

HURON COUNTY FINANCIAL CONDITION

AUDIT REPORT

For the year ended December 31, 2016



Dave Yost • Auditor of State

Board of Commissioners
Huron County
12 E Main St Ste 300
Norwalk, OH 44857

We have reviewed the *Independent Auditor's Report* of Huron County, Huron County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2016 through December 31, 2016. 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

September 6, 2017

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HURON COUNTY FINANCIAL CONDITION
HURON COUNTY, OHIO
AUDIT REPORT
For the Year Ended December 31, 2016

TABLE OF CONTENTS

<u>Title</u>	<u>Page</u>
Schedule of Federal Awards Expenditures	1
Notes to the Schedule of Federal Awards Expenditures	3
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	5
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance	7
Schedule of Findings	10
Schedule of Prior Audit Findings	11

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Huron County, Ohio
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2016

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Passed Through to Subrecipients	Disbursements
<u>U.S. Department of Housing and Urban Development</u>				
<i>Passed Through Ohio Development Services Agency:</i>				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-14-1BJ-1	\$0	\$19,845
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-15-1BJ-1	0	53,150
Total CDBG / State's Program and Non-Entitlement Grants in Hawaii			<u>0</u>	<u>72,995</u>
Home Investment Partnerships Program	14.239	B-C-15-1BJ-2	0	261,117
Home Investment Partnerships Program	14.239	B-C-15-1BJ-1	0	81,912
Total Home Investment Partnerships Program			<u>0</u>	<u>343,029</u>
Total U.S. Department of Housing and Urban Development			<u>0</u>	<u>416,024</u>
<u>U.S. Department of Agriculture</u>				
<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-1617-11-5529	0	355,606
Total U.S. Department of Agriculture			<u>0</u>	<u>355,606</u>
<u>U.S. Department of Justice</u>				
<i>Passed Through the Office of Criminal Justice Services:</i>				
Crime Victim Assistance	16.575	VAGENE161T	0	115,665
Total U.S. Department of Justice			<u>0</u>	<u>115,665</u>
<u>U.S. Department of Transportation</u>				
<i>Passed Through the Federal Aviation Administration:</i>				
Airport Improvement Program	20.106	3-39-0062-0707	0	76,052
Total U.S. Department of Transportation			<u>0</u>	<u>76,052</u>
<u>U.S. Department of Homeland Security</u>				
<i>Passed Through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants - Interoperable Communications Equipment	97.042	EMW-2014-EP-00064	0	97,279
Emergency Management Performance Grants	97.042	EMW-2015-EP-00034-S01	0	90,262
Emergency Management Performance Grants	97.042	EMC-2016-EP-00003-S01	0	3,914
Total EMPG			<u>0</u>	<u>191,455</u>
Total U.S. Department of Homeland Security			<u>0</u>	<u>191,455</u>
<u>U.S. Department of Education</u>				
<i>Passed Through Ohio Department of Education:</i>				
Special Education - Grants to States	84.027	6BSF	0	22,843
<i>Passed through the Ohio Department of Health:</i>				
Special Education - Grants for Infants and Families	84.181	N/A	0	92,094
Total U.S. Department of Education			<u>0</u>	<u>114,937</u>

(continued)

Huron County, Ohio
Schedule of Federal Awards Expenditures (continued)
For the Year Ended December 31, 2016

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Passed Through to Subrecipients	Disbursements
<u>U.S. Department of Labor</u>				
<i>Passed Through Workforce Investment Act, Area 7:</i>				
Workforce Investment Act Cluster:				
WIA Adult Program	17.258	N/A	0	186,248
WIA Youth Activities	17.259	N/A	0	296,830
WIA Dislocated Workers	17.278	N/A	0	208,408
Total Workforce Investment Act Cluster			0	691,486
Total U.S. Department of Labor			0	691,486
<u>U.S. Department of Health and Human Services</u>				
<i>Passed Through the Ohio Department of Development Disabilities:</i>				
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A	0	181,090
<i>Passed Through the Department of Job and Family Services:</i>				
Medical Assistance Program	93.778	G-1617-11-5529	0	2,499
Medical Assistance Program	93.778	G-1617-11-5529	0	569,916
Total Medicaid Cluster			0	753,505
<i>Passed Through the Ohio Department of Development Disabilities:</i>				
Social Services Block Grant	93.667	N/A	0	43,932
<i>Passed Through the Department of Job and Family Services:</i>				
Social Services Block Grant	93.667	G-1617-11-5529	0	764,433
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>				
Social Services Block Grant	93.667	N/A	48,009	48,009
Total Social Services Block Grant			48,009	856,374
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	188,719	188,719
<i>Passed Through the Ohio Department of Mental Health:</i>				
Block Grants for Community Mental Health Services	93.958	N/A	42,304	63,793
<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-1617-11-5529	0	5,668
Temporary Assistance for Needy Families	93.558	G-1617-11-5529	0	1,227,895
Total Temporary Assistance for Needy Families Cluster			0	1,233,563
Promoting Safe and Stable Family	93.556	G-1617-11-5529	0	33,996
Child Support Enforcement	93.563	G-1617-11-5529	0	760,750
Child Welfare Services_State Grants	93.645	G-1617-11-5529	0	21,723
Foster Care_Title IV-E	93.658	G-1617-11-5529	0	317,344
Adoption Assistance	93.659	G-1617-11-5529	0	238,286
Chafee Foster Care Independence Program	93.674	G-1617-11-5529	0	4,862
Child Care and Development Block Grant	93.575	G-1617-11-5529	0	84,105
Total U.S. Department of Health and Human Services			279,032	4,557,020
<u>U.S. Department of Election Assistance Commission</u>				
<i>Passed Through State of Ohio Secretary of State:</i>				
Help America Vote Act Requirements Payments	90.401	N/A	0	3,472
Total Federal Awards Expenditures			\$279,032	\$6,521,717

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 Federal Awards Expenditures
For the Year Ended December 31, 2016

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) includes the federal award activity of Huron County (the County's) under programs of the federal government for the year ended December 31, 2016. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

The County passes-through certain federal awards received from the Ohio Department of Mental Health and the Ohio Department of Drug and Alcohol Addiction Services to other governments or not-for-profit agencies (subrecipients). As described in Note B, the County records expenditures of federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE D – MATCHING REQUIREMENTS

Certain federal programs require that the County contribute non-Federal funds (matching funds) to support Federally-funded programs. The County has complied with the matching requirements. The expenditures of non-Federal matching funds are not included on the Schedule.

NOTE E – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS WITHOUT CONTINUING COMPLIANCE REQUIREMENTS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. During 2016, no loans were made or administrative costs incurred. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans. These loans are collateralized by mortgages on the property.

Huron County, Ohio
Notes to the Schedule of Federal Awards Expenditures – (continued)
For the Year Ended December 31, 2016

NOTE F – TRANSFER BETWEEN FEDERAL PROGRAMS

During 2016, the County made allowable transfers of \$483,767 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 2016 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 1,717,330
Social Services Block Grant	<u>(483,767)</u>
Total Temporary Assistance for Needy Families	<u>\$1,233,563</u>

Rockefeller Building
614 W Superior Ave Ste 1242
Cleveland OH 44113-1306
Office phone - (216) 575-1630
Fax - (216) 436-2411

Charles E. Harris & Associates, Inc.
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

Huron County
180 Milan Avenue, Suite 7
Norwalk, Ohio 44857

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the 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, 2016 and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2017.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

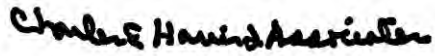
Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 27, 2017.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles E. Harris & Associates, Inc.
June 27, 2017

Charles E. Harris & Associates, Inc.
Certified Public Accountants

Rockefeller Building
614 W Superior Ave Ste 1242
Cleveland OH 44113-1306
Office phone - (216) 575-1630
Fax - (216) 436-2411

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Huron County
180 Milan Avenue, Suite 7
Norwalk, Ohio 44857

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Huron County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2016. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies Huron County's major federal programs.

Management's Responsibility

The County's management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on each of the County's major programs. 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 compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2016.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

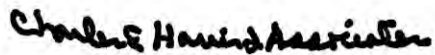
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance requirement. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a federal program compliance requirement will not be prevented, or timely detected and corrected. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with federal program's applicable compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Federal Awards Expenditures Required by the Uniform Guidance

We have also 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 (the County) as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 27, 2017. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of federal awards expenditures presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole



Charles E. Harris & Associates, Inc.
June 27, 2017

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**HURON COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2016**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Programs' Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	Temporary Assistance for Needy Families, CFDA# 93.558 Medicaid, CFDA# 93.778 Child Support Enforcement, CFDA# 93.563
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR §200.520?	No

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

**HURON COUNTY FINANCIAL CONDITION
December 31, 2016**

SCHEDULE OF PRIOR AUDIT FINDINGS

The prior report, for the year ending December 31, 2015, reported no material citations or recommendations.



HURON COUNTY OHIO

COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FOR FISCAL YEAR ENDING
DECEMBER 31, 2016

PREPARED BY:
ROLAND TKACH, HURON COUNTY AUDITOR

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HURON COUNTY, OHIO
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2016

Roland Tkach,
Huron County Auditor

Prepared by the Huron County Auditor's Office

Megan Bursley
Account Clerk

Elizabeth Horvatic
Account Clerk

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Introductory Section

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Huron County, Ohio
Comprehensive Annual Financial Report
Table of Contents
For the Year Ended December 31, 2016

INTRODUCTORY SECTION

	<u>PAGE</u>
Table of Contents	i
Letter of Transmittal	iii
List of Elected Officials	vii
Organization Chart	viii
Certificate of Achievement for 2015 CAFR	ix

FINANCIAL SECTION

Independent Auditor’s Report	1
Management’s Discussion and Analysis	3

BASIC FINANCIAL STATEMENTS:

Government-wide Financial Statements:	
Statement of Net Position	11
Statement of Activities	12
Fund Financial Statements:	
Balance Sheet-Governmental Funds	14
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	15
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	16
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	17
Statements of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual (Non-GAAP Budgetary Basis):	
General Fund	18
Mental Health	19
Board of Developmental Disabilities Special Revenue Fund	20
Job and Family Services Special Revenue Fund	21
Motor Vehicle and Gas Tax Special Revenue Fund	22
Statement of Net Position-Proprietary Funds	23
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds	24
Statement of Cash Flows-Proprietary Funds	25
Statement of Fiduciary Assets and Liabilities-Fiduciary Funds	26
Notes to the Basic Financial Statements	27

REQUIRED SUPPLEMENTARY INFORMATION

Schedules of the County’s Proportionate Share of the Net Pension Liability:	
Ohio Public Employees Retirement System	59
State Teachers Retirement System	60
Schedules of County Contributions:	
Ohio Public Employees Retirement System	61
State Teachers Retirement System	62

Huron County, Ohio
Comprehensive Annual Financial Report
Table of Contents
For the Year Ended December 31, 2016

COMBINING FINANCIAL STATEMENTS AND SCHEDULES AND OTHER FINANCIAL INFORMATION:

	<u>PAGE</u>
General Fund	
Schedule of Expenditures Detail - Budget and Actual (Non-GAAP Budgetary Basis)	64
Nonmajor Governmental Funds	
Combining Balance Sheet - Nonmajor Governmental Funds	72
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	74
Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) - Individual Nonmajor Governmental Funds	76
Enterprise Fund	
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual (Non-GAAP Budgetary Basis) Landfill Enterprise Fund	145
Internal Service Fund	
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual (Non-GAAP Budgetary Basis) –Internal Service Fund	147
Fiduciary Funds	
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	151

STATISTICAL SECTION

STATISTICAL TABLES AND SCHEDULES:

	<u>TABLE</u>	<u>PAGE</u>
Net Position by Component – Last Ten Years	1	160
Changes in Net Position – Last Ten Years	2	161
Fund Balances, Governmental Funds – Last Ten Years	3	164
Changes in Fund Balances, Governmental Funds – Last Ten Years	4	166
Principal Property Taxpayers – Current Year and Nine Years Ago	5	168
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years	6	170
Property Tax Rates - Direct and Overlapping Governments – Last Ten Years	7	172
Property Tax Levies and Collections – Real and Public Utility – Last Ten Years	8	174
Special Assessment Levies and Collections – Last Ten Years	9	175
Other Major General Fund Revenue Source – Sales Tax – Last Ten Years	10	176
Ratio of Net General Bonded Debt to Estimated Actual Value and Net Bonded Debt Per Capita – Last Ten Years	11	177
Computation of Legal Debt Margin – Last Ten Years	12	178
Ratio of Outstanding Debt by Type – Last Ten Years	13	180
Computation of Direct and Overlapping Debt	14	181
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Governmental Expenditures – Last Ten Years	15	182
Number of Employees by Function – Governmental and Business-Type Activities	16	183
Principal Employers – Current and Nine Years Ago	17	184
Capital Asset Statistics by Function	18	186
Operating Indicators by Function	19	188
Property Value, Bank Deposits and Construction Activity – Last Ten Years	20	190
Demographic Statistics	21	191
Miscellaneous Statistics	22	192

ACCOUNTING DEPT.
(419) 668-0458

DATA PROCESSING
(419) 663-7900

LICENSE BUREAU/BMV
Shady Lane Complex
(419) 668-8602
Fax (419) 663-5123

MAP DEPARTMENT
(419) 668-2021

ROLAND TKACH
HURON COUNTY AUDITOR



12 EAST MAIN STREET SUITE 300
NORWALK, OHIO 44857-1545
(419) 668-4304

MOBILE HOMES
(419) 668-8643

PERSONAL PROPERTY
(419) 668-8464

REAL ESTATE TAXATION
(419) 668-8464

WEIGHTS AND MEASURES
(419) 668-4304

FAX (419) 663-6948

June 27, 2017

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, 2016.

This report contains basic financial statements, management's discussion and analysis, other required supplementary information, 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, *The Financial Reporting Entity*, as amended by Statement No. 61, *The Financial Reporting Entity: Omnibus*, and Statement No. 39, *Determining Whether Certain Organizations are Component Units*, 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 over \$190 million for the Huron County economy. Huron County is one of the top Ohio counties in terms of total farm income.

Major County Initiatives

Huron County had a steady year in 2016. The county's general fund began the year with an unencumbered carryover balance of \$3.67 million, which was an all-time high. The general fund cash basis revenue for the year was more than \$15.7 million which was about \$2.34 million or 17.50 percent more than the estimate of \$13.4 million.

Sales tax collection in the county during 2016 remained strong. Cash basis sales tax collection for the year was \$9.85 million which represented retail sales in Huron County of more than \$656 million. The sales tax total was \$135,312 lower than 2015 or a decrease of 1.01 percent, but 2016 still was the second-highest amount of sales tax ever collected, only trailing 2015. Sales tax accounted for 62.5 percent of the total general fund revenue in 2016.

For the eighth straight year, the county spending was less than the revenue. For 2016, it was \$509,825 less. On December 31st, 2016, the general fund unencumbered carryover balance was \$4.04 million, which broke the previous all-time high set the prior year. This carryover balance to end 2016 was 9.95 percent or \$365,667 more than December 31st, 2015.

The Norwalk area welcomed a number of new businesses in 2016. Craft and supply store Pat Catan's, occupying 32,000 square feet of the 50,000 square foot facility, opened in May on Whittlesey Avenue. East Main Street in downtown Norwalk saw the opening of Daniels Hobbies, which is a full-service hobby shop that specializes in radio control for air, surface and marine, along with trains and rockets. East Main also celebrated the debut of Theodora's Victorian Corner, offering Victorian décor and more, along with One Little Blessing, books and gifts, and the new Christie lane Industries downtown gathering rental space.

Also in downtown Norwalk, the Norwalk Economic Development Corporation completely renovated its Benedict Avenue offices, now featuring a cutting-edge economic development headquarters, as well as a training center and teaching and conference rooms for innovators and educators. New restaurants included the Japanese and Asian cuisine Sakura and Milan Avenue and the Mexican restaurant Casa Bravos, located at 203 Cline St. Two other businesses were under construction as the year came to a close. These were O'Reilly's auto parts store on Milan Avenue and the highly-anticipated Dunkin' Donuts, which is slated to open its Milan Avenue location in 2017.

During fall 2016, the Collins-Townsend Township area featured the grand opening of its new 8,600 square-foot, \$1.3 million fire station/township hall. In Willard, the Star of the West Milling Co. expansion project was completed and operational in September 2016. The \$48.3 million project included a new flour mill next to the Pepperidge Farm plant in Willard. This milling facility is able to produce 1 million pounds of flour per day. The plant has 18 workers to operate the plant 24 hours per day. Borgers Ohio is in full production at its new 400,000 square foot, \$60 million facility in Norwalk, where 195 workers produce sound-proofing panels for the auto industry.

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 Note 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 accounting principles generally accepted in the United States of America. 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 Uniform Administrative Requirements, Cost Principles and Audit Requirements for federal awards. As a part of the 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 2016 operating budget in late December 2015. 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 Charles E. Harris & Associates, CPAs with respect to the basic financial statements of the County as of and for the year ended December 31, 2016. 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, 2015. 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 2016 CAFR for Huron County represents the 23rd 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, Beth Osborn and Megan Bursley 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,

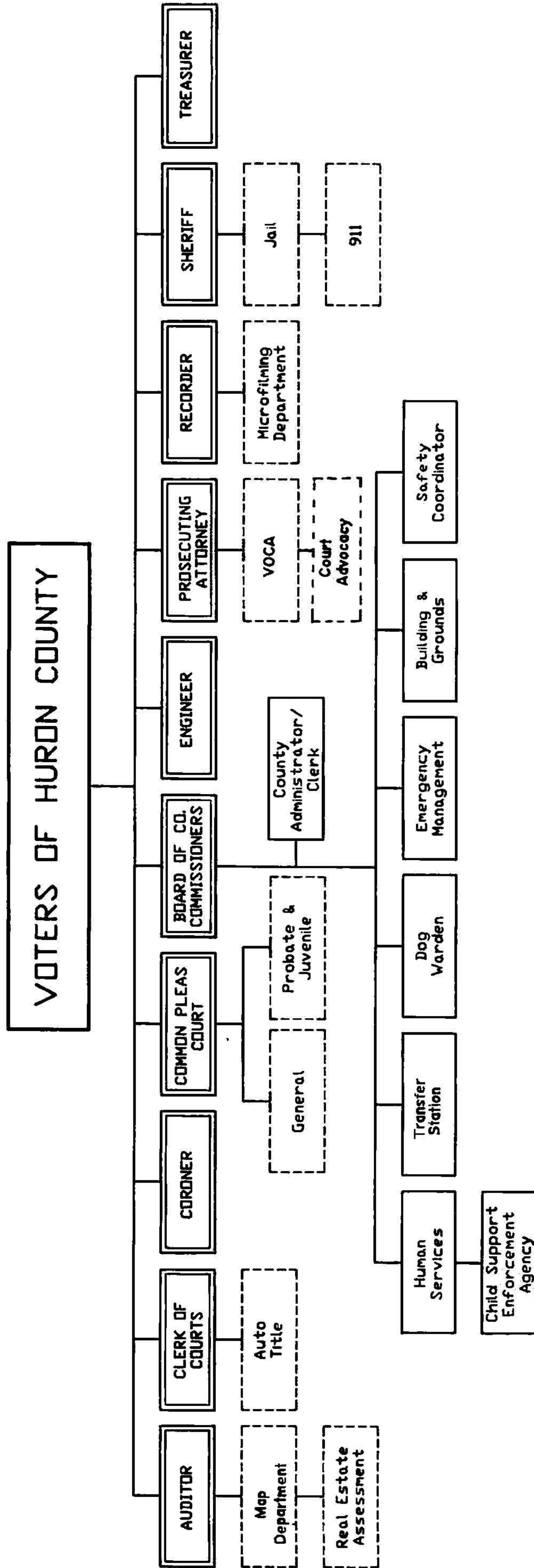


ROLAND TKACH
Huron County Auditor

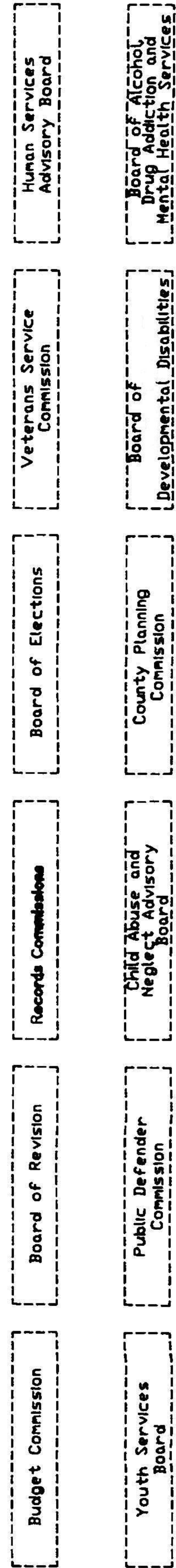
Huron County, Ohio
List of Elected Officials
December 31, 2016

Auditor.....	Roland Tkach
Clerk of Courts	Susan Hazel
Commissioner.....	Joe Hintz
Commissioner.....	Tom Dunlap
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	Daivia S. Kasper
Recorder.....	Jan Tkach
Sheriff.....	Dane Howard
Treasurer.....	Kathleen Schaffer

HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



COUNTY BOARDS AND COMMISSIONS



ELECTED OFFICIALS

COUNTY AGENCIES



Government Finance Officers Association

**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, 2015

Executive Director/CEO

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FINANCIAL SECTION

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Rockefeller Building
614 W Superior Ave Ste 1242
Cleveland OH 44113-1306
Office phone - (216) 575-1630
Fax - (216) 436-2411

Charles E. Harris & Associates, Inc.
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio (the County), as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, 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, Ohio, as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Mental Health Fund, Board of Developmental Disabilities Fund, Job and Family Services Fund and the Motor Vehicle and Gas Tax Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

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

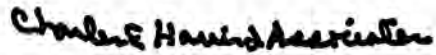
The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2017, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
June 27, 2017

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Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

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, 2016. 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 2016 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2016 by \$44,258,382 (net position).
- The County's total net position increased by \$556,743, which is approximately 1.3% of the net position at the beginning of the year 2016.
- At the end of 2016, the County's governmental funds reported a combined ending fund balance of \$19,827,938, an increase of \$499,617 from the prior year. Of this amount, \$6,368,650 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 and outflows of resources with the difference between assets and liabilities plus deferred inflows/outflows 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/outflows 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, 2016
(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, Mental Health, 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 22 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 23 to 25 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 26 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 27 of this report.

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information, combining and individual fund statements and schedules, which can be found starting on page 58 of this report.

Government-wide Financial Analysis

Table 1
Net Position

	Governmental Activities 2016	Business-Type Activities 2016	Total 2016	Governmental Activities 2015	Business-Type Activities 2015	Total 2015
Assets						
Current and other assets	\$32,594,900	\$1,247,219	\$33,842,119	\$32,696,426	\$1,161,731	\$33,858,157
Capital assets, net of depreciation	40,045,905	2,267,034	42,312,939	40,514,634	2,286,470	42,801,104
Total Assets	72,640,805	3,514,253	76,155,058	73,211,060	3,448,201	76,659,261
Deferred Outflows of Resources						
Pensions	7,846,501	147,061	7,993,562	2,628,581	45,778	2,674,359
Liabilities						
Current and other Liabilities	2,205,723	172,449	2,378,172	2,593,363	242,201	2,835,564
Non-Current Liabilities						
Due within one year	630,795	228,265	859,060	1,020,901	216,879	1,237,780
Due in more than one year:						
Net Pension Liability	20,685,235	368,677	21,053,912	14,834,628	253,542	15,088,170
Other Amounts	5,499,344	3,413,641	8,912,985	6,607,284	3,640,409	10,247,693
Total Liabilities	29,021,097	4,183,032	33,204,129	25,056,176	4,353,031	29,409,207
Deferred inflows of resources						
Property taxes not levied to finance current year operations	5,813,323	0	5,813,323	5,769,389	0	5,769,389
Special assessments	191,908	0	191,908	165,419	0	165,419
Pension	670,023	10,855	680,878	283,512	4,454	287,966
Total deferred inflows of resources	6,675,254	10,855	6,686,109	6,218,320	4,454	6,222,774
Net Position						
Net investment in capital assets	35,220,498	1,997,034	37,217,532	34,937,091	2,001,470	36,938,561
Restricted	14,412,002	0	14,412,002	14,303,469	0	14,303,469
Unrestricted (deficit)	(4,841,545)	(2,529,607)	(7,371,152)	(4,675,415)	(2,864,976)	(7,540,391)
Total Net Position	\$44,790,955	(\$532,573)	\$44,258,382	\$44,565,145	(\$863,506)	\$43,701,639

Many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

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

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

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

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

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

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

Net position may serve over time as a useful indicator of a County’s financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$44,790,955 in governmental activities and liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$532,573 in business type activities as of December 31, 2016. By far, the largest portion of the County’s net position (84.09%) 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 (32.6%) represents resources that are subject to restrictions on how they can be used.

Current and other assets remained consistent with the prior year. Capital assets decreased \$488,165 due to depreciation and deletions exceeding current year additions. Deferred outflows of resources increased due primarily to increases in pension payments in 2016 which are recognized as deferred outflows of resources. Current and other liabilities decreased \$457,392 due mainly to decreases in accrued wages and benefits and claims payable, which were partially offset by increases in accounts payable and matured compensated absences payable. Total long-term liabilities increased \$4,252,314 due to increases in net pension liabilities, which were partially offset by debt principal payments. Deferred inflows of resources increased primarily due to pensions.

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

Table 2 provides a summary of the changes in net position for the year ended December 31, 2016 compared with the year ended December 31, 2015.

Table 2
Change in Net Position

	Governmental	Business-Type	Total	Governmental	Business-Type	Total
	Activities	Activities		Activities	Activities	
	2016	2016	2016	2015	2015	2015
Revenues						
Program Revenues						
Charges for Services	\$4,895,149	\$2,370,190	\$7,265,339	\$5,247,011	\$2,271,324	\$7,518,335
Operating Grants and contributions	16,445,387	0	16,445,387	18,118,428	0	18,118,428
Capital Grants and Contributions	887,978	0	887,978	387,760	0	387,760
General Revenues						
Taxes	16,445,113	0	16,445,113	16,016,479	0	16,016,479
Intergovernmental	1,995,267	0	1,995,267	2,053,876	0	2,053,876
Investment Income	223,828	0	223,828	93,677	0	93,677
Other	1,173,594	14,890	1,188,484	1,090,675	63,522	1,154,197
Total Revenues	\$42,066,316	\$2,385,080	\$44,451,396	\$43,007,906	\$2,334,846	\$45,342,752
Program Expenses						
General Government						
Legislative and Executive	7,168,745	0	7,168,745	7,370,587	0	7,370,587
Judicial	2,306,175	0	2,306,175	2,081,301	0	2,081,301
Public Safety	6,983,099	0	6,983,099	5,689,776	0	5,689,776
Public Works	6,966,818	0	6,966,818	5,599,766	0	5,599,766
Health	8,422,164	0	8,422,164	9,480,113	0	9,480,113
Human Services	9,356,304	0	9,356,304	9,264,617	0	9,264,617
Conservation and Recreation	369,200	0	369,200	325,200	0	325,200
Interest and Fiscal Charges	268,001	0	268,001	317,138	0	317,138
Bond Issuance Costs	0	0	0	0	0	0
Landfill	0	2,054,147	2,054,147	0	1,912,976	1,912,976
Total Expenses	41,840,506	2,054,147	43,894,653	40,128,498	1,912,976	42,041,474
Increase(decrease) in Net Position	225,810	330,933	556,743	2,879,408	421,870	3,301,278
Net Position, January 1	44,565,145	(863,506)	43,701,639	41,685,737	(1,285,376)	40,400,361
Net Position, December 31	\$44,790,955	(\$532,573)	\$44,258,382	\$44,565,145	(\$863,506)	\$43,701,639

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

Governmental Activities

The County financial position increased \$225,810 for governmental activities. Human services accounted for \$9,356,304 of the \$41,840,506 total expenses for governmental activities or 22.3% of total expenses. The next largest programs are health and legislative and executive, accounting for \$8,422,164 and \$7,168,745, respectively, which represents 20.1% and 17.1%, respectively, of total governmental expenses. Legislative and Executive expenses decreased due to decreased expenses for a variety of programs as the County works to monitor budgets. Human services increased as a direct result of increased funding for Job and Family Services and Children's Services programs. Health decreased as a direct result of decreased funding received by the Board of DD.

Tax revenue accounts for \$16,445,113 of the \$42,066,316 total revenue for governmental activity, or 39% of total governmental revenues. The increase in tax revenue is primarily due to increases in property taxes due to mental health. Operating grants and contributions was the largest program revenue accounting for \$16,445,387, or 39% of total governmental revenue. The increase in operating grants and contributions was primarily due to decreases in funding for Jobs and Family Services, Children's Services, and Developmentally Disabled Residential programs. The increase in capital grants and contributions were due to increased governmental funding for roads and bridges projects in 2016.

The County's direct charges to users of governmental services made up \$4,895,149 or 11.6% 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 2015 due to the Jobs and Family Services programs and the Developmentally Disabled programs.

Business-Type Activities

The net position for the business-type activities for the County increased by \$330,933 for the year ended 2016. The major revenue source was charges for services of \$2,370,190. The primary reason for the increase in net position was due to increases in charges for services for the landfill in 2016.

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 \$6,368,650, while total fund balance was \$6,787,737. 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 45.56% of total General Fund expenditures, while total fund balance represents 48.56% of that same amount. The fund balance of the County's General Fund increased by \$610,613 during 2016. The reasons for the increase were due to increases in sales tax revenue, charges for services revenues and investment earnings revenues primarily 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: Mental Health, Board of Developmental Disabilities, Jobs and Family Services, and Motor Vehicle and Gas Tax Funds.

The fund balance of Mental Health increased \$539,186. The increase is due primarily to an increase in tax revenue.

The fund balance of the Board of Developmental Disabilities increased \$527,507 to \$1,056,862. The increase is due primarily to decreases in expenditures from the prior year.

The fund balance of Job and Family Services decreased \$223,776 to \$331,178. The decrease is due to decreases in this program's revenues.

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2016
(Unaudited)

The fund balance of Motor Vehicle and Gas Tax decreased \$748,107 to \$2,294,257 due to an increase in expenditures from the prior year.

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 \$(532,573). Other factors concerning the finances of this fund have already been addressed in the discussion of the County's business-type activities.

General Fund Budgetary Highlights

There were minor changes between the original and the final budgets for revenues. The differences between the final budget and the actual for revenues were primarily due to increases in sales tax revenue and intergovernmental revenue beyond the final estimates. There were minor changes between the original and final budgets for expenditures with the most significant changes being a reduction to human services expenditures, which was partially offset by an increase in capital outlay expenditures. The differences between the final budget and actual expenditures were primarily due to less expenditures than anticipated in legislative and executive, judicial, and public safety expenditures.

Capital Assets and Debt Administration

Capital assets. The County's capital assets for its governmental and business type activities as of December 31, 2016 amount to \$42,312,939 (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 \$5,018,000 which is backed by the full faith and credit of the government. The County also had a loan outstanding of \$77,407 at the end of the current year.

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 \$24.2 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 6.5%, which is lower than the rate a year ago. The state average unemployment rate was 4.8% and the national average was 4.5%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2016 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, 2016

	Governmental Activities	Business-Type Activities	Total	Component Unit Airport
Assets:				
Equity in pooled cash and investments	\$ 20,035,840	\$965,735	\$21,001,575	\$0
Cash and cash equivalents	0	0	0	14,323
Receivables (net of allowance for uncollectibles)				
Taxes	7,854,549	0	7,854,549	0
Accounts	116,316	269,875	386,191	0
Special assessments	322,591	0	322,591	0
Accrued interest	24,610	0	24,610	0
Loans	185,516	0	185,516	0
Due from other governments	3,193,705	0	3,193,705	0
Prepaid items	127,375	0	127,375	0
Materials and supplies inventory	734,398	11,609	746,007	0
Capital assets not being depreciated	1,667,359	307,678	1,975,037	0
Capital assets being depreciated (net of accumulated depreciation)	38,378,546	1,959,356	40,337,902	0
<i>Total assets</i>	<u>72,640,805</u>	<u>3,514,253</u>	<u>76,155,058</u>	<u>14,323</u>
Deferred Outflows of Resources:				
	7,846,501	147,061	7,993,562	0
Liabilities:				
Accounts payable	1,238,251	150,726	1,388,977	0
Accrued wages and benefits	361,896	10,986	372,882	0
Due to other governments	474,171	9,747	483,918	0
Matured compensated absences	112,467	0	112,467	0
Accrued interest payable	18,938	990	19,928	0
Long-term liabilities				
Due within one year	630,795	228,265	859,060	0
Due in more than one year:				
Net Pension Liability (See Note G)	20,685,235	368,677	21,053,912	0
Other Amounts Due in More than One Year	5,499,344	3,413,641	8,912,985	0
<i>Total liabilities</i>	<u>29,021,097</u>	<u>4,183,032</u>	<u>33,204,129</u>	<u>0</u>
Deferred Inflows of Resources:				
Property taxes not levied to finance current year operations	5,813,323	0	5,813,323	0
Special assessments	191,908	0	191,908	0
Pensions	670,023	10,855	680,878	0
<i>Total deferred inflows of resources</i>	<u>6,675,254</u>	<u>10,855</u>	<u>6,686,109</u>	<u>0</u>
Net Position:				
Net investment in capital assets	35,220,498	1,997,034	37,217,532	0
Board of developmental disabilities (DD)	1,351,209	0	1,351,209	0
Child support	430,072	0	430,072	0
Real estate	841,270	0	841,270	0
EMA	230,663	0	230,663	0
Mun्य Road	657,538	0	657,538	0
911 equipment	225,064	0	225,064	0
DD residential	888,595	0	888,595	0
Job and family services	163,903	0	163,903	0
Motor vehicle and gas tax	3,494,582	0	3,494,582	0
Mental health	2,588,389	0	2,588,389	0
Children's services	286,457	0	286,457	0
Felony delinquent care and custody	165,383	0	165,383	0
Huron County revolving loan	262,388	0	262,388	0
Law Library	429,559	0	429,559	0
Special Projects CP	120,066	0	120,066	0
EPA Hazmat	117,326	0	117,326	0
Mediation	78,887	0	78,887	0
Help Me Grow	380,408	0	380,408	0
Ditch Maintenance	280,767	0	280,767	0
Victims Assistance	99,848	0	99,848	0
DD Trust	89,033	0	89,033	0
Clerk of Courts Computer	172,832	0	172,832	0
Other purposes	834,666	0	834,666	0
Debt service	22,489	0	22,489	0
Capital projects	200,608	0	200,608	0
Unrestricted (deficit)	(4,841,545)	(2,529,607)	(7,371,152)	14,323
<i>Total net position</i>	<u>\$44,790,955</u>	<u>(\$532,573)</u>	<u>\$44,258,382</u>	<u>\$14,323</u>

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, 2016

Functions/programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government -				
Legislative and executive	\$7,168,745	\$1,604,965	\$96,034	\$0
Judicial	2,306,175	417,984	346,813	0
Public safety	6,983,099	1,039,649	718,530	0
Public works	6,966,818	175,358	4,961,068	887,978
Health	8,422,164	734,959	3,275,386	0
Human services	9,356,304	877,101	7,047,556	0
Conservation and recreation	369,200	45,133	0	0
Interest and fiscal charges	268,001	0	0	0
Total governmental activities	<u>41,840,506</u>	<u>4,895,149</u>	<u>16,445,387</u>	<u>887,978</u>
Business-type activities:				
Landfill	2,054,147	2,370,190	0	0
	<u>2,054,147</u>	<u>2,370,190</u>	<u>0</u>	<u>0</u>
Total primary government	<u>\$43,894,653</u>	<u>\$7,265,339</u>	<u>\$16,445,387</u>	<u>\$887,978</u>
Component unit:				
Airport	\$233,600	\$138,784	\$0	\$65,744
Total component unit	<u>\$233,600</u>	<u>\$138,784</u>	<u>\$0</u>	<u>\$65,744</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
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
(\$5,467,746)	\$0	(\$5,467,746)	\$0
(1,541,378)	0	(1,541,378)	0
(5,224,920)	0	(5,224,920)	0
(942,414)	0	(942,414)	0
(4,411,819)	0	(4,411,819)	0
(1,431,647)	0	(1,431,647)	0
(324,067)	0	(324,067)	0
(268,001)	0	(268,001)	0
(19,611,992)	0	(19,611,992)	0
0	316,043	316,043	0
0	316,043	316,043	0
(19,611,992)	316,043	(19,295,949)	0
			(29,072)
			(29,072)
2,293,469	0	2,293,469	0
3,210,655	0	3,210,655	0
518,464	0	518,464	0
474,175	0	474,175	0
9,948,350	0	9,948,350	0
1,995,267	0	1,995,267	0
223,828	0	223,828	0
1,173,594	14,890	1,188,484	0
19,837,802	14,890	19,852,692	0
225,810	330,933	556,743	(29,072)
44,565,145	(863,506)	43,701,639	43,395
\$44,790,955	(\$532,573)	\$44,258,382	\$14,323

Huron County, Ohio
Balance Sheet
Governmental Funds
December 31, 2016

	General Fund	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Assets:							
Equity in pooled cash and investments	\$5,432,847	\$2,672,079	\$1,222,332	\$522,507	\$1,156,133	\$6,945,425	\$17,951,323
Receivables (net of allowances for uncollectibles)							
Taxes	3,487,540	432,256	3,459,213	0	0	475,540	7,854,549
Accounts	52,740	0	12,234	0	920	50,422	116,316
Special assessments	0	0	0	0	0	322,591	322,591
Accrued interest receivable	24,610	0	0	0	0	0	24,610
Loans	0	0	0	0	0	185,516	185,516
Due from other governments	537,840	6,250	230,597	0	2,210,799	208,219	3,193,705
Prepaid items	107,989	0	0	0	0	19,386	127,375
Materials and supplies inventory	0	0	0	0	732,793	1,605	734,398
<i>Total assets</i>	<u>\$9,643,566</u>	<u>\$3,110,585</u>	<u>\$4,924,376</u>	<u>\$522,507</u>	<u>\$4,100,645</u>	<u>\$8,208,704</u>	<u>\$30,510,383</u>
Liabilities, Deferred Inflows of Resources and Fund Balances:							
Accounts payable	\$315,278	\$50,626	\$79,640	\$37,419	\$251,999	\$503,289	\$1,238,251
Due to other governments	243,673	1,380	63,229	71,345	47,324	47,220	474,171
Accrued wages and benefits	160,532	3,990	42,791	68,301	41,205	45,077	361,896
Matured compensated absences	40,187	58,016	0	14,264	0	0	112,467
<i>Total liabilities</i>	<u>759,670</u>	<u>114,012</u>	<u>185,660</u>	<u>191,329</u>	<u>340,528</u>	<u>595,586</u>	<u>2,186,785</u>
Deferred Inflows of Resources:							
Property taxes not levied to finance current year operations	1,707,544	406,392	3,252,298	0	0	447,089	\$5,813,323
Unavailable revenue - interest	17,730	0	0	0	0	0	17,730
Unavailable revenue - delinquent taxes	108,631	25,864	206,915	0	0	28,451	369,861
Unavailable revenue - intergovernmental	262,254	6,250	222,641	0	1,465,860	15,150	1,972,155
Unavailable revenue - special assessments	0	0	0	0	0	322,591	322,591
<i>Total deferred inflows of resources</i>	<u>2,096,159</u>	<u>438,506</u>	<u>3,681,854</u>	<u>0</u>	<u>1,465,860</u>	<u>813,281</u>	<u>8,495,660</u>
Fund Balances:							
Nonspendable	196,906	0	0	0	732,793	20,991	950,690
Restricted	0	2,558,067	1,056,862	331,178	1,561,464	6,778,846	12,286,417
Assigned	222,181	0	0	0	0	0	222,181
Unassigned	6,368,650	0	0	0	0	0	6,368,650
<i>Total fund balances</i>	<u>6,787,737</u>	<u>2,558,067</u>	<u>1,056,862</u>	<u>331,178</u>	<u>2,294,257</u>	<u>6,799,837</u>	<u>19,827,938</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$9,643,566</u>	<u>\$3,110,585</u>	<u>\$4,924,376</u>	<u>\$522,507</u>	<u>\$4,100,645</u>	<u>\$8,208,704</u>	<u>\$30,510,383</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, 2016

Total Governmental Fund Balances		\$19,827,938
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.		40,045,905
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Taxes	369,861	
Intergovernmental	1,972,155	
Special Assessments	130,683	
Interest	<u>17,730</u>	
Total		2,490,429
The net pension liability is not due and payable in the current period therefore, the liability and related deferred inflows/outflows are not reported in the funds.		
Deferred outflows of resources related to pensions	7,846,501	
Deferred inflows of resources related to pensions	(670,023)	
Net pension liability	<u>(20,685,235)</u>	
Total		(13,508,757)
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.		2,084,517
Long-term liabilities, including bonds, loans, 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	(18,938)	
Compensated Absences	(1,304,732)	
Energy Conservation Bonds Payable	(1,344,000)	
Human Services Building Bonds Payable	(1,170,000)	
Vehicle Loan	(77,407)	
County Building Bonds Payable	(214,000)	
General Obligation Bonds	(420,000)	
Building Improvement Bonds Payable	(1,260,000)	
Various Purpose Improvement Bonds Payable	<u>(340,000)</u>	
Total		<u>(6,149,077)</u>
Net Position of Governmental Activities		<u><u>\$44,790,955</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
Governmental Funds
For the Year Ended December 31, 2016

	General Fund	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:							
Taxes	\$12,250,972	\$520,644	\$3,228,091	\$0	\$0	\$476,572	\$16,476,279
Charges for services	1,584,263	0	500,230	394,798	42,097	1,902,124	4,423,512
Licenses and permits	3,464	0	0	0	0	0	3,464
Special assessments	0	0	0	0	0	87,400	87,400
Fines and forfeitures	194,643	0	0	0	38,050	152,735	385,428
Intergovernmental revenue	1,772,810	1,064,232	1,300,703	4,250,541	5,350,644	5,796,141	19,535,071
Investment earnings	216,036	0	0	0	1,663	5,989	223,688
Miscellaneous revenue	346,242	44,166	133,897	5,751	42,360	601,178	1,173,594
<i>Total revenues</i>	<u>16,368,430</u>	<u>1,629,042</u>	<u>5,162,921</u>	<u>4,651,090</u>	<u>5,474,814</u>	<u>9,022,139</u>	<u>42,308,436</u>
Expenditures:							
Current:							
General government-							
Legislative and executive	5,723,432	0	0	0	0	1,070,485	6,793,917
Judicial	2,120,924	0	0	0	0	101,795	2,222,719
Public safety	4,864,781	0	0	0	0	1,296,791	6,161,572
Public works	0	0	0	0	4,880,932	719,156	5,600,088
Health	112,053	1,087,196	4,635,414	0	0	2,570,625	8,405,288
Human services	463,976	0	0	4,923,570	0	3,680,077	9,067,623
Conservation and recreation	369,200	0	0	0	0	0	369,200
Capital outlay	324,174	2,660	0	1,180	1,341,989	322,566	1,992,569
Debt service:							
Principal retirement	0	0	0	0	0	923,000	923,000
Interest and fiscal charges	0	0	0	0	0	272,843	272,843
<i>Total expenditures</i>	<u>13,978,540</u>	<u>1,089,856</u>	<u>4,635,414</u>	<u>4,924,750</u>	<u>6,222,921</u>	<u>10,957,338</u>	<u>41,808,819</u>
<i>Excess of revenues over (under) expenditures</i>	<u>2,389,890</u>	<u>539,186</u>	<u>527,507</u>	<u>(273,660)</u>	<u>(748,107)</u>	<u>(1,935,199)</u>	<u>499,617</u>
Other financing sources (uses):							
Transfers in	0	0	0	155,259	0	1,729,393	1,884,652
Transfers out	(1,779,277)	0	0	(105,375)	0	0	(1,884,652)
<i>Total other financing sources (uses)</i>	<u>(1,779,277)</u>	<u>0</u>	<u>0</u>	<u>49,884</u>	<u>0</u>	<u>1,729,393</u>	<u>0</u>
Net change in fund balance	610,613	539,186	527,507	(223,776)	(748,107)	(205,806)	499,617
Fund balance, January 1	6,177,124	2,018,881	529,355	554,954	3,042,364	7,005,643	19,328,321
Fund balance, December 31	<u>\$6,787,737</u>	<u>\$2,558,067</u>	<u>\$1,056,862</u>	<u>\$331,178</u>	<u>\$2,294,257</u>	<u>\$6,799,837</u>	<u>\$19,827,938</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, 2016

Net Change in Fund Balances - Total Governmental Funds \$499,617

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 depreciation exceeded capital asset additions in the current period.

Capital Asset Additions	2,499,774	
Current Year Depreciation	(2,804,550)	
Total		(304,776)

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. This is the amount of the loss on the disposal of capital assets.

Loss on Disposal of Capital Assets	(163,953)	
Total		(163,953)

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

Taxes	(31,166)	
Intergovernmental	(206,439)	
Interest	140	
Special Assessments	(4,655)	
Total		(242,120)

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of activities reports these amounts as deferred outflows. 1,850,529

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (2,869,727)

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. 923,000

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. (46,648)

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.

Decrease in Compensated Absences	575,046	
Decrease in Accrued Interest	4,842	
Total		579,888

Net Change in Net Position of Governmental Activities **\$225,810**

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, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$10,495,799	\$10,553,799	\$12,153,317	\$1,599,518
Charges for services	1,007,800	1,007,800	1,034,369	26,569
Licenses and permits	3,000	3,000	3,464	464
Fines and forfeitures	180,000	180,000	193,485	13,485
Intergovernmental revenue	1,343,168	1,343,168	1,716,983	373,815
Investment earnings	85,000	85,000	199,839	114,839
Miscellaneous revenue	297,624	297,624	437,489	139,865
Total revenues	<u>13,412,391</u>	<u>13,470,391</u>	<u>15,738,946</u>	<u>2,268,555</u>
Expenditures:				
Current:				
General government-				
Legislative and executive	6,609,891	6,596,239	5,457,581	1,138,658
Judicial	2,339,311	2,375,226	2,237,483	137,743
Public safety	5,227,556	5,244,864	5,004,030	240,834
Public works	850	850	0	850
Health	117,615	117,615	110,005	7,610
Human services	648,677	575,468	557,783	17,685
Miscellaneous	369,200	369,200	369,200	0
Capital outlay	192,500	270,097	248,102	21,995
	<u>15,505,600</u>	<u>15,549,559</u>	<u>13,984,184</u>	<u>1,565,375</u>
Excess/(deficiency) of revenues over (under) expenditures	(2,093,209)	(2,079,168)	1,754,762	3,833,930
Other financing sources (uses):				
Transfers in	0	0	20,000	20,000
Transfers out	(1,893,089)	(1,804,389)	(1,716,977)	87,412
Excess/(deficiency) of revenues and other financing sources over (under) expenditures and other uses	(3,986,298)	(3,883,557)	57,785	3,941,342
Fund balance, January 1	3,678,416	3,678,416	3,678,416	0
Prior year encumbrances appropriated	307,882	307,882	307,882	0
Fund balance, December 31	<u>\$0</u>	<u>\$102,741</u>	<u>\$4,044,083</u>	<u>\$3,941,342</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)
Mental Health Special Revenue Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$500,365	\$500,365	\$520,644	\$20,279
Intergovernmental revenue	1,003,383	1,003,383	1,064,232	60,849
Miscellaneous revenue	30,000	30,000	44,166	14,166
Total revenues	<u>1,533,748</u>	<u>1,533,748</u>	<u>1,629,042</u>	<u>95,294</u>
Expenditures:				
Current:				
Personal services	196,219	196,219	189,086	7,133
Materials and supplies	3,900	3,562	1,356	2,206
Charges and services	1,350,612	1,340,467	949,684	390,783
Capital purchases	1,000	3,000	2,660	340
Total expenditures	<u>1,551,731</u>	<u>1,543,248</u>	<u>1,142,786</u>	<u>400,462</u>
Excess (deficiency) of revenues over (under) expenditures	(17,983)	(9,500)	486,256	495,756
Fund balance, January 1	2,034,590	2,034,590	2,034,590	0
Prior year encumbrances appropriated	60,725	60,725	60,725	0
Fund balance, December 31	<u>\$2,077,332</u>	<u>\$2,085,815</u>	<u>\$2,581,571</u>	<u>\$495,756</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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$3,350,000	\$3,350,000	\$3,228,091	(\$121,909)
Intergovernmental revenue	1,105,000	1,105,000	1,133,164	28,164
Miscellaneous revenue	300,000	300,000	781,476	481,476
Total revenues	<u>4,755,000</u>	<u>4,755,000</u>	<u>5,142,731</u>	<u>387,731</u>
Expenditures:				
Current:				
	3,565,000	3,670,570	3,562,106	108,464
Materials and supplies	126,968	98,104	98,057	47
Charges and services	1,325,612	1,168,070	1,166,692	1,378
Capital purchases	50,000	0	0	0
Total expenditures	<u>5,067,580</u>	<u>4,936,744</u>	<u>4,826,855</u>	<u>109,889</u>
Deficiency of revenues over (under) expenditures	(312,580)	(181,744)	315,876	497,620
Fund balance, January 1	555,750	555,750	555,750	0
Prior year encumbrances appropriated	202,581	202,581	202,581	0
Fund balance, December 31	<u>\$445,751</u>	<u>\$576,587</u>	<u>\$1,074,207</u>	<u>\$497,620</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)
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$4,875,200	\$4,159,937	\$3,472,232	(\$687,705)
Charges for services	745,000	391,973	1,173,106	781,133
Interest revenue	100	100	0	(100)
Miscellaneous revenue	2,600	2,600	5,751	3,151
Total revenues	<u>5,622,900</u>	<u>4,554,610</u>	<u>4,651,089</u>	<u>96,479</u>
Expenditures:				
Current:				
Personal services	4,119,000	3,983,801	3,688,012	295,789
Materials and supplies	22,000	22,000	1,495	20,505
Charges and services	2,312,212	1,379,333	1,365,458	13,875
Capital purchases	30,000	29,788	1,180	28,608
Total expenditures	<u>6,483,212</u>	<u>5,414,922</u>	<u>5,056,145</u>	<u>358,777</u>
Excess/(deficiency) of revenues under expenditures	(860,312)	(860,312)	(405,056)	455,256
Other financing sources (uses):				
Transfers in	155,259	155,259	155,259	0
Transfers out	(105,375)	(105,375)	(105,375)	0
Total other financing sources (uses)	<u>49,884</u>	<u>49,884</u>	<u>49,884</u>	<u>0</u>
Excess/(deficiency) of revenues and other financing sources under expenditures and other uses	(810,428)	(810,428)	(355,172)	455,256
Fund balance, January 1	729,878	729,878	729,878	0
Prior year encumbrances appropriated	80,550	80,550	80,550	0
Fund balance, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$455,256</u>	<u>\$455,256</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, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$65,000	\$42,581	\$44,177	\$1,596
Fines and forfeitures	48,000	37,328	37,334	6
Intergovernmental revenue	4,535,000	4,084,944	4,438,381	353,437
Investment earnings	1,600	1,600	1,663	63
Miscellaneous revenue	224,000	67,959	70,445	2,486
Total revenues	<u>4,873,600</u>	<u>4,234,412</u>	<u>4,592,000</u>	<u>357,588</u>
Expenditures:				
Current:				
Personal services	2,629,200	2,610,119	2,389,799	220,320
Materials and supplies	1,026,000	765,546	627,514	138,032
Charges and services	1,927,300	2,116,337	1,978,839	137,498
Capital purchases	351,500	543,884	534,585	9,299
Total expenditures	<u>5,934,000</u>	<u>6,035,886</u>	<u>5,530,737</u>	<u>505,149</u>
Excess (deficiency) of revenues over (under) expenditures	(1,060,400)	(1,801,474)	(938,737)	862,737
Fund balance, January 1	1,244,674	1,244,674	1,244,674	0
Prior year encumbrances appropriated	556,800	556,800	556,800	0
Fund balance, December 31	<u>\$741,074</u>	<u>\$0</u>	<u>\$862,737</u>	<u>\$862,737</u>

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, 2016

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Assets:		
Current assets:		
Equity in pooled cash and investments	\$965,735	\$2,084,517
Receivables (net of allowances for uncollectibles)	269,875	0
Materials and supplies inventory	11,609	0
<i>Total current assets</i>	<u>1,247,219</u>	<u>2,084,517</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	1,003,234	0
Less: accumulated depreciation	(3,723,531)	0
<i>Total noncurrent assets</i>	<u>2,267,034</u>	<u>0</u>
<i>Total assets</i>	<u>3,514,253</u>	<u>2,084,517</u>
Deferred Outflows of Resources:		
Pension	147,061	0
Liabilities:		
Current liabilities:		
Accounts payable	150,726	0
Accrued wages and benefits	10,986	0
Due to other governments	9,747	0
Accrued interest payable	990	0
Current portion of compensated absences	3,010	0
Current portion of unfunded closure/post-closure	210,255	0
Current portion of bonds payable	15,000	0
<i>Total current liabilities</i>	<u>400,714</u>	<u>0</u>
Compensated absences - noncurrent	68,462	0
Unfunded closure/post-closure-noncurrent	3,090,179	0
Bonds Payable-noncurrent	255,000	0
Net Pension Liability	368,677	0
<i>Total liabilities</i>	<u>3,782,318</u>	<u>0</u>
<i>Total liabilities</i>	<u>4,183,032</u>	<u>0</u>
Deferred Inflows of Resources:		
	10,855	0
Net Position:		
Net investment in capital assets	1,997,034	0
Unrestricted (deficit)	(2,529,607)	2,084,517
<i>Total net position (deficit)</i>	<u>(\$532,573)</u>	<u>\$2,084,517</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, 2016

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Operating revenues:		
Charges for services	\$2,370,190	\$426
Miscellaneous	14,890	0
Total operating revenues	2,385,080	426
Operating expenses:		
Personal services	495,715	0
Contract services	1,301,951	0
Claims	0	47,074
Materials and supplies	1,352	0
Depreciation	167,387	0
Total operating expenses	1,966,405	47,074
	418,675	(46,648)
Nonoperating revenues (expenses):		
Interest and fiscal charges	(12,389)	0
Loss on disposal of capital assets	(75,353)	0
Total nonoperating revenues (expenses)	(87,742)	0
Changes in net position	330,933	(46,648)
Net position (deficit), January 1	(863,506)	2,131,165
Net position (deficit), December 31	(\$532,573)	\$2,084,517

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, 2016

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Cash flows from operating activities:		
Cash received from customers	\$2,420,750	\$0
Cash received from interfund services provided and used	0	426
Cash received from other operating revenues	14,890	0
Cash paid for claims	0	(448,027)
Cash paid to suppliers	(1,579,961)	0
Cash paid to employees and for fringe benefits	(468,260)	0
Net cash provided by (used for) operating activities	387,419	(447,601)
Interest paid	(12,435)	0
Purchases of assets	(223,304)	0
Principal payments - bonds payable	(15,000)	0
Net cash used for capital and related financing activities	(250,739)	0
Net increase (decrease) in cash and cash equivalents	136,680	(447,601)
Cash and cash equivalents, January 1	829,055	2,532,118
Cash and cash equivalents, December 31	\$965,735	\$2,084,517
Reconciliation of Operating Income (Loss) to Net		
Operating income (loss)	\$418,675	(\$46,648)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation expense	167,387	0
Pension Expense Not Affecting Cash	20,253	
(Increase) decrease in operating assets:		
Inventory	50,560	0
	632	0
Increase (decrease) in operating liabilities:		
Accounts payable	(60,013)	0
Claims payable	0	(400,953)
	(9,069)	0
Compensated absences	16,895	0
Due to other governments	(624)	0
Unfunded closure/post-closure care costs	(217,277)	0
Total adjustments	(31,256)	(400,953)
Net cash provided by (used for) operating activities	\$387,419	(\$447,601)

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, 2016

	Agency Funds
Assets:	
Current assets:	
Equity in pooled cash and investments	\$3,417,406
Segregated cash accounts	855,452
Taxes receivable	48,754,636
Due from other governments	2,834,342
<i>Total assets</i>	\$55,861,836
 Liabilities:	
Unapportioned monies	\$2,052,139
Due to other governments	51,588,978
Deposits held due to others	2,220,719
<i>Total liabilities</i>	\$55,861,836

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, 2016

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 three members of the Authority's Board. The Authority has a fiscal year ended December 31, 2016. 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 believes that it would be misleading to exclude the Airport Authority as a discretely presented component unit. The County contributed \$0 to the Airport Authority in 2016. 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 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 the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. 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, 2016

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 fund assets, liabilities, and deferred inflows of the 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.
- * Mental Health Special Revenue Fund: 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.
- * 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, 2016

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

Proprietary Fund: 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 maintained a self-insurance fund for health insurance which accounted for the claims and administration of the health insurance program for covered County employees and their eligible dependents. As of January 1, 2016, the County is no longer self-insured and any run out claims will be paid from this fund. 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/outflows 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, 2016

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, all liabilities, and all deferred inflows and outflows of resources associated with the operation of these funds are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (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 inflows and outflows of resources related to net pension liabilities, and the recording of net pension liabilities.

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. Measurable means the amount of the transaction can be determined and 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, sales 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 sales taxes is recognized in the year in which the sales are made. 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: 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 recorded a deferred outflow of resources as of December 31, 2016 for pensions. The deferred outflows of resources related to the pension are explained in Note G. 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 interest earnings and special assessments which are not collected in the available period, intergovernmental receivables which are not collected in the available period, and pensions. Property taxes for which there is an enforceable legal claim as of December 31, 2016, but which were levied to finance fiscal year 2017 operations, have also 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 delinquent property taxes, intergovernmental grants, interest earnings, and special assessments 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. Deferred inflows of resources related to pension are only reported on the Statement of Net Position. (See Note G)

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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, money market funds, U.S. Government Agency securities, commercial paper, and Ohio Municipality Debt.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

For 2016, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$25 million. STAR Ohio reserves the right to limit the transaction to \$50 million, requiring the excess amount to be transacted the following business day(s), but only to the \$50 million limit. All accounts of the participant will be combined for these purposes.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Investment income is recorded in the General Fund and various Special Revenue Funds.

Investment income earned during 2016 as reported in the fund financial statements totaled \$223,688 in the governmental funds. The General Fund received \$216,036, with \$176,764 being assigned from other funds.

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."

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 acquisition 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 7-80 years

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

The Internal Service Fund has recorded charges for services to all County funds, departments and other governmental units as operating revenue. Both governmental and proprietary funds have recorded 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 no longer self-funded for health benefits. The plan was administered by Medical Mutual of Ohio, which provided claims review and processing services. As of January 1, 2016, the County is no longer self-insured, see Note L for additional information.

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.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Committed The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution) of the 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 resolution of the County Commissioners. The County Auditor is given the authority to assign amounts for the County through the issuance of purchase orders which obligate County monies so they cannot be used for other purposes.

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 plus deferred outflows of resources and liabilities plus deferred inflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. 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, liabilities, and deferred inflows of resources 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.

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

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.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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;
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.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

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 2016, the County complied with the provisions of these statutes.

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 \$86,165 as of December 31, 2016. At December 31, 2016, the carrying value of the County's deposits totaled \$7,148,026. The County's bank balance was \$8,067,264. 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, 2016, the County had the following investments and maturities:

	Carrying/Fair Value	Less than 1 Year	1 - 2 years	Over 2 years
STAR Ohio	\$7,259,867	\$7,259,867	\$0	\$0
Commercial Paper	4,088,366	4,088,366	0	0
US Bank Money Market	31,015	31,015	0	0
Federal Farm Credit Bank	1,237,717	0	0	1,237,717
Federal Home Loan Bank	443,642	0	0	443,642
Federal National Mortgage Association	738,883	0	243,523	495,360
Federal Home Loan Bank Mortgage Corp	781,203	0	0	781,203
Marketable CD	2,509,918	318,456	0	2,191,462
Municipal Bonds - Akron	450,866	309,901	140,965	0
Municipal Bonds - Columbus City School District, OH	498,765	0	498,765	0
Total Investments	\$18,040,242	\$12,007,605	\$883,253	\$5,149,384

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County’s recurring fair value measurements as of December 31, 2016. As discussed further in Note B, STAR Ohio is reported at its share price. All other investments of the County are valued using quoted market prices (Level 1 inputs).

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, Federal Home Loan Bank, Federal Home Loan Bank Mortgage Corporation, and Federal National Mortgage Association Securities are rated Aaa by Moody’s. The Municipal Bonds with Columbus City School District were rated AA by Standard and Poor’s. The Municipal Bonds with the City of Akron were rated AA- by Standard and Poor’s. The commercial paper and marketable C.D.’s were unrated.

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 invested 40% in STAR Ohio, 23% in Commercial Paper, 4% in Federal National Mortgage Corporation securities, 7% in Federal Farm Credit Bank securities, 4% in Federal Home Loan Bank Mortgage Corporation securities, 2% in Federal Home Loan Bank securities, 14% in Marketable Certificates of Deposit, 5% in Municipal Bonds, and 1% in US Bank Money Market Funds.

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.

NOTE D – TRANSFERS

Transfers to/from other funds during 2016 are as follows:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General Fund	\$ -	\$ 1,779,277
Job and Family Services Fund	155,259	105,375
Total Major Funds	<u>155,259</u>	<u>1,884,652</u>
Non-Major Funds:		
Children Services	400,000	-
Victims Assistance (VOCA)	29,457	-
Permanent Improvement	200,000	-
Debt Service		
Human Services Bond Fund	343,010	-
County Bond Retirement Fund	357,488	-
Jail Bond Retirement Fund	399,438	-
Total Non-Major Funds	<u>1,729,393</u>	<u>-</u>
TOTAL	<u>\$ 1,884,652</u>	<u>\$ 1,884,652</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE D – TRANSFERS (Continued)

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 others. The transfer of \$105,375 from the Job and Family Services Fund to the Human Services Bond Fund was to provide monies for debt service payments. This transfer was originally budgeted as a functional expenditure and was reclassified for reporting purposes as a transfer. All transfers were made in accordance with the Ohio Revised Code.

NOTE E – CAPITAL ASSETS

Capital asset activity for the County for the year ended December 31, 2016, is as follows:

Governmental Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets not being depreciated:</i>				
Land	\$1,667,359	\$0	\$0	\$1,667,359
<i>Total capital assets, not being depreciated</i>	1,667,359	0	0	1,667,359
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	36,065,711	71,750	0	36,137,461
Furniture, fixtures and equipment	11,015,088	962,936	(1,970,640)	10,007,384
Infrastructure	40,209,070	1,465,088	0	41,674,158
<i>Total capital assets being depreciated</i>	87,289,869	2,499,774	(1,970,640)	87,819,003
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(23,616,720)	(548,675)	0	(24,165,395)
Furniture, fixtures and equipment	(8,100,371)	(627,038)	1,806,687	(6,920,722)
Infrastructure	(16,725,503)	(1,628,837)	0	(18,354,340)
<i>Total accumulated depreciation</i>	(48,442,594)	(2,804,550)	1,806,687	(49,440,457)
<i>Total capital assets being depreciated, net</i>	38,847,275	(304,776)	(163,953)	38,378,546
<i>Governmental activities capital assets, net</i>	\$40,514,634	(\$304,776)	(\$163,953)	\$40,045,905

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE E – CAPITAL ASSETS (Continued)

Business-Type Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<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	888,573	223,304	(108,643)	1,003,234
Total capital assets being depreciated	5,568,226	223,304	(108,643)	5,682,887
<i>Less accumulated depreciation for: *</i>				
Buildings, structures and improvements	(1,093,016)	(45,295)	0	(1,138,311)
Land improvements	(1,906,785)	(49,507)	0	(1,956,292)
Furniture, fixtures and equipment	(589,633)	(72,585)	33,290	(628,928)
Total accumulated depreciation	(3,589,434)	(167,387)	33,290	(3,723,531)
Total capital assets being depreciated, net	1,978,792	55,917	(75,353)	1,959,356
<i>Business-type activities capital assets, net</i>	<u>\$2,286,470</u>	<u>\$55,917</u>	<u>(\$75,353)</u>	<u>\$2,267,034</u>

* Beginning depreciation amounts were reclassified. These reclassifications had no effect of net position.

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

Governmental activities:	
General government – legislative and executive	\$199,177
General government – judicial	18,695
Public safety	484,428
Public works	1,824,457
Health	132,841
Human services	144,952
<i>Total depreciation expense – governmental activities</i>	<u>\$2,804,550</u>
Business-type activities:	
Landfill	<u>\$167,387</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 are being 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 were paid in full during the current year 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 are being 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 are being repaid from the Landfill Funds.

The \$1,655,000 in 1994 General Obligation bonds represents the unrefunded portion of such bonds from the 2002 refunding and are being repaid from the Debt Service Fund.

The County issued \$1,430,000 in General Obligation Building improvement bonds in 2014 and these bonds are being repaid from the Debt Service Fund.

Under the Uniform Bond Act of the Ohio Revised Code, the County's overall legal debt margin is \$24.2 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, 2016

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, 2016, the total outstanding on these revenue bonds aggregated \$4,801,500.

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 \$3,300,434 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.

Loans: During 2015 the Board of Developmental Disabilities entered into an installment loan for the purpose of purchasing a bus. The loan is being repaid from the Board of Developmental Disabilities Fund.

Long-term debt and other obligations of the County at December 31, 2016 were as follows:

	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016	Amounts Due In One Year
Governmental Activities:					
Governmental Funds:					
General Obligation Bonds					
2007 Energy Conservation Bonds 4.42%, due serially through 2026	\$1,450,000	\$0	\$106,000	\$1,344,000	\$110,000
General Obligation Bonds 2005					
Correctional Facility Refunding Bonds 3%-3.75%, due serially through 2016	385,000	0	385,000	0	0
General Obligation Bonds 2006 County					
Building 4.7%, due serially through 2026	231,000	0	17,000	214,000	17,000
General Obligation Bonds 2002 Various					
Purpose Improvement and Refund 2%- 4.6%, due serially through 2021	400,000	0	60,000	340,000	60,000
General Obligation Bonds 1994 Human					
Services Building 2%-4%, due serially through 2020	1,420,000	0	250,000	1,170,000	265,000
General Obligation Bonds 2010 County					
Courthouse Improvement 2.75%-3.63%, due serially through 2030	440,000	0	20,000	420,000	20,000
General Obligation Building Improvement					
Bonds 2014					
2.95%, due serially through 2034	1,345,000	0	85,000	1,260,000	85,000
Subtotal Governmental Fund Obligations	5,671,000	0	923,000	4,748,000	557,000
Vehicle Loan 2015, 2.807%, due annually through 2019	77,407	0	0	77,407	18,553
Pension Liability	14,834,628	5,850,607	0	20,685,235	0
Compensated Absences	1,879,778	1,327,134	1,902,180	1,304,732	55,242
Total Governmental Activities	\$22,462,813	\$7,177,741	\$2,825,180	\$26,815,374	\$630,795

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

	Balance January 1, 2016	Additions	Deductions	Balance December 31, 2016	Amounts Due In One Year
Business-Type Activities:					
Landfill closure and post-closure care costs	\$3,517,711	\$0	\$217,277	\$3,300,434	\$210,255
General Obligation Bonds 2010 County Landfill Transfer Station Improvement 3.7%-4.6%, due serially through 2030	285,000	0	15,000	270,000	15,000
Pension Liability	253,542	115,135	0	368,677	0
Compensated Absences	54,577	47,399	30,504	71,472	3,010
Total Business-type Activities	\$4,110,830	\$162,534	\$262,781	\$4,010,583	\$228,265

A summary of the County's future long-term debt funding requirements as of December 31, 2016 follows:

Year	Governmental Activities General Obligation Bonds		Governmental Activities Loan		Business-Type Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$557,000	\$273,032	\$18,553	\$2,180	\$15,000	\$11,880
2018	588,000	260,918	19,076	1,657	15,000	11,325
2019	609,000	248,298	19,613	1,120	15,000	10,770
2020	640,000	235,321	20,165	568	15,000	10,215
2021	332,000	99,005	0	0	15,000	9,660
2022-2026	1,377,000	317,565	0	0	100,000	35,650
2027-2031	465,000	79,900	0	0	95,000	11,270
2032-2034	180,000	9,736	0	0	0	0
Total	\$4,748,000	\$1,523,775	\$77,407	\$5,525	\$270,000	\$100,770

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, 2016 representing this liability for all governmental funds are as follows:

	<u>Hours</u>
Vacation	45,594
Sick	36,710

The compensated absences liabilities will be paid from the General, Motor Vehicle and Gas Tax, Job and Family Services, Mental Retardation, 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.

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.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE G- RETIREMENT SYSTEMS

Net Pension Liability

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - County employees, other than full-time police officers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and the combined plan is a cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. County employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS’ traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE G- RETIREMENT SYSTEMS (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS) (continued)

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE G- RETIREMENT SYSTEMS (Continued)

Plan Description – Ohio Public Employees Retirement System (OPERS) (continued)

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2016 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2016 Actual Contribution Rates			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

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

The County's contractually required contribution was \$1,863,734 for 2016. Of this amount, \$276,338 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE G- RETIREMENT SYSTEMS (Continued)

Plan Description - State Teachers Retirement System (STRS) (continued)

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

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

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

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

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. Through June 30, 2015, the employer rate was 14% and the member rate was 12% of covered payroll. The statutory employer rate for fiscal year 2016 and subsequent years is 14%. The statutory member contribution rate increased to 13% on July 1, 2015 and will increase to 14% on July 1, 2016. The School District was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The fiscal year 2016 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS Ohio was \$17,061 for year 2016.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE G- RETIREMENT SYSTEMS (Continued)

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

The net pension liability for OPERS and STRS was measured as of December 31, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015 and June 30, 2016, respectively. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportionate Share of the Net Pension Liability - Current Year	0.1190100%	0.00131413%	
Proportionate Share of the Net Pension Liability - Prior Year	<u>0.1221420%</u>	<u>0.00146701%</u>	
Change in Proportionate Share	<u>-0.0031320%</u>	<u>-0.0001529%</u>	
Proportion of the Net Pension Liability	\$20,614,033	\$439,879	\$21,053,912
Pension Expense	\$2,782,078	\$24,465	\$2,806,543

At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Net difference between projected and actual earnings on pension plan investments	\$6,059,235	\$54,296	\$6,113,531
County contributions subsequent to the measurement date	<u>1,869,438</u>	<u>10,593</u>	<u>1,880,031</u>
Total Deferred Outflows of Resources	<u>\$7,928,673</u>	<u>\$64,889</u>	<u>\$7,993,562</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	\$398,303	\$0	\$398,303
Changes in employer proportion	<u>247,883</u>	<u>34,692</u>	<u>282,575</u>
Total Deferred Inflows of Resources	<u>\$646,186</u>	<u>\$34,692</u>	<u>\$680,878</u>

\$1,880,031 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2017	\$1,210,840	(\$77)	\$1,210,763
2018	1,307,726	(75)	1,307,651
2019	1,523,281	13,938	1,537,219
2020	<u>1,371,202</u>	<u>5,818</u>	<u>1,377,020</u>
Total	<u>\$5,413,049</u>	<u>\$19,604</u>	<u>\$5,432,653</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE G- RETIREMENT SYSTEMS (Continued)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
	Pre January 7, 2013: 3 percent, simple
COLA or Ad Hoc COLA	Post January 7, 2013: 3 percent simple through 2018, then
	2.80 percent simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

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

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

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the 401 (b) Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 0.4 percent for 2015.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE G- RETIREMENT SYSTEMS (Continued)

Actuarial Assumptions – OPERS (continued)

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2015 and the long-term expected real rates of return:

Asset Class	Target Allocation	Weighted Average Long Term Expected Real Rate of Return
Fixed Income	23.00 %	2.31 %
Domestic Equities	20.70	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	18.30	7.40
Other Investments	18.00	4.59
Total	100.00 %	

Discount Rate

The discount rate used to measure the total pension liability was 8 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the statutorily required rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)
County's proportionate share of the net pension liability	\$32,843,190	\$20,614,033	\$10,299,125

Changes Between Measurement Date and Report Date

In October 2016, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2016. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County’s net pension liability is expected to be significant.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE G- RETIREMENT SYSTEMS (Continued)

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above.

Females younger than age 80 are set back four years, one year set back from age 80 through 89 and not set back from age 90 and above.

Actuarial assumptions used in the June 30, 2016, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>10 Year Expected Nominal Rate of Return*</u>
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	<u>1.00</u>	3.00
Total	<u>100.00 %</u>	

* Includes the real rate of return and inflation of 2.5% and does not include investment expenses.

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2016. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2016. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2016.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE G- RETIREMENT SYSTEMS (Continued)

Actuarial Assumptions – STRS (continued)

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$584,563	\$439,879	\$317,829

NOTE H – OTHER POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System (OPERS)

Plan Description - OPERS administers three separate pension plans: the Traditional Pension Plan – a cost-sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan – a defined contribution plan; and the Combined Plan – a cost sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

In March 2016, OPERS received two favorable rulings from the Internal Revenue Service (IRS) allowing OPERS to consolidate all health care assets into the OPERS 115 Health Care trust. Transition into the new health care trust structure was completed July 1, 2016. As of December 31, 2016, OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage, and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage. OPERS funds a Retiree Medical Account (RMA) for participants in the Member-Directed Plan. At retirement or refund, participants can be reimbursed for qualified medical expenses from their vested RMA balance.

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 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 45. Please see the Plan Statement in the OPERS 2015 CAFR for details.

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)

Ohio Public Employees Retirement System (OPERS) (continued)

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund health care through their contributions to OPERS. A portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2016, State and Local employers contributed at a rate of 14.0% of earnable salary and Public Safety and Law Enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and the Combined Plan was 2.0 percent during calendar year 2016. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2017 decreases to 1.0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited to the RMAs for 2016 in the Member-Directed Plan was 4.0 percent.

The County's actual contributions for 2016, 2015, and 2014, which were used to fund OPEB were \$305,027, \$303,108, and \$328,955, respectively.

State Teachers Retirement System (STRS Ohio)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For fiscal year 2016, STRS did not allocate any employer contributions to post-employment health care. The County's contributions for health care for the fiscal years ended December 31, 2016, 2015, and 2014 were \$0, \$0, and \$1,296 respectively, which equaled the required contributions each year.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 2016 were based, is as follows:

Real property	\$1,088,520,970
Public utility	40,447,690
Total assessed property value	\$1,128,968,660

In 2015 real property taxes were levied on January 1, 2016 on the assessed values as of January 1, 2015 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 2012. 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 2016 if paid annually, payment was due by February 14, 2016. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 14, 2016 with the remainder due July 11, 2016.

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 represents current and delinquent taxes outstanding for real, tangible personal and public utility taxes which were measurable as of December 31, 2016. 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 2016 operations. The receivable is therefore offset by a credit to deferred inflows of resources.

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	.086688	.249646	2024
MRDD Operating	.20	.034675	.099858	(c)
MRDD Operating	1.30	1.110133	1.300000	(c)
MRDD Operating	1.50	1.282050	1.500000	(c)
MRDD Operating	1.00	.936405	1.000000	2020
Senior Citizens	.55	.468127	.500000	2018
Health Operating	.30	.185029	.265505	2016
Health Operating	.20	.123353	.177003	2016
Health Operating	.25	.176289	.229167	2019

- (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.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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

A reconciliation for all major governmental funds at December 31, 2016 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	Mental Health Fund	Board of Developmental Disabilities Fund	Job and Family Services Fund	Motor Vehicle and Gas Tax Fund
GAAP Basis	\$610,613	\$539,186	\$527,507	(\$223,776)	(\$748,107)
Net adjustment for revenue accruals	(72,009)	0	(20,190)	(1)	(882,814)
Net adjustment for expenditure accruals	93,908	37,580	(63,084)	(64,145)	985,584
Net adjustments for encumbrances	(452,040)	(90,510)	(128,357)	(67,250)	(293,400)
Non-Budgeted Funds	(122,687)	0	0	0	0
Budget Basis	\$57,785	\$486,256	\$315,876	(\$355,172)	(\$938,737)

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.

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 sixty-five 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 coverage's 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.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE L - RISK MANAGEMENT (Continued)

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 2016 was \$272,481.

As of January 1, 2016, the County participates in the County Employee Benefits Consortium of Ohio, Inc. (CEBCO), an Ohio not-for-profit corporation, and insurance purchasing pool with membership open to Ohio political subdivisions, to collectively pool resources to purchase employee benefits. The County pays, on a monthly basis the annual actuarially determined funding rate. Components of the funding rate include the claims fund contribution, incurred but not reported claims, a claims contingency reserve fund, as well as the fixed cost of the consortium.

The business and affairs of the consortium are governed by a board comprised of representatives of counties that participate in the program. Two thirds of the directors are County Commissioners of the member Counties and one third are employees of member Counties. Each member of the consortium is entitled to one vote. At all times one director is required to be a member of the board of directors of the County Commissioners Association of Ohio and another is required to be a board member of the County Risk Sharing Authority, Inc.

Upon withdrawal from the Consortium, the County will be responsible for paying the funding rates and assessments, if any, that were applicable during the term of the agreement and shall remain responsible for any assessments made by the board for one or more years of the County's participation in CEBCO.

Under the self-insured fund, each County fund was 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 has been reduced to zero as of December 31, 2016 as 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 was based upon an actuarial estimate by Medical Mutual of Ohio, the plan administrator. Changes in the fund's claim liability amount in 2016, 2015 and 2014 were:

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	End of Year Liability
2014	182,972	2,680,842	2,586,213	277,601
2015	277,601	2,668,803	2,545,451	400,953
2016	400,953	47,074	448,027	0

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.

NOTE M – ACCOUNTABILITY AND COMPLIANCE

Deficit Net Position: The Landfill Fund had a deficit net position of \$532,573. 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 net position resulted from adjustments for accrued liabilities. This deficit should be eliminated by future revenues not recognized under generally accepted accounting principles at December 31, 2016.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE N – NEW ACCOUNTING PRINCIPLES

For the fiscal year ended December 31, 2016, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 72, Fair Value Measurement and Application, GASB Statement No. 73, Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, GASB Statement No. 76, The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments, GASB Statement No. 77, Tax Abatement Disclosures, and GASB Statement No. 79, Certain External Investment Pools and Pool Participants.

GASB Statement No. 72 clarifies the definition of fair value for financial reporting purposes, establishes general principles for measuring fair value, provides additional fair value application guidance, and enhances disclosures about fair value measurements. The implementation of GASB Statement No. 72 did not have an effect on the financial statements of the County.

GASB Statement No. 73 establishes requirements for defined benefit pensions that are not within the scope of GASB Statement No. 68 as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also clarifies the application of certain provisions of GASB Statements 67 and 68. The implementation of GASB Statement No. 73 did not have an effect on the financial statements of the County.

GASB Statement No. 76 reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The implementation of GASB Statement No. 76 did not have an effect on the financial statements of the County.

GASB Statement No. 77 requires governments that enter into tax abatement agreements to disclose the certain information about the agreements including brief descriptive information such as the tax being abated, the authority under and mechanism by which tax abatements are provided, eligibility criteria, provisions for recapturing abated taxes, the types of commitments made by tax abatement recipients, the gross dollar amount of taxes abated during the period, and commitments made by a government, other than to abate taxes, as part of a tax abatement agreement. The implementation of GASB Statement No. 77 did not have an effect on the financial statements of the County as there were no tax abatements in effect that could have a significant effect on the County.

GASB Statement No. 79 addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. The implementation of GASB Statement No. 79 did not have an effect on the financial statements of the County.

NOTE O – SIGNIFICANT ENCUMBRANCES BY FUND

At year end, the significant encumbrances are as follows:

General Fund	\$452,040
Mental Health	90,510
Board of Developmental Disabilities Fund	128,357
Motor Vehicle and Gas Tax Fund	293,400
Permanent Improvement	116,600
Landfill	143,757

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

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 County 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	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle Gas Tax	Other Governmental Funds	Total Governmental Funds
Nonspendable							
Unclaimed Monies	\$88,917	\$0	\$0	\$0	\$0	\$0	\$88,917
Materials & Supplies Inventories	0	0	0	0	732,793	1,605	734,398
Prepays	107,989	0	0	0	0	19,386	127,375
Total of Nonspendable	196,906	0	0	0	732,793	20,991	950,690
Restricted For:							
Board of Developmental Disabilities	0	0	1,056,862	0	0	0	1,056,862
Child Support	0	0	0	0	0	471,468	471,468
Real estate assessment	0	0	0	0	0	865,204	865,204
EMA	0	0	0	0	0	241,047	241,047
Muny Road	0	0	0	0	0	657,538	657,538
911 equipment	0	0	0	0	0	225,064	225,064
DD residential	0	0	0	0	0	888,595	888,595
Job and family services	0	0	0	331,178	0	0	331,178
Motor vehicle and gas tax	0	0	0	0	1,561,464	0	1,561,464
Mental Health	0	2,558,067	0	0	0	0	2,558,067
Children's services	0	0	0	0	0	286,457	286,457
Felony delinquent care and custody	0	0	0	0	0	182,871	182,871
Huron County revolving loan	0	0	0	0	0	262,388	262,388
Law Library	0	0	0	0	0	429,559	429,559
Special Projects CP	0	0	0	0	0	144,018	144,018
EPA hazmat	0	0	0	0	0	117,326	117,326
Help me grow	0	0	0	0	0	395,093	395,093
Ditch maintenance	0	0	0	0	0	152,326	152,326
Victims assistance	0	0	0	0	0	105,826	105,826
Clerk of Courts computer	0	0	0	0	0	167,642	167,642
Other purposes	0	0	0	0	0	963,327	963,327
Debt service	0	0	0	0	0	22,489	22,489
Capital projects	0	0	0	0	0	200,608	200,608
Total Restricted	0	2,558,067	1,056,862	331,178	1,561,464	6,778,846	12,286,417
Assigned for Purchase Orders	222,181	0	0	0	0	0	222,181
Unassigned	6,368,650	0	0	0	0	0	6,368,650
Total Fund Balances	\$6,787,737	\$2,558,067	\$1,056,862	\$331,178	\$2,294,257	\$6,799,837	\$19,827,938

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2016

NOTE Q – OPERATING LEASE

During the prior fiscal year, the County entered into an operating lease (managed services agreement) with Dominion Voting to provide the Huron County Board of Elections with voting machines and related software for a six year time period. The terms of the agreement provide that ownership of the equipment and software remains with Dominion Voting and under the terms of the agreement, it does not qualify as a capital lease. The future minimum lease payments as of December 31, 2016 are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Minimum</u> <u>Lease Payments</u>
2017	100,000
2018	100,000
2019	100,000
2020	<u>100,000</u>
Total minimum lease payments	<u>\$400,000</u>

NOTE R – SUBSEQUENT EVENT

In February 2017, the Sheriff Department entered in to a lease to purchase six Ford Interceptor, Sport Utility Vehicles. The leased amount is \$196,000 with an interest rate of 3.05%, maturing in 2020.

Huron County
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
Ohio Public Employees Retirement System
Last Three Years

	<u>2016</u>	<u>2015</u>	<u>2014 (1)</u>
Total plan pension liability	\$ 91,534,580,978	\$89,017,348,266	\$86,407,229,435
Plan net position	<u>74,213,320,352</u>	<u>76,956,230,642</u>	<u>74,618,532,269</u>
Net pension liability	17,321,260,626	12,061,117,624	11,788,697,166
County's proportion of the net pension liability	0.119010%	0.122142%	0.122142%
County's proportionate share of the net pension liability	\$ 20,614,033	\$ 14,731,690	\$ 14,398,951
County's covered-employee payroll	\$ 15,507,275	\$ 14,994,308	\$ 14,734,392
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	132.93%	98.25%	97.72%
Plan fiduciary net position as a percentage of the total pension liability	81.08%	86.45%	86.36%

(1) Information prior to 2014 is not available.
Amounts presented as of the County's measurement date which is the prior fiscal year.

Huron County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net Pension Liability
State Teachers Retirement System of Ohio
Last Three Years

	<u>2016</u>	<u>2015</u>	<u>2014 (1)</u>
Total plan pension liability	\$ 100,756,422,489	\$99,014,653,744	\$ 96,167,057,000
Plan net position	<u>67,283,408,184</u>	<u>71,377,578,736</u>	<u>71,843,596,000</u>
Net pension liability	33,473,014,305	27,637,075,008	24,323,461,000
County's proportion of the net pension liability	0.00131413%	0.00146701%	0.00126573%
County's proportionate share of the net pension liability	\$ 439,879	\$ 405,439	\$ 307,869
County's covered-employee payroll	\$ 121,864	\$ 153,057	\$ 139,269
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	360.96%	264.89%	221.06%
Plan fiduciary net position as a percentage of the total pension liability	66.78%	72.09%	74.71%

(1) Information prior to 2014 is not available.

Huron County
Required Supplementary Information
Schedule of County Contributions
Ohio Public Employees Retirement System
Last Ten Years

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Contractually required contribution	\$ 1,863,734	\$ 1,860,873	\$ 1,799,317	\$ 1,915,471	\$ 1,321,926	\$ 1,160,485	\$ 1,143,430	\$ 991,944	\$ 841,726	\$ 974,054
Contributions in relation to the contractually required contribution	(1,863,734)	(1,860,873)	(1,799,317)	(1,915,471)	(1,321,926)	(1,160,485)	(1,143,430)	(991,944)	(841,726)	(974,054)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered-employee payroll	\$ 15,531,117	\$ 15,507,275	\$ 14,994,308	\$ 14,734,392	\$ 13,219,260	\$ 11,604,850	\$ 13,067,771	\$ 12,799,277	\$ 12,024,657	\$ 11,665,317
Contributions as a percentage of covered employee payroll	12.00%	12.00%	12.00%	13.00%	10.00%	10.00%	8.75%	7.75%	7.00%	8.35%

Huron County, Ohio
Required Supplementary Information
Schedule of County Contributions
State Teachers Retirement System of Ohio
Last Ten Years

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Contractually required contribution	\$ 17,061	\$ 21,428	\$ 18,105	\$ 23,805	\$ 18,572	\$ 19,867	\$ 25,564	\$ 31,440	\$ 33,313	\$ 34,343
Contributions in relation to the contractually required contribution	(17,061)	(21,428)	(18,105)	(23,805)	(18,572)	(19,867)	(25,564)	(31,440)	(33,313)	(34,343)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County covered-employee payroll	\$ 121,864	\$ 153,057	\$ 139,269	\$ 183,115	\$ 142,862	\$ 152,823	\$ 196,646	\$ 241,846	\$ 256,254	\$ 264,177
Contributions as a percentage of covered-employee payroll	14.00%	14.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

**Huron County, Ohio
General Fund
December 31, 2016**

The General Fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be 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, 2016

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services	\$388,800	\$388,800	\$361,460	\$27,340
Materials and supplies	10,500	10,484	1,891	8,593
Charges and services	72,877	52,637	20,672	31,965
Capital purchases	15,200	15,152	1,696	13,456
Microfilm-				
Personal services	44,891	44,891	42,788	2,103
Materials and supplies	2,000	2,000	301	1,699
Charges and services	28,025	28,025	19,318	8,707
Data Processing				
Personal services	63,950	63,950	59,398	4,552
Materials and supplies	2,000	2,000	2,000	0
Charges and services	87,692	87,692	85,784	1,908
Capital purchases	5,500	5,500	4,690	810
Auditor-				
Personal services	223,475	223,475	217,823	5,652
Charges and services	2,202	2,202	2,202	0
Treasurer-				
Personal services	129,821	129,821	127,301	2,520
Materials and supplies	10,858	10,858	6,858	4,000
Charges and services	22,917	22,917	19,579	3,338
Prosecutor-				
Personal services	616,510	616,510	575,096	41,414
Materials and supplies	11,381	11,382	6,125	5,257
Charges and services	42,400	42,381	39,610	2,771
Capital purchases	15,000	15,000	12,184	2,816
Board of revision-				
Charges and services	1,200	1,200	717	483
Human Resources				
Personal services	86,304	88,030	87,289	741
Materials and supplies	1,000	1,000	764	236
Charges and services	2,721	2,721	2,312	409

- continued

Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2016

	Original	Final	Actual	Variance With Final Budget
Board of elections-				
Personal services	\$255,114	\$248,280	\$247,468	\$812
Materials and supplies	11,500	11,334	11,334	0
Charges and services	133,000	242,020	241,604	416
Building maintenance-				
Personal services	458,055	458,055	392,934	65,121
Materials and supplies	69,700	67,927	60,894	7,033
Charges and services	473,626	476,430	448,240	28,190
Capital purchases	15,600	35,504	34,588	916
Recorder-				
Personal services	121,407	121,407	119,037	2,370
Materials and supplies	2,000	2,000	1,491	509
Charges and services	600	600	531	69
Mechanic-				
Personal services	55,210	55,210	53,359	1,851
Materials and supplies	17,000	16,195	13,304	2,891
Insurance & taxes				
Charges and services	2,500,000	2,506,900	1,964,969	541,931
Contingencies				
Contingencies	423,278	282,837	0	282,837
Bureau of inspection				
Charges and services	100,000	100,000	69,295	30,705
Real estate assessment				
Personal services	86,577	102,912	100,675	2,237
Total legislative and executive	6,609,891	6,596,239	5,457,581	1,138,658
Judicial				
Common pleas court-				
Personal services	401,096	400,652	395,298	5,354
Materials and supplies	2,900	2,701	2,701	0
Charges and services	46,161	47,962	44,769	3,193
Capital purchases	8,000	6,643	6,643	0

- continued

Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2016

	Original	Final	Actual	Variance With Final Budget
Jury commission-				
Personal services	\$1,039	\$1,073	\$1,059	\$14
Charges and services	206	172	159	13
Court of appeals				
Charges and services	300	300	0	300
Juvenile court-				
Personal services	310,889	310,889	296,728	14,161
Materials and supplies	25,000	25,000	22,216	2,784
Charges and services	36,546	36,546	20,936	15,610
Capital purchases	20,000	20,000	19,926	74
Probate court-				
Personal services	136,942	136,942	123,931	13,011
Materials and supplies	5,000	5,000	2,650	2,350
Charges and services	13,953	37,653	36,592	1,061
Capital purchases	7,500	7,500	3,627	3,873
Clerk of courts-				
Personal services	370,984	368,003	362,761	5,242
Materials and supplies	37,000	41,481	41,481	0
Charges and services	15,935	14,398	11,344	3,054
Public defender				
Personal services	245,131	245,131	237,622	7,509
Materials and supplies	1,200	1,200	1,041	159
Charges and services	45,558	45,558	44,376	1,182
Capital purchases	1,200	1,200	968	232
Municipal court-				
Charges and services	290,771	280,635	257,883	22,752
Miscellaneous				
Charges and services	316,000	338,587	302,772	35,815
Total judicial	2,339,311	2,375,226	2,237,483	137,743
Public safety				
Coroner-				
Personal services	50,322	50,322	49,804	518
Materials and supplies	300	300	0	300
Charges and services	32,174	57,712	57,712	0

- continued

Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2016

	Original	Final	Actual	Variance With Final Budget
Sheriff-				
Personal services	\$1,571,637	\$1,560,137	\$1,505,194	\$54,943
Materials and supplies	78,766	78,766	78,269	497
Charges and services	74,822	85,180	84,681	499
Capital purchases	27,636	27,616	27,051	565
Disaster services-				
Personal services	76,079	76,079	74,607	1,472
Materials and supplies	8,979	8,979	8,979	0
Charges and services	2,221	2,221	2,221	0
Capital purchases	4,000	4,000	4,000	0
Adult probation-				
Materials and supplies	1,955	1,948	1,946	2
Capital purchases	4,463	4,236	4,178	58
Charges and services	3,600	3,600	3,600	0
Juvenile probation				
Personal services	358,325	358,325	311,939	46,386
Charges and services	12,000	12,000	3,640	8,360
Juvenile detention				
Charges and services	152,000	152,000	102,806	49,194
Jail Operations-				
Personal services	1,962,901	1,909,901	1,882,230	27,671
Materials and supplies	435,402	552,485	550,808	1,677
Charges and services	219,959	228,054	225,362	2,692
Capital purchases	25,015	25,003	25,003	0
Out of County Jail				
Charges and services	125,000	46,000	0	46,000
Total public safety	5,227,556	5,244,864	5,004,030	240,834
Public works				
Sanitation/Ditches				
Charges and services	850	850	0	850
Total public works	850	850	0	850

- continued

Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2016

	Original	Final	Actual	Variance With Final Budget
Health				
Health/Welfare				
Charges and services	\$12,000	\$12,000	\$12,000	\$0
Health Statistics				
Charges and services	105,615	105,615	98,005	7,610
Total health	117,615	117,615	110,005	7,610
Human Services				
Children Services				
Capital purchases	10,000	3,600	3,600	0
Soldiers relief				
Personal services	205,000	249,550	242,585	6,965
Materials and supplies	10,000	10,000	10,000	0
Charges and services	410,177	298,818	298,818	0
Veterans service				
Charges and services	13,500	13,500	2,780	10,720
Total human services	648,677	575,468	557,783	17,685
Miscellaneous				
Agriculture				
Charges and services	369,200	369,200	369,200	0
Total miscellaneous	369,200	369,200	369,200	0
Capital Outlay				
Charges and services	192,500	270,097	248,102	21,995
Total expenditures	15,505,600	15,549,559	13,984,184	1,565,375
Other financing uses:				
Transfers - out	1,893,089	1,804,389	1,716,977	87,412
Total expenditures and other financing uses	<u>\$17,398,689</u>	<u>\$17,353,948</u>	<u>\$15,701,161</u>	<u>\$1,652,787</u>

Huron County, Ohio
Nonmajor Governmental Funds
December 31, 2016

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:

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.

Mun्य 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.

Help Me Grow – To account for grants received to ensure Ohio's children receive a healthy birth and resources to warrant a healthy and productive start in life.

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 72 through 75. Summarized information on the financial activity and balances of the following Special Revenue funds include:

- * Law Library Resources
- * Drug Law Enforcement
- * DUI Enforcement and Education

**Huron County, Ohio
Nonmajor Governmental Funds (Continued)
December 31, 2016**

- * Indigent Guardianship
- * Dog and Kennel
- * Sheriff Policing
- * DRETAC - Prosecutor
- * DRETAC - Treasurer
- * Prepayment of Interest
- * Sheriff IV-D Child Support Grant
- * Community Corrections Grant
- * Ohio Drug Prevention
- * Probation Services
- * Juvenile Law Enforcement
- * Adult Probation Services
- * 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
- * Continued Professional Training
- * DD Accrual
- * NSP Grant
- * Indigent Interlock
- * Marriage License
- * Juvenile Probation Supervision
- * Juvenile Court Technology Grant
- * EPA Recycling
- * Ditch Maintenance
- * Huron County Block Grant
- * EPA Litter Prevention
- * Prosecutor Diversion
- * Victims Assistance
- * 911 Emergency Equipment
- * Local Emergency Planning
- * Program Income
- * EPA Hazmat
- * Early Intervention Collaborative
- * DD Trust
- * Harter Trust
- * Children's Trust
- * Commissary Rotary Trust
- * Canine Trust

Huron County, Ohio
Nonmajor Governmental Funds (Continued)
December 31, 2016

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

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 72 through 75.

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 72 through 75. 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, 2016

	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services	Felony Delinquent Care and Custody
Assets:							
Equity in pooled cash and investments	\$552,412	\$912,545	\$478,172	\$7,025	\$52,611	\$0	\$194,100
Receivables (net of allowances for uncollectibles)							
Taxes	0	0	0	0	0	475,540	0
Accounts	25,048	0	0	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	0	0	21,523	0	0	15,150	0
Prepayments							
Materials and supplies inventory	0	0	0	0	0	0	0
Total assets	\$577,460	\$912,545	\$499,695	\$7,025	\$52,611	\$490,690	\$194,100
Liabilities:							
Accounts payable	\$80,381	\$32,012	\$213,238	\$0	\$27,700	\$0	\$542
Accrued wages and benefits	12,310	7,902	0	0	0	0	5,253
Due to other governments	13,301	7,427	0	0	0	0	5,434
Total liabilities	105,992	47,341	213,238	0	27,700	0	11,229
Deferred Inflows of Resources							
Property taxes not levied to finance current year operations	0	0	0	0	0	447,089	0
Unavailable revenue - delinquent taxes	0	0	0	0	0	15,150	0
Unavailable revenue - intergovernmental	0	0	0	0	0	28,451	0
Unavailable revenue - special assessments	0	0	0	0	0	0	0
Total deferred inflows of resources	0	0	0	0	0	490,690	0
Fund Balances:							
Nonspendable	0	0	0	0	0	0	0
Restricted	471,468	865,204	286,457	7,025	24,911	0	182,871
Total fund balances	471,468	865,204	286,457	7,025	24,911	0	182,871
Total liabilities, deferred inflows of resources and fund balances	\$577,460	\$912,545	\$499,695	\$7,025	\$52,611	\$490,690	\$194,100

Huron County Revolving Loan	Emergency Management Agency	Mun्य Road	DD Residential	Help Me Grow	Other Special Revenue Funds	Total Special Revenue Funds	Debt Service	Capital Projects	Total
\$76,872	\$189,785	\$643,301	\$926,903	\$346,859	\$2,325,183	\$6,705,768	\$22,489	\$217,168	\$6,945,425
0	0	0	0	0	0	475,540	0	0	475,540
0	0	0	0	0	25,374	50,422	0	0	50,422
0	0	0	0	0	322,591	322,591	0	0	322,591
185,516	0	0	0	0	0	185,516	0	0	185,516
0	58,674	14,237	880	65,390	32,365	208,219	0	0	208,219
0	0	0	0	0	19,386	19,386	0	0	19,386
0	0	0	0	0	1,605	1,605	0	0	1,605
<u>\$262,388</u>	<u>\$248,459</u>	<u>\$657,538</u>	<u>\$927,783</u>	<u>\$412,249</u>	<u>\$2,726,504</u>	<u>\$7,969,047</u>	<u>\$22,489</u>	<u>\$217,168</u>	<u>\$8,208,704</u>
\$0	\$4,745	\$0	\$39,188	\$2,862	\$86,061	\$486,729	\$0	\$16,560	\$503,289
0	1,300	0	0	7,077	11,235	45,077	0	0	45,077
0	1,367	0	0	7,217	12,474	47,220	0	0	47,220
0	7,412	0	39,188	17,156	109,770	579,026	0	16,560	595,586
0	0	0	0	0	0	\$447,089	0	0	\$447,089
0	0	0	0	0	0	15,150	0	0	15,150
0	0	0	0	0	0	28,451	0	0	28,451
0	0	0	0	0	322,591	322,591	0	0	322,591
0	0	0	0	0	322,591	813,281	0	0	813,281
0	0	0	0	0	20,991	20,991	0	0	20,991
262,388	241,047	657,538	888,595	395,093	2,273,152	6,555,749	22,489	200,608	6,778,846
262,388	241,047	657,538	888,595	395,093	2,294,143	6,576,740	22,489	200,608	6,799,837
<u>\$262,388</u>	<u>\$248,459</u>	<u>\$657,538</u>	<u>\$927,783</u>	<u>\$412,249</u>	<u>\$2,726,504</u>	<u>\$7,969,047</u>	<u>\$22,489</u>	<u>\$217,168</u>	<u>\$8,208,704</u>

Huron County, Ohio
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services	Felony Delinquent Care and Custody
Revenues:							
Taxes	\$0	\$0	\$0	\$0	\$0	\$476,572	\$0
Charges for services	378,849	682,514	21,600	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	1,043,463	0	994,015	418,037	749,085	62,415	385,389
Investment earnings	0	0	0	0	0	0	0
Miscellaneous revenue	25,996	24,232	0	0	6,601	0	0
Total revenues	1,448,308	706,746	1,015,615	418,037	755,686	538,987	385,389
Expenditures:							
Current:							
General government-							
Legislative and executive	0	803,954	0	0	0	0	0
Judicial	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	364,021
Public works	0	0	0	411,842	0	0	0
Health	0	0	0	0	0	539,551	0
Human services	1,095,356	0	1,728,453	0	706,870	0	0
Capital outlay	297	54,987	0	0	0	0	0
Debt Service:							
Principal retirement	0	0	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0	0	0
Total expenditures	1,095,653	858,941	1,728,453	411,842	706,870	539,551	364,021
Excess (deficiency) of revenues over (under) expenditures	352,655	(152,195)	(712,838)	6,195	48,816	(564)	21,368
Other financing sources:							
Transfers in	0	0	400,000	0	0	0	0
Total other financing sources	0	0	400,000	0	0	0	0
Net change in fund balance	352,655	(152,195)	(312,838)	6,195	48,816	(564)	21,368
Fund balance, January 1	118,813	1,017,399	599,295	830	(23,905)	564	161,503
Fund balance, December 31	\$471,468	\$865,204	\$286,457	\$7,025	\$24,911	\$0	\$182,871

Huron County Revolving Loan	Emergency Management Agency	Muny Road	DD Residential	Help Me Grow	Other Special Revenue Funds	Total Special Revenue Funds	Debt Service	Capital Projects	Total
\$0	\$0	\$0	\$0	\$0	\$0	\$476,572	\$0	\$0	\$476,572
0	0	0	0	0	819,161	1,902,124	0	0	1,902,124
0	0	0	0	0	87,400	87,400	0	0	87,400
0	0	0	0	0	152,735	152,735	0	0	152,735
0	100,740	174,482	793,879	469,267	515,199	5,705,971	90,170	0	5,796,141
101	0	0	0	0	80	181	5,737	71	5,989
0	142,841	0	0	9,740	391,768	601,178	0	0	601,178
101	243,581	174,482	793,879	479,007	1,966,343	8,926,161	95,907	71	9,022,139
20,772	0	0	0	0	245,759	1,070,485	0	0	1,070,485
0	0	0	0	0	101,795	101,795	0	0	101,795
0	228,177	0	0	0	704,593	1,296,791	0	0	1,296,791
0	0	228,605	0	0	78,709	719,156	0	0	719,156
0	0	0	1,248,098	417,879	365,097	2,570,625	0	0	2,570,625
0	0	0	0	0	149,398	3,680,077	0	0	3,680,077
0	0	0	0	0	84,122	139,406	0	183,160	322,566
0	0	0	0	0	0	0	923,000	0	923,000
0	0	0	0	0	0	0	272,843	0	272,843
20,772	228,177	228,605	1,248,098	417,879	1,729,473	9,578,335	1,195,843	183,160	10,957,338
(20,671)	15,404	(54,123)	(454,219)	61,128	236,870	(652,174)	(1,099,936)	(183,089)	(1,935,199)
0	0	0	0	0	29,457	429,457	1,099,936	200,000	1,729,393
0	0	0	0	0	29,457	429,457	1,099,936	200,000	1,729,393
(20,671)	15,404	(54,123)	(454,219)	61,128	266,327	(222,717)	0	16,911	(205,806)
283,059	225,643	711,661	1,342,814	333,965	2,027,816	6,799,457	22,489	183,697	7,005,643
\$262,388	\$241,047	\$657,538	\$888,595	\$395,093	\$2,294,143	\$6,576,740	\$22,489	\$200,608	\$6,799,837

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$275,000	\$275,000	\$256,004	(\$18,996)
Intergovernmental revenue	590,000	590,000	1,043,463	453,463
Miscellaneous revenue	136,000	136,000	150,425	14,425
Total revenues	1,001,000	1,001,000	1,449,892	448,892
Expenditures:				
Current:				
Personal services	764,500	764,500	729,585	34,915
Materials and supplies	500	500	0	500
Charges and services	422,944	416,042	373,244	42,798
Capital purchases	500	500	297	203
Total expenditures	1,188,444	1,181,542	1,103,126	78,416
Excess (deficiency) of revenues over (under) expenditures	(187,444)	(180,542)	346,766	527,308
Fund balance, January 1	161,555	161,555	161,555	0
Prior year encumbrances appropriated	25,889	25,889	25,889	0
Fund balance, December 31	\$0	\$6,902	\$534,210	\$527,308

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$650,000	\$650,000	\$682,514	\$32,514
Miscellaneous revenue	3,500	3,500	24,232	20,732
Total revenues	653,500	653,500	706,746	53,246
Expenditures:				
Current:				
Personal services	636,000	636,000	384,214	251,786
Materials and supplies	40,000	40,000	5,300	34,700
Charges and services	908,500	908,500	428,290	480,210
Capital purchases	95,000	95,000	51,223	43,777
Total expenditures	1,679,500	1,679,500	869,027	810,473
Excess (deficiency) of revenues over (under) expenditures	(1,026,000)	(1,026,000)	(162,281)	863,719
Fund balance, January 1	1,047,325	1,047,325	1,047,325	0
Fund balance, December 31	\$21,325	\$21,325	\$885,044	\$863,719

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$1,276,165	\$943,761	\$1,022,615	\$78,854
Total revenues	1,276,165	943,761	1,022,615	78,854
Expenditures:				
Current:				
Charges and services	2,516,427	2,184,011	1,856,304	327,707
Total expenditures	2,516,427	2,184,011	1,856,304	327,707
Excess (deficiency) of revenues over (under) expenditures	(1,240,262)	(1,240,250)	(833,689)	406,561
Other financing sources:				
Transfers in	400,000	400,000	421,600	21,600
Total other financing sources	400,000	400,000	421,600	21,600
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(840,262)	(840,250)	(412,089)	428,161
Fund balance, January 1	752,264	752,264	752,264	-
Prior year encumbrances appropriated	88,000	88,000	88,000	-
Fund balance, December 31	\$2	\$14	\$428,175	428,161

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, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$850,000	\$418,037	\$418,037	\$0
Total revenues	850,000	418,037	418,037	0
Expenditures:				
Current:				
Charges and services	850,829	418,866	411,842	7,024
Total expenditures	850,829	418,866	411,842	7,024
Excess (deficiency) of revenues over (under) expenditures	(829)	(829)	6,195	7,024
Fund balance, January 1	830	830	830	0
Fund balance, December 31	\$1	\$1	\$7,025	\$7,024

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$945,000	\$749,085	\$749,085	\$0
Miscellaneous revenue	25,000	6,401	6,601	200
Total revenues	970,000	755,486	755,686	200
Expenditures:				
Current:				
Charges and services	1,031,773	817,259	764,849	52,410
Total expenditures	1,031,773	817,259	764,849	52,410
Excess (deficiency) of revenues over (under) expenditures	(61,773)	(61,773)	(9,163)	52,610
Fund balance, January 1	61,775	61,775	61,775	0
Fund balance, December 31	\$2	\$2	\$52,612	\$52,610

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$464,000	\$464,000	\$476,572	\$12,572
Intergovernmental revenue	115,000	74,987	62,415	(12,572)
Total revenues	<u>579,000</u>	<u>538,987</u>	<u>538,987</u>	<u>0</u>
Expenditures:				
Current:				
Charges and services	579,000	539,551	539,551	0
Total expenditures	<u>579,000</u>	<u>539,551</u>	<u>539,551</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures	0	(564)	(564)	0
Fund balance, January 1	566	566	566	0
Fund balance, December 31	<u>\$566</u>	<u>\$2</u>	<u>\$2</u>	<u>\$0</u>

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$446,802	\$385,389	\$385,389	\$0
Total revenues	446,802	385,389	385,389	0
Current:				
Personal services	413,750	413,750	261,631	152,119
Charges and services	209,000	147,587	105,607	41,980
Total expenditures	622,750	561,337	367,238	194,099
Excess (deficiency) of revenues over (under) expenditures	(175,948)	(175,948)	18,151	194,099
Fund balance, January 1	175,949	175,949	175,949	0
Fund balance, December 31	\$1	\$1	\$194,100	\$194,099

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Investment revenue	\$300	\$101	\$101	\$0
Total revenues	300	101	101	0
Expenditures:				
Current:				
Charges and services	97,843	97,644	20,772	76,872
Total expenditures	97,843	97,644	20,772	76,872
Excess (deficiency) of revenues over (under) expenditures	(97,543)	(97,543)	(20,671)	76,872
Fund balance, January 1	97,543	97,543	97,543	0
Fund balance, December 31	\$0	\$0	\$76,872	\$76,872

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$90,262	\$90,262	\$94,176	\$3,914
Miscellaneous revenue	111,582	111,582	142,841	31,259
Total revenues	201,844	201,844	237,017	35,173
Expenditures:				
Current:				
Personal services	69,350	69,350	66,818	2,532
Charges and services	239,469	239,469	162,774	76,695
Total expenditures	308,819	308,819	229,592	79,227
Excess (deficiency) of revenues over (under) expenditures	(106,975)	(106,975)	7,425	114,400
Fund balance, January 1	178,860	178,860	178,860	0
Fund balance, December 31	\$71,885	\$71,885	\$186,285	\$114,400

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental	\$155,000	\$155,000	\$174,419	\$19,419
Total revenues	155,000	155,000	174,419	19,419
Expenditures:				
Current:				
Charges and services	852,489	852,489	228,605	623,884
Total expenditures	852,489	852,489	228,605	623,884
Excess (deficiency) of revenues over (under) expenditures	(697,489)	(697,489)	(54,186)	643,303
Fund balance, January 1	697,489	697,489	697,489	0
Fund balance, December 31	\$0	\$0	\$643,303	\$643,303

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, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$670,000	\$670,000	\$931,149	\$261,149
Total revenues	670,000	670,000	931,149	261,149
Expenditures:				
Current:				
Charges and services	1,545,479	1,326,484	1,326,415	69
Total expenditures	1,545,479	1,326,484	1,326,415	69
Excess (deficiency) of revenues over (under) expenditures	(875,479)	(656,484)	(395,266)	261,218
Fund balance, January 1	1,033,588	1,033,588	1,033,588	0
Prior year encumbrances appropriated	245,479	245,479	245,479	0
Fund balance, December 31	\$403,588	\$622,583	\$883,801	\$261,218

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Help Me Grow Special Revenue Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$350,000	\$350,000	\$414,578	\$64,578
Total revenues	350,000	350,000	414,578	64,578
Expenditures:				
Current:				
Personal services	279,500	329,500	319,381	10,119
Materials and supplies	20,431	15,823	15,776	47
Charges and services	147,376	91,455	91,438	17
Total expenditures	447,307	436,778	426,595	10,183
Excess (deficiency) of revenues over (under) expenditures	(97,307)	(86,778)	(12,017)	74,761
Fund balance, January 1	319,566	319,566	319,566	0
Prior year encumbrances appropriated	32,808	32,808	32,808	0
Fund balance, December 31	\$255,067	\$265,596	\$340,357	\$74,761

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, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$150,000	\$146,532	\$147,067	\$535
Total revenues	150,000	146,532	147,067	535
Expenditures:				
Current:				
Personal services	35,900	35,900	23,374	12,526
Supplies	89,500	89,500	67,236	22,264
Charges and services	24,600	24,600	20,458	4,142
Total expenditures	150,000	150,000	111,068	38,932
Excess (deficiency) of revenues over (under) expenditures	0	(3,468)	35,999	39,467
Fund balance, January 1	381,022	381,022	381,022	0
Fund balance, December 31	\$381,022	\$377,554	\$417,021	\$39,467

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$4,178	\$3,142	\$3,182	\$40
Total revenues	4,178	3,142	3,182	40
Expenditures:				
Current:				
Charges and services	1,400	5,964	2,595	3,369
Total expenditures	1,400	5,964	2,595	3,369
Excess (deficiency) of revenues over (under) expenditures	2,778	(2,822)	587	3,409
Fund balance, January 1	2,823	2,823	2,823	0
Fund balance, December 31	\$5,601	\$1	\$3,410	\$3,409

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$881	\$544	\$544	\$0
Total revenues	881	544	544	0
Expenditures:				
Current:				
Charges and services	1,300	950	169	781
Total expenditures	1,300	950	169	781
Excess (deficiency) of revenues over (under) expenditures	(419)	(406)	375	781
Fund balance, January 1	419	419	419	0
Fund balance, December 31	\$0	\$13	\$794	\$781

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$8,155	\$7,498	\$7,988	\$490
Total revenues	8,155	7,498	7,988	490
Expenditures:				
Current:				
Charges and services	12,000	11,300	9,126	2,174
Total expenditures	12,000	11,300	9,126	2,174
Excess (deficiency) of revenues over (under) expenditures	(3,845)	(3,802)	(1,138)	2,664
Fund balance, January 1	3,846	3,846	3,846	0
Fund balance, December 31	\$1	\$44	\$2,708	\$2,664

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$205,000	\$175,302	\$196,444	\$21,142
Fines and forfeitures	1,000	701	701	0
Miscellaneous revenue	3,000	1,418	1,572	154
Total revenues	209,000	177,421	198,717	21,296
Expenditures:				
Current:				
Personal services	205,650	205,650	178,854	26,796
Materials and supplies	7,850	7,850	5,876	1,974
Charges and services	76,750	62,272	27,012	35,260
Capital purchases	5,000	5,000	2,388	2,612
Total expenditures	295,250	280,772	214,130	66,642
Excess (deficiency) of revenues over (under) expenditures	(86,250)	(103,351)	(15,413)	87,938
Fund balance, January 1	102,415	102,415	102,415	0
Prior year encumbrances appropriated	1,500	1,500	1,500	0
Fund balance, December 31	\$17,665	\$564	\$88,502	\$87,938

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$38,920	\$34,535	\$35,518	\$983
Total revenues	38,920	\$34,535	35,518	983
Expenditures:				
Current:				
Personal services	62,500	51,267	24,464	26,803
Capital outlay	0	6,833	6,833	0
Total expenditures	62,500	58,100	31,297	26,803
Excess (deficiency) of revenues over (under) expenditures	(23,580)	(23,565)	4,221	27,786
Fund balance, January 1	23,581	23,581	23,581	0
Fund balance, December 31	\$1	\$16	\$27,802	\$27,786

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$30,000	\$30,000	\$50,016	\$20,016
Total revenues	30,000	30,000	50,016	20,016
Expenditures:				
Current:				
Personal services	75,000	75,000	36,202	38,798
Capital outlay	5,000	5,000	291	4,709
Total expenditures	80,000	80,000	36,493	43,507
Excess (deficiency) of revenues over (under) expenditures	(50,000)	(50,000)	13,523	63,523
Fund balance, January 1	83,488	83,488	83,488	0
Fund balance, December 31	\$33,488	\$33,488	\$97,011	\$63,523

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, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$40,002	\$40,002	\$71,041	\$31,039
Total revenues	40,002	40,002	71,041	31,039
Expenditures:				
Current:				
Personal services	64,900	64,900	32,371	32,529
Materials and supplies	6,000	6,000	2,240	3,760
Charges and services	46,830	46,830	12,898	33,932
Capital purchases	3,000	3,000	1,395	1,605
Total expenditures	120,730	120,730	48,904	71,826
Excess (deficiency) of revenues over (under) expenditures	(80,728)	(80,728)	22,137	102,865
Fund balance, January 1	80,728	80,728	80,728	0
Fund balance, December 31	\$0	\$0	\$102,865	\$102,865

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Investment revenue	\$10	\$10	\$28	\$18
Total revenues	10	10	28	18
Expenditures:				
Current:				
Materials and supplies	181	181	0	181
Total expenditures	181	181	0	181
Excess (deficiency) of revenues over (under) expenditures	(171)	(171)	28	199
Fund balance, January 1	171	171	171	0
Fund balance, December 31	\$0	\$0	\$199	\$199

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$43,137	\$43,137	\$54,011	\$10,874
Total revenues	43,137	43,137	54,011	10,874
Expenditures:				
Current:				
Personal services	60,450	60,450	43,710	16,740
Supplies	3,550	3,550	0	3,550
Capital	3,000	3,000	0	3,000
Other expenses	3,000	3,000	0	3,000
Total expenditures	70,000	70,000	43,710	26,290
Excess (deficiency) of revenues over (under) expenditures	(26,863)	(26,863)	10,301	37,164
Fund balance, January 1	26,863	26,863	26,863	0
Fund balance, December 31	\$0	\$0	\$37,164	\$37,164

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$56,918	\$56,918	\$56,918	\$0
Total revenues	56,918	56,918	56,918	0
Expenditures:				
Current:				
Personal services	56,918	58,808	58,100	708
Other expenses	1	1	0	1
Total expenditures	56,919	58,809	58,100	709
Excess (deficiency) of revenues over (under) expenditures	(1)	(1,891)	(1,182)	709
Fund balance, January 1	6,511	6,511	6,511	0
Fund balance, December 31	\$6,510	\$4,620	\$5,329	\$709

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$0	\$7,348	\$7,348	\$0
Total revenues	0	7,348	7,348	0
Expenditures:				
Current:				
Personal services	0	7,348	5,494	1,854
Total expenditures	0	7,348	5,494	1,854
Excess (deficiency) of revenues over (under) expenditures	0	0	1,854	1,854
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$1,854	\$1,854

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$3,000	\$2,151	\$2,151	\$0
Total revenues	3,000	2,151	2,151	0
Expenditures:				
Current:				
Capital outlay	1,000	1,000	0	1,000
Miscellaneous	200	99	99	0
Total expenditures	1,200	1,099	99	1,000
Excess (deficiency) of revenues over (under) expenditures	1,800	1,052	2,052	1,000
Fund balance, January 1	8,546	8,546	8,546	0
Prior year encumbrances appropriated	200	200	200	0
Fund balance, December 31	\$10,546	\$9,798	\$10,798	\$1,000

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Law Enforcement Other Special Revenue Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines	\$20,548	\$20,000	\$20,000	\$0
Total revenues	20,548	20,000	20,000	0
Expenditures:				
Current:				
Personal services	28,000	27,450	20,848	6,602
Total expenditures	28,000	27,450	20,848	6,602
Excess (deficiency) of revenues over (under) expenditures	(7,452)	(7,450)	(848)	6,602
Fund balance, January 1	7,452	7,452	7,452	0
Fund balance, December 31	\$0	\$2	\$6,604	\$6,602

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Adult Probation Services Other Special Revenue Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines	\$4,500	\$4,500	\$6,336	\$1,836
Total revenues	4,500	4,500	6,336	1,836
Expenditures:				
Current:				
Miscellaneous	0	27,000	27,000	0
Total expenditures	0	27,000	27,000	0
Excess (deficiency) of revenues over (under) expenditures	4,500	(22,500)	(20,664)	1,836
Fund balance, January 1	27,451	27,451	27,451	0
Fund balance, December 31	\$31,951	\$4,951	\$6,787	\$1,836

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$29,704	\$29,704	\$41,701	\$11,997
Total revenues	29,704	29,704	41,701	11,997
Expenditures:				
Current:				
Capital purchases	103,000	103,000	36,109	66,891
Total expenditures	103,000	103,000	36,109	66,891
Excess (deficiency) of revenues over (under) expenditures	(73,296)	(73,296)	5,592	78,888
Fund balance, January 1	73,296	73,296	73,296	0
Fund balance, December 31	\$0	\$0	\$78,888	\$78,888

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$25	\$0	\$0	\$0
Total revenues	25	0	0	0
Expenditures:				
Current:				
Charges and services	295	270	0	270
Total expenditures	295	270	0	270
Excess (deficiency) of revenues over (under) expenditures	(270)	(270)	0	270
Fund balance, January 1	270	270	270	0
Fund balance, December 31	\$0	\$0	\$270	\$270

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$112,000	\$112,000	\$123,735	\$11,735
Total revenues	112,000	112,000	123,735	11,735
Expenditures:				
Current:				
Personal services	30,600	31,830	31,554	276
Charges and services	47,000	45,770	37,025	8,745
Total expenditures	77,600	77,600	68,579	9,021
Excess (deficiency) of revenues over (under) expenditures	34,400	34,400	55,156	20,756
Fund balance, January 1	81,047	81,047	81,047	0
Fund balance, December 31	\$115,447	\$115,447	\$136,203	\$20,756

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$30,735	\$25,182	\$27,361	\$2,179
Total revenues	30,735	25,182	27,361	2,179
Expenditures:				
Current:				
Charges and services	50,000	44,447	26,647	17,800
Total expenditures	50,000	44,447	26,647	17,800
Excess (deficiency) of revenues over (under) expenditures	(19,265)	(19,265)	714	19,979
Fund balance, January 1	19,265	19,265	19,265	0
Fund balance, December 31	\$0	\$0	\$19,979	\$19,979

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$35,000	\$35,000	\$47,738	\$12,738
Total revenues	35,000	35,000	47,738	12,738
Expenditures:				
Current:				
Personal services	5,860	5,860	1,591	4,269
Charges and services	100,221	100,221	36,161	64,060
Total expenditures	106,081	106,081	37,752	68,329
Excess (deficiency) of revenues over (under) expenditures	(71,081)	(71,081)	9,986	81,067
Fund balance, January 1	138,765	138,765	138,765	0
Prior year encumbrances appropriated	221	221	221	0
Fund balance, December 31	\$67,905	\$67,905	\$148,972	\$81,067

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$50,167	\$75,167	\$96,668	\$21,501
Miscellaneous revenue	0	0	290	290
Total revenues	50,167	75,167	96,958	21,791
Expenditures:				
Current:				
Personal services	40,600	40,600	5,485	\$35,115
Charges and services	33,400	58,400	43,683	\$14,717
Total expenditures	74,000	99,000	49,168	49,832
Excess (deficiency) of revenues over (under) expenditures	(23,833)	(23,833)	47,790	71,623
Fund balance, January 1	23,833	23,833	23,833	0
Fund balance, December 31	\$0	\$0	\$71,623	\$71,623

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, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$337	\$337	\$380	\$43
Total revenues	337	337	380	43
Current:				
Charges and services	4,350	4,350	0	4,350
Total expenditures	4,350	4,350	0	4,350
Excess (deficiency) of revenues over (under) expenditures	(4,013)	(4,013)	380	4,393
Fund balance, January 1	4,014	4,014	4,014	0
Fund balance, December 31	\$1	\$1	\$4,394	\$4,393

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines	\$11,901	\$596	\$801	\$205
Total revenues	11,901	596	801	205
Expenditures:				
Charges and services	41,000	29,695	2,118	27,577
Total expenditures	41,000	29,695	2,118	27,577
Excess (deficiency) of revenues over (under) expenditures	(29,099)	(29,099)	(1,317)	27,782
Fund balance, January 1	29,100	29,100	29,100	0
Fund balance, December 31	\$1	\$1	\$27,783	\$27,782

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$3,000	\$3,000	\$3,732	\$732
Intergovernmental	0	16,039	16,039	0
Total revenues	3,000	19,039	19,771	732
Expenditures:				
Charges and services	0	26,539	26,300	239
Total expenditures	0	26,539	26,300	239
Excess (deficiency) of revenues over (under) expenditures	3,000	(7,500)	(6,529)	971
Fund balance, January 1	17,689	17,689	17,689	0
Fund balance, December 31	\$20,689	\$10,189	\$11,160	\$971

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$37,436	\$32,760	\$33,600	\$840
Total revenues	37,436	32,760	33,600	840
Expenditures:				
Current:				
Personal services	13,770	9,094	1,013	8,081
Charges and services	26,230	26,230	25,353	877
Total expenditures	40,000	35,324	26,366	8,958
Excess (deficiency) of revenues over (under) expenditures	(2,564)	(2,564)	7,234	9,798
Fund balance, January 1	2,565	2,565	2,565	0
Fund balance, December 31	\$1	\$1	\$9,799	\$9,798

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Continuing Professional Training Other Special Revenue Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$4,153	\$4,000	\$4,000	\$0
Total revenues	4,153	4,000	4,000	0
Expenditures:				
Current:				
Charges and services	5,000	4,847	1,098	3,749
Total expenditures	5,000	4,847	1,098	3,749
Excess (deficiency) of revenues over (under) expenditures	(847)	(847)	2,902	3,749
Fund balance, January 1	847	847	847	0
Fund balance, December 31	\$0	\$0	\$3,749	\$3,749

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for Services	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Personnel	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balance, January 1	19,771	19,771	19,771	0
Fund balance, December 31	\$19,771	\$19,771	\$19,771	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
NSP Grant Other Special Revenue Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Charges and services	13,376	13,376	0	13,376
Total expenditures	13,376	13,376	0	13,376
Excess (deficiency) of revenues over (under) expenditures	(13,376)	(13,376)	0	13,376
Fund balance, January 1	13,376	13,376	13,376	0
Fund balance, December 31	\$0	\$0	\$13,376	\$13,376

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for Services	\$161	\$161	\$261	\$100
Total revenues	161	161	261	100
Expenditures:				
Current:				
Personnel	600	600	0	600
Total expenditures	600	600	0	600
Excess (deficiency) of revenues over (under) expenditures	(439)	(439)	261	700
Fund balance, January 1	439	439	439	0
Fund balance, December 31	\$0	\$0	\$700	\$700

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$12,000	\$11,423	\$11,695	\$272
Total revenues	12,000	11,423	11,695	272
Expenditures:				
Current:				
Charges and services	14,000	14,000	12,726	1,274
Total expenditures	14,000	14,000	12,726	1,274
Excess (deficiency) of revenues over (under) expenditures	(2,000)	(2,577)	(1,031)	1,546
Fund balance, January 1	6,871	6,871	6,871	0
Fund balance, December 31	\$4,871	\$4,294	\$5,840	\$1,546

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Probation Supervision Other Special Revenue Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$7,668	\$6,781	\$7,099	\$318
Total revenues	7,668	6,781	7,099	318
Expenditures:				
Current:				
Charges and services	32,000	31,113	172	30,941
Total expenditures	32,000	31,113	172	30,941
Excess (deficiency) of revenues over (under) expenditures	(24,332)	(24,332)	6,927	31,259
Fund balance, January 1	24,332	24,332	24,332	0
Fund balance, December 31	\$0	\$0	\$31,259	\$31,259

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Court Technology Grant Other Special Revenue Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$50,000	\$0	\$0	\$0
Total revenues	50,000	0	0	0
Expenditures:				
Current:				
Charges and services	50,000	0	0	0
Total expenditures	50,000	0	0	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)
EPA Recycling Other Special Revenue Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,500	\$1,000	\$1,000	\$0
Total revenues	1,500	1,000	1,000	0
Expenditures:				
Current:				
Charges and services	1,500	1,000	0	1,000
Total expenditures	1,500	1,000	0	1,000
Excess of revenues over expenditures	0	0	1,000	1,000
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$1,000	\$1,000

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Special assessments	\$85,776	\$85,776	\$87,400	\$1,624
Miscellaneous revenue	0	0	130	130
Total revenues	85,776	85,776	87,530	1,754
Expenditures:				
Current:				
Personal services	81,430	81,430	53,754	27,676
Materials and supplies	5,000	5,000	3,343	1,657
Charges and services	80,500	80,500	22,852	57,648
Total expenditures	166,930	166,930	79,949	86,981
Excess (deficiency) of revenues over (under) expenditures	(81,154)	(81,154)	7,581	88,735
Fund balance, January 1	146,900	146,900	146,900	0
Fund balance, December 31	\$65,746	\$65,746	\$154,481	\$88,735

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$99,845	\$72,995	\$72,995	\$0
Total revenues	99,845	72,995	72,995	0
Expenditures:				
Current:				
Charges and services	125,403	98,553	72,995	25,558
Total expenditures	125,403	98,553	72,995	25,558
Excess (deficiency) of revenues over (under) expenditures	(25,558)	(25,558)	0	25,558
Fund balance, January 1	25,558	25,558	25,558	0
Fund balance, December 31	\$0	\$0	\$25,558	\$25,558

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
EPA Litter Prevention Other Special Revenue Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$0	\$7,000	\$7,000	\$0
Total revenues	0	7,000	7,000	0
Expenditures:				
Current:				
Charges and services	14,000	7,000	0	7,000
Total expenditures	14,000	7,000	0	7,000
Excess (deficiency) of revenues over (under) expenditures	(14,000)	0	7,000	7,000
Fund balance, January 1	0	0	0	0
Fund balance, December 31	(\$14,000)	\$0	\$7,000	\$7,000

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Prosecutor Diversion Other Special Revenue Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$1,000	\$1,000	\$1,200	\$200
Total revenues	1,000	1,000	1,200	200
Expenditures:				
Current:				
Charges and services	3,000	3,000	986	2,014
Total expenditures	3,000	3,000	986	2,014
Excess (deficiency) of revenues over (under) expenditures	(2,000)	(2,000)	214	2,214
Fund balance, January 1	9,385	9,385	9,385	0
Fund balance, December 31	\$7,385	\$7,385	\$9,599	\$2,214

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$122,953	\$113,036	\$112,353	(\$683)
Miscellaneous revenue	1,000	1,000	1,683	683
Total revenues	123,953	114,036	114,036	0
Expenditures:				
Current:				
Personal services	230,000	220,083	135,903	84,180
Supplies	5,000	5,000	5,000	0
Charges and services	22,736	22,736	16,040	6,696
Capital outlay	5,000	5,000	5,000	0
Total expenditures	262,736	252,819	161,943	90,876
Excess (deficiency) of revenues over (under) expenditures	(138,783)	(138,783)	(47,907)	90,876
Other financing sources:				
Transfers in	29,457	29,457	29,457	0
Total other financing sources	29,457	29,457	29,457	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(109,326)	(109,326)	(18,450)	90,876
Fund balance, January 1	109,326	109,326	109,326	0
Fund balance, December 31	\$0	\$0	\$90,876	\$90,876

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$130,000	\$128,329	\$128,329	\$0
Total revenues	130,000	128,329	128,329	0
Expenditures:				
Current:				
Charges and services	157,500	157,500	123,145	34,355
Total expenditures	157,500	157,500	123,145	34,355
Excess (deficiency) of revenues over (under) expenditures	(27,500)	(29,171)	5,184	34,355
Fund balance, January 1	215,759	215,759	215,759	0
Fund balance, December 31	\$188,259	\$186,588	\$220,943	\$34,355

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$17,276	\$17,276	\$19,426	\$2,150
Total revenues	17,276	17,276	19,426	2,150
Expenditures:				
Current:				
Charges and services	21,500	21,500	20,170	1,330
Total expenditures	21,500	21,500	20,170	1,330
Excess (deficiency) of revenues over (under) expenditures	(4,224)	(4,224)	(744)	3,480
Fund balance, January 1	17,333	17,333	17,333	0
Fund balance, December 31	\$13,109	\$13,109	\$16,589	\$3,480

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$6,000	\$2,435	\$2,440	\$5
Investment revenue	50	50	45	(5)
Total revenues	6,050	2,485	2,485	0
Expenditures:				
Current:				
Charges and services	47,773	44,208	0	44,208
Total expenditures	47,773	44,208	0	44,208
Excess (deficiency) of revenues over (under) expenditures	(41,723)	(41,723)	2,485	44,208
Fund balance, January 1	41,723	41,723	41,723	0
Fund balance, December 31	\$0	\$0	\$44,208	\$44,208

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$51,094	\$51,094	\$51,600	\$506
Total revenues	51,094	51,094	51,600	506
Expenditures:				
Current:				
Materials and supplies	15,000	15,000	0	15,000
Capital outlay	92,981	92,981	50,309	42,672
Total expenditures	107,981	107,981	50,309	57,672
Excess (deficiency) of revenues over (under) expenditures	(56,887)	(56,887)	1,291	58,178
Fund balance, January 1	116,035	116,035	116,035	0
Fund balance, December 31	\$59,148	\$59,148	\$117,326	\$58,178

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Investment revenue	\$100	\$100	\$7	(\$93)
Miscellaneous revenue	41,900	25,271	27,436	2,165
Total revenues	42,000	25,371	27,443	2,072
Expenditures:				
Current:				
Materials and supplies	13,007	5,837	5,807	30
Other	39,819	30,806	30,806	0
Total expenditures	52,826	36,643	36,613	30
Excess (deficiency) of revenues over (under) expenditures	(10,826)	(11,272)	(9,170)	2,102
Fund balance, January 1	446	446	446	0
Prior year encumbrances appropriated	10,826	10,826	10,826	0
Fund balance, December 31	\$446	\$0	\$2,102	\$2,102

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$10,000	\$4,690	\$6,190	\$1,500
Total revenues	10,000	4,690	6,190	1,500
Expenditures:				
Current:				
Other	10,000	10,000	4,893	5,107
Total expenditures	10,000	10,000	4,893	5,107
Excess (deficiency) of revenues over (under) expenditures	0	(5,310)	1,297	6,607
Fund balance, January 1	87,326	87,326	87,326	0
Fund balance, December 31	\$87,326	\$82,016	\$88,623	\$6,607

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$10,000	\$94,947	\$104,947	\$10,000
Total revenues	10,000	94,947	104,947	10,000
Expenditures:				
Current:				
Other	43,070	128,017	101,688	26,329
Total expenditures	43,070	128,017	101,688	26,329
Excess (deficiency) of revenues over (under) expenditures	(33,070)	(33,070)	3,259	36,329
Fund balance, January 1	30,570	30,570	30,570	0
Prior year encumbrances appropriated	2,500	2,500	2,500	0
Fund balance, December 31	\$0	\$0	\$36,329	\$36,329

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$15,000	\$10,452	\$10,452	\$0
Total revenues	15,000	10,452	10,452	0
Expenditures:				
Current:				
Other	18,805	14,257	14,257	0
Total expenditures	18,805	14,257	14,257	0
Excess (deficiency) of revenues over (under) expenditures	(3,805)	(3,805)	(3,805)	0
Fund balance, January 1	3,805	3,805	3,805	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)
Commissary Rotary Trust Other Special Revenue Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$199,226	\$226,422	\$244,315	\$17,893
Total revenues	199,226	226,422	244,315	17,893
Expenditures:				
Current:				
Personal services	58,550	58,550	31,806	26,744
Other	166,450	193,645	181,953	11,692
Total expenditures	225,000	252,195	213,759	38,436
Excess (deficiency) of revenues over (under) expenditures	(25,774)	(25,773)	30,556	56,329
Fund balance, January 1	25,776	25,776	25,776	0
Fund balance, December 31	\$2	\$3	\$56,332	\$56,329

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$7,154	\$5,584	\$5,584	\$0
Total revenues	7,154	5,584	5,584	0
Expenditures:				
Current:				
Other	8,000	6,430	5,074	1,356
Total expenditures	8,000	6,430	5,074	1,356
Excess (deficiency) of revenues over (under) expenditures	(846)	(846)	510	1,356
Fund balance, January 1	846	846	846	0
Fund balance, December 31	\$0	\$0	\$1,356	\$1,356

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$46,200	\$46,200	\$54,537	\$8,337
Total revenues	46,200	46,200	54,537	8,337
Expenditures:				
Current:				
Capital purchases	66,400	66,400	51,911	14,489
Total expenditures	66,400	66,400	51,911	14,489
Excess (deficiency) of revenues over (under) expenditures	(20,200)	(20,200)	2,626	22,826
Fund balance, January 1	17,255	17,255	17,255	0
Prior year encumbrances appropriated	3,200	3,200	3,200	0
Fund balance, December 31	\$255	\$255	\$23,081	\$22,826

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, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$360,000	\$360,000	\$463,035	\$103,035
Investment earnings	50	50	186	136
Miscellaneous revenue	150	150	1,285	1,135
Total revenues	<u>360,200</u>	<u>360,200</u>	<u>464,506</u>	<u>104,306</u>
Expenditures:				
Current:				
Personal services	341,500	341,500	256,990	84,510
Materials and supplies	5,000	5,000	3,292	1,708
Charges and services	212,595	212,429	83,668	128,761
Capital purchases	50,069	50,069	1,949	48,120
Total expenditures	<u>609,164</u>	<u>608,998</u>	<u>345,899</u>	<u>263,099</u>
Excess (deficiency) of revenues over (under) expenditures	(248,964)	(248,798)	118,607	367,405
Other financing uses				
Transfers out	(20,000)	(20,000)	(20,000)	0
Total other financing uses	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>0</u>
Excess (deficiency) of revenues over (under) expenditures and other financing uses	(268,964)	(268,798)	98,607	367,405
Fund balance, January 1	702,642	702,642	702,642	0
Prior year encumbrances appropriated	3,163	3,163	3,163	0
Fund balance, December 31	<u>\$436,841</u>	<u>\$437,007</u>	<u>\$804,412</u>	<u>\$367,405</u>

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$12,600	\$12,600	\$18,432	\$5,832
Total revenues	12,600	12,600	18,432	5,832
Expenditures:				
Current:				
Other	12,000	12,000	8,504	3,496
Total expenditures	12,000	12,000	8,504	3,496
Excess (deficiency) of revenues over (under) expenditures	600	600	9,928	9,328
Fund balance, January 1	78,990	78,990	78,990	0
Fund balance, December 31	\$79,590	\$79,590	\$88,918	\$9,328

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, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$124,678	\$124,601	\$124,601	\$0
Miscellaneous revenue	27,869	27,869	27,869	0
Total revenue	152,547	152,470	152,470	0
Expenditures:				
Debt service:				
Principal retirement	945,960	945,883	923,000	22,883
Interest and fiscal charges	272,448	272,448	272,843	(395)
Total expenditures	1,218,408	1,218,331	1,195,843	22,488
Deficiency of revenues under expenditures	(1,065,861)	(1,065,861)	(1,043,373)	22,488
Other financing sources				
Transfers in	1,043,373	1,043,373	1,043,373	0
Total other financing sources	1,043,373	1,043,373	1,043,373	0
Deficiency of revenues and other financing sources under expenditures	(22,488)	(22,488)	0	22,488
Fund balance, January 1	22,489	22,489	22,489	0
Fund balance, December 31	\$1	\$1	\$22,489	\$22,488

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, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Intergovernmental revenue	\$50,000	\$0	\$0	\$0
Total revenue	50,000	0	0	0
Expenditures:				
Capital outlay	50,000	50,000	41,317	8,683
Total expenditures	50,000	50,000	41,317	8,683
Excess (deficiency) of revenues over (under) expenditures	0	(50,000)	(41,317)	8,683
Fund balance, January 1	95,792	95,792	95,792	0
Fund balance, December 31	\$95,792	\$45,792	\$54,475	\$8,683

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, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Charges for services	\$0	\$0	\$0	\$0
Total revenue	0	0	0	0
Expenditures:				
Capital outlay	100,000	200,000	183,567	16,433
Total expenditures	100,000	200,000	183,567	16,433
Deficiency of revenues under expenditures	(100,000)	(200,000)	(183,567)	16,433
Other financing sources:				
Transfers in	100,000	200,000	200,000	0
Total other financing sources	100,000	200,000	200,000	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures	0	0	16,433	16,433
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$16,433	\$16,433

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, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Interest	\$20	\$71	\$71	\$0
Total revenue	20	71	71	0
Expenditures:				
Capital outlay	87,923	65,743	63,316	2,427
Total expenditures	87,923	65,743	63,316	2,427
Deficiency of revenues under expenditures	(87,903)	(65,672)	(63,245)	2,427
Fund balance, January 1	4,246	4,246	4,246	0
Prior year encumbrances appropriated	83,658	83,658	83,658	0
Fund balance, December 31	\$1	\$22,232	\$24,659	\$2,427

**Huron County, Ohio
Landfill Enterprise Fund
December 31, 2016**

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)
Landfill Enterprise Fund
For the Year Ended December 31, 2016

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$2,287,000	\$2,287,000	\$2,436,115	\$149,115
Miscellaneous revenue	5,000	5,000	14,890	9,890
Total operating revenues	2,292,000	2,292,000	2,451,005	159,005
Operating expenses:				
Personal services	465,960	483,516	468,260	15,256
Materials and supplies	12,000	12,000	1,754	10,246
Contractual services	1,262,000	1,350,245	1,348,245	2,000
Other operating expenses	529,240	662,240	599,424	62,816
Total operating expenses	2,269,200	2,508,001	2,417,683	90,318
Operating income (loss)	22,800	(216,001)	33,322	249,323
Non-operating expenses				
Principal retirement	15,000	15,000	15,000	0
Interest and fiscal charges	12,435	12,435	12,435	0
Total non-operating expenses	27,435	27,435	27,435	0
Income (Loss) before operating transfers	(4,635)	(243,436)	5,887	249,323
Transfers in	28,545	27,435	27,435	0
Transfers out	(28,545)	(28,545)	(27,435)	1,110
Net profit/loss	(4,635)	(244,546)	5,887	250,433
Net position, January 1	648,252	648,252	648,252	0
Net position, December 31	\$643,617	\$403,706	\$654,139	\$250,433

**Huron County, Ohio
Internal Service Fund
December 31, 2016**

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. See Note L for additional information because the County switched from a self-insured plan to a premium based plan.

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, 2016

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Operating revenues:				
Charges for services	\$0	\$0	\$426	\$426
Total operating revenues	0	0	426	426
Operating expenses:				
Other operating expenses	2,532,117	2,532,117	448,027	2,084,090
Total operating expenses	2,532,117	2,532,117	448,027	2,084,090
Operating loss	(2,532,117)	(2,532,117)	(447,601)	2,084,516
Net position, January 1	2,527,117	2,527,117	2,527,117	0
Prior year encumbrances appropriated	5,000	5,000	5,000	0
Net position, December 31	\$0	\$0	\$2,084,516	\$2,084,516

**Huron County, Ohio
Fiduciary Funds
December 31, 2016**

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, 2016

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.

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.

Rape Crisis Program - To account for the accumulation and disbursement of monies collected related to the rape crisis program which must be remitted to the State.

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.

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 - 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.

Insurance – 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.

Sheriff's FOJ and FOJ Transport - To account for regular and 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 the 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, 2016

	Beginning Balance January 1, 2016	Additions	Deductions	Ending Balance December 31, 2016
UNDIVIDED TAXES:				
REAL ESTATE TAX				
Assets:				
Taxes receivable.....	\$47,514,217	\$47,944,832	\$47,514,217	\$47,944,832
Equity in pooled cash and investments.....	1,455,988	46,136,479	45,988,964	1,603,503
	<u>\$48,970,205</u>	<u>\$94,081,311</u>	<u>\$93,503,181</u>	<u>\$49,548,335</u>
Liabilities:				
Due to other governments.....	\$47,514,217	\$47,944,832	\$47,514,217	\$47,944,832
Unapportioned monies.....	1,455,988	46,136,479	45,988,964	1,603,503
	<u>\$48,970,205</u>	<u>\$94,081,311</u>	<u>\$93,503,181</u>	<u>\$49,548,335</u>
TOWNSHIP GASOLINE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,649,991	\$1,649,991	\$0
Due from other governments.....	820,237	801,501	820,237	801,501
	<u>\$820,237</u>	<u>\$2,451,492</u>	<u>\$2,470,228</u>	<u>\$801,501</u>
Liabilities:				
Unapportioned monies.....	\$0	\$1,649,991	\$1,649,991	\$0
Due to other governments.....	820,237	801,501	820,237	801,501
	<u>\$820,237</u>	<u>\$2,451,492</u>	<u>\$2,470,228</u>	<u>\$801,501</u>
ESTATE TAX				
Assets:				
Equity in pooled cash and investments.....	\$83,292	\$29,705	\$102,997	\$10,000
Liabilities:				
Unapportioned monies.....	\$83,292	\$29,705	\$102,997	\$10,000
RAPE CRISIS PROGRAM				
Assets:				
Equity in pooled cash and investments.....	\$0	\$100	\$0	\$100
Liabilities:				
Deposits held due to others.....	\$0	\$100	\$0	\$100

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	Beginning Balance January 1, 2016	Additions	Deductions	Ending Balance December 31, 2016
MOBILE HOME TAX				
Assets:				
Taxes receivable.....	\$831,524	\$809,804	\$831,524	\$809,804
Equity in pooled cash and investments.....	38,034	253,756	273,432	18,358
	<u>\$869,558</u>	<u>\$1,063,560</u>	<u>\$1,104,956</u>	<u>\$828,162</u>
Liabilities:				
Due to other governments.....	\$831,524	\$809,804	\$831,524	\$809,804
Unapportioned monies.....	38,034	253,756	273,432	18,358
	<u>\$869,558</u>	<u>\$1,063,560</u>	<u>\$1,104,956</u>	<u>\$828,162</u>
MOTOR VEHICLE LICENSE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$304,275	\$304,275	\$0
Due from other governments.....	144,838	148,144	144,838	148,144
	<u>\$144,838</u>	<u>\$452,419</u>	<u>\$449,113</u>	<u>\$148,144</u>
Liabilities:				
Unapportioned monies.....	\$0	\$304,275	\$304,275	\$0
Due to other governments.....	144,838	148,144	144,838	148,144
	<u>\$144,838</u>	<u>\$452,419</u>	<u>\$449,113</u>	<u>\$148,144</u>
CIGARETTE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$8,389	\$8,389	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$8,389	\$8,389	\$0
LOCAL GOVERNMENT TAX				
Assets:				
Equity in pooled cash and investments.....	\$271,489	\$1,694,602	\$1,647,446	\$318,645
Due from other governments.....	914,442	853,092	914,442	853,092
	<u>\$1,185,931</u>	<u>\$2,547,694</u>	<u>\$2,561,888</u>	<u>\$1,171,737</u>
Liabilities:				
Unapportioned monies.....	\$271,489	\$1,694,602	\$1,647,446	\$318,645
Due to other governments.....	914,442	853,092	914,442	853,092
	<u>\$1,185,931</u>	<u>\$2,547,694</u>	<u>\$2,561,888</u>	<u>\$1,171,737</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, 2016

	Beginning Balance January 1, 2016	Additions	Deductions	Ending Balance December 31, 2016
CLERK OF COURTS				
Assets:				
Segregated cash accounts.....	\$532,551	\$13,197,568	\$13,164,792	\$565,327
Liabilities:				
Deposits held due to others.....	\$532,551	\$13,197,568	\$13,164,792	\$565,327
JUVENILE COURT				
Assets:				
Segregated cash accounts.....	\$27,295	\$159,965	\$165,868	\$21,392
Liabilities:				
Deposits held due to others.....	\$27,295	\$159,965	\$165,868	\$21,392
PROBATE COURT				
Assets:				
Segregated cash accounts.....	\$17,291	\$101,383	\$101,324	\$17,350
Liabilities:				
Deposits held due to others.....	\$17,291	\$101,383	\$101,324	\$17,350
SHERIFF - GENERAL				
Assets:				
Segregated cash accounts.....	\$178,633	\$1,188,611	\$1,219,443	\$147,801
Liabilities:				
Deposits held due to others.....	\$178,633	\$1,188,611	\$1,219,443	\$147,801
SHERIFF - COMMISSARY				
Assets:				
Segregated cash accounts.....	\$23,685	\$213,498	\$207,205	\$29,978
Liabilities:				
Deposits held due to others.....	\$23,685	\$213,498	\$207,205	\$29,978

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	Beginning Balance January 1, 2016	Additions	Deductions	Ending Balance December 31, 2016
CHILD SUPPORT ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$4,712	\$358,384	\$358,025	\$5,071
Liabilities:				
Deposits held due to others.....	\$4,712	\$358,384	\$358,025	\$5,071
HEALTH DEPARTMENT				
Assets:				
Equity in pooled cash and investments.....	\$1,002,706	\$2,572,860	\$2,634,479	\$941,087
Liabilities:				
Deposits held due to others.....	\$1,002,706	\$2,572,860	\$2,634,479	\$941,087
SOIL AND WATER FUND				
Assets:				
Equity in pooled cash and investments.....	\$47,449	\$295,811	\$246,765	\$96,495
Liabilities:				
Deposits held due to others.....	\$47,449	\$295,811	\$246,765	\$96,495
ESCROW ACCOUNT				
Assets:				
Equity in pooled cash and investments.....	\$10,585	\$108,003	\$110,337	\$8,251
Liabilities:				
Deposits held due to others.....	\$10,585	\$108,003	\$110,337	\$8,251
STATE OF OHIO				
Assets:				
Equity in pooled cash and investments.....	\$0	\$22,259	\$22,259	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$22,259	\$22,259	\$0

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	Beginning Balance January 1, 2016	Additions	Deductions	Ending Balance December 31, 2016
TOWNSHIP ROAD MILEAGE				
Assets:				
Equity in pooled cash and investments.....	\$0	\$191,980	\$191,980	\$0
Due from other governments.....	97,390	98,487	97,390	98,487
	<u>\$97,390</u>	<u>\$290,467</u>	<u>\$289,370</u>	<u>\$98,487</u>
Liabilities:				
Unapportioned monies.....	\$0	\$191,980	\$191,980	\$0
Due to other governments.....	97,390	98,487	97,390	98,487
	<u>\$97,390</u>	<u>\$290,467</u>	<u>\$289,370</u>	<u>\$98,487</u>
TOWNSHIP PERMISSIVE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$126,935	\$126,935	\$0
Due from other governments.....	51,082	65,675	51,082	65,675
	<u>\$51,082</u>	<u>\$192,610</u>	<u>\$178,017</u>	<u>\$65,675</u>
Liabilities:				
Unapportioned monies.....	\$0	\$126,935	\$126,935	\$0
Due to other governments.....	51,082	65,675	51,082	65,675
	<u>\$51,082</u>	<u>\$192,610</u>	<u>\$178,017</u>	<u>\$65,675</u>
OHIO ELECTIONS COMMISSION				
Assets:				
Equity in pooled cash and investments.....	\$290	\$50	\$340	\$0
Liabilities:				
Deposits held due to others.....	\$290	\$50	\$340	\$0
BMV				
Assets:				
Equity in pooled cash and investments.....	\$285,511	\$353,996	\$379,781	\$259,726
Segregated cash accounts.....	8,064	366,833	369,574	5,323
	<u>\$293,575</u>	<u>\$720,829</u>	<u>\$749,355</u>	<u>\$265,049</u>
Liabilities:				
Deposits held due to others.....	\$285,511	\$353,996	\$379,781	\$259,726
Unapportioned monies.....	8,064	366,833	369,574	5,323
	<u>\$293,575</u>	<u>\$720,829</u>	<u>\$749,355</u>	<u>\$265,049</u>

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	Beginning Balance January 1, 2016	Additions	Deductions	Ending Balance December 31, 2016
SHERIFF'S LAW ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$14,302	\$8,875	\$14,787	\$8,390
Liabilities:				
Unapportioned monies.....	\$14,302	\$8,875	\$14,787	\$8,390
LIBRARIES				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,797,094	\$1,797,094	\$0
Due from other governments.....	908,598	867,443	908,598	867,443
	<u>\$908,598</u>	<u>\$2,664,537</u>	<u>\$2,705,692</u>	<u>\$867,443</u>
Liabilities:				
Due to other governments.....	\$908,598	\$867,443	\$908,598	\$867,443
Unapportioned Monies.....	0	1,797,094	1,797,094	0
	<u>\$908,598</u>	<u>\$2,664,537</u>	<u>\$2,705,692</u>	<u>\$867,443</u>
PERS				
Assets:				
Equity in pooled cash and investments.....	\$0	\$137	\$137	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$137	\$137	\$0
HURON COUNTY PARK DISTRICT				
Assets:				
Equity in pooled cash and investments.....	\$53,384	\$6,748	\$16,766	\$43,366
Liabilities:				
Deposits held due to others.....	\$53,384	\$6,748	\$16,766	\$43,366

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	Beginning Balance January 1, 2016	Additions	Deductions	Ending Balance December 31, 2016
BUREAU OF WORKERS COMP				
Assets:				
Equity in pooled cash and investments.....	\$112,967	\$51,423	\$131,290	\$33,100
Liabilities:				
Unapportioned monies.....	\$112,967	\$51,423	\$131,290	\$33,100
INSURANCE				
Assets:				
Equity in pooled cash and investments.....	\$35	\$122	\$157	\$0
Liabilities:				
Payroll withholdings.....	\$35	\$122	\$157	\$0
HOUSING ESCROW				
Assets:				
Equity in pooled cash and investments.....	\$500	\$0	\$0	\$500
Liabilities:				
Deposits held due to others.....	\$500	\$0	\$0	\$500
SHERIFF'S FOJ AND FOJ TRANSPORT				
Assets:				
Segregated cash accounts.....	\$0	\$36,186	\$36,186	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$36,186	\$36,186	\$0
PROSECUTOR'S FOJ AND LAW ENFORCEMENT TRUST				
Assets:				
Segregated cash accounts.....	\$53,126	\$35,240	\$33,546	\$54,820
Liabilities:				
Unapportioned monies.....	\$53,126	\$35,240	\$33,546	\$54,820
STATE RECORDER FEES				
Assets:				
Equity in pooled cash and investments.....	\$57,098	\$219,035	\$208,704	\$67,429
Liabilities:				
Deposits held due to others.....	\$57,098	\$219,035	\$208,704	\$67,429

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2016

	Beginning Balance January 1, 2016	Additions	Deductions	Ending Balance December 31, 2016
TAXING DISTRICT				
Assets:				
Equity in pooled cash and investments.....	\$0	\$33,621,401	\$33,621,401	\$0
Liabilities:				
Deposits held due to others.....	\$0	\$33,621,401	\$33,621,401	\$0
AUCTION PROCEEDS				
Assets:				
Equity in pooled cash and investments.....	\$4,394	\$20,271	\$7,819	\$16,846
Liabilities:				
Deposits held due to others.....	\$4,394	\$20,271	\$7,819	\$16,846
TOTALS				
Assets:				
Equity in pooled cash and investments.....	\$3,423,722	\$89,465,422	\$89,471,738	\$3,417,406
Segregated cash accounts.....	859,659	15,666,543	15,670,750	855,452
Taxes receivable.....	48,345,741	48,754,636	48,345,741	48,754,636
Due from other governments.....	2,936,587	2,834,342	2,936,587	2,834,342
TOTAL ASSETS.....	\$55,565,709	\$156,720,943	\$156,424,816	\$55,861,836
Liabilities:				
Unapportioned monies.....	\$2,037,262	\$52,714,022	\$52,699,145	\$2,052,139
Due to other governments.....	51,282,328	51,588,978	51,282,328	51,588,978
Deposits held due to others.....	2,246,084	52,417,684	52,443,049	2,220,719
Payroll withholdings.....	35	259	294	0
TOTAL LIABILITIES.....	\$55,565,709	\$156,720,943	\$156,424,816	\$55,861,836

A red pencil is positioned diagonally across the top of the page, pointing towards the bottom left. The paper is lined and contains handwritten mathematical notes in black ink. The notes include the word "Invalid" written in a cursive style, and several mathematical expressions involving the Greek letter rho (ρ), such as $\rho \sim$, $\rho \sim (p, v, q)$, and $\rho \sim$ followed by a large curly bracket. There are also some vertical lines drawn on the paper. The background is slightly blurred, showing a dark, textured surface.

STATISTICAL SECTION

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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:

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	160-167
Revenue Capacity 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.	168-176
Debt Capacity 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.	177-182
Operating Information 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.	183-189
Economic and Demographic Information 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.	190-192

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	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Governmental Activities:										
Invested in capital assets, net of related debt	\$29,305,242	\$28,959,788	\$30,380,771	\$30,686,354	\$31,075,718	\$31,756,762	\$31,855,432	\$34,058,618	\$34,937,091	\$35,220,498
Restricted for:										
Board of developmental disabilities	1,230,587	861,602	859,398	634,782	1,997,306	1,877,409	1,087,691	995,103	727,613	1,351,209
Child support	(a)	745,936	506,361	844,863	335,768	349,492	397,555	235,183	75,802	430,072
Real estate	(a)	464,710	463,686	425,794	416,084	543,982	718,926	846,480	968,150	841,270
EMA	(a)	341,326	316,585	338,991	217,259	251,223	243,053	252,084	163,817	230,663
Mun्य Road	(a)	544,642	556,277	486,438	603,153	758,763	765,334	863,217	711,661	657,538
911 equipment	(a)	279,872	399,090	361,966	462,737	519,245	212,303	215,274	210,056	225,064
DD residential	(a)	539,200	789,268	1,211,725	200,436	10,098,877	1,173,653	966,507	1,342,814	888,595
Job and family services	(a)	245,507	614,153	524,719	0	168,201	259,040	133,800	334,063	163,903
Motor vehicle and gas tax	(a)	3,364,859	3,714,658	3,658,486	3,624,702	3,985,991	4,079,599	3,985,891	4,353,681	3,494,582
Mental health	(a)	1,879,978	1,337,571	1,053,243	1,206,520	1,553,751	1,393,854	1,644,270	1,837,920	2,588,389
Children's services	(a)	803,901	1,096,020	1,041,584	1,096,317	1,301,689	1,087,951	800,234	599,295	286,457
Felony delinquent care and custody	(a)	650,913	429,892	0	38,931	52,726	103,199	138,810	138,810	165,383
Huron County revolving loan	(a)	430,590	503,642	406,433	463,560	489,145	471,294	361,028	335,169	262,388
Law Library	(a)	(a)	(a)	(a)	(a)	152,660	240,942	300,671	383,877	429,559
Special Projects CP	(a)	(a)	(a)	(a)	(a)	112,139	63,478	19,378	67,153	120,066
EPA Hazmat	(a)	(a)	(a)	(a)	(a)	105,691	128,737	144,965	115,580	117,326
Mediation	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	72,801	78,887
Help Me Grow	(a)	(a)	(a)	(a)	(a)	196,356	392,144	309,262	322,027	380,408
Ditch Maintenance	(a)	(a)	(a)	(a)	(a)	(a)	118,160	245,186	280,448	280,767
Victims Assistance	(a)	(a)	(a)	(a)	(a)	(a)	102,163	93,919	99,338	99,848
DD Trust	(a)	(a)	(a)	(a)	(a)	(a)	115,633	80,075	87,326	89,033
Clerk of Courts Computer	(a)	(a)	(a)	(a)	(a)	(a)	84,282	117,469	142,606	172,832
Other purposes	(a)	(a)	1,888,589	3,296,862	1,887,478	982,345	1,181,779	814,619	727,276	834,666
Debt service	58,443	0	0	0	0	0	0	12,628	22,489	22,489
Capital projects	472,501	378,139	288,443	413,947	655,531	314,193	318,713	92,163	183,697	200,608
Unrestricted	4,468,586	3,261,431	3,128,160	2,789,235	3,459,680	4,585,361	5,187,175	6,665,142	(4,675,415)	(4,841,545)
Total Governmental Activities Net Position	\$45,648,825	\$45,089,046	\$46,406,699	\$48,832,490	\$47,497,338	\$60,112,011	\$51,702,090	\$54,367,405	\$44,565,145	\$44,790,955
Business-type Activities:										
Net investment in capital assets	\$2,162,819	\$2,345,085	\$2,520,897	\$2,403,484	\$2,293,375	\$2,142,316	\$2,048,113	\$1,986,062	\$2,001,470	\$1,997,034
Unrestricted (deficit)	(2,720,356)	(3,071,462)	(2,741,665)	(2,352,239)	(4,019,987)	(3,591,240)	(3,385,335)	(3,054,549)	(2,864,976)	(2,529,607)
Total Business-type Activities Net Position	(\$557,537)	(\$726,377)	(\$220,768)	\$51,245	(\$1,726,612)	(\$1,448,924)	(\$1,337,222)	(\$1,068,487)	(\$863,506)	(\$532,573)
Primary Government:										
Net investment in capital assets	\$31,468,061	\$31,304,873	\$32,901,668	\$33,089,838	\$33,369,093	\$33,899,078	\$33,903,545	\$36,044,680	\$36,938,561	\$37,217,532
Restricted	11,874,997	12,867,827	12,897,768	15,356,901	12,961,940	14,769,888	14,659,483	13,643,645	14,303,469	14,412,002
Unrestricted (deficit)	1,748,230	189,969	386,495	436,996	(560,307)	994,121	1,801,840	3,610,593	(7,540,391)	(7,371,152)
Total Primary Government Net Position	\$45,091,288	\$44,362,669	\$46,185,931	\$48,883,735	\$45,770,726	\$49,663,087	\$50,364,868	\$53,298,918	\$43,701,639	\$44,258,382

(a) In previous years net position restricted for other purposes was 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)	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$6,270,335	\$6,323,838	\$6,313,959	\$6,113,712	\$7,101,154	\$6,545,289	\$6,563,972	\$6,718,716	\$7,370,587	\$7,168,745
Judicial	2,361,684	1,930,377	1,749,262	1,921,573	1,872,299	1,834,640	1,729,869	1,909,176	2,081,301	2,306,175
Public Safety	5,740,955	6,294,358	5,357,950	5,836,107	5,997,965	5,987,606	6,230,863	6,090,195	5,689,776	6,983,099
Public Works	5,352,016	5,333,400	5,618,844	5,495,315	5,859,620	5,644,623	5,413,278	5,770,976	5,599,766	6,966,818
Health	8,690,373	9,989,143	10,148,961	9,486,878	9,883,231	9,204,469	9,543,413	9,480,113	8,422,164	8,422,164
Human Services	13,134,292	14,069,887	13,582,530	10,885,450	10,479,826	7,954,102	8,198,301	8,459,751	9,264,617	9,356,304
Conservation and Recreation	595,062	467,116	322,689	286,800	311,818	303,502	311,835	321,600	325,200	369,200
Interest and Fiscal Charges	540,477	418,271	401,469	383,109	395,755	361,356	333,806	309,420	317,138	268,001
Bond Issuance Costs	0	0	0	0	0	0	0	31,500	0	0
Total Governmental Activities Expenses	42,685,194	44,826,390	43,495,664	40,408,944	41,901,668	37,835,587	38,325,337	39,290,388	40,128,498	41,840,506
Business-type Activities:										
Landfill	2,353,202	2,222,145	2,086,995	1,970,016	4,155,669	2,001,263	2,118,020	2,050,725	1,912,976	2,054,147
Total Business-type Activities Expenses	2,353,202	2,222,145	2,086,995	1,970,016	4,155,669	2,001,263	2,118,020	2,050,725	1,912,976	2,054,147
Total Primary Government Expenses	45,038,396	47,048,535	45,582,659	42,378,960	46,057,337	39,836,850	40,443,357	41,341,113	42,041,474	43,894,653
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative and Executive	1,513,221	1,588,085	1,594,085	1,732,458	1,591,599	1,631,152	1,652,710	1,650,497	1,630,467	1,604,965
Judicial	258,732	197,239	206,474	434,961	393,475	448,644	421,462	382,658	442,046	417,984
Public Safety	628,353	697,988	930,164	972,275	1,112,769	1,050,336	975,036	909,094	935,467	1,039,649
Public Works	161,597	523,161	449,023	368,871	449,676	296,443	235,911	191,476	219,465	175,358
Health	211,484	213,617	225,722	243,334	650,323	314,865	331,843	742,449	873,874	734,959
Human Services	472,482	376,614	343,918	1,011,772	905,582	1,081,467	942,955	658,492	1,101,272	877,101
Conservation and Recreation	45,415	40,668	36,716	36,964	47,411	48,074	46,278	41,642	44,420	45,133
Operating Grants and Contributions	253,393	186,547	281,208	35,781	195,499	243,936	102,700	290,737	128,465	96,034
General Government:										
Legislative and Executive	18,919	16,812	15,308	138,267	248,332	110,822	883,312	3,241	360,664	346,813
Public Safety	676,134	689,335	347,403	744,861	766,126	831,585	694,670	639,936	609,579	718,530
Public Works	4,781,063	4,951,420	6,589,143	5,180,358	4,951,997	5,066,132	4,855,876	4,896,462	5,880,475	4,961,068
Health	3,969,193	3,834,047	4,914,512	5,078,268	5,147,886	3,294,713	3,923,276	4,064,662	3,930,015	3,275,386
Human Services	12,024,482	12,292,950	11,578,121	8,675,283	6,306,582	7,849,392	5,710,932	6,279,665	7,209,230	7,047,556
Conservation and Recreation	92,043	3,466	2,741	0	0	0	0	0	0	0
Interest and Fiscal Charges	0	27,788	28,202	0	0	0	0	27,432	0	0
Capital Grants and Contributions	550,213	56,898	22,654	89,440	0	0	0	0	0	0
Legislative and Executive	0	0	0	66,000	0	1,649	0	0	0	0
Public Safety	0	0	0	683,065	374,779	2,136,267	374,779	3,031,472	326,489	887,978
Public Works	0	0	0	90,296	129,046	270,009	15,687	86,507	61,271	0
Health	0	0	0	0	0	0	0	0	0	0
Human Services	0	0	220,000	0	0	0	0	0	0	0
Total Governmental Activities Program Revenues	25,656,744	25,696,635	27,785,394	25,582,254	23,271,082	24,675,486	21,167,427	23,896,422	23,753,199	22,228,514

(continued)

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

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Business-type Activities:										
<i>Landfill</i>										
Charges for Services	\$2,036,097	\$1,828,948	\$2,254,640	\$2,204,654	\$2,328,835	\$2,252,222	\$2,190,181	\$2,272,218	\$2,271,324	\$2,370,190
Operating Grants and Contributions	0	0	0	0	0	0	0	0	0	0
<i>Total Business-type Activities Program Revenues</i>	<u>2,036,097</u>	<u>1,828,948</u>	<u>2,254,640</u>	<u>2,204,654</u>	<u>2,328,835</u>	<u>2,252,222</u>	<u>2,190,181</u>	<u>2,272,218</u>	<u>2,271,324</u>	<u>2,370,190</u>
<i>Total Primary Government Program Revenues</i>	<u>27,692,841</u>	<u>27,525,583</u>	<u>30,040,034</u>	<u>27,786,908</u>	<u>25,908,203</u>	<u>26,927,708</u>	<u>23,357,608</u>	<u>26,168,640</u>	<u>26,024,523</u>	<u>24,598,704</u>
Net (Expense)/Revenue										
Governmental Activities	(17,028,450)	(19,129,755)	(15,710,270)	(14,826,690)	(18,322,300)	(13,160,101)	(17,157,910)	(15,393,966)	(16,375,299)	(19,611,992)
Business-type Activities	(317,105)	(393,197)	167,645	234,638	(1,826,834)	250,959	72,161	221,493	358,348	316,043
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$17,345,555)</u>	<u>(\$19,522,952)</u>	<u>(\$15,542,625)</u>	<u>(\$14,592,052)</u>	<u>(\$20,149,134)</u>	<u>(\$12,909,142)</u>	<u>(\$17,085,749)</u>	<u>(\$15,172,473)</u>	<u>(\$16,016,951)</u>	<u>(\$19,295,949)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied for:										
General Purposes	\$2,637,025	\$2,333,043	\$2,483,482	\$1,781,033	\$2,054,064	\$2,230,453	\$2,058,597	\$2,060,643	\$2,124,366	\$2,293,469
Board of Developmental Disabilities	3,578,290	3,460,889	3,441,804	3,004,634	3,015,694	3,282,916	3,236,498	3,092,183	3,223,401	3,210,655
Mental Health	198,109	185,319	187,438	101,401	115,334	156,885	146,905	146,255	140,477	518,464
Senior Services	499,747	481,821	480,662	412,013	414,716	460,145	446,459	450,259	508,636	474,175
Sales Taxes Levied for General Purposes	7,851,112	7,758,582	6,926,248	7,598,363	8,225,716	8,341,835	8,765,559	9,396,408	10,019,599	9,948,350
Grants and Entitlements not Restricted to Specific Programs	2,085,533	1,794,972	1,577,459	2,737,466	2,273,535	1,418,383	2,081,897	2,032,487	2,053,876	1,995,267
Investment Earnings	1,062,345	875,170	309,048	175,765	176,549	136,926	108,016	80,313	93,677	223,828
Miscellaneous	1,675,885	1,867,390	1,696,782	1,441,806	711,540	813,898	904,058	800,733	1,090,675	1,173,594
Transfers	(160,000)	(187,210)	(75,000)	0	0	0	0	0	0	0
<i>Total Governmental Activities</i>	<u>19,428,046</u>	<u>18,569,976</u>	<u>17,027,923</u>	<u>17,252,481</u>	<u>16,987,148</u>	<u>16,841,441</u>	<u>17,747,989</u>	<u>18,059,281</u>	<u>19,254,707</u>	<u>19,837,802</u>
Business-type Activities:										
Miscellaneous	20,617	37,147	19,566	37,375	48,526	26,694	39,540	47,242	63,522	14,890
Investment Earnings	0	0	0	0	451	35	1	0	0	0
Transfers	160,000	187,210	75,000	0	0	0	0	0	0	0
<i>Total Business-type Activities</i>	<u>180,617</u>	<u>224,357</u>	<u>94,566</u>	<u>37,375</u>	<u>48,977</u>	<u>26,729</u>	<u>39,541</u>	<u>47,242</u>	<u>63,522</u>	<u>14,890</u>
<i>Total Primary Government</i>	<u>19,608,663</u>	<u>18,794,333</u>	<u>17,122,489</u>	<u>17,289,856</u>	<u>17,036,125</u>	<u>16,868,170</u>	<u>17,787,530</u>	<u>18,106,523</u>	<u>19,318,229</u>	<u>19,852,692</u>
Change in Net Position										
Governmental Activities	2,399,596	(559,779)	1,317,653	2,425,791	(1,335,152)	3,681,340	590,079	2,665,315	2,879,408	225,810
Business-type Activities	(136,488)	(168,840)	262,211	272,013	(1,777,857)	277,688	111,702	268,735	421,870	330,933
<i>Total Primary Government Change in Net Position</i>	<u>\$2,263,108</u>	<u>(\$728,619)</u>	<u>\$1,579,864</u>	<u>\$2,697,804</u>	<u>(\$3,113,009)</u>	<u>\$3,959,028</u>	<u>\$701,781</u>	<u>\$2,934,050</u>	<u>\$3,301,278</u>	<u>\$556,743</u>

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

Fiscal Year (1)	2007	2008	2009	2010
General Fund				
Nonspendable	(1)	(1)	(1)	(1)
Assigned	(1)	(1)	(1)	(1)
Unassigned	(1)	(1)	(1)	(1)
Reserved	\$39,165	\$150,370	\$193,731	\$174,293
Unreserved	<u>2,825,528</u>	<u>2,206,419</u>	<u>2,196,741</u>	<u>2,854,335</u>
<i>Total General Fund</i>	<u>2,864,693</u>	<u>2,356,789</u>	<u>2,390,472</u>	<u>3,028,628</u>
All Other Governmental Funds				
Nonspendable	(1)	(1)	(1)	(1)
Restricted	(1)	(1)	(1)	(1)
Unassigned	(1)	(1)	(1)	(1)
Reserved	1,497,638	849,400	1,080,399	1,211,140
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	8,884,235	10,618,409	10,709,020	11,719,285
Debt Service Funds	0	0	0	0
Capital Projects Funds	<u>714,921</u>	<u>237,481</u>	<u>237,481</u>	<u>923,275</u>
Total All Other Governmental Funds	<u>11,096,794</u>	<u>11,705,290</u>	<u>12,026,900</u>	<u>13,853,700</u>
<i>Total Governmental Funds</i>	<u>\$13,961,487</u>	<u>\$14,062,079</u>	<u>\$14,417,372</u>	<u>\$16,882,328</u>

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

2011	2012	2013	2014	2015	2016
211,837	228,601	225,540	219,614	208,102	196,906
61,258	105,310	137,705	92,172	119,894	222,181
3,510,001	4,001,264	4,481,960	4,850,250	5,849,128	6,368,650
(1)	(1)	(1)	(1)	(1)	(1)
(1)	(1)	(1)	(1)	(1)	(1)
<u>3,783,096</u>	<u>4,335,175</u>	<u>4,845,205</u>	<u>5,162,036</u>	<u>6,177,124</u>	<u>6,787,737</u>
952,712	720,969	735,445	723,999	832,483	753,784
11,076,070	13,553,052	12,619,753	12,692,693	12,342,619	12,286,417
(43,648)	0	(10,368)	(60,488)	(23,905)	0
(1)	(1)	(1)	(1)	(1)	(1)
(1)	(1)	(1)	(1)	(1)	(1)
(1)	(1)	(1)	(1)	(1)	(1)
<u>11,985,134</u>	<u>14,274,021</u>	<u>13,344,830</u>	<u>13,356,204</u>	<u>13,151,197</u>	<u>13,040,201</u>
<u>\$15,768,230</u>	<u>\$18,609,196</u>	<u>\$18,190,035</u>	<u>\$18,518,240</u>	<u>\$19,328,321</u>	<u>\$19,827,938</u>

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

Fiscal Year	2007	2008	2009	2010
Revenues				
Taxes	\$14,725,121	\$14,220,313	\$13,432,727	\$12,867,002
Charges for Services	2,902,679	3,117,101	3,267,220	4,116,029
Licenses and Permits	5,165	4,268	17,529	3,297
Fines and Forfeitures	383,460	357,961	333,519	534,079
Intergovernmental	23,945,180	23,761,603	25,668,115	23,554,164
Special Assessments	108,267	152,784	176,606	147,358
Interest	988,886	828,575	309,048	174,505
Other	1,675,885	1,867,390	1,696,782	1,441,806
<i>Total Revenues</i>	<u>44,734,643</u>	<u>44,309,995</u>	<u>44,901,546</u>	<u>42,838,240</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,264,292	5,658,383	5,781,879	5,549,459
Judicial	2,310,000	1,899,790	1,664,369	1,895,369
Public Safety	5,499,635	5,879,948	5,295,598	5,458,745
Public Works	6,037,991	5,136,036	6,764,738	6,441,468
Health	8,935,154	9,766,699	10,173,027	9,568,095
Human Services	13,156,311	13,418,318	13,266,246	10,407,887
Conservation and Recreation	595,062	467,116	322,689	286,800
Capital Outlay	2,228,759	721,729	400,330	264,611
Debt Service:				
Principal Retirement	512,000	544,000	544,000	635,000
Interest and Fiscal Charges	388,973	394,235	394,235	376,250
Bond Issuance Costs	27,000	0	0	10,000
<i>Total Expenditures</i>	<u>45,955,177</u>	<u>43,886,254</u>	<u>44,607,111</u>	<u>40,893,684</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,220,534)</u>	<u>423,741</u>	<u>294,435</u>	<u>1,944,556</u>
Other Financing Sources (Uses)				
Issuance of Loans	0	0	0	0
Issuance of Bonds	2,000,000	0	0	520,000
Proceeds from the Sale of Assets	0	0	0	0
Transfers In	1,906,611	2,137,060	1,384,720	1,488,162
Transfers Out	(2,066,611)	(2,324,270)	(1,459,720)	(1,488,162)
<i>Total Other Financing Sources (Uses)</i>	<u>1,840,000</u>	<u>(187,210)</u>	<u>(75,000)</u>	<u>520,000</u>
<i>Net Change in Fund Balances</i>	<u>\$619,466</u>	<u>\$236,531</u>	<u>\$219,435</u>	<u>\$2,464,556</u>
Debt Service as a Percentage of Noncapital Expenditures (1)	1.2%	2.2%	2.2%	2.1%

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

2011	2012	2013	2014	2015	2016
\$13,769,179	\$14,464,564	\$14,662,925	\$15,232,363	\$16,016,627	\$16,476,279
4,482,188	4,234,227	4,089,037	4,172,789	4,708,364	4,423,512
3,001	3,421	2,984	3,418	2,855	3,464
537,899	504,004	428,088	400,101	429,958	385,428
20,662,568	21,353,309	18,765,291	21,167,287	20,296,817	19,535,071
128,010	129,337	86,149	82,663	94,025	87,400
148,659	146,090	120,962	74,171	87,257	223,688
711,540	813,898	904,058	800,733	1,090,675	1,173,594
<u>40,443,044</u>	<u>41,648,850</u>	<u>39,059,494</u>	<u>41,933,525</u>	<u>42,726,578</u>	<u>42,308,436</u>
6,138,329	6,024,582	6,371,903	6,419,302	6,374,770	6,793,917
1,864,352	1,771,359	1,856,236	1,953,538	2,019,129	2,222,719
5,657,207	5,745,892	6,105,212	5,814,362	5,854,006	6,161,572
6,118,927	6,955,985	5,195,355	7,994,778	5,121,466	5,600,088
9,504,421	9,049,759	9,640,426	9,539,303	9,167,866	8,405,288
9,827,233	7,788,596	8,187,096	8,521,794	9,331,275	9,067,623
311,818	303,502	315,335	321,600	325,200	369,200
1,068,805	107,237	802,891	1,369,805	2,597,429	1,992,569
680,000	703,000	718,000	762,000	902,733	923,000
386,050	363,622	336,194	307,338	320,763	272,843
0	0	0	31,500	0	0
<u>41,557,142</u>	<u>38,813,534</u>	<u>39,528,648</u>	<u>43,035,320</u>	<u>42,014,637</u>	<u>41,808,819</u>
(1,114,098)	2,835,316	(469,154)	(1,101,795)	711,941	499,617
0	0	0	0	98,140	0
0	0	0	1,430,000	0	0
0	5,650	49,993	0	0	0
1,211,257	1,735,263	1,672,056	1,805,615	1,697,339	1,884,652
<u>(1,211,257)</u>	<u>(1,735,263)</u>	<u>(1,672,056)</u>	<u>(1,805,615)</u>	<u>(1,697,339)</u>	<u>(1,884,652)</u>
0	5,650	49,993	1,430,000	98,140	0
<u>(\$1,114,098)</u>	<u>\$2,840,966</u>	<u>(\$419,161)</u>	<u>\$328,205</u>	<u>\$810,081</u>	<u>\$499,617</u>
3.0%	2.7%	3.0%	2.9%	3.1%	3.0%

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

	2016		% of Total Assessed Valuation
	Total Assessed Valuation (1)	Rank	
<u>Public Utilities</u>			
Ohio Edison	16,308,820	1	1.44%
American Transmission Systems	8,148,740	3	0.72%
Ohio Power Company	7,248,770	4	0.64%
Firelands Electric Coop	4,415,470	6	0.39%
Columbia Gas of Ohio Inc	3,999,110	7	0.35%
Verizon North	(2)	(2)	(2)
<u>Real Estate</u>			
Schaffer Mark A	4,596,680	5	0.41%
JCS Farm Land LLC	3,632,930	9	0.32%
Bumb Robert R Trustee	3,413,120	10	0.30%
Pepperidge Farms	(2)	(2)	(2)
Venture Packaging	(2)	(2)	(2)
Sunrise Cooperative	(2)	(2)	(2)
Willard Rental Properties	(2)	(2)	(2)
Railroad CSX Trans. Inc	3,882,130	8	0.34%
R R Donnelley & Sons Co.	(2)	(2)	(2)
MTD Consumer Group	(2)	(2)	(2)
A Schulman Inc.	(2)	(2)	(2)
Railroad Norfolk Southern	8,159,360	2	0.72%
Bunge/Solae/Central Soya	(2)	(2)	(2)
<u>Tangible Personal Property</u>			
R R Donnelley & Sons Co.	(2)	(2)	(2)
MTD Consumer Group	(2)	(2)	(2)
Bunge/Solae/Central Soya	(2)	(2)	(2)
Pepperage Farms	(2)	(2)	(2)
Sunrise Cooperative	(2)	(2)	(2)
Venture Packaging	(2)	(2)	(2)
A Schulman Inc.	(2)	(2)	(2)
Norwalk Furniture	(2)	(2)	(2)
Jason Wisconsin	(2)	(2)	(2)
Fisher-Titus Hospital	(2)	(2)	(2)
All Others	1,065,163,530		94.37%
Total Assessed Valuation	\$1,128,968,660		100.00%

(1) - Not reported in 2007.

(2) - Excluded in 2016, but reported in 2007.

Source: Huron County Auditor.

2007		
Total Assessed Valuation (1)	Rank	% of Total Assessed Valuation
10,703,510	1	0.99%
(1)	(1)	0.00%
4,030,720	3	0.37%
2,758,170	4	0.26%
(1)	(1)	0.00%
4,765,420	2	0.44%
(1)	(1)	N/A
(1)	(1)	N/A
(1)	(1)	N/A
7,398,900	1	0.69%
6,700,800	2	0.62%
5,691,800	3	0.53%
5,204,810	4	0.48%
4,425,330	5	0.41%
4,383,500	6	0.41%
4,005,710	7	0.37%
2,452,100	8	0.23%
2,396,124	9	0.22%
2,304,123	10	0.21%
9,868,960	1	0.91%
9,370,900	2	0.87%
5,101,800	3	0.47%
4,204,950	4	0.39%
2,194,890	5	0.20%
1,955,620	6	0.18%
1,493,500	7	0.14%
1,298,170	8	0.12%
1,243,380	9	0.12%
1,199,456	10	0.11%
973,811,657		90.26%
<u>\$1,078,964,300</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		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	Total Direct Tax Rate
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%
2013	838,905,630	164,206,530	2,866,034,743	0	0	32,804,640	93,727,543	1,035,916,800	2,959,762,286	7.85	35.00%
2014	842,172,890	154,364,490	2,847,249,657	0	0	34,577,290	98,792,257	1,031,114,670	2,946,041,914	7.85	35.00%
2015*	844,634,660	160,171,210	2,870,873,914	0	0	36,336,780	103,819,371	1,041,142,650	2,974,693,285	7.90	35.00%
2016	926,891,580	161,629,390	3,110,059,914	0	0	40,447,690	115,564,829	1,128,968,660	3,225,624,743	7.90	35.00%

* Amounts corrected.

(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.

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

Collection Year:	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
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	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Senior Services Center	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.55	0.55
Health District	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total County-Wide Rates	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.90	\$7.90
School Districts:										
Bellevue	\$38.80	\$37.95	\$37.95	\$37.95	\$43.10	\$42.90	\$43.05	\$43.79	\$42.68	\$41.55
Norwalk	44.35	44.00	44.00	44.00	43.95	43.95	43.95	43.95	48.90	48.90
Willard	44.29	48.95	48.95	48.95	48.20	51.20	50.30	50.30	51.05	51.05
Monroeville	46.90	46.35	46.35	46.35	35.80	35.80	38.20	38.20	39.50	38.45
New London	35.10	34.75	34.75	34.75	34.30	34.25	34.25	34.25	33.85	33.80
South Central	37.75	37.55	37.55	37.55	36.95	36.95	36.90	36.90	36.40	35.50
Western Reserve	34.35	34.15	34.15	34.15	34.05	34.05	33.85	33.85	33.75	33.75
Seneca East	30.30	38.99	38.99	38.99	38.99	38.99	38.99	38.99	36.65	36.65
Edison	57.30	61.20	61.20	61.20	60.80	61.20	61.35	69.14	68.39	68.24
Buckeye Central	45.00	51.30	51.30	51.30	53.10	53.10	51.50	51.00	50.50	50.10
Plymouth	36.00	33.00	33.00	33.00	32.80	32.80	32.80	32.80	32.10	32.10
Wellington	28.00	31.94	31.94	31.94	28.00	33.05	36.97	36.97	36.69	36.56
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	3.70	3.70	3.70	3.70	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)

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Municipalities:										
Bellevue	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.60	\$6.60	\$6.60
Greenwich	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	8.35	8.35
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	7.60	7.60	7.60	7.60	6.60	6.60	6.60	6.60	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	4.50	4.50	4.50	4.50	4.50	4.50
Willard	4.30	4.30	4.30	4.30	3.80	3.80	3.80	3.80	3.80	3.80
Townships:										
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	4.70	4.70	4.70	4.70	4.70	4.70
Fairfield	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	7.15	7.15
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	2.05	2.05
Norwich	5.30	5.30	5.30	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Peru	3.65	3.65	3.65	3.65	3.50	3.50	3.50	3.50	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	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	9.15	9.15
Wakeman	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	4.90	4.90
Special Districts:										
Firelands Ambulance	2.00	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	1.00	1.00	1.00	1.00	1.00	1.00
Herrick Memorial Library	0.00	0.77	0.77	0.77	0.77	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	1.80	1.80	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	0.98	0.975	0.98	0.98	1.275
Seneca East Public Library	0.00	0.00	0.00	0.00	0.00	0.75	0.750	0.75	0.75	0.75
Vermilion Ambulance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00

(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
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
2013	39,763,268	37,609,025	94.58%	2,250,994	39,860,019	100.24%	4,368,604
2014	39,777,857	38,245,782	96.15%	2,611,979	40,857,761	102.71%	3,672,411
2015	41,700,565	40,397,739	96.88%	1,918,457	42,316,196	101.48%	3,542,646
2016	45,236,165	43,691,923	96.59%	1,925,692	45,617,615	100.84%	3,461,819

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
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
2013	401,260	326,649	81.41%	1,094	327,743	0.33%	204,155
2014	390,573	351,451	89.98%	69,741	421,192	16.56%	188,104
2015	362,408	322,856	89.09%	45,704	368,560	12.40%	194,607
2016	364,571	317,859	87.19%	34,899	352,758	9.89%	140,858

(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 Ten Years

Fiscal Year	State Portion Of Sales Tax Rate	County Portion Of Sales Tax Rate	Sales Tax
2007	5.50%	1.5%	\$7,851,112
2008	5.50%	1.5%	\$7,758,582
2009	5.50%	1.5%	\$6,926,248
2010	5.50%	1.5%	\$7,598,363
2011	5.50%	1.5%	\$8,225,716
2012	5.50%	1.5%	\$8,341,835
2013	5.75%	1.5%	\$8,765,559
2014	5.75%	1.5%	\$9,396,408
2015	5.75%	1.5%	\$9,986,007
2016	5.75%	1.5%	\$9,850,695

Source: Huron County Auditor's Office. Reported on a cash basis.

*The Sales Tax Rate changed to 7.25% on September 1, 2013.

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		Net General Bonded Debt	Percent of Net General Bonded Debt to Estimated Actual Value		Per Capita Net General Bonded Debt
				Service Fund Balance					
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	
2013	59,858	2,959,762,286	6,200,000	0	6,200,000	0.209%		103.58	
2014	58,714	2,946,041,914	6,853,000	12,628	6,840,372	0.232%		116.72	
2015	58,469	2,974,693,285	5,956,000	22,489	5,933,511	0.199%		101.87	
2016	59,626	3,225,624,743	5,018,000	22,489	4,995,511	0.155%		84.16	

(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

	2007	2008	2009	2010
Tax Valuation	<u>\$1,078,964,300</u>	<u>\$1,060,559,280</u>	<u>\$1,042,804,930</u>	<u>\$1,049,215,260</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>19,474,108</u>	<u>19,013,982</u>	<u>18,570,123</u>	<u>18,730,382</u>
Total direct legal debt limitation	<u>\$25,474,108</u>	<u>\$25,013,982</u>	<u>\$24,570,123</u>	<u>\$24,730,382</u>
Total of all County debt outstanding	<u>\$9,793,000</u>	<u>\$8,965,000</u>	<u>\$8,101,000</u>	<u>\$8,336,000</u>
Less:				
Enterprise fund general obligation bonds (3)	\$620,000	\$320,000	\$0	\$350,000
Job & Family Services (3)	3,015,000	2,840,000	2,660,000	2,475,000
Fairgrounds Improvements (3)	420,000	395,000	370,000	345,000
Soil & Water Conservation Bonds (3)	343,000	331,000	318,000	305,000
Old Jail Renovations (3)	300,000	285,000	270,000	255,000
Old Job & Family Services Demolition (3)	65,000	60,000	55,000	50,000
Jail Facility Bonds (3)	<u>3,030,000</u>	<u>2,735,000</u>	<u>2,430,000</u>	<u>2,120,000</u>
Total exempt debt	(7,793,000)	(6,966,000)	(6,103,000)	(5,900,000)
Less:				
Funds available in debt service fund	0	0	0	0
Total net indebtedness subject to direct debt	<u>(2,000,000)</u>	<u>(1,999,000)</u>	<u>(1,998,000)</u>	<u>(2,436,000)</u>
Direct Legal Debt Margin	<u>\$23,474,108</u>	<u>\$23,014,982</u>	<u>\$22,572,123</u>	<u>\$22,294,382</u>
Unvoted Debt Limitation (1% of total assessed valuation)	\$10,789,643	\$10,605,593	\$10,428,049	\$10,492,153
Total net indebtedness applicable to limit	<u>(2,000,000)</u>	<u>(1,999,000)</u>	<u>(1,998,000)</u>	<u>(2,436,000)</u>
Total Unvoted Legal Debt Margin	<u>\$8,789,643</u>	<u>\$8,606,593</u>	<u>\$8,430,049</u>	<u>\$8,056,153</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

2011	2012	2013	2014	2015*	2016
<u>\$1,025,190,840</u>	<u>\$1,059,519,670</u>	<u>\$1,035,916,800</u>	<u>\$1,031,114,670</u>	<u>\$1,041,142,650</u>	<u>\$1,128,968,660</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
<u>18,129,771</u>	<u>18,987,992</u>	<u>18,397,920</u>	<u>18,397,920</u>	<u>20,439,435</u>	<u>18,224,217</u>
<u>\$24,129,771</u>	<u>\$24,987,992</u>	<u>\$24,397,920</u>	<u>\$24,397,920</u>	<u>\$26,439,435</u>	<u>\$24,224,217</u>
<u>\$7,646,000</u>	<u>\$6,933,000</u>	<u>\$6,200,000</u>	<u>\$6,853,000</u>	<u>\$5,956,000</u>	<u>\$5,018,000</u>
\$340,000	\$330,000	\$315,000	\$300,000	\$285,000	\$270,000
2,285,000	2,085,000	1,875,000	1,655,000	1,420,000	1,170,000
320,000	295,000	270,000	240,000	210,000	180,000
291,000	277,000	262,000	247,000	231,000	214,000
235,000	215,000	195,000	175,000	155,000	130,000
45,000	40,000	35,000	30,000	25,000	20,000
<u>1,795,000</u>	<u>1,460,000</u>	<u>1,115,000</u>	<u>755,000</u>	<u>385,000</u>	<u>-</u>
(5,311,000)	(4,702,000)	(4,067,000)	(3,402,000)	(2,711,000)	(1,984,000)
0	0	0	12,628	22,489	22,489
<u>(2,335,000)</u>	<u>(2,231,000)</u>	<u>(2,133,000)</u>	<u>(3,463,628)</u>	<u>(3,267,489)</u>	<u>(3,056,489)</u>
<u>\$21,794,771</u>	<u>\$22,756,992</u>	<u>\$22,264,920</u>	<u>\$20,934,292</u>	<u>\$23,171,946</u>	<u>\$21,167,728</u>
\$10,251,908	\$10,595,197	\$10,359,168	\$10,311,147	\$10,411,427	\$11,289,687
<u>(2,335,000)</u>	<u>(2,231,000)</u>	<u>(2,133,000)</u>	<u>(3,463,628)</u>	<u>(3,267,489)</u>	<u>(3,056,489)</u>
<u>\$7,916,908</u>	<u>\$8,364,197</u>	<u>\$8,226,168</u>	<u>\$6,847,519</u>	<u>\$7,143,938</u>	<u>\$8,233,198</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) Loans	(a) Capital Leases	(a) Capital Leases	General Obligation Bonds	General Obligation Notes	(a) Capital Leases	(a) Capital Leases					
2007	\$9,173,000	\$0	\$0	\$0	\$597,696	\$0	\$0	\$0	\$9,770,696	61,775	\$1,718,166,000	27,823	158
2008	8,645,000	0	0	0	320,000	0	0	0	8,965,000	61,802	1,800,539,000	29,134	145
2009	8,101,000	0	0	0	0	0	100,744	82,621	8,201,744	61,912	1,790,990,000	28,928	132
2010	7,986,000	0	0	0	350,000	0	0	0	8,418,621	59,626	1,772,204,000	29,722	141
2011	7,306,000	0	0	0	340,000	0	63,537	0	7,709,537	59,702	1,834,650,000	30,730	129
2012	6,603,000	0	0	0	330,000	0	43,442	0	6,976,442	59,798	1,846,234,000	30,875	117
2013	5,885,000	0	0	0	315,000	0	22,282	0	6,222,282	59,858	1,911,483,000	31,934	104
2014	6,553,000	0	0	0	300,000	0	0	0	6,853,000	58,714	1,938,032,000	33,008	117
2015	5,671,000	77,407	0	0	285,000	0	0	0	6,033,407	58,469	2,087,226,362	35,698	104
2016	4,748,000	77,407	0	0	270,000	0	0	0	5,095,407	59,626	2,173,546,578	36,453	85

(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 21 "Demographic Statistics" for population information.

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

Table 14
Huron County, Ohio
Computation of Direct and Overlapping Debt
As of December 31, 2016

	Debt Outstanding (1)	Percent Applicable to County (2)	Amount Applicable to County
Direct Debt:			
County	\$4,825,407	100%	\$4,825,407
Overlapping Debt:			
School Districts:			
Pioneer Joint Vocational School	0	10%	0
Municipalities:			
Bellevue	430,000	53%	227,900
Milan	950	19%	181
New London	0	100%	0
Norwalk	672,354	100%	672,354
Overlapping Debt	1,103,304	81.61%	900,435
Total Direct and Overlapping Debt	\$5,928,711	96.58%	\$5,725,842

(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 Expenditures (2)	Ratio of Total General Bonded Debt Service to Total General Governmental Expenditures (2)
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%
2013	718,000	336,194	1,054,194	39,528,648	2.67%
2014	762,000	307,338	1,069,338	43,023,169	2.49%
2015	882,000	320,763	1,202,763	42,014,637	2.86%
2016	923,000	272,843	1,195,843	41,808,819	2.86%

(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	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Government										
Legislative and Executive										
Commissioners	3	4	3	3	3	3	3	3	3	3
Auditor	14	12	12	12	11	12	12	12	12	12
Treasurer	4	4	3	3	3	3	5	6	6	5
Prosecuting Attorney	11	10	11	11	9	9	8	11	11	11
Board of Elections	4	5	7	7	6	6	6	5	6	6
Recorder	4	4	4	4	3	3	4	3	3	5
Buildings and Grounds	13	10	10	10	10	10	10	11	11	11
Data Processing	1	1	1	1	1	1	1	1	1	1
Risk Management	1	1	1	1	1	1	1	1	1	1
Judicial										
Common Pleas Court	5	6	7	7	12	12	12	10	10	9
Probate Court	4	4	3	3	3	3	3	3	3	3
Public Defender	5	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Juvenile Court	10	6	10	11	19	19	20	14	16	16
Clerk of Courts	13	13	13	12	12	12	12	13	14	15
Public Safety										
Sheriff	63	63	64	68	68	70	68	64	64	70
Probation	11	10	7	6	6	6	6	6	7	7
Disaster Services	2	2	2	2	2	2	2	2	3	3
Dog Warden	3	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Coroner	2	2	2	2	2	2	2	3	3	3
Public Works										
Engineer	32	32	31	33	38	39	39	42	43	47
Health										
DD	60	96	101	104	94	96	86	91	88	89
Alcohol, Drug Abuse and Mental Health	2	1	2	2	2	2	2	2	2	2
Human Services										
Jobs and Family Services	46	43	42	42	40	44	48	53	61	61
Children's Services	15	20	19	22	17	18	17	16	23	23
Child Support Enforcement Agency	15	14	14	14	15	14	15	17	17	19
Veteran Services	11	7	10	10	11	11	11	11	12	12
Conservation and Recreation										
Parks	6	1	0	0	0	0	0	0	1	1
Total Governmental Activities	360	371	378	391	388	398	393	400	421	435
Business-Type Activities										
Landfill & Solid Waste Operation	11	9	9	8	6	7	8	8	8	10
Total Business-Type Activities	11	9	9	8	6	7	8	8	8	10
Total All Employees	371	380	387	399	394	405	401	408	429	445

Source: Huron County Auditor's Office.
(1) Department not reported prior to 2016.

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

Employer	2016	
	Employees	Percentage of Total County Employment
Fisher-Titus Medical Center	979	3.51%
MTD Products/Midwest Industries	950	3.41%
R.R. Donnelley & Sons	850	3.05%
Norfolk Southern Corporation	762	2.73%
Pepperidge Farm In	623	2.23%
CSX Transportation	500	1.79%
Huron County Government	489	1.75%
Venture Packaging Inc/Berry Plastics	360	1.29%
Norwalk City Schools	325	1.16%
Walmart	285	1.02%
Total Principal Employers	6,123	21.95%
Total Employment within the County	27,900	
Employer	2007	
	Employees	Percentage of Total County Employment
R. R. Donnelley & Sons	1,800	6.47%
MTD Products/Midwest Industries	1,100	3.96%
Norwalk Furniture	700	2.52%
Pepperidge Farms	630	2.27%
Huron County	525	1.89%
Fisher-Titus Medical Center	500	1.80%
Janesville Products	435	1.56%
CSX Transportations	425	1.53%
Mercy Hospital of Willard	420	1.51%
Venture Packaging	380	1.37%
Total Principal Employers	6,915	24.87%
Total Employment within the County	27,800	

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

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Table 18
Huron County, Ohio
Capital Asset Statistics by Function

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
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	7,589	7,589	7,589
Auditor										
Administrative office space	3,774	3,774	3,774	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	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	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	5,060	5,060	5,060
Voting Machines	40	40	244	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	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	3,276	3,276	3,276
Data Processing										
Administrative office space	140	140	140	140	140	140	140	140	140	140
Judicial										
Common Pleas Court										
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Probate Court										
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Juvenile Court										
Number of court rooms	1	1	1	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	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	10,053	10,053	10,053
Public Safety										
Sheriff										
Jail capacity	134	136	340	340	340	340	340	340	340	340
Number of patrol vehicles	21	30	34	26	22	22	22	22	23	23
Probation										
Administrative office space	2,204	2,204	2,204	2,204	574	574	574	574	574	574
Disaster Services										
Number of emergency response vehicles	1	2	2	2	2	2	2	2	2	2

(continued)

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Public Works										
Engineer										
Centerline miles of roads	226,250	229,824	226,246	226,320	223,840	223,840	223,840	223,840	223,840	223,840
Number of bridges	406	406	405	406	406	390	390	390	390	390
Number of culverts	3,497	3,497	3,497	3,497	3,160	3,160	3,160	3,160	3,160	3,160
Number of traffic signs	3,265	3,227	2,179	4,241	4,241	4,241	4,241	4,241	4,241	4,240
Number of vehicles	48	48	47	46	52	52	52	52	50	51
Health										
MRDD										
Number and type of facilities	2	2	2	2	1	1	1	1	1	1
Number of busses	2	4	5	5	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	28,600	28,600	28,600
Number of vehicles	10	10	9	9	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	14,300	14,300	14,300
Number of vehicles	10	10	9	9	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	14,300	14,300	14,300
Number of vehicles	10	10	9	9	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	2,220	2,220	2,220
Number of vehicles	3	2	0	0	2	2	2	2	2	2

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

Table 19
Huron County, Ohio
Operating Indicators by Function

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Government										
Legislative & Executive										
<i>Commissioners</i>										
Number of resolutions	385	464	393	457	407	441	449	475	487	459
Number of meetings	70	68	74	74	69	71	77	90	95	94
<i>Auditor</i>										
Number of non-exempt conveyances	1,295	1,663	962	1,483	1,000	947	1,073	932	1,064	1,049
Number of exempt conveyances	1,027	989	912	1,167	1,040	911	880	975	1,040	1,209
Number of real estate transfers	2,322	2,652	1,874	2,150	3,491	3,006	5,802	5,605	3,927	4,328
Number of parcels	40,524	40,549	40,588	41,656	42,263	42,045	41,991	41,890	41,664	41,647
Number of personal property returns	-	-	-	-	-	-	-	-	1,760	1,880
Number of checks issued	12,908	12,802	12,582	13,308	26,221	26,552	27,386	28,427	30,624	20,171
<i>Board of Elections</i>										
Number of registered voters	35,741	36,044	35,499	35,116	36,803	37,360	36,993	36,335	37,052	34,832
Number of voters last general election	25,343	15,733	9,096	9,099	24,711	17,129	16,897	17,469	25,582	9,298
Percentage of register voters that voted	70.91%	43.65%	25.63%	25.91%	67.00%	45.85%	45.00%	48.08%	69.70%	26.70%
<i>Recorder</i>										
Number of deeds recorded	2,037	2,013	1,971	2,114	2,105	1,933	1,955	1,999	2,153	2,217
Number of mortgages recorded	1,796	1,639	1,583	2,068	2,146	1,751	1,791	1,915	1,960	2,868
Number of military discharges recorded	3	2	2	1	7	6	9	5	6	5
Judicial										
<i>Common Pleas Court</i>										
Number of civil cases filed	624	321	338	374	532	546	677	746	904	801
Number of criminal cases filed	320	354	362	383	282	246	273	227	263	248
Number of domestic cases filed	225	227	246	259	268	258	251	249	820	816
<i>Clerk of Courts</i>										
Number of civil cases filed	624	321	338	374	532	546	677	746	774	774
Number of criminal cases filed	320	354	362	383	282	246	273	227	242	335
<i>Domestic Relations</i>										
Number of cases filed	225	227	246	259	268	258	251	249	301	294
Number of protective orders	24	17	13	28	34	49	32	34	52	52
<i>Juvenile Court</i>										
Number of civil cases filed	202	204	187	224	167	247	234	264	230	241
Number of criminal cases filed	29	41	47	12	5	8	2	5	4	5
Number of adjudged delinquent cases filed	356	349	440	265	366	382	519	674	866	1,049
<i>Probate Court</i>										
Number of civil cases filed	680	666	701	728	749	729	701	736	738	782

(continued)

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Public Safety										
<i>Sheriff</i>										
Jail Operations:										
Average daily census	108.90	92.50	97.50	105.00	92.00	108.00	93.45	91.14	97.02	98.44
Prisoners booked	1,936	2,008	2,061	1,916	2,094	2,091	2,224	2,235	2,215	2,389
Prisoners released	1,442	1,444	1,471	1,876	2,122	2,011	2,221	2,235	2,218	2,288
Law Enforcement:										
Number of incidents	5,656	6,459	6,473	8,025	6,341	6,112	4,841	4,461	5,248	4,567
Number of citations	276	926	816	632	658	750	536	503	101	204
Number of papers served	2,044	2,444	2,284	3,239	3,052	3,339	3,941	3,888	4,099	4,001
Number of court house security hours	4,171	4,133	3,999	4,213	3,980	4,105	4,095	3,970	4,205	4,192
<i>Disaster Services</i>										
Number of emergency responses	11	8	21	12	9	12	14	10	20	36
<i>Coroner</i>										
Number of cases investigated	69	49	68	66	39	55	45	45	55	48
Number of autopsies performed	30	19	25	23	20	14	14	17	19	16
Public Works										
<i>Engineer</i>										
Miles of roads resurfaced	16,340	22,791	21,770	13,380	3,600	11,901	11,800	12,400	38,452	40,622
Bridges replaced/rehabilitated	4	8	12	7	11	6	10	11	10	9
Culverts replaced/improved	13	2	5	13	27	6	7	9	4	5
<i>Building Department</i>										
Number of permits received from cities, villages and townships	459	370	408	499	506	411	395	415	476	545
Health										
<i>MR/DD</i>										
Number of students enrolled:										
Early intervention program	120	109	112	92	78	77	54	35	60	48
School Age	14	14	16	17	16	17	18	18	17	20
Number employed at workshop	147	145	151	144	144	144	15	122	120	117
<i>Health</i>										
Average client count - intensive	571	729	1,664	4,613	4,976	4,924	4,834	4,760	4,426	4,093
Average client count - non-intensive	8,533	7,517	6,775	5,559	7,005	6,994	6,951	6,884	6,656	6,846

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)
2007	\$1,078,964,300	\$728,722,000	462
2008	1,060,559,280	748,406,000	476
2009	1,042,804,930	764,261,000	415
2010	1,049,215,260	767,077,000	395
2011	1,025,190,840	788,005,000	387
2012	1,059,519,670	795,249,000	506
2013	1,035,916,800	815,162,000	499
2014	1,031,114,670	816,035,000	408
2015	1,041,142,650	830,239,000	370
2016	1,128,968,660	867,073,000	459

(1) See Table 5

(2) Source: Federal Deposit Insurance Corporation

(3) Source: Department of Building Inspection

Table 21
Huron County, Ohio
Demographic Statistics
As of December 31, 2016

<u>Population</u> <u>Year</u>	<u>Population</u>
2007	61,775
2008	61,802
2009	61,912
2010	59,626
2011	59,702
2012	59,798
2013	59,858
2014	58,714
2015	58,469
2016	59,626

Source: U.S. Bureau of the Census

<u>Unemployment</u> <u>Year</u>	<u>County</u> <u>Employed</u>	<u>County</u> <u>Unemployed</u>	<u>Unemployment Rate</u>		
			<u>County</u>	<u>Ohio</u>	<u>U.S.</u>
2012	24,200	2,800	10.20%	7.00%	7.90%
2013	23,200	2,800	10.80%	7.20%	6.70%
2014	23,900	2,100	8.10%	4.80%	5.60%
2015	27,500	1,800	6.60%	4.90%	5.30%
2016	26,100	1,800	6.50%	4.80%	4.50%

Employment by Industrial Group

<u>Industrial Group</u>	<u>Payroll totals (1)</u> <u>(in 000's)</u>				
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Construction	\$68,584	\$77,772	\$77,836	\$82,842	\$93,698
Manufacturing	248,790	254,431	258,406	265,326	273,132
Transportation and utilities	36,506	35,389	33,603	35,096	37,431
Wholesale and retail trade	45,154	45,546	47,330	48,166	52,591
Finance, insurance and real estate	15,710	16,636	22,282	19,099	19,299
Services	213,066	217,929	211,097	216,414	222,582
State and local government	91,245	90,099	90,624	90,425	90,132
Total	<u>\$719,055</u>	<u>\$737,802</u>	<u>\$741,178</u>	<u>\$757,368</u>	<u>\$788,865</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, 2016

<hr style="border-top: 3px double #000;"/>																					
Date Formed:	1809																				
County Seat:	Norwalk																				
County Employees:	438																				
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																					
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; border-bottom: 1px solid black;">Major Metropolitan Areas and Neighboring Communities</th> <th style="text-align: right; border-bottom: 1px solid black;">Miles From County Seat</th> </tr> </thead> <tbody> <tr> <td>Norwalk</td> <td style="text-align: right;">0</td> </tr> <tr> <td>Monroeville</td> <td style="text-align: right;">3</td> </tr> <tr> <td>North Fairfield</td> <td style="text-align: right;">8</td> </tr> <tr> <td>Bellevue</td> <td style="text-align: right;">9</td> </tr> <tr> <td>Wakeman</td> <td style="text-align: right;">9</td> </tr> <tr> <td>Willard</td> <td style="text-align: right;">13</td> </tr> <tr> <td>New London</td> <td style="text-align: right;">13</td> </tr> <tr> <td>Greenwich</td> <td style="text-align: right;">13</td> </tr> <tr> <td>Plymouth</td> <td style="text-align: right;">15</td> </tr> </tbody> </table>		Major Metropolitan Areas and Neighboring Communities	Miles From County Seat	Norwalk	0	Monroeville	3	North Fairfield	8	Bellevue	9	Wakeman	9	Willard	13	New London	13	Greenwich	13	Plymouth	15
Major Metropolitan Areas and Neighboring Communities	Miles From County Seat																				
Norwalk	0																				
Monroeville	3																				
North Fairfield	8																				
Bellevue	9																				
Wakeman	9																				
Willard	13																				
New London	13																				
Greenwich	13																				
Plymouth	15																				



Dave Yost • Auditor of State

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
SEPTEMBER 19, 2017