u>	<u>\$ 465,745</u>

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

**NOTE 5 - DEPOSITS AND INVESTMENTS**

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

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

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

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

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

#### NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)

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

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

#### **A. Cash and Cash Equivalents in Segregated Accounts**

At year end, the County had \$4,006,779 in cash and cash equivalents deposited separate from the County's internal investment pool, which includes \$3,006,340 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 \$43,659 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, 2015, the carrying amount of all County deposits, including cash in segregated accounts, was \$34,315,880. Based on the criteria described in GASB Statement No. 40, "Deposits and Investment Risk Disclosures", as of December 31, 2015, \$11,814,517 of the County's bank balance of \$34,780,715 was exposed to custodial risk as discussed below, while \$22,966,198 was covered by the Federal Deposit Insurance Corporation (FDIC).

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)**

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

**D. Investments**

As of December 31, 2015, the County had the following investments and maturities:

Investment type	Fair Value	Investment Maturities			
		6 months or less	7 to 12 months	1 year to 5 years	Greater than 5 years
FFCB	\$ 100,374	\$ 100,374	\$ -	\$ -	\$ -
FHLB	5,297,450	301,935	1,496,400	3,499,115	-
FHLB discount note	2,195,086	2,195,086	-	-	-
FHLMC	9,233,404	-	-	9,233,404	-
FNMA	6,108,822	-	2,009,280	4,099,542	-
Negotiable CDs	11,387,359	497,898	4,970,003	5,919,458	-
US treasury bonds	421,615	128,028	-	-	293,587
US government money market	3,049,874	3,049,874	-	-	-
STAR Ohio	204	204	-	-	-
<b>Total</b>	<b>\$ 37,794,188</b>	<b>\$ 6,273,399</b>	<b>\$ 8,475,683</b>	<b>\$ 22,751,519</b>	<b>\$ 293,587</b>

The weighted average maturity of investments is 1.97 years.

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

Investment type	Landfill
FFCB	\$ 100,374
FHLMC	1,737,658
FNMA	2,101,067
Negotiable CDs	1,240,449
US treasury bonds	421,615
US government money market	3,006,340
<b>Total</b>	<b>\$ 8,607,503</b>

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 5 - DEPOSITS AND INVESTMENTS - (Continued)**

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

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

*Concentration of Credit Risk:* The County places no limit on the amount that may be invested in any one issuer. The following table includes the percentage of each investment type held by the County at December 31, 2015:

<u>Investment type</u>	<u>Fair Value</u>	<u>% of Total</u>
FFCB	\$ 100,374	0.27
FHLB	5,297,450	14.02
FHLB discount notes	2,195,086	5.81
FHLMC	9,233,404	24.43
FNMA	6,108,822	16.16
Negotiable CDs	11,387,359	30.11
US treasury bonds	421,615	1.12
US government money market	3,049,874	8.07
STAR Ohio	204	0.01
Total	<u>\$ 37,794,188</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, 2015.

<u>Cash and investments per note</u>	
Carrying amount of deposits	\$ 34,315,880
Investments	37,794,188
Cash with escrow agent	43,659
Total	<u>\$ 72,153,727</u>
 <u>Cash and investments per statement of net position</u>	
Governmental activities	\$ 53,716,621
Business-type activities	11,868,944
Investment trust	1,075,021
Agency funds	5,493,141
Total	<u>\$ 72,153,727</u>

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 6 - INVESTMENT POOL**

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

Condensed financial information for the investment pool follows:

**Statement of Net Position  
December 31, 2015**

<u>Assets</u>	
Equity in pooled cash and investments	\$ 62,502,126
Accrued interest receivable	57,039
Prepayments	<u>17,081</u>
Total	<u>\$ 62,576,246</u>
<u>Liabilities</u>	
Accounts payable	\$ 8,780
Due to other governments	3,254
Due to external parties	<u>13,540</u>
Total	<u>25,574</u>
<u>Net position held in trust for pool participants</u>	
Internal portion	61,484,144
External portion	<u>1,066,528</u>
Total net position	<u>\$ 62,550,672</u>

**Statement of Changes in Net Position  
For The Year Ended December 31, 2015**

<u>Additions</u>	
Interest	<u>\$ 339,929</u>
<u>Deductions</u>	
Operating expenses	
Net increase in assets resulting from operations	339,929
Distribution to participants	(300,299)
Capital transactions	<u>4,542,980</u>
Change in net position	4,582,610
Net position, beginning of year	<u>57,968,062</u>
Net position, end of year	<u>\$ 62,550,672</u>

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 7 - RECEIVABLES**

Receivables at December 31, 2015, consisted of accounts (billings for user charged services, including unbilled utility services); sales taxes; accrued interest; amounts due from other governments including grants, entitlements, and shared revenues; amounts due from external parties; interfund, payment in lieu of taxes; property taxes, loans (community development block grant moneys loaned to local businesses), and special assessments. All receivables are considered collectible in full and within one year, except for payment in lieu of taxes, property taxes, loans, and special assessments. Payment in lieu of taxes and property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Loans receivable represent low interest loans for development projects granted to eligible County businesses under the Federal CDBG program. The loans have an annual interest rate of 2 to 5.25 percent and are to be repaid over periods ranging from six to fifteen years. Loans outstanding at December 31, 2015, were \$787,367. Loans receivable, in the amount of \$719,945, will not be received within one year.

Special assessments relating to the payment of debt are not expected to be collected within one year. Special assessments, in the amount of \$2,445,485, will not be received within one year. Delinquent special assessments were \$204,329.

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

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

Fund	Description	Amount
General Fund	Local Government	\$ 558,590
	Casino revenue	459,139
	Prisoner Housing	66,496
	Phone Services	4,266
	Paper Services	6,000
	Homestead and Rollback	145,602
	Defense of Indigents	88,088
	Other	26,311
Total General Fund		<u>1,354,492</u>

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**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 7 - RECEIVABLES - (Continued)**

Fund	Description	Amount
<b>Other Major Funds</b>		
Motor Vehicle and Gas Tax	Charges/Fines and Forfeitures	\$ 9,190
Motor Vehicle and Gas Tax	Permissive Motor Vehicle License Tax	14,290
Motor Vehicle and Gas Tax	Gas Tax	1,133,424
Motor Vehicle and Gas Tax	Motor Vehicle License Registration Fees	997,772
Alcohol, Drug and Mental Health	Homestead and Rollback	111,070
Alcohol, Drug and Mental Health	Grants	230,191
Job and Family Services	Grants	132,500
Board of Development Disabilities	Homestead and Rollback	359,378
Board of Development Disabilities	Grants	<u>328,326</u>
Total Other Major Funds		<u>3,316,141</u>
<b>Non-Major Funds</b>		
Children Services	Grants	70,991
Children Services	Other	8,150
Child Support Enforcement Agency	Other	27,172
Felony delinquent juvenile care and custody	Grants	13,595
Agency on Aging Levy	Homestead and Rollback	53,445
Other public safety funds:		
COP CAR grant	Grants	8,493
Juvenile Diversion	Grants	6,083
Emergency Management Agency	Grants	25,070
E-911	Grants	15,757
Other special revenue funds:		
Victims Assistance	Grants	<u>2,877</u>
Total Non-Major Funds		<u>231,633</u>
Total Governmental Activities		<u>\$ 4,902,266</u>
<b>Agency Funds</b>		
Subdivision	Motor Vehicle License - Corporation	\$ 227,001
Subdivision	Motor Vehicle License - Township	123,630
Library/Local Government Support	Library Local Government	1,225,066
Local Government	Local Government	603,791
Undivided Tax	Township Gas Tax	22,165
Municipal Permissive Motor Vehicle Tax	Permissive Motor Vehicle License Tax	<u>723,445</u>
Total Agency Funds		<u>\$ 2,925,098</u>

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

#### **NOTE 8 - PERMISSIVE SALES AND USE TAX**

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

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

A receivable is recognized at year end for amounts that will be received from sales which occurred during 2015. On the modified accrual basis, the amount of the receivable not collected within the available period is recorded as deferred inflows of resources. On the accrual basis, the full amount of the receivable is recognized as revenue.

#### **NOTE 9 - PAYMENT IN LIEU OF TAXES**

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

#### **NOTE 10 - PROPERTY TAXES**

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

Public utility real and tangible personal property taxes collected in one calendar year are levied in the preceding calendar year on assessed values determined as of December 31 of the second year preceding the tax collection year, the lien date. Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2014 public utility property taxes became a lien December 31, 2014, are levied after October 1, 2015, and are collected in 2016 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, 2015**

**NOTE 10 - PROPERTY TAXES - (Continued)**

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portion of the taxes collected. Property taxes receivable represents real property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2015 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 2015 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, 2015 was \$7.80 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2015 property tax receipts were based are as follows:

Real property

Residential/agricultural	\$ 1,349,839,180
Commercial/industrial/mineral	325,933,690

Public utility

Personal	<u>96,767,120</u>
Total assessed value	<u>\$ 1,772,539,990</u>

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**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 11 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2015 was as follows:

<b><u>Governmental activities:</u></b>	<u>Balance</u>			<u>Balance</u>
	<u>12/31/14</u>	<u>Additions</u>	<u>Disposals</u>	<u>12/31/15</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 35,633,453	\$ 3,256,061	\$ -	\$ 38,889,514
Construction in progress	<u>5,422,183</u>	<u>1,448,908</u>	<u>-</u>	<u>6,871,091</u>
Total capital assets, not being depreciated	<u>41,055,636</u>	<u>4,704,969</u>	<u>-</u>	<u>45,760,605</u>
<i>Capital assets, being depreciated:</i>				
Buildings	32,197,466	13,951	(47,931)	32,163,486
Improvements other than buildings	467,930	30,616	-	498,546
Equipment	6,543,502	895,834	(168,529)	7,270,807
Vehicles	5,908,730	332,521	(225,195)	6,016,056
Infrastructure	<u>69,693,030</u>	<u>1,355,832</u>	<u>-</u>	<u>71,048,862</u>
Total capital assets, being depreciated	<u>114,810,658</u>	<u>2,628,754</u>	<u>(441,655)</u>	<u>116,997,757</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(11,877,712)	(663,058)	47,931	(12,492,839)
Improvements other than buildings	(232,756)	(25,333)	-	(258,089)
Equipment	(4,847,641)	(429,620)	168,529	(5,108,732)
Vehicles	(4,003,980)	(387,698)	225,195	(4,166,483)
Infrastructure	<u>(26,956,978)</u>	<u>(2,160,442)</u>	<u>-</u>	<u>(29,117,420)</u>
Total accumulated depreciation	<u>(47,919,067)</u>	<u>(3,666,151)</u>	<u>441,655</u>	<u>(51,143,563)</u>
Total capital assets, being depreciated net	<u>66,891,591</u>	<u>(1,037,397)</u>	<u>-</u>	<u>65,854,194</u>
Governmental activities capital assets, net	<u>\$ 107,947,227</u>	<u>\$ 3,667,572</u>	<u>\$ -</u>	<u>\$ 111,614,799</u>

Depreciation expense was charged to governmental functions as follows:

<b><u>Governmental activities:</u></b>	
Legislative and executive	\$ 244,439
Judicial	45,900
Public safety	413,363
Health	348,147
Public works	2,542,185
Human services	<u>72,117</u>
Total depreciation expense	<u>\$ 3,666,151</u>

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 11 - CAPITAL ASSETS - (Continued)**

<u>Business-type activities</u>	Balance <u>12/31/14</u>	<u>Additions</u>	<u>Disposals</u>	Balance <u>12/31/15</u>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 1,699,699	\$ -	\$ -	\$ 1,699,699
Total capital assets, not being depreciated	<u>1,699,699</u>	<u>-</u>	<u>-</u>	<u>1,699,699</u>
<i>Capital assets, being depreciated:</i>				
Buildings	6,206,101	-	-	6,206,101
Improvements other than buildings	1,753,645	-	-	1,753,645
Equipment	3,616,801	458,635	-	4,075,436
Vehicles	1,359,505	-	-	1,359,505
Total capital assets, being depreciated	<u>12,936,052</u>	<u>458,635</u>	<u>-</u>	<u>13,394,687</u>
<i>Less: accumulated depreciation:</i>				
Buildings	(808,751)	(88,577)	-	(897,328)
Improvements other than buildings	(598,654)	(59,752)	-	(658,406)
Equipment	(1,824,174)	(228,649)	-	(2,052,823)
Vehicles	(695,996)	(65,546)	-	(761,542)
Total accumulated depreciation	<u>(3,927,575)</u>	<u>(442,524)</u>	<u>-</u>	<u>(4,370,099)</u>
Total capital assets, being depreciated net	<u>9,008,477</u>	<u>16,111</u>	<u>-</u>	<u>9,024,588</u>
Business-type activities capital assets, net	<u>\$ 10,708,176</u>	<u>\$ 16,111</u>	<u>\$ -</u>	<u>\$ 10,724,287</u>

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

**Business-type activities:**

Sanitary landfill	\$ 374,632
Agricultural service center	16,900
BMV one-stop	<u>50,992</u>
Total depreciation expense	<u>\$ 442,524</u>

**NOTE 12 - INTERFUND RECEIVABLES/PAYABLES**

- A. Interfund loans receivable/payable consisted of the following at December 31, 2015, as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental funds	<u>\$ 95,810</u>

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

Interfund balances between governmental funds are eliminated on the government-wide statement of net position.

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 12 - INTERFUND RECEIVABLES/PAYABLES - (Continued)**

- B.** Due to/from other funds at December 31, 2015, consisted of the following as reported on the fund statements:

	General	Motor Vehicle and Gas Tax	Job and Family Services	Board of Developmental Disabilities
General	\$ -	\$ 703	\$ 17,299	\$ -
Motor Vehicle and Gas Tax	10,643	-	-	-
Job and Family Services	-	-	-	-
Other Governmental	-	-	122	-
Internal Service	<u>19,761</u>	<u>28,603</u>	<u>-</u>	<u>15,004</u>
Total due to other funds	<u>\$ 30,404</u>	<u>\$ 29,306</u>	<u>\$ 17,421</u>	<u>\$ 15,004</u>

	Flood Mitigation	Other Governmental	Sanitary Landfill	Total Due from Other Funds
General	\$ 40,905	\$ -	\$ 57	\$ 58,964
Motor Vehicle and Gas Tax	2,857	1,174	2,253	16,927
Job and Family Services	-	249,235	-	249,235
Other Governmental	-	-	-	122
Internal Service	<u>-</u>	<u>-</u>	<u>378</u>	<u>63,746</u>
Total due to other funds	<u>\$ 43,762</u>	<u>\$ 250,409</u>	<u>\$ 2,688</u>	<u>\$ 388,994</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, 2015, consisted of the following as reported on the fund statements:

	Investment Trust	Agency	Sanitary Landfill	Total Due from External Parties
General	\$ 13,540	\$ 23,777	\$ -	\$ 37,317
Motor Vehicle and Gas Tax	-	41	-	41
Agency	<u>-</u>	<u>-</u>	<u>14,524</u>	<u>14,524</u>
Total due to external parties	<u>\$ 13,540</u>	<u>\$ 23,818</u>	<u>\$ 14,524</u>	<u>\$ 51,882</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.

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 12 - INTERFUND RECEIVABLES/PAYABLES - (Continued)**

- D.** Loans due from other funds/loans due to other funds consisted of the following at December 31, 2015, as reported on the fund statements:

<u>Receivable fund</u>	<u>Payable fund</u>	<u>Amount</u>
General fund	Nonmajor governmental fund	<u>\$ 31,049</u>

The primary purpose of the loans due from other funds/loans due to other funds is for manuscript debt issued by the County in accordance with Ohio Revised Code Section 133.29 during 2015. These loans will be repaid on December 1 of each year with the final maturity date of December 1, 2017. The loans carry an interest rate of 1.00%.

Interfund balances between governmental funds are eliminated on the government-wide statement of net position.

Principal and interest requirement to retire the long-term loans due from other funds/loans due to other funds are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 18,436	\$ 333	\$ 18,769
2017	<u>12,613</u>	<u>126</u>	<u>12,739</u>
Total	<u>\$ 31,049</u>	<u>\$ 459</u>	<u>\$ 31,508</u>

**NOTE 13 - RISK MANAGEMENT**

**A. Property and Liability**

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

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

Liability	
General, Automotive and Law Liability	
Combined (Per Occurrence)	\$ 7,000,000
Public Official Errors and Omissions	
Aggregate	7,000,000
Property including Automotive Comprehensive and Collision (Per Occurrence)	
Flood and Earthquake (Annual Aggregate)	77,054,000
Boiler and machinery (Per Occurrence)	36,000,000
Crime Protection Insurance (Per Occurrence)	50,000,000
(Per Occurrence)	500,000

The County pays all elected officials' bonds by statute.

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 13 - RISK MANAGEMENT - (Continued)**

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

**B. Health Care**

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

**C. Workers' Compensation**

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

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

The claims liability of \$63,746 reported on the basic financial statements at December 31, 2015, is based on an estimate provided by the third party administrator and the requirements of GASB Statement No. 10, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues", as amended by GASB Statement No. 30, "Risk Financing Omnibus", which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred, but not reported claims, be accrued at the estimated ultimate cost of settling the claim. Changes in the internal service fund's claims liability amounts in the past two years follows:

<u>Year</u>	Balance at Beginning of Year	Current Year Claims	Claims Payments	Balance at End of Year
2015	\$ 98,687	\$ 61,489	\$ (96,430)	\$ 63,746
2014	76,355	104,374	(82,042)	98,687

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 14 - CONTRACTUAL OBLIGATIONS**

As of December 31, 2015, the County had the following contractual purchase commitments:

Company	Project	Contract Amount	Payments as of 12/31/15	Contract Balance at 12/31/15
Lucas Co. Coroner	Autopsy Services	\$ 60,000	\$ 20,387	\$ 39,613
Health Professionals LTD	Inmate Medical Services	279,302	261,483	17,819
Mannik & Smith Group	Engineering & Environmental Planning	57,000	16,825	40,175
Mannik & Smith Group	Groundwater Monitoring Program	64,000	27,479	36,521
Wood Co. Detention Cnt	Detention of Juveniles	150,000	145,430	4,570
Aramark	Food Services Contract	197,796	171,746	26,050
Century Health	Resident Treatment Services	61,952	12,721	49,231
Family Resource Center	Services for ADAMHS	431,337	307,821	123,516
Blaugrund, Kessler, Myers	Labor & HR Relations	75,000	20,233	54,767
Blanchard Valley Industries	On-Site Facilities	350,000	258,181	91,819
Blanchard Valley Industries	Community Employment Program	100,000	84,057	15,943
BVRSI	ICF-IID Services	2,600,000	2,347,651	252,349
Mannik & Smith Group	Work Ord #H1010010	65,000	64,912	88
WSOS-CAC	CHIP Project	87,940	35,550	52,390
Vanlue School	Annual Bus Services	100,000	-	100,000
INVO Health Care	Speech & Physical Therapy	150,200	72,189	78,011
PT Services	Occupational Therapy Services	112,000	42,132	69,868
Woolpert	Oblique Imagery Project #1	134,992	-	134,992
Woolpert	Oblique Imagery Project #2	134,992	-	134,992
Hancock Co Commissioners	TANF/PRC	61,000	34,271	26,729
Focus on Friends	Recovery Support Services	93,400	28,702	64,698
Family Resource Center	Services for ADAMHS	340,554	298,983	41,571
Century Health	Services for ADAMHS	650,137	610,330	39,807
WSOS-CAC	Youth Services	71,781	20,973	50,808
JDR Excavating	Distribution Drive	686,318	204,270	482,048
Appraisal Research	Annual Maintenance	65,625	-	65,625
Woolpert	Ortho's	154,860	-	154,860
All Excavating	Demo 222 Broadway	55,862	54,773	1,089
Ohio CAT	Caterpillar 329FL TC Excavator	282,106	-	282,106
Ohio CAT	Caterpillar 725 C Haul Truck	154,969	-	154,969
Clouse Construction	Kan Du Studio	219,722	-	219,722
Total		<u>\$ 8,047,845</u>	<u>\$ 5,141,099</u>	<u>\$ 2,906,746</u>

**NOTE 15 - DEFINED BENEFIT PENSION PLANS**

*Net Pension Liability/Asset*

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

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

#### **NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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

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

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

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

#### ***Plan Description - Ohio Public Employees Retirement System (OPERS)***

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

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



**HANCOCK COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

**NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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

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

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

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

When a benefit recipient has received benefits for 12 months, an annual cost of living adjustment (COLA) is provided. This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. For those retiring prior to January 7, 2013, the COLA will continue to be a 3 percent simple annual COLA. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.0% to the member's FAS for the first 30 years of service. A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS and the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions. Members retiring under the Combined Plan receive a 3% COLA adjustment on the defined benefit portion of their benefit.

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

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
<b>2015 Statutory Maximum Contribution Rates</b>			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	12.0 %	12.0 %
<b>2015 Actual Contribution Rates</b>			
Employer:			
Pension	12.0 %	14.1 %	14.1 %
Post-employment Health Care Benefits	<u>2.0 %</u>	<u>4.0 %</u>	<u>4.0 %</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>11.5 %</u>	<u>12.1 %</u>

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

The County's contractually required contribution for both the Traditional Pension Plan and the Combined Plan was \$2,171,700 for 2015. Of this amount, \$97,156 is reported as due to other governments.

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

#### NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)

##### *Plan Description - State Teachers Retirement System (STRS)*

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB Plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation will be 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

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

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

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

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**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. The statutory maximum employee contribution rate was increased one percent July 1, 2014, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. For January 1, 2015 through June 30, 2015, plan members were required to contribute 12 percent of their annual covered salary. For July 1, 2015 through December 31, 2015, plan members were required to contribute 13 percent of their annual covered salary. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS was \$45,714 for 2015. Of this amount, \$1,339 is reported as due to other governments.

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

The net pension liability and net pension asset for the OPERS Traditional Pension Plan and Combined Plan, respectively, were measured as of December 31, 2014, 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 total pension liability was measured as of June 30, 2015, 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:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportionate share of the net pension liability	\$ 17,995,679	\$ 844,409	\$ 18,840,088
Proportionate share of the net pension asset	28,029		28,029
Proportion of the net pension liability	0.157991%	0.00305535%	
Proportion of the net pension asset	0.077086%		
Pension expense	\$ 1,968,880	\$ 113,818	\$ 2,082,698

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)**

At December 31, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS	STRS	Total
<b>Deferred outflows of resources</b>			
Differences between expected and actual experience	\$ -	\$ 43,802	\$ 43,802
Net difference between projected and actual earnings on pension plan investments	961,906	-	961,906
Difference between employer contributions and proportionate share of contributions/change in employer's proportion percentage	-	7,883	7,883
County contributions subsequent to the measurement date	2,171,705	23,084	2,194,789
Total deferred outflows of resources	\$ 3,133,611	\$ 74,769	\$ 3,208,380
<b>Deferred inflows of resources</b>			
Differences between expected and actual experience	\$ 324,703	\$ -	\$ 324,703
Net difference between projected and actual earnings on pension plan investments	-	162,743	162,743
Difference between employer contributions and proportionate share of contributions	24,180	-	24,180
Total deferred inflows of resources	\$ 348,883	\$ 162,743	\$ 511,626

\$2,194,789 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability/asset in the year ending December 31, 2016. 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	STRS	Total
Year Ending December 31:			
2016	\$ 82,430	\$ (35,822)	\$ 46,608
2017	82,430	(35,822)	46,608
2018	213,191	(35,823)	177,368
2019	239,456	(3,591)	235,865
2020	(1,017)	-	(1,017)
Thereafter	(3,466)	-	(3,466)
Total	\$ 613,024	\$ (111,058)	\$ 501,966

**Actuarial Assumptions - OPERS**

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)**

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 in the December 31, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage inflation	3.75 percent
Future salary increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or ad hoc COLA	3 percent, simple
Investment rate of return	8 percent
Actuarial cost method	Individual entry age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. 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 money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)**

The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed income	23.00 %	2.31 %
Domestic equities	19.90	5.84
Real estate	10.00	4.25
Private equity	10.00	9.25
International equities	19.10	7.40
Other investments	18.00	4.59
Total	100.00 %	5.28 %

**Discount Rate** - The discount rate used to measure the total pension liability/asset was 8 percent for both the Traditional Pension Plan and the Combined Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. 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 was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** - The following table presents the County's proportionate share of the net pension liability/asset calculated using the current period discount rate assumption of 8 percent, as well as what the County's proportionate share of the net pension liability/asset would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability (asset):			
Traditional Pension Plan	\$ 35,056,623	\$ 17,995,679	\$ 5,578,662
Combined Plan	\$ 3,854	\$ (28,029)	\$ (56,273)

**Actuarial Assumptions - STRS**

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected salary increases	2.75 percent at age 70 to 12.25 percent at age 20
Investment Rate of Return	7.75 percent, net of investment expenses
Cost-of-Living Adjustments (COLA)	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA paid on fifth anniversary of retirement date.

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 15 - DEFINED BENEFIT PENSION PLANS - (Continued)**

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males’ ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89 and not set back from age 90 and above.

Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	1.00	3.00
Total	<u>100.00 %</u>	

**Discount Rate** - The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2015. 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, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

**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 7.75 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$ 1,172,948	\$ 844,409	\$ 566,581



## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

#### NOTE 16 - POSTRETIREMENT BENEFIT PLANS

##### A. Ohio Public Employees Retirement

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

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

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

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

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2015 local government employers contributed 14.00% of covered payroll (18.10% for public safety and law enforcement). Each year the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for the funding of the postemployment health care benefits. The portion of employer contributions allocated to fund post-employment healthcare for members in the Traditional Plan and Combined Plan for 2015 was 2.00% for members in the state and local category and 4.00% for members in the public safety and law enforcement categories.

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

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2015, 2014, and 2013 were \$348,324, \$436,086, and \$190,245, respectively; 96.14% has been contributed for 2015 and 100% has been contributed for 2014 and 2013. The remaining 2015 post-employment health care benefits liability has been reported as due to other governments on the basic financial statements.

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 16 - POSTEMPLOYMENT BENEFIT PLANS - (Continued)**

**B. State Teachers Retirement System of Ohio**

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

Funding Policy - Ohio law authorizes STRS to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Plan. All benefit recipients pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For 2015, STRS did not allocate any percentage of employer contributions to the Health Care Stabilization Fund. The County's contributions for health care for the years ended December 31, 2015, 2014 and 2013 were \$0, \$3,095 and \$3,523, respectively. The full amount has been contributed for 2015, 2014 and 2013.

**NOTE 17 - COMPENSATED ABSENCES**

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

**NOTE 18 - NOTES PAYABLE**

A summary of the note transactions for the year ended December 31, 2015, follows:

	Balance 12/31/2014	Issued	Retired	Balance 12/31/2015
<b>Governmental activities:</b>				
<u>Bond anticipation notes</u>				
Series 2014 Notes - 0.464%	\$ 2,925,415	\$ -	\$ (2,925,415)	\$ -
Series 2015 Notes - 0.591%	-	3,725,000	-	3,725,000
Total	<u>\$ 2,925,415</u>	<u>\$ 3,725,000</u>	<u>\$ (2,925,415)</u>	<u>\$ 3,725,000</u>

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 18 - NOTES PAYABLE - (Continued)**

On November 5, 2015, the County issued \$3,725,000 in Series 2015 bond anticipation notes for the following purposes: (i) \$106,000 for the Beech Joint County Ditch Project, (ii) \$950,000 for the Blanchard River Stream Enhancement Project, (iii) \$449,000 for the engineer's maintenance garage, (iv) \$480,000 for the Tall Timber's Ditch, (v) \$108,000 for public infrastructure improvements, (vi) \$925,000 for County Road 212 public infrastructure projects, (vii) \$578,000 for sanitary sewers at Distribution Drive, (viii) \$129,000 for Distribution Drive infrastructure improvements. The notes bear and interest rate of 0.591% and mature on November 3, 2016.

**NOTE 19 - LONG-TERM DEBT**

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

<u>General Obligation Bonds</u>	<u>Original Issue Date</u>	<u>Interest Rate</u>	<u>Original Issue Amount</u>
<u>Governmental Activities</u>			
Job and Family Services Refunding	2002	3.50 - 4.75	950,000
I-75/Tall Timbers Connector Refunding	2005	3.50 - 5.00	4,415,000
ADAMHS Building	2005	3.50 - 5.00	200,000
US 224/CR 300 Construction	2007	4.10 - 4.50	2,995,000
Jail Security System	2009	2.00 - 4.00	755,000
Sheriff Department Radios	2009	2.00 - 4.00	435,000
Engineers Garage	2013	0.35 - 3.375	2,595,000
<u>Business-Type Activities</u>			
Agricultural Service Center Refunding	2005	3.50 - 5.00	1,180,000
County Landfill Improvements	2009	2.00 - 3.625	2,045,000
County Landfill Equipment	2009	2.00 - 4.00	515,000
Landfill - Leachate	2013	0.35 - 3.372	305,000
Landfill - Land Acquisition	2013	0.35 - 3.375	565,000
Landfill - Equipment	2013	0.35 - 3.375	415,000
BMV One-Stop Refunding	2013	0.35 - 2.50	1,715,000
<u>Special Assessment Bonds</u>			
US 224 Water Refunding	2005	3.50-5.00	179,761
CR 88/SR 12 Sewer Refunding	2005	3.50 - 5.00	407,628
SR 12 West Water Refunding	2005	3.50 - 5.00	82,611
CR 95/CR 18 Sewer	2007	3.40 - 4.10	810,000
Special Assessment Refunding 2013	2013	0.35 - 3.375	695,000
<u>Ohio Water Development Loans</u>			
SR 12 West (Fostoria)	1998	5.73	475,239
<u>Ohio Public Works Commission</u>			
Landfill Sanitary Sewer	2011	N/A	339,765
<u>Other Long-Term Obligations</u>			
Guaranteed Energy Savings			
Performance Contract	2008	3.60	2,011,500
ADAMH Taxable Affordable			
Housing Revenue Note	2009	8.50	100,000

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 19 - LONG-TERM DEBT - (Continued)**

Changes in the County's long-term obligations during 2015 were as follows. The long-term debt obligations at December 31, 2014 have been restated as described in Note 3.A.

<b>Governmental Activities:</b>	Restated Balance 12/31/2014	Additions	Reductions	Balance 12/31/2015	Amount Due Within One Year
<u>General Obligation Bonds</u>					
I-75/Tall Timbers connector refunding					
Serial and term bonds	\$ 2,360,000	\$ -	\$ (435,000)	\$ 1,925,000	\$ 450,000
Premium	41,153	-	(8,230)	32,923	-
Job and family services refunding					
Serial and term bonds	170,000	-	(60,000)	110,000	55,000
Premium	320	-	(106)	214	-
ADMHS building	115,000	-	(10,000)	105,000	10,000
US 224/CR 300 construction	2,230,000	-	(130,000)	2,100,000	135,000
Premium	55,463	-	(4,267)	51,196	-
Jail Security System					
Serial and term bonds	495,000	-	(55,000)	440,000	55,000
Discount	(961)	-	123	(838)	-
Sheriff Department Radio					
Serial and term bonds	310,000	-	(25,000)	285,000	25,000
Discount	(1,004)	-	113	(891)	-
Engineers Garage					
Serial and term bonds	2,415,000	-	(80,000)	2,335,000	80,000
Premium	981	-	(43)	938	-
Total general obligation bonds	<u>8,190,952</u>	<u>-</u>	<u>(807,410)</u>	<u>7,383,542</u>	<u>810,000</u>
<u>Special Assessment Bonds</u>					
US 224 water refunding					
serial and term bonds	37,561	-	(18,781)	18,780	18,780
Premium	236	-	(117)	119	-
CR 88/SR 12 sewer refunding					
Serial bonds	85,176	-	(42,588)	42,588	42,588
Premium	531	-	(266)	265	-
SR 12 West water refunding					
Serial bonds	17,262	-	(8,631)	8,631	8,631
Premium	107	-	(54)	53	-
CR 95/CR18 sewer	570,000	-	(65,000)	505,000	75,000
Premium	13,696	-	(1,245)	12,451	-
Special assessment refunding 2013					
Series bonds	670,000	-	(40,000)	630,000	45,000
Premium	13,695	-	(1,369)	12,326	-
Total special assessment bonds	<u>1,408,264</u>	<u>-</u>	<u>(178,051)</u>	<u>1,230,213</u>	<u>189,999</u>
<u>OWDA Loans</u>					
SR 12 west water/sewer project	141,317	-	(32,432)	108,885	34,290
Total special assessment bonds	<u>141,317</u>	<u>-</u>	<u>(32,432)</u>	<u>108,885</u>	<u>34,290</u>
<u>Other Long-Term Obligations</u>					
Guaranteed energy savings performance contract	916,930	-	(216,488)	700,442	224,772
ADAMH Taxable Affordable Housing Revenue Note	79,233	-	(5,295)	73,938	5,755
Net pension liability	17,383,722	493,909	-	17,877,631	-
Compensated absences	2,324,578	1,167,051	(1,066,064)	2,425,565	1,128,110
Total other long-term obligations	<u>20,704,463</u>	<u>1,660,960</u>	<u>(1,287,847)</u>	<u>21,077,576</u>	<u>1,358,637</u>
Total governmental activities long-term obligations	<u>\$ 30,444,996</u>	<u>\$ 1,660,960</u>	<u>\$ (2,305,740)</u>	<u>\$ 29,800,216</u>	<u>\$ 2,392,926</u>

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 19 - LONG-TERM DEBT - (Continued)**

<b>Business-type activities:</b>	Restated Balance 12/31/14	Additions	Reductions	Balance 12/31/15	Amount Due Within One Year
<u>General Obligation Bonds</u>					
Landfill improvements					
Serial bonds	\$ 1,095,000	\$ -	\$ (205,000)	\$ 890,000	\$ 210,000
Premium	1,087	-	(225)	862	-
Landfill equipment					
Serial bonds	275,000	-	(50,000)	225,000	55,000
Premium	278	-	(57)	221	-
Landfill - Leachate 2013					
Serial bonds	280,000	-	(10,000)	270,000	15,000
Premium	2,040	-	(113)	1,927	-
Landfill - land acquisition					
Serial bonds	530,000	-	(20,000)	510,000	20,000
Premium	460	-	(20)	440	-
Landfill - equipment					
Serial bonds	250,000	-	(80,000)	170,000	85,000
Premium	7,858	-	(2,619)	5,239	-
Agricultural service center refunding					
Serial and term bonds	670,000	-	(120,000)	550,000	130,000
Premium	11,511	-	(2,303)	9,208	-
BMV one-stop refunding					
Serial bonds	1,565,000	-	(115,000)	1,450,000	120,000
Premium	24,594	-	(2,049)	22,545	-
<b>Total general obligation bonds</b>	<u>4,712,828</u>	<u>-</u>	<u>(607,386)</u>	<u>4,105,442</u>	<u>635,000</u>
<u>OPWC Loans</u>					
Landfill sanitary sewer	288,801	-	(16,988)	271,813	16,988
<b>Total OPWC loans</b>	<u>288,801</u>	<u>-</u>	<u>(16,988)</u>	<u>271,813</u>	<u>16,988</u>
<u>Other Long-Term Obligations</u>					
Net pension liability	940,718	21,739	-	962,457	-
Compensated absences	152,915	36,475	(67,758)	121,632	53,896
Landfill closure/postclosure costs	5,400,223	386,536	-	5,786,759	-
<b>Total other long-term obligations</b>	<u>6,493,856</u>	<u>444,750</u>	<u>(67,758)</u>	<u>6,870,848</u>	<u>53,896</u>
<b>Total business-type activities</b>	<u>\$ 11,495,485</u>	<u>\$ 444,750</u>	<u>\$ (692,132)</u>	<u>\$ 11,248,103</u>	<u>\$ 705,884</u>

General Obligation Bonds

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

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 19 - LONG-TERM DEBT - (Continued)**

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

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

Year	Amount
2013	\$ 60,000
2014	55,000
2015	60,000
2016	55,000

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

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

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

On March 14, 2013, the County issued \$1,715,000 in Series 2013 BMV one-stop refunding bonds. The bonds were issued to refund \$1,605,000 of the BMV one-stop bonds issued in 2003. This refunded debt is considered defeased (in-substance) and accordingly, has been removed from the statement of net position. The balance of the refunded bonds at December 31, 2015 was \$1,420,000.

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

On November 10, 2005, the County issued \$8,085,000 in various purpose improvement and refunding bonds with interest rates ranging from 3.5 percent to 5 percent. The various purpose improvement bonds were issued to retire notes originally issued for Alcohol, Drug Addiction, and Mental Health Services to purchase a new office building and to construct East Melrose Road. The refunding portion of the issue refunded the I-75/Tall Timbers Connector, Courthouse Restoration, Justice Center, and Agricultural Service Center general obligation bonds and the US 224 Water, CR 88/SR 12 Sewer, and SR 12 West water special assessment bonds. There are no further obligations on the Justice Center portion which was originally issued at \$790,000. At December 31, 2015, \$2,545,000 of the refunded bonds being held by the escrow agent is still outstanding.

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
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**NOTE 19 - LONG-TERM DEBT - (Continued)**

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

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

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

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

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

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

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

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

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 19 - LONG-TERM DEBT - (Continued)**

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

<u>Year</u>	<u>Amount</u>
2023	\$ 245,000
2024	255,000

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

<u>Year</u>	<u>Amount</u>
2026	\$ 210,000

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

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

Special Assessment Bonds and OWDA Loans

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

On March 14, 2013, the County issued \$695,000 in Series 2013 special assessment refunding bonds. The bonds were issued to refund \$630,000 of the Griffith heights water/sewer project, CR 220 sanitary sewer/Van Buren, US 224 W/Trenton Avenue sewer and McKinley Street waterline special assessment bonds issued in 2004. This refunded debt is considered defeased (in-substance) and accordingly, has been removed from the statement of net position. The balance of the refunded bonds at December 31, 2015 was \$575,000.

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

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



## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

#### **NOTE 19 - LONG-TERM DEBT - (Continued)**

The special assessment bonds and OWDA loans will be paid from special assessment collections. In the event special assessments are not sufficient to cover the principal and interest payments, the general fund will be responsible for making principal and interest payments. The total principal remaining to be paid on the special assessment bonds and OWDA loans are \$1,204,999 and \$108,885, respectively. Principal and interest for the current year and total assessments received were \$259,246 and \$254,906, respectively.

#### ADAMH Taxable Affordable Housing Revenue Note

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

#### Guaranteed Energy Savings Contract

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

#### OPWC Loans

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

#### Net Pension Liability

See Note 15 for details.

#### Compensated Absences

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

#### Debt Margin

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

The effect of the debt limitations described above is an overall debt margin of \$42,088,500 at December 31, 2015.

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 19 - LONG-TERM DEBT - (Continued)**

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

Year Ending December 31,	General Obligation Bonds			Year Ending December 31,	Special Assessment Bonds		
	Principal	Interest	Total		Principal	Interest	Total
2016	\$ 810,000	\$ 278,400	\$ 1,088,400	2016	\$ 189,999	\$ 37,918	\$ 227,917
2017	860,000	252,748	1,112,748	2017	115,000	31,704	146,704
2018	825,000	215,100	1,040,100	2018	120,000	28,391	148,391
2019	860,000	178,500	1,038,500	2019	125,000	24,866	149,866
2020	355,000	140,281	495,281	2020	125,000	21,116	146,116
2021 - 2025	1,730,000	500,377	2,230,377	2021 - 2025	530,000	49,326	579,326
2026 - 2030	965,000	225,093	1,190,093	Total	<u>\$ 1,204,999</u>	<u>\$ 193,321</u>	<u>\$ 1,398,320</u>
2031 - 2035	620,000	108,704	728,704				
2036 - 2037	275,000	14,006	289,006				
Total	<u>\$ 7,300,000</u>	<u>\$ 1,913,209</u>	<u>\$ 9,213,209</u>				

Year Ending December 31,	OWDA Loans			Year Ending December 31,	GES Performance Contract		
	Principal	Interest	Total		Principal	Interest	Total
2016	\$ 34,290	\$ 4,356	\$ 38,646	2016	\$ 224,772	\$ 24,437	\$ 249,209
2017	36,256	2,984	39,240	2017	233,371	15,837	249,208
2018	38,339	1,527	39,866	2018	242,299	6,909	249,208
Total	<u>\$ 108,885</u>	<u>\$ 8,867</u>	<u>\$ 117,752</u>	Total	<u>\$ 700,442</u>	<u>\$ 47,183</u>	<u>\$ 747,625</u>

Year Ending December 31,	ADAMH Note		
	Principal	Interest	Total
2016	\$ 5,755	\$ 6,164	\$ 11,919
2017	6,254	5,665	11,919
2018	6,797	5,122	11,919
2019	7,387	4,532	11,919
2020	8,028	3,891	11,919
2021 - 2024	39,717	7,959	47,676
Total	<u>\$ 73,938</u>	<u>\$ 33,333</u>	<u>\$ 107,271</u>

Year Ending December 31,	Business-Type Activities - General Obligation Bonds		
	Principal	Interest	Total
2016	\$ 635,000	\$ 118,668	\$ 753,668
2017	650,000	100,389	750,389
2018	575,000	80,051	655,051
2019	605,000	60,149	665,149
2020	165,000	38,757	203,757
2021 - 2025	860,000	142,937	1,002,937
2026 - 2030	340,000	60,250	400,250
2031 - 2035	175,000	25,799	200,799
2036 - 2037	60,000	3,037	63,037
Total	<u>\$ 4,065,000</u>	<u>\$ 630,037</u>	<u>\$ 4,695,037</u>

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 19 - LONG-TERM DEBT - (Continued)**

Year Ending December 31,	Business-Type Activities - OPWC Loans		
	Principal	Interest	Total
2016	\$ 16,988	\$ -	\$ 16,988
2017	16,988	-	16,988
2018	16,988	-	16,988
2019	16,988	-	16,988
2020	16,988	-	16,988
2021 - 2025	84,940	-	84,940
2026 - 2030	84,940	-	84,940
2031	16,993	-	16,993
Total	<u>\$ 271,813</u>	<u>\$ -</u>	<u>\$ 271,813</u>

**Conduit Debt**

In 1998, the County issued \$8,115,000 in multi-family housing revenue bonds and \$3,500,000 in multi-family housing mortgage revenue bonds. The proceeds were used to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. During 2007, \$5,855,000 of the multi-family housing revenue bonds and \$2,524,000 of the multi-family housing mortgage revenue bonds were refunded. As of December 31, 2015, \$1,362,000 of these bonds was outstanding.

In 2004, the County issued \$110,875,000 in hospital facilities revenue bonds. The proceeds were used to acquire, construct, equip, and improve hospital facilities at an acute health care facility for Blanchard Valley Regional Health Center. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2015, \$103,400,000 of these bonds was outstanding.

In 2007, the County issued \$5,855,000 in multi-family housing refunding revenue bonds and \$215,000 in multi-family housing revenue bonds to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2015, \$5,710,751 of these bonds was outstanding.

In 2007, the County issued \$2,520,000 in multi-family housing refunding revenue bonds and \$100,000 in multi-family housing revenue bonds to acquire, construct, improve, and equip real and personal property as a multi-family housing complex for Pedcor Investments. The County is not obligated in any way to pay the debt charges on the bonds from any of its funds, and therefore, the debt has been excluded entirely from the County's debt presentation. As of December 31, 2015, \$2,464,930 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, 2015, \$5,230,249 of the lease was outstanding.

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 20 - CLOSURE AND POSTCLOSURE OF LANDFILL**

State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, the County reports a portion of these closure and postclosure costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$5,786,759 reported as landfill closure and postclosure costs payable at December 31, 2015, represents the cumulative amount reported to date based on the use of 38.18% of the estimated capacity of the landfill. The County will recognize the remaining cost of closure and postclosure care of \$9,368,843 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 2015. The County expects to close the active cell of the landfill in 2032. Actual costs may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by State and federal laws and regulations to make annual contributions to a trust to finance closure and postclosure care. The County is in compliance with these requirements, and, at December 31, 2015, cash and cash equivalents and investments of \$8,607,503 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 2015, the following transfers were made:

		Transfers Out						
Transfers In	General	Motor Vehicle and Gas Tax	Alcohol, Drug and Mental Health	Job and Family Services	Board of Developmental Disabilities	Other Governmental	Total	
Flood Mitigation	\$ 3,552,800	\$ -	\$ -	\$ -	\$ -	\$ 117,377	\$ 3,670,177	
Other governmental	<u>751,678</u>	<u>146,000</u>	<u>126,768</u>	<u>263,255</u>	<u>784,000</u>	<u>79,921</u>	<u>2,151,622</u>	
Total	<u>\$ 4,304,478</u>	<u>\$ 146,000</u>	<u>\$ 126,768</u>	<u>\$ 263,255</u>	<u>\$ 784,000</u>	<u>\$ 197,298</u>	<u>\$ 5,821,799</u>	

Transfers are used to (1) move revenues from the fund that statute or budget required to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. The transfers out of the Motor Vehicle and Gas Tax fund, Alcohol, Drug and Mental Health fund and other governmental funds (\$247,689) were for debt service payments. The transfers out of the Alcohol, Drug and Mental Health fund and the Board of Developmental Disabilities fund (\$884,000) were to fund capital projects. The transfer out of the Alcohol, Drug and Mental Health fund (\$5,000) was to fund the substance abuse fund, a nonmajor governmental fund. The transfers out of the Job and Family Services fund were to fund the Child Support Enforcement Agency fund (\$71,286) and the Children Services fund (\$191,969), both nonmajor governmental funds. The transfer out of the Blanchard Bond Retirement fund, a nonmajor governmental fund, (\$117,377) to the Flood Mitigation fund was to pay down notes payable related to the Series 2014 bond anticipation notes (See Note 18) that was previously recorded as a fund liability in the Flood Mitigation fund.

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

**HANCOCK COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

**NOTE 22 - FUND BALANCE**

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

Fund balance	General	Motor Vehicle and Gas Tax	Alcohol, Drug and Mental Health	Job and Family Services	Board of Developmental Disabilities
<b>Nonspendable:</b>					
Prepayments	\$ 382,305	\$ 1,805	\$ 38,971	\$ 3,333	\$ 10,581
Materials and supplies inventory	83,277	363,755	2,568	23,587	555
Long-term loans	31,049	-	-	-	-
Permanent fund	-	-	-	-	-
<b>Total nonspendable</b>	<u>496,631</u>	<u>365,560</u>	<u>41,539</u>	<u>26,920</u>	<u>11,136</u>
<b>Restricted:</b>					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Legislative and executive programs	-	-	-	-	-
County courts and judicial programs	-	-	-	-	-
Sheriff and public safety programs	-	-	-	-	-
County engineer and public works programs	-	1,225,577	-	-	-
Health programs	-	-	448,763	-	16,104,007
Human service programs	-	-	-	470,802	-
Economic development programs	-	-	-	-	-
Conservation and recreation programs	-	-	-	-	-
Permanent fund	-	-	-	-	-
<b>Total restricted</b>	<u>-</u>	<u>1,225,577</u>	<u>448,763</u>	<u>470,802</u>	<u>16,104,007</u>
<b>Committed:</b>					
Capital projects	-	-	-	-	-
Sheriff police revolving	29,808	-	-	-	-
County home donations	4,816	-	-	-	-
Centennial	172	-	-	-	-
Severance	53,793	-	-	-	-
<b>Total committed</b>	<u>88,589</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Assigned:</b>					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Legislative and executive programs	267,100	-	-	-	-
County courts and judicial programs	38,274	-	-	-	-
Sheriff and public safety programs	149,428	-	-	-	-
Health programs	32,473	-	-	-	-
County engineer and public works programs	593	-	-	-	-
Human service programs	9,642	-	-	-	-
Subsequent year appropriations	2,578,163	-	-	-	-
<b>Total assigned</b>	<u>3,075,673</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Unassigned (deficit)</b>	<u>3,683,294</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total fund balances</b>	<u>\$ 7,344,187</u>	<u>\$ 1,591,137</u>	<u>\$ 490,302</u>	<u>\$ 497,722</u>	<u>\$ 16,115,143</u>

-Continued

**HANCOCK COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

**NOTE 22 - FUND BALANCE - (Continued)**

Fund balance	Flood Mitigation	Nonmajor Governmental Funds	Total Governmental Funds
<b>Nonspendable:</b>			
Prepayments	\$ -	\$ 58,738	\$ 495,733
Materials and supplies inventory	-	-	473,742
Long-term loans	-	-	31,049
Permanent fund	-	247,000	247,000
<b>Total nonspendable</b>	<b>-</b>	<b>305,738</b>	<b>1,247,524</b>
<b>Restricted:</b>			
Capital projects	-	242,783	242,783
Debt service	-	2,925,664	2,925,664
Legislative and executive programs	-	2,594,803	2,594,803
County court and judicial programs	-	916,106	916,106
Sheriff and public safety programs	-	1,501,456	1,501,456
County engineer and public works programs	-	39,391	1,264,968
Health programs	-	1,209,137	17,761,907
Human service programs	-	392,392	863,194
Economic development programs	-	883,284	883,284
Conservation and recreation programs	-	10	10
Permanent fund	-	142,740	142,740
<b>Total restricted</b>	<b>-</b>	<b>10,847,766</b>	<b>29,096,915</b>
<b>Committed:</b>			
Capital projects	14,878,330	209,269	15,087,599
Police revolving	-	-	29,808
County home donations	-	-	4,816
Centennial	-	-	172
Severance	-	-	53,793
<b>Total committed</b>	<b>14,878,330</b>	<b>209,269</b>	<b>15,176,188</b>
<b>Assigned:</b>			
Capital projects	-	671,930	671,930
Debt service	-	413,983	413,983
Legislative and executive programs	-	-	267,100
County court and judicial programs	-	-	38,274
Sheriff and public safety programs	-	-	149,428
Health programs	-	-	32,473
County engineer and public works programs	-	-	593
Human service programs	-	-	9,642
Subsequent year appropriations	-	-	2,578,163
<b>Total assigned</b>	<b>-</b>	<b>1,085,913</b>	<b>4,161,586</b>
<b>Unassigned (deficit)</b>	<b>-</b>	<b>(2,195,086)</b>	<b>1,488,208</b>
<b>Total fund balances</b>	<b>\$ 14,878,330</b>	<b>\$ 10,253,600</b>	<b>\$ 51,170,421</b>

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**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	\$ 499,359
Motor vehicle and gas tax fund	58,077
Alcohol, drug and mental health fund	319,119
Job and family services fund	75,058
Board of developmental disabilities fund	714,858
Flood Mitigation fund	139,061
Other governmental funds	<u>1,536,906</u>
 Total	 <u>\$ 3,342,438</u>

**NOTE 24 - COMPONENT UNITS**

**A. Blanchard Valley Industries, Inc.**

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

*Basis of Presentation* - BVI, Inc. is required to report information regarding its financial position and activities according to three classes of net position: unrestricted net position, temporarily restricted and permanently restricted. As of December 31, 2015, all net position was unrestricted, except for \$11,098 which is temporarily restricted by the donor for marketing purposes only.

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

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

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

**HANCOCK COUNTY, OHIO**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015**

**NOTE 24 - COMPONENT UNITS - (Continued)**

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

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

**Accounts Receivable** - Accounts receivable are stated at net invoice amounts. An allowance for doubtful accounts is established based on specific assessment of all invoices that remain unpaid following normal payment periods. All amounts deemed to be uncollectible are charged against the allowance for doubtful accounts in the period that determination is made. There was no bad debt expense for the year ended December 31, 2015.

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

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

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

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

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

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

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



HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 24 - COMPONENT UNITS - (Continued)**

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

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

**Investments** - The Organization's short-term investments are comprised of equity securities, all of which are classified as trading securities and are carried at their fair value based on the quoted market prices of the securities at December 31, 2015. Net unrealized gains on trading securities are included in the statements of activities. For purpose of determining realized gains and losses, the cost of securities sold is based on specific identification. The composition of trading securities, classified as current assets, is as follows at December 31, 2015:

Equity	\$	4,821
Mutual funds:		
Equity		257,115
Fixed income		<u>144,063</u>
Total Investments	\$	<u>405,999</u>
Net Realized Gain from Sale of Investments	\$	1
Interest and Dividend Income		10,110
Net Unrealized Gain		<u>(9,044)</u>
Net Investment Income	\$	<u>1,067</u>

**Fair Value Measurements**

Fair Value Hierarchy

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

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

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

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 24 - COMPONENT UNITS - (Continued)**

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

	Level 1	Total
Equity	\$ 4,821	\$ 4,821
Mutual funds:		
Equity	257,115	257,115
Fixed income	144,063	144,063
Total Investments	\$ 405,999	\$ 405,999

***In Kind Contribution*** - Contributions of donated services that create or enhance non-financial assets or that require specialized skills, provided by individuals possessing those skills are typically recorded at their estimated fair values in the period received. For the year ended December 31, 2015, the Hancock County Board of Developmental Disabilities provided services and the use of their building to BVI, Inc. at no charge. The value of the services for the year ended December 31, 2015 was \$1,222,280 and is recorded as an operating grant and contribution on the statement of activities. Donated services are recorded at the same amount under expenses.

***Concentrations*** - BVI, Inc. is dependent on the economy of the Findlay, Ohio market and their continued support of the Organization's operations. During the year ended December 31, 2015, the Company had one customer who received 47% of the services provided by BVI, Inc. BVI, Inc. is dependent upon the support and assistance of the Hancock County Board of Developmental Disabilities to provide staffing and facilities for their mission.

***Temporarily Restricted Net Position*** - Temporarily restricted net position were restricted for the following purposes for the years ended December 31, 2015:

Adult habilitation	\$ 10,500
Agency cash balance	598
Total Temporarily Restricted Net Position	\$ 11,098

***Advertising*** - The Organization expenses advertising costs when incurred. These costs totaled \$3,360 for the year ended December 31, 2015.

**B. Hancock Community Housing, Inc.**

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

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 24 - COMPONENT UNITS - (Continued)**

**Cash and Cash Equivalents** - The carrying amount of the cash deposits held by the Organization at December 31, 2015 was \$63,560 and the bank balance was \$63,560. Of the bank balance, all was covered by federal depository insurance.

Capital asset activity as of December 31, 2015, was as follows:

	Balance			Balance
	<u>12/31/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>12/31/15</u>
Land	\$ 126,854	\$ 33,500	\$ -	\$ 160,354
Land Improvements	6,852	-	-	6,852
Buildings	<u>661,010</u>	<u>190,454</u>	<u>-</u>	<u>851,464</u>
Total Capital Assets	<u>794,716</u>	<u>223,954</u>	<u>-</u>	<u>1,018,670</u>
Accumulated Depreciation For:				
Land Improvements	(4,331)	(456)	-	(4,787)
Buildings	<u>(249,897)</u>	<u>(23,293)</u>	<u>-</u>	<u>(273,190)</u>
Total Accumulated Depreciation	<u>(254,228)</u>	<u>(23,749)</u>	<u>-</u>	<u>(277,977)</u>
Total Capital Assets, Net	<u>\$ 540,488</u>	<u>\$ 200,205</u>	<u>\$ -</u>	<u>\$ 740,693</u>

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

**Long-Term Note Debt**

The following are mortgages of the organization:

**Huntington Bank**

Property Located at 2800 High Point Lane, 1118 Crystal Lane, 1815 Bishop Lane, and 1859 Breckenridge Road  
Interest is presently 5.04%  
Original amount: \$ 520,000

**First Federal Bank**

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

**Hancock County Board of Developmental Disabilities**

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

**Hancock County Board of Developmental Disabilities**

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

**Hancock County Board of Developmental Disabilities**

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

**HANCOCK COUNTY, OHIO**

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 24 - COMPONENT UNITS - (Continued)**

The schedule below includes principal and interest payments along with the other mortgages, however, a portion of each annual amount that the Organization is to pay for the HCBDD note and interest expense should receive a credit as long as the home is used for its intended purpose. The credit earned for this year was recognized as grant revenue on the Statement of Revenues, Expenditures, and Changes in Net Position in the amount of 8,687. The following is a schedule of long term debt:

	Beginning Balance 01/01/15	Issued	Redeemed	Ending Balance 12/31/15	Due Within One Year
Mortgage - Huntington Bank	\$ 96,184	\$ -	\$ (25,719)	\$ 70,465	\$ 27,099
Mortgage - First Federal	39,103	-	(7,575)	31,528	7,977
Mortgage - HCBDD	<u>92,768</u>	<u>223,955</u>	<u>(4,606)</u>	<u>312,117</u>	<u>12,122</u>
Totals	<u>\$ 228,055</u>	<u>\$ 223,955</u>	<u>\$ (37,900)</u>	<u>\$414,110</u>	<u>\$ 47,198</u>

The annual requirements to amortize all mortgages outstanding as of December 31, 2015, including interest payments of \$47,664 are as follows:

Year Ending December 31,	Principal	Interest	Total
2016	\$ 47,198	\$ 19,997	\$ 67,195
2017	53,207	15,677	68,884
2018	40,717	13,092	53,809
2019	24,238	11,753	35,991
2020	18,675	10,812	29,487
2021 - 2025	107,060	40,373	147,433
2026 - 2029	<u>123,015</u>	<u>13,803</u>	<u>136,818</u>
Total	<u>\$ 414,110</u>	<u>\$ 125,507</u>	<u>\$ 539,617</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 2015, the Organization purchased property liability insurance from the Erie Insurance Group.

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

***Tax-Exempt Status***

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

The Organization's Forms 990, Return of Organization Exempt from Income Tax, for the years ending 2013, 2014, and 2015 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, 2015

#### NOTE 24 - COMPONENT UNITS - (Continued)

##### *Unearned Grant Income*

In 2005, the Organization received a grant of \$322,815 from the Ohio Department of Developmental Disabilities (ODDD). The proceeds were to provide affordable housing in Hancock County for occupancy by persons from the county including persons with disabilities. The agreement with the ODDD requires the property be used for the project for fifteen years after the property is purchased. Should the property not be used for the project, the ODDD shall be reimbursed on a pro rata basis for the amount of the community assistance funds used to purchase the property. The Organization recognizes 1/15<sup>th</sup> or \$21,544 of grant income each year. Unearned grant income is \$70,364 at December 31, 2015.

#### C. Blanchard Valley Residential Services, Inc.

*Description of organization* - Blanchard Valley Residential Services, Inc. (the "Organization") is a non-profit organization incorporated in the State of Ohio. The Organization was formed in 2013 for the purpose of operating and managing the ICF/residential program, formerly known as Blanchard Valley Residential, which is comprised of 20 intermediate care facility (ICF) beds (at December 31, 2014 there were 24 ICF beds). On December 1, 2015, four ICF beds were converted to waiver beds. The Hancock County Board of Developmental Disabilities (the "County") owns the facilities and holds the license to the 20 beds. The Organization has entered into an agreement with the County to provide residential waiver, supported living and related services for adults with developmental disabilities in the Findlay, Ohio area.

In November 2015, the Board of Trustees of the Organization and the County each approved the merger of certain programs from Blanchard Valley Industries, Inc. into the Organization effective October 1, 2016.

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

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

*Cash* - The Organization's cash is held at financial institutions in interest bearing accounts and is covered under standard Federal deposit insurance, up to \$250,000. At December 31, 2015 and periodically throughout the period, the Organization maintained balances in various accounts in excess of federally insured limits. The Organization does not expect to incur any losses resulting from cash held in financial institutions.

*Accounts receivable* - Accounts receivable and operating revenue are recorded at established billing rates as services are rendered. Reductions are currently provided for as contractual adjustments representing the difference between establishing billing rates and amounts established by management as realizable under current payment systems. Accounts receivable are due primarily from the State of Ohio Medicaid Program. Accounts receivable are recorded at the amount expected to be collected. In evaluating the collectability of accounts receivable, the Organization makes an assessment of all amounts that remain unpaid following normal payment periods. Based on this evaluation, management has determined an allowance for doubtful accounts is not necessary at December 31, 2015.

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 24 - COMPONENT UNITS - (Continued)**

**Property and equipment, net** - Additions of property and equipment are recorded at cost or at fair value if acquired by gift. Maintenance and repairs are charged to operations when incurred. When property and equipment is sold or otherwise disposed of, the asset and related accumulated depreciation are relieved, and any gain or loss is included in gain (loss) on disposal of assets. The cost of property and equipment is depreciated over the following useful lives of the related assets using the straight-line method.

Equipment	5-20 years
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The Organization reports contributions of long-lived assets (land, buildings, and equipment) as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Contributions of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expiration of donor restrictions when the donated or acquired long-lived assets are placed in service.

**Classification of net position** - Net position of the Organization is classified as permanently restricted, temporarily restricted or unrestricted depending on the presence and characteristics of donor-imposed restrictions limiting the Organization's ability to use or dispose of contributed assets or the economic benefits embodied in those assets. Donor-imposed restrictions that expire with the passage of time or that can be removed by meeting certain requirements result in temporarily restricted net position. Permanently restricted net position result from donor-imposed restrictions that limit the use of net position in perpetuity. Earnings, gains and losses on restricted net assets are classified as unrestricted unless specifically restricted by the donor or by applicable state law. The Organization had no temporarily restricted or permanently restricted net position at December 31, 2015.

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

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

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

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

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

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

**NOTE 24 - COMPONENT UNITS - (Continued)**

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

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

**In-kind contributions** - In-kind contributions consist of contributed services, use of certain property and equipment, and the annual provider franchise permit fee and are recognized if the services or goods received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair market value when received.

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

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

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

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

**Subsequent events** - In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through April 26, 2016, the date the Organization's financial statements were available to be issued.

**Property and equipment, net** - The following is a summary of property and equipment, net at December 31, 2015:

	<u>2015</u>
Furniture and equipment	\$ 56,796
Less: accumulated depreciation	<u>(1,200)</u>
	<u>\$ 55,596</u>

HANCOCK COUNTY, OHIO

NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE 24 - COMPONENT UNITS - (Continued)

*Functional expenses* - The costs of providing program and support services are reported below on a functional basis. Indirect costs have been allocated between the various programs and support services based on estimates by management. Although the methods of allocation used are considered appropriate, other methods could be used that would produce different amounts. Functional expenses for the Organization for the year ended December 31, 2015 was as follows:

	<u>2015</u>
Program services	\$ 3,266,318
General and administrative	<u>858,399</u>
	<u>\$ 4,124,717</u>

*Contract with Hancock County Board of Developmental Disabilities* - During May 2014, the Organization entered into a contract (the "contract") with the County to provide residential waiver, ICF-110 and supported living services to individuals with disabilities in Hancock County. The contract has been renewed through December 31, 2016. The contract automatically renews on an annual basis if no notice is given to terminate by either party. The Organization has agreed to provide residential ICF services to the individuals residing in two facilities owned by the County, known as the Graf Home and Eibling Home. The Organization has agreed to provide residential waiver and supported living services to the individuals residing in two homes owned by the Hancock Community Housing, Inc. As part of the contract, the Organization is permitted to use certain property, equipment and vehicles owned and maintained by the County. The Organization uses one of the buildings owned by the County for office space known as the Angus Home. The Organization was owed \$173,367 from the County at December 31, 2015 for room and board relating to the Medicaid program. The Organization owed the County \$76,152 at December 31, 2015 for certain operating expense paid for by the County.

*Retirement plan* - ORC provides OPERS statutory authority to set employee and employer contributions. The required contribution rate (as a percentage of covered payroll) for plan members is 14%. These contributions totaled \$94,726 for the year ended December 31, 2015, which were funded by the County. In addition to the required contribution rate, the Organization contributed an additional 10% of covered payroll which totaled \$64,865 for the year ended December 31, 2015.

*In-kind contributions* - Contributions of donated services and goods that create or enhance non-financial assets or that require specialized skills, provided by the individuals possessing those skills are typically recorded at their estimated fair values in the period received. For the year ended December 31, 2015, the County provided services and the use of certain property and equipment to the Organization at no charge. The County also covered the cost of the annual provider franchise permit fee as required for participation in the Medicaid program. The value of the services and the use of certain property and equipment was \$1,071,718 for the year ended December 31, 2015, and is recorded as contributions under operating revenues on the statement of activities and changes in net position.



## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

#### NOTE 25 - JOINTLY GOVERNED ORGANIZATIONS

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

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

**B. West Central Partnership, Inc.**

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

**C. Metropolitan Housing Authority**

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

**D. Blanchard Valley Port Authority**

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

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

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.

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

#### **NOTE 25 - JOINTLY GOVERNED ORGANIZATIONS - (Continued)**

During 2015, the County did not make any contributions to the Authority. Financial information can be obtained from the Blanchard Valley Port Authority 1660 Tiffin Ave., Findlay, Ohio 45840.

#### **NOTE 26 - INSURANCE POOLS**

##### **A. Midwest Pool Risk Management Agency, Inc.**

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

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

##### **B. Midwest Employee Benefit Consortium**

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

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

#### **NOTE 27 - RELATED ORGANIZATIONS**

##### **A. County Park District**

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

## HANCOCK COUNTY, OHIO

### NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2015

#### **NOTE 27 - RELATED ORGANIZATIONS - (Continued)**

##### **B. Findlay-Hancock County Public Library**

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

##### **C. Regional Planning Commission**

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

#### **NOTE 28 - RELATED PARTY TRANSACTIONS**

Blanchard Valley Industries, a discretely presented component unit of Hancock County, received contributions from the County for facilities, certain equipment, transportation, and salaries for administration, implementation, and supervision of its programs. In 2015, these contributions were \$1,222,280.

Blanchard Valley Residential Services Inc., a discretely presented component unit of Hancock County, received in-kind contributions from the County to facilitate uninterrupted ICF-IID services. In 2015, these contributions were \$1,071,718.

#### **NOTE 29 - CONTINGENT LIABILITIES**

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

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

#### **NOTE 30 - OTHER REVENUE**

For the year ended December 31, 2015, other revenue in the job and family service major special revenue fund consists primarily of reimbursements from the child support enforcement agency and children services nonmajor special revenue funds.

#### **NOTE 31 - SUBSEQUENT EVENT**

On June 1, 2016, the County called the remaining \$1,925,000 in outstanding bonds for the I-75/Tall Timbers Connection refunding bonds.

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**REQUIRED SUPPLEMENTARY INFORMATION**

**HANCOCK COUNTY, OHIO**

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TWO YEARS

	<u>2014</u>	<u>2013</u>
<i>Traditional Plan:</i>		
County's proportion of the net pension liability	0.157991%	0.157991%
County's proportionate share of the net pension liability	\$ 17,995,679	\$ 17,589,217
County's covered-employee payroll	\$ 18,016,842	\$ 19,342,515
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	99.88%	90.94%
Plan fiduciary net position as a percentage of the total pension liability	86.45%	86.36%
<i>Combined Plan:</i>		
County's proportion of the net pension asset	0.077086%	0.077086%
County's proportionate share of the net pension asset	\$ 28,029	\$ 7,640
County's covered-employee payroll	\$ 281,775	\$ 270,554
County's proportionate share of the net pension asset as a percentage of its covered-employee payroll	9.95%	2.82%
Plan fiduciary net position as a percentage of the total pension asset	114.83%	104.56%

Note: Information prior to 2013 was unavailable.

Amounts presented as of the County's measurement date which is the prior year.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**HANCOCK COUNTY, OHIO**

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TWO YEARS

	<u>2015</u>	<u>2014</u>
County's proportion of the net pension liability	0.00305535%	0.00302269%
County's proportionate share of the net pension liability	\$ 844,409	\$ 735,223
County's covered-employee payroll	\$ 326,529	\$ 333,331
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	258.60%	220.57%
Plan fiduciary net position as a percentage of the total pension liability	72.10%	74.70%

Note: Information prior to 2014 was unavailable.

Amounts presented as of the County's measurement date which is as of June 30 of the respective year.

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION

**HANCOCK COUNTY, OHIO**

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<i>Traditional Plan:</i>				
Contractually required contribution	\$ 2,138,977	\$ 2,162,021	\$ 2,514,527	\$ 1,933,679
Contributions in relation to the contractually required contribution	<u>(2,138,977)</u>	<u>(2,162,021)</u>	<u>(2,514,527)</u>	<u>(1,933,679)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 17,824,808	\$ 18,016,842	\$ 19,342,515	\$ 19,336,790
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	13.00%	10.00%
<i>Combined Plan:</i>				
Contractually required contribution	\$ 32,723	\$ 33,813	\$ 35,172	\$ 15,863
Contributions in relation to the contractually required contribution	<u>(32,723)</u>	<u>(33,813)</u>	<u>(35,172)</u>	<u>(15,863)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 272,692	\$ 281,775	\$ 270,554	\$ 199,535
Contributions as a percentage of covered-employee payroll	12.00%	12.00%	13.00%	7.95%

SEE ACCOMPANYING NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION



<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 1,935,144	\$ 1,731,988	\$ 1,650,762	\$ 1,473,005	\$ 1,654,512	\$ 1,739,233
<u>(1,935,144)</u>	<u>(1,731,988)</u>	<u>(1,650,762)</u>	<u>(1,473,005)</u>	<u>(1,654,512)</u>	<u>(1,739,233)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 19,351,440	\$ 19,424,164	\$ 20,317,071	\$ 21,042,929	\$ 19,814,515	\$ 18,904,707
10.00%	8.92%	8.13%	7.00%	8.35%	9.20%
\$ 15,546	\$ 25,166	\$ -	\$ -	\$ -	\$ -
<u>(15,546)</u>	<u>(25,166)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 195,547	\$ 259,800	\$ -	\$ -	\$ -	\$ -
7.95%	9.69%	8.13%	7.00%	8.35%	9.20%

**HANCOCK COUNTY, OHIO**

SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

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

LAST TEN YEARS

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Contractually required contribution	\$ 45,714	\$ 43,333	\$ 45,802	\$ 66,899
Contributions in relation to the contractually required contribution	<u>(45,714)</u>	<u>(43,333)</u>	<u>(45,802)</u>	<u>(66,899)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 326,529	\$ 333,331	\$ 352,323	\$ 514,608
Contributions as a percentage of covered-employee payroll	14.00%	13.00%	13.00%	13.00%

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 60,601	\$ 70,406	\$ 94,530	\$ 101,932	\$ 77,919	\$ 64,518
<u>(60,601)</u>	<u>(70,406)</u>	<u>(94,530)</u>	<u>(101,932)</u>	<u>(77,919)</u>	<u>(64,518)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 466,162	\$ 541,585	\$ 727,154	\$ 784,092	\$ 599,377	\$ 496,292
13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

**HANCOCK COUNTY, OHIO**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED DECEMBER 31, 2015

*OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM (OPERS)*

*Changes in benefit terms* : There were no changes in benefit terms from the amounts reported for 2014 and 2015.

*Changes in assumptions* : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014 and 2015. See the notes to the basic financial statements for the methods and assumptions in this calculation.

*STATE TEACHERS RETIREMENT SYSTEM (STRS) OF OHIO*

*Changes in benefit terms* : There were no changes in benefit terms from the amounts reported for 2014 and 2015.

*Changes in assumptions* : There were no changes in methods and assumptions used in the calculation of actuarial determined contributions for 2014 and 2015. See the notes to the basic financial statements for the methods and assumptions in this calculation.

**COMBINING STATEMENTS  
AND INDIVIDUAL FUND SCHEDULES**

## HANCOCK COUNTY, OHIO

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

#### GENERAL FUND

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

#### Major Special Revenue Funds

##### *Motor Vehicle License and Gas Tax*

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

##### *Alcohol, Drug, and Mental Health*

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

##### *Job and Family Services*

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

##### *Board of Developmental Disabilities (DD)*

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

#### Major Capital Projects Fund

##### *Flood Mitigation*

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

#### Major Enterprise Funds

##### *Sanitary Landfill*

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

##### *Agricultural service center fund*

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

##### *BMV one-stop fund*

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

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 2,159,000	\$ 2,177,680	\$ 2,178,419	\$ 739
Sales taxes . . . . .	11,800,000	12,918,404	14,211,199	1,292,795
Charges for services. . . . .	2,984,156	2,984,156	3,511,339	527,183
Licenses and permits . . . . .	3,000	3,000	4,809	1,809
Fines and forfeitures . . . . .	50,500	50,500	60,044	9,544
Intergovernmental . . . . .	2,373,400	2,373,400	2,592,658	219,258
Investment income . . . . .	150,000	250,000	302,322	52,322
Rental income . . . . .	-	305,498	317,361	11,863
Other . . . . .	190,000	5,000	60,544	55,544
<b>Total revenues . . . . .</b>	<b>19,710,056</b>	<b>21,067,638</b>	<b>23,238,695</b>	<b>2,171,057</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive				
County Commissioners				
Personal services. . . . .	216,062	216,062	215,571	491
Fringe benefits. . . . .	76,455	76,455	65,680	10,775
Materials and supplies . . . . .	3,000	3,000	1,482	1,518
Contractual services . . . . .	2,000	2,000	1,664	336
Other. . . . .	9,500	9,500	7,496	2,004
<b>Total County Commissioners . . . . .</b>	<b>307,017</b>	<b>307,017</b>	<b>291,893</b>	<b>15,124</b>
Microfilm				
Personal services. . . . .	15,300	15,300	12,717	2,583
Fringe benefits . . . . .	2,500	2,500	2,083	417
Materials and supplies . . . . .	25,322	24,975	21,485	3,490
Contractual services . . . . .	126,000	126,000	121,636	4,364
Capital outlay . . . . .	49,000	48,768	48,768	-
<b>Total Microfilm. . . . .</b>	<b>218,122</b>	<b>217,543</b>	<b>206,689</b>	<b>10,854</b>
Auditor				
Personal services. . . . .	281,070	281,070	262,918	18,152
Fringe benefits . . . . .	109,555	111,355	80,770	30,585
Materials and supplies . . . . .	6,418	5,414	3,949	1,465
Contractual services . . . . .	53,151	46,235	32,261	13,974
Capital outlay . . . . .	4,000	7,325	4,919	2,406
Other. . . . .	10,689	10,111	8,224	1,887
<b>Total Auditor - . . . . .</b>	<b>464,883</b>	<b>461,510</b>	<b>393,041</b>	<b>68,469</b>

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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, 2015

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Auditor - Real Property				
Personal services . . . . .	\$ 16,700	\$ 16,950	\$ 16,941	\$ 9
Fringe benefits . . . . .	11,325	11,315	11,225	90
Materials and supplies . . . . .	100	100	-	100
Contractual services . . . . .	4,400	4,160	4,160	-
Total Auditor - Personal Property . . . . .	<u>32,525</u>	<u>32,525</u>	<u>32,326</u>	<u>199</u>
Treasurer				
Personal services. . . . .	107,685	107,685	101,978	5,707
Fringe benefits. . . . .	50,435	50,087	47,478	2,609
Materials and supplies . . . . .	9,076	8,824	4,520	4,304
Contractual services . . . . .	70,566	60,260	52,173	8,087
Capital outlay . . . . .	1,000	1,000	1,000	-
Other . . . . .	3,270	3,248	3,248	-
Total Treasurer . . . . .	<u>242,032</u>	<u>231,104</u>	<u>210,397</u>	<u>20,707</u>
Prosecuting Attorney				
Personal services. . . . .	643,078	662,095	660,442	1,653
Fringe benefits . . . . .	222,031	230,816	230,250	566
Materials and supplies . . . . .	5,000	5,121	5,121	-
Contractual services . . . . .	65,852	66,566	66,566	-
Capital outlay . . . . .	-	10,849	10,849	-
Other. . . . .	1,000	860	860	-
Total Prosecuting Attorney. . . . .	<u>936,961</u>	<u>976,307</u>	<u>974,088</u>	<u>2,219</u>
Bureau of Inspection				
Contractual services . . . . .	75,903	71,903	59,904	11,999
Total Bureau of Inspection . . . . .	<u>75,903</u>	<u>71,903</u>	<u>59,904</u>	<u>11,999</u>
Budget Commission				
Personal services. . . . .	21,735	21,736	21,736	-
Fringe benefits. . . . .	10,590	10,589	10,031	558
Materials and supplies. . . . .	100	100	100	-
Contractual services . . . . .	700	700	467	233
Total Budget Commission . . . . .	<u>33,125</u>	<u>33,125</u>	<u>32,334</u>	<u>791</u>
Board of Revisions				
Personal services. . . . .	17,000	17,400	17,388	12
Fringe benefits. . . . .	9,229	8,829	8,062	767
Total Board of Revisions. . . . .	<u>26,229</u>	<u>26,229</u>	<u>25,450</u>	<u>779</u>

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HANCOCK COUNTY, OHIO

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Data Processing Board				
Personal services . . . . .	\$ 247,273	\$ 247,273	\$ 239,467	\$ 7,806
Fringe benefits . . . . .	72,670	72,670	64,159	8,511
Materials and supplies . . . . .	2,150	2,150	1,312	838
Contractual services . . . . .	245,083	248,704	232,792	15,912
Capital outlay . . . . .	1,040	80,893	78,243	2,650
Other . . . . .	500	500	63	437
Total Data Processing Board . . . . .	<u>568,716</u>	<u>652,190</u>	<u>616,036</u>	<u>36,154</u>
Board of Elections				
Personal services . . . . .	348,000	348,000	327,217	20,783
Fringe benefits . . . . .	66,914	66,953	58,123	8,830
Materials and supplies . . . . .	55,318	55,008	52,586	2,422
Contractual services . . . . .	48,150	47,800	42,679	5,121
Capital outlay . . . . .	21,548	21,548	21,242	306
Other . . . . .	500	500	491	9
Total Board of Elections . . . . .	<u>540,430</u>	<u>539,809</u>	<u>502,338</u>	<u>37,471</u>
Building and Ground Maintenance				
Personal services . . . . .	329,000	329,600	329,023	577
Fringe benefits . . . . .	135,501	145,036	141,861	3,175
Materials and supplies . . . . .	107,782	103,457	70,778	32,679
Contractual services . . . . .	1,093,869	1,159,155	1,069,166	89,989
Capital outlay . . . . .	28,035	22,589	14,796	7,793
Other . . . . .	56,000	54,778	25,982	28,796
Total Building and Ground Maintenance . . . . .	<u>1,750,187</u>	<u>1,814,615</u>	<u>1,651,606</u>	<u>163,009</u>
Recorder				
Personal services . . . . .	136,807	135,036	130,826	4,210
Fringe benefits . . . . .	64,916	66,687	64,894	1,793
Capital outlay . . . . .	550	550	-	550
Other . . . . .	3,000	3,000	2,008	992
Total Recorder . . . . .	<u>205,273</u>	<u>205,273</u>	<u>197,728</u>	<u>7,545</u>
Insurance				
Fringe benefits . . . . .	11,058	11,028	2,842	8,186
Contractual services . . . . .	404,000	445,000	443,295	1,705
Total Insurance . . . . .	<u>415,058</u>	<u>456,028</u>	<u>446,137</u>	<u>9,891</u>
Personnel - Safety				
Personal services . . . . .	32,480	32,480	29,673	2,807
Fringe benefits . . . . .	5,725	5,475	4,867	608
Materials and supplies . . . . .	700	250	235	15
Contractual services . . . . .	5,167	7,734	7,514	220
Capital Outlay . . . . .	500	-	-	-
Other . . . . .	322	268	252	16
Total Personnel - Safety . . . . .	<u>44,894</u>	<u>46,207</u>	<u>42,541</u>	<u>3,666</u>

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**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Other				
Contractual services . . . . .	\$ 192,500	\$ 169,927	\$ 168,695	\$ 1,232
Total Other . . . . .	<u>192,500</u>	<u>169,927</u>	<u>168,695</u>	<u>1,232</u>
Total general government - legislative and executive . . . . .	<u>6,053,855</u>	<u>6,241,312</u>	<u>5,851,203</u>	<u>390,109</u>
Judicial				
Court of Appeals				
Other. . . . .	23,529	23,529	20,788	2,741
Total Court of Appeals. . . . .	<u>23,529</u>	<u>23,529</u>	<u>20,788</u>	<u>2,741</u>
Common Pleas Court				
Personal services. . . . .	414,577	405,677	405,591	86
Fringe benefits. . . . .	128,414	121,968	120,553	1,415
Materials and supplies . . . . .	13,740	13,973	13,973	-
Contractual services . . . . .	117,113	108,678	106,415	2,263
Capital outlay . . . . .	5,682	8,670	8,549	121
Other. . . . .	13,794	14,209	13,872	337
Total Common Pleas Court . . . . .	<u>693,320</u>	<u>673,175</u>	<u>668,953</u>	<u>4,222</u>
Jury Commission				
Personal services. . . . .	500	500	500	-
Materials and supplies . . . . .	2,509	2,845	2,845	-
Contractual services . . . . .	215	130	103	27
Other. . . . .	593	304	304	-
Total Jury Commission . . . . .	<u>3,817</u>	<u>3,779</u>	<u>3,752</u>	<u>27</u>
Adult Probation				
Personal services. . . . .	245,000	247,200	246,501	699
Fringe benefits. . . . .	106,232	113,859	112,646	1,213
Materials and supplies . . . . .	23,972	18,773	18,751	22
Contractual services . . . . .	44,278	13,250	13,250	-
Capital outlay . . . . .	8,160	15,750	15,682	68
Other. . . . .	42,728	11,494	11,201	293
Total Adult Probation . . . . .	<u>470,370</u>	<u>420,326</u>	<u>418,031</u>	<u>2,295</u>
Court Appointed Special Advocate				
Contractual services . . . . .	32,750	30,400	23,000	7,400
Total Court Appointed Special Advocate . . . . .	<u>32,750</u>	<u>30,400</u>	<u>23,000</u>	<u>7,400</u>

- - Continued

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<b>Variance with</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Final Budget</b> <b>Positive</b> <b>(Negative)</b>
<b>Juvenile Court</b>				
Personal services . . . . .	\$ 307,315	\$ 290,815	\$ 289,586	\$ 1,229
Fringe benefits. . . . .	114,735	99,862	99,104	758
Materials and supplies . . . . .	7,225	5,487	5,456	31
Contractual services . . . . .	273,066	276,378	275,906	472
Other. . . . .	38,441	28,298	28,123	175
<b>Total Juvenile Court . . . . .</b>	<b>740,782</b>	<b>710,212</b>	<b>707,547</b>	<b>2,665</b>
<b>Juvenile Probation</b>				
Personal services. . . . .	166,260	187,478	187,299	179
Fringe benefits. . . . .	68,432	67,615	67,530	85
Materials and supplies . . . . .	6,700	10,171	10,171	-
Contractual services . . . . .	3,525	3,225	3,225	-
Other. . . . .	500	500	355	145
<b>Total Juvenile Probation . . . . .</b>	<b>245,417</b>	<b>268,989</b>	<b>268,580</b>	<b>409</b>
<b>Juvenile Court - PEACE</b>				
Personal services . . . . .	15,570	15,570	14,530	1,040
Fringe benefits. . . . .	5,661	5,661	5,018	643
<b>Total Juvenile Court - PEACE. . . . .</b>	<b>21,231</b>	<b>21,231</b>	<b>19,548</b>	<b>1,683</b>
<b>Probate Court</b>				
Personal services. . . . .	143,461	143,461	140,930	2,531
Fringe benefits. . . . .	60,550	59,493	48,141	11,352
Materials and supplies . . . . .	7,221	6,100	6,100	-
Contractual services . . . . .	2,500	2,410	1,534	876
Other. . . . .	1,677	2,465	2,462	3
<b>Total Probate Court . . . . .</b>	<b>215,409</b>	<b>213,929</b>	<b>199,167</b>	<b>14,762</b>
<b>Clerk of Courts</b>				
Personal services. . . . .	186,214	209,214	204,577	4,637
Fringe benefits . . . . .	101,185	101,185	98,926	2,259
Materials and supplies . . . . .	11,310	12,807	9,165	3,642
Contractual services . . . . .	4,000	4,000	3,731	269
Capital outlay . . . . .	700	1,200	599	601
Other. . . . .	2,000	17,000	15,556	1,444
<b>Total Clerk of Courts . . . . .</b>	<b>305,409</b>	<b>345,406</b>	<b>332,554</b>	<b>12,852</b>
<b>Municipal Court</b>				
Personal services. . . . .	282,134	292,478	289,917	2,561
Contractual services . . . . .	141,380	153,661	138,951	14,710
<b>Total Municipal Court . . . . .</b>	<b>423,514</b>	<b>446,139</b>	<b>428,868</b>	<b>17,271</b>
<b>Miscellaneous - Judicial</b>				
Contractual services . . . . .	141,971	141,971	108,019	33,952
<b>Total Miscellaneous - Judicial. . . . .</b>	<b>141,971</b>	<b>141,971</b>	<b>108,019</b>	<b>33,952</b>

-- 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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Final Budget</b> <b>Positive</b> <b>(Negative)</b>
Public Defenders				
Personal services . . . . .	\$ 386,496	\$ 382,996	\$ 376,259	\$ 6,737
Fringe benefits . . . . .	163,767	163,423	160,642	2,781
Materials and supplies . . . . .	4,661	4,547	3,222	1,325
Contractual services . . . . .	4,250	4,250	944	3,306
Capital outlay . . . . .	4,741	8,242	5,708	2,534
Other . . . . .	7,649	7,612	6,481	1,131
Total Public Defenders . . . . .	<u>571,564</u>	<u>571,070</u>	<u>553,256</u>	<u>17,814</u>
Total general government - judicial . . . . .	<u>3,889,083</u>	<u>3,870,156</u>	<u>3,752,063</u>	<u>118,093</u>
Total general government . . . . .	<u>9,942,938</u>	<u>10,111,468</u>	<u>9,603,266</u>	<u>508,202</u>
Public safety				
Coroner				
Personal services . . . . .	49,423	49,423	49,261	162
Fringe benefits . . . . .	21,440	21,440	21,325	115
Contractual services . . . . .	82,334	149,989	145,014	4,975
Other . . . . .	5,500	5,500	5,102	398
Total Coroner . . . . .	<u>158,697</u>	<u>226,352</u>	<u>220,702</u>	<u>5,650</u>
Sheriff				
Personal services . . . . .	2,607,415	2,611,662	2,566,725	44,937
Fringe benefits . . . . .	962,150	983,934	966,104	17,830
Materials and supplies . . . . .	195,536	201,310	195,445	5,865
Contractual services . . . . .	217,976	228,478	226,349	2,129
Capital outlay . . . . .	64,253	67,831	67,831	-
Total Sheriff . . . . .	<u>4,047,330</u>	<u>4,093,215</u>	<u>4,022,454</u>	<u>70,761</u>
Sheriff - Jail				
Personal services . . . . .	2,028,764	1,998,537	1,987,666	10,871
Fringe benefits . . . . .	700,385	673,838	664,021	9,817
Materials and supplies . . . . .	39,147	43,590	43,011	579
Contractual services . . . . .	615,938	663,380	659,005	4,375
Capital outlay . . . . .	5,211	5,210	5,210	-
Total Sheriff - Jail . . . . .	<u>3,389,445</u>	<u>3,384,555</u>	<u>3,358,913</u>	<u>25,642</u>
Total public safety . . . . .	<u>7,595,472</u>	<u>7,704,122</u>	<u>7,602,069</u>	<u>102,053</u>
Public works				
Sanitation and Drainage				
Contractual services . . . . .	<u>8,000</u>	<u>8,000</u>	<u>4,133</u>	<u>3,867</u>
Total Sanitation and Drainage . . . . .	<u>8,000</u>	<u>8,000</u>	<u>4,133</u>	<u>3,867</u>

-- Continued

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Mapping				
Personal services . . . . .	\$ 83,000	\$ 84,038	\$ 84,038	\$ -
Fringe benefits . . . . .	37,420	36,516	36,440	76
Materials and supplies . . . . .	1,593	1,075	1,075	-
Contractual services . . . . .	6,000	5,791	5,791	-
Total Mapping . . . . .	<u>128,013</u>	<u>127,420</u>	<u>127,344</u>	<u>76</u>
Total public works . . . . .	<u>136,013</u>	<u>135,420</u>	<u>131,477</u>	<u>3,943</u>
Health				
TB Clinic and Care				
Contractual services . . . . .	1,940	1,940	157	1,783
Total TB Clinic and Care . . . . .	<u>1,940</u>	<u>1,940</u>	<u>157</u>	<u>1,783</u>
Registration Vital Statistics				
Contractual services . . . . .	2,000	2,220	2,220	-
Total registration vital statistics . . . . .	<u>2,000</u>	<u>2,220</u>	<u>2,220</u>	<u>-</u>
Other Health Department				
Contractual services . . . . .	596,583	597,173	597,171	2
Total Other Health Department . . . . .	<u>596,583</u>	<u>597,173</u>	<u>597,171</u>	<u>2</u>
Total health . . . . .	<u>600,523</u>	<u>601,333</u>	<u>599,548</u>	<u>1,785</u>
Human services				
Soldier's Relief				
Personal services . . . . .	25,200	26,400	26,400	-
Fringe benefits . . . . .	30,500	17,850	16,375	1,475
Materials and supplies . . . . .	5,362	5,362	4,692	670
Contractual services . . . . .	370,600	356,027	313,142	42,885
Capital outlay . . . . .	7,000	7,000	6,373	627
Other . . . . .	5,417	4,417	4,189	228
Total Soldier's Relief . . . . .	<u>444,079</u>	<u>417,056</u>	<u>371,171</u>	<u>45,885</u>
Veteran's Services				
Personal services . . . . .	210,000	246,500	241,520	4,980
Fringe benefits . . . . .	80,500	79,850	77,758	2,092
Contractual services . . . . .	47,413	51,526	48,802	2,724
Capital outlay . . . . .	30,000	26,187	26,187	-
Other . . . . .	18,630	15,130	14,172	958
Total Veteran's Services . . . . .	<u>386,543</u>	<u>419,193</u>	<u>408,439</u>	<u>10,754</u>
Job and Family Services				
Contractual services . . . . .	139,009	139,009	137,302	1,707
Total Job and Family Services . . . . .	<u>139,009</u>	<u>139,009</u>	<u>137,302</u>	<u>1,707</u>
Total human services . . . . .	<u>969,631</u>	<u>975,258</u>	<u>916,912</u>	<u>58,346</u>

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**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 GENERAL FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<b>Variance with</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<b>Final Budget</b> <b>Positive</b> <b>(Negative)</b>
Conservation and recreation				
Agriculture Department				
Contractual services . . . . .	\$ 386,133	\$ 400,130	\$ 396,577	\$ 3,553
Total Agriculture Department . . . . .	<u>386,133</u>	<u>400,130</u>	<u>396,577</u>	<u>3,553</u>
Total conservation and recreation . . . . .	<u>386,133</u>	<u>400,130</u>	<u>396,577</u>	<u>3,553</u>
Economic development and assistance				
Other . . . . .	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total Economic development and assistance . . . . .	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total expenditures . . . . .	<u>19,640,710</u>	<u>19,937,731</u>	<u>19,259,849</u>	<u>677,882</u>
Excess of revenues over expenditures . . . . .	<u>69,346</u>	<u>1,129,907</u>	<u>3,978,846</u>	<u>2,848,939</u>
<b>Other financing sources (uses):</b>				
Advances in . . . . .	-	-	122,795	122,795
Advances out . . . . .	-	-	(145,809)	(145,809)
Transfer in . . . . .	90,000	90,000	69,643	(20,357)
Transfers out . . . . .	<u>(3,000,000)</u>	<u>(4,537,000)</u>	<u>(4,504,477)</u>	<u>32,523</u>
Total other financing sources (uses) . . . . .	<u>(2,910,000)</u>	<u>(4,447,000)</u>	<u>(4,457,848)</u>	<u>(10,848)</u>
Net change in fund balance . . . . .	(2,840,654)	(3,317,093)	(479,002)	2,838,091
<b>Fund balance at beginning of year . . . . .</b>	<u>3,180,580</u>	<u>3,180,580</u>	<u>3,180,580</u>	<u>-</u>
<b>Prior year encumbrances appropriated . . . . .</b>	<u>468,519</u>	<u>468,519</u>	<u>468,519</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 808,445</u>	<u>\$ 332,006</u>	<u>\$ 3,170,097</u>	<u>\$ 2,838,091</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Permissive motor vehicle license tax . . . . .	\$ 170,000	\$ 170,000	\$ 178,374	\$ 8,374
Charges for services . . . . .	400,000	400,000	436,181	36,181
Fines and forfeitures . . . . .	80,000	80,000	85,884	5,884
Intergovernmental . . . . .	4,428,000	4,428,000	4,478,212	50,212
Investment income . . . . .	1,000	1,000	1,939	939
<b>Total revenues . . . . .</b>	<u>5,079,000</u>	<u>5,079,000</u>	<u>5,180,590</u>	<u>101,590</u>
<b>Expenditures:</b>				
Current:				
Public works				
Personal services. . . . .	1,615,174	1,619,674	1,513,111	106,563
Fringe benefits. . . . .	582,000	564,000	548,311	15,689
Materials and supplies . . . . .	1,538,336	1,262,850	1,151,931	110,919
Contractual services . . . . .	1,038,363	1,333,856	1,270,086	63,770
Capital outlay . . . . .	220,000	211,500	205,837	5,663
Other. . . . .	83,647	94,696	89,396	5,300
Debt service:				
Principal retirement . . . . .	175,000	-	-	-
<b>Total expenditures . . . . .</b>	<u>5,252,520</u>	<u>5,086,576</u>	<u>4,778,672</u>	<u>307,904</u>
Excess (deficiency) of revenues over (under) expenditures. . . . .	<u>(173,520)</u>	<u>(7,576)</u>	<u>401,918</u>	<u>409,494</u>
<b>Other financing uses:</b>				
Transfers out . . . . .	-	(173,000)	(146,000)	27,000
<b>Total other financing uses . . . . .</b>	<u>-</u>	<u>(173,000)</u>	<u>(146,000)</u>	<u>27,000</u>
<b>Net change in fund balance . . . . .</b>	<u>(173,520)</u>	<u>(180,576)</u>	<u>255,918</u>	<u>436,494</u>
<b>Fund balance at beginning of year. . . . .</b>	<u>428,208</u>	<u>428,208</u>	<u>428,208</u>	<u>-</u>
<b>Prior year encumbrances appropriated. . . . .</b>	<u>244,346</u>	<u>244,346</u>	<u>244,346</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 499,034</u>	<u>\$ 491,978</u>	<u>\$ 928,472</u>	<u>\$ 436,494</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 1,797,000	\$ 1,797,000	\$ 1,809,696	\$ 12,696
Charges for services . . . . .	125,000	1,026	3,187	2,161
Intergovernmental . . . . .	1,317,696	1,317,696	1,289,629	(28,067)
Rental income . . . . .	-	123,974	123,974	-
Other . . . . .	25,000	25,000	49,359	24,359
<b>Total revenues . . . . .</b>	<b>3,264,696</b>	<b>3,264,696</b>	<b>3,275,845</b>	<b>11,149</b>
<b>Expenditures:</b>				
Current:				
Health				
Personal services . . . . .	334,436	342,836	342,000	836
Fringe benefits . . . . .	124,516	125,714	120,431	5,283
Materials and supplies . . . . .	3,000	3,000	1,646	1,354
Contractual services . . . . .	2,404,550	3,095,416	3,026,343	69,073
Capital outlay . . . . .	3,132	3,132	1,884	1,248
Other . . . . .	467,727	496,572	471,821	24,751
<b>Total expenditures . . . . .</b>	<b>3,337,361</b>	<b>4,066,670</b>	<b>3,964,125</b>	<b>102,545</b>
Excess of expenditures over revenues . . . . .	(72,665)	(801,974)	(688,280)	113,694
<b>Other financing sources (uses):</b>				
Advances in . . . . .	-	-	272,000	272,000
Advances out . . . . .	-	-	(164,500)	(164,500)
Transfers out . . . . .	(27,000)	(127,000)	(126,768)	232
<b>Total other financing sources (uses) . . . . .</b>	<b>(27,000)</b>	<b>(127,000)</b>	<b>(19,268)</b>	<b>107,732</b>
Net change in fund balance . . . . .	(99,665)	(928,974)	(707,548)	221,426
<b>Fund balance at beginning of year . . . . .</b>	<b>572,028</b>	<b>572,028</b>	<b>572,028</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>362,409</b>	<b>362,409</b>	<b>362,409</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 834,772</b>	<b>\$ 5,463</b>	<b>\$ 226,889</b>	<b>\$ 221,426</b>



**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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ -	\$ 2,600	\$ 49,742	\$ 47,142
Intergovernmental . . . . .	3,637,378	5,132,479	5,067,445	(65,034)
Other . . . . .	923,775	904,013	727,316	(176,697)
<b>Total revenues.</b> . . . .	<u>4,561,153</u>	<u>6,039,092</u>	<u>5,844,503</u>	<u>(194,589)</u>
<b>Expenditures:</b>				
Current:				
Other human services				
Personal services . . . . .	94,000	37,900	37,900	-
Fringe benefits . . . . .	29,600	11,965	11,965	-
Contractual services. . . . .	286,359	741,414	707,928	33,486
Other . . . . .	64,036	823,521	813,066	10,455
<b>Total other human services</b> . . . . .	<u>473,995</u>	<u>1,614,800</u>	<u>1,570,859</u>	<u>43,941</u>
Administrative				
Personal services . . . . .	1,538,500	1,533,884	1,524,893	8,991
Fringe benefits . . . . .	661,816	667,094	619,650	47,444
Materials and supplies . . . . .	30,631	30,380	30,237	143
Contractual services . . . . .	351,754	516,853	435,572	81,281
Capital outlay . . . . .	50,000	-	-	-
Other . . . . .	508,691	489,193	482,115	7,078
<b>Total administrative.</b> . . . .	<u>3,141,392</u>	<u>3,237,404</u>	<u>3,092,467</u>	<u>144,937</u>
Public assistance				
Personal services . . . . .	650,000	649,700	646,909	2,791
Fringe benefits . . . . .	245,344	250,373	245,393	4,980
Materials and supplies . . . . .	3,255	3,020	2,774	246
Contractual services. . . . .	104,758	104,758	87,476	17,282
Other . . . . .	25,487	25,470	25,470	-
<b>Total public assistance.</b> . . . .	<u>1,028,844</u>	<u>1,033,321</u>	<u>1,008,022</u>	<u>25,299</u>
<b>Total human services expenditures</b> . . . . .	<u>4,644,231</u>	<u>5,885,525</u>	<u>5,671,348</u>	<u>214,177</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(83,078)</u>	<u>153,567</u>	<u>173,155</u>	<u>19,588</u>
<b>Other financing uses:</b>				
Transfers out . . . . .	<u>(110,000)</u>	<u>(272,299)</u>	<u>(263,255)</u>	<u>9,044</u>
<b>Total other financing uses</b> . . . . .	<u>(110,000)</u>	<u>(272,299)</u>	<u>(263,255)</u>	<u>9,044</u>
Net change in fund balance . . . . .	(193,078)	(118,732)	(90,100)	28,632
<b>Fund balance at beginning of year.</b> . . . .	176,651	176,651	176,651	-
<b>Prior year encumbrances appropriated</b> . . . . .	149,555	149,555	149,555	-
<b>Fund balance at end of year</b> . . . . .	<u>\$ 133,128</u>	<u>\$ 207,474</u>	<u>\$ 236,106</u>	<u>\$ 28,632</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 BOARD OF DEVELOPMENTAL DISABILITIES SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 5,864,264	\$ 5,893,264	\$ 5,910,400	\$ 17,136
Charges for services . . . . .	162,000	162,000	169,409	7,409
Intergovernmental . . . . .	5,746,173	5,746,173	6,424,580	678,407
Other . . . . .	30,000	30,000	298,511	268,511
	<u>11,802,437</u>	<u>11,831,437</u>	<u>12,802,900</u>	<u>971,463</u>
<b>Expenditures:</b>				
Current:				
Health				
Personal services . . . . .	2,988,000	3,043,000	2,913,521	129,479
Fringe benefits . . . . .	1,428,959	1,297,492	1,174,454	123,038
Materials and supplies . . . . .	372,459	380,529	334,624	45,905
Contractual services . . . . .	9,845,835	8,825,353	8,480,276	345,077
Capital outlay . . . . .	361,539	265,026	247,978	17,048
	<u>14,996,792</u>	<u>13,811,400</u>	<u>13,150,853</u>	<u>660,547</u>
Excess of expenditures over revenues . . . . .	<u>(3,194,355)</u>	<u>(1,979,963)</u>	<u>(347,953)</u>	<u>1,632,010</u>
<b>Other financing uses:</b>				
Transfers out . . . . .	<u>(650,000)</u>	<u>(784,000)</u>	<u>(784,000)</u>	<u>-</u>
Total other financing uses . . . . .	<u>(650,000)</u>	<u>(784,000)</u>	<u>(784,000)</u>	<u>-</u>
Net change in fund balance . . . . .	(3,844,355)	(2,763,963)	(1,131,953)	1,632,010
<b>Fund balance at beginning of year . . . . .</b>	14,761,520	14,761,520	14,761,520	-
<b>Prior year encumbrances appropriated . . . . .</b>	1,698,113	1,698,113	1,698,113	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 12,615,278</u>	<u>\$ 13,695,670</u>	<u>\$ 15,327,680</u>	<u>\$ 1,632,010</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ -	\$ 285,000	\$ 1,297,000	\$ 1,012,000
Total revenues . . . . .	-	285,000	1,297,000	1,012,000
<b>Expenditures:</b>				
Fringe benefits . . . . .	3,000	3,000	445	2,555
Contractual services . . . . .	731,666	1,105,595	890,729	214,866
Capital outlay . . . . .	150,000	1,041,000	1,018,527	22,473
Total expenditures . . . . .	884,666	2,149,595	1,909,701	239,894
Excess of expenditures over revenues . . . . .	(884,666)	(1,864,595)	(612,701)	1,251,894
<b>Other financing sources:</b>				
Transfers in . . . . .	2,950,000	2,950,000	3,552,800	602,800
Total other financing sources . . . . .	2,950,000	2,950,000	3,552,800	602,800
Net change in fund balance . . . . .	2,065,334	1,085,405	2,940,099	1,854,694
<b>Fund balance at beginning of year. . . . .</b>	12,529,168	12,529,168	12,529,168	-
<b>Prior year encumbrances appropriated. . . . .</b>	231,666	231,666	231,666	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 14,826,168</u>	<u>\$ 13,846,239</u>	<u>\$ 15,700,933</u>	<u>\$ 1,854,694</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN  
 FUND EQUITY - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 SANITARY LANDFILL ENTERPRISE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Operating Revenues:</b>				
Charges for services . . . . .	\$ 4,530,000	\$ 4,530,000	\$ 4,532,716	\$ 2,716
Investment income . . . . .	100,000	100,000	105,995	5,995
Other . . . . .	485,000	445,000	377,456	(67,544)
Total operating revenues . . . . .	<u>5,115,000</u>	<u>5,075,000</u>	<u>5,016,167</u>	<u>(58,833)</u>
<b>Operating Expenses:</b>				
Personal services. . . . .	796,300	1,042,284	1,018,831	23,453
Fringe benefits. . . . .	426,900	433,088	363,262	69,826
Materials and supplies . . . . .	553,444	485,429	362,107	123,322
Contractual services . . . . .	3,101,966	2,337,228	1,896,806	440,422
Capital outlay . . . . .	326,834	725,410	483,470	241,940
Other . . . . .	35,030	35,026	6,151	28,875
Total operating expenses . . . . .	<u>5,240,474</u>	<u>5,058,465</u>	<u>4,130,627</u>	<u>927,838</u>
Operating income (loss). . . . .	<u>(125,474)</u>	<u>16,535</u>	<u>885,540</u>	<u>869,005</u>
<b>Nonoperating expenses:</b>				
Debt service:				
Principal retirement . . . . .	(381,988)	(381,988)	(381,988)	-
Interest and fiscal charges . . . . .	(75,012)	(75,012)	(71,398)	3,614
Total nonoperating expenses . . . . .	<u>(457,000)</u>	<u>(457,000)</u>	<u>(453,386)</u>	<u>3,614</u>
Net change in fund equity before transfers . . . . .	<u>(582,474)</u>	<u>(440,465)</u>	<u>432,154</u>	<u>872,619</u>
Transfers in . . . . .	852,000	323,567	300,000	(23,567)
Transfers out. . . . .	(850,000)	(321,567)	(300,000)	21,567
Net change in fund equity . . . . .	<u>(580,474)</u>	<u>(438,465)</u>	<u>432,154</u>	<u>870,619</u>
<b>Fund equity at beginning of year . . . . .</b>	<u>9,993,202</u>	<u>9,993,202</u>	<u>9,993,202</u>	<u>-</u>
<b>Prior year encumbrances appropriated . . . . .</b>	<u>352,774</u>	<u>352,774</u>	<u>352,774</u>	<u>-</u>
<b>Fund equity at end of year . . . . .</b>	<u>\$ 9,765,502</u>	<u>\$ 9,907,511</u>	<u>\$ 10,778,130</u>	<u>\$ 870,619</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Operating Revenues:</b>				
Charges for services . . . . .	\$ 226,000	\$ 226,000	\$ 242,522	\$ 16,522
Total operating revenues. . . . .	226,000	226,000	242,522	16,522
<b>Operating Expenses:</b>				
Personal services. . . . .	2,000	16,000	14,523	1,477
Fringe benefits. . . . .	10,175	10,219	8,406	1,813
Materials and supplies . . . . .	3,825	6,709	6,525	184
Contractual services . . . . .	51,628	61,668	59,965	1,703
Total operating expenses . . . . .	67,628	94,596	89,419	5,177
Operating income . . . . .	158,372	131,404	153,103	21,699
<b>Nonoperating expenses:</b>				
Debt service:				
Principal retirement . . . . .	(120,000)	(120,000)	(120,000)	-
Interest and fiscal charges . . . . .	(31,000)	(31,000)	(31,000)	-
Total nonoperating expenses. . . . .	(151,000)	(151,000)	(151,000)	-
Net change in fund equity. . . . .	7,372	(19,596)	2,103	21,699
<b>Fund equity at beginning of year . . . . .</b>	121,785	121,785	121,785	-
<b>Prior year encumbrances appropriated . . . . .</b>	6,628	6,628	6,628	-
<b>Fund equity at end of year . . . . .</b>	<u>\$ 135,785</u>	<u>\$ 108,817</u>	<u>\$ 130,516</u>	<u>\$ 21,699</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Operating Revenues:</b>				
Charges for services . . . . .	\$ 205,000	\$ 205,000	\$ 225,051	\$ 20,051
Total operating revenues . . . . .	205,000	205,000	225,051	20,051
<b>Operating Expenses:</b>				
Materials and supplies . . . . .	15,140	11,379	10,873	506
Contractual services . . . . .	50,940	49,768	46,498	3,270
Total operating expenses . . . . .	66,080	61,147	57,371	3,776
Operating income . . . . .	138,920	143,853	167,680	23,827
<b>Nonoperating expenses:</b>				
Debt service:				
Principal retirement . . . . .	(115,000)	(115,000)	(115,000)	-
Interest and fiscal charges . . . . .	(33,100)	(33,100)	(33,093)	7
Total nonoperating expenses . . . . .	(148,100)	(148,100)	(148,093)	7
Net change in fund equity . . . . .	(9,180)	(4,247)	19,587	23,834
<b>Fund equity at beginning of year . . . . .</b>	58,313	58,313	58,313	-
<b>Prior year encumbrances appropriated. . . . .</b>	11,080	11,080	11,080	-
<b>Fund equity at end of year. . . . .</b>	<u>\$ 60,213</u>	<u>\$ 65,146</u>	<u>\$ 88,980</u>	<u>\$ 23,834</u>

**HANCOCK COUNTY, OHIO**

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

**SPECIAL REVENUE FUNDS**

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

**Nonmajor Special Revenue Funds**

***Child Support Enforcement Agency (CSEA)***

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

***Dog and Kennel***

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

***Children Services***

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

***Real Estate Assessment***

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

***Community Development Block Grant***

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

***Community Corrections***

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

***Felony Delinquent Juvenile Care and Custody***

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

***Agency on Aging Levy***

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

***National Emergency Grant***

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

**HANCOCK COUNTY, OHIO**

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

**Nonmajor Special Revenue Funds - (Continued)**

***Other Public Safety***

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

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

***Other***

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

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

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

***Sheriff Police Revolve***

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

***County Home Donations***

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

***Centennial***

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

***Budget Stabilization***

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

***Certificate of Title***

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

***Severance***

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



**HANCOCK COUNTY, OHIO**

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

**DEBT SERVICE FUNDS**

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

**Nonmajor Debt Service Funds**

***Special Improvements Bond Retirement***

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

***Water and Sewer Bond Retirement***

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

***Job and Family Services Bond Retirement***

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

***US224/CR 300 Bond Retirement***

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

***I-75/Tall Timbers Connector Bond Retirement***

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

***Road Improvement Bond Retirement***

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

***Blanchard Bond Retirement***

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

***Motor Vehicle and Gas Tax (MVGT) Bond Retirement***

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

***ADAMHS Bond Retirement***

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

**HANCOCK COUNTY, OHIO**

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

**Nonmajor Debt Service Funds (Continued)**

***Capital Project Sheriff Bond Retirement***

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

***Energy Savings Gateway Bond Retirement***

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

***Distribution Drive Bond Retirement***

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

**CAPITAL PROJECTS FUNDS**

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

**Nonmajor Capital Projects Funds**

***Special Improvements***

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

***Motor Vehicle and Gas Tax***

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

***Alcohol and Drug Abuse***

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

***Ohio Public Works Commission***

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

***Federal Highway***

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

***Courthouse Restoration***

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

***Developmental Disabilities***

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

***County Capital Improvements***

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

***Sheriff's Office***

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

***Distribution Dr. TIF***

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

**HANCOCK COUNTY, OHIO**

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

**PERMANENT FUND**

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

**Nonmajor Permanent Fund**

***Children's Trust***

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

**FUND DESCRIPTIONS - INTERNAL SERVICE FUND**

***Workers' Comp Reserve***

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

**HANCOCK COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2015

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Nonmajor Capital Projects Funds</b>
<b>Assets:</b>			
Equity in pooled cash and investments . . . . .	\$ 7,075,597	\$ 3,356,438	\$ 2,090,172
Cash with fiscal and escrow agents . . . . .	-	-	41,381
Cash and cash equivalents in segregated accounts . . . . .	111,987	-	-
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes . . . . .	886,665	-	-
Accounts . . . . .	6,381	-	-
Special assessments . . . . .	228,543	1,226,123	136,272
Accrued interest . . . . .	995	2,273	286
Loans . . . . .	787,367	-	-
Payment in lieu of taxes . . . . .	-	274,160	-
Due from other funds . . . . .	122	-	-
Due from other governments. . . . .	231,633	-	-
Prepayments . . . . .	58,738	-	-
Total assets . . . . .	<u>\$ 9,388,028</u>	<u>\$ 4,858,994</u>	<u>\$ 2,268,111</u>
<b>Liabilities:</b>			
Accounts payable . . . . .	\$ 400,207	\$ -	\$ 45,742
Contracts payable. . . . .	-	-	27,460
Retainage payable . . . . .	-	-	41,381
Accrued wages and benefits. . . . .	48,923	-	-
Due to other funds. . . . .	250,409	-	-
Due to other governments. . . . .	18,189	-	-
Interfund loans payable . . . . .	94,360	1,450	-
Loans from other funds . . . . .	-	31,049	-
Accrued interest payable . . . . .	-	-	16,400
Notes payable. . . . .	-	-	2,775,000
Total liabilities . . . . .	<u>812,088</u>	<u>32,499</u>	<u>2,905,983</u>
<b>Deferred inflows of resources:</b>			
Property taxes levied for the next fiscal year. . . . .	860,000	-	-
Delinquent property tax revenue not available. . . . .	26,665	-	-
Special assessments revenue not available. . . . .	229,538	1,228,396	136,558
Miscellaneous revenue not available. . . . .	9,081	-	-
PILOTs levied for the next fiscal year . . . . .	-	274,160	-
Intergovernmental revenue not available . . . . .	136,305	-	-
Total deferred inflows of resources . . . . .	<u>1,261,589</u>	<u>1,502,556</u>	<u>136,558</u>
<b>Fund Balances:</b>			
Nonspendable . . . . .	58,738	-	-
Restricted . . . . .	7,536,579	2,925,664	242,783
Committed . . . . .	-	-	209,269
Assigned . . . . .	-	413,983	671,930
Unassigned (deficit) . . . . .	<u>(280,966)</u>	<u>(15,708)</u>	<u>(1,898,412)</u>
Total fund balances . . . . .	<u>7,314,351</u>	<u>3,323,939</u>	<u>(774,430)</u>
Total liabilities, deferred inflows and fund balances . . . . .	<u>\$ 9,388,028</u>	<u>\$ 4,858,994</u>	<u>\$ 2,268,111</u>

<b>Nonmajor Permanent Fund</b>	<b>Total Nonmajor Governmental Funds</b>
\$ 389,740	\$ 12,911,947
-	41,381
-	111,987
-	886,665
-	6,381
-	1,590,938
-	3,554
-	787,367
-	274,160
-	122
-	231,633
-	58,738
<u>\$ 389,740</u>	<u>\$ 16,904,873</u>
\$ -	\$ 445,949
-	27,460
-	41,381
-	48,923
-	250,409
-	18,189
-	95,810
-	31,049
-	16,400
-	2,775,000
<u>-</u>	<u>3,750,570</u>
-	860,000
-	26,665
-	1,594,492
-	9,081
-	274,160
-	136,305
<u>-</u>	<u>2,900,703</u>
247,000	305,738
142,740	10,847,766
-	209,269
-	1,085,913
-	(2,195,086)
<u>389,740</u>	<u>10,253,600</u>
<u>\$ 389,740</u>	<u>\$ 16,904,873</u>

**HANCOCK COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**DECEMBER 31, 2015**

	<b>Child Support Enforcement Agency</b>	<b>Dog and Kennel</b>	<b>Children Services</b>	<b>Real Estate Assessment</b>
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 365,955	\$ 127,645	\$ 104,367	\$ 2,137,641
Cash and cash equivalents in segregated accounts . . .	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Real estate and other taxes . . . . .	-	-	-	-
Accounts . . . . .	-	-	-	-
Special assessments . . . . .	-	-	-	-
Accrued interest. . . . .	-	-	-	-
Loans. . . . .	-	-	-	-
Due from other funds. . . . .	-	-	122	-
Due from other governments. . . . .	27,172	-	79,141	-
Prepayments . . . . .	6,182	-	-	345
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets. . . . .	<u>\$ 399,309</u>	<u>\$ 127,645</u>	<u>\$ 183,630</u>	<u>\$ 2,137,986</u>
<b>Liabilities:</b>				
Accounts payable. . . . .	\$ -	\$ 31,265	\$ 190,341	\$ 11,249
Accrued wages and benefits. . . . .	16,089	807	-	7,126
Due to other funds. . . . .	23,673	-	225,562	-
Due to other governments. . . . .	3,881	183	-	1,707
Interfund loans payable. . . . .	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities. . . . .	<u>43,643</u>	<u>32,255</u>	<u>415,903</u>	<u>20,082</u>
<b>Deferred inflows of resources:</b>				
Property taxes levied for the next fiscal year. . .	-	-	-	-
Delinquent property tax revenue not available. .	-	-	-	-
Special assessments revenue not available. . . .	-	-	-	-
Miscellaneous revenue not available. . . . .	-	-	8,244	-
Intergovernmental revenue not available . . . .	-	-	26,218	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources . . . . .	<u>-</u>	<u>-</u>	<u>34,462</u>	<u>-</u>
<b>Fund Balances:</b>				
Nonspendable . . . . .	6,182	-	-	345
Restricted . . . . .	349,484	95,390	-	2,117,559
Unassigned (deficit) . . . . .	-	-	(266,735)	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances . . . . .	<u>355,666</u>	<u>95,390</u>	<u>(266,735)</u>	<u>2,117,904</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities, deferred inflows and fund balances . .	<u>\$ 399,309</u>	<u>\$ 127,645</u>	<u>\$ 183,630</u>	<u>\$ 2,137,986</u>

<b>Community Development Block Grant</b>	<b>Community Corrections</b>	<b>Felony Delinquent Juvenile Care and Custody</b>	<b>Agency on Aging Levy</b>	<b>National Emergency Grant</b>
\$ 40,202	\$ 11,172	\$ 266,547	\$ 26,643	\$ 10
88,919	-	-	-	-
-	-	-	886,665	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
787,367	-	-	-	-
-	-	-	-	-
-	-	13,595	53,445	-
-	-	-	-	-
<u>\$ 916,488</u>	<u>\$ 11,172</u>	<u>\$ 280,142</u>	<u>\$ 966,753</u>	<u>\$ 10</u>
\$ 33,204	\$ -	\$ 23,366	\$ -	\$ -
-	5,639	1,734	-	-
-	-	-	545	-
-	1,344	2,472	-	-
-	-	-	-	-
<u>33,204</u>	<u>6,983</u>	<u>27,572</u>	<u>545</u>	<u>-</u>
-	-	-	860,000	-
-	-	-	26,665	-
-	-	-	-	-
-	-	-	-	-
-	-	13,595	53,445	-
<u>-</u>	<u>-</u>	<u>13,595</u>	<u>940,110</u>	<u>-</u>
-	-	-	-	-
883,284	4,189	238,975	26,098	10
-	-	-	-	-
<u>883,284</u>	<u>4,189</u>	<u>238,975</u>	<u>26,098</u>	<u>10</u>
<u>\$ 916,488</u>	<u>\$ 11,172</u>	<u>\$ 280,142</u>	<u>\$ 966,753</u>	<u>\$ 10</u>

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**HANCOCK COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS (CONTINUED)**  
**DECEMBER 31, 2015**

	<b>Other Public Safety</b>	<b>Other</b>	<b>Total</b>
<b>Assets:</b>			
Equity in pooled cash and investments . . . . .	\$ 1,286,474	\$ 2,708,941	\$ 7,075,597
Cash and cash equivalents in segregated accounts . . .	23,068	-	111,987
Receivables (net of allowance for uncollectibles):			
Real estate and other taxes . . . . .			886,665
Accounts . . . . .	6,381	-	6,381
Special assessments . . . . .		228,543	228,543
Accrued interest. . . . .		995	995
Loans. . . . .			787,367
Due from other funds. . . . .			122
Due from other governments. . . . .	55,403	2,877	231,633
Prepayments . . . . .	23,740	28,471	58,738
Total assets. . . . .	<u>\$ 1,395,066</u>	<u>\$ 2,969,827</u>	<u>\$ 9,388,028</u>
<b>Liabilities:</b>			
Accounts payable . . . . .	\$ 16,379	\$ 94,403	\$ 400,207
Accrued wages and benefits. . . . .	7,633	9,895	48,923
Due to other funds. . . . .	173	456	250,409
Due to other governments. . . . .	4,586	4,016	18,189
Interfund loans payable. . . . .	63,430	30,930	94,360
Total liabilities. . . . .	<u>92,201</u>	<u>139,700</u>	<u>812,088</u>
<b>Deferred inflows of resources:</b>			
Property taxes levied for the next fiscal year. . .			860,000
Delinquent property tax revenue not available. . .			26,665
Special assessments revenue not available. . . .		229,538	229,538
Miscellaneous revenue not available. . . . .	837		9,081
Intergovernmental revenue not available . . . .	42,245	802	136,305
Total deferred inflows of resources . . . . .	<u>43,082</u>	<u>230,340</u>	<u>1,261,589</u>
<b>Fund Balances:</b>			
Nonspendable . . . . .	23,740	28,471	58,738
Restricted. . . . .	1,242,613	2,578,977	7,536,579
Unassigned (deficit). . . . .	<u>(6,570)</u>	<u>(7,661)</u>	<u>(280,966)</u>
Total fund balances . . . . .	<u>1,259,783</u>	<u>2,599,787</u>	<u>7,314,351</u>
Total liabilities, deferred inflows and fund balances . .	<u>\$ 1,395,066</u>	<u>\$ 2,969,827</u>	<u>\$ 9,388,028</u>



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**HANCOCK COUNTY, OHIO**

COMBINING BALANCE SHEET  
NONMAJOR DEBT SERVICE FUNDS  
DECEMBER 31, 2015

	<b>Special Improvements Bond Retirement</b>	<b>Water and Sewer Bond Retirement</b>	<b>Job and Family Services Bond Retirement</b>	<b>US-224/CR 300 Bond Retirement</b>
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 16,791	\$ 295,153	\$ 48,239	\$ 208,041
Receivables (net of allowance for uncollectibles):				
Special assessments . . . . .	-	1,226,123	-	-
Accrued interest . . . . .	-	2,273	-	-
Payment in lieu of taxes . . . . .	-	-	-	274,160
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets . . . . .	<u>\$ 16,791</u>	<u>\$ 1,523,549</u>	<u>\$ 48,239</u>	<u>\$ 482,201</u>
<b>Liabilities:</b>				
Interfund loan payable. . . . .	\$ 1,450	\$ -	\$ -	\$ -
Loans from other funds . . . . .	31,049	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total liabilities. . . . .	<u>32,499</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources:</b>				
Special assessments revenue not available. . . . .	-	1,228,396	-	-
PILOTs levied for the next fiscal year . . . . .	-	-	-	274,160
	<hr/>	<hr/>	<hr/>	<hr/>
Total deferred inflows of resources . . . . .	<u>-</u>	<u>1,228,396</u>	<u>-</u>	<u>274,160</u>
<b>Fund Balances:</b>				
Restricted . . . . .	-	295,153	48,239	208,041
Assigned . . . . .	-	-	-	-
Unassigned (deficit) . . . . .	(15,708)	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total fund balances . . . . .	<u>(15,708)</u>	<u>295,153</u>	<u>48,239</u>	<u>208,041</u>
Total liabilities, deferred inflows and fund balances . . . . .	<u>\$ 16,791</u>	<u>\$ 1,523,549</u>	<u>\$ 48,239</u>	<u>\$ 482,201</u>

<b>I-75/Tall Timbers Connector Bond Retirement</b>	<b>Road Improvement Bond Retirement</b>	<b>Blanchard Bond Retirement</b>	<b>Motor Vehicle and Gas Tax Bond Retirement</b>	<b>ADAMHs Bond Retirement</b>	<b>Capital Projects Sheriff Bond Retirement</b>
\$ 2,244,827	\$ 24,721	\$ 10,329	\$ 8,230	\$ 74,121	\$ 7,817
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,244,827</u>	<u>\$ 24,721</u>	<u>\$ 10,329</u>	<u>\$ 8,230</u>	<u>\$ 74,121</u>	<u>\$ 7,817</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,244,827	24,721	10,329	-	-	7,817
-	-	-	8,230	74,121	-
-	-	-	-	-	-
<u>2,244,827</u>	<u>24,721</u>	<u>10,329</u>	<u>8,230</u>	<u>74,121</u>	<u>7,817</u>
<u>\$ 2,244,827</u>	<u>\$ 24,721</u>	<u>\$ 10,329</u>	<u>\$ 8,230</u>	<u>\$ 74,121</u>	<u>\$ 7,817</u>

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**HANCOCK COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS (CONTINUED)**  
**DECEMBER 31, 2015**

	<b>Energy Savings Gateway Bond Retirement</b>	<b>Distribution Drive Bond Retirement</b>	<b>Total</b>
<b>Assets:</b>			
Equity in pooled cash and cash equivalents . . . . .	\$ 331,632	\$ 86,537	\$ 3,356,438
Receivables (net of allowance for uncollectibles):			
Special assessments . . . . .	-	-	1,226,123
Accrued interest . . . . .	-	-	2,273
Payment in lieu of taxes . . . . .	-	-	274,160
Total assets . . . . .	<u>\$ 331,632</u>	<u>\$ 86,537</u>	<u>\$ 4,858,994</u>
<b>Liabilities:</b>			
Interfund loan payable. . . . .	\$ -	\$ -	\$ 1,450
Loans from other funds . . . . .	-	-	31,049
Total liabilities. . . . .	<u>-</u>	<u>-</u>	<u>32,499</u>
<b>Deferred inflows of resources:</b>			
Special assessments revenue not available. . . . .	-	-	1,228,396
PILOTs levied for the next fiscal year . . . . .	-	-	274,160
Total deferred inflows of resources . . . . .	<u>-</u>	<u>-</u>	<u>1,502,556</u>
<b>Fund Balances:</b>			
Restricted . . . . .	-	86,537	2,925,664
Assigned . . . . .	331,632	-	413,983
Unassigned (deficit) . . . . .	-	-	(15,708)
Total fund balances . . . . .	<u>331,632</u>	<u>86,537</u>	<u>3,323,939</u>
Total liabilities, deferred inflows and fund balances . . . . .	<u>\$ 331,632</u>	<u>\$ 86,537</u>	<u>\$ 4,858,994</u>

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**HANCOCK COUNTY, OHIO**  
**COMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**DECEMBER 31, 2015**

	<b>Special Improvements</b>	<b>Motor Vehicle and Gas Tax</b>	<b>Alcohol and Drug Abuse</b>	<b>Courthouse Restoration</b>
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 626,242	\$ -	\$ 38,540	\$ 209,944
Cash with fiscal and escrow agents . . . . .	-	-	-	-
Receivables (net of allowance for uncollectibles):				
Special assessments . . . . .	136,272	-	-	-
Accrued interest . . . . .	286	-	-	-
Total assets . . . . .	<u>\$ 762,800</u>	<u>\$ -</u>	<u>\$ 38,540</u>	<u>\$ 209,944</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ -	\$ -	\$ -	\$ -
Contracts payable . . . . .	-	-	-	675
Retainage payable . . . . .	-	-	-	-
Accrued interest payable . . . . .	3,463	2,654	-	-
Notes payable . . . . .	586,000	449,000	-	-
Total liabilities . . . . .	<u>589,463</u>	<u>451,654</u>	<u>-</u>	<u>675</u>
<b>Deferred inflows of resources:</b>				
Special assessments revenue not available . . . . .	136,558	-	-	-
Total deferred inflows of resources . . . . .	<u>136,558</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>				
Restricted . . . . .	36,779	-	38,540	-
Committed . . . . .	-	-	-	209,269
Assigned . . . . .	-	-	-	-
Unassigned (deficit) . . . . .	-	(451,654)	-	-
Total fund balances (deficit) . . . . .	<u>36,779</u>	<u>(451,654)</u>	<u>38,540</u>	<u>209,269</u>
Total liabilities, deferred inflows and fund balances . . . . .	<u>\$ 762,800</u>	<u>\$ -</u>	<u>\$ 38,540</u>	<u>\$ 209,944</u>

<b>Developmental Disabilities</b>	<b>County Capital Improvements</b>	<b>Sheriff's Office</b>	<b>Distribution Dr. TIF</b>	<b>Total</b>
\$ 189,238	\$ 675,388	\$ 1,553	\$ 349,267	\$ 2,090,172
-	-	-	41,381	41,381
-	-	-	-	136,272
-	-	-	-	286
<u>\$ 189,238</u>	<u>\$ 675,388</u>	<u>\$ 1,553</u>	<u>\$ 390,648</u>	<u>\$ 2,268,111</u>
\$ -	\$ -	\$ -	\$ 45,742	\$ 45,742
23,327	3,458	-	-	27,460
-	-	-	41,381	41,381
-	-	-	10,283	16,400
-	-	-	1,740,000	2,775,000
<u>23,327</u>	<u>3,458</u>	<u>-</u>	<u>1,837,406</u>	<u>2,905,983</u>
-	-	-	-	136,558
-	-	-	-	136,558
165,911	-	1,553	-	242,783
-	-	-	-	209,269
-	671,930	-	-	671,930
-	-	-	(1,446,758)	(1,898,412)
<u>165,911</u>	<u>671,930</u>	<u>1,553</u>	<u>(1,446,758)</u>	<u>(774,430)</u>
<u>\$ 189,238</u>	<u>\$ 675,388</u>	<u>\$ 1,553</u>	<u>\$ 390,648</u>	<u>\$ 2,268,111</u>

**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2015

	<b>Nonmajor Special Revenue Funds</b>	<b>Nonmajor Debt Service Funds</b>	<b>Nonmajor Capital Projects Funds</b>
<b>Revenues:</b>			
Property taxes . . . . .	\$ 860,685	\$ 109,179	\$ -
Payments in lieu of taxes . . . . .	-	281,980	-
Special assessments . . . . .	156,261	390,150	195,428
Charges for services . . . . .	2,087,075	-	-
Licenses and permits . . . . .	318,053	-	-
Fines and forfeitures . . . . .	78,410	-	-
Intergovernmental . . . . .	4,248,880	-	1,281,185
Investment income . . . . .	18,726	-	11,985
Rental income . . . . .	-	81,079	-
Contributions and donations . . . . .	16,629	-	-
Other . . . . .	140,913	49,704	254,982
Total revenues . . . . .	<u>7,925,632</u>	<u>912,092</u>	<u>1,743,580</u>
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive . . . . .	1,234,221	31,049	-
Judicial . . . . .	439,755	-	-
Public safety . . . . .	1,163,254	-	-
Public works . . . . .	27,943	-	-
Health . . . . .	424,290	-	-
Human services . . . . .	4,082,254	-	-
Economic development . . . . .	666,154	-	-
Capital outlay . . . . .	137,981	-	4,114,716
Debt service:			
Principal retirement . . . . .	-	1,224,215	-
Interest and fiscal charges . . . . .	-	401,088	29,431
Total expenditures . . . . .	<u>8,175,852</u>	<u>1,656,352</u>	<u>4,144,147</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(250,220)</u>	<u>(744,260)</u>	<u>(2,400,567)</u>
<b>Other financing sources (uses):</b>			
Transfers in . . . . .	280,255	485,123	1,386,244
Transfers out . . . . .	-	(194,621)	(2,677)
Total other financing sources (uses) . . . . .	<u>280,255</u>	<u>290,502</u>	<u>1,383,567</u>
Net change in fund balances . . . . .	30,035	(453,758)	(1,017,000)
<b>Fund balances at beginning of year . . . . .</b>	<u>7,284,316</u>	<u>3,777,697</u>	<u>242,570</u>
<b>Fund balances (deficit) at end of year . . . . .</b>	<u>\$ 7,314,351</u>	<u>\$ 3,323,939</u>	<u>\$ (774,430)</u>



<b>Nonmajor Permanent Fund</b>	<b>Total Nonmajor Governmental Funds</b>
\$ -	\$ 969,864
-	281,980
-	741,839
-	2,087,075
-	318,053
-	78,410
-	5,530,065
357	31,068
-	81,079
-	16,629
16,949	462,548
17,306	10,598,610
-	1,265,270
-	439,755
-	1,163,254
-	27,943
-	424,290
14,053	4,096,307
-	666,154
-	4,252,697
-	1,224,215
-	430,519
14,053	13,990,404
3,253	(3,391,794)
-	2,151,622
-	(197,298)
-	1,954,324
3,253	(1,437,470)
386,487	11,691,070
\$ 389,740	\$ 10,253,600

**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Child Support Enforcement Agency</u>	<u>Dog and Kennel</u>	<u>Children Services</u>	<u>Real Estate Assessment</u>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Special assessments . . . . .	-	-	-	-
Charges for services . . . . .	229,628	21,846	38,361	920,635
Licenses and permits . . . . .	-	266,501	-	-
Fines and forfeitures . . . . .	-	14,551	-	-
Intergovernmental . . . . .	754,110	-	1,586,831	18,477
Investment income . . . . .	-	-	-	-
Contributions and donations . . . . .	-	-	-	-
Other . . . . .	27,296	-	25,121	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	1,011,034	302,898	1,650,313	939,112
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	802,105
Judicial . . . . .	-	-	-	-
Public safety . . . . .	-	-	-	-
Public works . . . . .	-	-	-	-
Health . . . . .	-	318,077	-	-
Human services . . . . .	1,011,583	-	2,019,000	-
Economic development . . . . .	-	-	-	-
Capital outlay . . . . .	23,673	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	1,035,256	318,077	2,019,000	802,105
Excess (deficiency) of revenues over (under) expenditures . . . . .	<hr/> (24,222) <hr/>	<hr/> (15,179) <hr/>	<hr/> (368,687) <hr/>	<hr/> 137,007 <hr/>
<b>Other financing sources:</b>				
Transfers in . . . . .	71,286	-	191,969	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total other financing sources . . . . .	71,286	-	191,969	-
Net change in fund balances . . . . .	47,064	(15,179)	(176,718)	137,007
<b>Fund balances (deficit) at beginning of year . .</b>	<hr/> 308,602 <hr/>	<hr/> 110,569 <hr/>	<hr/> (90,017) <hr/>	<hr/> 1,980,897 <hr/>
<b>Fund balances (deficit) at end of year . . . . .</b>	<hr/> \$ 355,666 <hr/>	<hr/> \$ 95,390 <hr/>	<hr/> \$ (266,735) <hr/>	<hr/> \$ 2,117,904 <hr/>

<b>Community Development Block Grant</b>	<b>Community Corrections</b>	<b>Felony Delinquent Juvenile Care and Custody</b>	<b>Agency on Aging Levy</b>	<b>National Emergency Grant</b>
\$ -	\$ -	\$ -	\$ 860,685	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
295,609	221,991	219,418	136,365	-
18,719	-	-	-	-
-	-	-	-	-
45,449	-	3,330	-	2,654
<u>359,777</u>	<u>221,991</u>	<u>222,748</u>	<u>997,050</u>	<u>2,654</u>
-	-	-	-	-
-	-	-	-	-
-	221,532	159,642	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	997,689	-
349,485	-	-	-	-
-	-	-	-	-
<u>349,485</u>	<u>221,532</u>	<u>159,642</u>	<u>997,689</u>	<u>-</u>
-	-	-	-	-
10,292	459	63,106	(639)	2,654
-	-	-	-	-
-	-	-	-	-
10,292	459	63,106	(639)	2,654
872,992	3,730	175,869	26,737	(2,644)
<u>\$ 883,284</u>	<u>\$ 4,189</u>	<u>\$ 238,975</u>	<u>\$ 26,098</u>	<u>\$ 10</u>

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**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS - (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Other Public Safety</u>	<u>Other</u>	<u>Total</u>
<b>Revenues:</b>			
Property taxes . . . . .	\$ -	\$ -	\$ 860,685
Special assessments . . . . .	-	156,261	156,261
Charges for services . . . . .	251,188	625,417	2,087,075
Licenses and permits . . . . .	51,552	-	318,053
Fines and forfeitures . . . . .	8,348	55,511	78,410
Intergovernmental . . . . .	365,914	650,165	4,248,880
Investment income . . . . .	7	-	18,726
Contributions and donations . . . . .	-	16,629	16,629
Other . . . . .	29,779	7,284	140,913
	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	706,788	1,511,267	7,925,632
<b>Expenditures:</b>			
Current:			
General government:			
Legislative and executive . . . . .	-	432,116	1,234,221
Judicial . . . . .	-	439,755	439,755
Public safety. . . . .	756,115	25,965	1,163,254
Public works. . . . .	-	27,943	27,943
Health . . . . .	-	106,213	424,290
Human services . . . . .	-	53,982	4,082,254
Economic development . . . . .	-	316,669	666,154
Capital outlay. . . . .	-	114,308	137,981
	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	756,115	1,516,951	8,175,852
Excess (deficiency) of revenues over (under) expenditures. . . . .	<hr/> (49,327) <hr/>	<hr/> (5,684) <hr/>	<hr/> (250,220) <hr/>
<b>Other financing sources:</b>			
Transfers in. . . . .	<hr/> -	<hr/> 17,000	<hr/> 280,255
Total other financing sources . . . . .	<hr/> -	<hr/> 17,000	<hr/> 280,255
Net change in fund balances . . . . .	(49,327)	11,316	30,035
<b>Fund balances at beginning of year . . . . .</b>	<hr/> 1,309,110	<hr/> 2,588,471	<hr/> 7,284,316
<b>Fund balances at end of year . . . . .</b>	<hr/> <u>\$ 1,259,783</u>	<hr/> <u>\$ 2,599,787</u>	<hr/> <u>\$ 7,314,351</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, 2015

	<u>Special Improvements Bond Retirement</u>	<u>Water and Sewer Bond Retirement</u>	<u>Job and Family Services Bond Retirement</u>	<u>US-224/CR 300 Bond Retirement</u>
<b>Revenues:</b>				
Property taxes . . . . .	\$ -	\$ -	\$ -	\$ -
Payments in lieu of taxes . . . . .	-	-	-	281,980
Special assessments . . . . .	17,744	254,906	-	-
Rental income . . . . .	-	-	81,079	-
Other . . . . .	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	<u>17,744</u>	<u>254,906</u>	<u>81,079</u>	<u>281,980</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	31,049	-	-	-
Debt service:				
Principal retirement . . . . .	-	207,432	60,000	130,000
Interest and fiscal charges . . . . .	-	51,814	8,076	97,005
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Total expenditures . . . . .	<u>31,049</u>	<u>259,246</u>	<u>68,076</u>	<u>227,005</u>
Excess (deficiency) of revenues over (under) expenditures . . . . .	<u>(13,305)</u>	<u>(4,340)</u>	<u>13,003</u>	<u>54,975</u>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	422	32,250	-	-
Transfers out . . . . .	<u>(17,728)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses) . . . . .	<u>(17,306)</u>	<u>32,250</u>	<u>-</u>	<u>-</u>
Net change in fund balance . . . . .	(30,611)	27,910	13,003	54,975
<b>Fund balances at beginning of year . . . . .</b>	<u>14,903</u>	<u>267,243</u>	<u>35,236</u>	<u>153,066</u>
<b>Fund balances (deficit) at end of year . . .</b>	<u>\$ (15,708)</u>	<u>\$ 295,153</u>	<u>\$ 48,239</u>	<u>\$ 208,041</u>

<b>I-75/Tall Timbers Connector Bond Retirement</b>	<b>Road Improvement Bond Retirement</b>	<b>Blanchard Bond Retirement</b>	<b>Motor Vehicle and Gas Tax Bond Retirement</b>	<b>ADAMHS Bond Retirement</b>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	117,500	-	-
-	-	-	-	-
-	-	8,246	-	-
-	-	125,746	-	-
-	-	-	-	-
435,000	-	-	80,000	15,295
109,150	-	-	61,285	11,860
544,150	-	-	141,285	27,155
(544,150)	-	125,746	(141,285)	(27,155)
-	-	-	178,006	21,768
-	-	(117,377)	(59,516)	-
-	-	(117,377)	118,490	21,768
(544,150)	-	8,369	(22,795)	(5,387)
2,788,977	24,721	1,960	31,025	79,508
<u>\$ 2,244,827</u>	<u>\$ 24,721</u>	<u>\$ 10,329</u>	<u>\$ 8,230</u>	<u>\$ 74,121</u>

-- Continued

**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR DEBT SERVICE FUNDS (CONTINUED)  
FOR THE YEAR ENDED DECEMBER 31, 2015

	<b>Capital Projects Sheriff Bond Retirement</b>	<b>Energy Savings Gateway Bond Retirement</b>	<b>Distribution Drive Bond Retirement</b>	<b>Total</b>
<b>Revenues:</b>				
Property taxes . . . . .	\$ 109,179	\$ -	\$ -	\$ 109,179
Payments in lieu of taxes . . . . .	-	-	-	281,980
Special assessments. . . . .	-	-	-	390,150
Rental income . . . . .	-	-	-	81,079
Other . . . . .	-	-	41,458	49,704
<b>Total revenues . . . . .</b>	<b>109,179</b>	<b>-</b>	<b>41,458</b>	<b>912,092</b>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive . . . . .	-	-	-	31,049
Debt service:				
Principal retirement . . . . .	80,000	216,488	-	1,224,215
Interest and fiscal charges . . . . .	29,179	32,719	-	401,088
<b>Total expenditures . . . . .</b>	<b>109,179</b>	<b>249,207</b>	<b>-</b>	<b>1,656,352</b>
Excess (deficiency) of revenues over (under) expenditures . . . . .	-	(249,207)	41,458	(744,260)
<b>Other financing sources (uses):</b>				
Transfers in. . . . .	-	250,000	2,677	485,123
Transfers out . . . . .	-	-	-	(194,621)
<b>Total other financing sources (uses) . . . . .</b>	<b>-</b>	<b>250,000</b>	<b>2,677</b>	<b>290,502</b>
Net change in fund balance . . . . .	-	793	44,135	(453,758)
<b>Fund balances at beginning of year . . . . .</b>	<b>7,817</b>	<b>330,839</b>	<b>42,402</b>	<b>3,777,697</b>
<b>Fund balances (deficit) at end of year . . . . .</b>	<b>\$ 7,817</b>	<b>\$ 331,632</b>	<b>\$ 86,537</b>	<b>\$ 3,323,939</b>



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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, 2015

	<u>Special Improvements</u>	<u>Motor Vehicle and Gas Tax</u>	<u>Alcohol and Drug Abuse</u>	<u>Ohio Public Works Commission</u>
<b>Revenues:</b>				
Special assessments . . . . .	\$ 195,428	\$ -	\$ -	\$ -
Intergovernmental . . . . .	-	-	197,000	383,732
Investment income . . . . .	-	2,562	-	-
Other . . . . .	-	43,570	199,685	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues . . . . .	195,428	46,132	396,685	383,732
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditures:</b>				
Capital outlay . . . . .	13,398	101,113	371,938	383,732
Debt service:				
Interest and fiscal charges . . . . .	4,509	5,216	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures . . . . .	17,907	106,329	371,938	383,732
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures . . . . .	177,521	(60,197)	24,747	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	17,728	59,516	100,000	-
Transfers out . . . . .	-	-	-	-
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Total other financing sources (uses). . . . .	17,728	59,516	100,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance. . . . .	195,249	(681)	124,747	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances (deficit) at beginning of year .</b>	(158,470)	(450,973)	(86,207)	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances (deficit) at end of year . . . . .</b>	<u>\$ 36,779</u>	<u>\$ (451,654)</u>	<u>\$ 38,540</u>	<u>\$ -</u>

<b>Federal Highway</b>	<b>Courthouse Restoration</b>	<b>Developmental Disabilities</b>	<b>County Capital Improvements</b>	<b>Sheriff's Office</b>	<b>Distribution Dr. TIF</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 195,428
700,453	-	-	-	-	-	1,281,185
-	-	-	-	-	9,423	11,985
-	8,727	-	-	-	3,000	254,982
700,453	8,727	-	-	-	12,423	1,743,580
700,453	116,382	1,507,410	341,600	-	578,690	4,114,716
-	-	-	-	-	19,706	29,431
700,453	116,382	1,507,410	341,600	-	598,396	4,144,147
-	(107,655)	(1,507,410)	(341,600)	-	(585,973)	(2,400,567)
-	100,000	784,000	325,000	-	-	1,386,244
-	-	-	-	-	(2,677)	(2,677)
-	100,000	784,000	325,000	-	(2,677)	1,383,567
-	(7,655)	(723,410)	(16,600)	-	(588,650)	(1,017,000)
-	216,924	889,321	688,530	1,553	(858,108)	242,570
<u>\$ -</u>	<u>\$ 209,269</u>	<u>\$ 165,911</u>	<u>\$ 671,930</u>	<u>\$ 1,553</u>	<u>\$ (1,446,758)</u>	<u>\$ (774,430)</u>

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

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CHILD SUPPORT ENFORCEMENT AGENCY SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 231,000	\$ 231,000	\$ 229,628	\$ (1,372)
Intergovernmental . . . . .	724,340	724,340	754,110	29,770
Other . . . . .	50,000	50,000	19,082	(30,918)
<b>Total revenues . . . . .</b>	<b>1,005,340</b>	<b>1,005,340</b>	<b>1,002,820</b>	<b>(2,520)</b>
<b>Expenditures:</b>				
Current:				
Human services				
Personal services . . . . .	501,840	504,984	503,436	1,548
Fringe benefits . . . . .	189,784	213,730	210,248	3,482
Materials and supplies . . . . .	6,102	5,880	4,609	1,271
Contractual services . . . . .	-	60,000	44,552	15,448
Capital outlay . . . . .	5,000	1,201	1,201	-
Other . . . . .	352,006	326,991	318,320	8,671
<b>Total expenditures . . . . .</b>	<b>1,054,732</b>	<b>1,112,786</b>	<b>1,082,366</b>	<b>30,420</b>
Excess of expenditures over revenues . . . . .	(49,392)	(107,446)	(79,546)	27,900
<b>Other financing sources (uses):</b>				
Transfers in . . . . .	-	-	71,286	71,286
Transfers out . . . . .	(60,000)	-	-	-
<b>Total other financing sources (uses) . . . . .</b>	<b>(60,000)</b>	<b>-</b>	<b>71,286</b>	<b>71,286</b>
Net change in fund balance . . . . .	(109,392)	(107,446)	(8,260)	99,186
<b>Fund balance at beginning of year . . . . .</b>	<b>355,977</b>	<b>355,977</b>	<b>355,977</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>3,392</b>	<b>3,392</b>	<b>3,392</b>	<b>-</b>
<b>Fund balance at end of year . . . . .</b>	<b>\$ 249,977</b>	<b>\$ 251,923</b>	<b>\$ 351,109</b>	<b>\$ 99,186</b>

**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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 20,000	\$ 20,000	\$ 24,575	\$ 4,575
Licenses and permits. . . . .	185,000	185,000	266,501	81,501
Fines and forfeitures . . . . .	11,000	11,000	14,551	3,551
<b>Total revenues . . . . .</b>	<u>216,000</u>	<u>216,000</u>	<u>305,627</u>	<u>89,627</u>
<b>Expenditures:</b>				
Current:				
Health				
Personal services. . . . .	25,000	25,000	19,181	5,819
Fringe benefits. . . . .	12,015	12,015	10,720	1,295
Materials and supplies . . . . .	3,700	2,800	2,432	368
Contractual services . . . . .	256,700	256,603	254,016	2,587
Capital outlay . . . . .	-	900	862	38
Other. . . . .	2,203	2,203	803	1,400
<b>Total expenditures . . . . .</b>	<u>299,618</u>	<u>299,521</u>	<u>288,014</u>	<u>11,507</u>
<b>Net change in fund balance . . . . .</b>	<u>(83,618)</u>	<u>(83,521)</u>	<u>17,613</u>	<u>101,134</u>
<b>Fund balance at beginning of year . . . . .</b>	107,926	107,926	107,926	-
<b>Prior year encumbrances appropriated . . . . .</b>	1,503	1,503	1,503	-
<b>Fund balance at end of year. . . . .</b>	<u>\$ 25,811</u>	<u>\$ 25,908</u>	<u>\$ 127,042</u>	<u>\$ 101,134</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CHILDREN SERVICES SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 30,000	\$ 30,000	\$ 38,361	\$ 8,361
Intergovernmental . . . . .	1,347,414	1,671,713	1,573,911	(97,802)
Other . . . . .	35,000	35,000	25,559	(9,441)
<b>Total revenues . . . . .</b>	<u>1,412,414</u>	<u>1,736,713</u>	<u>1,637,831</u>	<u>(98,882)</u>
<b>Expenditures:</b>				
Current:				
Human services				
Contractual services . . . . .	1,074,458	1,453,109	1,453,011	98
Other. . . . .	572,771	341,738	341,340	398
<b>Total expenditures . . . . .</b>	<u>1,647,229</u>	<u>1,794,847</u>	<u>1,794,351</u>	<u>496</u>
Excess of expenditures over revenues . . . . .	<u>(234,815)</u>	<u>(58,134)</u>	<u>(156,520)</u>	<u>(98,386)</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	25,000	105,095	191,969	86,874
<b>Total other financing sources . . . . .</b>	<u>25,000</u>	<u>105,095</u>	<u>191,969</u>	<u>86,874</u>
Net change in fund balance. . . . .	(209,815)	46,961	35,449	(11,512)
<b>Fund balance (deficit) at beginning of year . . . . .</b>	(202,391)	(202,391)	(202,391)	-
<b>Prior year encumbrances appropriated . . . . .</b>	262,229	262,229	262,229	-
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ (149,977)</u>	<u>\$ 106,799</u>	<u>\$ 95,287</u>	<u>\$ (11,512)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 REAL ESTATE ASSESSMENT SPECIAL REVENUE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 857,000	\$ 857,000	\$ 973,635	\$ 116,635
Intergovernmental . . . . .	18,420	18,420	18,477	57
Total revenues . . . . .	<u>875,420</u>	<u>875,420</u>	<u>992,112</u>	<u>116,692</u>
<b>Expenditures:</b>				
Current:				
General government - legislative and executive				
Personal services. . . . .	225,000	225,000	211,166	13,834
Fringe benefits. . . . .	97,776	97,320	79,153	18,167
Materials and supplies . . . . .	10,365	10,246	5,918	4,328
Contractual services . . . . .	604,768	1,536,413	1,239,269	297,144
Capital outlay . . . . .	25,685	25,685	19,552	6,133
Other. . . . .	15,600	12,000	5,095	6,905
Total expenditures. . . . .	<u>979,194</u>	<u>1,906,664</u>	<u>1,560,153</u>	<u>346,511</u>
Net change in fund balance . . . . .	(103,774)	(1,031,244)	(568,041)	463,203
<b>Fund balance at beginning of year. . . . .</b>	1,431,756	1,431,756	1,431,756	-
<b>Prior year encumbrances appropriated . . . . .</b>	615,294	615,294	615,294	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,943,276</u>	<u>\$ 1,015,806</u>	<u>\$ 1,479,009</u>	<u>\$ 463,203</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental. . . . .	\$ 475,000	\$ 490,945	\$ 321,511	\$ (169,434)
Other . . . . .	15,945	-	45,449	45,449
Total revenues. . . . .	<u>490,945</u>	<u>490,945</u>	<u>366,960</u>	<u>(123,985)</u>
<b>Expenditures:</b>				
Current:				
Economic development				
Contractual services . . . . .	<u>491,296</u>	<u>491,295</u>	<u>424,181</u>	<u>67,114</u>
Total expenditures . . . . .	<u>491,296</u>	<u>491,295</u>	<u>424,181</u>	<u>67,114</u>
Net change in fund balance. . . . .	(351)	(350)	(57,221)	(56,871)
<b>Fund balance (deficit) at beginning of year . . . . .</b>	(14,723)	(14,723)	(14,723)	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>16,296</u>	<u>16,296</u>	<u>16,296</u>	<u>-</u>
<b>Fund balance (deficit) at end of year . . . . .</b>	<u>\$ 1,222</u>	<u>\$ 1,223</u>	<u>\$ (55,648)</u>	<u>\$ (56,871)</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 110,994	\$ 221,988	\$ 221,991	\$ 3
Total revenues . . . . .	<u>110,994</u>	<u>221,988</u>	<u>221,991</u>	<u>3</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	76,667	165,051	165,051	-
Fringe benefits. . . . .	29,963	52,418	50,544	1,874
Materials and supplies . . . . .	850	5,584	5,109	475
Contractual services . . . . .	9,454	9,015	2,240	6,775
Capital outlay . . . . .	-	3,858	3,858	-
Other. . . . .	1	339	39	300
Total expenditures . . . . .	<u>116,935</u>	<u>236,265</u>	<u>226,841</u>	<u>9,424</u>
Net change in fund balance . . . . .	(5,941)	(14,277)	(4,850)	9,427
<b>Fund balance at beginning of year. . . . .</b>	16,021	16,021	16,021	-
<b>Prior year encumbrances appropriated. . . . .</b>	1	1	1	-
<b>Fund balance at end of year. . . . .</b>	<u>\$ 10,081</u>	<u>\$ 1,745</u>	<u>\$ 11,172</u>	<u>\$ 9,427</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 165,176	\$ 182,751	\$ 219,418	\$ 36,667
Other . . . . .	-	-	3,330	3,330
<b>Total revenues . . . . .</b>	<u>165,176</u>	<u>182,751</u>	<u>222,748</u>	<u>39,997</u>
<b>Expenditures:</b>				
Current:				
Public safety				
Felony delinquent care and custody				
Personal services . . . . .	42,749	44,949	44,885	64
Fringe benefits. . . . .	24,980	26,908	20,143	6,765
Materials and supplies . . . . .	-	3,000	15	2,985
Contractual services . . . . .	188,109	170,529	143,556	26,973
Capital outlay . . . . .	-	8,200	-	8,200
Other . . . . .	91,546	92,793	550	92,243
<b>Total felony delinquent care and custody . . . . .</b>	<u>347,384</u>	<u>346,379</u>	<u>209,149</u>	<u>137,230</u>
<b>Total expenditures. . . . .</b>	<u>347,384</u>	<u>346,379</u>	<u>209,149</u>	<u>137,230</u>
<b>Net change in fund balance . . . . .</b>	<u>(182,208)</u>	<u>(163,628)</u>	<u>13,599</u>	<u>177,227</u>
<b>Fund balance at beginning of year . . . . .</b>	161,342	161,342	161,342	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>29,709</u>	<u>29,709</u>	<u>29,709</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 8,843</u>	<u>\$ 27,423</u>	<u>\$ 204,650</u>	<u>\$ 177,227</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 853,500	\$ 853,500	\$ 860,685	\$ 7,185
Intergovernmental . . . . .	147,124	147,124	137,094	(10,030)
Total revenues . . . . .	<u>1,000,624</u>	<u>1,000,624</u>	<u>997,779</u>	<u>(2,845)</u>
<b>Expenditures:</b>				
Current:				
Human services:				
Contractual services . . . . .	<u>1,000,624</u>	<u>1,000,624</u>	<u>997,513</u>	<u>3,111</u>
Total expenditures . . . . .	<u>1,000,624</u>	<u>1,000,624</u>	<u>997,513</u>	<u>3,111</u>
Net change in fund balance . . . . .	-	-	266	266
<b>Fund balance at beginning of year . . . . .</b>	<u>26,377</u>	<u>26,377</u>	<u>26,377</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 26,377</u>	<u>\$ 26,377</u>	<u>\$ 26,643</u>	<u>\$ 266</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Other . . . . .	\$ -	\$ -	\$ 5	\$ 5
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
<b>Expenditures:</b>				
Current:				
Conservation & recreation				
Fringe benefits . . . . .	-	1,043	1,038	5
Total expenditures . . . . .	<u>-</u>	<u>1,043</u>	<u>1,038</u>	<u>5</u>
Net change in fund balance. . . . .	-	(1,043)	(1,033)	10
<b>Fund balance at beginning of year. . . . .</b>	<u>1,043</u>	<u>1,043</u>	<u>1,043</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,043</u>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 10</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 207,325	\$ 207,325	\$ 242,931	\$ 35,606
Licenses and permits . . . . .	30,000	30,000	51,552	21,552
Fines and forfeitures . . . . .	5,000	5,000	6,700	1,700
Intergovernmental . . . . .	335,974	428,291	361,017	(67,274)
Investment income . . . . .	-	-	7	7
Other . . . . .	28,000	28,000	34,573	6,573
<b>Total revenues . . . . .</b>	<b>606,299</b>	<b>698,616</b>	<b>696,780</b>	<b>(1,836)</b>
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services . . . . .	184,019	253,245	220,232	33,013
Fringe benefits. . . . .	74,721	98,760	66,683	32,077
Materials and supplies. . . . .	113,092	122,784	106,014	16,770
Contractual services . . . . .	501,566	464,343	318,815	145,528
Capital outlay . . . . .	497,481	462,353	277,553	184,800
Other. . . . .	102,978	112,293	46,000	66,293
<b>Total expenditures . . . . .</b>	<b>1,473,857</b>	<b>1,513,778</b>	<b>1,035,297</b>	<b>478,481</b>
Excess expenditures over revenues . . . . .	(867,558)	(815,162)	(338,517)	476,645
<b>Other financing sources (uses):</b>				
Advances in . . . . .	-	-	63,430	63,430
Advances out. . . . .	-	-	(62,618)	(62,618)
<b>Total other financing sources (uses) . . . . .</b>	<b>-</b>	<b>-</b>	<b>812</b>	<b>812</b>
<b>Net change in fund balance . . . . .</b>	<b>(867,558)</b>	<b>(815,162)</b>	<b>(337,705)</b>	<b>477,457</b>
<b>Fund balance at beginning of year . . . . .</b>	<b>946,433</b>	<b>946,433</b>	<b>946,433</b>	<b>-</b>
<b>Prior year encumbrances appropriated . . . . .</b>	<b>403,758</b>	<b>403,758</b>	<b>403,758</b>	<b>-</b>
<b>Fund balance at end of year. . . . .</b>	<b>\$ 482,633</b>	<b>\$ 535,029</b>	<b>\$ 1,012,486</b>	<b>\$ 477,457</b>

**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, 2015

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget Positive (Negative)
<b>Revenues:</b>				
Special assessments . . . . .	\$ 28,000	\$ 190,084	\$ 156,261	\$ (33,823)
Charges for services . . . . .	556,550	567,350	626,237	58,887
Fines and forfeitures . . . . .	53,010	53,010	56,304	3,294
Intergovernmental . . . . .	996,317	1,194,706	655,529	(539,177)
Donations and contributions. . . . .	-	12,465	16,629	4,164
Other . . . . .	7,000	4,000	4,747	747
	<u>1,640,877</u>	<u>2,021,615</u>	<u>1,515,707</u>	<u>(505,908)</u>
Total revenues. . . . .				
<b>Expenditures:</b>				
Current:				
General government - legislative and executive				
Personal services . . . . .	151,319	194,234	131,750	62,484
Fringe benefits . . . . .	69,483	81,904	62,168	19,736
Materials and supplies . . . . .	2,642	15,437	15,375	62
Contractual services. . . . .	231,136	264,864	189,933	74,931
Capital outlay. . . . .	28,009	655,128	199,825	455,303
Other . . . . .	50,558	71,238	50,587	20,651
Total general government - legislative and executive . . . . .	<u>533,147</u>	<u>1,282,805</u>	<u>649,638</u>	<u>633,167</u>
General government - judicial				
Personal services. . . . .	102,761	140,761	102,729	38,032
Fringe benefits. . . . .	29,379	29,879	27,152	2,727
Materials and supplies . . . . .	15,400	15,500	1,385	14,115
Contractual services . . . . .	290,400	286,205	78,259	207,946
Capital outlay . . . . .	307,258	341,471	212,208	129,263
Other. . . . .	110,888	104,286	35,422	68,864
Total general government - judicial . . . . .	<u>856,086</u>	<u>918,102</u>	<u>457,155</u>	<u>460,947</u>
Public safety				
Contractual services . . . . .	131,581	-	-	-
Total public safety . . . . .	<u>131,581</u>	<u>-</u>	<u>-</u>	<u>-</u>
Public works				
Contractual services . . . . .	27,950	27,950	27,943	7
Total public works . . . . .	<u>27,950</u>	<u>27,950</u>	<u>27,943</u>	<u>7</u>
Health				
Personal services. . . . .	7,881	1,963	1,963	-
Fringe benefits. . . . .	2,520	777	777	-
Contractual services . . . . .	127,549	180,449	153,472	26,977
Total health. . . . .	<u>137,950</u>	<u>183,189</u>	<u>156,212</u>	<u>26,977</u>

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**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 OTHER SPECIAL REVENUE FUND (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Human services				
Personal services . . . . .	23,522	30,522	25,222	5,300
Materials and supplies . . . . .	1,386	2,244	1,658	586
Contractual services . . . . .	25,000	25,000	23,521	1,479
Capital outlay . . . . .	-	802	802	-
Other . . . . .	1,000	840	840	-
Total human services . . . . .	<u>50,908</u>	<u>59,408</u>	<u>52,043</u>	<u>7,365</u>
Economic development and assistance				
Contractual services . . . . .	262,557	262,557	50,448	212,109
Capital outlay . . . . .	465,576	465,576	280,119	185,457
Other . . . . .	10,400	10,400	-	10,400
Total economic development and assistance . . . . .	<u>738,533</u>	<u>738,533</u>	<u>330,567</u>	<u>407,966</u>
Total expenditures . . . . .	<u>2,476,155</u>	<u>3,209,987</u>	<u>1,673,558</u>	<u>1,536,429</u>
Excess of expenditures over revenues . . . . .	<u>(835,278)</u>	<u>(1,188,372)</u>	<u>(157,851)</u>	<u>1,030,521</u>
<b>Other financing sources (uses):</b>				
Advances in . . . . .	-	-	30,930	30,930
Advances out . . . . .	-	-	(10,000)	(10,000)
Transfers in . . . . .	15,800	17,000	17,000	-
Total other financing sources (uses) . . . . .	<u>15,800</u>	<u>17,000</u>	<u>37,930</u>	<u>20,930</u>
Net change in fund balance . . . . .	(819,478)	(1,171,372)	(119,921)	1,051,451
<b>Fund balance at beginning of year . . . . .</b>	2,404,434	2,404,434	2,404,434	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>274,368</u>	<u>274,368</u>	<u>274,368</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,859,324</u>	<u>\$ 1,507,430</u>	<u>\$ 2,558,881</u>	<u>\$ 1,051,451</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, 2015

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 103,857	\$ 177,000	\$ 196,900	\$ 19,900
Total revenues . . . . .	103,857	177,000	196,900	19,900
<b>Expenditures:</b>				
Current:				
Public safety				
Personal services. . . . .	54,520	104,520	97,235	7,285
Fringe benefits. . . . .	23,769	46,544	40,596	5,948
Total expenditures. . . . .	78,289	151,064	137,831	13,233
Excess of revenues over expenditures . . . . .	25,568	25,936	59,069	33,133
<b>Other financing uses:</b>				
Transfers out . . . . .	(45,000)	(44,643)	(44,643)	-
Total other financing uses . . . . .	(45,000)	(44,643)	(44,643)	-
Net change in fund balance . . . . .	(19,432)	(18,707)	14,426	33,133
<b>Fund balance at beginning of year. . . . .</b>	19,432	19,432	19,432	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ 725</u>	<u>\$ 33,858</u>	<u>\$ 33,133</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, 2015

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year. . . . .	\$ 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, 2015

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

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 BUDGET STABILIZATION GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Other financing sources :</b>				
Transfers in . . . . .	\$ -	\$ -	\$ 100,000	\$ 100,000
Total other financing sources . . . . .	-	-	100,000	100,000
Net change in fund balance . . . . .	-	-	100,000	-
<b>Fund balance at beginning of year. . . . .</b>	<u>1,000,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ 1,000,000</u></u>	<u><u>\$ 1,000,000</u></u>	<u><u>\$ 1,100,000</u></u>	<u><u>\$ -</u></u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 CERTIFICATE OF TITLE GENERAL FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 475,000	\$ 475,000	\$ 497,448	\$ 22,448
Total revenues . . . . .	<u>475,000</u>	<u>475,000</u>	<u>497,448</u>	<u>22,448</u>
<b>Expenditures:</b>				
Current:				
General government - judicial				
Personal services . . . . .	152,000	152,000	141,685	10,315
Fringe benefits . . . . .	89,750	89,727	79,018	10,709
Materials and supplies . . . . .	15,428	15,121	7,777	7,344
Contractual services . . . . .	63,726	67,492	60,940	6,552
Capital outlay . . . . .	2,000	34,232	32,224	2,008
Other . . . . .	23,125	20,859	18,165	2,694
Total expenditures . . . . .	<u>346,029</u>	<u>379,431</u>	<u>339,809</u>	<u>39,622</u>
Excess of revenues over expenditures . . . . .	<u>128,971</u>	<u>95,569</u>	<u>157,639</u>	<u>62,070</u>
<b>Other financing uses:</b>				
Transfers out . . . . .	<u>(100,000)</u>	<u>(63,668)</u>	<u>(25,000)</u>	<u>38,668</u>
Total other financing uses . . . . .	<u>(100,000)</u>	<u>(63,668)</u>	<u>(25,000)</u>	<u>38,668</u>
Net change in fund balance . . . . .	28,971	31,901	132,639	100,738
<b>Fund balance at beginning of year . . . . .</b>	802,056	802,056	802,056	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>9,329</u>	<u>9,329</u>	<u>9,329</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 840,356</u>	<u>\$ 843,286</u>	<u>\$ 944,024</u>	<u>\$ 100,738</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures:</b>				
Current:				
General government - legislative and executive				
Personal services . . . . .	\$ -	\$ 40,639	\$ 38,223	\$ 2,416
Fringe benefits . . . . .	-	748	-	748
Total general government - legislative and executive . . . . .	<u>-</u>	<u>41,387</u>	<u>38,223</u>	<u>3,164</u>
General government - judicial				
Personal services . . . . .	-	81,587	81,587	-
Fringe benefits . . . . .	-	726	726	-
Total general government - judicial . . . . .	<u>-</u>	<u>82,313</u>	<u>82,313</u>	<u>-</u>
Public safety . . . . .				
Personal services . . . . .	-	65,121	63,629	1,492
Fringe benefits . . . . .	-	1,090	-	1,090
Total public safety . . . . .	<u>-</u>	<u>66,211</u>	<u>63,629</u>	<u>2,582</u>
Total expenditures . . . . .	<u>-</u>	<u>189,911</u>	<u>184,165</u>	<u>5,746</u>
Excess of expenditures over revenues . . . . .	<u>-</u>	<u>(189,911)</u>	<u>(184,165)</u>	<u>5,746</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
Total other financing sources . . . . .	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
Net change in fund balance. . . . .	-	(189,911)	(84,165)	105,746
<b>Fund balance at beginning of year . . . . .</b>	<u>197,254</u>	<u>197,254</u>	<u>197,254</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 197,254</u>	<u>\$ 7,343</u>	<u>\$ 113,089</u>	<u>\$ 105,746</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Special assessments . . . . .	\$ 40,500	\$ 40,500	\$ 12,657	\$ (27,843)
Total revenues . . . . .	<u>40,500</u>	<u>40,500</u>	<u>12,657</u>	<u>(27,843)</u>
<b>Expenditures:</b>				
Debt service:				
Principal retirement . . . . .	228,000	228,000	225,445	2,555
Interest and fiscal charges . . . . .	12,500	12,500	1,046	11,454
Total expenditures . . . . .	<u>240,500</u>	<u>240,500</u>	<u>226,491</u>	<u>14,009</u>
Excess of expenditures over revenues . . . . .	<u>(200,000)</u>	<u>(200,000)</u>	<u>(213,834)</u>	<u>(13,834)</u>
<b>Other financing sources:</b>				
Issuance of notes . . . . .	200,000	200,000	106,000	(94,000)
Premium on note issuance . . . . .	-	-	5,087	5,087
Transfers in . . . . .	-	-	103,185	103,185
Advances in . . . . .	-	-	1,450	1,450
Total other financing sources . . . . .	<u>200,000</u>	<u>200,000</u>	<u>215,722</u>	<u>15,722</u>
Net change in fund balance. . . . .	-	-	1,888	1,888
<b>Fund balance at beginning of year . . . . .</b>	<u>14,903</u>	<u>14,903</u>	<u>14,903</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 14,903</u>	<u>\$ 14,903</u>	<u>\$ 16,791</u>	<u>\$ 1,888</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Special assessments . . . . .	\$ 265,175	\$ 265,175	\$ 254,906	\$ (10,269)
Total revenues. . . . .	265,175	265,175	254,906	(10,269)
<b>Expenditures:</b>				
Debt service:				
Principal retirement. . . . .	176,307	208,807	207,432	1,375
Interest and fiscal charges . . . . .	44,706	52,806	51,814	992
Total expenditures . . . . .	221,013	261,613	259,246	2,367
Excess (deficiency) of revenues over (under) expenditures . . . . .	44,162	3,562	(4,340)	(7,902)
<b>Other financing sources:</b>				
Transfers in . . . . .	-	-	32,250	32,250
Total other financing sources . . . . .	-	-	32,250	-
Net change in fund balance . . . . .	44,162	3,562	27,910	(7,902)
<b>Fund balance at beginning of year . . . . .</b>	<u>267,243</u>	<u>267,243</u>	<u>267,243</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 311,405</u>	<u>\$ 270,805</u>	<u>\$ 295,153</u>	<u>\$ (7,902)</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Rental income . . . . .	\$ 80,000	\$ 80,000	\$ 81,079	\$ 1,079
Total revenues . . . . .	<u>80,000</u>	<u>80,000</u>	<u>81,079</u>	<u>1,079</u>
<b>Expenditures:</b>				
Debt service:				
Principal retirement . . . . .	60,000	60,000	60,000	-
Interest and fiscal charges . . . . .	8,076	8,076	8,076	-
Total expenditures . . . . .	<u>68,076</u>	<u>68,076</u>	<u>68,076</u>	<u>-</u>
Net change in fund balance . . . . .	11,924	11,924	13,003	1,079
<b>Fund balance at beginning of year . . . . .</b>	<u>35,236</u>	<u>35,236</u>	<u>35,236</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 47,160</u>	<u>\$ 47,160</u>	<u>\$ 48,239</u>	<u>\$ 1,079</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Payments in lieu of taxes . . . . .	\$ 226,500	\$ 226,500	\$ 281,980	\$ 55,480
Total revenues . . . . .	<u>226,500</u>	<u>226,500</u>	<u>281,980</u>	<u>55,480</u>
<b>Expenditures:</b>				
Debt service:				
Principal retirement. . . . .	130,000	130,000	130,000	-
Interest and fiscal charges . . . . .	<u>96,110</u>	<u>97,005</u>	<u>97,005</u>	<u>-</u>
Total expenditures . . . . .	<u>226,110</u>	<u>227,005</u>	<u>227,005</u>	<u>-</u>
Net change in fund balance . . . . .	390	(505)	54,975	55,480
<b>Fund balance at beginning of year. . . . .</b>	<u>153,066</u>	<u>153,066</u>	<u>153,066</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 153,456</u>	<u>\$ 152,561</u>	<u>\$ 208,041</u>	<u>\$ 55,480</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 I-75/TALL TIMBERS CONNECTOR BOND RETIREMENT DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures:</b>				
Debt service:				
Principal retirement . . . . .	\$ 435,000	\$ 435,000	\$ 435,000	\$ -
Interest and fiscal charges . . . . .	110,000	110,000	109,150	850
Total expenditures . . . . .	545,000	545,000	544,150	850
Net change in fund balance . . . . .	(545,000)	(545,000)	(544,150)	850
<b>Fund balance at beginning of year . . . . .</b>	<u>2,788,977</u>	<u>2,788,977</u>	<u>2,788,977</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 2,243,977</u>	<u>\$ 2,243,977</u>	<u>\$ 2,244,827</u>	<u>\$ 850</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, 2015

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Fund balance at beginning of year . . . . .	\$ 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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Special assessments . . . . .	\$ -	\$ -	\$ 117,500	\$ 117,500
Total revenues . . . . .	-	-	117,500	117,500
<b>Expenditures:</b>				
Debt service:				
Principal retirement . . . . .	120,000	120,000	116,835	3,165
Interest and fiscal charges . . . . .	3,000	3,000	542	2,458
Total expenditures . . . . .	123,000	123,000	117,377	5,623
Excess (deficiency) of revenues over (under) expenditures . . . . .	(123,000)	(123,000)	123	123,123
<b>Other financing sources:</b>				
Issuance of notes . . . . .	123,000	123,000	-	(123,000)
Premium on note issuance . . . . .	-	-	8,246	8,246
Total other financing sources . . . . .	123,000	123,000	8,246	(114,754)
Net change in fund balance. . . . .	-	-	8,369	8,369
<b>Fund balance at beginning of year. . . . .</b>	<u>1,960</u>	<u>1,960</u>	<u>1,960</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1,960</u>	<u>\$ 1,960</u>	<u>\$ 10,329</u>	<u>\$ 8,369</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures:</b>				
Debt service:				
Principal retirement . . . . .	\$ 640,000	\$ 640,000	\$ 632,235	\$ 7,765
Interest and fiscal charges . . . . .	76,685	76,685	67,743	8,942
Total expenditures . . . . .	<u>716,685</u>	<u>716,685</u>	<u>699,978</u>	<u>16,707</u>
Excess of expenditures over revenues . . . . .	<u>(716,685)</u>	<u>(716,685)</u>	<u>(699,978)</u>	<u>16,707</u>
<b>Other financing sources:</b>				
Issuance of notes . . . . .	951,800	625,000	449,000	(176,000)
Premium on bond issuance . . . . .	-	-	3,896	3,896
Transfers in . . . . .	<u>145,200</u>	<u>191,481</u>	<u>224,287</u>	<u>32,806</u>
Total other financing sources . . . . .	<u>1,097,000</u>	<u>816,481</u>	<u>677,183</u>	<u>(139,298)</u>
Net change in fund balance. . . . .	380,315	99,796	(22,795)	(122,591)
<b>Fund balance at beginning of year. . . . .</b>	<u>31,025</u>	<u>31,025</u>	<u>31,025</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 411,340</u>	<u>\$ 130,821</u>	<u>\$ 8,230</u>	<u>\$ (122,591)</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures:</b>				
Debt service:				
Principal retirement . . . . .	\$ 15,296	\$ 15,296	\$ 15,296	\$ -
Interest and fiscal charges . . . . .	12,544	12,544	11,859	685
Total expenditures . . . . .	27,840	27,840	27,155	685
Excess of expenditures over revenues . . . . .	(27,840)	(27,840)	(27,155)	685
<b>Other financing sources:</b>				
Transfers in . . . . .	22,544	22,544	21,768	(776)
Total other financing sources . . . . .	22,544	22,544	21,768	(776)
Net change in fund balance. . . . .	(5,296)	(5,296)	(5,387)	(91)
<b>Fund balance at beginning of year. . . . .</b>	<u>79,508</u>	<u>79,508</u>	<u>79,508</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 74,212</u>	<u>\$ 74,212</u>	<u>\$ 74,121</u>	<u>\$ (91)</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Property taxes . . . . .	\$ 109,200	\$ 109,200	\$ 109,179	\$ (21)
Total revenues . . . . .	109,200	109,200	109,179	(21)
<b>Expenditures:</b>				
Debt service:				
Principal retirement. . . . .	80,000	80,000	80,000	-
Interest and fiscal charges . . . . .	29,200	29,200	29,179	21
Total expenditures . . . . .	109,200	109,200	109,179	21
Net change in fund balance . . . . .	-	-	-	-
<b>Fund balance at beginning of year. . . . .</b>	<u>7,817</u>	<u>7,817</u>	<u>7,817</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 7,817</u>	<u>\$ 7,817</u>	<u>\$ 7,817</u>	<u>\$ -</u>



**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 ENERGY SAVINGS GATEWAY BOND RETIREMENT DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures:</b>				
Debt service:				
Principal retirement . . . . .	\$ 216,500	\$ 216,500	\$ 216,487	\$ 13
Interest and fiscal charges . . . . .	32,750	32,750	32,720	30
Total expenditures . . . . .	<u>249,250</u>	<u>249,250</u>	<u>249,207</u>	<u>43</u>
Excess of expenditures over revenues . . . . .	<u>(249,250)</u>	<u>(249,250)</u>	<u>(249,207)</u>	<u>43</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Total other financing sources . . . . .	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>-</u>
Net change in fund balance . . . . .	750	750	793	43
<b>Fund balance at beginning of year. . . . .</b>	<u>330,839</u>	<u>330,839</u>	<u>330,839</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u><u>\$ 331,589</u></u>	<u><u>\$ 331,589</u></u>	<u><u>\$ 331,632</u></u>	<u><u>\$ 43</u></u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DISTRIBUTION DRIVE BOND RETIREMENT DEBT SERVICE FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Other . . . . .	\$ -	\$ -	\$ 26,355	\$ 26,355
Total revenues . . . . .	-	-	26,355	26,355
<b>Expenditures:</b>				
Debt service:				
Principal retirement . . . . .	2,036,000	2,036,000	2,030,900	5,100
Interest and fiscal charges . . . . .	47,000	47,000	9,423	37,577
Total expenditures . . . . .	2,083,000	2,083,000	2,040,323	42,677
Excess of expenditures over revenues. . . . .	(2,083,000)	(2,083,000)	(2,013,968)	69,032
<b>Other financing sources:</b>				
Issuance of notes . . . . .	2,083,000	1,780,000	1,740,000	(40,000)
Premium on bond issuance . . . . .	-	-	15,103	15,103
Transfers in . . . . .	-	303,000	303,000	-
Total other financing sources . . . . .	2,083,000	2,083,000	2,058,103	(24,897)
Net change in fund balance . . . . .	-	-	44,135	44,135
<b>Fund balance at beginning of year. . . . .</b>	<u>42,402</u>	<u>42,402</u>	<u>42,402</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 42,402</u>	<u>\$ 42,402</u>	<u>\$ 86,537</u>	<u>\$ 44,135</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, 2015

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Special assessments . . . . .	\$ -	\$ 90,122	\$ 194,382	\$ 104,260
Total revenues . . . . .	<u>-</u>	<u>90,122</u>	<u>194,382</u>	<u>104,260</u>
<b>Expenditures:</b>				
Capital outlay . . . . .	16,180	44,817	13,398	31,419
Total expenditures . . . . .	<u>16,180</u>	<u>44,817</u>	<u>13,398</u>	<u>31,419</u>
Excess (deficiency) of revenue over (under) expenditures . . . . .	<u>(16,180)</u>	<u>45,305</u>	<u>180,984</u>	<u>135,679</u>
<b>Other financing sources (uses):</b>				
Issuance of notes . . . . .	-	-	480,000	480,000
Advances out . . . . .	-	-	(178)	(178)
Transfers out . . . . .	<u>-</u>	<u>(102,763)</u>	<u>(102,763)</u>	<u>-</u>
Total other financing sources (uses) . . . . .	<u>-</u>	<u>(102,763)</u>	<u>377,059</u>	<u>479,822</u>
Net change in fund balance . . . . .	(16,180)	(57,458)	558,043	615,501
<b>Fund balance at beginning of year . . . . .</b>	52,019	52,019	52,019	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>16,180</u>	<u>16,180</u>	<u>16,180</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 52,019</u>	<u>\$ 10,741</u>	<u>\$ 626,242</u>	<u>\$ 615,501</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Other . . . . .	\$ -	\$ 45,000	\$ 43,570	\$ (1,430)
Total revenues . . . . .	-	45,000	43,570	(1,430)
<b>Expenditures:</b>				
Current:				
Capital outlay . . . . .	50,375	139,891	139,891	-
Total expenditures . . . . .	50,375	139,891	139,891	-
Excess of expenditures over revenues . . . . .	(50,375)	(94,891)	(96,321)	(1,430)
<b>Other financing sources (uses):</b>				
Advances in . . . . .	-	-	45,000	45,000
Advances out . . . . .	-	-	(45,000)	(45,000)
Transfers out . . . . .	-	(46,281)	(46,281)	-
Total other financing sources (uses) . . . . .	-	(46,281)	(46,281)	-
Net change in fund balance . . . . .	(50,375)	(141,172)	(142,602)	(1,430)
<b>Fund balance at beginning of year . . . . .</b>	\$ 92,227	\$ 92,227	\$ 92,227	\$ -
<b>Prior year encumbrances appropriated. . . . .</b>	50,375	50,375	50,375	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 92,227</u>	<u>\$ 1,430</u>	<u>\$ -</u>	<u>\$ (1,430)</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 107,500	\$ 207,500	\$ 197,000	\$ (10,500)
Other . . . . .	-	197,870	199,685	1,815
Total revenues . . . . .	<u>107,500</u>	<u>405,370</u>	<u>396,685</u>	<u>(8,685)</u>
<b>Expenditures:</b>				
Current:				
Capital outlay . . . . .	775	374,625	371,938	2,687
Total expenditures . . . . .	<u>775</u>	<u>374,625</u>	<u>371,938</u>	<u>2,687</u>
Excess of revenues over expenditures . . . . .	<u>106,725</u>	<u>30,745</u>	<u>24,747</u>	<u>(5,998)</u>
<b>Other financing sources (uses):</b>				
Advances in . . . . .	-	-	164,500	164,500
Advances out . . . . .	-	-	(272,000)	(272,000)
Transfers in . . . . .	-	57,000	100,000	43,000
Total other financing sources (uses) . . . . .	<u>-</u>	<u>57,000</u>	<u>(7,500)</u>	<u>(64,500)</u>
Net change in fund balance . . . . .	106,725	87,745	17,247	(70,498)
<b>Fund balance at beginning of year . . . . .</b>	20,518	20,518	20,518	-
<b>Prior year encumbrances appropriated. . . . .</b>	<u>775</u>	<u>775</u>	<u>775</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 128,018</u>	<u>\$ 109,038</u>	<u>\$ 38,540</u>	<u>\$ (70,498)</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 1,188,000	\$ 1,188,000	\$ 383,732	\$ (804,268)
Total revenues . . . . .	1,188,000	1,188,000	383,732	(804,268)
<b>Expenditures:</b>				
Capital outlay. . . . .	1,188,000	1,188,000	383,732	804,268
Total expenditures . . . . .	1,188,000	1,188,000	383,732	804,268
Net change in fund balance . . . . .	-	-	-	-
<b>Fund balance at beginning of year . . . . .</b>	-	-	-	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 FEDERAL HIGHWAY CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Intergovernmental . . . . .	\$ 789,344	\$ 789,344	\$ 700,453	\$ (88,891)
Total revenues . . . . .	789,344	789,344	700,453	(88,891)
<b>Expenditures:</b>				
Current:				
Capital outlay. . . . .	789,343	782,884	700,453	82,431
Total expenditures . . . . .	789,343	782,884	700,453	82,431
Net change in fund balance. . . . .	1	6,460	-	(6,460)
<b>Fund balance (deficit) at beginning of year . . . . .</b>	(6,460)	(6,460)	(6,460)	-
<b>Prior year encumbrances appropriated. . . . .</b>	6,460	6,460	6,460	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 1</u>	<u>\$ 6,460</u>	<u>\$ -</u>	<u>\$ (6,460)</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 COURTHOUSE RESTORATION CAPITAL PROJECTS FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Other . . . . .	\$ -	\$ -	\$ 8,727	\$ 8,727
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>8,727</u>	<u>8,727</u>
<b>Expenditures:</b>				
Capital outlay . . . . .	\$ 61,381	\$ 150,606	\$ 136,801	\$ 13,805
Total expenditures . . . . .	<u>61,381</u>	<u>150,606</u>	<u>136,801</u>	<u>13,805</u>
Excess of expenditures over revenues . . . . .	<u>(61,381)</u>	<u>(150,606)</u>	<u>(128,074)</u>	<u>22,532</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
Total other financing sources . . . . .	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
Net change in fund balance . . . . .	<u>(61,381)</u>	<u>(150,606)</u>	<u>(28,074)</u>	<u>122,532</u>
<b>Fund balance at beginning of year . . . . .</b>	164,995	164,995	164,995	-
<b>Prior year encumbrances appropriated. . . . .</b>	<u>61,381</u>	<u>61,381</u>	<u>61,381</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 164,995</u>	<u>\$ 75,770</u>	<u>\$ 198,302</u>	<u>\$ 122,532</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures:</b>				
Capital outlay . . . . .	\$ 819,227	\$ 1,597,679	\$ 1,572,028	\$ 25,651
Total expenditures . . . . .	<u>819,227</u>	<u>1,597,679</u>	<u>1,572,028</u>	<u>25,651</u>
Excess of expenditures over revenues. . . . .	<u>(819,227)</u>	<u>(1,597,679)</u>	<u>(1,572,028)</u>	<u>25,651</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	-	784,000	784,000	-
Total other financing sources . . . . .	<u>-</u>	<u>784,000</u>	<u>784,000</u>	<u>-</u>
Net change in fund balance . . . . .	(819,227)	(813,679)	(788,028)	25,651
<b>Fund balance at beginning of year . . . . .</b>	832,399	832,399	832,399	-
<b>Prior year encumbrances appropriated. . . . .</b>	<u>111,755</u>	<u>111,755</u>	<u>111,755</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 124,927</u>	<u>\$ 130,475</u>	<u>\$ 156,126</u>	<u>\$ 25,651</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Expenditures:</b>				
Current:				
Project:				
Financial package . . . . .	\$ 67,872	\$ 67,872	\$ 67,872	\$ -
Information technologies upgrade . . . . .	-	50,000	49,723	277
Buildings and grounds . . . . .	286,168	353,763	101,420	252,343
Sheriff. . . . .	132,347	215,756	215,629	127
Total expenditures . . . . .	<u>486,387</u>	<u>687,391</u>	<u>434,644</u>	<u>252,747</u>
Excess of expenditures over revenues . . . . .	<u>(486,387)</u>	<u>(687,391)</u>	<u>(434,644)</u>	<u>252,747</u>
<b>Other financing sources:</b>				
Transfers in . . . . .	-	-	325,000	325,000
Total other financing sources . . . . .	<u>-</u>	<u>-</u>	<u>325,000</u>	<u>325,000</u>
Net change in fund balance. . . . .	(486,387)	(687,391)	(109,644)	577,747
<b>Fund balance at beginning of year . . . . .</b>	477,075	477,075	477,075	-
<b>Prior year encumbrances appropriated. . . . .</b>	236,387	236,387	236,387	-
<b>Fund balance at end of year . . . . .</b>	<u>\$ 227,075</u>	<u>\$ 26,071</u>	<u>\$ 603,818</u>	<u>\$ 577,747</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, 2015

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Expenditures:</b>				
Current:				
Other. . . . .	\$ 1,533	\$ 1,533	\$ -	\$ 1,533
Total expenditures . . . . .	<u>1,533</u>	<u>1,533</u>	<u>-</u>	<u>1,533</u>
Net change in fund balance. . . . .	(1,533)	(1,533)	-	1,533
<b>Fund balance at beginning of year. . . . .</b>	<u>1,553</u>	<u>1,553</u>	<u>1,553</u>	<u>-</u>
<b>Fund balance at end of year. . . . .</b>	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ 1,553</u>	<u>\$ 1,533</u>

**HANCOCK COUNTY, OHIO**

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)  
 DISTRIBUTION DR. TIF FUND  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Other . . . . .	\$ -	\$ -	\$ 3,000	\$ 3,000
Total revenues . . . . .	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
<b>Expenditures:</b>				
Current:				
Capital outlay . . . . .	<u>60,865</u>	<u>879,215</u>	<u>827,079</u>	<u>52,136</u>
Total expenditures . . . . .	<u>60,865</u>	<u>879,215</u>	<u>827,079</u>	<u>52,136</u>
Excess of expenditures over revenues . . . . .	<u>(60,865)</u>	<u>(879,215)</u>	<u>(824,079)</u>	<u>55,136</u>
<b>Other financing sources (uses):</b>				
Issuance of notes . . . . .	-	303,000	-	(303,000)
Transfers out . . . . .	<u>(303,000)</u>	<u>(303,000)</u>	<u>(303,000)</u>	<u>-</u>
Total other financing sources (uses) . . . . .	<u>(303,000)</u>	<u>-</u>	<u>(303,000)</u>	<u>(303,000)</u>
Net change in fund balance . . . . .	<u>(363,865)</u>	<u>(879,215)</u>	<u>(1,127,079)</u>	<u>(247,864)</u>
<b>Fund balance at beginning of year . . . . .</b>	1,121,350	1,121,350	1,121,350	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>60,865</u>	<u>60,865</u>	<u>60,865</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 818,350</u>	<u>\$ 303,000</u>	<u>\$ 55,136</u>	<u>\$ (247,864)</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Investment income . . . . .	\$ 250	\$ 250	\$ 357	\$ 107
Other . . . . .	16,000	16,000	16,949	949
Total revenues . . . . .	<u>16,250</u>	<u>16,250</u>	<u>17,306</u>	<u>1,056</u>
<b>Expenditures:</b>				
Current:				
Human services				
Contractual services. . . . .	<u>25,010</u>	<u>25,000</u>	<u>20,844</u>	<u>4,156</u>
Total expenditures . . . . .	<u>25,010</u>	<u>25,000</u>	<u>20,844</u>	<u>4,156</u>
Net change in fund balance. . . . .	(8,760)	(8,750)	(3,538)	5,212
<b>Fund balance at beginning of year. . . . .</b>	392,252	392,252	392,252	-
<b>Prior year encumbrances appropriated . . . . .</b>	<u>10</u>	<u>10</u>	<u>10</u>	<u>-</u>
<b>Fund balance at end of year . . . . .</b>	<u>\$ 383,502</u>	<u>\$ 383,512</u>	<u>\$ 388,724</u>	<u>\$ 5,212</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, 2015

	<u>Budgeted Amounts</u>			<b>Variance with Final Budget Positive (Negative)</b>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues:</b>				
Charges for services . . . . .	\$ 120,000	\$ 120,000	\$ 88,018	\$ (31,982)
Total revenues . . . . .	120,000	120,000	88,018	(31,982)
<b>Expenses:</b>				
Claims expense. . . . .	120,000	120,000	96,430	23,570
Total expenses . . . . .	120,000	120,000	96,430	23,570
Operating loss . . . . .	-	-	(8,412)	(8,412)
<b>Fund equity at beginning of year . . . . .</b>	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>-</u>
<b>Fund equity at end of year . . . . .</b>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 16,588</u>	<u>\$ (8,412)</u>

## HANCOCK COUNTY, OHIO

### COMBINING STATEMENTS FUND DESCRIPTIONS - FIDUCIARY FUNDS

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

#### **Investment Trust Fund**

##### ***External Investment Pool***

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

#### **Agency Funds**

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

##### ***Subdivision***

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

##### ***Payroll***

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

##### ***Real Estate Taxes***

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

##### ***Personal Taxes***

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

##### ***Library/Local Government Support***

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

##### ***Local Government***

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

##### ***County Court***

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

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

#### **Other Agency Funds**

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

**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Balance 12/31/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/15</u>
<b>Subdivision</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ -	\$ 65,153,662	\$ 65,153,662	\$ -
Due from other governments . . . . .	334,262	954,422	334,262	954,422
Total assets. . . . .	<u>\$ 334,262</u>	<u>\$ 66,108,084</u>	<u>\$ 65,487,924</u>	<u>\$ 954,422</u>
<b>Liabilities:</b>				
Due to other governments. . . . .	\$ 334,262	\$ 954,422	\$ 334,262	\$ 954,422
Total liabilities. . . . .	<u>\$ 334,262</u>	<u>\$ 954,422</u>	<u>\$ 334,262</u>	<u>\$ 954,422</u>
<b>Payroll</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 254,101	\$ 214,994	\$ 218,835	\$ 250,260
Total assets. . . . .	<u>\$ 254,101</u>	<u>\$ 214,994</u>	<u>\$ 218,835</u>	<u>\$ 250,260</u>
<b>Liabilities:</b>				
Payroll withholdings . . . . .	\$ 254,101	\$ 214,994	\$ 218,835	\$ 250,260
Total liabilities. . . . .	<u>\$ 254,101</u>	<u>\$ 214,994</u>	<u>\$ 218,835</u>	<u>\$ 250,260</u>
<b>Real Estate Taxes</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 1,670,981	\$ 75,441,677	\$ 75,438,171	\$ 1,674,487
Real estate and other taxes receivable . . . . .	118,574,322	119,847,077	118,574,322	119,847,077
Special assessments receivable . . . . .	923,661	854,547	923,661	854,547
Total assets. . . . .	<u>\$ 121,168,964</u>	<u>\$ 196,143,301</u>	<u>\$ 194,936,154</u>	<u>\$ 122,376,111</u>
<b>Liabilities:</b>				
Accounts payable . . . . .	\$ 1,290	\$ -	\$ 1,290	\$ -
Due to other governments. . . . .	121,167,674	196,143,301	194,934,864	122,376,111
Total liabilities. . . . .	<u>\$ 121,168,964</u>	<u>\$ 196,143,301</u>	<u>\$ 194,936,154</u>	<u>\$ 122,376,111</u>
<b>Personal Taxes</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ -	\$ 976,809	\$ 976,809	\$ -
Real estate and other taxes receivable . . . . .	664,474	663,474	664,474	663,474
Total assets. . . . .	<u>\$ 664,474</u>	<u>\$ 1,640,283</u>	<u>\$ 1,641,283</u>	<u>\$ 663,474</u>
<b>Liabilities:</b>				
Due to other governments. . . . .	\$ 664,474	\$ 1,640,283	\$ 1,641,283	\$ 663,474
Total liabilities. . . . .	<u>\$ 664,474</u>	<u>\$ 1,640,283</u>	<u>\$ 1,641,283</u>	<u>\$ 663,474</u>
<b>Library/Local Government Support</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ -	\$ 2,480,840	\$ 2,480,840	\$ -
Due from other governments . . . . .	1,125,731	1,225,066	1,125,731	1,225,066
Total assets. . . . .	<u>\$ 1,125,731</u>	<u>\$ 3,705,906</u>	<u>\$ 3,606,571</u>	<u>\$ 1,225,066</u>
<b>Liabilities:</b>				
Due to other governments. . . . .	\$ 1,125,731	\$ 3,705,906	\$ 3,606,571	\$ 1,225,066
Total liabilities. . . . .	<u>\$ 1,125,731</u>	<u>\$ 3,705,906</u>	<u>\$ 3,606,571</u>	<u>\$ 1,225,066</u>

- - Continued



**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Balance 12/31/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/15</u>
<b>Local Government</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ -	\$ 2,494,190	\$ 2,494,190	\$ -
Due from other governments . . . . .	1,033,486	-	1,033,486	-
Total assets. . . . .	<u>\$ 1,033,486</u>	<u>\$ 2,494,190</u>	<u>\$ 3,527,676</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Due to other governments. . . . .	\$ 1,033,486	\$ 2,494,190	\$ 3,527,676	\$ -
Total liabilities. . . . .	<u>\$ 1,033,486</u>	<u>\$ 2,494,190</u>	<u>\$ 3,527,676</u>	<u>\$ -</u>
<b>County Court</b>				
<b>Assets:</b>				
Cash and cash equivalents in segregated accounts . . . . .	\$ 1,312,451	\$ 1,787,489	\$ 2,256,913	\$ 843,027
Accounts receivable. . . . .	353,669	368,821	353,669	368,821
Total assets. . . . .	<u>\$ 1,666,120</u>	<u>\$ 2,156,310</u>	<u>\$ 2,610,582</u>	<u>\$ 1,211,848</u>
<b>Liabilities:</b>				
Deposits held and due to others . . . . .	\$ 353,669	\$ 368,821	\$ 353,669	\$ 368,821
Undistributed assets . . . . .	1,312,451	1,787,489	2,256,913	843,027
Total liabilities. . . . .	<u>\$ 1,666,120</u>	<u>\$ 2,156,310</u>	<u>\$ 2,610,582</u>	<u>\$ 1,211,848</u>
<b>Board of Health</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 508,421	\$ 863,266	\$ 815,214	\$ 556,473
Due from external parties. . . . .	14,220	14,524	14,220	14,524
Prepayments. . . . .	4,443	-	4,443	-
Total assets. . . . .	<u>\$ 527,084</u>	<u>\$ 877,790</u>	<u>\$ 833,877</u>	<u>\$ 570,997</u>
<b>Liabilities:</b>				
Accounts payable. . . . .	\$ -	\$ 2,267	\$ -	\$ 2,267
Due to other governments. . . . .	509,984	544,953	509,984	544,953
Due to external parties. . . . .	17,100	23,777	17,100	23,777
Total liabilities. . . . .	<u>\$ 527,084</u>	<u>\$ 570,997</u>	<u>\$ 527,084</u>	<u>\$ 570,997</u>
<b>Undivided Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ -	\$ 2,858,430	\$ 2,858,430	\$ -
Due from other governments . . . . .	728,425	723,445	728,425	723,445
Total assets. . . . .	<u>\$ 728,425</u>	<u>\$ 3,581,875</u>	<u>\$ 3,586,855</u>	<u>\$ 723,445</u>
<b>Liabilities:</b>				
Due to other governments. . . . .	\$ 728,425	\$ 3,581,875	\$ 3,586,855	\$ 723,445
Total liabilities. . . . .	<u>\$ 728,425</u>	<u>\$ 3,581,875</u>	<u>\$ 3,586,855</u>	<u>\$ 723,445</u>
<b>Manufactured Home Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 22,763	\$ 273,721	\$ 262,865	\$ 33,619
Total assets. . . . .	<u>\$ 22,763</u>	<u>\$ 273,721</u>	<u>\$ 262,865</u>	<u>\$ 33,619</u>
<b>Liabilities:</b>				
Due to other governments . . . . .	\$ 22,763	\$ 273,721	\$ 262,865	\$ 33,619
Total liabilities. . . . .	<u>\$ 22,763</u>	<u>\$ 273,721</u>	<u>\$ 262,865</u>	<u>\$ 33,619</u>

- - Continued

**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Balance</u> <u>12/31/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/15</u>
<b>Estate Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 18,529	\$ 105,342	\$ 110,604	\$ 13,267
Total assets. . . . .	<u>\$ 18,529</u>	<u>\$ 105,342</u>	<u>\$ 110,604</u>	<u>\$ 13,267</u>
<b>Liabilities:</b>				
Due to other governments . . . . .	\$ 18,529	\$ 105,342	\$ 110,604	\$ 13,267
Total liabilities. . . . .	<u>\$ 18,529</u>	<u>\$ 105,342</u>	<u>\$ 110,604</u>	<u>\$ 13,267</u>
<b>Municipal Permissive Motor Vehicle Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 559,518	\$ 260,926	\$ 162,578	\$ 657,866
Due from other governments . . . . .	21,180	22,165	21,180	22,165
Total assets. . . . .	<u>\$ 580,698</u>	<u>\$ 283,091</u>	<u>\$ 183,758</u>	<u>\$ 680,031</u>
<b>Liabilities:</b>				
Due to other governments . . . . .	\$ 580,698	\$ 283,091	\$ 183,758	\$ 680,031
Total liabilities. . . . .	<u>\$ 580,698</u>	<u>\$ 283,091</u>	<u>\$ 183,758</u>	<u>\$ 680,031</u>
<b>Soil and Water</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 149,726	\$ 232,475	\$ 239,746	\$ 142,455
Total assets. . . . .	<u>\$ 149,726</u>	<u>\$ 232,475</u>	<u>\$ 239,746</u>	<u>\$ 142,455</u>
<b>Liabilities:</b>				
Due to external parties . . . . .	\$ 146	\$ 41	\$ 146	\$ 41
Undistributed assets . . . . .	149,580	232,434	239,600	142,414
Total liabilities. . . . .	<u>\$ 149,726</u>	<u>\$ 232,475</u>	<u>\$ 239,746</u>	<u>\$ 142,455</u>
<b>Hotel/Motel Tax</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 1,159	\$ 613,850	\$ 614,290	\$ 719
Real estate and other taxes receivable . . . . .	134,929	240,552	134,929	240,552
Total assets. . . . .	<u>\$ 136,088</u>	<u>\$ 854,402</u>	<u>\$ 749,219</u>	<u>\$ 241,271</u>
<b>Liabilities:</b>				
Due to other governments . . . . .	\$ 136,088	\$ 854,402	\$ 749,219	\$ 241,271
Total liabilities. . . . .	<u>\$ 136,088</u>	<u>\$ 854,402</u>	<u>\$ 749,219</u>	<u>\$ 241,271</u>
<b>Local Emergency Planning Commission</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 60,889	\$ 19,919	\$ 11,499	\$ 69,309
Total assets. . . . .	<u>\$ 60,889</u>	<u>\$ 19,919</u>	<u>\$ 11,499</u>	<u>\$ 69,309</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 60,889	\$ 19,919	\$ 11,499	\$ 69,309
Total liabilities. . . . .	<u>\$ 60,889</u>	<u>\$ 19,919</u>	<u>\$ 11,499</u>	<u>\$ 69,309</u>

- - Continued

**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Balance</u> <u>12/31/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>12/31/15</u>
<b>Undivided Property Tax Replacement</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ -	\$ 694	\$ 694	\$ -
Total assets. . . . .	<u>\$ -</u>	<u>\$ 694</u>	<u>\$ 694</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Due to other governments . . . . .	\$ -	\$ 694	\$ 694	\$ -
Total liabilities. . . . .	<u>\$ -</u>	<u>\$ 694</u>	<u>\$ 694</u>	<u>\$ -</u>
<b>Blanchard River Construction</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 97,683	\$ 1,144,565	\$ 164,680	\$ 1,077,568
Cash with escrow agents . . . . .	15,252	-	15,252	-
Total assets. . . . .	<u>\$ 112,935</u>	<u>\$ 1,144,565</u>	<u>\$ 179,932</u>	<u>\$ 1,077,568</u>
<b>Liabilities:</b>				
Accounts payable. . . . .	\$ 32,410	\$ 35,759	\$ 32,410	\$ 35,759
Retainage payable . . . . .	15,252	-	15,252	-
Undistributed assets . . . . .	65,273	1,108,806	132,270	1,041,809
Total liabilities. . . . .	<u>\$ 112,935</u>	<u>\$ 1,144,565</u>	<u>\$ 179,932</u>	<u>\$ 1,077,568</u>
<b>Hancock County Election Commission</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ -	\$ 3,500	\$ 3,270	\$ 230
Total assets. . . . .	<u>\$ -</u>	<u>\$ 3,500</u>	<u>\$ 3,270</u>	<u>\$ 230</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ -	\$ 3,500	\$ 3,270	\$ 230
Total liabilities. . . . .	<u>\$ -</u>	<u>\$ 3,500</u>	<u>\$ 3,270</u>	<u>\$ 230</u>
<b>Sheriff Agency</b>				
<b>Assets:</b>				
Cash in segregated accounts . . . . .	\$ 306,251	\$ 1,773,360	\$ 2,034,186	\$ 45,425
Total assets. . . . .	<u>\$ 306,251</u>	<u>\$ 1,773,360</u>	<u>\$ 2,034,186</u>	<u>\$ 45,425</u>
<b>Liabilities:</b>				
Undistributed assets . . . . .	\$ 306,251	\$ 1,773,360	\$ 2,034,186	\$ 45,425
Total liabilities. . . . .	<u>\$ 306,251</u>	<u>\$ 1,773,360</u>	<u>\$ 2,034,186</u>	<u>\$ 45,425</u>
<b>Housing Trust</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 70,352	\$ 297,708	\$ 291,394	\$ 76,666
Total assets . . . . .	<u>\$ 70,352</u>	<u>\$ 297,708</u>	<u>\$ 291,394</u>	<u>\$ 76,666</u>
<b>Liabilities:</b>				
Due to other governments. . . . .	\$ 70,352	\$ 297,708	\$ 291,394	\$ 76,666
Total liabilities . . . . .	<u>\$ 70,352</u>	<u>\$ 297,708</u>	<u>\$ 291,394</u>	<u>\$ 76,666</u>

- - Continued

**HANCOCK COUNTY, OHIO**

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 AGENCY FUNDS (CONTINUED)  
 FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Balance 12/31/14</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/15</u>
<b>Indigent Defense Fee</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ 1,456	\$ 22,291	\$ 20,921	\$ 2,826
Total assets. . . . .	<u>\$ 1,456</u>	<u>\$ 22,291</u>	<u>\$ 20,921</u>	<u>\$ 2,826</u>
<b>Liabilities:</b>				
Undistributed assets. . . . .	\$ 1,456	\$ 22,291	\$ 20,921	\$ 2,826
Total liabilities . . . . .	<u>\$ 1,456</u>	<u>\$ 22,291</u>	<u>\$ 20,921</u>	<u>\$ 2,826</u>
<b>Family First Council</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ -	\$ 183,961	\$ 135,017	\$ 48,944
Total assets. . . . .	<u>\$ -</u>	<u>\$ 183,961</u>	<u>\$ 135,017</u>	<u>\$ 48,944</u>
<b>Liabilities:</b>				
Due to other governments . . . . .	\$ -	\$ 183,961	\$ 135,017	\$ 48,944
Total liabilities . . . . .	<u>\$ -</u>	<u>\$ 183,961</u>	<u>\$ 135,017</u>	<u>\$ 48,944</u>
<b>Arson Offender Registration</b>				
<b>Assets:</b>				
Equity in pooled cash and investments . . . . .	\$ -	\$ 75	\$ 75	\$ -
Total assets. . . . .	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 75</u>	<u>\$ -</u>
<b>Liabilities:</b>				
Undistributed assets. . . . .	\$ -	\$ 75	\$ 75	\$ -
Total liabilities . . . . .	<u>\$ -</u>	<u>\$ 75</u>	<u>\$ 75</u>	<u>\$ -</u>
<i>All Agency Funds</i>				
<b>Assets</b>				
Equity in pooled cash and investments . . . . .	\$ 3,415,578	\$ 153,642,895	\$ 152,453,784	\$ 4,604,689
Cash with escrow agents . . . . .	15,252	-	15,252	-
Cash and cash equivalents in segregated accounts . . . . .	1,618,702	3,560,849	4,291,099	888,452
Real estate and other taxes receivable . . . . .	119,373,725	120,751,103	119,373,725	120,751,103
Accounts receivable. . . . .	353,669	368,821	353,669	368,821
Special assessments receivable . . . . .	923,661	854,547	923,661	854,547
Due from other governments . . . . .	3,243,084	2,925,098	3,243,084	2,925,098
Due from external parties. . . . .	14,220	14,524	14,220	14,524
Prepayments . . . . .	4,443	-	4,443	-
Total assets. . . . .	<u>\$ 128,962,334</u>	<u>\$ 282,117,837</u>	<u>\$ 280,672,937</u>	<u>\$ 130,407,234</u>
<b>Liabilities</b>				
Accounts payable . . . . .	\$ 33,700	\$ 38,026	\$ 33,700	\$ 38,026
Retainage payable . . . . .	15,252	-	15,252	-
Payroll withholdings. . . . .	254,101	214,994	218,835	250,260
Due to other governments. . . . .	126,392,466	211,063,849	209,875,046	127,581,269
Deposits held and due to others . . . . .	353,669	368,821	353,669	368,821
Undistributed assets . . . . .	1,895,900	4,947,874	4,698,734	2,145,040
Due to external parties. . . . .	17,246	23,818	17,246	23,818
Total liabilities. . . . .	<u>\$ 128,962,334</u>	<u>\$ 216,657,382</u>	<u>\$ 215,212,482</u>	<u>\$ 130,407,234</u>

## STATISTICAL SECTION

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**HANCOCK COUNTY, OHIO**

**STATISTICAL SECTION DESCRIPTION**

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

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b> .....	<b>214</b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b> .....	<b>226</b>
These schedules contain information to help the reader assess the County's most significant local revenue sources, the property tax and the sales tax.	
<b>Debt Capacity</b> .....	<b>240</b>
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.	
<b>Demographic and Economic Information</b> .....	<b>250</b>
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.	
<b>Operating Information</b> .....	<b>253</b>
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.	
<b>Sources:</b>	Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**HANCOCK COUNTY, OHIO**

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

	<u>2015</u>	<u>2014 (1)</u>	<u>2013</u>	<u>2012</u>
<b>Governmental activities:</b>				
Net investment in capital assets	\$ 103,463,437	\$ 98,764,974	\$ 94,798,441	\$ 94,389,841
Restricted	26,121,562	28,866,723	36,079,271	34,862,850
Unrestricted	<u>15,102,548</u>	<u>9,775,069</u>	<u>18,321,815</u>	<u>15,543,054</u>
Total governmental activities net position	<u>144,687,547</u>	<u>137,406,766</u>	<u>149,199,527</u>	<u>144,795,745</u>
<b>Business-type activities:</b>				
Net investment in capital assets	6,359,771	5,725,600	5,211,402	5,058,899
Restricted	2,827,900	2,796,793	2,763,441	2,769,632
Unrestricted	<u>2,240,356</u>	<u>2,488,953</u>	<u>2,317,296</u>	<u>1,581,753</u>
Total business-type activities net position	<u>11,428,027</u>	<u>11,011,346</u>	<u>10,292,139</u>	<u>9,410,284</u>
<b>Primary government:</b>				
Net investment in capital assets	109,823,208	104,490,574	100,009,843	99,448,740
Restricted	28,949,462	31,663,516	38,842,712	37,632,482
Unrestricted	<u>17,342,904</u>	<u>12,264,022</u>	<u>20,639,111</u>	<u>17,124,807</u>
Total primary government net position	<u>\$ 156,115,574</u>	<u>\$ 148,418,112</u>	<u>\$ 159,491,666</u>	<u>\$ 154,206,029</u>

**Source:** County financial records.

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



<u>2011 (1)</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 92,923,553	\$ 89,079,826	\$ 85,606,598	\$ 81,924,696	\$ 81,761,707	\$ 75,477,566
30,814,414	35,002,666	32,145,475	26,533,938	19,182,757	17,743,753
12,785,902	3,841,373	2,979,396	2,016,854	4,301,795	1,923,561
<u>136,523,869</u>	<u>127,923,865</u>	<u>120,731,469</u>	<u>110,475,488</u>	<u>105,246,259</u>	<u>95,144,880</u>
4,595,937	5,250,924	4,056,179	3,601,564	2,563,360	2,163,103
2,821,391	2,981,621	2,850,305	2,736,155	2,668,538	2,393,532
1,874,286	2,332,537	1,690,932	610,683	1,410,975	1,698,235
<u>9,291,614</u>	<u>10,565,082</u>	<u>8,597,416</u>	<u>6,948,402</u>	<u>6,642,873</u>	<u>6,254,870</u>
97,519,490	94,330,750	89,662,777	85,526,260	84,325,067	77,640,669
33,635,805	37,984,287	34,995,780	29,270,093	21,851,295	20,137,285
14,660,188	6,173,910	4,670,328	2,627,537	5,712,770	3,621,796
<u>\$ 145,815,483</u>	<u>\$ 138,488,947</u>	<u>\$ 129,328,885</u>	<u>\$ 117,423,890</u>	<u>\$ 111,889,132</u>	<u>\$ 101,399,750</u>

**HANCOCK COUNTY, OHIO**

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Expenses</b>				
Governmental activities				
General government				
Legislative and executive	\$ 6,220,443	\$ 6,884,895	\$ 7,238,640	\$ 6,841,591
Intergovernmental	-	-	-	-
Judicial	4,555,160	4,041,880	4,083,279	3,893,158
Public safety	8,609,661	9,255,291	8,538,180	8,249,571
Public works	7,076,722	7,004,833	6,524,864	6,402,505
Intergovernmental	-	-	-	-
Health	16,104,699	17,957,354	16,781,860	17,473,464
Human services	10,457,791	9,944,012	9,534,837	8,703,980
Conservation and recreation	396,577	522,175	881,099	492,030
Intergovernmental	-	-	-	-
Economic development	676,154	1,239,554	602,358	408,032
Other	-	-	-	63,205
Interest and fiscal charges	455,763	508,990	619,328	531,206
Total governmental activities expenses	<u>54,552,970</u>	<u>57,358,984</u>	<u>54,804,445</u>	<u>53,058,742</u>
Business-type activities				
Sanitary landfill	4,061,372	4,437,448	4,121,102	5,184,417
Agricultural service center	124,570	140,876	115,827	134,701
BMV one-stop	130,684	119,876	160,479	183,050
Total business-type activities expenses	<u>4,316,626</u>	<u>4,698,200</u>	<u>4,397,408</u>	<u>5,502,168</u>
Total primary government expenses	<u>58,869,596</u>	<u>62,057,184</u>	<u>59,201,853</u>	<u>58,560,910</u>
<b>Program revenues</b>				
Governmental activities				
Charges for services				
General government				
Legislative and executive	3,362,429	3,243,365	3,215,548	3,501,880
Judicial	1,481,331	1,464,820	1,435,144	1,315,269
Public safety	1,486,381	1,266,212	1,191,594	1,159,519
Public works	1,262,229	1,202,440	990,801	1,232,234
Health	614,570	604,731	674,907	655,414
Human services	409,860	354,346	291,440	356,522
Economic development	118,000	289,085	275	127,500
Operating grants, contributions, and interest	22,382,940	22,944,357	24,356,653	25,075,069
Capital grants and contributions	1,945,398	2,371,041	1,131,489	2,470,485
Total governmental activities program revenues	<u>33,063,138</u>	<u>33,740,397</u>	<u>33,287,851</u>	<u>35,893,892</u>

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$	6,459,734	\$ 6,640,009	\$ 6,063,596	\$ 6,678,699	\$ 7,278,060	\$ 5,869,524
	-	-	-	-	3,674,280	-
	3,597,729	3,645,316	3,334,419	3,505,006	3,463,496	3,418,857
	7,858,955	7,467,419	9,021,486	7,876,051	7,659,978	6,874,983
	6,266,746	7,865,066	5,854,928	6,589,711	7,021,520	7,401,055
	-	-	-	-	-	5,030,786
	18,013,828	17,320,605	17,057,091	18,522,667	18,363,670	15,953,079
	8,768,914	10,474,145	11,516,761	10,803,065	11,245,647	9,819,130
	408,057	1,007,216	1,045,778	489,238	-	-
	-	-	-	426,056	426,057	417,273
	154,948	171,049	212,671	114,517	291,615	737,677
	-	-	-	-	-	-
	613,666	671,081	790,331	769,871	774,508	798,280
	<u>52,142,577</u>	<u>55,261,906</u>	<u>54,897,061</u>	<u>55,774,881</u>	<u>60,198,831</u>	<u>56,320,644</u>
	6,450,640	3,363,849	2,984,277	4,531,002	4,304,009	3,772,801
	244,522	140,007	152,376	167,968	187,457	203,367
	176,292	173,959	155,338	192,116	194,087	196,466
	<u>6,871,454</u>	<u>3,677,815</u>	<u>3,291,991</u>	<u>4,891,086</u>	<u>4,685,553</u>	<u>4,172,634</u>
	<u>59,014,031</u>	<u>58,939,721</u>	<u>58,189,052</u>	<u>60,665,967</u>	<u>64,884,384</u>	<u>60,493,278</u>
	3,024,127	2,765,574	2,894,153	2,974,888	3,145,295	3,660,578
	1,486,756	1,461,683	1,196,639	976,051	1,094,343	1,023,620
	1,056,014	1,358,975	1,318,597	1,760,237	1,544,750	1,383,467
	1,136,935	1,029,244	1,458,717	1,701,853	922,895	1,341,858
	676,603	649,703	549,622	463,466	440,860	483,278
	321,072	335,571	482,695	727,553	708,388	753,951
	-	18,928	-	-	1,450	-
	25,453,629	25,176,187	28,464,714	27,752,431	26,008,422	24,219,942
	833,784	3,083,158	2,251,590	2,936,390	15,018,469	3,973,329
	<u>33,988,920</u>	<u>35,879,023</u>	<u>38,616,727</u>	<u>39,292,869</u>	<u>48,884,872</u>	<u>36,840,023</u>

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**HANCOCK COUNTY, OHIO**

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Business-type activities				
Charges for services				
Sanitary landfill	\$ 4,570,941	\$ 4,522,827	\$ 4,411,991	\$ 4,663,577
Agricultural service center	237,639	243,645	236,960	234,413
BMV one-stop	<u>225,051</u>	<u>221,536</u>	<u>193,704</u>	<u>200,580</u>
Total business-type activities program revenues	<u>5,033,631</u>	<u>4,988,008</u>	<u>4,842,655</u>	<u>5,098,570</u>
Total primary government program revenues	<u>38,096,769</u>	<u>38,728,405</u>	<u>38,130,506</u>	<u>40,992,462</u>
<b>Net (expense)/revenue</b>				
Governmental activities	\$ (21,489,832)	\$ (23,618,587)	\$ (21,516,594)	\$ (17,164,850)
Business-type activities	<u>717,005</u>	<u>289,808</u>	<u>445,247</u>	<u>(403,598)</u>
Total primary government net expense	<u>\$ (20,772,827)</u>	<u>\$ (23,328,779)</u>	<u>\$ (21,071,347)</u>	<u>\$ (17,568,448)</u>
<b>General revenues and other changes in net position</b>				
Governmental activities				
Property taxes levied for				
General operating	2,167,183	2,213,763	1,983,282	1,815,717
Health - Alcohol, Drug, and Mental Health	1,801,133	1,784,687	1,756,958	1,755,907
Health - Board of Developmental Disabilities	5,882,716	5,849,583	5,756,828	5,756,026
Human services - Agency on Aging	856,561	848,705	835,930	798,381
County capital improvements	109,179	111,219	113,219	276,119
Payment in lieu of taxes	281,980	232,017	264,141	262,583
Sales tax imposed for				
General operating	14,604,344	13,314,511	12,565,916	11,961,333
Intergovernmental not restricted to a particular purpose	2,620,056	2,697,690	2,321,831	2,338,942
Interest	337,190	142,738	194,459	329,234
Other	110,271	35,435	127,812	142,484
Transfers	-	-	-	-
Extraordinary item	-	-	-	-
Total governmental activities	<u>28,770,613</u>	<u>27,230,348</u>	<u>25,920,376</u>	<u>25,436,726</u>
Business-type activities				
Interest	145,090	40,247	42,099	4,440
Other	377,456	389,152	394,509	517,828
Transfers	-	-	-	-
Total business-type activities	<u>522,546</u>	<u>429,399</u>	<u>436,608</u>	<u>522,268</u>
Total primary government	<u>29,293,159</u>	<u>27,659,747</u>	<u>26,356,984</u>	<u>25,958,994</u>
<b>Change in net position</b>				
Governmental activities	7,280,781	3,611,761	4,403,782	8,271,876
Business-type activities	<u>1,239,551</u>	<u>719,207</u>	<u>881,855</u>	<u>118,670</u>
Total primary government change in net position	<u>\$ 8,520,332</u>	<u>\$ 4,330,968</u>	<u>\$ 5,285,637</u>	<u>\$ 8,390,546</u>

**Source:** County financial records.

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 4,998,184	\$ 4,763,358	\$ 4,050,258	\$ 4,478,459	\$ 4,257,908	\$ 3,919,189
232,599	182,823	270,191	218,670	231,037	215,820
<u>217,640</u>	<u>213,625</u>	<u>214,077</u>	<u>200,107</u>	<u>224,669</u>	<u>209,670</u>
5,448,423	5,159,806	4,534,526	4,897,236	4,713,614	4,344,679
<u>39,437,343</u>	<u>41,038,829</u>	<u>43,151,253</u>	<u>44,190,105</u>	<u>53,598,486</u>	<u>41,184,702</u>
\$ (18,153,657)	\$ (19,382,883)	\$ (16,280,334)	\$ (16,482,012)	\$ (11,313,959)	\$ (19,480,621)
(1,423,031)	1,481,991	1,242,535	6,150	28,061	172,045
<u>\$ (19,576,688)</u>	<u>\$ (17,900,892)</u>	<u>\$ (15,037,799)</u>	<u>\$ (16,475,862)</u>	<u>\$ (11,285,898)</u>	<u>\$ (19,308,576)</u>
1,748,203	1,778,667	1,727,735	1,687,824	1,682,101	1,761,935
1,701,001	1,693,002	1,660,472	1,765,489	1,341,282	1,371,331
5,568,835	5,529,055	5,406,028	5,778,651	6,023,683	6,157,601
785,078	781,384	766,371	814,842	549,270	548,553
273,244	282,822	299,739	446,525	442,575	402,354
281,109	1,814,383	1,555,719	1,533,901	1,422,744	1,279,749
13,052,962	11,033,040	11,218,864	5,365,591	5,619,402	5,377,752
2,540,206	2,882,342	2,828,422	2,642,903	2,820,530	2,651,737
394,368	492,360	744,484	1,297,056	1,626,851	1,594,825
573,689	288,224	328,481	333,459	1,072,061	903,636
-	-	-	45,000	(40,000)	-
-	-	-	-	(1,145,161)	-
<u>26,918,695</u>	<u>26,575,279</u>	<u>26,536,315</u>	<u>21,711,241</u>	<u>21,415,338</u>	<u>22,049,473</u>
221,147	150,173	210,582	319,661	281,250	193,762
382,815	335,502	195,897	24,718	38,692	57,355
-	-	-	(45,000)	40,000	-
<u>603,962</u>	<u>485,675</u>	<u>406,479</u>	<u>299,379</u>	<u>359,942</u>	<u>251,117</u>
<u>27,522,657</u>	<u>27,060,954</u>	<u>26,942,794</u>	<u>22,010,620</u>	<u>21,775,280</u>	<u>22,300,590</u>
8,765,038	7,192,396	10,255,981	5,229,229	10,101,379	2,568,852
(819,069)	1,967,666	1,649,014	305,529	388,003	423,162
<u>\$ 7,945,969</u>	<u>\$ 9,160,062</u>	<u>\$ 11,904,995</u>	<u>\$ 5,534,758</u>	<u>\$ 10,489,382</u>	<u>\$ 2,992,014</u>

**HANCOCK COUNTY, OHIO**

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>General fund:</b>				
Nonspendable	\$ 496,631	\$ 438,887	\$ 370,443	\$ 400,908
Committed	88,589	110,432	123,389	84,812
Assigned	3,075,673	2,681,127	2,426,434	2,642,014
Unassigned	3,683,294	3,297,304	2,593,120	3,166,506
Reserved	-	-	-	-
Designated	-	-	-	-
Unreserved	-	-	-	-
Total general fund	<u>7,344,187</u>	<u>6,527,750</u>	<u>5,513,386</u>	<u>6,294,240</u>
<b>All other governmental funds:</b>				
Nonspendable	750,893	621,701	797,081	885,304
Restricted	29,096,916	29,144,866	30,698,825	31,486,974
Committed	15,087,599	12,858,480	10,499,660	7,460,373
Assigned	1,085,913	1,129,902	1,386,159	1,179,880
Unassigned (deficit)	(2,195,086)	(1,656,862)	(321,158)	(322,003)
Reserved	-	-	-	-
Designated in special revenue funds	-	-	-	-
Unreserved, undesignated, reported in				
Special revenue funds	-	-	-	-
Debt service funds	-	-	-	-
Capital projects funds (deficit)	-	-	-	-
Permanent fund	-	-	-	-
Total all other governmental funds	<u>43,826,235</u>	<u>42,098,087</u>	<u>43,060,567</u>	<u>40,690,528</u>
Total all governmental funds	<u>\$ 51,170,422</u>	<u>\$ 48,625,837</u>	<u>\$ 48,573,953</u>	<u>\$ 46,984,768</u>

**Source:** County financial records.

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

Note: The County implemented GASB 54 in 2011.

<u>2011</u>	<u>2010 (1)</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 213,404	\$ -	\$ -	\$ -	\$ -	\$ -
232,384	-	-	-	-	-
2,630,334	-	-	-	-	-
3,828,998	-	-	-	-	-
-	492,930	574,279	740,168	779,722	321,452
-	800,000	-	-	-	-
-	4,563,405	3,140,012	1,939,582	3,622,576	5,051,916
<u>6,905,120</u>	<u>5,856,335</u>	<u>3,714,291</u>	<u>2,679,750</u>	<u>4,402,298</u>	<u>5,373,368</u>
871,859	-	-	-	-	-
24,220,819	-	-	-	-	-
4,196,308	-	-	-	-	-
1,322,154	-	-	-	-	-
(375,543)	-	-	-	-	-
-	3,195,531	4,812,201	6,030,204	2,817,588	3,595,723
-	177,101	71,350	178,219	78,453	150,000
-	13,967,960	12,508,845	8,976,573	9,182,230	7,928,076
-	5,744,997	4,595,969	3,506,741	2,711,101	662,205
-	5,632,730	3,341,592	(557,826)	(1,261,062)	(2,563,146)
-	144,208	141,652	126,091	133,397	111,411
<u>30,235,597</u>	<u>28,862,527</u>	<u>25,471,609</u>	<u>18,260,002</u>	<u>13,661,707</u>	<u>9,884,269</u>
<u>\$ 37,140,717</u>	<u>\$ 34,718,862</u>	<u>\$ 29,185,900</u>	<u>\$ 20,939,752</u>	<u>\$ 18,064,005</u>	<u>\$ 15,257,637</u>

**HANCOCK COUNTY, OHIO**

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Revenues:</b>				
Property taxes	\$ 10,868,379	\$ 10,907,591	\$ 10,413,336	\$ 10,337,702
Payments in lieu of taxes	281,980	232,017	264,141	262,583
Permissive motor vehicle license tax	177,452	177,444	156,982	173,897
Sales taxes	14,127,399	13,147,137	12,459,400	12,157,958
Special assessments	741,839	735,150	477,094	493,903
Charges for services	6,890,727	7,236,057	6,182,030	6,984,148
Licenses and permits	322,862	308,482	360,903	256,409
Fines and forfeitures	320,217	319,743	303,085	322,662
Intergovernmental	25,561,769	26,495,413	25,778,009	28,865,108
Investment income	342,848	172,573	240,857	373,555
Rental income	531,988	440,860	432,105	425,541
Contributions and donations	16,629	4,688	20,981	25,823
Other	1,749,870	1,629,958	2,212,917	1,584,186
Total revenues	<u>61,933,959</u>	<u>61,807,113</u>	<u>59,301,840</u>	<u>62,263,475</u>
<b>Expenditures:</b>				
Current:				
General government:				
Legislative and executive	6,579,555	6,497,999	6,182,160	6,587,178
Judicial	4,575,954	3,796,706	4,027,320	3,933,092
Public safety	8,599,451	8,637,558	8,249,933	7,935,953
Public works	4,554,198	5,759,222	4,755,501	5,759,973
Health	15,916,096	17,195,941	16,548,929	17,095,028
Human services	10,403,014	9,580,163	9,475,067	8,629,669
Conservation and recreation	396,577	522,175	881,099	492,030
Economic development	676,154	1,239,554	602,358	408,032
Intergovernmental	-	-	-	-
Other	-	-	-	63,205
Capital outlay	6,027,485	6,850,777	5,340,264	2,333,303
Debt service:				
Principal retirement	1,224,215	1,200,537	3,764,507	1,251,804
Interest and fiscal charges	436,676	491,077	576,469	506,969
Issuance costs	-	-	23,592	-
Total expenditures	<u>59,389,375</u>	<u>61,771,709</u>	<u>60,427,199</u>	<u>54,996,236</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,544,584</u>	<u>\$ 35,404</u>	<u>\$ (1,125,359)</u>	<u>\$ 7,267,239</u>



	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$	10,171,635	\$ 10,128,456	\$ 9,779,230	\$ 10,231,525	\$ 10,028,931	\$ 10,263,899
	281,109	1,814,383	1,555,719	1,533,901	1,422,744	1,279,749
	170,315	171,664	161,958	149,955	160,075	158,259
	11,587,215	11,211,027	10,530,644	5,479,560	5,547,061	5,393,549
	478,763	659,198	515,229	516,362	519,352	474,824
	6,461,598	6,315,593	6,292,332	7,474,497	6,996,511	7,521,117
	263,226	227,624	207,278	193,071	189,217	188,239
	325,801	575,954	325,570	238,309	212,102	200,911
	25,801,828	30,808,886	33,251,737	32,161,636	29,330,138	29,606,229
	424,789	541,452	926,969	1,512,578	1,629,856	1,365,746
	469,368	362,827	323,617	195,970	229,241	175,447
	25,438	29,121	19,001	211,502	35,832	62,504
	2,373,098	1,679,147	1,883,733	1,240,420	988,568	884,797
	<u>58,834,183</u>	<u>64,525,332</u>	<u>65,773,017</u>	<u>61,139,286</u>	<u>57,289,628</u>	<u>57,575,270</u>
	6,273,123	6,522,068	5,838,308	6,660,698	6,916,837	5,678,765
	3,537,108	3,567,055	3,276,165	3,355,626	3,354,376	3,339,842
	7,548,928	7,056,803	8,627,236	7,625,131	7,417,823	7,332,929
	4,877,023	5,578,673	5,631,918	6,204,082	5,052,443	5,520,040
	17,670,767	16,994,090	16,809,287	17,883,946	18,076,247	15,739,572
	8,787,212	10,319,360	11,395,760	10,651,723	11,297,212	9,615,808
	408,057	1,007,216	1,045,778	489,238	-	-
	154,948	171,049	212,671	114,517	291,615	737,677
	-	-	-	426,056	426,057	417,273
	-	-	-	-	-	-
	5,161,871	5,545,429	3,500,551	5,573,518	3,573,661	7,818,163
	1,429,955	1,594,843	1,900,175	1,311,551	1,191,248	1,251,953
	563,336	615,784	731,059	707,126	698,505	736,798
	-	-	31,749	9,295	100,026	-
	<u>56,412,328</u>	<u>58,972,370</u>	<u>59,000,657</u>	<u>61,012,507</u>	<u>58,396,050</u>	<u>58,188,820</u>
\$	<u>2,421,855</u>	\$ <u>5,552,962</u>	\$ <u>6,772,360</u>	\$ <u>126,779</u>	\$ <u>(1,106,422)</u>	\$ <u>(613,550)</u>

--Continued

**HANCOCK COUNTY, OHIO**

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Other financing sources (uses):</b>				
Loans issued	\$ -	\$ 16,480	\$ 90,186	\$ 76,812
Bonds issued	-	-	3,290,000	-
Notes issued	-	-	-	2,500,000
Refunding bonds issued	-	-	-	-
Premium on bonds issued	-	-	17,500	-
Premium on notes issued	-	-	-	-
Discount on bonds issued	-	-	-	-
Payment to refunded bond escrow agent	-	-	(683,142)	-
Sale of capital assets	-	-	-	-
Inception of GES performance contract	-	-	-	-
Transfers in	5,821,799	4,984,492	8,506,300	4,287,675
Transfers out	(5,821,799)	(4,984,492)	(8,506,300)	(4,287,675)
Total other financing sources (uses)	<u>-</u>	<u>16,480</u>	<u>2,714,544</u>	<u>2,576,812</u>
Changes in fund balances	<u>\$ 2,544,584</u>	<u>\$ 51,884</u>	<u>\$ 1,589,185</u>	<u>\$ 9,844,051</u>
Debt service as a percentage of noncapital expenditures	3.19%	3.06%	8.01%	3.46%
Capital Outlay	7,333,723	6,525,130	6,204,097	4,140,130

**Source:** County financial records.

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ -	\$ -	\$ -	\$ 679,950	\$ 40,047	\$ -
-	-	1,375,000	-	3,805,000	-
-	-	100,000	-	-	-
-	-	-	-	-	-
-	-	1,972	-	107,743	-
-	-	-	12,518	-	-
-	-	(3,184)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,011,500	-	-
3,642,917	4,607,267	3,876,974	2,471,892	1,598,920	1,585,677
<u>(3,642,917)</u>	<u>(4,627,267)</u>	<u>(3,876,974)</u>	<u>(2,426,892)</u>	<u>(1,638,920)</u>	<u>(1,585,677)</u>
-	(20,000)	1,473,788	2,748,968	3,912,790	-
<u>\$ 2,421,855</u>	<u>\$ 5,532,962</u>	<u>\$ 8,246,148</u>	<u>\$ 2,875,747</u>	<u>\$ 2,806,368</u>	<u>\$ (613,550)</u>
3.95%	4.12%	4.90%	3.72%	4.57%	3.83%
5,941,988	5,334,957	5,285,918	6,713,583	17,066,342	6,282,249

**HANCOCK COUNTY, OHIO**

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
LAST TEN YEARS

Year	Real Property			Public Utility Personal Property	
	Assessed Value		Estimated Actual Value	Assessed Value	Estimated Actual Value
	Residential/ Agricultural	Commercial/ Industrial/ Public Utility			
2015	\$ 1,349,839,180	\$ 325,933,690	\$ 4,787,922,486	\$ 96,767,120	\$ 109,962,636
2014	1,336,711,500	321,357,480	4,737,339,943	76,637,570	87,088,148
2013	1,326,537,000	320,393,600	4,705,516,000	74,802,880	85,003,273
2012	1,209,459,990	321,546,020	4,374,302,886	66,595,890	75,677,148
2011	1,205,288,920	326,011,840	4,375,145,029	60,824,010	69,118,193
2010	1,200,918,810	320,627,210	4,347,274,343	58,865,590	66,892,716
2009	1,200,696,460	304,500,070	4,300,561,514	56,962,270	64,729,852
2008	1,173,962,710	300,527,970	4,212,830,514	52,267,820	59,395,250
2007	1,097,729,680	282,151,120	3,942,516,571	59,749,310	67,896,943
2006	1,072,479,910	272,917,930	3,843,993,829	58,898,310	66,929,898

**Source:** Hancock County Auditor.

**Notes:**

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

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

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

<b>Tangible Personal Property</b>		<b>Total</b>		
<b>Assessed Value</b>	<b>Estimated Actual Value</b>	<b>Assessed Value</b>	<b>Estimated Actual Value</b>	<b>Weighted Average Tax Rate</b>
\$ -	\$ -	\$ 1,772,539,990	\$ 4,897,885,122	\$ 7.11
-	-	1,734,706,550	4,824,428,091	7.11
-	-	1,721,733,480	4,790,519,273	7.11
-	-	1,597,601,900	4,449,980,034	7.49
-	-	1,592,124,770	4,444,263,222	7.47
1,528,895	15,288,950	1,581,940,505	4,429,456,009	7.46
2,738,190	27,381,900	1,564,896,990	4,392,673,266	7.00
61,776,580	988,425,280	1,588,535,080	5,260,651,044	7.34
126,303,335	1,010,426,680	1,565,933,445	5,020,840,194	7.07
188,512,441	1,005,399,685	1,592,808,591	4,916,323,412	7.09

**HANCOCK COUNTY, OHIO**

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
<b>Unvoted millage</b>					
General fund					
Effective millage rates	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
<b>Voted millage</b>					
Board of					
Developmental Disabilities					
Residential/agricultural	3.70	3.70	3.70	4.04	4.03
Commercial/industrial	4.38	4.40	4.40	4.40	4.40
Tangible/public utility personal	4.40	4.40	4.40	4.40	4.40
ADAMHS					
Residential/agricultural	1.14	1.15	1.14	1.25	1.25
Commercial/industrial	1.30	1.30	1.30	1.30	1.30
Tangible/public utility personal	1.30	1.30	1.30	1.30	1.30
Agency on Aging					
Residential/agricultural	0.55	0.55	0.55	0.60	0.58
Commercial/industrial	0.60	0.60	0.60	0.60	0.60
Tangible/public utility personal	0.60	0.60	0.60	0.60	0.60
<b>Total effective voted millage by type of property</b>					
Residential/agricultural	5.40	5.40	5.39	5.89	5.86
Commercial/industrial	6.27	6.30	6.30	6.30	6.30
Tangible/public utility personal	6.30	6.30	6.30	6.30	6.30
<b>Total county direct rate</b>					
Residential/agricultural	6.90	6.90	6.90	7.39	7.36
Commercial/industrial	7.80	7.80	7.80	7.80	7.80
Tangible/public utility personal	7.80	7.80	7.80	7.80	7.80
Total county weighted average tax rate	7.11	7.11	7.11	7.49	7.47
<b>In county school districts</b>					
Arcadia LSD	30.15	30.22	31.67	32.35	32.35
Arlington LSD	31.40	32.31	32.75	32.81	32.81
Cory-Rawson LSD	36.50	38.76	38.60	38.79	38.79
Findlay CSD	64.95	64.95	64.95	64.95	64.95
Liberty-Benton LSD	41.73	41.97	42.98	43.40	43.40
McComb LSD	33.54	34.19	34.68	34.70	34.70
Van Buren LSD	39.44	39.68	41.14	40.84	40.84
Vanlue LSD	41.53	41.75	44.02	44.21	44.21
<b>Out of county school districts</b>					
Ada EVSD	46.70	47.44	47.30	47.00	47.00
Bluffton EVSD	42.79	41.04	40.02	40.91	40.91
Elmwood LSD	36.90	37.30	37.45	37.40	37.40
Fostoria CSD	59.76	63.51	60.00	58.58	58.58
Hardin Northern LSD	41.15	42.49	42.25	42.25	42.25
North Baltimore LSD	55.15	56.95	56.30	59.10	59.10
Riverdale LSD	34.51	34.64	36.16	36.30	36.30

<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
4.03	4.00	4.00	4.20	4.21
4.38	4.15	4.14	4.35	4.34
4.40	4.00	4.40	4.40	4.40
1.25	1.24	1.25	0.92	0.92
1.30	1.25	1.24	0.98	0.98
1.30	1.30	1.30	1.00	1.00
0.57	0.57	0.56	0.37	0.37
0.60	0.57	0.39	0.39	0.39
0.60	0.60	0.60	0.40	0.40
5.85	5.81	5.81	5.49	5.50
6.28	5.97	5.77	5.72	5.71
6.30	5.90	6.30	5.80	5.80
7.35	7.31	7.31	6.99	7.00
7.78	7.47	7.27	7.22	7.21
7.80	7.40	7.80	7.30	7.30
7.46	7.00	7.34	7.07	7.09
32.03	32.81	32.91 - 43.42	32.60 - 43.11	32.92 - 43.43
32.91	33.26	22.00 - 33.40	22.26 - 33.66	22.55 - 33.76
38.76	39.50	21.63 - 34.00	22.13 - 34.50	22.13 - 34.50
64.99	64.18	32.58 - 60.75	32.58 - 60.75	30.10 - 58.25
43.23	43.54	28.15 - 38.95	28.27 - 39.07	28.34 - 39.14
35.93	33.68	27.27 - 35.18	27.39 - 35.30	27.19 - 35.14
41.10	37.20-41.33	30.71 - 40.58	30.47 - 40.34	30.72 - 40.60
44.22	45.53	33.76 - 45.83	34.82 - 46.89	34.99 - 47.07
47.00	47.00	29.36 - 47.20	29.26 - 47.10	29.21 - 47.10
39.36	40.85	29.56 - 42.74	29.56 - 42.74	29.60 - 43.10
37.70	37.70	21.93 - 36.80	22.73 - 37.60	22.45 - 37.30
58.31	57.69	42.00 - 60.56	42.00 - 60.56	42.00 - 60.56
43.25	43.25	29.62 - 44.15	22.82 - 37.35	22.82 - 37.35
57.10	55.70	34.04 - 51.60	34.04 - 51.60	34.05 - 51.10
36.60	37.20	29.08 - 37.70	29.08 - 37.70	29.17 - 37.80

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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

	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
<b>Joint vocational school districts</b>					
Apollo JVS	\$3.34	\$3.20	\$2.20	\$2.20	\$2.20
Penta County JVS	3.20	3.20	3.20	3.20	3.20
Vanguard JVS	1.60	1.60	1.60	1.60	1.60
<b>Cities</b>					
Findlay	3.20	3.20	3.20	3.20	3.20
Fostoria	3.40	3.40	3.40	3.40	3.40
<b>Villages</b>					
Arcadia	4.70	4.70	4.70	4.70	4.70
Arlington	5.20	5.20	5.20	5.20	5.20
Benton-Ridge	1.90	1.90	1.90	1.90	1.90
Bluffton	1.80	1.80	1.80	1.80	1.80
Jenera	5.60	5.60	5.60	5.60	5.60
McComb	2.60	2.60	2.60	2.60	2.60
Mount Blanchard	9.70	9.70	7.70	7.70	7.70
Mount Cory	2.50	2.50	2.50	2.50	2.50
Rawson	2.50	2.50	2.50	2.50	2.50
Van Buren	5.30	5.30	5.30	3.20	3.20
Vanlue	6.30	6.30	6.30	1.30	1.30
<b>Townships</b>					
Allen	1.80-4.10	1.80-4.10	1.80-4.10	1.80-4.10	1.80-4.10
Amanda	2.70-4.10	2.70-4.10	2.70-4.00	2.70-4.00	2.70-4.00
Biglick	2.50	2.50	2.50	2.50	2.50
Blanchard	1.30-3.10	1.30-3.10	1.30-3.10	1.30-3.10	1.30-3.10
Cass	3.20	3.20	3.20	3.20	3.20
Delaware	3.30-4.70	3.30-4.10	3.30-4.70	3.30-4.70	3.30-4.70
Eagle	2.10	2.10	2.10	2.10	2.10
Jackson	2.50	2.50	2.50	2.50	2.50
Liberty	3.20	3.20	3.20	3.20	3.20
Madison	.40-2.10	.40-2.10	.4-2.10	.4-2.10	.40-2.10
Marion	2.50	2.50	2.50	2.50	2.50
Orange	1.30-3.60	1.30-3.60	1.30-3.60	1.30-3.60	1.30-3.60
Pleasant	1.30-2.90	1.30-2.90	1.30-2.90	1.30-2.90	1.30-2.90
Portage	3.20	3.20	3.20	3.20	3.20
Union	2.10-4.60	2.60-5.10	2.60-5.10	2.60-5.10	2.60-5.10
Van Buren	3.50-5.10	3.50-5.10	3.50-5.10	1.50-3.10	1.50-3.10
Washington	2.00-3.40	2.00-3.40	1.00-2.40	1.00-2.40	1.00-2.40



<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
\$2.20	\$2.20	\$2.06 - \$2.20	\$2.04 - \$2.20	\$2.06 - \$2.20
3.20	3.20	2.89 - 3.20	2.89 - 3.20	2.89 - 3.20
1.60	1.60	1.60	1.60	1.60
3.20	3.20	3.20	3.20	3.20
3.40	3.40	3.40	3.40	3.40
4.70	4.70	4.43 - 4.70	4.43 - 4.70	4.43 - 4.70
5.20	5.20	5.20	5.20	5.20
1.90	1.90	1.90	1.90	1.90
1.80	1.80	1.80	1.80	1.80
5.60	5.60	5.60	5.60	5.60
2.60	2.60	4.18	4.14	3.99
7.70	7.70	8.09 - 8.20	7.95 - 8.20	8.09 - 8.20
2.50	2.50	2.50	2.50	2.50
2.50	2.50	2.50	2.50	2.50
5.30	5.30	4.94 - 5.30	5.25 - 5.30	4.94 - 5.30
1.30	1.30	1.30	1.30	1.30
4.1	4.1	4.09 - 4.10	4.08 - 4.10	4.09 - 4.10
2.70-4.00	2.70-4.00	3.65 - 4.00	3.64 - 4.00	3.65 - 4.00
2.50	2.50	2.50	2.50	2.50
1.30-3.10	3.10	3.10	3.10	3.10
3.20	3.20	3.20	3.20	3.20
2.50-3.90	2.50-3.90	2.80	3.88 - 3.90	2.80
2.10	2.10	2.10	2.10	2.10
2.50	2.50	2.50	2.50	2.50
3.20	3.20	2.20	3.20	2.20
.40-2.10	2.10	2.10	2.10	2.10
2.50	2.50	2.50	2.50	2.50
1.30-3.60	1.30-3.60	3.27 - 3.60	3.60	3.27 - 3.60
1.30-2.90	2.20-3.80	2.90	3.80	2.90
3.20	4.10	3.20	4.10	3.20
2.60-5.10	2.60-5.10	5.09 - 5.10	5.09 - 5.10	5.09 - 5.10
1.50-3.10	3.10	3.10	3.10	3.10
1.00-2.40	2.40	2.40	2.40	2.40

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**HANCOCK COUNTY, OHIO**

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
<b>Other units</b>					
Appleseed Joint Ambulance District	\$1.20	\$1.20	\$1.20	\$1.20	\$1.20
Bluffton Library	1.00	1.00	1.00	1.00	1.00
Hancock County Park District	0.80	0.80	0.80	0.80	0.80
PMP Joint Ambulance District	4.40	4.40	4.40	4.40	4.40
Seneca County Health District	0.30	0.30	0.30	0.30	0.30

**Source:** Ohio Department of Taxation.

**Notes:**

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each appraisal.

Overlapping rates are those of local governments that apply to property owners within Hancock County. Not all overlapping rates apply to all County property owners. Property tax rates for all overlapping governments are based on the original voted levy.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
\$1.20	\$1.20	\$1.20	\$1.20	\$1.20
1.00	1.00	0.42 - 0.60	0.42 - 0.60	0.42 - 0.60
0.80	0.80	0.70 - 0.80	0.70 - 0.82	0.70 - 0.80
4.40	4	3.83 - 4.00	3.90 - 4.00	3.83 - 4.00
0.30	0.30	0.27 - 0.30	0.28 - 0.30	0.27 - 0.30

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**HANCOCK COUNTY, OHIO**

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

<b>Taxpayer</b>	<b>Collection Year 2015</b>			<b>Collection Year 2006</b>		
	<b>Total Assessed Valuation</b>	<b>Rank</b>	<b>Percent of Total County Assessed Valuation</b>	<b>Total Assessed Value</b>	<b>Rank</b>	<b>Percent of Total County Assessed Valuation</b>
Ohio Power	\$ 54,445,320	1	3.07%	\$ 31,384,940	1	1.97%
AEP Ohio Transmission Company Inc	15,073,080	2	0.85%			
Hancock-Wood Electric Co-op Inc	10,721,850	3	0.60%			
Marathon Petroleum Company LP	10,395,430	4	0.59%	16,735,770	5	1.05%
Wells Fargo Bank Northwest	8,383,970	5	0.47%			
Marathon Pipeline LLC	7,169,490	6	0.40%			
BB Findlay Limited Partnership	7,100,100	7	0.40%	18,958,990	4	1.19%
Whirlpool Corporation	6,654,110	8	0.38%	24,616,420	2	1.55%
Findlay Shopping Center Inc	5,920,010	9	0.33%			
Grob System Inc	5,617,770	10	0.32%			
Cooper Tire & Rubber Company				24,557,280	3	1.54%
Ball Metal Beverage				12,841,420	6	0.81%
Nissan Brakes (dba Findlex Corp)				11,764,800	7	0.74%
Kohl's Distribution/Department				9,786,880	8	0.61%
Consolidated Biscuit				9,657,650	9	0.61%
Owens-Brockway Plastic				7,715,460	10	0.48%
<b>Total principal taxpayers</b>	<b>\$ 131,481,130</b>		<b>7.41%</b>	<b>\$ 168,019,610</b>		<b>10.55%</b>
All other taxpayers	1,641,058,860		92.59%	1,424,788,981		89.45%
<b>Total county assessed value</b>	<b>\$ 1,772,539,990</b>		<b>100.00%</b>	<b>\$ 1,592,808,591</b>		<b>100.00%</b>

**Source:** Hancock County Auditor

**HANCOCK COUNTY, OHIO**

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

Collection Year	Current Tax Levy	Collected within the Year of the Levy		Delinquent Tax Collections (2)
		Current Year Tax Collections (1)	Percent Collected	
2015	\$ 13,688,449	\$ 13,729,991	100.30	\$ 385,787
2014	13,577,652	13,641,537	100.47	406,599
2013	13,312,023	12,845,079	96.49	311,296
2012	13,210,065	12,741,947	96.46	325,759
2011	13,085,486	12,684,668	96.94	323,880
2010	12,800,944	12,399,731	96.87	389,027
2009	12,653,899	12,146,153	95.99	308,948
2008	12,345,721	11,875,790	96.19	356,785
2007	11,715,214	11,025,605	94.11	(3)
2006	11,396,032	10,564,001	92.70	(3)

**Source:** Hancock County Auditor.

**Notes:**

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

<b>Total Collections by Year</b>		<b>Current Delinquencies</b>	<b>Prior Delinquencies</b>	<b>Total Outstanding Delinquencies</b>	<b>Current Delinquencies as a Percentage of Current Tax Levy</b>	<b>Outstanding Delinquencies to Total Tax Collections</b>
<b>Total Collections (2)</b>	<b>Percent Collected (2)</b>					
\$ 14,115,778	103.12	\$ 47,386	\$ 26,660	\$ 74,046	0.35%	0.52%
14,048,136	103.47	115,092	82,419	197,511	0.85%	1.41%
13,156,375	98.83	259,545	161,955	421,500	1.95%	3.20%
13,067,706	98.92	279,832	143,389	423,221	2.12%	3.24%
13,008,548	99.41	254,806	172,492	427,298	1.95%	3.28%
12,788,758	99.90	277,420	177,667	455,087	2.17%	3.56%
12,455,101	98.43	289,515	172,452	461,967	2.29%	3.71%
12,232,575	99.08	469,931	165,255	635,186	3.81%	5.19%
11,025,602	94.11	34,343	137,434	171,777	0.29%	1.56%
10,563,998	92.70	369,375	151,937	521,312	3.24%	4.93%

**HANCOCK COUNTY, OHIO**

**TAXABLE SALES BY TYPE  
LAST TEN YEARS**

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Sales tax payments	\$ 2,132,232	\$ 2,533,100	\$ 2,994,233	\$ 2,933,421	\$ 2,909,384
Direct pay tax return payments	2,102,359	1,641,929	1,658,278	1,291,812	1,163,138
Seller's use tax return payments	1,565,473	1,208,063	966,132	1,123,268	1,055,411
Consumer's use tax return payments	384,074	399,780	297,197	274,749	381,555
Motor vehicle tax payments	1,561,799	1,492,875	1,482,137	1,343,107	1,322,402
Non-resi motor vehicle tax payments	46,133	31,020	n/a	n/a	n/a
Watercraft and outboard motors	19,015	15,373	14,561	15,255	16,212
Non-resi watercraft and outboard motors	297	244	n/a	n/a	n/a
Department of liquor control	36,201	32,453	29,995	28,331	26,639
Sales tax on motor vehicle fuel refunds	1,523	1,497	1,120	1,065	746
Sales/use tax voluntary payments	32,432	30,760	32,710	11,867	6,038
Statewide master numbers	5,281,718	5,151,541	5,096,466	5,130,208	4,786,852
Sales/use tax assessment payments	73,266	47,025	49,205	52,207	42,721
Streamlined sales tax payments	-	5,442	9,566	7,306	5,763
Streamlined sales - intrastate	7,991	n/a	n/a	n/a	n/a
Streamlined sales - interstate	9,075	462	n/a	n/a	n/a
Use Tax Amnesty Payments	11	1,967	9,477	11,230	169
Managed audit sales tax payments	57,860	19,618	n/a	n/a	n/a
Transient sales	1,035,199	500,317	n/a	n/a	n/a
Certified assessments	48,461	2,463	n/a	n/a	n/a
Adjustments to Prior Allocations	(1,007)	(3,638)	(1,960)	(761)	(325)
Administrative rotary fund fee	(143,547)	(130,121)	(125,870)	(121,983)	(116,481)
Sales/use tax refunds approved	(39,401)	(100,197)	(52,146)	(24,777)	(68,589)
<b>Total</b>	<b>\$ 14,211,164</b>	<b>\$ 12,881,973</b>	<b>\$ 12,461,101</b>	<b>\$ 12,076,305</b>	<b>\$ 11,531,635</b>
Sales tax rate	1.00%	1.00%	1.00%	1.00%	1.00%

**Source:** Ohio Department of Taxation.

**Notes:**

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

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

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

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



<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
\$ 3,142,008	\$ 2,906,926	\$ 1,559,710	\$ 1,626,182	\$ 1,598,827
792,532	292,714	208,123	214,032	186,093
1,119,098	857,102	546,962	506,301	383,467
324,338	336,487	171,461	195,762	217,436
1,199,638	1,160,157	604,721	645,211	641,127
n/a	n/a	n/a	n/a	n/a
15,552	18,696	8,484	14,042	15,983
n/a	n/a	n/a	n/a	n/a
26,505	24,300	11,325	10,363	9,569
759	931	516	509	550
11,835	4,062	2,733	31,006	3,276
4,818,794	4,473,717	2,364,936	2,444,931	2,389,066
38,519	42,699	16,648	4,776	16,368
3,492	2,721	2,281	1,371	86
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
-	-	-	-	-
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
-	-	-	-	-
(115,138)	(100,240)	(54,201)	(57,578)	(54,562)
(46,260)	(120,205)	(78,108)	(17,506)	(29,534)
<u>\$ 11,331,672</u>	<u>\$ 9,900,067</u>	<u>\$ 5,365,591</u>	<u>\$ 5,619,402</u>	<u>\$ 5,377,752</u>
(2)	(1)	0.50%	0.50%	0.50%

**HANCOCK COUNTY, OHIO**

RATIOS OF OUSTANDING DEBT BY TYPE  
LAST TEN YEARS

Year	Governmental Activities				
	Special Assessment Notes	General Obligation Bonds	Special Assessment Bonds	OWDA Loans	Other Loans/Notes
2015	\$ -	\$ 7,383,542	\$ 1,230,213	\$ 108,885	\$ 774,380
2014	-	8,190,952	1,408,264	141,317	996,163
2013	-	8,968,362	1,586,315	171,992	1,209,545
2012	-	7,154,705	1,677,932	201,334	1,414,855
2011	-	7,968,156	1,829,614	280,350	1,612,407
2010	-	8,820,000	2,014,999	269,867	1,810,938
2009	78,900	9,980,000	2,219,999	308,799	2,001,849
2008	106,000	9,259,341	2,413,811	345,392	2,715,430
2007	681,000	10,302,166	2,601,622	379,789	31,134
2006	1,517,000	8,190,207	1,905,776	412,124	-

**Source:** Hancock County Auditor.

**Note:** See page 250 for information on population and personal income.

<b>Business-type Activities</b>				
<b>General Obligation Bonds</b>	<b>OWPC Loans</b>	<b>Total Primary Government</b>	<b>Per Capita</b>	<b>Percentage of Personal Income</b>
\$ 4,105,442	\$ 271,813	\$ 13,874,275	\$186	0.00
4,712,828	288,801	15,738,325	208	0.00
5,305,215	305,789	17,547,218	232	0.01
4,572,962	322,777	15,344,565	204	0.01
5,018,041	339,765	17,048,333	228	0.01
5,300,000	-	18,215,804	244	0.01
5,705,000	-	20,294,547	272	0.01
3,431,101	-	18,271,075	246	0.01
3,637,797	-	17,633,508	238	0.72
3,834,491	-	15,859,598	215	0.68

HANCOCK COUNTY, OHIO

LEGAL DEBT MARGIN  
LAST TEN YEARS

	2015	2014	2013	2012
Assessed value of County	\$ 1,772,539,990	\$ 1,734,706,550	\$ 1,721,733,480	\$ 1,597,601,900
Voted debt limitation (1)	\$ 42,813,500	\$ 41,867,664	\$41,543,337	\$ 38,440,048
<b>Total outstanding debt:</b>				
Governmental activities bond anticipation notes	3,725,000	2,925,415	2,481,000	5,517,000
Governmental activities special assessment notes	-	-	-	-
Business-type activities bond anticipation notes	-	-	-	1,265,000
Governmental activities general obligation bonds:				
County Road 140	-	-	-	-
Tiffin Avenue	-	-	-	-
I-75/Tall Timbers connector	-	-	-	-
I-75/Tall Timbers connector refunding	1,925,000	2,360,000	2,775,000	3,175,000
Courthouse renovation	-	-	-	-
Courthouse renovation refunding	-	-	-	-
Justice center refunding	-	-	-	-
Library improvement refunding	-	-	-	-
Job and Family Services refunding	110,000	170,000	225,000	285,000
ADAMHMS building	105,000	115,000	125,000	135,000
US 224/CR 300 construction	2,100,000	2,230,000	2,355,000	2,475,000
Engineers garage	2,335,000	2,495,000	2,495,000	-
Jail security system	440,000	495,000	550,000	605,000
Sheriff department radio	285,000	310,000	335,000	360,000
Governmental activities special assessment bonds:				
US 224 water refunding	18,780	37,561	56,342	73,781
CR 88/SR 12 sewer refunding	42,588	85,176	127,764	167,310
SR 12 West water refunding	8,631	17,262	25,893	33,907
Beechwood water and sewer refunding	-	-	-	-
Griffith Heights	-	-	6,342	96,042
CR 200 sanitary sewer/Van Buren	-	-	28,658	433,958
US 224 W/Trenton Avenue sewer	-	-	16,327	171,427
McKinley Street waterline	-	-	3,673	38,573
Road improvement-East Melrose	-	-	-	-
CR 95/CR 18 sewer	505,000	570,000	610,000	645,000
Series 2013 Refunding SA Bonds	630,000	670,000	680,000	-
OWDA loans	108,885	141,317	171,992	201,004
Loans payable	-	-	-	-
Voice recorder system - loans payable	-	-	-	-
Guaranteed energy savings performance contract - loans payable	700,442	916,930	1,125,440	1,326,267
ADAMH - loans payable	-	-	-	-
ADAMH - notes payable	73,938	79,233	84,105	88,588
Business-type activities general obligation bonds				
Trash compactor	-	-	-	-
Landfill improvements	890,000	1,095,000	1,295,000	1,490,000
Landfill equipment (compactor)	225,000	275,000	325,000	375,000
Landfill - Leachate 2013	270,000	280,000	290,000	-
Landfill - Land Acquisition 2013	510,000	530,000	545,000	-
Landfill - Equipment 2013	170,000	250,000	330,000	-
Agricultural service center	-	-	-	-
Agricultural service center refunding	550,000	670,000	785,000	895,000
BMV one-stop	-	-	-	1,690,000
BMV one-stop refunding	1,450,000	1,565,000	1,680,000	-
Business-type OPWC loans	271,813	288,801	305,789	-
<b>Total outstanding debt</b>	<b>\$ 17,450,077</b>	<b>\$ 18,571,695</b>	<b>\$ 19,833,325</b>	<b>\$ 21,542,857</b>

2011	2010	2009	2008	2007	2006
\$ 1,592,124,770	\$ 1,581,940,505	\$ 1,564,896,990	\$ 1,588,535,080	\$ 1,565,933,445	\$ 1,592,808,591
\$ 38,303,119	\$ 38,048,513	\$ 37,622,425	\$ 38,213,377	\$ 37,648,336	\$ 38,320,215
361,000	-	-	1,611,000	1,944,000	3,900,000
-	-	78,900	106,000	681,000	1,517,000
1,500,000	-	-	1,932,000	480,000	-
-	-	-	-	-	-
-	-	15,000	30,000	45,000	120,000
-	-	230,000	440,000	630,000	885,000
3,560,000	3,920,000	4,035,000	4,155,000	4,270,000	4,305,000
-	-	-	-	-	120,000
160,000	310,000	460,000	600,000	740,000	750,000
-	-	-	-	270,000	530,000
-	220,000	435,000	640,000	835,000	1,020,000
340,000	400,000	460,000	525,000	585,000	650,000
145,000	155,000	165,000	170,000	175,000	180,000
2,590,000	2,700,000	2,805,000	2,905,000	2,995,000	-
-	-	185,000	-	-	-
655,000	705,000	755,000	-	-	-
385,000	410,000	435,000	-	-	-
89,879	104,636	120,734	135,491	150,248	163,663
203,814	237,276	273,780	307,242	340,704	371,124
41,305	48,087	55,485	62,267	69,048	75,213
-	55,000	110,000	160,000	210,000	255,000
102,384	107,820	113,256	118,692	124,128	128,658
462,616	487,180	511,744	536,308	560,872	581,342
187,754	204,081	216,326	228,571	240,816	253,061
42,246	45,919	48,674	51,429	54,184	56,939
-	10,000	20,000	30,000	40,000	45,000
680,000	715,000	750,000	780,000	810,000	-
-	-	-	-	-	-
-	269,867	308,799	345,392	379,789	412,124
-	-	-	-	31,134	-
-	8,437	16,422	23,980	-	-
1,519,694	1,705,993	1,885,427	2,011,500	-	-
-	-	-	679,950	-	-
92,713	96,508	100,000	-	-	-
-	-	-	45,000	90,000	130,000
1,680,000	1,865,000	2,045,000	-	-	-
425,000	470,000	515,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	90,000	175,000	255,000	330,000
1,005,000	1,110,000	1,120,000	1,130,000	1,140,000	1,150,000
1,775,000	1,855,000	1,935,000	2,010,000	2,080,000	2,150,000
-	-	-	-	-	-
-	-	-	-	-	-
\$ 18,003,405	\$ 18,215,804	\$ 20,294,547	\$ 21,944,822	\$ 20,225,923	\$ 20,079,124

(Continued)

**HANCOCK COUNTY, OHIO**

LEGAL DEBT MARGIN (CONTINUED)  
LAST TEN YEARS

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Exemptions:</b>				
Governmental activities bond anticipation notes	\$ 3,725,000	\$ 2,925,415	\$ 2,481,000	\$ 5,517,000
Governmental activities special assessment notes	-	-	-	-
Business-type activities bond anticipation notes	-	-	-	1,265,000
Governmental activities general obligation bonds				
County Road 140	-	-	-	-
Tiffin Avenue	-	-	-	-
I-75/Tall Timbers connector	-	-	-	-
I-75/Tall Timbers connector refunding	1,925,000	2,360,000	2,775,000	3,175,000
Courthouse renovation	-	-	-	-
Courthouse renovation refunding	-	-	-	-
Justice center refunding	-	-	-	-
Hospital improvement bond #4	-	-	-	-
Library improvement refunding	-	-	-	-
Job and Family Services refunding	110,000	170,000	225,000	285,000
ADAMHMS building	105,000	115,000	125,000	135,000
US 224/CR 300 construction	2,100,000	2,230,000	2,355,000	2,475,000
Engineers garage	2,335,000	2,495,000	2,495,000	-
Jail security system	-	-	-	-
Sheriff department radio	-	-	-	-
Governmental activities special assessment bonds				
US 224 water refunding	18,780	37,561	56,342	73,781
CR 88/SR 12 sewer refunding	42,588	85,176	127,764	167,310
SR 12 West water refunding	8,631	17,262	25,893	33,907
Beechwood water and sewer	-	-	-	-
Beechwood water and sewer refunding	-	-	-	-
Griffith Heights	-	-	6,342	96,042
CR 200 sanitary sewer/Van Buren	-	-	28,658	433,958
US 224 W/Trenton Avenue sewer	-	-	16,327	171,427
McKinley Street waterline	-	-	3,673	38,573
CR 236 sanitary sewer	-	-	-	-
Road improvement-East Melrose	-	-	-	-
CR 95/CR 18 sewer	505,000	570,000	610,000	645,000
Series 2013 Refunding SA Bonds	630,000	670,000	680,000	-
OWDA loans	108,885	141,317	171,992	201,004
Loans payable	-	-	-	-
Voice recorder system - loans payable	-	-	-	-
Guaranteed energy savings performance contract - loans payable	700,442	916,930	1,125,440	1,326,267
ADAMH - loans payable	-	-	-	-
ADAMH - notes payable	73,938	79,233	84,105	88,588
Business-type activities general obligation bonds				
Trash compactor	-	-	-	-
Landfill improvements	890,000	1,095,000	1,295,000	1,490,000
Landfill equipment (compactor)	225,000	275,000	325,000	375,000
Landfill - Leachate 2013	270,000	280,000	290,000	-
Landfill - Land Acquisition 2013	510,000	530,000	545,000	-
Landfill - Equipment 2013	170,000	250,000	330,000	-
Agricultural service center	-	-	-	-
Agricultural service center refunding	550,000	670,000	785,000	895,000
BMV one-stop	-	-	-	1,690,000
BMV one-stop refunding	1,450,000	1,565,000	1,680,000	-
Business-type OPWC loans	271,813	288,801	305,789	-
<b>Total exemptions</b>	<u>\$ 16,725,077</u>	<u>\$ 17,766,695</u>	<u>\$ 18,948,325</u>	<u>\$ 20,577,857</u>

2011	2010	2009	2008	2007	2006
\$ 361,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
-	-	78,900	106,000	681,000	1,517,000
1,500,000	-	-	1,932,000	480,000	-
-	-	-	-	-	-
-	-	15,000	30,000	45,000	120,000
-	-	230,000	440,000	630,000	885,000
3,560,000	3,920,000	4,035,000	4,155,000	4,270,000	4,305,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	270,000	530,000
-	-	-	-	-	-
-	220,000	435,000	640,000	835,000	1,020,000
340,000	400,000	460,000	525,000	585,000	650,000
145,000	155,000	165,000	170,000	175,000	180,000
2,590,000	2,700,000	2,805,000	2,905,000	2,995,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
89,879	104,636	120,734	135,491	150,248	163,663
203,814	237,276	273,780	307,242	340,704	371,124
41,305	48,087	55,485	62,267	69,048	75,213
-	-	-	-	-	-
-	55,000	110,000	160,000	210,000	255,000
102,384	107,820	113,256	118,692	124,128	128,658
462,616	487,180	511,744	536,308	560,872	581,342
187,754	204,081	216,326	228,571	240,816	253,061
42,246	45,919	48,674	51,429	54,184	56,939
-	-	-	-	-	-
-	10,000	20,000	30,000	40,000	45,000
680,000	715,000	750,000	780,000	810,000	-
-	-	-	-	-	-
-	269,867	308,799	345,392	379,789	412,124
-	-	-	-	-	-
-	-	-	-	-	-
1,519,694	1,705,993	1,885,427	2,011,500	-	-
-	-	-	679,950	-	-
92,713	96,508	100,000	-	-	-
-	-	-	45,000	90,000	130,000
1,680,000	1,865,000	2,045,000	-	-	-
425,000	470,000	515,000	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	90,000	175,000	255,000	330,000
1,005,000	1,110,000	1,120,000	1,130,000	1,140,000	1,150,000
1,775,000	1,855,000	1,935,000	2,010,000	2,080,000	2,150,000
-	-	-	-	-	-
-	-	-	-	-	-
\$ 16,803,405	\$ 16,782,367	\$ 18,443,125	\$ 19,709,842	\$ 17,510,789	\$ 18,309,124

(Continued)

**HANCOCK COUNTY, OHIO**

LEGAL DEBT MARGIN (CONTINUED)  
LAST TEN YEARS

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Total net debt applicable to debt limit	\$ 725,000	\$ 805,000	\$ 885,000	\$ 965,000
Total voted legal debt margin (Debt limitation minus net debt)	<u>\$ 42,088,500</u>	<u>\$ 41,062,664</u>	<u>\$ 40,658,337</u>	<u>\$ 37,475,048</u>
Legal debt margin as a percentage of the debt limit (voted)	98.31%	98.08%	97.87%	97.49%
Unvoted debt limitation	\$ 17,725,400	\$ 17,347,066	\$ 17,217,335	\$ 15,976,019
Total unvoted legal debt margin	<u>\$ 17,000,400</u>	<u>\$ 16,542,066</u>	<u>\$ 16,332,335</u>	<u>\$ 15,011,019</u>
Legal debt margin as a percentage of the debt limit (unvoted)	95.91%	95.36%	94.86%	93.96%

**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>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 1,200,000	\$ 1,433,437	\$ 1,851,422	\$ 2,234,980	\$ 2,715,134	\$ 1,770,000
<u>\$ 37,103,119</u>	<u>\$ 36,615,076</u>	<u>\$ 35,771,003</u>	<u>\$ 35,978,397</u>	<u>\$ 34,933,202</u>	<u>\$ 36,550,215</u>
96.87%	96.23%	95.08%	94.15%	92.79%	95.38%
\$ 15,921,248	\$ 15,819,405	\$ 15,648,970	\$ 15,885,351	\$ 15,659,334	\$ 15,928,086
<u>\$ 14,721,248</u>	<u>\$ 14,385,968</u>	<u>\$ 13,797,548</u>	<u>\$ 13,650,371</u>	<u>\$ 12,944,200</u>	<u>\$ 14,158,086</u>
92.46%	90.94%	88.17%	85.93%	82.66%	88.89%

**HANCOCK COUNTY, OHIO**

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

<b>Year</b>	<b>General Bonded Debt Outstanding</b>	<b>Less: Resources that are Restricted to Debt Service</b>	<b>Net General Bonded Debt Outstanding</b>	<b>Percentage of Estimated Actual Value of Property</b>	<b>Per Capita</b>
2015	\$ 7,383,542	\$ 4,125,520	\$ 3,258,022	0.07	\$ 43.57
2014	8,190,952	3,336,325	4,854,627	0.10	64.07
2013	8,968,362	3,781,750	5,186,612	0.11	68.54
2012	7,154,705	4,324,564	2,830,141	0.06	37.71
2011	7,968,156	4,901,575	3,066,581	0.07	41.04
2010	8,820,000	5,744,997	3,075,003	0.07	41.12
2009	9,980,000	4,595,969	5,384,031	0.12	72.23
2008	9,259,341	3,506,741	5,752,600	0.11	77.45
2007	10,302,166	2,711,101	7,591,065	0.15	102.30
2006	8,190,207	662,205	7,528,002	0.15	101.97

**Source:** Hancock County Auditor.

**Notes:**

See pages 226 & 227 for information on estimated actual taxable value.

See page 250 for information on population.

**HANCOCK COUNTY, OHIO**

PLEDGED REVENUE COVERAGE - GOVERNMENTAL ACTIVITIES  
LAST TEN YEARS

<b>Year</b>	<b>Gross Revenues (1)</b>	<b>Debt Service Requirements</b>			<b>Coverage</b>
		<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
2015	\$ 254,906	\$ 207,432	\$ 51,814	\$ 259,246	0.98
2014	295,705	222,155	63,035	285,190	1.04
2013	290,204	289,197	94,908	384,105	0.76
2012	251,919	254,252	92,866	347,118	0.73
2011	332,294	246,424	103,823	350,247	0.95
2010	321,458	243,932	114,371	358,303	0.90
2009	348,882	226,594	124,013	350,607	1.00
2008	357,026	224,397	140,163	364,560	0.98
2007	287,493	172,335	127,071	299,406	0.96
2006	299,254	175,399	112,510	287,909	1.04

**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**

<b>Year</b>	<b>Population (estimated)</b>	<b>Personal Income (in thousands)</b>	<b>Per Capita Personal Income</b>	<b>Unemployment Rate</b>
2015	74,782	\$3,262,289	\$43,624	3.7%
2014	75,773	\$3,261,748	\$43,046	4.6%
2013	75,671	3,137,384	41,461	5.7%
2012	75,056	2,966,459	39,523	8.4%
2011	74,724	2,768,710	37,052	8.3%
2010	74,782	2,664,930	35,636	9.7%
2009	74,538	2,683,234	35,998	10.3%
2008	74,273	2,534,706	34,127	5.8%
2007	74,204	2,457,723	33,121	4.5%
2006	73,824	2,335,429	31,635	4.4%

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

**HANCOCK COUNTY, OHIO**

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

<b>Employer</b>	<b>2015</b>			<b>2006</b>		
	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>	<b>Number of Employees</b>	<b>Rank</b>	<b>Percentage of Total County Employment</b>
Blanchard Valley Health Association	2,600	1	6.47%	1,729	3	4.39%
Whirlpool Corporation	2,300	2	5.72%	2,100	1	5.33%
Marathon Petroleum Company LLC	2,165	3	5.39%	1,458	4	3.70%
Cooper Tire & Rubber Company	2,000	4	4.98%	2,065	2	5.24%
Hearthsides Foods (fka Consolidated Biscuit)	1,900	5	4.73%	1,055	6	2.68%
Nissin Brakes (dba Findlex Corporation)	978	6	2.43%	744	9	1.89%
Findlay City School District	843	7	2.10%	1,098	5	2.79%
Lowe's Distribution	750	8	1.87%	800	8	2.03%
The University of Findlay	606	9	1.51%			
Kohl's Distribution Center	508	10	1.26%			
DTR Industries				829	7	2.10%
Sanoh American, Inc. (dba Hisan)				719	10	1.82%
<b>Total principal employers</b>	<b>14,650</b>		<b>36.46%</b>	<b>12,597</b>		<b>31.97%</b>
<b>Total County employed</b>	<b>40,200</b>			<b>39,400</b>		

**Source:** Labor Market Information Website.

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**HANCOCK COUNTY, OHIO**

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

<b>Function/Program</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
General government										
Legislative and executive	63	63	63	65	63	63	69	74	71	69
Judicial	50	48	48	47	48	45	47	47	47	47
Public safety										
Enforcement	54	57	58	58	57	56	56	61	60	60
Jail operation	42	42	41	39	40	38	41	47	44	44
Other public safety	9	5	6	4	4	4	4	6	2	3
Public works	46	47	43	45	47	47	48	51	51	50
Health										
Mental Retardation and Developmental Disabilities	42	86	124	152	152	154	175	179	161	159
Other health	12	15	13	9	9	13	7	16	16	15
Human services										
Child Support Enforcement Agency	13	13	13	13	13	13	13	21	16	15
Job and Family Services	59	59	56	56	62	58	62	67	67	64
Other human services	13	12	7	7	6	6	6	6	5	5
Economic development and assistance	6	6	3	6	6	6	6	7	7	6
Other	34	39	53	40	37	50	48	20	16	17
<b>Total</b>	<b>443</b>	<b>492</b>	<b>528</b>	<b>541</b>	<b>544</b>	<b>553</b>	<b>582</b>	<b>602</b>	<b>563</b>	<b>554</b>

**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**

<b>Function/Program</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
<b>Legislative/executive</b>							
<b>Auditor</b>							
Number of non-exempt conveyances	1,722	1,640	1,644	1,669	1,426	1,636	1,480
Number of exempt conveyances	1,310	1,285	1,311	1,193	1,075	990	1,147
Number of real estate transfers	3,032	2,925	2,955	2,862	2,501	2,626	2,627
Number of auditor's warrants issued	16,067	16,716	16,038	17,690	17,060	18,128	19,790
Number of electronic fund transfers (ETFs)	4,649	5,026	n/a	n/a	n/a	n/a	n/a
<b>Board of elections</b>							
Number of registered voters	48,714	50,296	49,518	54,671	55,224	54,834	53,917
Number of voters last general election	22,888	20,108	7,554	35,944	25,201	24,904	26,298
Percent of registered voters voting	46.98%	39.98%	15.26%	65.75%	45.63%	45.42%	48.77%
<b>Recorder</b>							
Number of deeds filed	3,471	3,327	3,335	3,233	2,828	2,914	2,350
Number of mortgages filed	3,257	2,990	4,126	4,504	4,016	4,294	3,977
<b>Judicial</b>							
<b>Common pleas court</b>							
Number of civil cases filed	533	631	652	708	730	925	1,094
Number of criminal cases filed	351	308	291	307	328	267	277
Number of domestic cases filed	413	428	448	490	756	767	503
<b>Juvenile court</b>							
Number of civil cases filed	628	685	785	753	905	848	955
Number of criminal cases filed	809	732	706	863	923	969	1,149
Number of adjudged delinquent cases filed	266	270	267	353	360	429	510
Number of days in Wood County detention facility	2,558	1,894	1,797	2,111	1,364	1,298	1,187
<b>Public safety</b>							
<b>Jail operation</b>							
<b>Justice center</b>							
Average daily count	101	91	92	92	92	95	94
Prisoners booked	2,356	2,199	2,148	2,327	2,410	2,430	2,606
Prisoners released	2,339	2,203	2,146	2,274	2,392	2,440	2,594
Out-of-County bed days used	162	0	0	0	0	0	0
<b>Rehabilitation opportunity center</b>							
Average daily count	0	0	0	0	0	0	0
<b>Enforcement</b>							
Accidents reported	868	876	878	852	906	862	880
Incidents reported	2,927	2,852	3,466	3,529	3,582	3,366	4,013
Citations issued	1,964	1,935	2,259	2,248	2,004	1,998	1,655
Papers served	1,437	1,704	1,826	2,020	2,371	2,017	2,243
Telephone calls	n/a	194,753	214,363	208,759	194,726	183,523	211,660
Transport hours	788	717	804	896	827	1,069	2,058
Court security hours	2,829	2,657	2,588	2,633	2,671	2,649	3,157
<b>Public works</b>							
<b>Engineer</b>							
Roads resurfaced	20	14	8	17	8	7	8
Bridges replaced/rehabbed	1	3	3	3	4	9	9
Culverts built	1	1	0	0	0	0	1



<u>2008</u>	<u>2007</u>	<u>2006</u>
1,579	1,890	2,113
1,309	1,156	1,227
2,888	3,046	3,340
18,538	22,545	22,841
n/a	n/a	n/a
53,965	50,837	50,013
37,055	14,655	25,691
68.66%	28.83%	51.37%
2,703	2,874	3,643
3,462	4,363	5,839
984	887	803
310	293	308
790	445	749
888	738	769
1,261	1,304	1,642
580	560	639
1,539	1,629	2,032
96	100	100
2,577	2,649	2,760
2,588	2,673	2,729
0	708	65
22	27	34
1,184	1,096	1,074
4,336	5,184	5,528
1,327	1,664	2,029
2,321	2,307	2,402 (1)
167,963	195,000	192,992
2,013	1,883	1,834
3,127	3,968	3,545
14	13	6
7	8	9
2	8	35

--Continued

**HANCOCK COUNTY, OHIO**

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

<b>Function/Program</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
Health							
Dog and kennel							
Number of dog licenses sold	12,618	12,213	13,432	13,615	13,573	13,749	13,292
Number of kennel licenses sold	24	28	36	33	36	31	27
Board of Developmental Disabilities							
Students enrolled at Blanchard Valley School							
Early intervention program	169	113	119	77	95	111	48
Preschool	38	45	47	32	33	46	37
School age	21	22	26	22	22	34	32
Consumers employed at Blanchard Valley Industries	143	141	135	162	110	169	168
Business-type activity							
Landfill							
Tonage per year							
In County	104,316	100,784	95,178	96,837	101,232	87,433	83,380
Out of County	23,515	21,791	24,147	27,062	34,411	49,286	37,299

**Sources:** Various County Departments.

**Notes:**

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

<u>2008</u>	<u>2007</u>	<u>2006</u>
12,764	12,433	12,047
30	41	33
127	116	106
42	46	33
35	36	36
163	155	171
96,695	89,944	84,401
40,244	45,435	42,634

**HANCOCK COUNTY, OHIO**

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

<b>Function/Program</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
Public safety										
Sheriff										
Number of vehicles	61	55	52	45	38	34	47	44	46	46
Public works										
Engineer										
Roads (miles)	363	363	363	363	363	363	363	363	363	344
Bridges	380	380	380	380	380	380	381	381	381	369
Culverts	980	980	980	980	980	980	980	950	950	980

**Source:** Hancock County Engineer's Annual Report.

**HANCOCK COUNTY, OHIO**

*SUPPLEMENTAL REPORTS*

FOR THE YEAR ENDED  
DECEMBER 31, 2015

**CHARITY A. RAUSCHENBERG, CPA, COUNTY AUDITOR**

**HANCOCK COUNTY**

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HANCOCK COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2015

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(I) PASSED THROUGH TO SUBRECIPIENTS	(A) CASH FEDERAL DISBURSEMENTS
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed through Ohio Department of Job and Family Services:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1415-11-5366/G-1617-11-5520		\$ 284,840
<b>Total U.S. Department of Agriculture</b>				<u>284,840</u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed Through Ohio Department of Development:</i>				
Community Development Block Grants/State's Program	14.228	B-F-12-1BC-1		55,178
Community Development Block Grants/State's Program	14.228	B-F-14-1BC-1		112,775
Community Development Block Grants/State's Program	14.228	B-C-14-1BC-2		82,752
(B), (D) Community Development Block Grants/State's Program	14.228	N/A		11,381
<b>Total Community Development Block Grants/State's Program</b>				<u>262,086</u>
<b>Total U.S. Department of Housing and Urban Development</b>				<u>262,086</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Passed Through the Office of Criminal Justice Services:</i>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-JG-B01-6457		23,333
Crime Victim Assistance	16.575	2015-SVAA-10202483		2,229
Crime Victim Assistance	16.575	2016-SVAA-19812466		269
Crime Victim Assistance	16.575	2015-VOCA-10202477		17,188
Crime Victim Assistance	16.575	2016-VOCA-19812429		6,224
Crime Victim Assistance	16.575	2016-VOCA-22274945		802
<b>Total Crime Victim Assistance</b>				<u>26,712</u>
<b>Total U.S. Department of Justice</b>				<u>50,045</u>
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>Passed Through Ohio Department of Job and Family Services</i>				
<b>Workforce Investment Act Cluster:</b>				
(C) WIA Adult Program	17.258	2015-7132-1		131,669
(C), (I) WIA Youth Activities	17.259	2015-7132-1	\$ 89,762	99,577
(C) WIA Dislocated Worker Formula Grants	17.278	2015-7132-1		1,179,957
<b>Total Workforce Investment Act Cluster</b>			<u>89,762</u>	<u>1,411,203</u>
(D) Employment Service/Wagner-Peyser Funded Activities	17.207	N/A		41,916
WIA National Emergency Grants	17.277	2015-7132-1		75,737
<b>Total U.S. Department of Labor</b>			<u>89,762</u>	<u>1,528,856</u>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	94934		703,543
<b>Total Highway Planning and Construction</b>				<u>703,543</u>
State and Community Highway Safety/ Alcohol Impaired Driving Countermeasures Incentive Grants I	20.600	STEP-2016-32-00-00-00486-00		2,038
State and Community Highway Safety/ Alcohol Impaired Driving Countermeasures Incentive Grants I	20.600	STEP-2015-32-00-00-00565-00		12,145
<b>Total Highway Planning and Construction</b>				<u>14,183</u>
National Priority Safety Programs	20.616	IDEP-2015-32-00-00-00385-00		15,425
National Priority Safety Programs	20.616	IDEP-2016-32-00-00-00357-00		4,658
<b>Total National Priority Safety Programs</b>				<u>20,083</u>
<b>Total U.S. Department of Transportation</b>				<u>737,809</u>

-continued

**HANCOCK COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

FEDERAL GRANTOR/ SUB GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANT NUMBER	(I) PASSED THROUGH TO SUBRECIPIENTS	(A) CASH FEDERAL DISBURSEMENTS
<b>U.S. DEPARTMENT OF EDUCATION</b>				
<i>Passed Through Ohio Department of Education:</i>				
<b>Special Education Cluster:</b>				
(H) Special Education_Grants to States	84.027	066019-6BSF-2015-F		\$ 14,050
(H) Special Education_Grants to States	84.027	066019-6BSF-2016-F		26,450
<b>Total Special Education_Grants to States</b>				<u>40,500</u>
(H) Special Education_Preschool Grants	84.173	066019-PGS1-2015-F		4,953
(H) Special Education_Preschool Grants	84.173	066019-PGS1-2016-F		7,688
<b>Total Special Education_Preschool Grants</b>				<u>12,641</u>
<b>Total Special Education Cluster</b>				<u>53,141</u>
(E) Race to the Top - Early Learning Challenge	84.412A	3FRO-335638		75,945
<b>Total U.S. Department of Education</b>				<u>129,086</u>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Passed Through Ohio Department of Job and Family Services:</i>				
(G) Substance Abuse and Mental Health Services_Projects of Regional and National Significance	93.243	32-0423-SPFPFS-P-15-15201		5,000
Promoting Safe and Stable Families	93.556	G-1415-11-5366/G-1617-11-5520		36,286
(I) Temporary Assistance for Needy Families	93.558	G-1415-11-5366/G-1617-11-5520	139,570	1,290,134
Child Support Enforcement	93.563	G-1415-11-5366/G-1617-11-5520		574,669
Child Care and Development Block Grant	93.575	G-1415-11-5366/G-1617-11-5520		56,420
Stephanie Tubbs Jones Child Welfare Services Program	93.645	G-1415-11-5366/G-1617-11-5520		55,380
Foster Care_Title IV-E	93.658	G-1415-11-5366/G-1617-11-5520		505,327
Adoption Assistance	93.659	G-1415-11-5366/G-1617-11-5520		223,696
Social Services Block Grant	93.667	G-1415-11-5366/G-1617-11-5520		497,512
(D), (E) Social Services Block Grant	93.667	N/A		32,826
(D), (F) Social Services Block Grant	93.667	N/A		42,677
<b>Total Social Services Block Grant</b>				<u>573,015</u>
<b>Medical Assistance Program:</b>				
Medical Assistance Program	93.778	G-1415-11-5366/G-1617-11-5520		455,799
(D), (F) Medical Assistance Program	93.778	N/A		121,106
<b>Total Medical Assistance Program</b>				<u>576,905</u>
(D), (E) Block Grants for Community Mental Health Services	93.958	N/A		40,807
(G) Block Grants for Prevention and Treatment of Substance Abuse	93.959	32-2947-CMMCO-P-16-994r		4,010
(G) Block Grants for Prevention and Treatment of Substance Abuse	93.959	32-2947-CMMCO-P-15-994r		14,211
(D), (G) Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A		226,898
<b>Total Block Grants for Prevention and Treatment of Substance Abuse</b>				<u>245,119</u>
<b>Total U.S. Department of Health and Human Services</b>			139,570	<u>4,182,758</u>
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Passed Through Summit County Emergency Management Agency</i>				
Hazard Mitigation Grant	97.039	FEMA-DR-4077-9R		849,849
Emergency Management Performance Grant	97.042	EMW-2014-EP-0006-		40,903
Emergency Management Performance Grant	97.042	EMW-2015-EP-0003-		25,070
<b>Total Emergency Management Performance Grant</b>				<u>65,973</u>
<b>Total U.S. Department of Homeland Security</b>				<u>915,822</u>
<b>Total Federal Financial Assistance</b>			\$ 229,332	<u>\$ 8,091,302</u>

-continued



**HANCOCK COUNTY**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

(A) This schedule was prepared on the cash basis of accounting.

(B) The County has established a revolving loan program to provide low-interest loans to businesses to create jobs for persons from low-moderate income households. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the County passed through the Ohio Department of Development. The initial loan of this money is recorded as a disbursement on this schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on this schedule. These loans are collateralized by mortgages on the property. The County did not incur any administrative costs during 2015.

Activity in the Community Development Block Grant revolving loan fund during 2015 is as follows:

Beginning loans receivable balance as of January 1, 2015	\$	682,789
Loans Disbursed		172,000
Loans Repaid		<u>(67,422)</u>
Ending loans receivable balance as of December 31, 2015		<u>\$ 787,367</u>
Cash balance on hand as of December 31, 2015	\$	88,919
Delinquent amounts due as of December 31, 2015	\$	-

(C) Included as part of the "Workforce Investment Act Cluster" in determining major programs.

(D) Pass-through grant numbers were unable to be obtained for these grants.

(E) This portion of the grant was passed through Ohio Department of Mental Health.

(F) This portion of the grant was passed through Ohio Department of Developmental Disabilities.

(G) This portion of the grant was passed through Ohio Department of Alcohol and Drug Addiction Services.

(H) Included as part of the "Special Education Cluster" in determining major programs.

(I) The County passes certain federal awards received from various agencies to other governments or not-for-profit agencies (subrecipients). As Note A describes, the County reports expenditures of Federal awards to subrecipients when paid in cash. As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

(J) CFR Section 200.414 of the Uniform Guidance allows a non-federal entity that has never received a negotiated indirect cost rate to charge a de minimis rate of 10% of modified total direct costs to indirect costs. The County has not elected to use the 10% de minimis indirect cost rate.



**Julian & Grube, Inc.**  
*Serving Ohio Local Governments*

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

**Independent Auditor's Report on Internal Control over Financial Reporting and  
on Compliance and Other Matters Required by *Government Auditing Standards***

Hancock County  
300 South Main Street  
Findlay, Ohio 45840

To the Board of Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Hancock County, Ohio, as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Hancock County's basic financial statements and have issued our report thereon dated June 24, 2016, wherein we noted as discussed in Note 3, Hancock County adopted Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. Our report refers to other auditors who audited the financial statements of Hancock Community Housing, Inc., a discretely presented component unit, as described in our report on Hancock County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported. Our report also refers to other auditors who audited the financial statements of Blanchard Valley Industries, a discretely presented component unit, and Blanchard Valley Residential Services, Inc., a discretely presented component unit, as described in our report on Hancock County's financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that those auditors separately reported. The financial statements of Blanchard Valley Industries and Blanchard Valley Residential Services, Inc., were not audited in accordance with *Government Auditing Standards*.

***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered Hancock County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of Hancock County's internal control. Accordingly, we have not opined on it.

Board of Commissioners  
Hancock County

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of Hancock County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

#### ***Compliance and Other Matters***

As part of reasonably assuring whether Hancock County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

#### ***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of Hancock County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering Hancock County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Julian & Grube, Inc.  
June 24, 2016



**Julian & Grube, Inc.**  
*Serving Ohio Local Governments*

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

**Independent Auditor's Report on Compliance With Requirements Applicable  
to Each Major Federal Program and on Internal Control Over Compliance  
Required by *Uniform Guidance* and the Schedule of  
Expenditures of Federal Awards**

Hancock County  
300 South Main Street  
Findlay, Ohio 45840

To the Board of Commissioners:

***Report on Compliance for Each Major Federal Program***

We have audited Hancock County's compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB), *Compliance Supplement* that could directly and materially affect each of Hancock County's major federal programs for the year ended December 31, 2015. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies Hancock County's major federal programs.

***Management's Responsibility***

Hancock County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to opine on Hancock County's compliance for each of Hancock County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about Hancock County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of Hancock County's major programs. However, our audit does not provide a legal determination of Hancock County's compliance.

Board of Commissioners  
Hancock County

***Opinion on Each Major Federal Program***

In our opinion, Hancock County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2015.

***Other Matters***

The results of our auditing procedures disclosed an instance of noncompliance which Uniform Guidance require us to report, described in the accompanying schedule of findings as item 2015-001. Our opinion on the major federal program is not modified with respect to this matter.

Hancock County's response to our noncompliance finding is described in the accompanying corrective action plan. We did not audit Hancock County's response and, accordingly, we express no opinion on it.

***Report on Internal Control over Compliance***

Hancock County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered Hancock County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of Hancock County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Board of Commissioners  
Hancock County

***Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of Hancock County as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise Hancock County's basic financial statements. We issued our unmodified report thereon dated June 24, 2016, wherein we noted as discussed in Note 3, Hancock County adopted Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68*. Our opinion also explained that the aggregate discretely presented component units were audited by other auditors. We conducted our audit to opine on Hancock County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule 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, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Julian & Grube, Inc.  
June 24, 2016

**HANCOCK COUNTY**  
**SCHEDULE OF FINDINGS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2015**

<b>1. SUMMARY OF AUDITORS' RESULTS</b>		
<i>(d)(1)(i)</i>	<i>Type of Financial Statement Opinion</i>	Unmodified
<i>(d)(1)(ii)</i>	<i>Were there any material control weaknesses reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(ii)</i>	<i>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iii)</i>	<i>Was there any reported material noncompliance at the financial statement level (GAGAS)?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any material internal control weaknesses reported for major federal programs?</i>	No
<i>(d)(1)(iv)</i>	<i>Were there any significant deficiencies in internal control reported for major federal programs?</i>	No
<i>(d)(1)(v)</i>	<i>Type of Major Programs' Compliance Opinion</i>	Unmodified
<i>(d)(1)(vi)</i>	<i>Are there any reportable findings under 2 CFR § 200.516 (a)?</i>	Yes
<i>(d)(1)(vii)</i>	<i>Major Programs:</i>	WIA Cluster: WIA Adult Program, CFDA #17.258, WIA Youth Activities, CFDA #17.259, and WIA Dislocated Worker Formula Grants; CFDA #17.278; Temporary Assistance for Needy Families, CFDA #93.558
<i>(d)(1)(viii)</i>	<i>Dollar Threshold: Type A/B Programs</i>	Type A: >\$750,000 Type B: all others
<i>(d)(1)(ix)</i>	<i>Low Risk Auditee under 2 CFR § 200.520?</i>	Yes

<b>2. FINDINGS RELATED TO THE BASIC FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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None

**HANCOCK COUNTY**  
**SCHEDULE OF FINDINGS**  
*UNIFORM GUIDANCE 2 CFR § 200.515*  
**DECEMBER 31, 2015**

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

Finding Number	2015-001		
CFDA Title and Number	Temporary Assistance for Needy Families #93.558		
Federal Award Identification Number/Year	G-1415-11-5366, G-1617-11-5520		
Federal Agency	U.S. Department of Health and Human Services		
Pass-Through Entity	Ohio Department of Job and Family Services		
Repeat Finding from Prior Audit	No	Finding Number	N/A

Noncompliance - Cash Management

When receiving grant funds, a rule is in place that provides that grantees receiving federal funds, must develop a cash management system to ensure compliance with the 15 day rule relating to prompt disbursements of funds. This rule states that funds drawn down should be limited to amounts that will allow the grantee to disburse the funds on hand to a balance of less than \$5,000 within 15 days of receipt of any funds. Lump sum draw-downs are not permitted. Escrow accounts are permitted only in the case of rehabilitation of private property. For the purpose of the Fifteen Day Rule only, funds deposited into an escrow account will be considered expended, but it should be noted that funds may only be in escrow account for 20 days (Attachment 6-Common Rule 24 CFR Part 85, Attachment 7-24 CFR Part 84).

For the 2015 Temporary Cash Assistance For Needy Families (TANF) regular program and Summer Youth programs, we noted that the 15 day rule was not being adhered to properly. For example, in the Summer Youth program, draw-downs were made 3 months in a row in the amount of \$168,000 and no disbursements were made until August, the last month of that 3 month period. When a disbursement was finally made, it was only in the amount of \$13,515, which would not put the County under the \$5,000 cash-on-hand balance requirement or the 15 days they had to disburse the funds. The TANF regular program was disbursed more regularly but experienced instances where the County had over \$5,000 cash-on-hand balance. Both the Summer Youth program and the TANF Regular program had balances of \$35,413 and \$24,377 at year end respectively.

Failure to disburse draw-downs and maintaining a balance of greater than \$5,000 for extended period of time indicates a lack of monitoring by grant managers.

We recommend the County review the process for drawing and disbursing of these grant funds for these programs. Steps should be taken to minimize the time elapsing between receiving and disbursing of funds to ensure compliance with the 15-day rule. The County should also review the process for determining how much money to be requesting to determine if it can be disbursed in the allotted time period.



**HANCOCK COUNTY**

**CORRECTIVE ACTION PLAN**

**2 CFR § 200.511(c)**

**DECEMBER 31, 2015**

<b>Finding Number</b>	<b>Planned Corrective Action</b>	<b>Anticipated Completion Date</b>	<b>Responsible Contact Person</b>
2015-001	<p>HCJFS has developed the following system of cash management to ensure compliance with the 15 day rule relating to the prompt disbursements of federal grant funds that have been drawn.</p> <ol style="list-style-type: none"><li>1. Implementing a 14-day draw cycle (previously monthly).</li><li>2. Utilizing the CFIS Ledger system, beginning July 1, 2016 to monitor and to track grant balances throughout the month.</li><li>3. Monitoring cash balances to ensure prompt payment of expenses applicable to state and federal grants.</li><li>4. Fiscal Officer reviews the Over/Under Reconciliation report CR501 to estimate draws by the following method for each grant:<ol style="list-style-type: none"><li>a. Reconciliation/comparison of grant expenditures to funds drawn</li><li>b. Estimation of funds needed by calculating averages and known anticipated expenditures.</li></ol></li></ol>	July 1, 2016	Charity A. Rauschenberg County Auditor

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# Dave Yost • Auditor of State

## HANCOCK COUNTY FINANCIAL CONDITION

### HANCOCK COUNTY

#### CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
AUGUST 16, 2016