

# **HURON COUNTY FINANCIAL CONDITION**

## **Single Audit**

January 1, 2012 Through December 31, 2012

Fiscal Year Audited Under GAGAS: 2012



**GUEYE & ASSOCIATES, CPA**

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# Dave Yost • Auditor of State

Board of County Commissioners  
Huron County  
12 East Main Street, Suite 300  
Norwalk, Ohio 44857-1545

We have reviewed the *Independent Auditor's Report* of Huron County, prepared by Gueye & Associates, CPA, for the audit period January 1, 2012 through December 31, 2012. 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. Huron 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 14, 2013

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**HURON COUNTY FINANCIAL CONDITION  
HURON COUNTY, OHIO**

December 31, 2012

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**HURON COUNTY**  
*Schedule of Federal Awards Expenditures*  
*For the Year Ended December 31, 2012*

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Disbursements
<b><u>U.S. Department of Housing and Urban Development</u></b>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	BF-10-1BJ-1	\$101,700
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	BF-11-1BJ-1	100,866
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			202,566
Revolving Loan Programs	14.228	N/A	500
Home Investment Partnerships Program	14.239	BC-10-1BJ-1	91,038
Home Investment Partnerships Program	14.239	BC-10-1BJ-2	265,652
Total Home Investment Partnerships Program			356,690
<b>Total U.S. Department of Housing and Urban Development</b>			<b>559,756</b>
<b><u>U.S. Department of Agriculture</u></b>			
<i>Passed Through the Ohio Department of Job and Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1213-11-0059	456,819
<b>Total U.S. Department of Agriculture</b>			<b>456,819</b>
<b><u>U.S. Department of Justice</u></b>			
<i>Passed Through Ohio Department of Youth Services:</i>			
<i>Passed Through the Office of Criminal Justice Services:</i>			
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.738	2009-J6-D01-6432A	5,496
			5,496
Crime Victim Assistance	16.575	VAGENE161T	67,607
Crime Victim Assistance	16.575	SAGENE161T	5,965
Total Crime Victim Assistance			73,572
<b>Total U.S. Department of Justice</b>			<b>79,068</b>
<b><u>U.S. Department of Transportation</u></b>			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	81678	15,201
Highway Planning and Construction	20.205	83300	800,834
Highway Planning and Construction	20.205	85237	1,057,349
Highway Planning and Construction	20.205	87434	47,880
Highway Planning and Construction	20.205	88870	1,532
Highway Planning and Construction	20.205	89321	150,000
Highway Planning and Construction	20.205	92410	150,000
Highway Planning and Construction	20.205	92742	8,538
			2,231,334
State and Community Highway Safety Grant	20.600	N/A	783
Alcohol Impaired Driving Countermeasures Incentive Grant	20.601	N/A	783
			1,566
<i>Passed Through Ohio Emergency Management Agency:</i>			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	HM-HMP-0243-11-01-00	5,120
<b>Total U.S. Department of Transportation</b>			<b>2,238,020</b>
<b><u>U.S. Department of Homeland Security</u></b>			
<i>Passed Through Ohio Emergency Management Agency:</i>			
Emergency Management Performance Grants	97.042	2012-EP-000004-S01	63,233
Emergency Management Performance Grants	97.042	2011-EP-00003-S01	33,514
FY09 Interoperable Emergency Communications Grant Program	97.055	2009-IP-T9-0016	73,250
			169,997
Homeland Security Grant Program Cluster:			
Citizens Corpt Program Grant	97.067	2009-SS-T9-0089	27,000
Homeland Security Grant Program	97.067	2009-SS-T9-0089	39,412
Homeland Security Grant Program	97.067	2010-SS-T10-0012	67,917
Total Homeland Security Grant Program Cluster			134,329
Hazardous Mitigation Grant Program (HMGP)	97.039	FEMA-DR-1805-OH	18,750
<b>Total U.S. Department of Homeland Security</b>			<b>323,076</b>
<b><u>U.S. Department of Education</u></b>			
<i>Passed Through Ohio Department of Education:</i>			
<i>Special Education Cluster:</i>			
Special Education - Grants to States	84.027	6BSF	17,353
Total Special Education Cluster			17,353
<b>Total U.S. Department of Education</b>			<b>17,353</b>

(continued)

**HURON COUNTY**  
*Schedule of Federal Awards Expenditures (continued)*  
For the Year Ended December 31, 2012

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Disbursements
<b><u>U.S. Department of Labor</u></b>			
<i>Passed Through Workforce Investment Act, Area 7:</i>			
WIA National Emergency Grants	17.277	N/A	<u>\$17,132</u>
Employment Service Cluster:			
WIA Disabled Veterans' Outreach Program (DVOP)	17.801	N/A	<u>25,771</u>
Total Employment Service Cluster			25,771
Workforce Investment Act Cluster:			
WIA Adult Program	17.258	N/A	206,509
WIA Youth Activities	17.259	N/A	225,475
WIA Dislocated Workers	17.278	N/A	<u>329,699</u>
Total Workforce Investment Act Cluster			761,683
<b>Total U.S. Department of Labor</b>			<b>804,586</b>
<b><u>U.S. Department of Health and Human Services</u></b>			
<i>Passed Through the Ohio Department of Mental Retardation and Development Disabilities:</i>			
Medical Assistance Program	93.778	N/A	127,561
Social Services Block Grant	93.667	N/A	<u>51,911</u>
			179,472
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Substance Abuse and Mental Health Services	93.243	N/A	20,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	<u>180,887</u>
			200,887
<i>Passed Through the Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services	93.958	N/A	42,253
Block Grants for Community Mental Health Services - Suicide Grant (OSU)	93.958	N/A	1,000
Social Services Block Grant	93.667	N/A	<u>47,344</u>
			90,597
<i>Passed Through the Department of Job and Family Services:</i>			
Temporary Assistance for Needy Families Cluster:			
Temporary Assistance for Needy Families	93.558	G-1213-11-0059	<u>1,057,184</u>
Total Temporary Assistance for Needy Families Cluster			1,057,184
Promoting Safe and Stable Family	93.556	G-1213-11-0059	65,936
Child Support Enforcement	93.563	G-1213-11-0059	375,610
Child Welfare Services_State Grants	93.645	G-1213-11-0059	37,687
Foster Care_Title IV-E	93.658	G-1213-11-0059	334,476
Adoption Assistance	93.659	G-1213-11-0059	226,890
Social Services Block Grant	93.667	G-1213-11-0059	545,526
Chafee Foster Care Independence Program	93.674	G-1213-11-0059	4,591
State Children's Health Insurance Program	93.767	G-1213-11-0059	4,005
Medical Assistance Program	93.778	G-1213-11-0059	<u>284,218</u>
			1,878,939
Child Care Development Fund Cluster:			
Child Care and Development Block Grant	93.575	G-1213-11-0059	<u>72,934</u>
Total Child Care Development Fund Cluster			72,934
<b>Total U.S. Department of Health and Human Services</b>			<b>3,480,013</b>
<b><u>U.S. Department of Election Assistance Commission</u></b>			
<i>Passed Through State of Ohio Secretary of State:</i>			
Help America Vote Act Requirements Payments	90.401	N/A	<u>5,201</u>
<b>Total Federal Awards Expenditures</b>			<b>\$7,963,892</b>

N/A - Pass-through entity number was not provided  
See the accompanying notes to the schedule of federal awards expenditures

**HURON COUNTY, OHIO**

**Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2012**

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) is the summary of the activity of the County's federal award programs. The schedule was prepared on the cash basis of accounting.

**NOTE B- REVOLVING LOAN FUNDS**

Huron County administers a loan program with funds provided by the U.S. Department of Housing and Urban Development, through the Ohio Department of Development, under the Community Development Block Grant (CDBG) Program. The purpose of this program is to provide loans to low and moderate income families for building improvement at a low/fixed interest rate.

Beginning Loan Recievable as of January 1, 2012	\$ 210,022
Loans made	-
Loans principal repaid on loans prior to 2012	<u>(12,302)</u>
Ending loans receivable balance as of December 31, 2012	197,720
Cash balance on hand in the revolving loan fund as of December 31, 2012	271,307
Interest subsidies and administrative costs expended during 2012	<u>500</u>
Total value of RLP portion of CDBG 14.228	271,807
Other Grants administered through the 14.228 program	202,566
Total CDBG 14.228 Program	<u><u>\$ 672,093</u></u>

**NOTE C- TRANSFER BETWEEN FEDERAL PROGRAMS**

During 2012, the County made allowable transfers of \$75,360 from the Temporary Assistance for Needy Families (93.558) program to the Social Services Block Grant (93.667) program. The amount reported for the Temporary Assistance for Needy Families program on the Supplementary Schedule excludes the amount transferred to the Social Services Block Grant program. The amount transferred to the Social Services Block Grant program is included in the federal program expenditures for these programs. The following table shows the gross amount drawn for the Temporary Assistance for Needy Families program during 2012 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 1,132,544
Social Services Block Grant	<u>(75,360)</u>
<b>Total Temporary Assistance for Needy Families</b>	<u><u>\$ 1,057,184</u></u>



**HURON COUNTY, OHIO**

**Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2012**

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**NOTE D- OHIO DEPARTMENT OF DEVELOPMENTAL DISABILITIES**

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2007 Cost Report from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid program (CFDA # 93.778) in the amount of \$233. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid Services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.



**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based On an Audit of Financial Statements Performed In Accordance With *Government Auditing Standards***

Board of County Commissioners  
Huron County, Ohio  
180 Milan Avenue, Suite 7  
Norwalk, OH 44857

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 31, 2013, wherein we noted the County adopted GASB Statement No.63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. 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 deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Huron County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Board of County Commissioners

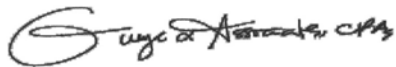
Huron County

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance With *Government Auditing Standards*

Page 2

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Columbus, Ohio

July 31, 2013



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**Independent Auditor's Report on Compliance for Each Major Program and on  
Internal Control over Compliance, And Federal Awards of Expenditures  
Schedule Required by OMB Circular A-133**

Board of County Commissioners  
Huron County, Ohio  
180 Milan Avenue, Suite 7  
Norwalk, OH 44857

**Report on Compliance for Each Major Federal Program**

We have audited Huron County (the County)'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Huron County's major federal programs for the year ended December 31, 2012. Huron County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Huron County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

**Report on Internal Control Over Compliance**

Management of Huron County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Board of County Commissioners  
Huron County, Ohio

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance  
And Federal Awards Expenditures Schedule Required by *OMB Circular A-133*

Page 2

**Report on Internal Control Over Compliance (Continued)**

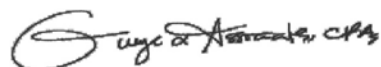
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. 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 type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 was not designed to 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.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 31, 2013, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Columbus, Ohio

July 31, 2013

**HURON COUNTY, OHIO**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

**1. SUMMARY OF AUDITOR'S RESULTS**

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weaknesses reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weaknesses reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified for all Major Programs
(d)(1)(vi)	Are there any reportable findings under § .510(a)?	No
(d)(1)(vii)	Major Programs (list):	<p style="text-align: center;"><b><u>State Admin Matching Grants for the SNAP CFDA # 10.561</u></b></p> <p style="text-align: center;"><b><u>Child Support Enforcement CFDA # 93.563</u></b></p> <p style="text-align: center;"><b><u>Foster Care Title IV-E CFDA # 93.658</u></b></p> <p style="text-align: center;"><b><u>Social Services Block Grants CFDA # 93.667</u></b></p> <p style="text-align: center;"><b><u>Adoption Assistance CFDA # 93.659</u></b></p> <p style="text-align: center;"><b><u>Block Grants for the Prevention and Treatment of Substance Abuse CFDA # 93.959</u></b></p>
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

**HURON COUNTY, OHIO**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

None

**4. SUMMARY OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS**

None

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# HURON COUNTY OHIO



## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDED DECEMBER 31, 2012

PREPARED BY:

ROLAND TKACH, HURON COUNTY AUDITOR

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**HURON COUNTY, OHIO**  
**COMPREHENSIVE**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2012**

Roland Tkach,  
Huron County Auditor

Prepared by the Huron County Auditor's Office

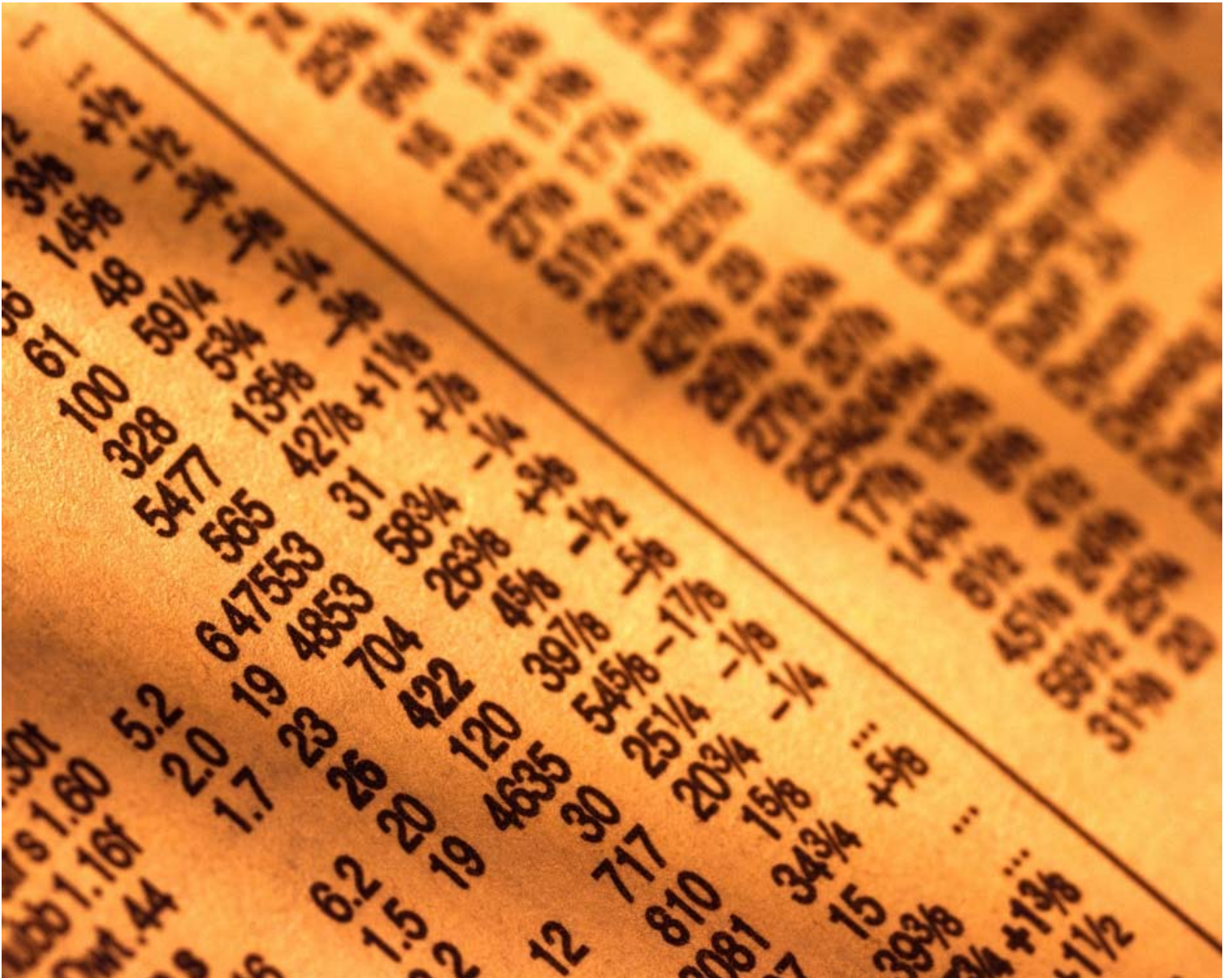
Megan Bursley  
Account Clerk

Dennis Stieber  
Account Clerk

Elizabeth Osborn  
Account Clerk

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# Introductory Section



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**Huron County, Ohio**  
**Comprehensive Annual Financial Report**  
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**For the Year Ended December 31, 2012**

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**Comprehensive Annual Financial Report**  
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**ROLAND TKACH**  
**HURON COUNTY AUDITOR**



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July 31, 2013

To the Citizens of Huron County  
And to the Board of County Commissioners:

As Auditor of Huron County, I am pleased to present to you the Comprehensive Annual Financial Report (CAFR) for Huron County for the year ended December 31, 2012.

This report contains basic financial statements, management's discussion and analysis, supplemental financial statements, and other financial and statistical information, which provide a complete and full disclosure of all material aspects of Huron County. This CAFR conforms to accounting principles generally accepted in the United States (GAAP) as set forth by the Governmental Accounting Standards Board (GASB).

Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rests with the management of Huron County, and in particular with the Huron County Auditor's Office. In fulfilling this responsibility, the Huron County Auditor's Office has prepared the accompanying financial statements, schedules and tables. We believe this data fairly reflects the financial position of the County and the results of its operations.

This transmittal letter should be read in conjunction with management's discussion and analysis, which provides a narrative introduction, overview, and analysis of the basic financial statements.

### **The County**

The Ohio General Assembly first organized Huron County in 1809. The County has only those powers conferred upon it by Ohio statutes. A three-member Board of County Commissioners is elected at large in even-numbered years for overlapping four-year terms. The Commissioners serve as the taxing authority, the contracting body and the chief administrators of public services for the County. The Board of Commissioners creates and adopts the annual operating budget and makes the annual appropriation measure for expenditures of all County funds. In addition to the Board of County Commissioners, the Offices of the County Auditor and County Treasurer, grouped under the category of general government, are of particular importance to the financial affairs of the County.

The County Auditor, who serves as the County's Chief Fiscal Officer, is elected to a four-year term. The County Auditor serves as assessor of real property for taxation and upon collection by the County Treasurer; the Auditor is responsible for distributing certain taxes to various governmental units. The Auditor is responsible for the County payroll and has other statutory accounting responsibilities.

The County Treasurer is required by state law to collect certain locally assessed taxes. The Treasurer is the distributing agent for expenditures authorized by the Board of County Commissioners upon the Auditor's warrant. The Treasurer must make daily cash reports showing receipts, payments and balances to the County Auditor. The Treasurer is elected to a four-year term.

Other elected officials are the Prosecuting Attorney, the Clerk of Courts, the Recorder, the Sheriff, the Engineer and the Coroner. Each of these officials serves a four-year term. The County's judicial system includes a Common Pleas Court Judge-General Division and a Common Pleas Court Judge-Probate/Juvenile Division. The two judges are elected to six-year terms.

### **Reporting Entity and Services**

In conformity with Governmental Accounting Standards Board Statement No. 14, all governmental departments, agencies, institutions, commissions, public authorities and other governmental organizations, for which the County has significant financial accountability are included in this CAFR for financial reporting purposes. Financial accountability is determined by the County's ability to appoint a voting majority of the Board or financial inter-dependence.

The County provides its citizens with a wide range of services that include human and social services, health assistance, community related services, civil and criminal justice systems, road and bridge maintenance and other general and administrative support services. A further discussion of the reporting entity and its services may be found in Note A of the notes to the basic financial statements.

### **Economic Condition and Outlook**

Huron County is located sixty miles west of Cleveland, Ohio or sixty miles east of Toledo, Ohio. The County has a solid and diversified economic base. Principal industries include manufacturing, services and agriculture.

Manufactured products include automotive parts, fabricated metals and plastics, sporting equipment, lawn and garden equipment, furniture, rubber products, baked food products and book and catalog publications.

The County's agricultural economy consists primarily of grain production, vegetables, fruit, nursery stock, cattle and dairy products. Agriculture generates close to \$130 million for the Huron County economy. Huron County is one of the top Ohio counties in terms of total farm income.

### **Major County Initiatives**

Along with a renewed hope for the economy, this past year had some challenges, but more importantly new development and expansion for Huron County.

Fisher Titus Medical Center revamped the "old" ER to make way for Imaging Services, Pre-Admission & Infusion Therapy Services. This 22,535 square-foot expansion will open April 15, 2013 and be fully operational. The \$11.8 million dollar project marks the 6<sup>th</sup> phase of construction projects. An additional \$16 million dollar, 35,000 square foot project is slated to be finished in 2015 and will include 6 operation rooms, two endoscopy rooms and a minor treatment and procedure room. While Fisher Titus is one of the largest employers in Huron County, we are seeing expansion and growth in other areas of the county.

Willard has four of the largest employers in Huron County, with RR Donnelly, Pepperidge Farms, CSX Railroad & MTD Industries. All four of these companies have reported either an increase in production or an expansion project being initiated. The Willard Schools conducted their ground breaking ceremony in March 2013 for the new school that is to be built for K-12 at an estimated cost of \$49 million. The new Mercy Willard Hospital opened May of 2012 with its \$40.5 million 104,000 square foot facility. The complex houses emergency services, MRI suite, digital mammography, and a greatly expanded and more efficient surgical suite.

Norwalk Custom Order Furniture, in their third year of double digit growth has expanded with a new 6,500 sq. foot showroom. New Horizons/Genesis Baking Company has expanded its facility, adding a rail spur, and energy efficient equipment, increasing its production and has increased its employment well beyond their original job creation calculations. Extol added a 33,000 square feet building at \$1.25 million and will add 14-22 new jobs to handle its increase of production. Janesville Acoustics, which manufactures acoustical and thermal fiber insulation for the automotive industry, sets the industry standard by exceeding their customers' expectations with superior product quality, delivery and service. In the last five years it has worked to reposition the company from a material supplier to a Tier 1 supplier with an emphasis on trunk systems.

Several businesses in the Monroeville area have expanded. Janotta & Herner Inc., a design and build contractor have added 26 new employees. Jones Manufacturing, a company that makes driveway reflectors is expanding. The Monroeville Local Schools are working on a large expansion project of \$4 million. Dollar General is also opening a new store in the village in the first quarter of 2013.

Firelands Fabrication of New London has increased their business, shipping 2.4 million pounds of steel in 2012 and is experiencing a continued upward trend for 2013.

Several retail and service businesses are opening or expanding at their current locations in Norwalk. Rural King, a new farm and hardware store is slated to open in April of 2013 in Norwalk. Some of the other businesses that have expanded are Evans Funeral Home, David Price Metal Services, Americraft Carton, & Kasper Chevy Buick.

Frontier Communications has also invested in the Norwalk Huron County Area with its Business Metro Ethernet. This is data connection that was not available in the past. Speeds from 5 megabit to one gigabit with the upload and download speed of the same level available.

Huron County believes in its capabilities and the employees. They are committed to supporting the local, regional and national economy. The motto of Huron County is "whatever it takes", to keep up viable location.

### **Long-term Financial Planning**

The County has been trying to be conservative in their budgeting and planning to ensure that future anticipated revenues will be sufficient to provide necessary services to the residents of Huron County. The major county initiatives previously mentioned as well as the growth described should provide the County with additional resources to accomplish these tasks.

### **Accounting System**

The County's day-to-day accounting records are maintained on a basis other than GAAP. For financial reporting purposes, the accounting records for all governmental funds are converted to the modified accrual basis, whereby revenues are recognized when measurable and available within the business cycle (within 60 days after year end) and expenditures are recognized when the related fund liability is incurred. The accounting records for the proprietary and fiduciary funds are converted to the accrual basis, whereby revenues are recognized when measurable and earned, and expenses are recognized as incurred.

A further discussion of the three methods of accounting (non-GAAP, modified accrual and accrual) and a reconciliation of budget basis to GAAP basis of accounting may be found in Notes B and Note J, respectively, of the notes to the basic financial statements.

### **Internal Control**

The management of the County is responsible for establishing and maintaining internal control designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. Internal control is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits require estimates and judgments by management.

As a recipient of federal and state financial assistance, the County also is responsible for ensuring that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control is subject to periodic evaluation by management. The County is also required to undergo an annual audit in conformity with the provisions of the Single Audit Act of 1996 and U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. As a part of the County's A-133 audit procedures, tests are performed to determine the adequacy of internal control, including that portion related to federal financial award programs, as well as to determine that the County has complied with applicable laws and regulations.

### **Budgetary Controls and Financial Policies**

The budget must be structurally balanced so that continuing revenues support continuing expenditures. One-time surpluses may not be used to expand continuing expenditures. Rather, they may be used for one-time expenditures, such as capital projects. County agencies are encouraged to maximize the use of state and federal revenues so as to help preserve general revenues for other needs.

The Commissioners adopted the County's 2012 operating budget in late December 2011. Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. The budget is controlled at the major object code level within a fund or organizational unit. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Purchase orders are approved after the Auditor certifies the sufficiency of appropriation and availability of funds. Transfers of cash between funds require the Commissioners' authorization. Appropriations lapse at the end of the year. Additional information on the County's budgetary process can be found in Note B of the notes to the basic financial statements.

The Treasurer is responsible for the investment of funds in accordance with the County's investment policy as authorized and in keeping with Ohio Revised Code Section 135.35. Specific requirements and limitations are described in Note C of the notes to the basic financial statements.

It is the County's policy to issue long-term, fixed rate debt as a supplement to current tax revenues and fund balances for financing infrastructure and capital projects. Consistent with Ohio law, long-term debt is not issued to support current operations. The County sells bond anticipation notes instead of bonds only when market conditions dictate, or as part of a multi-step construction program. The County will consider using either a competitive process or a negotiated process when issuing bonds. The County's capital plan, debt obligations and debt capacity are evaluated together in an integrated manner, on a regular basis.

**Independent Audit**

Included in the report on pages 1 and 2 is an unqualified report of independent auditors rendered by Gueye & Associates with respect to the basic financial statements of the County as of and for the year ended December 31, 2012. As part of the annual preparation of the CAFR, the County subjects the basic financial statements to an annual independent audit. This annual audit arrangement serves to strengthen the County's accounting, budgetary and internal controls over financial and operational systems.

**Certificate of Achievement for Excellence in Financial Reporting**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Huron County, Ohio for its CAFR for the year ended December 31, 2011. A Certificate of Achievement is valid for a period of one year. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. This report has been prepared following the Certificate of Achievement program guidelines and will be submitted to the GFOA to determine its eligibility for another certificate.

**Acknowledgments**

This 2012 CAFR for Huron County represents the 20th successive report of its type for Huron County. The publication of this report represents an important achievement in providing significantly enhanced financial information and accountability to the citizens of Huron County, its elected officials, County management and investors. This report continues the aggressive program to improve the County's overall financial accounting and reporting capabilities and the continuation of the level of professionalism the Huron County Auditor's Office has worked to attain.

I would like to thank the elected officials, department heads and their staffs for their cooperation and assistance with the preparation of this CAFR. I ask for their continued support of this project and of my efforts toward continuing the sound financial management of Huron County. A special note of appreciation is extended to my accounting staff, Megan Bursley, Dennis Stieber, Beth Osborn and to Lynn Chapin of the Data Processing Department for their dedication in preparing this CAFR. They have made a significant contribution to improving the quality and professionalism of fiscal services in Huron County government.

Sincerely,



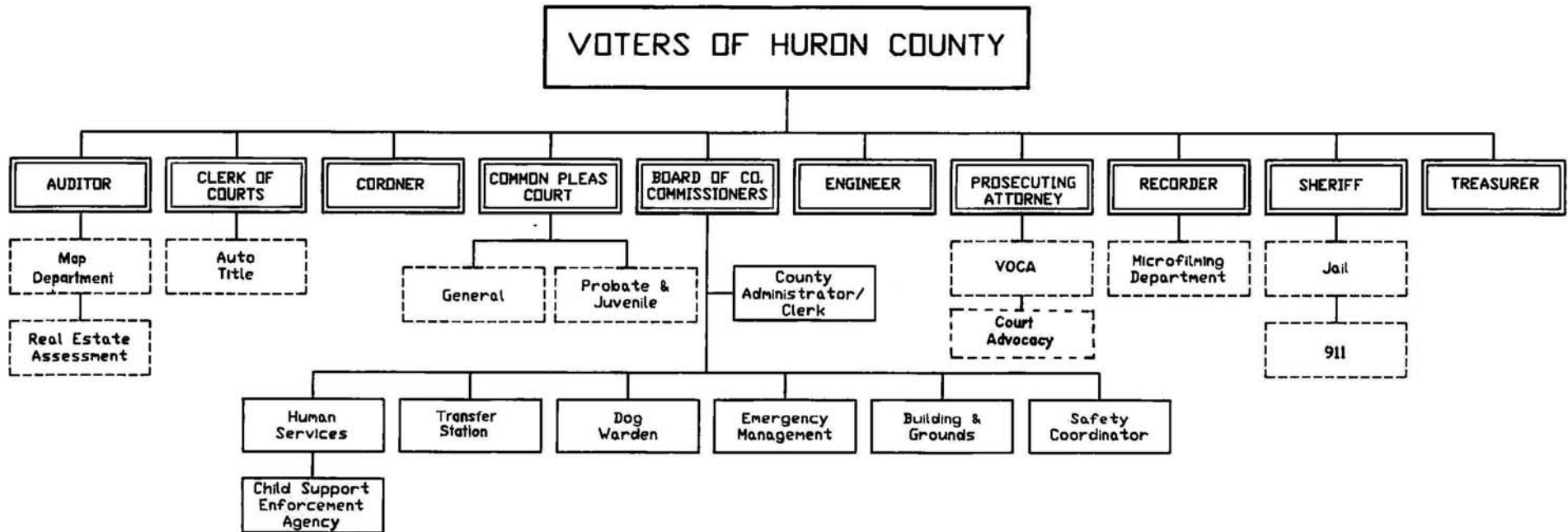
ROLAND TKACH  
Huron County Auditor

**Huron County, Ohio  
List of Elected Officials  
December 31, 2012**

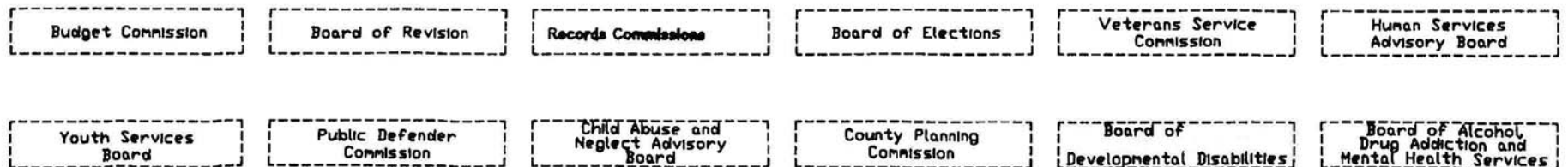
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Auditor .....	Roland Tkach
Clerk of Courts.....	Susan Hazel
Commissioner.....	Joe Hintz
Commissioner .....	Larry Silcox
Commissioner .....	Gary Bauer
Coroner .....	Dr. Jeffery Harwood
Court of Common Pleas-General.....	James Conway
Court of Common Pleas-Probate & Juvenile.....	Timothy Cardwell
Engineer .....	Joseph Kovach
Prosecuting Attorney .....	Russell V. Leffler
Recorder .....	Karen Fries
Sheriff .....	Dane Howard
Treasurer .....	Kathleen Schaffer

# HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



## COUNTY BOARDS AND COMMISSIONS



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Huron County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Christopher P. Moine*

President

*Jeffrey R. Emer*

Executive Director

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# FINANCIAL SECTION



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**Independent Auditor's Report**

Board of County Commissioners  
Huron County, Ohio  
180 Milan Avenue, Suite 7  
Norwalk, OH 44857

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio (the County), as of and for the year ended December 31, 2012, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, as of December 31, 2012, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, Board of Developmental Disabilities Fund, Job and Family Services Fund and the Motor Vehicle Gas Tax Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Emphasis of Matter***

As described in Note O to the financial statements, in 2012, the County adopted new accounting guidance, GASB Statement No.63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to these matters.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3-9 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Supplementary and Other Information*

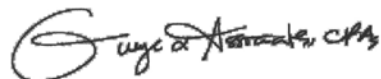
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining financial statements and schedules, and statistical section, as identified in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Governmental Auditing Standards*, We have also issued our report dated July 31, 2013 on our consideration of the County's internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Columbus, Ohio  
July 31, 2013

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2012**  
**(Unaudited)**

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The discussion and analysis of Huron County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2012. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, the basic financial statements, and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

Key financial highlights for 2012 are as follows:

- The assets of the County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2012 by \$49,663,087 (net position).
- The County's total net position increased by \$3,959,028, which is approximately 8.7% of the net position at the beginning of the year 2012.
- At the end of 2012, the County's governmental funds reported a combined ending fund balance of \$18,609,196, a increase of \$2,840,966 from the prior year. Of this amount, \$4,001,264 is available for spending (unassigned fund balance) on behalf of its citizens.

### **Overview of the Financial Statements**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand Huron County as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial conditions. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements.

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

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

#### *Statement of Net Position and the Statement of Activities*

The statement of net position presents information on all of the County's assets, liabilities, and deferred inflows of resources with the difference between assets and liabilities plus deferred inflows of resources reported as net position. The statement of activities presents information showing how the County's net position changed during the current year. These statements include all assets liabilities, and deferred inflows of resources using the accrual basis of accounting similar to the accounting used by the private sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid. These two statements report the County's net position and the change in net position. This 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.

However, in evaluating the overall position of the County, non-financial information such as changes in the County's tax base and the condition of County capital assets will also need to be evaluated. 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 services are reported here including public safety, social services programs, administration, and all departments with the exception of our Transfer Station.

**Business-Type Activities** – These services have a charge based upon the amount of usage. The County charges fees to recoup the cost of the entire operation of our Transfer Station as well as all capital expenses associated with this facility.

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2012**  
**(Unaudited)**

---

**Component Unit Activities** – The operations of the Huron County Airport Authority are included as a discretely presented component unit in the accompanying financial statements.

The government-wide financial statements can be found on pages 11 to 13 of this report.

**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, proprietary funds and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on restriction on the use of monies, the County has established many funds, which account for the multitude of services provided to our residents. However, these fund financial statements focus on the County's most significant funds. In the case of Huron County, our major governmental funds are the General, Board of Developmental Disabilities, Jobs and Family Services, and Motor Vehicle and Gas Tax Funds, and our major proprietary fund is the Landfill Fund.

*Governmental Funds:* Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating County's near-term financing requirements. Because the focus of governmental funds is narrower than the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financial 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 number of individual governmental funds. Information is represented separately in the governmental fund balance sheet and in the governmental 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 elsewhere in this report. The governmental fund financial statements can be found on pages 14 to 21 of this report.

*Proprietary Funds:* The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its Landfill. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses its Internal Service Fund to account for its self-insurance program. Because this service predominantly benefits governmental rather than business-type functions, it has been included with governmental activities in the government-wide financial statements. The proprietary fund financial statements can be found on pages 22 to 24 of this report.

*Fiduciary Funds:* These funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that of the proprietary funds. The fiduciary fund financial statement can be found on page 25 of this report.

*Notes to the Basic Financial Statements:* The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found starting at page 26 of this report.

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2012**  
**(Unaudited)**

*Other Information:* In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules, which can be found starting on page 51 of this report.

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a County's financial position. In the case of the County, assets exceeded liabilities and deferred inflows of resources by \$51,112,011 in governmental activities and liabilities exceeded assets by \$1,448,924 in business type activities as of December 31, 2012. By far, the largest portion of the County's net position (68.3%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt (net of any unspent proceeds) used to acquire those capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (29.7%) represents resources that are subject to restrictions on how they can be used.

**Table 1**  
**Net Position**

	Governmental Activities 2012	Business-Type Activities 2012	Total 2012	Governmental Activities 2011	Business-Type Activities 2011	Total 2011
<b>Assets</b>						
Current and other assets	\$28,889,884	\$760,924	\$29,650,808	\$26,756,314	\$848,910	\$27,605,224
Capital assets, net of depreciation	37,949,130	2,515,758	40,464,888	37,871,718	2,696,912	40,568,630
<b>Total Assets</b>	<b>66,839,014</b>	<b>3,276,682</b>	<b>70,115,696</b>	<b>64,628,032</b>	<b>3,545,822</b>	<b>68,173,854</b>
<b>Liabilities</b>						
Current and other Liabilities	2,478,081	176,471	2,654,552	8,026,926	177,313	8,204,239
Long-term Liabilities						
Due within one year	795,266	300,108	1,095,374	778,221	294,566	1,072,787
Due in more than one year	7,638,189	4,249,027	11,887,216	8,325,547	4,800,555	13,126,102
<b>Total Liabilities</b>	<b>10,911,536</b>	<b>4,725,606</b>	<b>15,637,142</b>	<b>17,130,694</b>	<b>5,272,434</b>	<b>22,403,128</b>
<b>Deferred inflows of resources</b>						
Property taxes not levied to finance						
current year operations	4,809,641	0	4,809,641	0	0	0
Unavailable revenue	5,826	0	5,826	0	0	0
<b>Total deferred inflows of resources</b>	<b>4,815,467</b>	<b>0</b>	<b>4,815,467</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Position</b>						
Net investment in capital assets	31,756,762	2,142,316	33,899,078	31,075,718	2,293,375	33,369,093
Restricted	14,769,888	0	14,769,888	12,961,940	0	12,961,940
Unrestricted (deficit)	4,585,361	(3,591,240)	994,121	3,459,680	(4,019,987)	(560,307)
<b>Total Net Position</b>	<b>\$51,112,011</b>	<b>(\$1,448,924)</b>	<b>\$49,663,087</b>	<b>\$47,497,338</b>	<b>(\$1,726,612)</b>	<b>\$45,770,726</b>

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2012**  
**(Unaudited)**

Current and other assets increased \$2,045,584 due mainly to an increase in cash and investments. Cash and investments increased primarily as the result of revenues in excess of expenses. Capital assets decreased \$103,742 primarily as a result of depreciation in excess of capital assets additions during the year. Current and other liabilities decreased \$5,549,687 due mainly an implementation of GASB 63 and GASB 65 which resulted in certain items previously recorded as a liability to now be reported as deferred inflows and also due to a decrease in accounts payable. Total long-term liabilities decreased \$1,216,299 due mainly to landfill closure and post-closure cost estimate decreases, and debt principle payments.

Table 2 provides a summary of the changes in net position for the year ended December 31, 2012 compared with the year ended December 31, 2011.

**Table 2**  
**Change in Net Position**

	Governmental Activities 2012	Business-Type Activities 2012	Total 2012	Governmental Activities 2011	Business-Type Activities 2011	Total 2011
<b>Revenues</b>						
Program Revenues						
Charges for Services	\$4,870,981	\$2,252,222	\$7,123,203	\$5,150,835	\$2,328,835	\$7,479,670
Operating Grants and contributions	17,396,580	0	17,396,580	17,616,422	0	17,616,422
Capital Grants and Contributions	2,407,925	0	2,407,925	812,111	0	812,111
<b>General Revenues</b>						
Taxes	14,472,234	0	14,472,234	13,825,524	0	13,825,524
Intergovernmental	1,418,383	0	1,418,383	2,273,535	0	2,273,535
Investment Income	136,926	35	136,961	176,549	451	177,000
Other	813,898	26,694	840,592	711,540	48,526	760,066
<b>Total Revenues</b>	<b>\$41,516,927</b>	<b>\$2,278,951</b>	<b>\$43,795,878</b>	<b>\$40,566,516</b>	<b>\$2,377,812</b>	<b>\$42,944,328</b>



**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2012**  
**(Unaudited)**

**Table 2 (Continued)**  
**Change in Net Position**

	Governmental		Business-Type		Total	
	Activities	Activities	Activities	Activities	Activities	Total
	2012	2012	2012	2011	2011	2011
<b>Program Expenses</b>						
General Government						
Legislative and Executive	6,545,289	0	6,545,289	7,101,154	0	7,101,154
Judicial	1,834,640	0	1,834,640	1,872,299	0	1,872,299
Public Safety	5,987,606	0	5,987,606	5,997,965	0	5,997,965
Public Works	5,644,623	0	5,644,623	5,859,620	0	5,859,620
Health	9,204,469	0	9,204,469	9,883,231	0	9,883,231
Human Services	7,954,102	0	7,954,102	10,479,826	0	10,479,826
Conservation and Recreation	303,502	0	303,502	311,818	0	311,818
Interest and Fiscal Charges	361,356	0	361,356	395,755	0	395,755
Landfill	0	2,001,263	2,001,263	0	4,155,669	4,155,669
<b>Total Expenses</b>	<b>37,835,587</b>	<b>2,001,263</b>	<b>39,836,850</b>	<b>41,901,668</b>	<b>4,155,669</b>	<b>46,057,337</b>
Increase(decrease) in Net Position	3,681,340	277,688	3,959,028	(1,335,152)	(1,777,857)	(3,113,009)
Net Position, January 1 as restated	47,430,671	(1,726,612)	45,704,059	48,832,490	51,245	48,883,735
Net Position, December 31	\$51,112,011	(\$1,448,924)	\$49,663,087	\$47,497,338	(\$1,726,612)	\$45,770,726

**Governmental Activities**

The County financial position increased \$3,681,340 for governmental activities. Health accounted for \$9,204,469 of the \$37,835,587 total expenses for governmental activities or 24% of total expenses. The next largest programs are human services and public safety, accounting for \$7,954,102 and \$5,987,606, respectively, which represents 21% and 16%, respectively, of total governmental expenses. Human services decreased as a direct result of decreased funding for Job and Family Services programs. The legislative and executive expenses decreased due to less personal services expense incurred in the legal, law enforcement and administrative programs.

Tax revenue accounts for \$14,472,234 of the \$41,516,927 total revenue for governmental activity, or 34.9% of total governmental revenues. The increase in tax revenue is primarily due to an increase in sales taxes and real property taxes. Operating grants and contributions was the largest program revenue accounting for \$17,396,580, or 41.9% of total governmental revenue. These revenues remained consistent with the prior year. The increases in capital grants and contributions were due to increased governmental funding for roads and bridges projects in 2012. The decreases in unrestricted intergovernmental revenues were due to decreased unrestricted state funding.

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2012**  
**(Unaudited)**

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The County's direct charges to users of governmental services made up \$4,870,981 or 11.7% of total governmental revenue. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. These revenues decreased from 2011 due mainly to decreased reimbursements received within the Motor Vehicle and Gas Tax Fund. Capital grants and contributions increased as a result of an increase in grants received for capital improvements.

**Business-Type Activities**

The net position for the business-type activities for the County increased by \$277,688 for the year ended 2012. The major revenue source was charges for services of \$2,252,222. The primary reason for the increase in net position was due to an decrease in landfill closure and post-closure care costs.

**Financial Analysis of the County's Funds**

**Governmental funds:** 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. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year. The General Fund is the chief operating fund of the County. At the end of the current year, unassigned fund balance of the General Fund was \$4,001,264, while total fund balance was \$4,335,175. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 29.7% to total General Fund expenditures, while total fund balance represents 32.17% of that same amount.

The fund balance of the County's General Fund increased by \$552,079 during 2012. The primary reason for the increase was due to an increase in fines and forfeitures and certain other revenues due to slight economic improvement in the County which exceeded the increase in expenditures due to program increases.

The other major governmental funds of the County are: Board of Developmental Disabilities, Jobs and Family Services, and Motor Vehicle and Gas Tax Funds.

The fund balance of the Board of Developmental Disabilities decreased \$1,797,078 to \$1,609,749. The decrease is due primarily to a decrease in funding for the developmentally disabled residential program.

The fund balance of Job and Family Services increased \$177,903 to \$373,201. The increase is due to a decrease in these program expenditures.

The fund balance of Motor Vehicle and Gas Tax increased \$331,326 to \$2,734,006 due to an increase in intergovernmental revenues which exceeded the increase in expenditures.

**Enterprise funds:** The County's enterprise fund provides the same type of information found in the government-wide financial statements, but in more detail.

Net position of the Landfill Fund at the end of the year amounted to \$(1,448,924). Other factors concerning the finances of this fund have already been addressed in the discussion of the County's business-type activities.

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2012**  
**(Unaudited)**

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**General Fund Budgetary Highlights**

There were no changes between the original and the final budgets for both revenues and expenditures. The differences between the final budget and the actual for revenues were primarily due to increases in property and sales tax revenue beyond the final estimates. The differences between the final budget and actual expenditures were primarily due to less expenditures than anticipated in legislative and executive, judicial, and human services.

**Capital Assets and Debt Administration**

**Capital assets.** The County's capital assets for its governmental and business type activities as of December 31, 2012 amount to \$40,464,888 (net of accumulated depreciation). These capital assets include land, land improvements, building structures and improvements, furniture, fixtures equipment and infrastructure.

Additional information on the County's capital assets can be found in Note E.

**Long-term debt.** At the end of the current year, the County had total bonded debt outstanding of \$6,933,000 which is backed by the full faith and credit of the government.

The County's total debt decreased slightly during the current year as a result of debt service principal payments during 2012.

The County maintains an "AA" rating from Standard & Poor's and an "AA" rating from Moody's for general obligation debt. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current debt limitation for Huron County is \$22.8 million.

Additional information on the County's long-term debt can be found in Note F.

**Economic Factors and Next Year's Budgets and Rates**

The unemployment rate for the County is currently 10.2%, which is lower than the rate a year ago. The state average unemployment rate was 7% and the national average was 7.9%.

Inflationary trends in the region compare favorably to national indices.

These factors were considered in preparing the County's budget for the 2013 fiscal year.

**Request for Information**

This financial report is designed to provide a general overview of Huron County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

**Roland Tkach**  
**Huron County Auditor**  
**12 East Main Street; Suite 300**  
**Norwalk OH 44857-1545**

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**Huron County, Ohio**  
**Statement of Net Position**  
**December 31, 2012**

	Governmental Activities	Business-Type Activities	Total	Component Unit Airport
<b>Assets:</b>				
Equity in pooled cash and investments	\$17,798,715	\$546,880	\$18,345,595	\$49,713
Cash and cash equivalents with fiscal agents	12,974	0	12,974	0
Receivables (net of allowance for uncollectibles)				
Taxes	6,615,219	0	6,615,219	0
Accounts	102,475	204,354	306,829	0
Special assessments	11,264	0	11,264	0
Accrued interest	20,583	0	20,583	0
Loans	209,668	0	209,668	0
Due from other governments	3,269,092	0	3,269,092	0
Prepaid expenses	128,000	0	128,000	0
Materials and supplies inventory	721,894	9,690	731,584	0
Capital assets not being depreciated	1,717,352	307,678	2,025,030	0
Capital assets being depreciated (net of accumulated depreciation)	36,231,778	2,208,080	38,439,858	0
<i>Total assets</i>	66,839,014	3,276,682	70,115,696	49,713
<b>Liabilities:</b>				
Accounts payable	1,108,226	154,546	1,262,772	0
Accrued wages and benefits	499,381	12,041	511,422	0
Due to other governments	370,010	8,709	378,719	0
Matured compensated absences	66,428	0	66,428	0
Claims payable	406,325	0	406,325	0
Accrued interest payable	27,711	1,175	28,886	0
Long-term liabilities				
Due within one year	795,266	300,108	1,095,374	0
Due in more than one year	7,638,189	4,249,027	11,887,216	0
<i>Total liabilities</i>	10,911,536	4,725,606	15,637,142	0
<b>Deferred inflows of resources:</b>				
Property taxes not levied to finance current year operations	4,809,641	0	4,809,641	0
Unavailable revenue	5,826	0	5,826	0
<i>Total deferred inflows of resources</i>	4,815,467	0	4,815,467	0
<b>Net Position:</b>				
Net investment in capital assets	31,756,762	2,142,316	33,899,078	0
Restricted for:				
Board of developmental disabilities	1,877,409	0	1,877,409	0
Child support	349,492	0	349,492	0
Real estate	543,982	0	543,982	0
EMA	251,223	0	251,223	0
Mun्य Road	758,763	0	758,763	0
911 equipment	519,245	0	519,245	0
MRDD residential	1,098,877	0	1,098,877	0
Job and family services	168,201	0	168,201	0
Motor vehicle and gas tax	3,985,991	0	3,985,991	0
Mental health	1,553,751	0	1,553,751	0
Children's services	1,257,699	0	1,257,699	0
Felony delinquent care and custody	52,726	0	52,726	0
Huron County revolving loan	489,145	0	489,145	0
Law Library	152,660	0	152,660	0
Special Projects CP	112,139	0	112,139	0
EPA Hazmat	105,691	0	105,691	0
Help Me Grow	196,356	0	196,356	0
Other purposes	982,345	0	982,345	0
Capital projects	314,193	0	314,193	0
Unrestricted (deficit)	4,585,361	(3,591,240)	994,121	49,713
<i>Total net position</i>	\$51,112,011	(\$1,448,924)	\$49,663,087	\$49,713

The notes to the basic financial statements are an integral part of this statement.

**Huron County, Ohio**  
**Statement of Activities**  
**For the Year Ended December 31, 2012**

Functions/programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
General government -				
Legislative and executive	\$6,545,289	\$1,631,152	\$243,936	\$0
Judicial	1,834,640	448,644	110,822	0
Public safety	5,987,606	1,050,336	831,585	1,649
Public works	5,644,623	296,443	5,066,132	2,136,267
Health	9,204,469	314,865	3,294,713	270,009
Human services	7,954,102	1,081,467	7,849,392	
Conservation and recreation	303,502	48,074	0	0
Interest and fiscal charges	361,356	0	0	0
Total governmental activities	<u>37,835,587</u>	<u>4,870,981</u>	<u>17,396,580</u>	<u>2,407,925</u>
Business-type activities:				
Landfill	2,001,263	2,252,222	0	0
Total business-type activities	<u>2,001,263</u>	<u>2,252,222</u>	<u>0</u>	<u>0</u>
Total primary government	<u>\$39,836,850</u>	<u>\$7,123,203</u>	<u>\$17,396,580</u>	<u>\$2,407,925</u>
<b>Component unit:</b>				
Airport	\$126,547	\$141,846	\$0	\$0
Total component unit	<u>\$126,547</u>	<u>\$141,846</u>	<u>\$0</u>	<u>\$0</u>

General revenues:  
Property taxes levied for:  
  General purposes  
  Board of developmental disabilities  
  Mental health  
  Senior services  
  Sales tax  
Intergovernmental revenue not restricted to specific programs  
Investment income  
Miscellaneous  
  Total general revenues  
Changes in net position  
Net position (deficit), January 1 as restated  
Net position (deficit), December 31

The notes to the basic financial statements are an integral part of this statement.

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

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Airport
(\$4,670,201)	\$0	(\$4,670,201)	\$0
(1,275,174)	0	(1,275,174)	0
(4,104,036)	0	(4,104,036)	0
1,854,219	0	1,854,219	0
(5,324,882)	0	(5,324,882)	0
976,757	0	976,757	0
(255,428)	0	(255,428)	0
(361,356)	0	(361,356)	0
(13,160,101)	0	(13,160,101)	0
<hr/>			
0	250,959	250,959	0
0	250,959	250,959	0
(13,160,101)	250,959	(12,909,142)	0
<hr/>			
			15,299
			15,299
<hr/>			
2,230,453	0	2,230,453	0
3,282,916	0	3,282,916	0
156,885	0	156,885	0
460,145	0	460,145	0
8,341,835	0	8,341,835	0
1,418,383	0	1,418,383	0
136,926	35	136,961	0
813,898	26,694	840,592	0
16,841,441	26,729	16,868,170	0
3,681,340	277,688	3,959,028	15,299
47,430,671	(1,726,612)	45,704,059	34,414
\$51,112,011	(\$1,448,924)	\$49,663,087	\$49,713

**Huron County, Ohio**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2012**

	General Fund	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets:</b>						
Equity in pooled cash and investments	\$3,205,739	\$1,801,409	\$561,164	\$1,507,194	\$9,875,499	\$16,951,005
Cash and cash equivalents with fiscal agents	0	0	0	0	12,974	12,974
Receivables (net of allowances for uncollectibles)						
Taxes	2,878,483	2,989,582	0	0	747,154	6,615,219
Accounts	62,911	2,037	0	0	36,903	101,851
Special assessments	0	0	0	0	11,264	11,264
Accrued interest receivable	20,583	0	0	0	0	20,583
Loans	0	0	0	0	209,668	209,668
Due from other governments	536,795	336,393	0	2,174,152	221,752	3,269,092
Prepaid expenses	128,000	0	0	0	0	128,000
Materials and supplies inventory	925	0	0	720,029	940	721,894
<i>Total assets</i>	<u>\$6,833,436</u>	<u>\$5,129,421</u>	<u>\$561,164</u>	<u>\$4,401,375</u>	<u>\$11,116,154</u>	<u>\$28,041,550</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances:</b>						
<b>Liabilities:</b>						
Accounts payable	\$187,662	\$160,986	\$31,915	\$66,398	\$660,986	\$1,107,947
Due to other governments	170,844	41,827	63,979	46,270	47,090	370,010
Accrued wages and benefits	201,569	89,420	88,453	60,352	59,587	499,381
Matured compensated absences	49,164	13,648	3,616	0	0	66,428
<i>Total liabilities</i>	<u>609,239</u>	<u>305,881</u>	<u>187,963</u>	<u>173,020</u>	<u>767,663</u>	<u>2,043,766</u>
<b>Deferred Inflows of Resources:</b>						
Property taxes not levied to finance current year operations	1,422,692	2,709,753	0	0	677,196	\$4,809,641
Unavailable revenue	466,330	504,038	0	1,494,349	114,230	2,578,947
<i>Total deferred inflows of resources</i>	<u>1,889,022</u>	<u>3,213,791</u>	<u>0</u>	<u>1,494,349</u>	<u>791,426</u>	<u>7,388,588</u>
<b>Fund Balances:</b>						
Nonspendable	228,601	0	0	720,029	940	949,570
Restricted	0	1,609,749	373,201	2,013,977	9,556,125	13,553,052
Assigned	105,310	0	0	0	0	105,310
Unassigned	4,001,264	0	0	0	0	4,001,264
<i>Total fund balances</i>	<u>4,335,175</u>	<u>1,609,749</u>	<u>373,201</u>	<u>2,734,006</u>	<u>9,557,065</u>	<u>18,609,196</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$6,833,436</u>	<u>\$5,129,421</u>	<u>\$561,164</u>	<u>\$4,401,375</u>	<u>\$11,116,154</u>	<u>\$28,041,550</u>

The notes to the basic financial statements are an integral part of this statement.



**Huron County, Ohio**  
**Reconciliation of Total Governmental Fund Balances to**  
**Net Position of Governmental Activities**  
**December 31, 2012**

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<b>Total Governmental Fund Balances</b>	<b>\$18,609,196</b>
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	37,949,130
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Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.

Taxes	496,697	
Intergovernmental	2,053,012	
Special Assessments	5,438	
Interest	<u>17,974</u>	
 Total		 2,573,121

An internal service fund is used by management to charge the cost of insurance to individuals. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.

441,730

Long-term liabilities, including bonds, accrued interest and the long-term portion of compensated absences are not due and payable in the current period and are not reported in the funds.

Accrued Interest Payable	(27,711)	
Energy Conservation Bonds Payable	(1,741,000)	
Human Services Building Bonds Payable	(1,875,000)	
Compensated Absences	(1,830,455)	
County Building Bonds Payable	(277,000)	
General Obligation Bonds	(490,000)	
Correctional Facility Refunding Bonds Payable	(1,460,000)	
Various Purpose Improvement Bonds Payable	<u>(760,000)</u>	
 Total		 <u>(8,461,166)</u>

<b>Net Position of Governmental Activities</b>	<b><u>\$51,112,011</u></b>
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The notes to the basic financial statements are an integral part of this statement.

**Huron County, Ohio**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2012**

	General Fund	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues:</b>						
Taxes	\$10,570,020	\$3,278,595	\$0	\$0	\$615,949	\$14,464,564
Charges for services	1,631,259	81,449	744,612	105,274	1,671,633	4,234,227
Licenses and permits	3,421	0	0	0	0	3,421
Special assessments	0	0	0	0	129,337	129,337
Fines and forfeitures	262,280	0	0	47,928	193,796	504,004
Intergovernmental revenue	1,159,485	1,310,112	3,664,132	6,541,804	8,677,776	21,353,309
Investment earnings	141,009	0	0	3,060	2,021	146,090
Miscellaneous revenue	258,535	182,006	2,629	10,684	360,044	813,898
<i>Total revenues</i>	<u>14,026,009</u>	<u>4,852,162</u>	<u>4,411,373</u>	<u>6,708,750</u>	<u>11,650,556</u>	<u>41,648,850</u>
<b>Expenditures:</b>						
Current:						
General government-						
Legislative and executive	5,119,098	0	0	0	905,484	6,024,582
Judicial	1,683,738	0	0	0	87,621	1,771,359
Public safety	4,358,545	0	0	0	1,387,347	5,745,892
Public works	50,507	0	0	6,377,424	528,054	6,955,985
Health	118,133	5,045,141	0	0	3,886,485	9,049,759
Human services	290,775	0	4,319,304	0	3,178,517	7,788,596
Conservation and recreation	303,502	0	0	0	0	303,502
Capital outlay	0	0	0	0	107,237	107,237
Debt service:						
Principal retirement	0	0	0	0	703,000	703,000
Interest and fiscal charges	0	0	0	0	363,622	363,622
<i>Total expenditures</i>	<u>11,924,298</u>	<u>5,045,141</u>	<u>4,319,304</u>	<u>6,377,424</u>	<u>11,147,367</u>	<u>38,813,534</u>
<i>Excess of revenues over (under) expenditures</i>	2,101,711	(192,979)	92,069	331,326	503,189	2,835,316
<b>Other financing sources (uses):</b>						
Proceeds from sale of capital assets	0	5,650	0	0	0	5,650
Transfers in	0	0	191,209	0	1,544,054	1,735,263
Transfers out	(1,549,632)	0	(105,375)	0	(80,256)	(1,735,263)
<i>Total other financing sources (uses)</i>	<u>(1,549,632)</u>	<u>5,650</u>	<u>85,834</u>	<u>0</u>	<u>1,463,798</u>	<u>5,650</u>
Net change in fund balance	552,079	(187,329)	177,903	331,326	1,966,987	2,840,966
Fund balance, January 1	3,783,096	1,797,078	195,298	2,402,680	7,590,078	15,768,230
Fund balance, December 31	<u>\$4,335,175</u>	<u>\$1,609,749</u>	<u>\$373,201</u>	<u>\$2,734,006</u>	<u>\$9,557,065</u>	<u>\$18,609,196</u>

The notes to the basic financial statements are an integral part of this statement.

**Huron 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, 2012**

**Net Change in Fund Balances - Total Governmental Funds** \$2,840,966

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. This is the amount by which capital asset additions exceeded depreciation in the current period.

Capital Asset Additions	2,992,476	
Current Year Depreciation	(2,732,396)	
Total		260,080

Governmental funds only report the disposal of assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. These are the amounts of the proceeds from the disposal of capital assets and the loss on the disposal of capital assets.

Proceeds from Disposal of Capital Assets	(5,650)	
Loss on Disposal of Capital Assets	(177,018)	
Total		(182,668)

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

Taxes	7,670	
Intergovernmental	(130,421)	
Interest	(9,164)	
Special Assessments	(225)	
Total		(132,140)

Repayments of bond principal are expenditures in the governmental funds, but the repayments reduce liabilities in the statement of net position and do not result in expenses in the statement of activities. 703,000

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 expense of the internal service fund is allocated among the governmental activities. 222,523

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Increase in Compensated Absences	(32,687)	
Decrease in Accrued interest	2,266	
Total		(30,421)

**Net Change in Net Position of Governmental Activities** \$3,681,340

The notes to the basic financial statements are an integral part of this statement.

**Huron County, Ohio**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Taxes	\$9,245,800	\$9,245,800	\$10,646,235	\$1,400,435
Charges for services	1,087,800	1,087,800	1,191,775	103,975
Licenses and permits	3,100	3,100	3,421	321
Fines and forfeitures	254,000	254,000	265,631	11,631
Intergovernmental revenue	1,023,400	1,023,400	1,116,251	92,851
Investment earnings	150,000	150,000	70,939	(79,061)
Miscellaneous revenue	395,352	395,352	240,886	(154,466)
Total revenues	<u>12,159,452</u>	<u>12,159,452</u>	<u>13,535,138</u>	<u>1,375,686</u>
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General government-</b>				
Legislative and executive	5,199,913	5,199,913	4,905,310	294,603
Judicial	1,889,374	1,889,374	1,803,285	86,089
Public safety	4,610,267	4,610,267	4,463,599	146,668
Public works	62,030	62,030	62,030	0
Health	118,422	118,422	118,133	289
Human services	433,500	433,500	290,554	142,946
Conservation and recreation	283,351	283,351	283,251	100
Total expenditures	<u>12,596,857</u>	<u>12,596,857</u>	<u>11,926,162</u>	<u>670,695</u>
Deficiency of revenues under expenditures	(437,405)	(437,405)	1,608,976	2,046,381
<b>Other financing sources (uses):</b>				
Transfers in	165,000	165,000	165,000	0
Transfers out	(1,588,089)	(1,588,089)	(1,549,631)	38,458
Total other financing sources (uses)	<u>(1,423,089)</u>	<u>(1,423,089)</u>	<u>(1,384,631)</u>	<u>38,458</u>
Deficiency of revenues and other financing sources under expenditures and other uses	(1,860,494)	(1,860,494)	224,345	2,084,839
Fund balance, January 1	1,715,956	1,715,956	1,715,956	0
Prior year encumbrances appropriated	<u>144,538</u>	<u>144,538</u>	<u>144,538</u>	<u>0</u>
Fund balance, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$2,084,839</u></u>	<u><u>\$2,084,839</u></u>

The notes to the basic financial statements are an integral part of this statement.

**Huron County, Ohio**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Board of Developmental Disabilities Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Taxes	\$3,323,137	\$3,323,137	\$3,278,595	(\$44,542)
Intergovernmental revenue	960,000	960,000	1,208,433	248,433
Charges for services	0	0	121,932	121,932
Miscellaneous revenue	285,000	285,000	10,577	(274,423)
<b>Total revenues</b>	<b>4,568,137</b>	<b>4,568,137</b>	<b>4,619,537</b>	<b>51,400</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	3,952,000	3,952,000	3,900,791	51,209
Materials and supplies	162,100	162,100	161,867	233
Charges and services	1,118,900	1,118,900	1,086,322	32,578
Capital purchases	10,000	10,000	10,000	0
<b>Total expenditures</b>	<b>5,243,000</b>	<b>5,243,000</b>	<b>5,158,980</b>	<b>84,020</b>
Deficiency of revenues under expenditures	(674,863)	(674,863)	(539,443)	135,420
<b>Other financing uses:</b>				
Transfers out	(50,000)	(50,000)	0	50,000
<b>Total other financing uses</b>	<b>(50,000)</b>	<b>(50,000)</b>	<b>0</b>	<b>50,000</b>
Deficiency of revenues under other financing sources under expenditures and other uses	(724,863)	(724,863)	(539,443)	185,420
Fund balance, January 1	1,911,523	1,911,523	1,911,523	0
Prior year encumbrances appropriated	223,000	223,000	223,000	0
<b>Fund balance, December 31</b>	<b>\$1,409,660</b>	<b>\$1,409,660</b>	<b>\$1,595,080</b>	<b>\$185,420</b>

The notes to the basic financial statements are an integral part of this statement.

**Huron County, Ohio**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Job and Family Services Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$3,060,000	\$3,060,000	\$3,100,870	\$40,870
Charges for services	1,190,000	1,190,000	1,307,874	117,874
Interest revenue	5,000	5,000	0	(5,000)
Miscellaneous revenue	15,000	15,000	2,629	(12,371)
Total revenues	<u>4,270,000</u>	<u>4,270,000</u>	<u>4,411,373</u>	<u>141,373</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	3,613,000	3,613,000	3,418,964	194,036
Materials and supplies	11,500	11,500	3,244	8,256
Charges and services	1,135,212	1,135,212	963,258	171,954
Capital purchases	15,500	15,500	14,159	1,341
Total expenditures	<u>4,775,212</u>	<u>4,775,212</u>	<u>4,399,625</u>	<u>375,587</u>
Excess/(deficiency) of revenues under expenditures	(505,212)	(505,212)	11,748	516,960
<b>Other financing sources (uses):</b>				
Transfers in	191,209	191,209	191,209	0
Transfers out	(105,375)	(105,375)	(105,375)	0
Total other financing sources (uses)	<u>85,834</u>	<u>85,834</u>	<u>85,834</u>	<u>0</u>
Excess/(deficiency) of revenues and other financing sources under expenditures and other uses	(419,378)	(419,378)	97,582	516,960
Fund balance, January 1	358,478	358,478	358,478	0
Prior year encumbrances appropriated	60,900	60,900	60,900	0
Fund balance, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$516,960</u>	<u>\$516,960</u>

The notes to the basic financial statements are an integral part of this statement.

**Huron County, Ohio**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Motor Vehicle and Gas Tax Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$105,381	\$105,381	\$105,381	\$0
Fines and forfeitures	45,000	45,000	53,538	8,538
Intergovernmental revenue	4,204,825	6,341,092	6,463,547	122,455
Investment earnings	3,040	3,040	3,060	20
Miscellaneous revenue	110,612	110,612	110,612	0
<b>Total revenues</b>	<b>4,468,858</b>	<b>6,605,125</b>	<b>6,736,138</b>	<b>131,013</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	2,753,694	2,753,694	2,612,308	141,386
Materials and supplies	1,374,250	1,374,250	830,991	543,259
Charges and services	1,352,801	3,489,068	3,175,181	313,887
Capital purchases	420,400	420,400	248,082	172,318
<b>Total expenditures</b>	<b>5,901,145</b>	<b>8,037,412</b>	<b>6,866,562</b>	<b>1,170,850</b>
 Excess (deficiency) of revenues over (under) expenditures	 (1,432,287)	 (1,432,287)	 (130,424)	 1,301,863
 Fund balance, January 1	 1,051,567	 1,051,567	 1,051,567	 0
Prior year encumbrances appropriated	397,751	397,751	397,751	0
<b>Fund balance, December 31</b>	<b>\$17,031</b>	<b>\$17,031</b>	<b>\$1,318,894</b>	<b>\$1,301,863</b>

The notes to the basic financial statements are an integral part of this statement.

**Huron County, Ohio**  
**Statement of Net Position**  
**Proprietary Funds**  
**December 31, 2012**

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
<b>Assets:</b>		
Current assets:		
Equity in pooled cash and investments	\$546,880	\$847,710
Receivables (net of allowances for uncollectibles)	204,354	624
Materials and supplies inventory	9,690	0
<i>Total current assets</i>	<u>760,924</u>	<u>848,334</u>
Noncurrent assets:		
Land	307,678	0
Land improvements	2,867,842	0
Buildings, structures and improvements	1,811,811	0
Furniture, fixtures and equipment	839,434	0
Less: accumulated depreciation	<u>(3,311,007)</u>	<u>0</u>
<i>Total noncurrent assets</i>	<u>2,515,758</u>	<u>0</u>
<i>Total assets</i>	<u>3,276,682</u>	<u>848,334</u>
<b>Liabilities:</b>		
Current liabilities:		
Accounts payable	154,546	279
Accrued wages and benefits	12,041	0
Due to other governments	8,709	0
Claims payable	0	406,325
Accrued interest payable	1,175	0
Current portion of compensated absences	3,235	0
Current portion of unfunded closure/post-closure	260,713	0
Current portion of obligations under capital leases	21,160	0
Current portion of bonds payable	<u>15,000</u>	<u>0</u>
<i>Total current liabilities</i>	476,579	406,604
Noncurrent liabilities:		
Compensated absences - noncurrent	72,756	0
Obligations under capital leases-noncurrent	22,282	0
Unfunded closure/post-closure-noncurrent	3,838,989	0
Bonds Payable-noncurrent	<u>315,000</u>	<u>0</u>
<i>Total noncurrent liabilities</i>	<u>4,249,027</u>	<u>0</u>
<i>Total liabilities</i>	4,725,606	406,604
<b>Net Position:</b>		
Net investment in capital assets	2,142,316	0
Unrestricted (deficit)	<u>(3,591,240)</u>	<u>441,730</u>
<i>Total net position (deficit)</i>	<u>(1,448,924)</u>	<u>441,730</u>
<i>Total liabilities and net position</i>	<u>\$3,276,682</u>	<u>\$848,334</u>

The notes to the basic financial statements are an integral part of this statement.



**Huron County, Ohio**  
**Statement of Revenues, Expenses and**  
**Changes in Fund Net Position**  
**Proprietary Funds**  
**For the Year Ended December 31, 2012**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Landfill</b>	<b>Internal Service Fund</b>
Operating revenues:		
Charges for services	\$2,252,222	\$4,666,304
Miscellaneous	26,694	624
<b>Total operating revenues</b>	<b>2,278,916</b>	<b>4,666,928</b>
Operating expenses:		
Personal services	421,224	0
Contract services	1,186,418	942,962
Claims	0	3,501,660
Materials and supplies	1,059	0
Depreciation	131,121	0
Miscellaneous	147,788	0
<b>Total operating expenses</b>	<b>1,887,610</b>	<b>4,444,622</b>
<b>Operating income</b>	<b>391,306</b>	<b>222,306</b>
Nonoperating revenues (expenses):		
Interest income	35	217
Interest and fiscal charges	(17,807)	0
Loss on disposal of capital assets	(95,846)	0
<b>Total nonoperating revenues (expenses)</b>	<b>(113,618)</b>	<b>217</b>
<b>Changes in net position</b>	<b>277,688</b>	<b>222,523</b>
Net position (deficit), January 1	(1,726,612)	219,207
Net position (deficit), December 31	(\$1,448,924)	\$441,730

The notes to the basic financial statements are an integral part of this statement.

**Huron County, Ohio**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2012**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Landfill</b>	<b>Internal Service Fund</b>
Cash flows from operating activities:		
Cash received from customers	\$2,284,949	\$0
Cash received from quasi-external transactions with other funds	0	4,665,680
Cash received from other operating revenues	26,694	624
Cash paid for claims	0	(3,545,914)
Cash paid to suppliers	(1,849,051)	(945,533)
Cash paid to employees and for fringe benefits	(423,758)	0
Net cash provided by operating activities	38,834	174,857
Cash flows from capital and related financing activities:		
Principal payments - capital lease	(20,095)	0
Interest paid	(17,838)	0
Purchases of assets	(45,813)	0
Principal payments - bonds payable	(10,000)	0
Net cash used in capital and related financing activities	(93,746)	0
Cash flows from investing activities:		
Interest received	35	217
Net cash provided by investing activities	35	217
Net increase in cash and cash equivalents	(54,877)	175,074
Cash and cash equivalents, January 1	601,757	672,636
Cash and cash equivalents, December 31	\$546,880	\$847,710
Reconciliation of Operating Income to Net Cash Used in Operating Activities		
Operating income	\$391,306	\$222,306
Adjustments to reconcile operating income to net cash used in operating activities:		
Depreciation expense	131,121	0
(Increase) decrease in operating assets:		
Accounts receivable	32,727	(624)
Inventory	382	0
Increase (decrease) in operating liabilities:		
Accounts payable	70	(2,571)
Claims payable	0	(44,254)
Accrued wages and benefits	101	0
Compensated absences	(1,653)	0
Due to other governments	(982)	0
Unfunded closure/post-closure care costs	(514,238)	0
Total adjustments	(352,472)	(47,449)
Net cash provided by operating activities	\$38,834	\$174,857

The notes to the basic financial statements are an integral part of this statement.

**Huron County, Ohio**  
**Statement of Fiduciary Assets and Liabilities**  
**Fiduciary Funds**  
**December 31, 2012**

	<b>Agency Funds</b>
<b>Assets:</b>	
Current assets:	
Equity in pooled cash and investments	\$3,311,318
Segregated cash accounts	1,309,785
Taxes receivable	39,858,999
Due from other governments	2,712,670
<i>Total assets</i>	<i>\$47,192,772</i>
 <b>Liabilities:</b>	
Unapportioned monies	\$2,241,713
Due to other governments	42,571,669
Deposits held due to others	2,199,788
Payroll withholdings	179,602
<i>Total liabilities</i>	<i>\$47,192,772</i>

The notes to the basic financial statements are an integral part of this statement.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

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**NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION**

**The County:** Huron County is a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1809. The three member **Board of County Commissioners** is the legislative and executive body of the County. The **County Auditor** is the chief fiscal officer. In addition, there are seven other elected administrative officials, each of who is independent, as set forth in Ohio law. These officials are **Clerk of Courts, Coroner, Engineer, Prosecutor, Recorder, Sheriff** and **Treasurer**. There is also a **Common Pleas Judge** and a **Juvenile and Probate Court Judge** elected on a countywide basis to oversee the County's justice system.

**Reporting Entity:** The County's basic financial statements include the accounts of all County operations. The County's major operations include human and social services, certain health care and community assistance services, civil and criminal justice systems, road and bridge maintenance and general administrative services. In addition, the County operates a landfill transfer station.

The County's basic financial statements have been prepared in conformity with accounting principles established by the Governmental Accounting Standards Board that define the reporting entity as the primary government as well as its component units, which are legally separate organizations for which the elected officials of the primary government are financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government.

The Huron County Regional Airport Authority (the "Authority") is organized under Section 308.03 of the Ohio Revised Code and is a governmental entity formed to service the County's business and recreational aviation needs. The County Commissioners appoint all seven members of the Authority's Board. The Authority has a fiscal year ended December 31, 2012. The County owns all of the land, buildings and improvements of the Airport and reports them within their capital assets in the governmental activities column of the Statement of Net Position. The County serves as the fiscal agent for the Huron County Airport Authority. The County did not make any contributions to the Airport Authority in 2012. The Huron County Airport Authority has no debt. Based on these criteria the County has reported the Huron County Airport Authority as a discretely presented component unit of the County. For additional financial information, contact the Huron County Auditor's office or the Airport Manager at 961 US Route 20 East, Norwalk, Ohio 44857.

The Huron County Board of Health and the Huron County Soil and Water Board have been excluded from the Huron County reporting entity, except as discussed below, since the County does not appoint a voting majority of these organizations' boards, and the organizations are not fiscally dependent upon the County. Based on the structure of Ohio counties, the County Auditor and Treasurer serve respectively as the fiscal officer and custodian of funds for these organizations. The cash funds of these organizations have been included with the agency funds to demonstrate the County's custodial capacity.

**Basis of Presentation:** The County's basic financial statements consist of government-wide 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 a 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 activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. The effect of similar internal events that are, in effect, allocations of overhead expenses from one function to another or within the same function are also eliminated. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

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**NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION (Continued)**

The Statement of Net Position presents the financial condition of the governmental and business-type activities for 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 for the business-type activities of the County. 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 for 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 earned on grants 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 business segment or governmental function is self-financing or draws from the general revenues of the County. As a general rule the effect of interfund services provided and used are not eliminated in the process of consolidation with the exception of the Internal Service Fund activity which was eliminated in the Statement of Activities.

**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. Internal service funds are combined and the totals are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

**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. There are three categories of funds: 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 purposes 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 funds assets, liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds.

- \* General Fund: This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The primary revenue sources are sales and use taxes, property taxes, state and local government funding, investment earnings and charges for services.
- \* Board of Developmental Disabilities Special Revenue Fund: This fund accounts for the County-wide property tax levy, state grants and reimbursements used for care and services for the developmentally disabled.
- \* Job and Family Services Special Revenue Fund: This fund accounts for all federal and state grants and reimbursements as well as transfers from the General Fund used for human services.
- \* Motor Vehicle and Gas Tax Special Revenue Fund: This fund accounts for monies received by the County for state gasoline tax and vehicle registration fees used for County road and bridge improvement programs.

Nonmajor governmental funds of the County account for grants and other resources whose use is restricted to a particular purpose, for debt service and for capital projects.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

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**NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION (Continued)**

**Proprietary Funds:** Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. These funds are used to account for operations that provide services, which are financed primarily by user charges, or activities where periodic measurement of income is appropriate for capital maintenance, public policy, management control or other purposes. Additionally the County reports an Internal Service Fund which accounts for the goods or services provided by certain County departments to other County funds, departments and other governmental units, on a cost reimbursement basis. The County maintains a self-insurance fund for health insurance which accounts for the claims and administration of the health insurance program for covered County employees and their eligible dependents. The County reports the following major proprietary fund:

- \* **Landfill Enterprise Fund:** This fund is used to account for operations that provide services that are financed primarily by user charges or activities for landfill dumping and recycling of Huron County solid wastes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Huron County Landfill/Solid Waste District and the County's internal service fund are charges to customers for sales and services. Operating expenses for enterprise and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**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 therefore 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 operations. The County only reports agency funds, which are used to account for and maintain assets held by the County or as an agent for individuals, private organizations, and other governmental units and other funds. These assets include: property and other taxes, as well as other intergovernmental resources that have been collected and which will be distributed to other taxing districts located in Huron County.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applies to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for established governmental accounting and financial principles. The County follows GASB guidance as applicable to its governmental and business-type activities.

**Government-wide Financial Statements:** The government-wide financial statements are prepared using the economic resources measurement focus. All assets, liabilities and 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 liabilities and deferred inflows of resources generally are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances reports on 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 statements for governmental funds.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

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

Like the government-wide statements, all proprietary fund activities are accounted for on a flow of economic resources measurement focus. All assets and all liabilities 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 (i.e., revenues) and decreases (i.e., expenses) in total net position. The Statement of Cash Flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

**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 and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual bases of accounting arise in the recognition of revenue, the recording of deferred revenue and in the presentation of expenses versus expenditures.

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note I). Revenue from grants, entitlement and donations is recognized in the fiscal 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 non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: property taxes available as an advance, sales tax, grants, interest, fees and charges for services.

**Deferred Outflows and Deferred Inflows of Resources** As more fully described in Note O to the basic financial statements, the County has implemented both GASB Statement No. 63 and GASB Statement No. 65, effective for fiscal year 2012. Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenditures/expenses) until then. The County did not have any deferred outflows as of December 31, 2012. The County also reports a deferred inflow of resources which represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenues) until that time. For the County these amounts consist of intergovernmental receivables which are not collected in the available period. Property taxes for which there is an enforceable legal claim as of December 31, 2012, but which were levied to finance fiscal year 2013 operations, have been recorded as deferred inflows of resources. The difference between deferred inflows on the Statement of Net Position and the Balance Sheet is due to grants and entitlements not received during the available period. These were reported as revenues on the Statement of Activities and not recorded as deferred inflows on the Statement of Net Position.

**Expenses/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 the governmental funds.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

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

**Budgetary Information:** All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the appropriation resolution and the certificate of estimated resources, which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amounts that the County Commissioners may appropriate. The appropriation resolution is the Commissioners authorization to spend resources and set annual limits on expenditures plus encumbrances at the level of control selected by the Commissioners. Each County department prepares a budget that is approved by the Board of County Commissioners. The budget manager in the Auditor's Office can make modifications to the original budget within expenditure objects. The County maintains budgetary control within an organizational unit and fund by not permitting expenditures and encumbrances to exceed appropriations at the object level (the legal level of control). Unencumbered and unexpended appropriations lapse at year-end. Encumbered and unpaid appropriations (reserved for encumbrances) are carried forward to the next year as authority for expenditures.

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 and final budgeted amounts in the budgetary statements reflect the amounts in the certificate when the original and final appropriations were adopted.

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

The County's budgetary process accounts for certain transactions on a basis other than GAAP. The major differences between the budget basis and the GAAP basis are: (1) Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP), and (2) Expenditures are recorded when encumbered, or paid in cash (budget), as opposed to when susceptible to accrual (GAAP) and (3) Certain funds have been included for reporting purposes as part of the General Fund (GAAP), but are not reported as part of the General Fund for budgetary (budget). Please see Note J for a reconciliation between the budget basis of accounting and the GAAP basis of accounting.

**Cash and Cash Equivalents:** To improve cash management, cash received by the County is pooled in a central bank account, which is managed by the County Treasurer. Amounts for all funds including proprietary funds, are maintained in this account or are temporarily used to purchase short-term investments. Individual fund integrity is maintained through the County's records. Each fund's interest in the pooled bank accounts is presented as "equity in pooled cash and investments" on the Statement of Net Position and the balance sheet.

Investments are stated at fair value which is based on quoted market prices, with the exception of nonparticipating repurchase agreements, which are reported at cost.

Investments are limited to State Treasury Asset Reserve of Ohio (STAROhio), certificates of deposit, U.S. Government Agency securities, commercial paper, and Ohio Municipality Debt.

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio 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 STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2012.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Investment income is recorded in the General, various Special Revenue, Landfill Enterprise, and Internal Service Funds.

Investment income earned during 2012 totaled \$136,961.



**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

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

The County uses separate bank accounts for resources not deposited with the County Treasurer. These interest bearing depository accounts are presented in the statement of fiduciary assets and liabilities as “segregated cash accounts.”

In 2007, the County issued bonds to finance an energy conservation project. These funds were deposited into a bank account with a fiscal agent and the County draws on this account as needed. As of December 31, 2012, a balance still remained in this account. This balance is reflected on the Statement of Net Position and balance as “cash and cash equivalents with fiscal agents.”

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 outside of the cash management pool with an initial maturity of more than three months are considered to be investments.

**Inventory of Materials and Supplies:** Inventory is valued at cost using the first-in, first-out method. Inventory is recorded as an expenditure/expense when consumed.

**Prepaid Items:** Payments made to vendors for services that benefit future periods are recorded as prepaid items in both government-wide and fund financial statements. A current asset for the prepaid amount is recorded at the time of purchase, and the expenditure is reported in the year in which services are consumed.

**Capital Assets:** Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost of more than \$1,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Infrastructure acquired prior to GASB-34 has been reported. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets’ lives are not capitalized. Major outlays for capital assets and improvements are capitalized, as projects are constructed. Interest incurred during the construction phase of proprietary capital assets is included as part of the capitalized value of the assets constructed.

All reported capital assets are depreciated using the straight-line method over the following estimated useful lives:

- 1 Furniture, fixtures and equipment 5-20 years
- 2 Buildings, structures, improvements 20-40 years
- 3 Land improvements 40 years
- 4 Infrastructure 20-80 years

**Grants and Other Intergovernmental Revenues:** Local government fund revenues are recorded as receivables and revenues when measurable and available. Assistance awards made on the basis of entitlement are recorded as intergovernmental receivables and revenues when entitlement occurs. All other federal and state reimbursement type grants are recorded as receivables and revenues when the related expenditures/expenses are incurred.

**Interfund Transactions:** During the normal course of operations, the County has numerous transactions between funds. These transactions include charges for services provided by an Internal Service Fund to other funds and operating transfers.

Transfers represent transfers of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in governmental funds and as transfers in proprietary funds. Transfers within governmental activities in the Statement of Activities have been eliminated. Transfers between governmental activities and business-type activities are reported in the same manner as general revenues.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

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

The Internal Service Fund records charges for services to all County funds, departments and other governmental units as operating revenue. Both governmental and proprietary funds record these payments to the Internal Service Fund as operating expenditures/expenses.

**Compensated Absences:** The County records accumulated unpaid vacation, overtime pay, and vested sick time benefits as compensated absences payable when earned by employees. The County uses the vesting method for recording sick leave obligations. The liability includes the employees who are currently eligible to receive severance benefits and those the County has identified as probable of receiving payment in the future. The entire compensated absences liability is reported on the governmental-wide financial statements.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "matured compensated absences" in the fund from which the employees who have accumulated unpaid leave are paid. The non-current portion of the liability is not reported.

Ohio law requires that vacation time not be accumulated for more than three years. Normally, all vacation time is to be taken in the year available unless administrative written approval for carryover is obtained. Unused vacation is payable upon termination of employment. Unused sick time may be accumulated until retirement. Employees with a minimum of ten years of service are paid one-fourth of accumulated sick time upon retirement with a maximum of 30 days. In general, employees are eligible to be paid for unused compensatory time upon termination of employment. All sick, vacation and compensatory payments are made at employees' current wage rates.

**Self-Funded Insurance:** The County is self-funded for health benefits. The plan is administered by Medical Mutual of Ohio, which provides claims review and processing services. Each County fund is charged for its proportionate share of the cost for covered employees. Likewise, most County employees have a minimal premium deducted from their bi-weekly payroll to cover their share of the insurance cost. Payment of these benefits is accounted for in an Internal Service Fund. The County records a liability for incurred but unreported claims at year-end based upon an actuarial estimate provided by Medical Mutual of Ohio.

**Fund Balances:** 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 the spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

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

***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 County Commissioners. Those committed amounts cannot be used for any other purpose unless the County Commissioners removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

***Assigned*** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. 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 County Commissioners. The County Auditor is given the authority to assign amounts for the County.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

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

**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 used only to report a deficit 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 either restricted or unrestricted (committed, assigned, and unassigned) amounts are 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.

**Net Position:** Net Position represents the difference between assets 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. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available. Restricted for other purposes represents amounts in special revenue funds restricted to use by grantors.

Of the County's restricted net position, none was restricted by enabling legislation.

**Use of Estimates:** The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**NOTE C – POOLED CASH AND CASH EQUIVALENTS, SEGREGATED CASH, INVESTMENTS AND DEPOSITS**

State statutes classify monies held by the County into two categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the Board has identified as not required for use within the five year period of designation of depositories. Inactive deposits must be either evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts, including, but not limited to, passbook accounts. 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, any other obligation guaranteed as to principal and interest by the United States, or any book-entry, zero-coupon United States Treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the same county as the County;

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

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**NOTE C – POOLED CASH AND CASH EQUIVALENTS, SEGREGATED CASH, INVESTMENTS AND DEPOSITS (Continued)**

4. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts in any eligible institution mentioned in Section 135.32 of the Ohio Revised Code;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. Written repurchase agreements in the securities listed above provided that the market 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;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements with any eligible institution or dealer in which the County lends securities and the eligible institution or dealer agrees to exchange either securities described in division (1) or (2), or cash, or both securities and cash, equal value for equal value;
9. Up to 25% of the County's total average portfolio in either (a) high grade commercial paper when the aggregate value of the notes does not exceed 10% of the aggregate value of the outstanding commercial paper of the issuing corporation, and the notes mature no later than 270 days after purchase or (b) bankers acceptances of banks insured by the FDIC when the obligations are eligible for purchase by the Federal Reserve System and mature no later than 180 days after purchase;
10. Up to 15% of the County's total average portfolio in high grade notes issued by U.S. corporations, and the notes mature not later than two years after purchase. Bankers acceptances for a period not to exceed 270 days in an amount not to exceed ten percent of the County's total average portfolio;
11. High grade debt interests issued by foreign nations diplomatically recognized by the U.S. government. All interest and principal shall be denominated and payable in U.S. funds. In the aggregate, this investment shall not exceed 1% of the County's total average portfolio and shall mature no later than five years after purchase; and
12. A current unpaid or delinquent tax line of credit authorized under division (G) of section 135.341 of the Revised Code, provided that all of the conditions for entering into such a line of credit under that division are satisfied.

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 Treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities value at least 105% of the total value of public funds on deposit at the institution. Repurchase agreements must be obligations of or guaranteed securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2012, the County complied with the provisions of these statutes.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

**NOTE C – POOLED CASH AND CASH EQUIVALENTS, SEGREGATED CASH, INVESTMENTS AND DEPOSITS (Continued)**

Deposits:

Custodial credit risk is the risk that, in the event of a bank failure, the County's deposits may not be returned. According to state law, public depositories must give security for all public funds on deposit in excess of those funds that are insured by the federal deposit insurance corporation (FDIC) or by any other agency or instrumentality of the federal government.

These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the FDIC, or may pledge a pool of government securities valued at least 105% of the total value of public monies on deposit at the institution. The County's policy is to deposit money with financial institutions that are able to abide by the laws governing insurance and collateral of public funds.

The County had cash on hand of \$104,764 as of December 31, 2012. The County's bank balance was \$10,824,921. The entire bank balance was either covered by FDIC or collateralized in accordance with the provisions identified in the preceding paragraph.

Investments: As of December 31, 2012, the County had the following investments and maturities:

	Carrying/Fair Value	Less than 6 months	6 - 12 months	1 - 2 years	Over 2 years
STAR Ohio	\$ 2,706,844	\$ 2,706,844	\$ -	\$ -	\$ -
Federal Farm Credit Bank	1,916,785	457,525	-	756,938	702,322
Federal Home Loan Bank	500,245	-	-	-	500,245
Federal National Mortgage Association	4,050,413	-	776,496	-	3,273,917
First American Government MMF	243,799	243,799	-	-	-
GE Capital Retail Bank - Marketable C.D.	248,317	248,317	-	-	-
Goldman Sachs Bank - Marketable C.D.	248,226	248,226	-	-	-
Bond Anticipation Notes - City of Kent	150,633	-	150,633	-	-
Bond Anticipation Notes - City of Sandusky	150,614	-	150,614	-	-
Commercial Paper - UBS Finance	996,980	-	996,980	-	-
<b>Total Investments</b>	<b>\$ 11,212,856</b>	<b>\$ 3,904,711</b>	<b>\$ 2,074,723</b>	<b>\$ 756,938</b>	<b>\$ 4,476,484</b>

Interest rate risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County has no policy specifically dealing with interest rate risk. In accordance with the investment policy, the County manages its exposure to declines in fair values by limiting the length of the maturity of its investment portfolio to five years or less.

Credit risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's investment policy allows the County to invest in accordance with the Ohio Revised Code (Ohio Law) which is defined earlier within this note. Investments in STAROhio and the money market fund were rated AAAM by Standard & Poor's. The Federal Farm Credit Bank Securities are rated AAA by Standard & Poors and Aaa by Moody's. The Federal Home Loan Bank securities are rated AAA by Standard & Poors and Aaa by Moody's. The Federal National Mortgage Association securities are rated AAA by Standard & Poors and Aaa by Moody's. The Bond Anticipation Notes – City of Kent were unrated and the Bond Anticipation Notes – City of Sandusky were rated MIG1. The Commercial Paper – UBS Finance was rated A-1 by Standard & Poors and P-1 by Moody's. The marketable C.D.'s were unrated.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

**NOTE C – POOLED CASH AND CASH EQUIVALENTS, SEGREGATED CASH, INVESTMENTS AND DEPOSITS (Continued)**

Concentration of credit risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The County places no limit on the amount the County may invest in any one issuer; however their investment policy does stress diversification to limit potential losses. The County has primarily invested 25% in STAR Ohio, 18% in Federal Farm Credit Bank securities, 5% in Federal Home Loan Bank securities, 38% in Federal National Mortgage Association securities and 9% in Commercial Paper – UBS Finance.

Custodial credit risk - All of the County’s securities are either insured and registered in the name of the County or at least registered in the name of the County. The County has no policy specifically related to custodial credit risk, but requires the County to conform to requirements of Ohio law.

Cash reported by the Huron County Airport Authority is maintained by the Huron County Treasurer as part of “equity in pooled cash and investments”.

**NOTE D – TRANSFERS**

Transfers to/from other funds during 2012 are as follows:

	Transfers In	Transfers Out
<b>Major Funds:</b>		
General Fund	\$ -	\$ 1,549,632
Jobs and Family Services	191,209	105,375
<b>Total Major Funds</b>	191,209	1,655,007
<b>Non-Major Funds:</b>		
Clerk of Courts Computer	15,000	-
Children's Services	400,000	-
VOCA	23,823	-
Human Services Bond	338,813	-
County Bond Retirement	285,587	-
Jail Bond Retirement	400,575	-
Permanent Improvement	80,256	-
County Capital Project	-	80,256
<b>Total Non-Major Funds</b>	1,544,054	80,256
<b>Total All Funds</b>	\$ 1,735,263	\$ 1,735,263

Transfers are used to 1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them; and 2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other. The transfer of \$105,375 from the Jobs and Family Services Fund to the Human Services Bond Fund was to provide monies for debt service payments. The transfer of \$80,256 from the County Capital Project Fund to the Permanent Improvement Fund was to provide funds for certain capital improvements. All transfers were made in accordance with the Ohio Revised Code.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

**NOTE E – CAPITAL ASSETS**

Capital asset activity for the County for the year ended December 31, 2012, is as follows:

<b>Governmental Activities:</b>	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Ending Balance</b>
<i>Capital assets not being depreciated:</i>				
Land	\$1,717,352	\$0	\$0	\$1,717,352
<i>Total capital assets, not being depreciated</i>	1,717,352	0	0	1,717,352
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	33,998,159	31,463	(249,468)	33,780,153
Furniture, fixtures and equipment	10,141,445	197,446	(94,556)	10,244,335
Infrastructure	30,652,489	2,763,567	0	33,416,056
<i>Total capital assets being depreciated</i>	74,792,093	2,992,476	(344,024)	77,440,545
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(19,849,381)	(948,800)	117,007	(20,681,174)
Furniture, fixtures and equipment	(7,515,416)	(550,880)	44,349	(8,021,947)
Infrastructure	(11,272,930)	(1,232,716)	0	(12,505,646)
<i>Total accumulated depreciation</i>	(38,637,727)	(2,732,396)	161,356	(41,208,767)
<i>Total capital assets being depreciated, net</i>	36,154,366	260,080	(182,668)	36,231,778
<i>Governmental activities capital assets, net</i>	\$37,871,718	\$260,080	\$(182,668)	\$37,949,130

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

**NOTE E – CAPITAL ASSETS (Continued)**

<b>Business-Type Activities:</b>	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Ending Balance</b>
<i>Capital assets, not being depreciated:</i>				
Land	\$307,678	0	0	\$307,678
Total capital assets, not being depreciated	307,678	0	0	307,678
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	1,811,811	0	0	1,811,811
Land improvements	2,867,842	0	0	2,867,842
Furniture, fixtures and equipment	997,907	45,813	(204,286)	839,434
Total capital assets being depreciated	5,677,560	45,813	(204,286)	5,519,087
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(794,214)	(49,757)	0	(843,971)
Land improvements	(1,720,551)	(53,128)	0	(1,773,679)
Furniture, fixtures and equipment	(773,561)	(28,236)	108,440	(693,357)
Total accumulated depreciation	(3,288,326)	(131,121)	108,440	(3,311,007)
Total capital assets being depreciated, net	2,389,234	(85,308)	(95,846)	\$2,208,080
<i>Business-type activities capital assets, net</i>	<u>\$2,696,912</u>	<u>(85,308)</u>	<u>(95,846)</u>	<u>\$2,515,758</u>

Depreciation expense was charged to functions and programs of the County as follows:

<i>Governmental activities:</i>	
General government – legislative and executive	\$508,681
General government – judicial	36,491
Public safety	319,356
Public works	1,411,641
Health	229,446
Human services	226,781
<i>Total depreciation expense – governmental activities</i>	<u>\$2,732,396</u>
 <i>Business-type activities:</i>	
Landfill	<u>\$131,121</u>



**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

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**NOTE F – LONG-TERM DEBT AND OTHER OBLIGATIONS**

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**Long-term Bonds:** All long-term debt issued for governmental purposes of the County are retired from the debt service funds. General obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within the limitations of Ohio Law.

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for governmental activities.

The County issued \$2,000,000 in general obligation bonds during 2007 which were used to provide energy conservation improvements to County facilities. These bonds will be paid from the County Bond Retirement Fund.

The original issue amount of the 2005 Correctional Facility Refunding bonds was \$3,125,000 and these bonds are being repaid from the Jail Bond Retirement Fund.

The County issued \$355,000 in general obligation bonds during 2006, which were used to repay existing bond anticipation notes. The original purpose of these notes was to finance various improvements to County facilities. These bonds are being repaid from the County Bond Retirement Fund.

The original issue amount of the 2002 Various Purpose bonds was \$2,965,000 and these bonds are being repaid from the Debt Service and County Bond Retirement Funds.

The County issued \$520,000 in County Courthouse General Obligation bonds in 2010 and these bonds will be repaid from the Debt Service and County Bond Retirement Funds. These bonds are recovery zone economic development bonds where the interest is subsidized through a credit from the United States Treasury. The interest payments are recorded at gross and the subsidy is recorded as intergovernmental revenue. The amortization schedule reflects the gross amounts of interest payments due each year.

The County issued \$350,000 in County Landfill Transfer Station Improvement General Obligation Bonds in 2010 and these bonds will be repaid from the Landfill Funds.

The \$1,875,000 in 1994 General Obligation bonds represents the unrefunded portion of such bonds from the 2002 refunding and will be repaid from the Debt Service Fund.

Under the Uniform Bond Act of the Ohio Revised Code, the County's overall legal debt margin is \$22.8 million.

**Conduit Debt Obligations:** To provide for building expansion and equipment purchases, the County has issued three series of Ohio hospital facilities revenue bonds to a local medical center and a series of industrial development revenue bonds to an area business.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

**NOTE F – LONG-TERM DEBT AND OTHER OBLIGATIONS (Continued)**

These bonds are obligations of the respective borrowers and the bonds do not constitute a debt or pledge of the faith and credit of the County or the State, and accordingly have not been reported in the accompanying financial statements.

At December 31, 2012, the total outstanding on these revenue bonds aggregated \$37,370,000.

**Closure and Post-closure Care Costs:** 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. The County decided to stop accepting waste through December 31, 1998 when the landfill was changed to a transfer station. Accordingly, the \$4,099,702 reported as landfill closure and post-closure care liability represents the total amount of estimated closure and post-closure costs. This amount is based on what it would cost to perform all closure and post-closure care. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

Long-term debt and other obligations of the County at December 31, 2012 were as follows:

	<b>Balance January 1, 2012</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2012</b>	<b>Amounts Due In One Year</b>
<b>Governmental Activities:</b>					
Governmental Funds:					
General Obligation Bonds					
2007 Energy Conservation Bonds 4.42%, due serially through 2026	\$1,830,000	\$0	\$89,000	\$1,741,000	\$93,000
General Obligation Bonds 2005 Correctional Facility Refunding Bonds 3%-3.75%, due serially through 2016	1,795,000	0	335,000	1,460,000	345,000
General Obligation Bonds 2006 County Building 4.7%, due serially through 2006	291,000	0	14,000	277,000	15,000
General Obligation Bonds 2002 Various Purpose Improvement and Refund 2%-4.6%, due serially through 2021	1,010,000	0	250,000	760,000	250,000
General Obligation Bonds 1994 Human Services Building 2%-4%, due serially through 2020	1,875,000	0	0	1,875,000	0
General Obligation Bonds 2010 County Courthouse Improvement 2.75%-3.63%, due serially through 2030	505,000	0	15,000	490,000	15,000
Subtotal Governmental Fund Obligations	7,306,000	0	703,000	6,603,000	718,000
Compensated Absences	1,797,768	1,303,873	1,271,186	1,830,455	77,266
<b>Total Governmental Activities</b>	<b>\$9,103,768</b>	<b>\$1,303,873</b>	<b>\$1,974,186</b>	<b>\$8,433,455</b>	<b>\$795,266</b>

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

**NOTE F – LONG-TERM DEBT AND OTHER OBLIGATIONS (Continued)**

	<b>Balance January 1, 2012</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2012</b>	<b>Amounts Due In One Year</b>
<b>Business-Type Activities:</b>					
Landfill closure and post-closure care costs	4,613,940	0	514,238	4,099,702	260,713
General Obligation Bonds 2010 County Landfill Transfer Station Improvement 3.7%-4.6%, due serially through 2030	340,000	0	10,000	330,000	15,000
Capital Lease	63,537	0	20,095	43,442	21,160
Compensated Absences	77,644	30,799	32,452	75,991	3,235
<b>Total Business-type Activities</b>	<b>\$5,095,121</b>	<b>\$30,799</b>	<b>\$576,785</b>	<b>\$4,549,135</b>	<b>\$300,108</b>

A summary of the County's future long-term debt funding requirements as of December 31, 2012 follows:

Year	Governmental Activities General Obligation Bonds		Business-Type Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest
2013	718,000	332,172	15,000	14,100
2014	762,000	303,532	15,000	13,545
2015	797,000	282,494	15,000	12,990
2016	838,000	259,700	15,000	12,435
2017	472,000	235,862	15,000	11,880
2018-2022	2,027,000	778,971	80,000	50,940
2023-2027	864,000	165,252	100,000	31,050
2028-2030	125,000	16,830	75,000	6,900
Total	6,603,000	2,374,813	330,000	153,840

**Compensated Absences:** As more fully described in Note B, the County uses the vesting method for recording sick leave obligations. Unpaid vested hours at December 31, 2012 representing this liability for all governmental funds are as follows:

	<u>Hours</u>
Vacation	51,299
Sick	21,239

The compensated absences liabilities will be paid from the General, Motor Vehicle and Gas Tax, Job and Family Services, Developmental Disabilities, Mental Health, Real Estate Assessment, Child Support, and other Special Revenue Funds, and the Landfill Enterprise Fund.

**Deferred Compensation:** County employees have the option of participating in two statewide-deferred compensation plans, created in accordance with the *Internal Revenue Code Section 457*. Under these plans, employees elect to have a portion of their pay deferred until a future time. According to these plans, the deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The deferred pay and any income earned thereon is not subject to income tax until actually received by the employee.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

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**NOTE F – LONG-TERM DEBT AND OTHER OBLIGATIONS (Continued)**

All amounts of compensation deferred under these plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are to be held in trust for the exclusive benefit of the participants and their beneficiaries.

**NOTE G- RETIREMENT SYSTEMS**

**Ohio Public Employees Retirement System (OPERS)**

- A. The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans as described below:
- 1) The Traditional Pension Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan.
  - 2) The Member-Directed Plan (MD) – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.
  - 3) The Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.
- B. OPERS provides retirement, disability, and survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.
- C. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.
- D. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.
- E. The Ohio Revised Code provides statutory authority for member and employer contributions. For 2012, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

The 2012, 2011, and 2010 member contribution rates were 10.0%, 10.0%, and 10.0%, respectively, for members in state and local classifications and 11.5% and 12.10%, 11.0% and 11.6%, and 10.5% and 11.1%, respectively for members in public safety and law enforcement.

The 2012, 2011, and 2010 employer contribution rates for members in state and local classifications were 14.0%, 14.0%, and 14.0%, respectively, of covered payroll. For both public safety and law enforcement divisions, the employer contribution rates were 18.10%, 18.10%, and 17.87%, respectively.

The County's contributions to OPERS for the years ended December 31, 2012, 2011, and 2010 were \$1,850,659, \$1,822,024 and \$1,795,246, respectively, of which 100% was contributed for 2012, 2011 and 2010.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

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NOTE G- RETIREMENT SYSTEMS (Continued)

**State Teachers Retirement System (STRS Ohio)**

Teachers for the Board of Mental Retardation participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing, multiple-employer public employee retirement system.

STRS Ohio is a statewide retirement plan for licensed teachers and other faculty members employed in the public schools of Ohio or any school, community school, college, university, institution or other agency controlled, managed and supported, in whole or in part, by the state or any political subdivision thereof.

**Plan Options** - New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered a Defined Contribution (DC) Plan and a Combined Plan. The DC Plan allows members to allocate all their member contributions and employer contributions equal to 10.5 percent of earned compensation among various investment choices. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are allocated to investment choices by the member, and employer contributions are used to fund a defined benefit payment at a reduced level from the regular DB Plan. Contributions into the DC Plan and the Combined Plan are credited to member accounts as employers submit their payroll information to STRS Ohio, generally on a biweekly basis. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan.

**DB Plan Benefits** – Plan benefits are established under Chapter 3307 of the Revised Code. Any member may retire who has (i) five years of service credit and attained age 60; (ii) 25 years of service credit and attained age 55; or (iii) 30 years of service credit regardless of age. The annual retirement allowance, payable for life, is the greater of the “formula benefit” or the “money-purchase benefit” calculation. Under the “formula benefit,” the retirement allowance is based on years of credited service and final average salary, which is the average of the member’s three highest salary years. The annual allowance is calculated by using a base percentage of 2.2% multiplied by the total number of years of service credit (including Ohio-valued purchased credit) times the final average salary. The 31st year of earned Ohio service credit is calculated at 2.5%. An additional one-tenth of a percent is added to the calculation of every year of earned Ohio service over 31 years (2.6% for 32 years, 2.7% for 33 years and so on) until 100% of final average salary is reached. For members with 35 or more years of Ohio contributing service, the first 30 years will be calculated at 2.5% instead of 2.2%. Under the “money-purchase benefit” calculation, a member’s lifetime contributions plus interest at specified rates are matched by an equal amount from other STRS Ohio funds. This total is then divided by an actuarially determined annuity factor to determine the maximum annual retirement allowance.

**DC Plan Benefits** – Benefits are established under Sections 3307.80 to 3307.89 of the Revised Code. For members who select the DC Plan, all member contributions and employer contributions at a rate of 10.5% are placed in an investment account. The member determines how to allocate the member and employer money among various investment choices. 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. Employer contributions into members’ accounts are vested after the first anniversary of the first day of paid service. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member’s designated beneficiary is entitled to receive the member’s account balance.

**Combined Plan Benefits** – Member contributions are allocated by the member, and employer contributions are used to fund a defined benefit payment. A member’s defined benefit is determined by multiplying 1% of the member’s final average salary by the member’s years of service credit. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

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**NOTE G- RETIREMENT SYSTEMS (Continued)**

A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for an annuity benefit or equivalent lump-sum payment in addition to the original retirement allowance. A reemployed retiree may alternatively receive a refund of only member contributions with interest before age 65, once employment is terminated.

Benefits are increased annually by 3% of the original base amount for Defined Benefit Plan participants.

The Defined Benefit and Combined Plans offer access to health care coverage to eligible retirees who participated in the plans and their eligible dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. By Ohio law, health care benefits are not guaranteed.

A Defined Benefit or Combined Plan member with five or more years' credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits. A death benefit of \$1,000 is payable to the beneficiary of each deceased retired member who participated in the Defined Benefit Plan. Death benefit coverage up to \$2,000 can be purchased by participants in the DB, DC or Combined Plans. Various other benefits are available to members' beneficiaries.

Chapter 3307 of the Revised Code provides statutory authority for member and employer contributions. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers.

For the fiscal years ended June 30, 2012, 2011 and, 2010, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations.

The County's contributions for pension obligations to STRS Ohio for the years ended December 31, 2012, 2011 and 2010 were \$18,572, \$19,867, and \$25,564 respectively, which were equal to the required contributions for those years.

STRS Ohio issues a publicly available, stand-alone financial report that includes financial statements and required supplementary information. That report may be obtained by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3771 or by calling (888) 227-7877, or by visiting the STRS Ohio website at [www.strsoh.org](http://www.strsoh.org).

**NOTE H – OTHER POSTEMPLOYMENT BENEFITS**

**Ohio Public Employees Retirement System (OPERS)**

- A. Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan; the Member-Directed Plan (MD) – a defined contribution plan; and the Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

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**NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)**

In order to qualify for post-employment health care coverage, age and service retirees under the Traditional Pension and Combined Plans must have 10 or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 45.

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.

OPERS issues a stand-alone financial report. Interest parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

- B. The Ohio Revised Code provides the statutory authority requiring public employers to fund post-retirement health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care benefits.

Employer's contributions are expressed as a percentage of the covered payroll of active members. In 2012, state and local employers contributed at a rate of 14.0% of covered payroll and public safety and law enforcement employers contributed at 18.1%. The Ohio Revised Code currently limits the employer contribution rate not to exceed 14.0% of covered payroll for state and local employer units and 18.1% of covered payroll for law and public safety employer units. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. For 2012 and 2011, the employer contributions allocated to the health care for members in the Traditional was 4.0%. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar years 2012 and 2011. For 2010, the employer contributions allocated to the health care plan from January 1 through February 28, 2010 and March 1 through December 31, 2010 were 5.5% and 5.0%, respectively. Effective January 1, 2013, the portion of employer contributions allocated to healthcare was lowered to 1 percent for both plans, as recommended by the OPERS Actuary. 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.

- C. The employer contributions that were used to fund post-employment benefits were \$528,733 for 2012, \$661,539 for 2011, \$651,816 for 2010. 100% of the employer contributions have been made for 2012, 2011 and 2010.
- D. 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 SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

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**NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)**

**State Teachers Retirement System (STRS Ohio)**

STRS Ohio administers a pension plan that is comprised of: a defined benefit plan; a self-directed defined contribution plan; and a combined plan which is a hybrid of the defined benefit plan and the defined contribution plan.

Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple-employer health care plan. STRS Ohio provides access to health care coverage to eligible retirees who participated in the defined benefit or combined plans. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and reimbursement of monthly Medicare Part B premiums. Pursuant to Section 3307 of the Ohio Revised Code, the Retirement Board has discretionary authority over how much, if any, of the associated health care costs will be absorbed by STRS Ohio. All benefit recipients, for the most recent year, pay a portion of the health care costs in the form of a monthly premium.

STRS Ohio issues a stand-alone financial report. Interested parties can view the most recent Comprehensive Financial Annual Report by visiting [www.strsoh.org](http://www.strsoh.org) or by requesting a copy by calling toll-free 1-888-227-7877.

Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2012, 2011 and 2010. The 14 percent employer contribution rate is the maximum rate established under Ohio law. For the County, these amounts equaled \$1,327, \$2,452 and \$1,826 for fiscal years 2012, 2011, and 2010, respectively, which equaled the required allocation for each year.

**NOTE I - PROPERTY TAXES**

Property tax revenues include amounts levied against real, public utility and tangible personal (business) property located in the County. The assessed value, by property classification, upon which taxes collected in 2012 were based, is as follows:

Real property	\$1,029,139,340
Public utility and tangible personal property	<u>30,380,330</u>
Total assessed property value	<u><u>\$1,059,519,670</u></u>

In 2012 real property taxes were levied on January 1, 2012 on the assessed values as of January 1, 2011 the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2009. Tangible personal property tax was phased out by the State of Ohio effective January 1, 2009. All that remains to be collected by the county are any delinquencies.

Real property taxes are payable annually or semi-annually. In 2012 if paid annually, payment was due by February 11, 2012. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 11, 2012 with the remainder due July 8, 2012.

The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County.

Accrued property taxes receivable represent current and delinquent taxes outstanding for real, tangible personal and public utility taxes which were measurable as of December 31, 2012. Although total property collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2012 operations. The receivable is therefore offset by a credit to deferred inflows of resources.



**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

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

Ohio law prohibits taxation of property from all taxing authorities in excess of 10 mills of assessed value without a vote of the people. Presently, the County levies 2.1 mills of the 10-mill limit for the General Fund. No additional millage has been levied for voted millage. A summary of voted millage follows:

Purpose	Voter Authorized Rate (a)	Rate Levied for Current Year Collection		Final Collection Year
		Agriculture/ Residential (b)	Other	
General Fund	None			
Mental Health	.50	.083814	.236411	2014
MRDD Operating	.20	.033525	.094564	(c)
MRDD Operating	1.30	1.073335	1.247582	(c)
MRDD Operating	1.50	1.239553	1.439518	(c)
MRDD Operating	1.00	.905366	.997695	2015
Senior Citizens	.50	.452610	.498847	2013
Health Operating	.30	.179858	.251925	2016
Health Operating	.20	.119905	.167950	2016
Health Operating	.25	.171362	.217446	2020

- (a) Dollars per \$1,000 of assessed valuation.
- (b) Ohio law provides for a reduction of certain voted levies to offset inflation in the value of real property. The voted levies, except for bond retirement, are subject to the credit.
- (c) Continuous levy without expiration.

**NOTE J - RECONCILIATION OF BUDGET BASIS FUND BALANCE TO GAAP BASIS FUND BALANCE**

A reconciliation for all major governmental funds at December 31, 2012 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:

	General Fund	Board of Developmental Disabilities Fund	Job and Family Services Fund	Motor Vehicle and Gas Tax Fund
GAAP Basis	\$552,079	\$(187,329)	\$177,903	\$331,326
Net adjustment for revenue accruals	(929,681)	(238,275)	0	27,388
Net adjustment for expenditure accruals	803,446	36,839	(36,117)	(301,338)
Net adjustments for encumbrances	(225,036)	(150,678)	(44,204)	(187,800)
Non- Budgeted Funds	23,537	-	-	-
Budget Basis	\$224,345	\$(539,443)	\$97,582	\$(130,424)

**NOTE K - COMMITMENTS AND CONTINGENCIES**

The County is a defendant in a number of claims and lawsuits, which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of the ultimate settlements, if any, of these claims. It is not possible to predict with certainty the ultimate outcome of all lawsuits or claims pending or threatened against the County. Based on the current status of all legal proceedings for which accruals have not been made in the County's financial statements, it is the opinion of management that the proceedings will not have a material adverse impact on the County's overall financial position.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

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**NOTE K - COMMITMENTS AND CONTINGENCIES (Continued)**

The County participates in a number of federal and state assisted grant programs. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to financial and compliance audits by grantors or representatives. Any disallowed claims resulting from such audits come become a liability of the General Fund or other applicable funds. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.

**NOTE L - RISK MANAGEMENT**

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. The County has established an Internal Service Fund to account for and finance its self-funded employee health care benefits program. Under this program, the fund provides up to a lifetime maximum of \$1,000,000 per individual.

The County Risk Sharing Authority Inc. (CORSA) is a public entity risk sharing pool among thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, 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 coverage provided by CORSA. 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 Corporation are managed by an elected board of not more than nine 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 one time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees.

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2012 was \$281,626.

Each County fund is charged for its appropriate share of covered employees based on actuarial estimates of the amounts needed to pay prior and current year claims. The claim liability of \$406,625 reported in the fund at December 31, 2012 is based on the requirements of Governmental Accounting Standards Board (GASB) Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. The County's liability for these claims is based upon an actuarial estimate by Medical Mutual of Ohio, the plan administrator. Changes in the fund's claim liability amount in 2010, 2011 and 2012 were:

	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>End of Year Liability</u>
2010	461,393	3,598,737	3,615,004	445,126
2011	445,126	4,701,333	4,695,880	450,579
2012	450,579	3,501,660	3,545,914	406,325

None of the County's settlements have exceeded the insurance coverage for each of the past three fiscal years. There have been no significant reductions in insurance coverage by risk category from the prior year.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

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**NOTE M– CAPITALIZED LEASE – LESSEE DISCLOSURE**

In 2009, the County entered into a capitalized lease for the acquisition of a wheel loader. The lease met the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13, *Accounting for Leases*, which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee.

The capital asset acquired by the lease was capitalized in the Statement of Net Position for business-type activities in the amount of \$100,744 which is equal to the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded on the Statement of Net Position for business-type activities.

The following is a schedule of future minimum lease payments required under the capital lease and the present value of the minimum lease payments as of December 31, 2012.

<u>Year Ending</u> <u>December 31,</u>	<u>Long-Term</u> <u>Debt</u>
2013	23,463
2014	<u>23,463</u>
Total Minimum Lease Payments	\$46,926
Less: Amount Representing Interest	<u>(3,484)</u>
Present Value of Minimum Lease Payments	<u>\$43,442</u>

**NOTE N – ACCOUNTABILITY AND COMPLIANCE**

Deficit Fund Balance/Net Position: The Landfill Fund had deficit net position of \$1,448,924. This fund complies with Ohio state law, which does not permit cash basis deficits. The General Fund provides transfers when cash is required, not when accruals occur. The deficit fund balance resulted from adjustments for accrued liabilities. This deficit should be eliminated by future revenues not recognized under generally accepted accounting principles at December 31, 2012.

**NOTE O – CHANGES IN ACCOUNTING PRINCIPLES**

For 2012 the County implemented GASB Statement No. 62, “Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements,” GASB Statement No. 63, “Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position” and GASB Statement No. 65, “Items Previously Reported as Assets and Liabilities”.

Statement No. 62 incorporated into the GASB’s authoritative literature certain accounting and financial reporting guidance that is included in Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the American Institute of Certified Public Accountants’ (AICPA) Committee on Accounting Procedure issued on or before November 30, 1989 which does not conflict with or contradict GASB pronouncements.

Statement No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. GASB 63 standardizes the presentation of deferred outflows of resources and deferred inflows of resources and their effects on a government’s net position.

Statement No. 65 provides guidance on how to properly classify items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources. In addition, guidance is provided on recognizing certain items that were previously reported as assets and liabilities as outflows of resources (expenses or expenditures) or inflows of resources (revenues).

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2012**

**NOTE O – CHANGES IN ACCOUNTING PRINCIPLES (Continued)**

The implementation of these GASB Statements had the following effect on beginning of year fund net position for governmental activities.

Net Position, January 1, 2012	\$47,497,338
Restatement of Unamortized bond issuance cost	(66,667)
Restated Net Position, January 1, 2012	\$47,430,671

**NOTE P– FUND BALANCES**

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

Fund Balances	General	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle Gas Tax	Other Governmental Funds	Total Governmental Funds
<b>Nonspendable</b>						
Unclaimed Monies	\$ 99,676	\$ -	\$ -	\$ -	\$ -	\$ 99,676
Materials & Supplies Inventories	925	-	-	720,029	940	721,894
Prepays	128,000	-	-	-	-	128,000
<b>Total of Nonspendable</b>	228,601	-	-	720,029	940	949,570
<b>Restricted For:</b>						
Capital Projects	-	-	-	-	824,193	824,193
Jobs and Family Services	-	-	373,201	-	-	373,201
911 Equipment	-	-	-	-	519,245	519,245
Children Services	-	-	-	-	1,257,699	1,257,699
Child Support	-	-	-	-	395,525	395,525
Mental Health	-	-	-	-	1,636,617	1,636,617
Motor Vehicle Gas Tax	-	-	-	2,013,977	-	2,013,977
Muney Road	-	-	-	-	758,763	758,763
Emergency Management Agency	-	-	-	-	263,790	263,790
Board of Developmental Disabilities	-	1,609,749	-	-	1,098,877	2,708,626
HC Revolving Loan	-	-	-	-	489,145	489,145
Real Estate Assessment	-	-	-	-	591,107	591,107
Help Me Grow	-	-	-	-	207,220	207,220
Other Purposes	-	-	-	-	1,513,944	1,513,944
<b>Total Restricted</b>	-	1,609,749	373,201	2,013,977	9,556,125	13,553,052
<b>Assigned</b>	105,310	-	-	-	-	105,310
<b>Unassigned (deficit)</b>	4,001,264	-	-	-	-	4,001,264
<b>Total Fund Balances</b>	\$4,335,175	\$ 1,609,749	\$373,201	\$ 2,734,006	\$ 9,557,065	\$ 18,609,196

**Huron County, Ohio  
General Fund  
December 31, 2012**

The General Fund is used to account for resources traditionally associated with government, which are not accounted for in another fund.

**Huron County, Ohio**  
**Schedule of Expenditures Detail - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Year Ended December 31, 2012**

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services.....	\$283,344	\$283,344	\$282,756	\$588
Materials and supplies.....	300	300	299	1
Charges and services.....	25,356	25,356	14,602	10,754
Microfilm-				
Personal services.....	34,524	34,524	34,375	149
Materials and supplies.....	1,000	1,000	891	109
Charges and services.....	6,412	6,412	5,400	1,012
Data Processing				
Personal services.....	48,053	48,053	48,052	1
Materials and supplies.....	2,500	2,500	2,500	0
Charges and services.....	76,122	76,122	76,112	10
Capital purchases.....	3,400	3,400	3,381	19
Auditor-				
Personal services.....	189,775	189,775	189,749	26
Treasurer-				
Personal services.....	119,829	119,829	119,709	120
Materials and supplies.....	6,786	6,786	6,786	0
Charges and services.....	9,000	9,000	9,000	0
Prosecutor-				
Personal services.....	498,059	498,059	486,086	11,973
Charges and services.....	32,444	32,444	32,444	0
Board of revision-				
Charges and services.....	1,425	1,425	1,328	97
Human Resources				
Personal services.....	59,209	59,209	59,209	0
Materials and supplies.....	250	250	237	13
Charges and services.....	915	915	361	554

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**Huron County, Ohio**  
**Schedule of Expenditures Detail - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Year Ended December 31, 2012**

	Original	Final	Actual	Variance With Final Budget
Board of elections-				
Personal services.....	\$271,329	\$271,329	\$271,209	\$120
Materials and supplies.....	6,134	6,134	6,134	0
Charges and services.....	89,658	89,658	89,658	0
Building maintenance-				
Personal services.....	290,500	290,500	286,936	3,564
Materials and supplies.....	57,264	57,264	55,281	1,983
Charges and services.....	372,381	372,381	364,310	8,071
Capital purchases.....	14,317	14,317	13,144	1,173
Recorder-				
Personal services.....	103,323	103,323	103,320	3
Materials and supplies.....	1,461	1,461	1,270	191
Charges and services.....	1,660	1,660	1,660	0
Mechanic-				
Personal services.....	47,823	47,823	47,449	374
Materials and supplies.....	15,147	15,147	13,703	1,444
Insurance & taxes				
Charges and services.....	2,335,384	2,335,384	2,132,018	203,366
Contingencies				
Contingencies.....	24,669	24,669	0	24,669
Bureau of inspection				
Charges and services.....	100,208	100,208	76,150	24,058
Real estate assessment				
Personal services.....	69,952	69,952	69,791	161
Total legislative and executive.....	5,199,913	5,199,913	4,905,310	294,603
Judicial				
Common pleas court-				
Personal services.....	265,069	265,069	264,225	844
Materials and supplies.....	1,901	1,901	1,901	0
Charges and services.....	52,606	52,606	45,601	7,005
Capital purchases.....	8,651	8,651	8,608	43

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**Huron County, Ohio**  
**Schedule of Expenditures Detail - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Year Ended December 31, 2012**

	Original	Final	Actual	Variance With Final Budget
Jury commission-				
Personal services.....	\$1,008	\$1,008	\$1,008	\$0
Charges and services.....	210	210	185	25
Court of appeals				
Charges and services.....	300	300	0	300
Juvenile court-				
Personal services.....	265,225	265,225	257,822	7,403
Materials and supplies.....	25,000	25,000	23,072	1,928
Charges and services.....	18,842	18,842	9,639	9,203
Capital purchases.....	31,000	31,000	28,965	2,035
Probate court-				
Personal services.....	116,069	116,069	114,933	1,136
Materials and supplies.....	5,000	5,000	3,569	1,431
Charges and services.....	10,700	10,700	8,761	1,939
Capital purchases.....	5,000	5,000	3,717	1,283
Clerk of courts-				
Personal services.....	278,151	278,151	276,344	1,807
Materials and supplies.....	51,986	51,986	42,338	9,648
Charges and services.....	19,591	19,591	15,239	4,352
Public defender				
Personal services.....	222,995	222,995	217,412	5,583
Materials and supplies.....	1,300	1,300	1,264	36
Charges and services.....	27,061	27,061	26,981	80
Capital purchases.....	1,700	1,700	1,700	0
Municipal court-				
Charges and services.....	256,546	256,546	256,546	0
Miscellaneous				
Charges and services.....	223,463	223,463	193,455	30,008
Total judicial.....	\$1,889,374	1,889,374	1,803,285	86,089
Public safety				
Coroner-				
Personal services.....	49,115	49,115	48,988	127
Materials and supplies.....	300	300	112	188
Charges and services.....	30,345	30,345	30,345	0

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**Huron County, Ohio**  
**Schedule of Expenditures Detail - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Year Ended December 31, 2012**

	Original	Final	Actual	Variance With Final Budget
<b>Sheriff-</b>				
Personal services.....	\$1,332,572	\$1,332,572	\$1,326,177	\$6,395
Materials and supplies.....	113,314	113,314	112,421	893
Charges and services.....	74,556	74,556	74,185	371
Capital purchases.....	28,084	28,084	27,488	596
<b>Disaster services-</b>				
Charges and services.....	58,795	58,795	58,795	0
Capital purchases.....	50,000	50,000	50,000	0
<b>Adult probation-</b>				
Materials and supplies.....	3,600	3,600	3,587	13
Capital purchases.....	4,422	4,422	4,417	5
Charges and services.....	2,364	2,364	1,985	379
<b>Juvenile probation</b>				
Personal services.....	300,175	300,175	254,478	45,697
Charges and services.....	12,000	12,000	3,242	8,758
<b>Juvenile detention</b>				
Charges and services.....	139,000	139,000	102,890	36,110
<b>Jail Operations-</b>				
Personal services.....	1,793,965	1,793,965	1,773,890	20,075
Materials and supplies.....	395,637	395,637	393,885	1,752
Charges and services.....	185,750	185,750	182,441	3,309
Capital purchases.....	14,273	14,273	14,273	0
<b>Out of County Jail</b>				
Charges and services.....	22,000	22,000	0	22,000
<b>Total public safety.....</b>	<b>4,610,267</b>	<b>4,610,267</b>	<b>4,463,599</b>	<b>146,668</b>
<b>Public works</b>				
<b>Sanitation/Ditches</b>				
Charges and services.....	62,030	62,030	62,030	0
<b>Total public works.....</b>	<b>62,030</b>	<b>62,030</b>	<b>62,030</b>	<b>0</b>

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**Huron County, Ohio**  
**Schedule of Expenditures Detail - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Year Ended December 31, 2012**

	Original	Final	Actual	Variance With Final Budget
<b>Health</b>				
Health/Welfare				
Charges and services.....	\$12,000	\$12,000	\$12,000	\$0
Health Statistics				
Charges and services.....	106,422	106,422	106,133	289
Total health.....	118,422	118,422	118,133	289
<b>Human Services</b>				
Children Services				
Capital purchases.....	35,000	35,000	7,452	27,548
Soldiers relief				
Personal services.....	215,000	215,000	198,264	16,736
Materials and supplies.....	3,000	3,000	1,826	1,174
Charges and services.....	167,000	167,000	76,006	90,994
Veterans service				
Charges and services.....	13,500	13,500	7,006	6,494
Total human services.....	433,500	433,500	290,554	142,946
<b>Conservation and recreation</b>				
Agriculture				
Charges and services.....	283,351	283,351	283,251	100
Total conservation and recreation.....	283,351	283,351	283,251	100
Total expenditures.....	12,596,857	12,596,857	11,926,162	670,695
<b>Other financing uses:</b>				
Transfers - out.....	1,588,089	1,588,089	1,549,631	38,458
Total expenditures and other financing uses.....	<u>\$14,184,946</u>	<u>\$14,184,946</u>	<u>\$13,475,793</u>	<u>\$709,153</u>

**Huron County, Ohio  
Nonmajor Governmental Funds  
December 31, 2012**

**SPECIAL REVENUE FUNDS** - The Special Revenue funds account for all specific financial resources (other than permanent funds, or major capital projects) that are legally restricted for specified expenditure purposes. The following are the Special Revenue funds, which Huron County operates:

**Mental Health** – This fund accounts for revenues received from a County-wide property tax levy, federal and state grants, and reimbursements used for various County mental health programs.

**Child Support** – To account for revenues from: fees, fines, state grants and other similar revenue sources, and to account for legally restricted expenditures used for the collection and protection of support payments made and owed to parents and children.

**Real Estate Assessment** – To account for state mandated County-wide real estate appraisals.

**Children's Services** – To account for state grants and reimbursements used for County childcare programs.

**Comprehensive Housing** – To account for revenue received from the State of Ohio in assisting with repair of homes meeting certain income qualifications.

**WIA** – To account for revenue received from the State of Ohio and other sources to provide training services to employed adults and dislocated workers.

**Senior Services** – To account for revenue received from the State of Ohio and other sources to provide programs and services benefiting senior citizens.

**Felony Delinquent Care and Custody** – To account for grants received from the State of Ohio to be used to aid in the support of prevention, early intervention, diversion, treatment, and rehabilitation programs that are provided for alleged or adjudicated unruly children or delinquent children or for children who are at risk of becoming unruly children or delinquent children.

**Huron County Revolving Loan** – To account for monies received from the State of Ohio and loan paybacks to be used for further loans.

**Emergency Management Agency** – To account for revenue derived from grants and other revenues to coordinate emergency assistance in the County.

**Muny Road** – To account for monies received from road taxes to maintain, repair and improve roads.

**DD Residential** – To account for monies received for residential services for the participants in the Developmental Disabilities residential program.

**Other Special Revenue Funds** – To account for revenues from fees, taxes, fines, federal and state grants, licenses and other similar revenue sources, and to account for legally restricted expenditures for specified purposes. The Other Special Revenue funds have been combined into one fund for governmental fund reporting purposes on pages 60 through 63. Summarized information on the financial activity and balances of the following Special Revenue funds include:

- \* Law Library Resources Board
- \* Drug Law Enforcement
- \* DUI Enforcement and Education
- \* Indigent Guardianship
- \* Dog and Kennel
- \* Sheriff Policing

**Huron County, Ohio  
Nonmajor Governmental Funds (Continued)  
December 31, 2012**

- \* DRETAC - Prosecutor
- \* DRETAC - Treasurer
- \* Prepayment of Interest
- \* Sheriff IV-D Child Support Grant
- \* Community Corrections Grant
- \* Ohio Drug Prevention
- \* Probation Services
- \* Adult Probation
- \* Mediation - Juvenile
- \* Annexation Petition
- \* Special Projects Common Pleas Court
- \* Juvenile Court Computerization
- \* Clerk of Courts Computerization
- \* Concealed Weapons
- \* Juvenile Indigent Drivers Alcohol Treatment
- \* Youth Program
- \* Common Pleas Court Computerization
- \* TB Levy
- \* National Webcheck
- \* 9-1-1 Dispatch
- \* DD Accrual (For GAAP reporting purposes this fund is included as part of the Board of Developmental Disabilities major special revenue fund)
- \* Indigent Interlock
- \* Marriage License
- \* Metrich Retention
- \* Juvenile Probation Services
- \* Alternative Response
- \* Ditch Maintenance
- \* Huron County Block Grant
- \* Municipal Court Advocacy
- \* Victims Assistance
- \* 911 Emergency Equipment
- \* Help Me Grow
- \* Homeland Security
- \* Citizen Corps
- \* Local Emergency Planning
- \* Program Income
- \* EPA Hazmat
- \* Early Intervention Collaborative
- \* DD Trust
- \* Harter Trust
- \* Children's Trust
- \* Commissary Rotary Trust
- \* Canine Trust
- \* Airport Grant

When compared to governmental fund totals, other special revenue funds comprise less than 10% in each of the following categories: assets, liabilities, plus deferred inflows of resources, revenues and expenditures.

**Huron County, Ohio**  
**Nonmajor Governmental Funds (Continued)**  
**December 31, 2012**

Certain funds are now reported as part of the General Fund on a GAAP basis, but have separate budgets and have such budgets included for reporting purposes after the Special Revenue Funds. These funds are as follows:

- \* Recorders Equipment
- \* Title Department
- \* Unclaimed Money

**DEBT SERVICE FUNDS** - The debt service funds are used to account for the accumulation of resources and payments of general obligation bond principal and interest from government resources. The Debt Service funds have been combined into one fund for governmental fund reporting purposes on pages 60 through 63.

**CAPITAL PROJECT FUNDS** - Capital Projects funds account for financial resources to be used for the construction or acquisition of major capital facilities (other than those financed by proprietary funds and trust funds). The Capital Projects funds have been combined into one fund for governmental fund reporting purposes on pages 60 through 63. The following are the Capital Projects funds, which Huron County operates:

**MRDD Construction** - To account for improvements made to and construction of facilities at the Christie Lane School for the mentally retarded.

**Permanent Improvement** – To account for renovation and construction of County owned buildings and facilities.

**County Capital Projects** – To account for renovation of the old county jail, improvement of water, sewer and electrical lines of the County Fairgrounds, and demolition of the old Human Services building.

**Huron County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2012**

	Mental Health	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services
<b>Assets:</b>							
Equity in pooled cash and investments	\$1,684,216	\$476,485	\$609,558	\$1,410,593	\$55,068	\$51,062	\$1
Cash and cash equivalents with fiscal agents	0	0	0	0	0	0	0
Receivables (net of allowances for uncollectibles)							
Taxes	373,577	0	0	0	0	0	373,577
Accounts	0	20,137	73	0	0	0	0
Special assessments receivable	0	0	0	0	0	0	0
Loans	0	0	0	0	0	0	0
Due from other governments	4,136	0	0	35,045	0	40,923	28,880
Materials and supplies inventory	0	0	0	0	0	0	0
<b>Total assets</b>	<b>\$2,061,929</b>	<b>\$496,622</b>	<b>\$609,631</b>	<b>\$1,445,638</b>	<b>\$55,068</b>	<b>\$91,985</b>	<b>\$402,458</b>
<b>Liabilities:</b>							
Accounts payable	\$40,964	\$74,759	\$1,782	\$187,939	\$29,175	\$91,985	\$0
Accrued wages and benefits	4,496	15,182	8,336	0	0	0	0
Due to other governments	2,143	11,156	8,406	0	0	0	0
<b>Total liabilities</b>	<b>47,603</b>	<b>101,097</b>	<b>18,524</b>	<b>187,939</b>	<b>29,175</b>	<b>91,985</b>	<b>0</b>
<b>Deferred Inflows of Resources</b>							
Property taxes not levied to finance current year operations	338,598	0	0	0	0	0	338,598
Unavailable Revenue	39,111	0	0	0	0	0	63,855
<b>Total deferred inflows of resources</b>	<b>377,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>402,453</b>
<b>Fund Balances:</b>							
Nonspendable	0	0	0	0	0	0	0
Restricted	1,636,617	395,525	591,107	1,257,699	25,893	0	5
<b>Total fund balances</b>	<b>1,636,617</b>	<b>395,525</b>	<b>591,107</b>	<b>1,257,699</b>	<b>25,893</b>	<b>0</b>	<b>5</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$2,061,929</b>	<b>\$496,622</b>	<b>\$609,631</b>	<b>\$1,445,638</b>	<b>\$55,068</b>	<b>\$91,985</b>	<b>\$402,458</b>

Felony Delinquent Care and Custody	Huron County Revolving Loan	Emergency Management Agency	Muny Road	DD Residential	Other Special Revenue Funds	Total	Debt Service	Capital Projects	Total
\$80,509 0	\$279,477 0	\$271,305 0	\$746,381 0	\$1,131,700 0	\$2,243,680 0	\$9,040,035 0	\$0 0	\$835,464 12,974	\$9,875,499 12,974
0	0	0	0	0	0	747,154	0	0	747,154
0	0	0	0	0	16,693	36,903	0	0	36,903
0	0	0	0	0	11,264	11,264	0	0	11,264
0	209,668	0	0	0	0	209,668	0	0	209,668
0	0	0	12,382	2,550	97,836	221,752	0	0	221,752
0	0	0	0	0	940	940	0	0	940
<u>\$80,509</u>	<u>\$489,145</u>	<u>\$271,305</u>	<u>\$758,763</u>	<u>\$1,134,250</u>	<u>\$2,370,413</u>	<u>\$10,267,716</u>	<u>\$0</u>	<u>\$848,438</u>	<u>\$11,116,154</u>
\$116	\$0	\$1,052	\$0	\$35,373	\$173,596	\$636,741	\$0	\$24,245	\$660,986
5,053	0	3,758	0		22,762	59,587	0	0	59,587
4,008	0	2,705	0		18,672	47,090	0	0	47,090
9,177	0	7,515	0	35,373	215,030	743,418	0	24,245	767,663
0	0	0	0	0	0	\$677,196	0	0	\$677,196
0	0	0	0	0	11,264	114,230	0	0	114,230
0	0	0	0	0	11,264	791,426	0	0	791,426
0	0	0	0	0	940	940	0	0	940
71,332	489,145	263,790	758,763	1,098,877	2,143,179	8,731,932	0	824,193	9,556,125
71,332	489,145	263,790	758,763	1,098,877	2,144,119	8,732,872	0	824,193	9,557,065
<u>\$80,509</u>	<u>\$489,145</u>	<u>\$271,305</u>	<u>\$758,763</u>	<u>\$1,134,250</u>	<u>\$2,370,413</u>	<u>\$10,267,716</u>	<u>\$0</u>	<u>\$848,438</u>	<u>\$11,116,154</u>

**Huron County, Ohio**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2012**

	Mental Health	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services
<b>Revenues:</b>							
Taxes	\$156,344	\$0	\$0	\$0	\$0	\$0	\$459,605
Charges for services	28,784	285,741	680,587	0	0	0	0
Special assessments	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0
Intergovernmental revenue	1,966,063	711,471	0	770,389	356,690	924,554	62,260
Investment earnings	0	0	0	0	0	0	0
Miscellaneous revenue	18,709	17,726	9,857	0	0	20,425	0
<b>Total revenues</b>	<b>2,169,900</b>	<b>1,014,938</b>	<b>690,444</b>	<b>770,389</b>	<b>356,690</b>	<b>944,979</b>	<b>521,865</b>
<b>Expenditures:</b>							
<b>Current:</b>							
<b>General government-</b>							
Legislative and executive	0	0	557,307	0	0	0	0
Judicial	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	0
Public works	0	0	0	0	336,136	0	0
Health	1,874,182	0	0	0	0	0	521,861
Human services	0	1,005,760	0	1,214,379	0	902,229	0
Capital outlay	0	0	0	0	0	0	0
<b>Debt Service:</b>							
Principal retirement	0	0	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0	0	0
<b>Total expenditures</b>	<b>1,874,182</b>	<b>1,005,760</b>	<b>557,307</b>	<b>1,214,379</b>	<b>336,136</b>	<b>902,229</b>	<b>521,861</b>
Excess (deficiency) of revenues over (under) expenditures	295,718	9,178	133,137	(443,990)	20,554	42,750	4
<b>Other financing sources (uses):</b>							
Transfers in	0	0	0	400,000	0	0	0
Transfers out	0	0	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balance</b>	<b>295,718</b>	<b>9,178</b>	<b>133,137</b>	<b>(43,990)</b>	<b>20,554</b>	<b>42,750</b>	<b>4</b>
Fund balance, January 1	1,340,899	386,347	457,970	1,301,689	5,339	(42,750)	1
Fund balance, December 31	<u>\$1,636,617</u>	<u>\$395,525</u>	<u>\$591,107</u>	<u>\$1,257,699</u>	<u>\$25,893</u>	<u>\$0</u>	<u>\$5</u>



Felony Delinquent Care and Custody	Huron County Revolving Loan	Emergency Management Agency	Muny Road	DD Residential	Other Special Revenue Funds	Total	Debt Service	Capital Projects	Total
\$0	\$0	\$0	\$0	\$0	\$0	\$615,949	\$0	\$0	\$615,949
0	0	76,013	0	0	600,508	1,671,633	0	0	1,671,633
0	0	0	0	0	129,337	129,337	0	0	129,337
0	0	0	0	0	193,796	193,796	0	0	193,796
239,065	0	101,867	167,590	1,756,785	1,307,737	8,364,471	41,647	271,658	8,677,776
0	788	0	0	0	95	883	0	1,138	2,021
0	633	84,632	0	0	207,612	359,594	0	450	360,044
239,065	1,421	262,512	167,590	1,756,785	2,439,085	11,335,663	41,647	273,246	11,650,556
0	500	0	0	0	347,677	905,484	0	0	905,484
0	0	0	0	0	87,621	87,621	0	0	87,621
234,517	0	224,513	0	0	928,317	1,387,347	0	0	1,387,347
0	0	0	11,980	0	179,938	528,054	0	0	528,054
0	0	0	0	858,344	632,098	3,886,485	0	0	3,886,485
0	0	0	0	0	56,149	3,178,517	0	0	3,178,517
0	0	0	0	0	2,653	2,653	0	104,584	107,237
0	0	0	0	0	0	0	703,000	0	703,000
0	0	0	0	0	0	0	363,622	0	363,622
234,517	500	224,513	11,980	858,344	2,234,453	9,976,161	1,066,622	104,584	11,147,367
4,548	921	37,999	155,610	898,441	204,632	1,359,502	(1,024,975)	168,662	503,189
0	0	0	0	0	38,823	438,823	1,024,975	80,256	1,544,054
0	0	0	0	0	0	0	0	(80,256)	(80,256)
0	0	0	0	0	38,823	438,823	1,024,975	0	1,463,798
4,548	921	37,999	155,610	898,441	243,455	1,798,325	0	168,662	1,966,987
66,784	488,224	225,791	603,153	200,436	1,900,664	6,934,547	0	655,531	7,590,078
<u>\$71,332</u>	<u>\$489,145</u>	<u>\$263,790</u>	<u>\$758,763</u>	<u>\$1,098,877</u>	<u>\$2,144,119</u>	<u>\$8,732,872</u>	<u>\$0</u>	<u>\$824,193</u>	<u>\$9,557,065</u>

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Mental Health Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Taxes	\$112,000	\$112,000	\$156,344	\$44,344
Intergovernmental revenue	1,663,000	1,663,000	1,943,316	280,316
Miscellaneous revenue	86,000	86,000	70,236	(15,764)
Total revenues	<u>1,861,000</u>	<u>1,861,000</u>	<u>2,169,896</u>	<u>308,896</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	217,413	217,413	169,913	47,500
Materials and supplies	4,287	4,287	2,884	1,403
Charges and services	1,823,900	1,823,900	1,715,737	108,163
Capital purchases	2,400	2,400	0	2,400
Total expenditures	<u>2,048,000</u>	<u>2,048,000</u>	<u>1,888,534</u>	<u>159,466</u>
Excess/(deficiency) of revenues over/(under) expenditures	(187,000)	(187,000)	281,362	468,362
Fund balance, January 1	1,402,856	1,402,856	1,402,856	0
Prior year encumbrances appropriated	0	0	0	0
Fund balance, December 31	<u>\$1,215,856</u>	<u>\$1,215,856</u>	<u>\$1,684,218</u>	<u>\$468,362</u>

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Child Support Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$240,000	\$240,000	\$261,186	\$21,186
Intergovernmental revenue	565,000	565,000	711,471	146,471
Miscellaneous revenue	25,000	25,000	21,941	(3,059)
Total revenues	830,000	830,000	994,598	164,598
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	826,084	826,084	676,622	149,462
Materials and supplies	2,000	2,000	0	2,000
Charges and services	497,100	497,100	348,730	148,370
Capital purchases	2,000	2,000	0	2,000
Total expenditures	1,327,184	1,327,184	1,025,352	301,832
Excess (deficiency) of revenues over (under) expenditures	(497,184)	(497,184)	(30,754)	466,430
<b>Other financing sources:</b>				
Transfers in	35,000	35,000	24,555	(10,445)
Total other financing sources	35,000	35,000	24,555	(10,445)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(462,184)	(462,184)	(6,199)	455,985
Fund balance, January 1	439,584	439,584	439,584	0
Prior year encumbrances appropriated	22,600	22,600	22,600	0
Fund balance, December 31	\$0	\$0	\$455,985	\$455,985

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Real Estate Assessment Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$621,818	\$621,818	\$680,553	\$58,735
Miscellaneous revenue	4,500	4,500	9,857	5,357
Total revenues	626,318	626,318	690,410	64,092
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	416,400	416,400	314,961	101,439
Materials and supplies	65,100	65,100	5,605	59,495
Charges and services	569,500	569,500	252,761	316,739
Capital purchases	75,000	75,000	7,208	67,792
Total expenditures	1,126,000	1,126,000	580,535	545,465
Excess (deficiency) of revenues over (under) expenditures	(499,682)	(499,682)	109,875	609,557
Fund balance, January 1	499,682	499,682	499,682	0
Fund balance, December 31	\$0	\$0	\$609,557	\$609,557

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Children's Services Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$1,126,355	\$1,126,355	\$742,494	(\$383,861)
Total revenues	1,126,355	1,126,355	742,494	(383,861)
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	2,554,519	2,554,519	1,211,830	1,342,689
Total expenditures	2,554,519	2,554,519	1,211,830	1,342,689
Excess (deficiency) of revenues over (under) expenditures	(1,428,164)	(1,428,164)	(469,336)	958,828
<b>Other financing sources:</b>				
Transfers in	0	0	400,000	400,000
Total other financing sources	0	0	400,000	400,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(1,428,164)	(1,428,164)	(69,336)	1,358,828
Fund balance, January 1	1,354,931	1,354,931	1,354,931	0
Prior year encumbrances appropriated	75,000	75,000	75,000	0
Fund balance, December 31	\$1,767	\$1,767	\$1,360,595	\$958,828

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Comprehensive Housing Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$327,395	\$327,395	\$356,690	\$29,295
Total revenues	327,395	327,395	356,690	29,295
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	408,652	408,652	382,879	25,773
Total expenditures	408,652	408,652	382,879	25,773
Deficiency of revenues under expenditures	(81,257)	(81,257)	(26,189)	55,068
Fund balance, January 1	26,257	26,257	26,257	0
Prior year encumbrances appropriated	55,000	55,000	55,000	0
Fund balance, December 31	\$0	\$0	\$55,068	\$55,068

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**WIA (Workforce In Action) Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$893,055	\$893,055	\$883,631	(\$9,424)
Miscellaneous revenue	\$11,000	\$11,000	\$20,425	\$9,425
Total revenues	904,055	904,055	904,056	1
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	1,078,410	1,078,410	1,027,349	51,061
Total expenditures	1,078,410	1,078,410	1,027,349	51,061
Deficiency of revenues under expenditures	(174,355)	(174,355)	(123,293)	51,062
Fund balance, January 1	174,355	174,355	174,355	0
Fund balance, December 31	\$0	\$0	\$51,062	\$51,062

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Senior Services Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$458,861	\$458,861	\$459,605	\$744
Intergovernmental revenue	63,000	63,000	62,256	(744)
Total revenues	521,861	521,861	521,861	0
Expenditures:				
Current:				
Charges and services	521,861	521,861	521,861	0
Total expenditures	521,861	521,861	521,861	0
Excess/(deficiency) of revenues over/(under) expenditures	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0



**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Felony Delinquent Care and Custody Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$239,065	\$239,065	\$239,065	\$0
Total revenues	239,065	239,065	239,065	0
<b>Current:</b>				
Personal services	260,220	260,220	206,654	53,566
Charges and services	52,977	52,977	26,036	26,941
Total expenditures	313,197	313,197	232,690	80,507
Excess (deficiency) of revenues over (under) expenditures	(74,132)	(74,132)	6,375	80,507
Fund balance, January 1	74,134	74,134	74,134	0
Fund balance, December 31	\$2	\$2	\$80,509	\$80,507

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Huron County Revolving Loan Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Investment revenue	\$634	\$634	\$632	(\$2)
Miscellaneous revenue	12,300	12,300	12,302	2
Total revenues	12,934	12,934	12,934	0
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	279,977	279,977	500	279,477
Total expenditures	279,977	279,977	500	279,477
Excess (deficiency) of revenues over (under) expenditures	(267,043)	(267,043)	12,434	279,477
Fund balance, January 1	267,043	267,043	267,043	0
Fund balance, December 31	\$0	\$0	\$279,477	\$279,477

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Emergency Management Agency Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$114,074	\$114,074	\$101,867	(\$12,207)
Miscellaneous revenue	89,000	89,000	160,645	71,645
Total revenues	203,074	203,074	262,511	59,438
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	146,530	146,530	130,376	16,154
Charges and services	141,000	141,000	94,905	46,095
Total expenditures	287,530	287,530	225,281	62,249
Excess (deficiency) of revenues over (under) expenditures	(84,456)	(84,456)	37,230	121,687
Fund balance, January 1	233,074	233,074	233,074	0
Prior year encumbrances appropriated	750	750	750	0
Fund balance, December 31	\$149,368	\$149,368	\$271,054	\$121,687

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Muny Road Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental	\$165,000	\$165,000	\$168,043	\$3,043
Total revenues	165,000	165,000	168,043	3,043
Expenditures:				
Current:				
Charges and services	755,320	755,320	11,980	743,340
Total expenditures	755,320	755,320	11,980	743,340
Excess (deficiency) of revenues over (under) expenditures	(590,320)	(590,320)	156,063	746,383
Fund balance, January 1	590,320	590,320	590,320	0
Fund balance, December 31	\$0	\$0	\$746,383	\$746,383

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**DD Residential Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$1,400,000	\$1,400,000	\$1,775,453	\$375,453
Total revenues	1,400,000	1,400,000	1,775,453	375,453
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	1,588,900	1,588,900	1,030,055	558,845
Total expenditures	1,588,900	1,588,900	1,030,055	558,845
Excess (deficiency) of revenues over (under) expenditures	(188,900)	(188,900)	745,398	934,298
Fund balance, January 1	120,402	120,402	120,402	0
Prior year encumbrances appropriated	88,900	88,900	88,900	0
Fund balance, December 31	\$20,402	\$20,402	\$954,700	\$934,298

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Law Library Resources Board Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Fines and forfeitures	\$150,000	\$150,000	\$169,506	\$19,506
Total revenues	150,000	150,000	169,506	19,506
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	63,800	63,800	46,131	17,669
Supplies	117,325	117,325	59,450	57,875
Charges and services	61,709	61,709	11,874	49,835
Total expenditures	242,834	242,834	117,455	125,379
Excess (deficiency) of revenues over (under) expenditures	(92,834)	(92,834)	52,051	144,885
Fund balance, January 1	66,718	66,718	66,718	0
Prior year encumbrances appropriated	26,115	26,115	26,115	0
Fund balance, December 31	(\$1)	(\$1)	\$144,884	\$144,885

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Drug Law Enforcement Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Fines and forfeitures	\$4,568	\$4,568	\$4,568	\$0
Total revenues	4,568	4,568	4,568	0
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	10,084	10,084	8,434	1,650
Total expenditures	10,084	10,084	8,434	1,650
Deficiency of revenues under expenditures	(5,516)	(5,516)	(3,866)	1,650
Fund balance, January 1	5,516	5,516	5,516	0
Fund balance, December 31	\$0	\$0	\$1,650	\$1,650

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**D.U.I. Enforcement and Education Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$830	\$830	\$830	\$0
Total revenues	830	830	830	0
Expenditures:				
Current:				
Charges and services	1,072	1,072	37	1,035
Total expenditures	1,072	1,072	37	1,035
Excess (deficiency) of revenues over (under) expenditures	(242)	(242)	793	1,035
Fund balance, January 1	241	241	241	0
Fund balance, December 31	(\$1)	(\$1)	\$1,034	\$1,035



**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Indigent Guardianship Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$8,082	\$8,082	\$8,692	\$610
Total revenues	8,082	8,082	8,692	610
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	13,758	13,758	7,719	6,039
Total expenditures	13,758	13,758	7,719	6,039
Excess (deficiency) of revenues over (under) expenditures	(5,676)	(5,676)	973	6,649
Fund balance, January 1	5,677	5,677	5,677	0
Fund balance, December 31	\$1	\$1	\$6,650	\$6,649

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Dog and Kennel Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$156,889	\$156,889	\$167,346	\$10,457
Fines and forfeitures	3,000	3,000	1,824	(1,176)
Miscellaneous revenue	4,000	4,000	3,333	(667)
Total revenues	163,889	163,889	172,503	8,614
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	177,519	177,519	147,034	30,485
Materials and supplies	13,655	13,655	6,020	7,635
Charges and services	35,500	35,500	21,938	13,562
Capital purchases	3,254	3,254	1,768	1,486
Total expenditures	229,928	229,928	176,760	53,168
Deficiency of revenues under expenditures	(66,039)	(66,039)	(4,257)	61,782
Fund balance, January 1	63,340	63,340	63,340	0
Prior year encumbrances appropriated	2,700	2,700	2,700	0
Fund balance, December 31	\$1	\$1	\$61,783	\$61,782

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Sheriff Policing Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$29,562	\$29,562	\$31,013	\$1,451
Total revenues	29,562	29,562	31,013	1,451
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	35,115	35,115	29,660	5,455
Capital outlay	7,892	7,892	6,828	1,064
Total expenditures	43,007	43,007	36,488	6,519
Excess (deficiency) of revenues over (under) expenditures	(13,445)	(13,445)	(5,475)	7,970
Fund balance, January 1	13,445	13,445	13,445	0
Fund balance, December 31	\$0	\$0	\$7,970	\$7,970

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**DRETAC - Prosecutor Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$30,000	\$30,000	\$37,355	\$7,355
Total revenues	30,000	30,000	37,355	7,355
Expenditures:				
Current:				
Personal services	47,192	47,192	35,142	12,050
Total expenditures	47,192	47,192	35,142	12,050
Excess (deficiency) of revenues over (under) expenditures	(17,192)	(17,192)	2,213	19,405
Fund balance, January 1	17,191	17,191	17,191	0
Fund balance, December 31	(\$1)	(\$1)	\$19,404	\$19,405

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**DRETAC - Treasurer Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$35,750	\$35,750	\$37,355	\$1,605
Total revenues	35,750	35,750	37,355	1,605
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	33,926	33,926	28,674	5,252
Materials and supplies	5,000	5,000	1,211	3,789
Charges and services	12,625	12,625	7,102	5,523
Capital purchases	0	0	0	0
Total expenditures	51,551	51,551	36,987	14,564
Excess (deficiency) of revenues over (under) expenditures	(15,801)	(15,801)	368	16,169
Fund balance, January 1	15,801	15,801	15,801	0
Fund balance, December 31	\$0	\$0	\$16,169	\$16,169

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Prepayment of Interest Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Investment revenue	\$49	\$49	\$49	\$0
Total revenues	49	49	49	0
<b>Expenditures:</b>				
<b>Current:</b>				
Materials and supplies	2,930	2,930	2,000	930
Total expenditures	2,930	2,930	2,000	930
Excess (deficiency) of revenues over (under) expenditures	(2,881)	(2,881)	(1,951)	930
Fund balance, January 1	2,930	2,930	2,930	0
Fund balance, December 31	\$49	\$49	\$979	\$930

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Sheriff IV-D Child Support Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$37,301	\$37,301	\$37,301	\$0
Total revenues	37,301	37,301	37,301	0
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	58,499	58,499	42,396	16,103
Supplies	21,887	21,887	8,794	13,093
Capital	6,000	6,000	868	5,132
Other expenses	4,500	4,500	281	4,219
Total expenditures	90,886	90,886	52,339	38,547
Excess (deficiency) of revenues over (under) expenditures	(53,585)	(53,585)	(15,038)	38,547
Fund balance, January 1	90,810	90,810	90,810	0
Fund balance, December 31	\$37,225	\$37,225	\$75,772	\$38,547

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Community Corrections Grant Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$56,918	\$56,918	\$56,918	\$0
Total revenues	56,918	56,918	56,918	0
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	56,242	56,242	55,880	362
Supplies	1,156	1,156	1,156	0
Other expenses	8,053	8,053	8,053	0
Total expenditures	65,451	65,451	65,089	362
Excess (deficiency) of revenues over (under) expenditures	(8,533)	(8,533)	(8,171)	362
Fund balance, January 1	13,463	13,463	13,463	0
Fund balance, December 31	\$4,930	\$4,930	\$5,292	\$362



**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Ohio Drug Prevention Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Expenditures:				
Current:				
Personal services	9,496	9,496	278	9,218
Total expenditures	9,496	9,496	278	9,218
Excess (deficiency) of revenues over (under) expenditures	(9,496)	(9,496)	(278)	9,218
Fund balance, January 1	9,497	9,497	9,497	0
Fund balance, December 31	\$1	\$1	\$9,219	\$9,218

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Probation Services Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Miscellaneous revenue	\$4,000	\$4,000	\$5,416	\$1,416
Total revenues	4,000	4,000	5,416	1,416
<b>Expenditures:</b>				
<b>Current:</b>				
Materials and supplies	500	500	0	500
Capital outlay	600	600	327	273
Miscellaneous	5,800	5,800	3,446	2,354
Total expenditures	6,900	6,900	3,773	3,127
Excess (deficiency) of revenues over (under) expenditures	(2,900)	(2,900)	1,643	4,543
Fund balance, January 1	15,517	15,517	15,517	0
Prior year encumbrances appropriated	300	300	300	0
Fund balance, December 31	\$12,917	\$12,917	\$17,460	\$4,543

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Adult Probation Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$1,000	\$1,000	\$4,758	\$3,758
Total revenues	1,000	1,000	4,758	3,758
Excess of revenues over expenditures	1,000	1,000	4,758	3,758
Fund balance, January 1	4,490	4,490	4,490	0
Fund balance, December 31	\$5,490	\$5,490	\$9,248	\$3,758

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Mediation - Juvenile Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$28,519	\$28,519	\$30,512	\$1,993
Total revenues	28,519	28,519	30,512	1,993
Expenditures:				
Current:				
Capital purchases	91,884	91,884	30,788	61,096
Total expenditures	91,884	91,884	30,788	61,096
Excess (deficiency) of revenues over (under) expenditures	(63,365)	(63,365)	(276)	63,089
Fund balance, January 1	63,365	63,365	63,365	0
Fund balance, December 31	\$0	\$0	\$63,089	\$63,089

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Annexation Petition Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$25	\$25	\$25	\$0
Total revenues	25	25	25	0
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	210	210	0	210
Total expenditures	210	210	0	210
Excess/(deficiency) of revenues over/(under) expenditures	(185)	(185)	25	210
Fund balance, January 1	186	186	186	0
Fund balance, December 31	\$1	\$1	\$211	\$210

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Special Projects Common Pleas Court Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$159,855	\$159,855	\$159,855	\$0
Total revenues	159,855	159,855	159,855	0
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	93,912	93,912	93,891	21
Charges and services	67,219	67,219	61,746	5,473
Total expenditures	161,131	161,131	155,637	5,494
Excess/(deficiency) of revenues over/(under) expenditures	(1,276)	(1,276)	4,218	5,494
Fund balance, January 1	113,764	113,764	113,764	0
Prior year encumbrances appropriated	6,025	6,025	6,025	0
Fund balance, December 31	\$118,513	\$118,513	\$124,007	\$5,494

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Juvenile Court Computerization Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$28,672	\$28,672	\$30,811	\$2,139
Total revenues	28,672	28,672	30,811	2,139
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	47,374	47,374	32,176	15,198
Total expenditures	47,374	47,374	32,176	15,198
Excess (deficiency) of revenues over (under) expenditures	(18,702)	(18,702)	(1,365)	17,337
Fund balance, January 1	18,702	18,702	18,702	0
Prior year encumbrances appropriated	0	0	0	0
Fund balance, December 31	\$0	\$0	\$17,337	\$17,337

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Clerk of Courts Computerization Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$17,000	\$17,000	\$17,490	\$490
Total revenues	17,000	17,000	17,490	490
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	6,932	6,932	2,007	4,925
Charges and services	91,933	91,933	14,785	77,148
Total expenditures	98,865	98,865	16,792	82,073
Excess (deficiency) of revenues over (under) expenditures	(81,865)	(81,865)	698	82,563
<b>Other financing sources</b>				
Transfers in	15,000	0	15,000	15,000
Total other financing uses	15,000	0	15,000	15,000
Excess (deficiency) of revenues over (under) expenditures and other uses	(66,865)	(81,865)	15,698	97,563
Fund balance, January 1	84,235	84,235	84,235	0
Prior year encumbrances appropriated	433	433	433	0
Fund balance, December 31	\$17,803	\$2,803	\$100,366	\$97,563



**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Concealed Weapons Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$16,211	\$16,211	\$19,162	\$2,951
Total revenues	16,211	16,211	19,162	2,951
Expenditures:				
Current:				
Personal services	8,411	8,411	480	\$7,931
Charges and services	9,589	9,589	9,204	\$385
Total expenditures	18,000	18,000	9,684	8,316
Excess (deficiency) of revenues over (under) expenditures	(1,789)	(1,789)	9,478	11,267
Fund balance, January 1	1,791	1,791	1,791	0
Fund balance, December 31	\$2	\$2	\$11,269	\$11,267

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Juvenile Indigent Drivers Alcohol Treatment Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$344	\$344	\$380	\$36
Total revenues	344	344	380	36
<b>Current:</b>				
Charges and services	2,884	2,884	0	2,884
Total expenditures	2,884	2,884	0	2,884
Excess (deficiency) of revenues over (under) expenditures	(2,540)	(2,540)	380	2,920
Fund balance, January 1	2,541	2,541	2,541	0
Fund balance, December 31	\$1	\$1	\$2,921	\$2,920

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Youth Program Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Fines	\$4,494	\$4,494	\$4,725	\$231
Total revenues	4,494	4,494	4,725	231
<b>Expenditures:</b>				
Charges and services	43,229	43,229	8,167	35,062
Total expenditures	43,229	43,229	8,167	35,062
Excess (deficiency) of revenues over (under) expenditures	(38,735)	(38,735)	(3,442)	35,293
Fund balance, January 1	38,735	38,735	38,735	0
Fund balance, December 31	\$0	\$0	\$35,293	\$35,293

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Common Pleas Court Computerization Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$2,457	\$2,457	\$2,457	\$0
Total revenues	2,457	2,457	2,457	0
Fund balance, January 1	17,816	17,816	17,816	0
Fund balance, December 31	\$20,273	\$20,273	\$20,273	\$0

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**TB Levy Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Expenditures:				
Current:				
Charges and services	\$28,764	\$28,764	\$0	\$28,764
Total expenditures	28,764	28,764	0	28,764
Excess (deficiency) of revenues over (under) expenditures	(28,764)	(28,764)	0	28,764
Fund balance, January 1	28,765	28,765	28,765	0
Fund balance, December 31	\$1	\$1	\$28,765	\$28,764

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**National Webcheck Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$24,000	\$24,000	\$24,240	\$240
Total revenues	24,000	24,000	24,240	240
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	10,762	10,762	0	10,762
Charges and services	22,457	22,457	18,959	3,498
Total expenditures	33,219	33,219	18,959	14,260
Excess (deficiency) of revenues over (under) expenditures	(9,219)	(9,219)	5,281	14,500
Fund balance, January 1	10,720	10,720	10,720	0
Fund balance, December 31	\$1,501	\$1,501	\$16,001	\$14,500

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**9-1-1 Dispatch Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental	\$55,000	\$55,000	\$55,000	\$0
Total revenues	55,000	55,000	55,000	0
<b>Expenditures:</b>				
<b>Current:</b>				
Personnel	55,000	55,000	8,431	46,569
Total expenditures	55,000	55,000	8,431	46,569
Excess of revenues over expenditures	0	0	46,569	46,569
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$46,569	\$46,569

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**DD Accrual Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$50,000	\$50,000	\$50,000	\$0
Total revenues	50,000	50,000	50,000	0
Excess of revenues over expenditures	50,000	50,000	50,000	0
Fund balance, January 1	50,000	50,000	50,000	0
Fund balance, December 31	\$100,000	\$100,000	\$100,000	\$0



**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Indigent Interlock Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Expenditures:				
Current:				
Personnel	150	150	0	150
Total expenditures	150	150	0	150
Deficiency of revenues under expenditures	(150)	(150)	0	150
Fund balance, January 1	150	150	150	0
Fund balance, December 31	\$0	\$0	\$150	\$150

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Marriage License Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$12,667	\$12,667	\$13,109	\$442
Total revenues	12,667	12,667	13,109	442
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	19,866	19,866	13,099	6,767
Total expenditures	19,866	19,866	13,099	6,767
Excess/(deficiency) of revenues over/(under) expenditures	(7,199)	(7,199)	10	7,209
Fund balance, January 1	7,199	7,199	7,199	0
Fund balance, December 31	\$0	\$0	\$7,209	\$7,209

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Metrich Retention Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$0	\$0	\$169	\$169
Total revenues	0	0	169	169
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	36,180	36,180	32,377	3,803
Total expenditures	36,180	36,180	32,377	3,803
Deficiency of revenues under expenditures	(36,180)	(36,180)	(32,208)	3,972
Fund balance, January 1	36,180	36,180	36,180	0
Fund balance, December 31	\$0	\$0	\$3,972	\$3,972

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Juvenile Probation Services Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$11,087	\$11,087	\$9,480	(\$1,607)
Total revenues	11,087	11,087	9,480	(1,607)
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	20,198	20,198	2,376	17,822
Total expenditures	20,198	20,198	2,376	17,822
Excess/(deficiency) of revenues over/(under) expenditures	(9,111)	(9,111)	7,104	16,215
Fund balance, January 1	11,370	11,370	11,370	0
Fund balance, December 31	\$2,259	\$2,259	\$18,474	\$16,215

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Alternative Response Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Expenditures:				
Current:				
Charges and services	4,585	4,585	4,585	0
Total expenditures	4,585	4,585	4,585	0
Deficiency of revenues under expenditures	(4,585)	(4,585)	(4,585)	0
Fund balance, January 1	4,586	4,586	4,586	0
Fund balance, December 31	\$1	\$1	\$1	\$0

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Ditch Maintenance Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Special assessments	\$128,789	\$128,789	\$129,337	\$548
Miscellaneous revenue	1,721	1,721	1,173	(548)
Total revenues	130,510	130,510	130,510	0
Expenditures:				
Current:				
Personal services	88,130	88,130	67,448	20,682
Materials and supplies	6,000	6,000	991	5,009
Charges and services	39,500	39,500	24,270	15,230
Total expenditures	133,630	133,630	92,709	40,921
Excess/(deficiency) of revenues over/(under) expenditures	(3,120)	(3,120)	37,801	40,921
Fund balance, January 1	86,595	86,595	86,595	0
Fund balance, December 31	\$83,475	\$83,475	\$124,396	\$40,921

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Huron County Block Grant Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$203,196	\$203,196	\$243,936	\$40,740
Total revenues	203,196	203,196	243,936	40,740
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	273,887	273,887	245,564	28,323
Total expenditures	273,887	273,887	245,564	28,323
Deficiency of revenues under expenditures	(70,691)	(70,691)	(1,628)	69,063
Fund balance, January 1	27,691	27,691	27,691	0
Prior year encumbrances appropriated	43,000	43,000	43,000	0
Fund balance, December 31	\$0	\$0	\$69,063	\$69,063

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Municipal Court Advocacy Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$13,856	\$13,856	\$13,591	(\$265)
Other	0	0	265	265
<b>Total revenues</b>	<b>13,856</b>	<b>13,856</b>	<b>13,856</b>	<b>0</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	14,897	14,897	8,515	6,382
Materials and supplies	1,289	1,289	25	1,264
Charges and services	1,891	1,891	56	1,835
<b>Total expenditures</b>	<b>18,077</b>	<b>18,077</b>	<b>8,596</b>	<b>9,481</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(4,221)</b>	<b>(4,221)</b>	<b>5,260</b>	<b>9,481</b>
<b>Fund balance, January 1</b>	<b>4,225</b>	<b>4,225</b>	<b>4,225</b>	<b>0</b>
<b>Fund balance, December 31</b>	<b>\$4</b>	<b>\$4</b>	<b>\$9,485</b>	<b>\$9,481</b>



**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Victims Assistance Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$73,868	\$73,868	\$73,028	(\$840)
Miscellaneous revenue	0	0	1,840	1,840
Total revenues	73,868	73,868	74,868	1,000
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	170,485	170,485	91,483	79,002
Supplies	4,000	4,000	1,750	2,250
Charges and services	12,389	12,389	5,316	7,073
Capital outlay	4,000	4,000	230	3,770
Total expenditures	190,874	190,874	98,779	92,095
Excess (deficiency) of revenues over (under) expenditures	(117,006)	(117,006)	(23,911)	93,095
<b>Other financing sources:</b>				
Transfers in	23,823	23,823	23,823	0
Total other financing sources	23,823	23,823	23,823	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(93,183)	(93,183)	(88)	0
Fund balance, January 1	93,183	93,183	93,183	0
Fund balance, December 31	\$0	\$0	\$93,095	\$93,095

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**911 Emergency Equipment Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$147,728	\$147,728	\$147,728	\$0
Total revenues	147,728	147,728	147,728	0
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	589,108	589,108	91,684	497,424
Total expenditures	589,108	589,108	91,684	497,424
Excess (deficiency) of revenues over (under) expenditures	(441,380)	(441,380)	56,044	497,424
Fund balance, January 1	457,431	457,431	457,431	0
Prior year encumbrances appropriated	6,556	6,556	6,556	0
Fund balance, December 31	\$22,607	\$22,607	\$520,031	\$497,424

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Help Me Grow Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$355,136	\$355,136	\$356,301	\$1,165
Total revenues	355,136	355,136	356,301	1,165
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	347,500	347,500	272,682	74,818
Materials and supplies	24,000	24,000	17,091	6,909
Charges and services	78,890	78,890	60,662	18,228
Total expenditures	450,390	450,390	350,435	99,955
Excess (deficiency) of revenues over (under) expenditures	(95,254)	(95,254)	5,866	101,120
Fund balance, January 1	166,285	166,285	166,285	0
Prior year encumbrances appropriated	25,390	25,390	25,390	0
Fund balance, December 31	\$96,421	\$96,421	\$197,541	\$101,120

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Homeland Security Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$199,329	\$199,329	\$199,329	\$0
Total revenues	199,329	199,329	199,329	0
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	6,275	6,275	6,275	0
Capital purchases	193,054	193,054	193,054	0
Total expenditures	199,329	199,329	199,329	0
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Citizen Corps Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$27,000	\$27,000	\$27,000	\$0
Total revenues	27,000	27,000	27,000	0
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	27,000	27,000	27,000	0
Total expenditures	27,000	27,000	27,000	0
Excess of revenues over expenditures	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Local Emergency Planning Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$20,000	\$20,000	\$20,229	\$229
Total revenues	20,000	20,000	20,229	229
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	22,100	22,100	21,238	862
Total expenditures	22,100	22,100	21,238	862
Deficiency of revenues under expenditures	(2,100)	(2,100)	(1,009)	1,091
Fund balance, January 1	22,223	22,223	22,223	0
Prior year encumbrances appropriated	100	100	100	0
Fund balance, December 31	\$20,223	\$20,223	\$21,314	\$1,091

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Program Income Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$0	\$0	\$5,732	\$5,732
Investment revenue	100	100	37	(63)
Total revenues	100	100	5,769	5,669
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	16,471	16,471	0	16,471
Total expenditures	16,471	16,471	0	16,471
Excess (deficiency) of revenues over (under) expenditures	(16,371)	(16,371)	5,769	22,140
Fund balance, January 1	16,371	16,371	16,371	0
Fund balance, December 31	\$0	\$0	\$22,140	\$22,140

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**EPA Hazmat Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$16,503	\$16,503	\$19,923	\$3,420
Total revenues	16,503	16,503	19,923	3,420
<b>Expenditures:</b>				
<b>Current:</b>				
Materials and supplies	15,000	15,000	3,420	11,580
Capital outlay	20,000	20,000	10,759	9,241
Total expenditures	35,000	35,000	14,179	20,821
Excess (deficiency) of revenues over (under) expenditures	(18,497)	(18,497)	5,744	24,241
Fund balance, January 1	99,947	99,947	99,947	0
Fund balance, December 31	\$81,450	\$81,450	\$105,691	\$24,241



**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Early Intervention Collaborative Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Investment revenue	100	100	9	(91)
Miscellaneous revenue	33,010	33,010	33,101	91
Total revenues	33,110	33,110	33,110	0
<b>Expenditures:</b>				
<b>Current:</b>				
Materials and supplies	6,800	6,800	6,728	72
Other	28,071	28,071	21,285	6,786
Total expenditures	34,871	34,871	28,013	6,858
Excess (deficiency) of revenues over (under) expenditures	(1,761)	(1,761)	5,097	6,858
Fund balance, January 1	621	621	621	0
Prior year encumbrances appropriated	1,140	1,140	1,140	0
Fund balance, December 31	\$0	\$0	\$6,858	\$6,858

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**DD Trust Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Miscellaneous revenue	\$9,787	\$9,787	\$11,287	\$1,500
Total revenues	9,787	9,787	11,287	1,500
<b>Expenditures:</b>				
<b>Current:</b>				
Other	15,000	15,000	12,337	2,663
Total expenditures	15,000	15,000	12,337	2,663
Deficiency of revenues under expenditures	(5,213)	(5,213)	(1,050)	4,163
Fund balance, January 1	111,175	111,175	111,175	0
Prior year encumbrances appropriated	5,000	5,000	5,000	0
Fund balance, December 31	\$110,962	\$110,962	\$115,125	\$4,163

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Harter Trust Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Miscellaneous revenue	\$10,200	\$10,200	\$10,200	\$0
Total revenues	10,200	10,200	10,200	0
<b>Expenditures:</b>				
<b>Current:</b>				
Other	21,790	21,789	8,644	13,145
Total expenditures	21,790	21,789	8,644	13,145
Excess (deficiency) of revenues over (under) expenditures	(11,590)	(11,589)	1,556	13,145
Fund balance, January 1	11,859	11,859	11,859	0
Fund balance, December 31	\$269	\$270	\$13,415	\$13,145

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Children's Trust Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$20,609	\$20,609	\$22,061	\$1,452
Total revenues	20,609	20,609	22,061	1,452
<b>Expenditures:</b>				
<b>Current:</b>				
Other	32,257	32,257	24,940	7,317
Total expenditures	32,257	32,257	24,940	7,317
Deficiency of revenues under expenditures	(11,648)	(11,648)	(2,879)	8,769
Fund balance, January 1	11,648	11,648	11,648	0
Fund balance, December 31	\$0	\$0	\$8,769	\$8,769

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Commissary Rotary Trust Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Miscellaneous revenue	\$130,195	\$130,195	\$138,992	\$8,797
Total revenues	130,195	130,195	138,992	8,797
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	49,225	49,225	47,370	1,855
Other	128,775	128,775	106,257	22,518
Total expenditures	178,000	178,000	153,627	24,373
Deficiency of revenues under expenditures	(47,805)	(47,805)	(14,635)	33,170
Fund balance, January 1	47,806	47,806	47,806	0
Fund balance, December 31	\$1	\$1	\$33,171	\$33,170

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Canine Trust Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Miscellaneous revenue	\$8,499	\$8,499	\$8,499	\$0
Total revenues	8,499	8,499	8,499	0
<b>Expenditures:</b>				
<b>Current:</b>				
Other	9,568	9,568	6,932	2,636
Total expenditures	9,568	9,568	6,932	2,636
Excess (deficiency) of revenues over (under) expenditures	(1,069)	(1,069)	1,567	2,636
Fund balance, January 1	1,069	1,069	1,069	0
Fund balance, December 31	\$0	\$0	\$2,636	\$2,636

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Airport Grant Other Special Revenue Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Expenditures:				
Current:				
Capital purchases	2,653	2,653	2,653	0
Total expenditures	2,653	2,653	2,653	0
Deficiency of revenues under expenditures	(2,653)	(2,653)	(2,653)	0
Fund balance, January 1	2,653	2,653	2,653	0
Fund balance, December 31	\$0	\$0	\$0	\$0

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Recorders Equipment General Fund Equivalent Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$30,961	\$30,961	\$34,649	\$3,688
Total revenues	30,961	30,961	34,649	3,688
<b>Expenditures:</b>				
<b>Current:</b>				
Capital purchases	32,310	32,310	28,826	3,484
Total expenditures	32,310	32,310	28,826	3,484
Excess (deficiency) of revenues over (under) expenditures	(1,349)	(1,349)	5,823	7,172
Fund balance, January 1	1,349	1,349	1,349	0
Fund balance, December 31	\$0	\$0	\$7,172	\$7,172



**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Unclaimed Money General Fund Equivalent Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Miscellaneous revenue	\$10,000	\$10,000	\$17,390	\$7,390
Total revenues	10,000	10,000	17,390	7,390
<b>Expenditures:</b>				
<b>Current:</b>				
Other	98,486	98,486	6,200	92,286
Total expenditures	98,486	98,486	6,200	92,286
Excess (deficiency) of revenues over (under) expenditures	(88,486)	(88,486)	11,190	99,676
Fund balance, January 1	88,486	88,486	88,486	0
Fund balance, December 31	\$0	\$0	\$99,676	\$99,676

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Title Department General Fund Equivalent Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$300,000	\$300,000	\$386,399	\$86,399
Investment earnings	500	500	232	(268)
Miscellaneous revenue	0	0	140	140
Total revenues	300,500	300,500	386,771	86,271
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	233,450	233,450	204,337	29,113
Materials and supplies	4,972	4,972	2,850	2,122
Charges and services	44,069	44,069	8,623	35,446
Capital purchases	5,000	5,000	21	4,979
Total expenditures	287,491	287,491	215,831	71,660
Excess (deficiency) of revenues over (under) expenditures	13,009	13,009	170,940	157,931
<b>Other financing uses</b>				
Transfers out	(165,000)	(165,000)	(165,000)	0
Total other financing uses	(165,000)	(165,000)	(165,000)	0
Excess (deficiency) of revenues over (under) expenditures and other uses	(151,991)	(151,991)	5,940	157,931
Fund balance, January 1	542,425	542,425	542,425	0
Prior year encumbrances appropriated	491	491	491	0
Fund balance, December 31	\$390,925	\$390,925	\$548,856	\$157,931

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**All Debt Service Funds**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue	\$133,248	\$133,248	\$133,248	\$0
Total revenue	133,248	133,248	133,248	0
<b>Expenditures:</b>				
<b>Debt service:</b>				
Principal retirement	703,000	703,000	703,000	0
Interest and fiscal charges	363,622	363,622	363,622	0
Total expenditures	1,066,622	1,066,622	1,066,622	0
Deficiency of revenues under expenditures	(933,374)	(933,374)	(933,374)	0
<b>Other financing sources</b>				
Transfers in	933,374	933,374	933,374	0
Total other financing sources	933,374	933,374	933,374	0
Excess of revenues and other financing sources over expenditures	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**MRDD Construction Capital Projects Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Intergovernmental revenue	\$50,000	\$50,000	\$268,360	\$218,360
Total revenue	50,000	50,000	268,360	218,360
Expenditures:				
Capital outlay	50,000	50,000	49,977	23
Total expenditures	50,000	50,000	49,977	23
Excess of revenues over expenditures	0	0	218,383	218,383
Fund balance, January 1	127,735	127,735	127,735	0
Fund balance, December 31	\$127,735	\$127,735	\$346,118	\$218,383

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Permanent Improvement Capital Projects Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Charges for services	\$0	\$0	\$3,298	\$3,298
Total revenue	0	0	3,298	3,298
Expenditures:				
Capital outlay	57,130	57,130	56,000	1,130
Total expenditures	57,130	57,130	56,000	1,130
Deficiency of revenues under expenditures	(57,130)	(57,130)	(52,702)	4,428
Other financing sources:				
Transfers in	51,000	51,000	80,256	29,256
Total other financing sources	51,000	51,000	80,256	29,256
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(6,130)	(6,130)	27,554	33,684
Fund balance, January 1	773	773	773	0
Prior year encumbrances appropriated	5,358	5,358	5,358	0
Fund balance, December 31	\$1	\$1	\$33,685	\$33,684

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**County Capital Projects Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Miscellaneous	\$1,000	\$1,000	\$1,588	\$588
Total revenue	1,000	1,000	1,588	588
Expenditures:				
Capital outlay	431,840	431,840	19,112	412,728
Total expenditures	431,840	431,840	19,112	412,728
Deficiency of revenues under expenditures	(430,840)	(430,840)	(17,524)	413,316
Other financing sources/(uses):				
Transfers Out	(80,256)	(80,256)	(80,256)	0
Total other financing sources/(uses)	(80,256)	(80,256)	(80,256)	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(511,096)	(511,096)	(97,780)	413,316
Fund balance, January 1	521,096	521,096	521,096	0
Fund balance, December 31	\$10,000	\$10,000	\$423,316	\$413,316

**Huron County, Ohio  
Landfill Enterprise Fund  
December 31, 2012**

**ENTERPRISE FUND** - The Landfill Enterprise Fund accounts for operations that are financed and operated in a manner similar to private business enterprises. The intent of Huron County is that the costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Huron County, Ohio**  
**Schedule of Revenues, Expenses and**  
**Changes in Net Position - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Enterprise Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$2,128,500	\$2,128,500	\$2,213,325	\$84,825
Investment earnings	0	0	35	35
Miscellaneous revenue	76,000	76,000	26,694	(49,306)
Total operating revenues	2,204,500	2,204,500	2,240,054	35,554
Operating expenses:				
Personal services	439,760	439,760	423,756	16,004
Materials and supplies	3,900	3,900	1,012	2,888
Contractual services	1,854,041	1,854,041	1,838,782	15,259
Other operating expenses	286,378	286,378	165,630	120,748
Total operating expenses	2,584,079	2,584,079	2,429,180	154,899
Operating income (loss)	(379,579)	(379,579)	(189,126)	190,453
Non-operating expenses				
Principal retirement	10,000	10,000	10,000	0
Interest and fiscal charges	14,470	14,470	14,470	0
Total non-operating expenses	24,470	24,470	24,470	0
Loss before operating transfers	(404,049)	(404,049)	(213,596)	190,453
Transfers in	24,470	24,470	24,470	0
Transfers out	(24,470)	(24,470)	(24,470)	0
Net profit/loss	(404,049)	(404,049)	(213,596)	190,453
Net position, January 1	583,647	583,647	583,647	0
Prior year encumbrances appropriated	133,910	133,910	133,910	0
Net position, December 31	\$313,508	\$313,508	\$503,961	\$190,453



**Huron County, Ohio  
Internal Service Fund  
December 31, 2012**

**Health Insurance** – To account for claims and administration of the health insurance program for covered County employees and their eligible dependents. County departments are billed according to the employee’s marital status.

**Huron County, Ohio**  
**Schedule of Revenues, Expenses and**  
**Changes in Net Position - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Internal Service Fund**  
**For the Year Ended December 31, 2012**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$4,270,551	\$4,270,551	\$4,666,304	\$395,753
Total operating revenues	4,270,551	4,270,551	4,666,304	395,753
Operating expenses:				
Other operating expenses	4,897,973	4,897,973	4,447,434	450,539
Total operating expenses	4,897,973	4,897,973	4,447,434	450,539
Operating income/(loss)	(627,422)	(627,422)	218,870	846,292
Non-operating revenues				
Investment revenue	4,800	4,800	178	(4,622)
Total non-operating revenues	4,800	4,800	178	(4,622)
Net income/(loss)	(622,622)	(622,622)	219,048	841,670
Net position, January 1	620,847	620,847	620,847	0
Prior year encumbrances appropriated	1,775	1,775	1,775	0
Net position, December 31	\$0	\$0	\$841,670	\$841,670

**Huron County, Ohio  
Fiduciary Funds  
December 31, 2012**

**FIDUCIARY FUNDS** - Fiduciary funds account for assets held by Huron County in a trustee capacity, or as an agent, for individuals, private organizations, other governmental units and/or other funds. The Fiduciary funds that Huron County maintains are Agency funds.

**Huron County, Ohio  
Agency Funds  
December 31, 2012**

**AGENCY FUNDS** - Agency funds maintain assets held by Huron County as an agent for individuals, private organization, other governmental units and/or other funds. The following are the Agency funds that Huron County maintains:

**Real Estate Tax** - To account for the accumulation and disbursement of real property taxes.

**Tangible Property Tax** - To account for the accumulation and disbursement of tangible property taxes.

**Township Gasoline Tax** - This fund is to record receipts of money from the State that is to be disbursed to the townships based on county gasoline taxes collected from sales of fuel at service stations in the County.

**Estate Tax** - To account for the accumulation and disbursement of taxes on the estates of deceased residents of Huron County or those who owned real property in Huron County but resided outside of the County.

**Mobile Home Tax** - To account for the accumulation and disbursement of mobile home property taxes.

**Motor Vehicle License Tax** - This fund is to record receipts of money from the State that is to be disbursed to the corporations, villages and townships based on motor vehicle registration renewals/purchases in their respective districts.

**Cigarette Tax** - To account for the accumulation and disbursement of cigarette licenses sold in Huron County.

**Local Government Tax** - This fund is to record receipts of money from the State that are to be disbursed to the corporations, villages and townships based on a predetermined formula.

**Revenue Assistance Tax** - This fund is to record receipts of money from the State that are to be disbursed to the corporations, villages and townships based on a predetermined formula.

**Clerk of Courts, Juvenile Court, Probate Court, Sheriff-General, Sheriff-Commissary and Child Support Enforcement** - These various and separate funds maintain and account for: court fees, alimonies, child support, restitution, boarding home fees, donations, and other similar resources and uses. These funds are held outside of the Huron County treasury.

**Health Department** - There are various accounts within the health department. Those divisions are food service, family planning, a health block grant and the general operations of the health department itself. These funds are used for the improvement and well being of citizens in the County for home care, immunization and dietary needs along with a variety of miscellaneous health services. Revenue is generated from fees assessed for the various services provided.

**Soil and Water** - This fund is used to construct and maintain various ditches and waterways throughout the County on private property. There are also miscellaneous conservation services the agency provides. Its primary source of revenue comes from the assessment of fees on tax bills for the ditches they maintain.

**Escrow Account** - This is a fund set up by the County Treasurer to hold monies received from real estate taxpayers to pay the semi-annual bills when due.

**State of Ohio** - This fund is used to hold the monies allocated to the State from the cigarette tax settlement and disbursed to them when the settlement is completed.

**Township Road Mileage** - This fund is to record receipts of money from the State that are to be disbursed to the townships based on their township road miles.

**Township Permissive Tax** - This fund is to record receipt of money from the State for the various permissive taxes on license plates assessed by the townships and disbursed to them when received by the Auditor.

**Ohio Elections Commission** - This fund is to record receipt of money from the Huron County Board of Elections for filing fees of candidates for office, of which a portion is returned to the State Elections Commission.

**BMV** - To account for revenue generated from the sales of license plates and drivers licenses to operate that office.

**Sheriff's Law Enforcement** - This fund is used to record receipt of money from sales of personal property seized in law enforcement operations and distributed to the Sheriff to be used in further investigations.

**Libraries** - This fund is used to record monies from the State for local library assistance.

**PERS and STRS** - To maintain and account for monies received from employees through payroll deductions to be paid to the State for retirement purposes.

**Huron County Park District** - To account for revenue received and expenditures made regarding the County's newly formed park district for recreational purposes in the County.

**Bureau of Workers Comp** – To account for the Workers Compensation premiums that have not yet been paid to the Bureau of Workers Compensation by year end.

**Miscellaneous Payroll, Deferred Compensation, City Income Tax, School Income Tax, Insurance, Health Insurance Premium, Federal Income Tax, Medicare Tax, and State Income Tax** – To account for payroll deductions made out of the last pay of the year not yet paid to vendors.

**Housing Escrow** – To account for housing construction project payments held until completion of the project.

**Social Security** - To account for the employee and employer contributions that have not yet been paid out at year end.

**Sheriff's FOJ and FOJ Transport** - To account for prisoner transportation-related receipts and expenditures of the Sheriff's Furtherance of Justice account.

**Prosecutor's FOJ and Law Enforcement Trust** – To account for receipts and expenditures of the Prosecutor's Furtherance of Justice account and Law Enforcement Trust account.

**State Recorder Fees** – To account for fees assessed by the State of Ohio to cover recordation expenses on the local level and to be reimbursed to the State.

**Taxing District** – A holding fund for tax monies used to disburse various real estate, mobile home and personal property taxes.

**Auction Proceeds** – To account for internet auction proceeds received on sales and for the distribution of those proceeds.

**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2012**

	<b>Beginning Balance January 1, 2012</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2012</b>
<b>UNDIVIDED TAXES:</b>				
<b>REAL ESTATE TAX</b>				
Assets:				
Taxes receivable.....	\$39,480,351	\$39,630,109	\$39,480,351	\$39,630,109
Equity in pooled cash and investments.....	1,180,590	39,753,780	39,481,275	1,453,095
	<u>\$40,660,941</u>	<u>\$79,383,889</u>	<u>\$78,961,626</u>	<u>\$41,083,204</u>
Liabilities:				
Due to other governments.....	\$39,480,351	\$39,630,109	\$39,480,351	\$39,630,109
Unapportioned monies.....	1,180,590	39,753,780	39,481,275	1,453,095
	<u>\$40,660,941</u>	<u>\$79,383,889</u>	<u>\$78,961,626</u>	<u>\$41,083,204</u>
<b>TANGIBLE PROPERTY TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$64	\$2	\$66	\$0
Liabilities:				
Unapportioned monies.....	\$64	\$2	\$66	\$0
<b>TOWNSHIP GASOLINE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,616,616	\$1,616,616	\$0
Due from other governments.....	\$811,017	\$788,799	\$811,017	\$788,799
Liabilities:				
Unapportioned monies.....	\$0	\$1,616,616	\$1,616,616	\$0
Due to other governments.....	\$811,017	\$788,799	\$811,017	\$788,799
<b>ESTATE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$233,485	\$1,043,275	\$1,029,667	\$247,093
Liabilities:				
Unapportioned monies.....	\$233,485	\$1,043,275	\$1,029,667	\$247,093

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**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2012**

	<b>Beginning Balance January 1, 2012</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2012</b>
<b>MOBILE HOME TAX</b>				
Assets:				
Taxes receivable.....	\$225,802	\$228,890	\$225,802	\$228,890
Equity in pooled cash and investments.....	36,473	209,374	219,157	26,690
	<u>\$262,275</u>	<u>\$438,264</u>	<u>\$444,959</u>	<u>\$255,580</u>
Liabilities:				
Due to other governments.....	\$225,802	\$228,890	\$225,802	\$228,890
Unapportioned monies.....	36,473	209,374	219,157	26,690
	<u>\$262,275</u>	<u>\$438,264</u>	<u>\$444,959</u>	<u>\$255,580</u>
<b>MOTOR VEHICLE LICENSE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$310,181	\$310,181	\$0
Due from other governments.....	154,093	148,247	154,093	148,247
	<u>\$154,093</u>	<u>\$458,428</u>	<u>\$464,274</u>	<u>\$148,247</u>
Liabilities:				
Unapportioned monies.....	\$0	\$310,181	\$310,181	\$0
Due to other governments.....	154,093	148,247	154,093	148,247
	<u>\$154,093</u>	<u>\$458,428</u>	<u>\$464,274</u>	<u>\$148,247</u>
<b>CIGARETTE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$8,465	\$8,465	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$8,465	\$8,465	\$0
<b>LOCAL GOVERNMENT TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$374,811	\$1,929,298	\$1,909,271	\$394,838
Due from other governments.....	1,522,961	730,854	1,522,961	730,854
	<u>\$1,897,772</u>	<u>\$2,660,152</u>	<u>\$3,432,232</u>	<u>\$1,125,692</u>
Liabilities:				
Unapportioned monies.....	\$374,811	\$1,929,298	\$1,909,271	\$394,838
Due to other governments.....	1,522,961	730,854	1,522,961	730,854
	<u>\$1,897,772</u>	<u>\$2,660,152</u>	<u>\$3,432,232</u>	<u>\$1,125,692</u>

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**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2012**

	<b>Beginning Balance January 1, 2012</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2012</b>
<b>REVENUE ASSISTANCE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$23,916	\$0	\$0	\$23,916
Liabilities:				
Unapportioned monies.....	\$23,916	\$0	\$0	\$23,916
<b>CLERK OF COURTS</b>				
Assets:				
Segregated cash accounts.....	\$860,144	\$10,580,513	\$10,866,344	\$574,313
Liabilities:				
Deposits held due to others.....	\$860,144	\$10,580,513	\$10,866,344	\$574,313
<b>JUVENILE COURT</b>				
Assets:				
Segregated cash accounts.....	\$38,660	\$186,557	\$209,710	\$15,507
Liabilities:				
Deposits held due to others.....	\$38,660	\$186,557	\$209,710	\$15,507
<b>PROBATE COURT</b>				
Assets:				
Segregated cash accounts.....	\$21,209	\$90,285	\$91,557	19,937
Liabilities:				
Deposits held due to others.....	\$21,209	\$90,285	\$91,557	\$19,937
<b>SHERIFF - GENERAL</b>				
Assets:				
Segregated cash accounts.....	\$399,393	\$2,246,097	\$2,050,856	\$594,634
Liabilities:				
Deposits held due to others.....	\$399,393	\$2,246,097	\$2,050,856	\$594,634
<b>SHERIFF - COMMISSARY</b>				
Assets:				
Segregated cash accounts.....	\$12,904	\$109,948	\$116,405	\$6,447
Liabilities:				
Deposits held due to others.....	\$12,904	\$109,948	\$116,405	\$6,447

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**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2012**

	<b>Beginning Balance January 1, 2012</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2012</b>
<b>CHILD SUPPORT ENFORCEMENT</b>				
Assets:				
Segregated cash accounts.....	\$10,673	\$417,398	\$420,744	7,327
Liabilities:				
Deposits held due to others.....	\$10,673	\$417,398	\$420,744	\$7,327
<b>HEALTH DEPARTMENT</b>				
Assets:				
Equity in pooled cash and investments.....	\$631,053	\$1,832,505	\$1,895,079	\$568,479
Liabilities:				
Deposits held due to others.....	\$631,053	\$1,832,505	\$1,895,079	\$568,479
<b>SOIL AND WATER FUND</b>				
Assets:				
Equity in pooled cash and investments.....	\$9,097	\$303,114	\$297,612	\$14,599
Liabilities:				
Deposits held due to others.....	\$9,097	\$303,114	\$297,612	\$14,599
<b>ESCROW ACCOUNT</b>				
Assets:				
Equity in pooled cash and investments.....	\$3,442	\$6,516	\$0	\$9,958
Liabilities:				
Deposits held due to others.....	\$3,442	\$6,516	\$0	\$9,958
<b>STATE OF OHIO</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$201,124	\$201,124	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$201,124	\$201,124	\$0

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**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2012**

	<b>Beginning Balance January 1, 2012</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2012</b>
<b>TOWNSHIP ROAD MILEAGE</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$186,306	\$186,306	\$0
Due from other governments.....	\$92,411	\$98,474	\$92,411	\$98,474
	<u>\$92,411</u>	<u>\$284,780</u>	<u>\$278,717</u>	<u>\$98,474</u>
Liabilities:				
Unapportioned monies.....	\$0	\$186,306	\$186,306	\$0
Due to other governments.....	\$92,411	\$98,474	\$92,411	\$98,474
	<u>\$92,411</u>	<u>\$284,780</u>	<u>\$278,717</u>	<u>\$98,474</u>
 <b>TOWNSHIP PERMISSIVE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$119,283	\$119,283	\$0
Due from other governments.....	59,875	61,197	59,875	61,197
	<u>\$59,875</u>	<u>\$180,480</u>	<u>\$179,158</u>	<u>\$61,197</u>
Liabilities:				
Unapportioned monies.....	\$0	\$119,283	\$119,283	\$0
Due to other governments.....	59,875	61,197	59,875	61,197
	<u>\$59,875</u>	<u>\$180,480</u>	<u>\$179,158</u>	<u>\$61,197</u>
 <b>OHIO ELECTIONS COMMISSION</b>				
Assets:				
Equity in pooled cash and investments.....	\$250	\$90	\$340	\$0
Liabilities:				
Deposits held due to others.....	\$250	\$90	\$340	\$0
 <b>BMV</b>				
Assets:				
Equity in pooled cash and investments.....	\$175,971	\$330,634	\$260,206	\$246,399
Segregated cash accounts.....	24,586	333,299	335,078	22,807
	<u>\$200,557</u>	<u>\$663,933</u>	<u>\$595,284</u>	<u>\$269,206</u>
Liabilities:				
Deposits held due to others.....	\$175,971	\$330,634	\$260,206	\$246,399
Unapportioned monies.....	24,586	333,299	335,078	22,807
	<u>\$200,557</u>	<u>\$663,933</u>	<u>\$595,284</u>	<u>\$269,206</u>

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**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2012**

	<b>Beginning Balance January 1, 2012</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2012</b>
<b>SHERIFFS LAW ENFORCEMENT</b>				
Assets:				
Segregated cash accounts.....	\$16,890	\$23,933	\$25,655	\$15,168
Liabilities:				
Unapportioned monies.....	\$16,890	\$23,933	\$25,655	\$15,168
<b>LIBRARIES</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,662,119	\$1,662,119	\$0
Due from other governments.....	949,316	885,099	949,316	885,099
	<u>\$949,316</u>	<u>\$2,547,218</u>	<u>\$2,611,435</u>	<u>\$885,099</u>
Liabilities:				
Due to other governments.....	\$949,316	\$885,099	\$949,316	\$885,099
Unapportioned monies.....	0	1,662,119	1,662,119	0
	<u>\$949,316</u>	<u>\$2,547,218</u>	<u>\$2,611,435</u>	<u>\$885,099</u>
<b>PERS &amp; STRS</b>				
Assets:				
Equity in pooled cash and investments.....	\$127,181	\$1,459,844	\$1,462,481	124,544
Liabilities:				
Payroll withholdings.....	\$127,181	\$1,459,844	\$1,462,481	\$124,544
<b>HURON COUNTY PARK DISTRICT</b>				
Assets:				
Equity in pooled cash and investments.....	\$53,572	\$10,183	\$10,796	\$52,959
Liabilities:				
Deposits held due to others.....	\$53,572	\$10,183	\$10,796	\$52,959

- continued

**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2012**

	<b>Beginning Balance January 1, 2012</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2012</b>
<b>BUREAU OF WORKERS COMP</b>				
Assets:				
Equity in pooled cash and investments.....	\$3,514	\$7,778	\$6,831	\$4,461
Liabilities:				
Unapportioned monies.....	\$3,514	\$7,778	\$6,831	\$4,461
<b>MISCELLANEOUS PAYROLL</b>				
Assets:				
Equity in pooled cash and investments.....	\$800	\$271,975	\$271,975	\$800
Liabilities:				
Payroll withholdings.....	\$800	\$271,975	\$271,975	\$800
<b>DEFERRED COMPENSATION</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$337,086	\$336,486	\$600
Liabilities:				
Payroll withholdings.....	\$0	\$337,086	\$336,486	\$600
<b>CITY INCOME TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$53,518	\$224,112	\$223,972	\$53,658
Liabilities:				
Payroll withholdings.....	\$53,518	\$224,112	\$223,972	\$53,658
<b>SCHOOL INCOME TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$7,899	\$100,366	\$108,265	\$0
Liabilities:				
Payroll withholdings.....	\$7,899	\$100,366	\$108,265	\$0
<b>INSURANCE</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$127,595	\$127,595	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$127,595	\$127,595	\$0

- continued

**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2012**

	<b>Beginning Balance January 1, 2012</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2012</b>
<b>HEALTH INSURANCE PREMIUM</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$379,325	\$379,325	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$379,325	\$379,325	\$0
<b>FEDERAL INCOME TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,448,081	\$1,448,081	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$1,448,081	\$1,448,081	\$0
<b>MEDICARE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$211,420	\$211,420	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$211,420	\$211,420	\$0
<b>STATE INCOME TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$356,429	\$356,429	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$356,429	\$356,429	\$0
<b>HOUSING ESCROW</b>				
Assets:				
Equity in pooled cash and investments.....	\$100	\$500	\$100	\$500
Liabilities:				
Deposits held due to others.....	\$100	\$500	\$100	\$500

- continued

**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2012**

	<b>Beginning Balance January 1, 2012</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2012</b>
<b>SOCIAL SECURITY</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$129	\$129	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$129	\$129	\$0
<b>SHERIFFS FOJ AND FOJ TRANSPORT</b>				
Assets:				
Segregated cash accounts.....	\$12,336	\$37,382	\$46,778	\$2,940
Liabilities:				
Unapportioned monies.....	\$12,336	\$37,382	\$46,778	\$2,940
<b>PROSECUTOR'S FOJ AND LAW ENFORCEMENT TRUST</b>				
Assets:				
Segregated cash accounts.....	\$10,122	\$81,673	\$41,090	\$50,705
Liabilities:				
Unapportioned monies.....	\$10,122	\$81,673	\$41,090	\$50,705
<b>STATE RECORDER FEES</b>				
Assets:				
Equity in pooled cash and investments.....	\$55,158	\$234,571	\$217,500	\$72,229
Liabilities:				
Deposits held due to others.....	\$55,158	\$234,571	\$217,500	\$72,229
<b>TAXING DISTRICT</b>				
Assets:				
Equity in pooled cash and investments.....	\$132,014	\$30,071,208	\$30,187,222	\$16,000
Liabilities:				
Deposits held due to others.....	\$132,014	\$30,071,208	\$30,187,222	\$16,000

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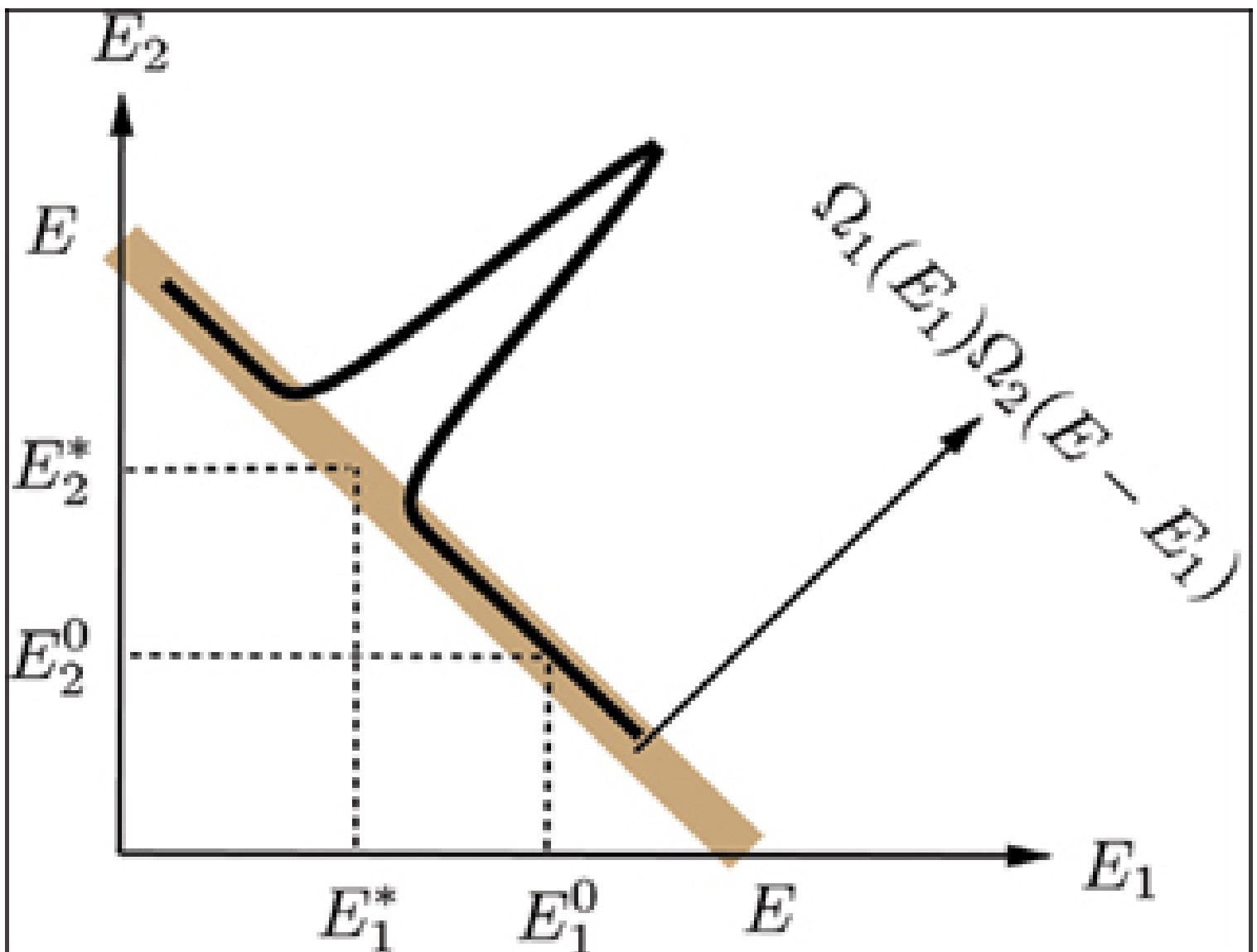
**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2012**

	<b>Beginning Balance January 1, 2012</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2012</b>
<b>AUCTION PROCEEDS</b>				
Assets:				
Equity in pooled cash and investments.....	\$500	\$845	\$845	\$500
Liabilities:				
Deposits held due to others.....	\$500	\$845	\$845	\$500
<b>TOTALS</b>				
Assets:				
Equity in pooled cash and investments.....	\$3,103,408	\$84,754,129	\$84,546,219	\$3,311,318
Segregated cash accounts.....	1,406,917	14,107,085	14,204,217	1,309,785
Taxes receivable.....	39,706,153	39,858,999	39,706,153	39,858,999
Due from other governments.....	3,589,673	2,712,670	3,589,673	2,712,670
<b>TOTAL ASSETS.....</b>	<b>\$47,806,151</b>	<b>\$141,432,883</b>	<b>\$142,046,262</b>	<b>\$47,192,772</b>
Liabilities:				
Unapportioned monies.....	\$1,916,787	\$47,523,888	\$47,198,962	\$2,241,713
Due to other governments.....	43,295,826	42,571,669	43,295,826	42,571,669
Deposits held due to others.....	2,404,140	46,420,964	46,625,316	2,199,788
Payroll withholdings.....	189,398	4,916,362	4,926,158	179,602
<b>TOTAL LIABILITIES.....</b>	<b>\$47,806,151</b>	<b>\$141,432,883</b>	<b>\$142,046,262</b>	<b>\$47,192,772</b>

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# STATISTICAL SECTION



## Statistical Section

This part of Huron 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:

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	152-158
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	159-166
<b>Debt Capacity</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.	167-172
<b>Operating Information</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.	173-178
<b>Economic and Demographic Information</b> These schedules offer economic and demographic 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.	179-181

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant years.

**Table 1**  
**Huron County, Ohio**  
**Net Position by Component**  
**Last Ten Years**  
**(accrual basis of accounting)**

Fiscal Year	2003	2004	2005 (a)	2006	2007	2008	2009	2010	2011	2012
<b>Governmental Activities:</b>										
Invested in capital assets, net of related debt	\$44,503,121	\$45,524,399	\$28,383,472	\$28,885,104	\$29,305,242	\$28,959,788	\$30,380,771	\$30,686,354	\$31,075,718	\$31,756,762
Restricted for:										
Board of developmental disabilities	(a)	(a)	821,602	689,356	1,230,587	861,602	859,398	634,782	1,997,306	1,877,409
Child support	(a)	(a)	(b)	(b)	(b)	745,936	506,361	844,863	335,768	349,492
Real estate	(a)	(a)	(b)	(b)	(b)	464,710	463,686	425,794	416,084	543,982
EMA	(a)	(a)	(b)	(b)	(b)	341,326	316,585	338,991	217,259	251,223
Mun्य Road	(a)	(a)	(b)	(b)	(b)	544,642	556,277	486,438	603,153	758,763
911 equipment	(a)	(a)	(b)	(b)	(b)	279,872	399,090	361,966	462,737	519,245
DD residential	(a)	(a)	(b)	(b)	(b)	539,200	789,268	1,211,725	200,436	1,098,877
Job and family services	(a)	(a)	145,634	308,296	339,234	245,507	614,153	524,719	0	168,201
Motor vehicle and gas tax	(a)	(a)	2,231,491	3,305,839	2,718,472	3,364,859	3,714,658	3,658,486	3,624,702	3,985,991
Mental health	(a)	(a)	(a)	1,741,155	1,879,978	1,337,571	1,053,243	1,559,520	1,206,205	1,553,751
Children's services	(a)	(a)	(a)	697,351	803,901	1,096,020	1,041,584	1,096,317	1,301,689	1,257,699
Felony delinquent care and custody	(a)	(a)	(a)	585,997	650,913	429,892	0	38,931	53,592	52,726
Huron County revolving loan	(a)	(a)	(a)	545,306	430,590	503,642	406,433	463,560	0	489,145
Law Library	(a)	(a)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	152,660
Special Projects CP	(a)	(a)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	112,139
EPA Hazmat	(a)	(a)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	105,691
Help Me Grow	(a)	(a)	(c)	(c)	(c)	(c)	(f)	(c)	(c)	196,356
Other purposes	(a)	(a)	6,731,944	2,601,290	3,290,378	1,734,909	1,888,589	3,296,862	1,887,478	982,345
Debt service	(a)	(a)	41,584	32,995	58,443	0	0	0	0	0
Capital projects	596,309	495,942	526,666	275,599	472,501	378,139	288,443	413,947	655,531	314,193
Unrestricted	16,377,882	16,330,717	3,249,599	3,602,923	4,468,586	3,261,431	3,128,160	2,789,235	3,459,680	4,585,361
<b>Total Governmental Activities Net Position</b>	<b>\$61,477,312</b>	<b>\$62,351,058</b>	<b>\$42,131,992</b>	<b>\$43,271,211</b>	<b>\$45,648,825</b>	<b>\$45,089,046</b>	<b>\$46,406,699</b>	<b>\$48,832,490</b>	<b>\$47,497,338</b>	<b>\$51,112,011</b>
<b>Business-type Activities:</b>										
Net investment in capital assets	\$1,593,809	\$1,739,902	\$1,775,965	\$1,976,294	\$2,162,819	\$2,345,085	\$2,520,897	\$2,403,484	\$2,293,375	\$2,142,316
Unrestricted (deficit)	(2,486,683)	(2,328,917)	(2,411,956)	(2,397,343)	(2,720,356)	(3,071,462)	(2,741,665)	(2,352,239)	(4,019,987)	(3,591,240)
<b>Total Business-type Activities Net Position</b>	<b>(\$892,874)</b>	<b>(\$589,015)</b>	<b>(\$635,991)</b>	<b>(\$421,049)</b>	<b>(\$557,537)</b>	<b>(\$726,377)</b>	<b>(\$220,768)</b>	<b>\$51,245</b>	<b>(\$1,726,612)</b>	<b>(\$1,448,924)</b>
<b>Primary Government:</b>										
Net investment in capital assets	\$46,096,930	\$47,264,301	\$30,159,437	\$30,861,398	\$31,468,061	\$31,304,873	\$32,901,668	\$33,089,838	\$33,369,093	\$33,899,078
Restricted	596,309	495,942	10,498,921	10,783,184	11,874,997	12,867,827	12,897,768	15,356,901	12,961,940	14,769,888
Unrestricted (deficit)	13,891,199	14,001,800	837,643	1,205,580	1,748,230	189,969	386,495	436,996	(560,307)	994,121
<b>Total Primary Government Net Position</b>	<b>\$60,584,438</b>	<b>\$61,762,043</b>	<b>\$41,496,001</b>	<b>\$42,850,162</b>	<b>\$45,091,288</b>	<b>\$44,362,669</b>	<b>\$46,185,931</b>	<b>\$48,883,735</b>	<b>\$45,770,726</b>	<b>\$49,663,087</b>

(a) Fiscal year 2005 was the first year restricted net assets were reported and broken out at a more detailed level. Fiscal year 2006 restricted net assets for other was broken out at a more detailed level.

(b) For fiscal year 2008, net assets restricted for other purposes was further broken out at a more detailed level.

(c) For fiscal year 2012, net position restricted for other purposes was further broken out at a more detailed level

**Table 2**  
**Huron County, Ohio**  
**Changes in Net Position**  
**Last Ten Years**  
**(accrual basis of accounting)**

Fiscal Year (1)	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Expenses</b>										
Governmental Activities:										
General Government:										
Legislative and Executive	\$6,148,404	\$6,081,498	\$5,644,351	\$6,701,029	\$6,270,335	\$6,323,838	\$6,313,959	\$6,113,712	\$7,101,154	\$6,545,289
Judicial	2,108,324	1,932,750	1,844,125	2,376,585	2,361,684	1,930,377	1,749,262	1,921,573	1,872,299	1,834,640
Public Safety	5,722,047	6,035,452	5,877,178	5,566,187	5,740,955	6,294,358	5,357,950	5,836,107	5,997,965	5,987,606
Public Works	6,473,238	7,771,191	5,884,142	4,865,832	5,352,016	5,333,400	5,618,844	5,495,315	5,859,620	5,644,623
Health	6,680,406	7,242,342	7,925,635	7,913,082	8,690,373	9,989,143	10,148,961	9,486,878	9,883,231	9,204,469
Human Services	13,423,406	11,358,093	13,695,503	13,386,709	13,134,292	14,069,887	13,582,530	10,885,450	10,479,826	7,954,102
Conservation and Recreation	533,561	399,939	416,884	577,290	595,062	467,116	322,689	286,800	311,818	303,502
Interest and Fiscal Charges	429,606	422,023	358,670	520,005	540,477	418,271	401,469	383,109	395,755	361,356
<i>Total Governmental Activities Expenses</i>	<u>41,518,992</u>	<u>41,243,288</u>	<u>41,646,488</u>	<u>41,906,719</u>	<u>42,685,194</u>	<u>44,826,390</u>	<u>43,495,664</u>	<u>40,408,944</u>	<u>41,901,668</u>	<u>37,835,587</u>
Business-type Activities:										
Landfill	2,829,606	2,239,922	2,426,292	2,520,309	2,353,202	2,222,145	2,086,995	1,970,016	4,155,669	2,001,263
<i>Total Business-type Activities Expenses</i>	<u>2,829,606</u>	<u>2,239,922</u>	<u>2,426,292</u>	<u>2,520,309</u>	<u>2,353,202</u>	<u>2,222,145</u>	<u>2,086,995</u>	<u>1,970,016</u>	<u>4,155,669</u>	<u>2,001,263</u>
<i>Total Primary Government Expenses</i>	<u>44,348,598</u>	<u>43,483,210</u>	<u>44,072,780</u>	<u>44,427,028</u>	<u>45,038,396</u>	<u>47,048,535</u>	<u>45,582,659</u>	<u>42,378,960</u>	<u>46,057,337</u>	<u>39,836,850</u>
<b>Program Revenues</b>										
Governmental Activities:										
<i>Charges for Services</i>										
General Government:										
Legislative and Executive	1,857,555	1,909,469	1,155,064	1,682,605	1,513,221	1,588,085	1,594,085	1,732,458	1,591,599	1,631,152
Judicial	395,117	414,936	202,289	270,878	258,752	197,239	206,474	434,961	393,475	448,644
Public Safety	260,141	183,010	794,074	664,406	628,353	697,988	930,164	972,275	1,112,769	1,050,336
Public Works	158,900	109,410	165,469	599,314	161,597	523,161	449,023	368,871	449,676	296,443
Health	0	0	253,009	207,671	211,484	213,617	225,722	243,334	650,323	314,865
Human Services	293,235	226,637	1,409,410	1,194,391	472,482	376,614	343,918	1,011,772	905,582	1,081,467
Conservation and Recreation	0	0	69,855	36,475	45,415	40,668	36,716	36,964	47,411	48,074
Interest and Fiscal Charges	0	0	0	0	0	0	0	0	0	0
<i>Operating Grants and Contributions</i>										
General Government:										
Legislative and Executive	1,258,242	1,934,123	683,111	65,745	253,393	186,547	281,208	35,781	195,499	243,936
Judicial	523,384	725,231	27,889	0	18,919	16,812	15,308	138,267	248,332	110,822
Public Safety	563,171	530,781	1,119,174	710,083	676,134	689,335	347,403	744,861	766,126	831,585
Public Works	3,708,776	4,602,366	4,354,917	5,382,869	4,781,063	4,951,420	6,589,143	5,180,358	4,951,997	5,066,132
Health	3,303,032	2,623,056	5,288,191	3,903,197	3,969,193	3,834,047	4,914,512	5,078,268	5,147,886	3,294,713
Human Services	9,689,436	10,837,506	10,540,748	11,003,885	12,024,482	12,292,950	11,578,121	8,675,283	6,306,582	7,849,392
Conservation and Recreation	0	0	106,620	201,032	92,043	3,466	2,741	0	0	0
Interest and Fiscal Charges	0	0	0	0	0	27,788	28,202	0	0	0
<i>Capital Grants and Contributions</i>										
Legislative and Executive	0	0	0	0	550,213	56,898	22,654	89,440	0	0
Public Safety	0	0	0	0	0	0	0	66,000	0	1,649
Public Works	0	0	0	0	0	0	0	683,065	2,136,267	2,136,267
Health	0	0	54,128	0	0	0	0	90,296	129,046	270,009
Human Services	0	0	0	0	0	0	220,000	0	0	0
<i>Total Governmental Activities Program Revenues</i>	<u>22,010,989</u>	<u>24,096,525</u>	<u>26,223,948</u>	<u>25,922,551</u>	<u>25,656,744</u>	<u>25,696,635</u>	<u>27,785,394</u>	<u>25,582,254</u>	<u>25,032,570</u>	<u>24,675,486</u>

(continued)

(1) Fiscal year 2012 was the first year the County implemented GASB 63 which changed the terminology "net assets" to "net position".

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Business-type Activities:</b>										
<i>Charges for Services</i>										
Landfill	\$2,221,507	\$2,170,050	\$2,181,682	\$2,451,182	\$2,036,097	\$1,828,948	\$2,254,640	\$2,204,654	\$2,328,835	\$2,252,222
Operating Grants and Contributions	61,684	173,731	0	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0	0	0
<b>Total Business-type Activities Program Revenues</b>	<b>2,283,191</b>	<b>2,343,781</b>	<b>2,181,682</b>	<b>2,451,182</b>	<b>2,036,097</b>	<b>1,828,948</b>	<b>2,254,640</b>	<b>2,204,654</b>	<b>2,328,835</b>	<b>2,252,222</b>
<b>Total Primary Government Program Revenues</b>	<b>24,294,180</b>	<b>26,440,306</b>	<b>28,405,630</b>	<b>28,373,733</b>	<b>27,692,841</b>	<b>27,525,583</b>	<b>30,040,034</b>	<b>27,786,908</b>	<b>25,908,203</b>	<b>26,927,708</b>
<b>Net (Expense)/Revenue</b>										
Governmental Activities	(19,508,005)	(17,146,763)	(15,422,540)	(15,984,168)	(17,028,450)	(19,129,755)	(15,710,270)	(14,826,690)	(18,322,300)	(13,160,101)
Business-type Activities	(546,415)	103,859	(244,610)	(69,127)	(317,105)	(393,197)	167,645	234,638	(1,826,834)	250,959
<b>Total Primary Government Net (Expense)/Revenue</b>	<b>(\$20,054,420)</b>	<b>(\$17,042,904)</b>	<b>(\$15,667,150)</b>	<b>(\$16,053,295)</b>	<b>(\$17,345,555)</b>	<b>(\$19,522,952)</b>	<b>(\$15,542,625)</b>	<b>(\$14,592,052)</b>	<b>(\$20,149,134)</b>	<b>(\$12,909,142)</b>
<b>General Revenues and Other Changes in Net Position</b>										
<b>Governmental Activities:</b>										
<b>Property Taxes Levied for:</b>										
General Purposes	\$9,248,906	\$6,166,571	\$2,315,509	\$2,273,164	\$2,637,025	\$2,333,043	\$2,483,482	\$1,781,033	\$2,054,064	\$2,230,453
Board of Developmental Disabilities	(2)	(2)	2,529,143	2,603,767	3,578,290	3,460,889	3,441,804	3,004,634	3,015,694	3,282,916
Mental Health	(2)	(2)	182,513	185,986	198,109	185,319	187,438	101,401	115,334	156,885
Senior Services	(2)	(2)	470,429	485,107	499,747	481,821	480,662	412,013	414,716	460,145
Sales Taxes Levied for General Purposes	7,136,717	6,341,277	7,709,110	7,832,384	7,851,112	7,758,582	6,926,248	7,598,363	8,225,716	8,341,835
Other Taxes	695,745	314,470	0	0	0	0	0	0	0	0
Grants and Entitlements not Restricted to Specific Programs	0	0	1,476,456	1,088,317	2,085,533	1,794,972	1,577,459	2,737,466	2,273,535	1,418,383
Investment Earnings	498,605	358,846	594,846	744,526	1,062,345	875,170	309,048	175,765	176,549	136,926
Miscellaneous	1,933,353	1,863,542	1,887,465	2,047,625	1,675,885	1,867,390	1,696,782	1,441,806	711,540	813,898
Transfers	(249,220)	(200,000)	(177,662)	(160,000)	(160,000)	(187,210)	(75,000)	0	0	0
<b>Total Governmental Activities</b>	<b>19,264,106</b>	<b>14,844,706</b>	<b>16,987,809</b>	<b>17,100,876</b>	<b>19,428,046</b>	<b>18,569,976</b>	<b>17,027,923</b>	<b>17,252,481</b>	<b>16,987,148</b>	<b>16,841,441</b>
<b>Business-type Activities:</b>										
Miscellaneous	0	0	114,833	124,069	20,617	37,147	19,566	37,375	48,526	26,694
Investment Earnings	0	0	0	0	0	0	0	0	451	35
Transfers	249,220	200,000	177,662	160,000	160,000	187,210	75,000	0	0	0
<b>Total Business-type Activities</b>	<b>249,220</b>	<b>200,000</b>	<b>292,495</b>	<b>284,069</b>	<b>180,617</b>	<b>224,357</b>	<b>94,566</b>	<b>37,375</b>	<b>48,977</b>	<b>26,729</b>
<b>Total Primary Government</b>	<b>19,513,326</b>	<b>15,044,706</b>	<b>17,280,304</b>	<b>17,384,945</b>	<b>19,608,663</b>	<b>18,794,333</b>	<b>17,122,489</b>	<b>17,289,856</b>	<b>17,036,125</b>	<b>16,868,170</b>
<b>Change in Net Position</b>										
Governmental Activities	(243,899)	(2,302,057)	1,565,269	1,116,708	2,399,596	(559,779)	1,317,653	2,425,791	(1,335,152)	3,681,340
Business-type Activities	(297,195)	303,859	47,885	214,942	(136,488)	(168,840)	262,211	272,013	(1,777,857)	277,688
<b>Total Primary Government Change in Net Position</b>	<b>(\$541,094)</b>	<b>(\$1,998,198)</b>	<b>\$1,613,154</b>	<b>\$1,331,650</b>	<b>\$2,263,108</b>	<b>(\$728,619)</b>	<b>\$1,579,864</b>	<b>\$2,697,804</b>	<b>(\$3,113,009)</b>	<b>\$3,959,028</b>

**Table 3**  
**Huron County, Ohio**  
**Fund Balances, Governmental Funds**  
**Last Ten Years**  
**(modified accrual basis of accounting)**

Fiscal Year (1)	2003	2004	2005	2006
<b>General Fund</b>				
Nonspendable	(1)	(1)	(1)	(1)
Assigned	(1)	(1)	(1)	(1)
Unassigned	(1)	(1)	(1)	(1)
Reserved	\$189,716	\$171,237	\$205,032	\$71,786
Unreserved	<u>3,368,621</u>	<u>3,005,033</u>	<u>3,354,346</u>	<u>3,215,321</u>
<i>Total General Fund</i>	<u>3,558,337</u>	<u>3,176,270</u>	<u>3,559,378</u>	<u>3,287,107</u>
<b>All Other Governmental Funds</b>				
Nonspendable	(1)	(1)	(1)	(1)
Restricted	(1)	(1)	(1)	(1)
Unassigned	(1)	(1)	(1)	(1)
Reserved	1,372,430	972,053	989,587	885,182
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	8,311,622	7,047,449	8,710,620	8,916,103
Debt Service Funds	0	0	41,584	12
Capital Projects Funds	<u>596,309</u>	<u>495,942</u>	<u>526,666</u>	<u>275,599</u>
<b>Total All Other Governmental Funds</b>	<u>10,280,361</u>	<u>8,515,444</u>	<u>10,268,457</u>	<u>10,076,896</u>
<i>Total Governmental Funds</i>	<u>\$13,838,698</u>	<u>\$11,691,714</u>	<u>\$13,827,835</u>	<u>\$13,364,003</u>

(1) Fiscal year 2011 was the first year reported in accordance with GASB Statement No. 54.

2007	2008	2009	2010	2011	2012
(1)	(1)	(1)	(1)	211,837	228,601
(1)	(1)	(1)	(1)	61,258	105,310
(1)	(1)	(1)	(1)	3,510,001	4,001,264
\$39,165	\$150,370	\$193,731	\$174,293	(1)	(1)
2,825,528	2,206,419	2,196,741	2,854,335	(1)	(1)
2,864,693	2,356,789	2,390,472	3,028,628	3,783,096	4,335,175
(1)	(1)	(1)	(1)	952,712	720,969
(1)	(1)	(1)	(1)	11,076,070	13,553,052
(1)	(1)	(1)	(1)	(43,648)	0
1,497,638	849,400	1,080,399	1,211,140	(1)	(1)
8,884,235	10,618,409	10,709,020	11,719,285	(1)	(1)
0	0	0	0	(1)	(1)
714,921	237,481	237,481	923,275	(1)	(1)
11,096,794	11,705,290	12,026,900	13,853,700	11,985,134	14,274,021
\$13,961,487	\$14,062,079	\$14,417,372	\$16,882,328	\$15,768,230	\$18,609,196

**Table 4**  
**Huron County, Ohio**  
**Changes in Fund Balances, Governmental Funds**  
**Last Ten Years**  
**(modified accrual basis of accounting)**

Fiscal Year	2003	2004	2005	2006
<b>Revenues</b>				
Taxes	\$12,303,361	\$11,083,208	\$13,186,619	\$13,327,977
Charges for Services	2,671,850	2,517,336	3,601,960	4,204,046
Licenses and Permits	6,142	15,463	3,561	3,109
Fines and Forfeitures	286,956	310,663	350,197	343,179
Intergovernmental	19,046,041	20,652,857	23,706,954	22,538,222
Special Assessments	91,727	93,653	93,452	98,789
Interest	485,809	352,100	588,829	715,517
Other	1,933,353	2,243,542	1,717,465	2,047,625
<i>Total Revenues</i>	36,825,239	37,268,822	43,249,037	43,278,464
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	5,612,014	5,761,304	5,947,890	6,416,236
Judicial	1,950,587	1,840,300	1,814,729	2,479,488
Public Safety	5,184,246	5,862,684	5,551,242	5,477,934
Public Works	4,847,608	5,049,887	5,417,550	5,943,903
Health	6,333,951	7,043,084	7,724,904	8,078,797
Human Services	12,345,865	11,700,955	13,013,980	13,416,399
Conservation and Recreation	485,413	389,546	416,884	577,290
Capital Outlay	809,042	741,312	300,910	360,609
Debt Service:				
Principal Retirement	405,000	415,000	800,000	845,000
Interest and Fiscal Charges	425,734	411,734	307,165	354,151
Bond Issuance Costs	0	0	81,215	10,000
<i>Total Expenditures</i>	38,399,460	39,215,806	41,376,469	43,959,807
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,574,221)	(1,946,984)	1,872,568	(681,343)
<b>Other Financing Sources (Uses)</b>				
Payment to Refunding Bond Escrow Agent	0	0	(3,043,785)	0
Issuance of Notes	0	0	360,000	0
Issuance of Loans	0	0	0	0
Issuance of Bonds	0	0	3,125,000	355,000
Other Financing Sources	0	0	0	0
Other Financing Uses	0	0	0	0
Proceeds from the Sale of Assets	0	0	0	0
Transfers In	746,144	1,113,942	1,437,913	1,728,558
Transfers Out	(995,364)	(1,313,942)	(1,615,575)	(1,888,558)
<i>Total Other Financing Sources (Uses)</i>	(249,220)	(200,000)	263,553	195,000
<i>Net Change in Fund Balances</i>	(\$1,823,441)	(\$2,146,984)	\$2,136,121	(\$486,343)
Debt Service as a Percentage of Noncapital Expenditures (1)	1.1%	1.1%	2.1%	2.0%

(2) Calculation represents debt service expenditures divided by the product of the remaining balance of total expenditures minus capital asset additions.



2007	2008	2009	2010	2011	2012
\$14,725,121	\$14,220,313	\$13,432,727	\$12,867,002	\$13,769,179	\$14,464,564
2,902,679	3,117,101	3,267,220	4,116,029	4,482,188	4,234,227
5,165	4,268	17,529	3,297	3,001	3,421
383,460	357,961	333,519	534,079	537,899	504,004
23,945,180	23,761,603	25,668,115	23,554,164	20,662,568	21,353,309
108,267	152,784	176,606	147,358	128,010	129,337
988,886	828,575	309,048	174,505	148,659	146,090
1,675,885	1,867,390	1,696,782	1,441,806	711,540	813,898
44,734,643	44,309,995	44,901,546	42,838,240	40,443,044	41,648,850
6,264,292	5,658,383	5,781,879	5,549,459	6,138,329	6,024,582
2,310,000	1,899,790	1,664,369	1,895,369	1,864,352	1,771,359
5,499,635	5,879,948	5,295,598	5,458,745	5,657,207	5,745,892
6,037,991	5,136,036	6,764,738	6,441,468	6,118,927	6,955,985
8,935,154	9,766,699	10,173,027	9,568,095	9,504,421	9,049,759
13,156,311	13,418,318	13,266,246	10,407,887	9,827,233	7,788,596
595,062	467,116	322,689	286,800	311,818	303,502
2,228,759	721,729	400,330	264,611	1,068,805	107,237
512,000	544,000	544,000	635,000	680,000	703,000
388,973	394,235	394,235	376,250	386,050	363,622
27,000	0	0	10,000	0	0
45,955,177	43,886,254	44,607,111	40,893,684	41,557,142	38,813,534
(1,220,534)	423,741	294,435	1,944,556	(1,114,098)	2,835,316
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
2,000,000	0	0	520,000	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	5,650
1,906,611	2,137,060	1,384,720	1,488,162	1,211,257	1,735,263
(2,066,611)	(2,324,270)	(1,459,720)	(1,488,162)	(1,211,257)	(1,735,263)
1,840,000	(187,210)	(75,000)	520,000	0	5,650
\$619,466	\$236,531	\$219,435	\$2,464,556	(\$1,114,098)	\$2,840,966
2.2%	2.2%	2.1%	2.7%	2.7%	2.6%

**Table 5**  
**Huron County**  
**Principal Property Taxpayers**  
**Current Year and Nine Years Ago**

	2012		% of Total Assessed Valuation
	Total Assessed Valuation (1)	Rank	
<u>Public Utilities</u>			
Ohio Edison	\$13,508,302	1	1.27%
Ohio Power Company	4,624,309	2	0.44%
Firelands Electric Coop	4,287,090	3	0.40%
Railroad CSX Trans	3,846,570	4	0.36%
Columbis Gas of Ohio Inc	(2)	5	(2)
	(2)		(2)
	(2)		(2)
<u>Real Estate</u>			
Fisher-Titus Medical Center	14,523,124	1	1.37%
Blair Leonard Paul Bishop of Toledo	5,345,210	2	0.50%
Sunrise Cooperative Inc	2,894,650	3	0.27%
Norwalk School	2,654,759	4	0.25%
New London School District	2,342,130	5	0.22%
	(2)		(2)
<u>Tangible Personal Property</u>			
Pepperidge Farms	(1)	1	(1)
R R Donnelley & Sons Co.	(1)	2	(1)
Bunge/Solae/Central Soya	(1)	3	(1)
Sunrise Cooperative	(1)	4	(1)
Venture Packaging	(1)	5	(1)
A Schulman Inc.	(1)	6	(1)
Norwalk Furniture	(1)	7	(1)
Jason Wisconsin	(1)	8	(1)
Fisher-Titus Hospital	(1)	9	(1)
MTD Consumer Group	(1)	10	(1)
Armstrong Air Conditioner	(1)		(1)
All Others	<u>1,005,493,526</u>		<u>94.92%</u>
Total Assessed Valuator	<u><u>\$1,059,519,670</u></u>		<u><u>100.00%</u></u>

(1) - House Bill 66 (the State's biennial budget) phased out Tangible Personal Property Tax (TPP) which completely phased out after tax year 2009.

(2) - Excluded in 2012, but reported in 2003.

N/A - The County did not have a detailed split of valuation by type, so the shown values are reported in the category most reflective of the type of tax. Prior years will be broken out in future years when information is available.

Source: Huron County Auditor.

2003		
Total Assessed Valuation (1)	Rank	% of Total Assessed Valuation
\$14,805,203	4	1.56%
4,424,039	N/A	N/A
4,728,900	N/A	N/A
N/A	N/A	N/A
7,698,035	5	0.81%
5,981,015	9	0.63%
4,990,400	10	0.53%
13,324,200	N/A	N/A
5,217,092	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
19,312,502	2	2.03%
15,038,800	N/A	N/A
N/A	N/A	N/A
15,543,047	3	1.63%
42,902,830	1	4.51%
6,742,690	8	0.71%
7,128,050	7	0.75%
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
7,868,900	6	0.83%
818,298,268		86.01%
<u>\$951,270,940</u>		<u>100.00%</u>

**Table 6**  
**Huron County, Ohio**  
**Assessed and Estimated Actual Value of Taxable Property (1)**  
**Last Ten Years**

Tax Collection Year	Real Property (2)			Personal Property (3)		Public Utility (3)		Totals		Total Direct Tax Rate	Assessed Value as a percent of Estimated Actual Value
	Residential/ Agricultural Assessed	Commercial/ Industrial Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual		
2003	674,619,200	135,598,890	2,314,908,829	138,165,010	552,660,040	2,887,840	8,250,971	951,270,940	2,875,819,840	6.75	33.08%
2004	744,506,120	142,568,890	2,534,500,029	131,221,230	524,884,920	3,052,130	8,720,371	1,021,348,370	3,068,105,320	6.75	33.29%
2005	757,220,020	143,849,010	2,574,482,943	132,838,780	531,355,120	3,094,870	8,842,486	1,037,002,680	3,114,680,549	6.85	33.29%
2006	767,926,020	148,160,780	2,617,390,857	131,373,190	525,492,760	3,102,840	8,865,257	1,050,562,830	3,151,748,874	6.85	33.33%
2007	832,961,670	154,689,730	2,821,861,143	88,153,120	352,612,480	3,159,780	9,027,943	1,078,964,300	3,183,501,566	7.85	33.89%
2008	835,575,610	155,749,850	2,832,358,457	65,640,740	262,562,960	3,593,080	10,265,943	1,060,559,280	3,105,187,360	7.85	34.15%
2009	843,086,337	160,789,403	2,868,216,400	35,187,590	140,750,360	3,741,600	10,690,286	1,042,804,930	3,019,657,046	7.85	34.53%
2010	855,682,460	159,190,630	2,899,637,400	30,056,620	120,226,480	4,285,550	12,244,429	1,049,215,260	3,032,108,309	7.85	34.60%
2011	857,653,390	163,031,210	2,916,241,714	0	0	4,506,240	12,874,971	1,025,190,840	2,929,116,685	7.85	35.00%
2012	863,375,790	165,763,550	2,940,398,114	0	0	30,380,330	86,800,943	1,059,519,670	3,027,199,057	7.85	35.00%

(1) Exempt properties are not included in the estimated actual values or in assessed valuations.

(2) The estimated actual values for real estate property were derived by 35% of the assessed values of real estate property. Refer to "Note I - Property Taxes" in the Notes to the Basic Financial Statements.

(3) The estimated actual values for personal property and public utility were derived from an average rate of the assessed values (the average rate consists of varying rates for manufacturing equipment, inventory and other equipment) for the ten years presented.

**Table 7**  
**Huron County, Ohio**  
**Property Tax Rates - Direct and Overlapping Governments (1)**  
**(Per \$1,000 of Assessed Valuation)**  
**Last Ten Years**

Collection Year:	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
County Entity:										
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Other Entities:										
Mental Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
MRDD Operating	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00
Senior Services Center	0.40	0.40	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Health District	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
<b>Total County-Wide Rates</b>	<b>\$6.75</b>	<b>\$6.75</b>	<b>\$6.85</b>	<b>\$6.85</b>	<b>\$7.85</b>	<b>\$7.85</b>	<b>\$7.85</b>	<b>\$7.85</b>	<b>\$7.85</b>	<b>\$7.85</b>
School Districts:										
Bellevue	\$39.30	\$38.80	\$38.80	\$38.80	\$38.80	\$37.95	\$37.95	\$37.95	\$43.10	\$42.90
Norwalk	44.65	44.35	44.35	44.35	44.35	44.00	44.00	44.00	43.95	43.95
Willard	44.45	44.29	44.29	44.29	44.29	48.95	48.95	48.95	48.20	51.20
Monroeville	48.10	46.90	46.90	46.90	46.90	46.35	46.35	46.35	35.80	35.80
New London	35.60	35.10	35.10	35.10	35.10	34.75	34.75	34.75	34.30	34.25
South Central	37.85	37.75	37.75	37.75	37.75	37.55	37.55	37.55	36.95	36.95
Western Reserve	34.60	34.35	34.35	34.35	34.35	34.15	34.15	34.15	34.05	34.05
Seneca East	30.30	30.30	30.30	30.30	30.30	38.99	38.99	38.99	38.99	38.99
Edison	58.15	57.30	57.30	57.30	57.30	61.20	61.20	61.20	60.80	61.20
Buckeye Central	45.00	45.00	45.00	45.00	45.00	51.30	51.30	51.30	53.10	53.10
Plymouth	36.00	36.00	36.00	36.00	36.00	33.00	33.00	33.00	32.80	32.80
Wellington	28.00	28.00	28.00	28.00	28.00	31.94	31.94	31.94	28.00	33.05
EHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Pioneer JVSD	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	3.70	3.70
Vanguard JVSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

(continued)

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Municipalities:</b>										
Bellevue	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10
Greenwich	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Milan	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Monroeville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
New London	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
North Fairfield	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Norwalk	7.80	7.60	7.60	7.60	7.60	7.60	7.60	7.60	6.60	6.60
Plymouth	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
Wakeman	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	4.50	4.50
Willard	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	3.80	3.80
<b>Townships:</b>										
Bronson	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Clarksfield	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	4.70	4.70
Fairfield	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Fitchville	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Greenfield	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Greenwich	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Hartland	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Lyme	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
New Haven	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
New London	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Norwalk	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Norwich	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.80	5.80	5.80
Peru	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.50	3.50
Richmond	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Ridgefield	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Ripley	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Sherman	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Townsend	4.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Wakeman	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
<b>Special Districts:</b>										
Firelands Ambulance	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Community Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Huron River Joint Fire	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Tri-Community Fire	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Wakeman Fire	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Bellevue Public Library	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	1.00	1.00
Herrick Memorial Library	0.00	0.00	0.00	0.00	0.00	0.77	0.77	0.77	0.77	0.77
Norwalk Public Library	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55
Milan Public Library	0.80	0.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Extension Library/Willard	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.975
Seneca East Public Library	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.750
Vermilion Ambulance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

(1) Property tax rates are determined by a combination of the County-wide tax rates and the applicable school district, township or municipality tax rates.

Source: Huron County Auditor's Office

**Table 8**  
**Huron County, Ohio**  
**Property Tax Levies and Collections - Real and Public Utility**  
**Last Ten Years**

Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Current Taxes Levied	Delinquent Taxes Collected (1)	Total Taxes Collected	Total Collections as a Percent of Current Taxes Levied (1)	Accumulated Delinquencies
2003	32,946,429	31,822,956	96.59%	1,186,071	33,009,027	100.19%	1,700,432
2004	33,723,387	30,276,997	89.78%	1,497,839	31,774,836	94.22%	1,954,756
2005	34,189,448	32,594,125	95.33%	1,629,706	34,223,831	100.10%	2,395,668
2006	34,175,526	33,081,250	96.80%	1,142,198	34,223,448	100.14%	2,251,544
2007	36,391,679	35,251,006	96.87%	1,293,219	36,544,225	100.42%	2,338,463
2008	36,984,124	35,745,561	96.65%	1,304,564	37,050,125	100.18%	2,534,560
2009	35,965,083	34,422,111	95.71%	1,289,728	35,711,839	99.30%	3,113,749
2010	37,167,668	35,660,464	95.94%	1,422,566	37,083,030	99.77%	3,399,003
2011	37,466,511	35,802,160	95.56%	1,323,456	37,125,616	99.09%	3,415,110
2012	38,988,857	37,384,171	95.88%	1,521,237	38,905,408	99.79%	4,248,058

Source: Huron County Auditor.

(1) - The County does not maintain delinquency information by year; therefore total collections as a percentage of current taxes levied may exceed 100% in some years.

**Table 9**  
**Huron County, Ohio**  
**Special Assessment Levies and Collections (1)**  
**Last Ten Years**

Tax Collection Year	Current Assessments Levied	Current Assessments Collected	Current Assessments Collected as a Percent of Current Assessments Levied	Delinquent Assessments Collected	Total Assessments Collected	Delinquent Assessments Collected as a Percent of Total Assessments Collected	Accumulated Delinquencies
2003	295,327	269,369	91.21%	12,699	282,068	4.50%	107,325
2004	328,326	280,875	85.55%	28,456	309,331	9.20%	104,372
2005	308,200	291,562	94.60%	23,795	315,357	7.55%	137,473
2006	295,835	280,951	94.97%	16,782	297,733	5.64%	85,456
2007	316,571	294,395	92.99%	27,872	322,267	8.65%	87,419
2008	329,487	301,565	91.53%	30,845	332,410	9.28%	90,456
2009	446,071	411,934	92.35%	12,862	424,796	3.03%	105,443
2010	462,098	381,999	82.67%	16,789	398,788	4.21%	153,758
2011	463,122	387,510	83.67%	16,984	404,494	4.20%	155,864
2012	444,296	401,857	90.45%	17,123	418,980	4.09%	194,608

(1) Assessment levies and collections include assessment districts outside the County entity

Source: Huron County Auditor's Office.



**Table 10**  
**Huron County, Ohio**  
**Other Major General Fund Revenue Source - Sales Tax**  
**Last Nine Years**

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Fiscal Year	State Portion Of Sales Tax Rate	County Portion Of Sales Tax Rate	Sales Tax
2004	6.0%	1.5%	\$6,341,277
2005	5.5%	1.5%	\$7,709,110
2006	5.5%	1.5%	\$7,832,384
2007	5.5%	1.5%	\$7,851,112
2008	5.5%	1.5%	\$7,758,582
2009	5.5%	1.5%	\$6,926,248
2010	5.5%	1.5%	\$7,598,363
2011	5.5%	1.5%	\$8,225,716
2012	5.5%	1.5%	\$8,341,835

Source: Huron County Auditor's Office.

**Table 11**  
**Huron County, Ohio**  
**Ratio of Net General Bonded Debt to Estimated**  
**Actual Value and Net Bonded Debt Per Capita**  
**Last Ten Years**

Fiscal Year	Total Population (1)	Estimated Actual Values (2)	Gross General Bonded Debt	Less Debt Service Fund Balance	Net General Bonded Debt	Percent of Net General Bonded Debt to Estimated Actual Value	Per Capita Net General Bonded Debt
2003	59,855	2,875,819,840	7,958,369	0	7,958,369	0.277%	132.96
2004	60,094	3,068,105,320	7,958,369	0	7,958,369	0.259%	132.43
2005	61,254	3,114,680,549	7,815,000	0	7,815,000	0.251%	127.58
2006	61,457	3,151,748,874	8,396,153	0	8,396,153	0.266%	136.62
2007	61,775	3,183,501,566	9,770,696	0	9,770,696	0.307%	158.17
2008	61,802	3,105,187,360	8,965,000	0	8,965,000	0.289%	145.06
2009	61,912	3,019,657,046	8,101,000	0	8,101,000	0.268%	130.85
2010	59,626	3,032,108,309	8,336,000	0	8,336,000	0.275%	139.80
2011	59,702	2,929,116,685	7,646,000	0	7,646,000	0.261%	128.07
2012	59,798	3,027,199,057	6,933,000	0	6,933,000	0.229%	115.94

(1) Source: U.S. Bureau of Census

(2) See Table 6

Source: Huron County Auditor's Office

**Table 12**  
**Huron County, Ohio**  
**Computation of Legal Debt Margin**  
**Last Ten Years**

	2003	2004	2005	2006
Tax Valuation	<u>\$991,795,700</u>	<u>\$1,021,348,400</u>	<u>\$1,037,002,700</u>	<u>\$1,050,562,830</u>
Direct Legal Debt Limit (1):				
3.0% of the first \$100,000,000 assessed valuation	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
1.5% on excess of \$100,000,000 not in excess of \$300,000,000	3,000,000	3,000,000	3,000,000	3,000,000
2.5% on the amount in excess of \$300,000,000	<u>19,756,758</u>	<u>18,033,709</u>	<u>20,925,067</u>	<u>18,764,071</u>
Total direct legal debt limitation	<u>\$25,756,758</u>	<u>\$24,033,709</u>	<u>\$26,925,067</u>	<u>\$24,764,071</u>
Total of all County debt outstanding	<u>\$9,767,110</u>	<u>\$9,129,350</u>	<u>\$8,928,220</u>	<u>\$8,396,153</u>
Less:				
Enterprise fund general obligation bonds (3)	\$1,573,741	\$1,350,981	\$1,113,220	\$860,458
Job & Family Services (3)	3,670,000	3,500,000	3,310,000	3,155,000
Fairgrounds Improvements (3)	505,000	485,000	465,000	445,000
Soil & Water Conservation Bonds (3)	0	0	0	355,000
Old Jail Renovations (3)	360,000	345,000	330,000	315,000
Old Job & Family Services Demolition (3)	100,000	100,000	85,000	70,000
Jail Facility Bonds (3)	<u>3,558,369</u>	<u>3,348,369</u>	<u>3,625,000</u>	<u>3,195,695</u>
Total exempt debt	(9,767,110)	(9,129,350)	(8,928,220)	(8,396,153)
	0			
Less:				
Funds available in debt service fund	0	0	0	12
Total net indebtedness subject to direct debt	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Direct Legal Debt Margin	<u>\$25,756,758</u>	<u>\$24,033,709</u>	<u>\$26,925,067</u>	<u>\$24,764,071</u>
Unvoted Debt Limitation (1% of total assessed valuation)	\$9,917,957	\$10,213,484	\$10,370,027	\$10,505,628
Total net indebtedness applicable to limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Unvoted Legal Debt Margin	<u>\$9,917,957</u>	<u>\$10,213,484</u>	<u>\$10,370,027</u>	<u>\$10,505,628</u>

- (1) Ohio Bond Law sets a limit calculated as follows:  
Three percent of the first \$100,000,000 of the tax valuation  
One and one-half percent of the next \$200,000,000 of the tax valuation  
Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000
- (2) Ohio Bond Law sets a limit of one percent of the tax valuation
- (3) Excluded by state statute

Source: Office of the Auditor, Huron County, Ohio

2007	2008	2009	2010	2011	2012
<u>\$1,078,964,300</u>	<u>\$1,060,559,280</u>	<u>\$1,042,804,930</u>	<u>\$1,049,215,260</u>	<u>\$1,025,190,840</u>	<u>\$1,059,519,670</u>
\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
19,474,108	19,013,982	18,570,123	18,730,382	18,129,771	18,987,992
<u>\$25,474,108</u>	<u>\$25,013,982</u>	<u>\$24,570,123</u>	<u>\$24,730,382</u>	<u>\$24,129,771</u>	<u>\$24,987,992</u>
<u>\$9,793,000</u>	<u>\$8,965,000</u>	<u>\$8,101,000</u>	<u>\$8,336,000</u>	<u>\$7,646,000</u>	<u>\$6,933,000</u>
\$620,000	\$320,000	\$0	\$350,000	\$340,000	\$330,000
3,015,000	2,840,000	2,660,000	2,475,000	2,285,000	2,085,000
420,000	395,000	370,000	345,000	320,000	295,000
343,000	331,000	318,000	305,000	291,000	277,000
300,000	285,000	270,000	255,000	235,000	215,000
65,000	60,000	55,000	50,000	45,000	40,000
3,030,000	2,735,000	2,430,000	2,120,000	1,795,000	1,460,000
(7,793,000)	(6,966,000)	(6,103,000)	(5,900,000)	(5,311,000)	(4,702,000)
0	0	0	0	0	0
<u>(2,000,000)</u>	<u>(1,999,000)</u>	<u>(1,998,000)</u>	<u>(2,436,000)</u>	<u>(2,335,000)</u>	<u>(2,231,000)</u>
<u>\$23,474,108</u>	<u>\$23,014,982</u>	<u>\$22,572,123</u>	<u>\$22,294,382</u>	<u>\$21,794,771</u>	<u>\$22,756,992</u>
\$10,789,643	\$10,605,593	\$10,428,049	\$10,492,153	\$10,251,908	\$10,595,197
<u>(2,000,000)</u>	<u>(1,999,000)</u>	<u>(1,998,000)</u>	<u>(2,436,000)</u>	<u>(2,335,000)</u>	<u>(2,231,000)</u>
<u>\$8,789,643</u>	<u>\$8,606,593</u>	<u>\$8,430,049</u>	<u>\$8,056,153</u>	<u>\$7,916,908</u>	<u>\$8,364,197</u>

**Table 13**  
**Huron County**  
**Ratio of Outstanding Debt By Type**  
**Last Ten Years**

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	(b) Population	(b) Personal Income	Per Capita Personal Income	Outstanding Debt Per Capita
	(a) General Obligation Bonds	(a) General Obligation Notes	(a) Capital Leases	General Obligation Bonds	General Obligation Notes	(a) Capital Leases					
2003	8,193,369	0	0	1,573,741	0	96,595	9,863,705	59,855	1,455,108,000	24,311	165
2004	7,778,369	375,000	0	1,350,981	0	73,757	9,578,107	60,094	1,515,607,000	25,221	159
2005	7,515,048	360,000	0	1,113,220	0	50,054	9,038,322	61,254	1,560,445,000	26,441	148
2006	7,535,695	0	0	860,458	0	25,482	8,421,635	61,457	1,582,359,000	27,202	137
2007	9,173,000	0	0	597,696	0	0	9,770,696	61,775	1,718,166,000	27,823	158
2008	8,645,000	0	0	320,000	0	0	8,965,000	61,802	1,800,539,000	29,134	145
2009	8,101,000	0	0	0	0	100,744	8,201,744	61,912	1,790,990,000	28,928	132
2010	7,986,000	0	0	350,000	0	82,621	8,418,621	59,626	1,772,204,000	29,722	141
2011	7,306,000	0	0	340,000	0	63,537	7,709,537	59,702	1,834,650,000	30,730	129
2012	6,603,000	0	0	330,000	0	43,442	6,976,442	59,798	1,846,234,000	30,875	117

(a) See notes to the basic financial statements regarding the District's debt obligations and capital leases. The bonds shown on this table include unamortized bond premiums and accretion on bonds.

(b) See Table 20 "Demographic Statistics" for population information.

(c) Ohio Department of Job and Family Services, Bureau of Labor Market Information.

N/A - Not available.

**Table 14**  
**Huron County, Ohio**  
**Computation of Direct and Overlapping Debt**  
**As of December 31, 2012**

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County (2)</u>	<u>Amount Applicable to County</u>
Direct Debt:			
County	<u>\$6,603,000</u>	<u>100%</u>	<u>\$6,603,000</u>
Overlapping Debt:			
School Districts:			
Pioneer Joint Vocational School	295,000	10%	29,500
Municipalities:			
Bellevue	950,000	53%	503,500
Milan	10,000	19%	1,900
New London	30,400	100%	30,400
Norwalk	<u>2,675,300</u>	<u>100%</u>	<u>2,675,300</u>
Overlapping Debt	<u>3,960,700</u>	<u>81.82%</u>	<u>3,240,600</u>
Total Direct and Overlapping Debt	<u><u>\$10,563,700</u></u>	<u><u>93.18%</u></u>	<u><u>\$9,843,600</u></u>

(1) Includes only general obligation bonds supported by general revenue. Does not include general obligation bonds recorded in Enterprise funds.

(2) Some political subdivisions are not wholly located within the legal boundaries of Huron County. For those entities, amounts applicable to Huron County is determined by dividing the assessed valuation of the Huron County portion of the subdivision by the total assessed valuation.

Source: Huron County Auditor's Office

**Table 15**  
**Huron County, Ohio**  
**Ratio of Annual Debt Service Expenditures for General Bonded**  
**Debt (1) to Total General Governmental Expenditures**  
**Last Ten Years**

Fiscal Year	General Obligation Principal	General Obligation Interest	Total General Bonded Debt Service (1)	Total General Governmental Expenditures (2)	Ratio of Total General Bonded Debt Service to Total General Governmental Expenditures (2)
2003	405,000	425,734	830,734	38,399,460	2.16%
2004	415,000	411,734	826,734	39,215,806	2.11%
2005	425,000	339,300	764,300	41,376,469	1.85%
2006	485,000	354,151	839,151	43,959,807	1.91%
2007	512,000	388,973	900,973	45,955,177	1.96%
2008	528,000	410,316	938,316	43,886,335	2.14%
2009	544,000	394,235	938,235	44,607,111	2.10%
2010	635,000	376,250	1,011,250	40,893,284	2.47%
2011	680,000	386,050	1,066,050	41,557,142	2.57%
2012	703,000	363,622	1,066,622	38,813,534	2.75%

(1) Excluding general obligation debt reported in the Enterprise funds

(2) Includes General, Special Revenue, Debt Service, and Capital Projects funds

Source: Huron County Auditor's Office

**Table 16**  
**Huron County**  
**Number of Employees by Function**  
**Governmental and Business-Type Activities**

Fiscal Year (1)	2012	2011	2010	2009	2008	2007	2006
<b>General Government</b>							
<b>Legislative and Executive</b>							
Commissioners	3	3	3	3	3	3	3
Auditor	11	12	12	12	12	12	12
Treasurer	3	3	5	6	6	5	5
Prosecuting Attorney	9	9	8	11	11	11	11
Board of Elections	6	6	6	5	6	6	4
Recorder	3	3	4	3	3	5	5
Buildings and Grounds	10	10	10	11	11	11	11
Data Processing	1	1	1	1	1	1	1
Risk Management	1	1	1	1	1	1	0
<b>Judicial</b>							
Common Pleas Court	12	12	12	10	10	9	9
Probate Court	3	3	3	3	3	3	3
Juvenile Court	19	19	20	14	16	16	16
Clerk of Courts	12	12	12	13	14	15	15
<b>Public Safety</b>							
Sheriff	68	70	68	64	64	70	69
Probation	6	6	6	6	7	7	7
Disaster Services	2	2	2	2	3	3	2
Coroner	2	2	2	3	3	3	3
<b>Public Works</b>							
Engineer	38	39	39	42	43	47	41
<b>Health</b>							
DD	94	96	86	91	88	89	102
Alcohol, Drug Abuse and Mental Health	2	2	2	2	2	2	2
<b>Human Services</b>							
Jobs and Family Services	40	44	48	53	61	61	66
Children's Services	17	18	17	16	23	23	23
Child Support Enforcement Agency	15	14	15	17	17	19	16
Veteran Services	11	11	11	11	12	12	12
<b>Conservation and Recreation</b>							
Parks	0	0	0	0	1	1	0
<b>Total Governmental Activities</b>	<b>388</b>	<b>398</b>	<b>393</b>	<b>400</b>	<b>421</b>	<b>435</b>	<b>438</b>
<b>Business-Type Activities</b>							
Landfill & Solid Waste Operation	6	7	8	8	8	10	10
<b>Total Business-Type Activities</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>10</b>	<b>10</b>
<b>Total All Employees</b>	<b>394</b>	<b>405</b>	<b>401</b>	<b>408</b>	<b>429</b>	<b>445</b>	<b>448</b>

(1) The three years prior to 2006 are not available.

Source: Huron County Auditor's Office.



**Table 17**  
**Huron County, Ohio**  
**Principal Employers**  
**Current Year and Nine Years Ago**

Employer	2012	
	Employees	Percentage of Total County Employment
Fisher-Titus Medical Center	1,825	6.59%
MTD Products/Midwest Industries	1,425	5.15%
R.R. Donnelley & Sons	1,350	4.88%
CSX Transportation	1,275	4.60%
Pepperidge Farm Inc	1,025	3.70%
Huron County Government	725	2.62%
Janesville Acoustics	550	1.99%
Venture Packaging Inc/Berry Plastics	575	2.08%
Norwalk City Schools	485	1.75%
Wal-Mart	480	1.73%
<b>Total Principal Employers</b>	<b>9,715</b>	<b>35.08%</b>
<b>Total Employment within the County</b>	<b>27,690</b>	
Employer	2003	
	Employees	Percentage of Total County Employment
R. R. Donnelley & Sons	1,650	6.02%
MTD Products/Midwest Industries	1,000	3.65%
Norwalk Furniture	750	2.74%
Fisher-Titus Medical Center	725	2.65%
Pepperidge Farms	550	2.01%
Huron County	490	1.79%
Armstrong Air Conditioning	450	1.64%
Industrial Powder Coatings	400	1.46%
Janesville Products	400	1.46%
Mayflower Vehicle Systems	300	1.09%
<b>Total Principal Employers</b>	<b>6,715</b>	<b>24.51%</b>
<b>Total Employment within the County</b>	<b>27,400</b>	

Source: Huron County Auditor's Office and Office of Workforce Development

**Table 18**  
**Huron County, Ohio**  
**Capital Asset Statistics by Function**

	2012	2011	2010	2009	2008	2007	2006 (1)
General Government							
Legislative and Executive							
Commissioners							
Administrative office space (sq. ft.)	7,589	7,589	7,589	7,589	7,589	7,589	7,589
Auditor							
Administrative office space	3,774	3,774	3,774	3,774	3,774	3,774	3,774
Treasurer							
Administrative office space	6,350	6,350	6,350	6,350	6,350	6,350	6,350
Prosecuting Attorney							
Administrative office space	2,204	2,204	2,204	2,204	2,204	2,204	2,204
Board of Elections							
Administrative office space	5,060	5,060	5,060	5,060	5,060	5,060	5,060
Voting Machines	2,529	2,529	2,529	2,529	2,529	2,529	2,529
Recorder							
Administrative office space	4,444	4,444	4,444	4,444	4,444	4,444	4,444
Buildings and Grounds							
Administrative office space	3,276	3,276	3,276	3,276	3,276	3,276	3,276
Data Processing							
Administrative office space	140	140	140	140	140	140	140
Judicial							
Common Pleas Court							
Number of court rooms	2	2	2	2	2	2	2
Probate Court							
Number of court rooms	1	1	1	1	1	1	1
Juvenile Court							
Number of court rooms	1	1	1	1	1	1	1
Clerk of Courts							
Administrative office space	1,950	1,950	1,950	1,950	1,950	1,950	1,950
Law Library							
Administrative office space	10,053	10,053	10,053	10,053	10,053	10,053	10,053
Public Safety							
Sheriff							
Jail capacity	340	340	340	340	340	340	340
Number of patrol vehicles	22	22	22	22	23	23	23
Probation							
Administrative office space	574	574	574	574	574	574	574
Disaster Services							
Number of emergency response vehicles	2	2	2	2	2	2	2
Public Works							
Engineer							
Centerline miles of roads	223,840	223,840	223,840	223,840	223,840	223,840	223,840
Number of bridges	1,183	1,183	1,183	1,183	1,183	1,183	1,183
Number of culverts	2,365	2,365	2,365	2,365	2,365	2,365	2,365
Number of traffic signs	4,241	4,241	4,241	4,241	4,241	4,240	4,237
Number of vehicles	52	52	52	52	50	51	53

(continued)

	2012	2011	2010	2009	2008	2007	2006 (1)
Health							
MRDD							
Number and type of facilities	1	1	1	1	1	1	1
Number of busses	7	7	7	7	7	7	7
Human Services							
Jobs and Family Services							
Administrative office space	28,600	28,600	28,600	28,600	28,600	28,600	28,600
Number of vehicles	6	6	6	6	6	6	6
Children's Services							
Administrative office space	14,300	14,300	14,300	14,300	14,300	14,300	14,300
Number of vehicles	6	6	6	6	6	6	6
Child Support Enforcement Agency							
Administrative office space	14,300	14,300	14,300	14,300	14,300	14,300	14,300
Number of vehicles	6	6	6	6	6	6	6
Veteran Services							
Administrative office space	2,220	2,220	2,220	2,220	2,220	2,220	2,220
Number of vehicles	2	2	2	2	2	2	2

(1) The three years prior to 2006 were not available.

Source: Each of the individual departments or offices of Huron County.

**Table 19**  
**Huron County, Ohio**  
**Operating Indicators by Function**

	2012	2011	2010	2009	2008	2007	2006 (1)
<b>General Government</b>							
<b>Legislative &amp; Executive</b>							
<i>Commissioners</i>							
Number of resolutions	407	441	449	475	487	459	489
Number of meetings	69	71	77	90	95	94	95
<i>Auditor</i>							
Number of non-exempt conveyances	1,000	947	1,073	932	1,064	1,049	1,343
Number of exempt conveyances	1,040	911	880	975	1,040	1,209	1,089
Number of real estate transfers	3,491	3,006	5,802	5,605	3,927	4,328	4,054
Number of parcels	42,263	42,045	41,991	41,890	41,664	41,647	41,639
Number of personal property returns	0	0	0	0	1,760	1,880	1,848
Number of checks issued	26,221	26,552	27,386	28,427	30,624	20,171	30,973
<i>Board of Elections</i>							
Number of registered voters	36,803	37,360	36,993	36,335	37,052	34,832	35,645
Number of voters last general election	24,711	17,129	16,897	17,469	25,582	9,298	19,572
Percentage of register voters that voted	67.00%	45.85%	45.00%	48.1%	69.7%	26.7%	54.9%
<i>Recorder</i>							
Number of deeds recorded	2,105	1,933	1,955	1,999	2,153	2,217	2,481
Number of mortgages recorded	2,146	1,751	1,791	1,915	1,960	2,868	3,482
Number of military discharges recorded	7	6	9	5	6	5	12
<b>Judicial</b>							
<i>Common Pleas Court</i>							
Number of civil cases filed	532	546	677	746	904	801	563
Number of criminal cases filed	282	246	273	227	263	248	204
Number of domestic cases filed	268	258	251	249	820	816	824
<i>Clerk of Courts</i>							
Number of civil cases filed	532	546	677	746	774	774	570
Number of criminal cases filed	282	246	273	227	242	335	301
<i>Domestic Relations</i>							
Number of cases filed	268	258	251	249	301	294	295
Number of protective orders	34	49	32	34	52	52	45
<i>Juvenile Court</i>							
Number of civil cases filed	167	247	234	264	230	241	254
Number of criminal cases filed	5	8	2	5	4	5	9
Number of adjudged delinquent cases filed	366	382	519	674	866	1,049	887
<i>Probate Court</i>							
Number of civil cases filed	749	729	701	736	738	782	865

(continued)

	2012	2011	2010	2009	2008	2007	2006 (1)
<b>Public Safety</b>							
<i>Sheriff</i>							
Jail Operations:							
Average daily census	92	108	93	91.14	97.02	98.44	96.18
Prisoners booked	2,094	2,091	2,224	2,235	2,215	2,389	2,300
Prisoners released	2,122	2,011	2,221	2,235	2,218	2,288	2,286
Law Enforcement:							
Number of incidents	6,341	6,112	4,841	4,461	5,248	4,567	4,524
Number of citations	658	750	536	503	101	204	196
Number of papers served	3,052	3,339	3,941	3,888	4,099	4,001	3,948
Number of court house security hours	3,980	4,105	4,095	3,970	4,205	4,192	4,160
<i>Disaster Services</i>							
Number of emergency responses	9	12	14	10	20	36	37
<i>Coroner</i>							
Number of cases investigated	39	55	45	45	55	48	47
Number of autopsies performed	20	14	14	17	19	16	16
<b>Public Works</b>							
<i>Engineer</i>							
Miles of roads resurfaced	3.600	11.901	11.800	12.400	38.452	40.622	39.705
Bridges replaced/rehabilitated	11	6	10	11	10	9	11
Culverts replaced/improved	27	6	7	9	4	5	6
<i>Building Department</i>							
Number of permits received from cities, villages and townships	506	411	395	415	476	545	483
<b>Health</b>							
<i>MR/DD</i>							
Number of students enrolled:							
Early intervention program	78	77	54	35	60	48	45
School Age	16	17	18	18	17	20	20
Number employed at workshop	144	144	15	122	120	117	120
<i>Health</i>							
Average client count - intensive	4,976	4,924	4,834	4,760	4,426	4,093	600
Average client count - non-intensive	7,005	6,994	6,951	6,884	6,656	6,846	1,712

(1) The three years prior to 2006 were not available.

Source: Each of the individual departments or offices of Huron County.

**Table 20**  
**Huron County, Ohio**  
**Property Value, Bank Deposits and Construction Activity**  
**Last Ten Years**

Year	Assessed Value (1)	Bank Deposits at December 31 (2)	Building Permits Issued (3)
2003	951,270,940	88,818,000	672
2004	1,021,348,370	82,191,000	567
2005	1,037,002,680	74,789,000	583
2006	1,050,562,830	84,112,000	483
2007	1,078,964,300	84,168,000	462
2008	1,060,559,280	90,356,000	476
2009	1,042,804,930	101,271,000	415
2010	1,049,215,260	106,201,000	395
2011	1,025,190,840	117,726,000	387
2012	1,059,519,670	119,436,000	506

(1) See Table 5

(2) Source: Federal Reserve Bank of Cleveland

(3) Source: Department of Building Inspection

**Table 21**  
**Huron County, Ohio**  
**Demographic Statistics**  
**As of December 31, 2012**

Population Year	Population
2003	59,855
2004	60,094
2005	61,254
2006	61,457
2007	61,775
2008	61,802
2009	61,912
2010	59,626
2011	59,702
2012	59,798

Source: U.S. Bureau of the Census

Unemployment Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
2008	26,600	2,900	9.80%	6.50%	6.30%
2009	25,300	4,800	15.90%	10.90%	9.80%
2010	25,000	4,000	13.80%	11.00%	9.50%
2011	25,100	3,300	11.70%	8.10%	8.50%
2012	24,200	2,800	10.20%	7.00%	7.90%

Employment by Industrial Group

Industrial Group	Payroll totals (1) (in 000's)		
	2009	2010	2011
Construction	67,850	70,985	68,584
Manufacturing	222,025	237,307	248,790
Transportation and utilities	41,113	40,768	36,506
Wholesale and retail trade	40,649	42,196	45,154
Finance, insurance and real estate	15,828	15,585	15,710
Services	205,660	211,092	213,066
State and local government	90,199	90,515	91,245
Total	<u>\$683,324</u>	<u>\$708,448</u>	<u>\$719,055</u>

(1) Payroll totals include only those employees covered by State Unemployment Compensation

Source: Ohio Bureau of Employment Services

**Table 22**  
**Huron County, Ohio**  
**Miscellaneous Statistics**  
**As of December 31, 2012**

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Date Formed:	1809
County Seat:	Norwalk
County Employees:	495

Number of political subdivisions totally or partially within the County

Municipalities:	10
Townships:	19
School Districts:	12

Higher Educational Facilities Within 25 Miles of Huron County

Firelands College	Ashland College
Terra Technical College	Tiffin University
Lorain Community College	Heidelberg College
Ohio State University - Mansfield Branch	

<u>Major Metropolitan Areas and Neighboring Communities</u>	<u>Miles From County Seat</u>
Norwalk	0
Monroeville	3
North Fairfield	8
Bellevue	9
Wakeman	9
Willard	13
New London	13
Greenwich	13
Plymouth	15



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# Dave Yost • Auditor of State

## HURON COUNTY FINANCIAL CONDITION

### HURON 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 27, 2013