

# **HURON COUNTY FINANCIAL CONDITION**

## **Single Audit**

January 1, 2013 Through December 31, 2013

Fiscal Year Audited Under GAGAS: 2013



## **GUEYE & ASSOCIATES, CPA INC.**

2246 S. Hamilton Rd, Suite 102  
Columbus, OH 43232

Tel: 614-342-0297  
[www.gueyecpa.com](http://www.gueyecpa.com)

---





# Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Huron County, prepared by Gueye & Associates, CPA, for the audit period January 1, 2013 through December 31, 2013. 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 9, 2014

**This page intentionally left blank.**

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

December 31, 2013

Table of Contents

|   |   |
|---|---|
| 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<br>Compliance and Other Matters Based on an Audit of Financial Statements<br>Performed in Accordance With <i>Government Auditing Standards</i> ..... | 5 |
| Independent Auditor’s Report on Compliance for Each Major Program and on<br>Internal Control over Compliance, And Federal Awards Expenditures Schedule<br>Required by <i>OMB Circular A-133</i> .....                                 | 7 |
| Schedule of Findings OMB Circular A-133 §.505 .....   | 9 |

**This page intentionally left blank.**

**HURON COUNTY**  
*Schedule of Federal Awards Expenditures*  
*For the Year Ended December 31, 2013*

| Federal Grantor/<br>Pass Through Grantor/<br>Program Title                                      | Federal<br>CFDA<br>Number | Federal<br>Pass Through<br>Entity Number | Disbursements  |
|---|---------------------------|--|----------------|
| <b><u>U.S. Department of Housing and Urban Development</u></b>                                  |                           |  |                |
| <i>Passed Through Ohio Department of Development:</i>   |                           |  |                |
| Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii       | 14.228                    | BF-12-1BJ-1                              | \$92,940       |
| Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii       | 14.228                    | BF-11-1BJ-1                              | 51,130         |
| Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii |                           |  | 144,070        |
| Revolving Loan Programs   | 14.228                    | N/A                                      | 200            |
| <b>Total U.S. Department of Housing and Urban Development</b>                                   |                           |  | <b>144,270</b> |
| <b><u>U.S. Department of Agriculture</u></b>  |                           |  |                |
| <i>Passed Through the Ohio Department of Job and Family Services:</i>                           |                           |  |                |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program          | 10.561                    | G-1415-11-5375                           | 399,327        |
| <b>Total U.S. Department of Agriculture</b>   |                           |  | <b>399,327</b> |
| <b><u>U.S. Department of Justice</u></b>  |                           |  |                |
| <i>Passed Through Ohio Department of Youth Services:</i>  |                           |  |                |
| <i>Passed Through the Office of Criminal Justice Services:</i>                                  |                           |  |                |
| Crime Victim Assistance   | 16.575                    | 2013 VAGENE161T                          | 74,847         |
| Crime Victim Assistance   | 16.575                    | 2013 SAGENE161T                          | 5,957          |
| Total Crime Victim Assistance   |                           |  | 80,804         |
| <b>Total U.S. Department of Justice</b>   |                           |  | <b>80,804</b>  |
| <b><u>U.S. Department of Transportation</u></b>   |                           |  |                |
| <i>Passed Through Ohio Department of Transportation</i>   |                           |  |                |
| Highway Planning and Construction   | 20.205                    | PID 81678                                | 1,183          |
| Highway Planning and Construction   | 20.205                    | PID 83300                                | 205,034        |
| Highway Planning and Construction   | 20.205                    | PID 85237                                | 41,654         |
| Highway Planning and Construction   | 20.205                    | PID 92957                                | 283,652        |
| Highway Planning and Construction   | 20.205                    | PID 93896                                | 47,508         |
|   |                           |  | 579,031        |
| State and Community Highway Safety Grant  | 20.600                    | N/A                                      | 1,065          |
| <b>Total U.S. Department of Transportation</b>  |                           |  | <b>580,096</b> |
| <b><u>U.S. Department of Homeland Security</u></b>  |                           |  |                |
| <i>Passed Through Ohio Emergency Management Agency:</i>   |                           |  |                |
| Emergency Management Performance Grants   | 97.042                    | 2012-EP-000004-S01                       | 21,712         |
| Emergency Management Performance Grants   | 97.042                    | 2013-EP-00006-S01                        | 62,563         |
|   |                           |  | 84,275         |
| Homeland Security Grant Program Cluster:  |                           |  |                |
| Citizens Corpt Program Grant  | 97.067                    | 2011-SS-00070                            | 33,385         |
| Homeland Security Grant Program   | 97.067                    | 2011-SS-00070                            | 12,775         |
| Total Homeland Security Grant Program Cluster   |                           |  | 46,160         |
| <b>Total U.S. Department of Homeland Security</b>   |                           |  | <b>130,435</b> |
| <b><u>U.S. Department of Education</u></b>  |                           |  |                |
| <i>Passed Through Ohio Department of Education:</i>   |                           |  |                |
| Special Education Cluster:  |                           |  |                |
| Special Education - Grants to States  | 84.027                    | 6BSF                                     | 20,593         |
| Total Special Education Cluster   |                           |  | 20,593         |
| <b>Total U.S. Department of Education</b>   |                           |  | <b>20,593</b>  |

(continued)

**HURON COUNTY**  
*Schedule of Federal Awards Expenditures (continued)*  
*For the Year Ended December 31, 2013*

| Federal Grantor/<br>Pass Through Grantor/<br>Program Title                        | Federal<br>CFDA<br>Number | Federal<br>Pass Through<br>Entity Number | Disbursements      |
|---|---------------------------|--|--------------------|
| <b>U.S. Department of Labor</b>   |                           |  |                    |
| <i>Passed Through Workforce Investment Act, Area 7:</i>                           |                           |  |                    |
| Workforce Investment Act Cluster:   |                           |  |                    |
| WIA Adult Program   | 17.258                    | G-1415-11-5375                           | 166,491            |
| WIA Youth Activities  | 17.259                    | G-1415-11-5375                           | 223,581            |
| WIA Dislocated Workers  | 17.278                    | G-1415-11-5375                           | 184,383            |
| Total Workforce Investment Act Cluster  |                           |  | 574,455            |
| <b>Total U.S. Department of Labor</b>   |                           |  | <b>574,455</b>     |
| <b>U.S. Department of Health and Human Services</b>                               |                           |  |                    |
| <i>Passed Through the Ohio Department of</i>                                      |                           |  |                    |
| <i>Developmental Disabilities:</i>  |                           |  |                    |
| Medical Assistance Program  | 93.778                    | N/A                                      | 195,544            |
| Social Services Block Grant   | 93.667                    | N/A                                      | 49,087             |
|   |                           |  | 244,631            |
| <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                                      | 146,105            |
|   |                           |  | 146,105            |
| <i>Passed Through the Ohio Department of Mental Health:</i>                       |                           |  |                    |
| Block Grants for Community Mental Health Services                                 | 93.958                    | N/A                                      | 21,418             |
| Social Services Block Grant   | 93.667                    | N/A                                      | 17,938             |
|   |                           |  | 39,356             |
| <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-1415-11-5375                           | 1,357,787          |
| Total Temporary Assistance for Needy Families Cluster                             |                           |  | 1,357,787          |
| Promoting Safe and Stable Family  | 93.556                    | G-1415-11-5375                           | 48,565             |
| Child Support Enforcement   | 93.563                    | G-1415-11-5375                           | 555,376            |
| Community-Based Child Abuse Prevention Grants                                     | 93.590                    | G-1415-11-5375                           | 1,969              |
| Stephanie Tubbs Jones Child Welfare Service Program                               | 93.645                    | G-1415-11-5375                           | 13,968             |
| Foster Care Title IV-E  | 93.658                    | G-1415-11-5375                           | 272,633            |
| Adoption Assistance   | 93.659                    | G-1415-11-5375                           | 249,256            |
| Social Services Block Grant   | 93.667                    | G-1415-11-5375                           | 555,263            |
| Chafee Foster Care Independence Program   | 93.674                    | G-1415-11-5375                           | 6,216              |
| Medical Assistance Program  | 93.778                    | G-1415-11-5375                           | 243,929            |
|   |                           |  | 1,947,175          |
| Child Care Development Fund Cluster:  |                           |  |                    |
| Child Care and Development Block Grant  | 93.575                    | G-1415-11-5375                           | 79,033             |
| Total Child Care Development Fund Cluster   |                           |  | 79,033             |
| <b>Total U.S. Department of Health and Human Services</b>                         |                           |  | <b>3,814,087</b>   |
| <b>Total Federal Awards Expenditures</b>  |                           |  | <b>\$5,744,067</b> |

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



HURON COUNTY, OHIO

Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2013

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B- MATCHING REQUIREMENTS

Certain federal programs require that the County contribute non-Federal funds (matching funds) to support the 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 C- REVOLVING LOAN FUNDS

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

|   |                   |
|---|-------------------|
| Beginning Loan Recievable as of January 1, 2013                         | \$ 197,720        |
| Loans made  | -                 |
| Loans principal repaid on loans prior to 2013                           | <u>(12,302)</u>   |
| Ending loans receivable balance as of December 31, 2013                 | 185,418           |
| <br>  |                   |
| Cash balance on hand in the revolving loan fund as of December 31, 2013 | 261,131           |
| Interest subsidies and administrative costs expended during 2013        | <u>200</u>        |
| Total value of RLP portion of CDBG 14.228                               | 261,331           |
| <br>  |                   |
| Other Grants administered through the 14.228 program                    | 144,070           |
| <br>  |                   |
| Total CDBG 14.228 Program   | <u>\$ 590,819</u> |

NOTE D- TRANSFER BETWEEN FEDERAL PROGRAMS

During 2013, the County made allowable transfers of \$169,199 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 2013 and the amount transferred to the Social Services Block Grant program.

|  |                            |
|--|----------------------------|
| Temporary Assistance for Needy Families              | \$ 1,526,986               |
| Social Services Block Grant                          | <u>(169,199)</u>           |
| <b>Total Temporary Assistance for Needy Families</b> | <b><u>\$ 1,357,787</u></b> |

**HURON COUNTY, OHIO**

**Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2013**

---

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

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2008 Cost Report from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid program (CFDA # 93.778) in the amount of \$258. The Cost Report settlement was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid Services. This revenue is not listed on the County's Schedule of Expenditures of Federal Awards since the underlying expenses occurred in prior reporting periods.



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

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

To the Board of County Commissioners:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 31, 2014.

**Internal Control Over Financial Reporting**

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

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

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

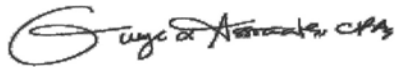
**Compliance and Other Matters**

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

Board of County Commissioners  
Huron County  
Independent Auditor's Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements Performed  
In Accordance With *Government Auditing Standards*  
Page 2

**Purpose of this Report**

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

A handwritten signature in black ink, appearing to read "Suzanne A. ... CPA".

Columbus, Ohio  
July 31, 2014



---

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

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

To the Board of County Commissioners:

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

We have audited Huron County (the County)’s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Huron County’s major federal programs for the year ended December 31, 2013. Huron County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

***Management’s Responsibility***

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

***Auditor’s Responsibility***

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

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

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

In our opinion, Huron County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

**Report on Internal Control Over Compliance**

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

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

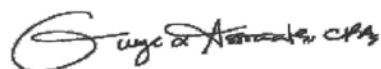
*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated July 31, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Columbus, Ohio  
July 31, 2014

**HURON COUNTY, OHIO**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

**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 control weaknesses 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 internal control weaknesses 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 for all Major Programs  |
| <i>(d)(1)(vi)</i>   | Are there any reportable findings under § .510(a)?   | No   |
| <i>(d)(1)(vii)</i>  | Major Programs (list):   | <b><u>Workforce Investment Act Cluster</u></b><br><b><u>CFDA 17.258, 17.259 and 17.278</u></b><br><br><b><u>Temporary Assistance for Needy</u></b><br><b><u>Family CFDA # 93.558</u></b> |
| <i>(d)(1)(viii)</i> | Dollar Threshold: Type A\B Programs  | Type A: > \$ 300,000<br>Type B: all others   |
| <i>(d)(1)(ix)</i>   | Low Risk Auditee?  | Yes  |

**HURON COUNTY, OHIO**  
**SCHEDULE OF FINDINGS**  
**OMB CIRCULAR A -133 § .505**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

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

None

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

None

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

None



# HURON COUNTY OHIO



COMPREHENSIVE ANNUAL FINANCIAL  
REPORT FOR FISCAL YEAR ENDED  
DECEMBER 31, 2013

PREPARED BY:

ROLAND TKACH, HURON COUNTY AUDITOR

**This page intentionally left blank.**

**HURON COUNTY, OHIO**  
**COMPREHENSIVE**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2013**

Roland Tkach,  
Huron County Auditor

Prepared by the Huron County Auditor's Office

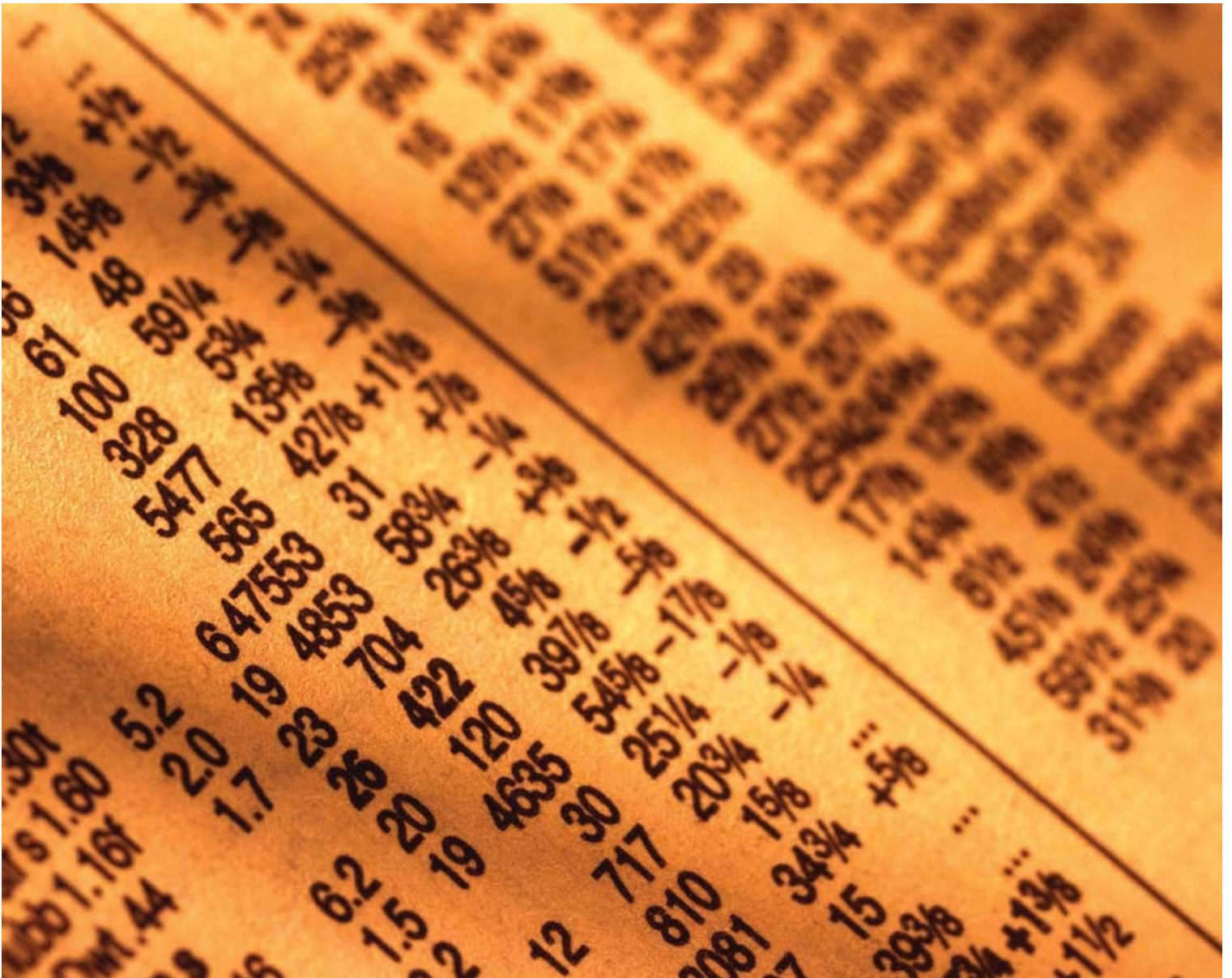
Megan Bursley  
Account Clerk

Dennis Stieber  
Account Clerk

Elizabeth Osborn  
Account Clerk

**This page intentionally left blank.**

# Introductory Section



**This page intentionally left blank.**

**Huron County, Ohio**  
**Comprehensive Annual Financial Report**  
**Table of Contents**  
**For the Year Ended December 31, 2013**

---

**INTRODUCTORY SECTION**

|  | <b><u>PAGE</u></b> |
|--|--------------------|
| Table of Contents .....                        | i                  |
| Letter of Transmittal .....                    | iii                |
| List of Elected Officials .....                | vii                |
| Organization Chart .....                       | viii               |
| Certificate of Achievement for 2012 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 |
| Board of Development Disabilities Special Revenue Fund .....                 | 19 |
| Job and Family Services Special Revenue Fund .....                           | 20 |
| Motor Vehicle and Gas Tax Special Revenue Fund .....                         | 21 |
| Statement of Net Position-Proprietary Funds .....                            | 22 |
| Statement of Revenues, Expenses and Changes in Fund Net Position –           |    |
| Proprietary Funds .....  | 23 |
| Statement of Cash Flows-Proprietary Funds .....                              | 24 |
| Statement of Fiduciary Assets and Liabilities-Fiduciary Funds .....          | 25 |
| Notes to the Basic Financial Statements .....                                | 26 |

**Huron County, Ohio**  
**Comprehensive Annual Financial Report**  
**Table of Contents**  
**For the Year Ended December 31, 2013**

---

COMBINING FINANCIAL STATEMENTS AND SCHEDULES AND OTHER FINANCIAL INFORMATION:

|   | <u>PAGE</u> |
|---|-------------|
| <b>General Fund</b>   |             |
| Schedule of Expenditures Detail - Budget and Actual (Non-GAAP Budgetary Basis) .....  | 53          |
| <b>Nonmajor Governmental Funds</b>  |             |
| Combining Balance Sheet - Nonmajor Governmental Funds .....   | 62          |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances -<br>Nonmajor Governmental Funds .....   | 64          |
| Schedules of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual<br>(Non-GAAP Budgetary Basis) - Individual Nonmajor Governmental Funds..... | 66          |
| <b>Enterprise Fund</b>  |             |
| Schedule of Revenues, Expenses and Changes in Net Assets - Budget and Actual<br>(Non-GAAP Budgetary Basis) Enterprise Fund .....                                | 138         |
| <b>Internal Service Fund</b>  |             |
| Schedule of Revenues, Expenses and Changes in Net Assets - Budget and Actual<br>(Non-GAAP Budgetary Basis) –Internal Service Fund.....                          | 140         |
| <b>Fiduciary Funds</b>  |             |
| Combining Statement of Changes in Assets and Liabilities - All Agency Funds .....   | 144         |

**STATISTICAL SECTION**

STATISTICAL TABLES AND SCHEDULES:

|   | <u>TABLE</u> | <u>PAGE</u> |
|---|--------------|-------------|
| Net Position by Component – Last Eight Years.....   | 1.....       | 156         |
| Changes in Net Position – Last Ten Years .....  | 2.....       | 158         |
| Fund Balances, Governmental Funds – Last Ten Years.....   | 3.....       | 160         |
| Changes in Fund Balances, Governmental Funds – Last Ten Years.....  | 4.....       | 162         |
| Principal Property Taxpayers – Current Year and Nine Years Ago.....   | 5.....       | 164         |
| Assessed and Estimated Actual Value of Taxable Property – Last Ten Years .....  | 6.....       | 166         |
| Property Tax Rates - Direct and Overlapping Governments – Last Ten Years.....   | 7.....       | 168         |
| Property Tax Levies and Collections – Real and Public Utility – Last Ten Years.....   | 8.....       | 170         |
| Special Assessment Levies and Collections – Last Ten Years.....   | 9.....       | 171         |
| Other Major General Fund Revenue Source – Sales Tax.....  | 10.....      | 172         |
| Ratio of Net General Bonded Debt to Estimated Actual Value and Net Bonded Debt Per<br>Capita – Last Ten Years .....                   | 11.....      | 173         |
| Computation of Legal Debt Margin – Last Ten Years .....   | 12.....      | 174         |
| Ratio of Outstanding Debt by Type – Last Ten Years .....  | 13.....      | 176         |
| Computation of Direct and Overlapping Debt.....   | 14.....      | 177         |
| Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General<br>Governmental Expenditures – Last Ten Years..... | 15.....      | 178         |
| Number of Employees by Function – Governmental and Business-T-type Activities .....   | 16.....      | 179         |
| Principal Employers – Current and Nine Years Ago.....   | 17.....      | 180         |
| Capital Asset Statistics by Function .....  | 18.....      | 182         |
| Operating Indicators by Function .....  | 19.....      | 184         |
| Property Value, Bank Deposits and Construction Activity – Last Ten Years.....   | 20.....      | 186         |
| Demographic Statistics .....  | 21.....      | 187         |
| Miscellaneous Statistics.....   | 22.....      | 188         |



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

July 31, 2014

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, 2013.

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

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

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

### **The County**

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

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

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

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

### **Reporting Entity and Services**

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

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

### **Economic Condition and Outlook**

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

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

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

### **Major County Initiatives**

The year 2013 was a year of growth for retail shopping in Huron County.

A new ACE Hardware store opened in the Midtown Shopping Center in Norwalk adding convenience and a wide variety of items for the do-it-yourself repair person. Rural King Supply, a farm supply retail store on US 20 between Norwalk and Monroeville was opened in May of 2013 to bring a wide selection of farm related goods. Not to be outdone, Tractor Supply Company (TSC) expanded its Huron County presence by opening a store on US 224 in Willard. They already have an outlet just north of the Norwalk city limits.

The New Haven Supply store was sold to Brohl & Appell of Sandusky, who are a supplier of electrical, heating and plumbing supplies to contractors. The new owners had the buildings in the Willard area and in Norwalk torn down and built new buildings. They anticipate to double their business dealings in 2014.

In August of 2013, the Polen Family in Ashland County decided to move their farm tractor dealership to New London in the southeast corner of the county. An existing building was bought and was refashioned in order to accommodate large farm equipment. The new dealership is now home to AGCO and Massey Ferguson Agricultural equipment and service.

The Willard area experienced some major new construction activity in 2013. Pepperidge Farm started a 275,000 square foot expansion as a cost of \$90 million. The plant in Willard has been open for 35 years and are the makers of Goldfish Crackers, Milano Cookies, along with many other baked delights. The Willard City Schools started construction of an all new school building housing K-12 at a cost of \$49 million, of which the State of Ohio School Facilities Commission will be paying \$31 million of the total cost of the project. The factories of MTD and R.R. Donnelley in Willard continue to have rapid growth at their facilities and keeping up with the trending technological advances of producing lawn and garden equipment, as well as publishing.

A construction project in the making for 2013 and to be finished in 2014, is the construction of new offices for the Northern Ohio Rural Water Authority. Located in the northern part of Huron County, the Rural Water Authority has been instrumental in laying water lines across many areas of the county. The installation of water lines throughout the rural areas enables those residents to have a more consistent and reliant supply of water as opposed to traditional wells and cisterns. The construction of their new offices is estimated to cost over \$1 million.

### **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 generally accepted accounting principles. Internal control is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits require estimates and judgments by management.

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

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

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

The Commissioners adopted the County's 2013 operating budget in late December 2012. Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. The budget is controlled at the major object code level within a fund or organizational unit. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Purchase orders are approved after the Auditor certifies the sufficiency of appropriation and availability of funds. Transfers of cash between funds require the Commissioners' authorization. Appropriations lapse at the end of the year. Additional information on the County's budgetary process can be found in Note B of the notes to the basic financial statements.

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

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

### **Independent Audit**

Included in the report on pages 1 and 2 is an unqualified report of independent auditors rendered by Gueye & Associates with respect to the basic financial statements of the County as of and for the year ended December 31, 2013. 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, 2012. 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 2013 CAFR for Huron County represents the 21st successive report of its type for Huron County. The publication of this report represents an important achievement in providing significantly enhanced financial information and accountability to the citizens of Huron County, its elected officials, County management and investors. This report continues the aggressive program to improve the County's overall financial accounting and reporting capabilities and the continuation of the level of professionalism the Huron County Auditor's Office has worked to attain.

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

Sincerely,

A handwritten signature in black ink, appearing to read "Roland Tkach". The signature is fluid and cursive, with a large initial "R" and a long, sweeping tail.

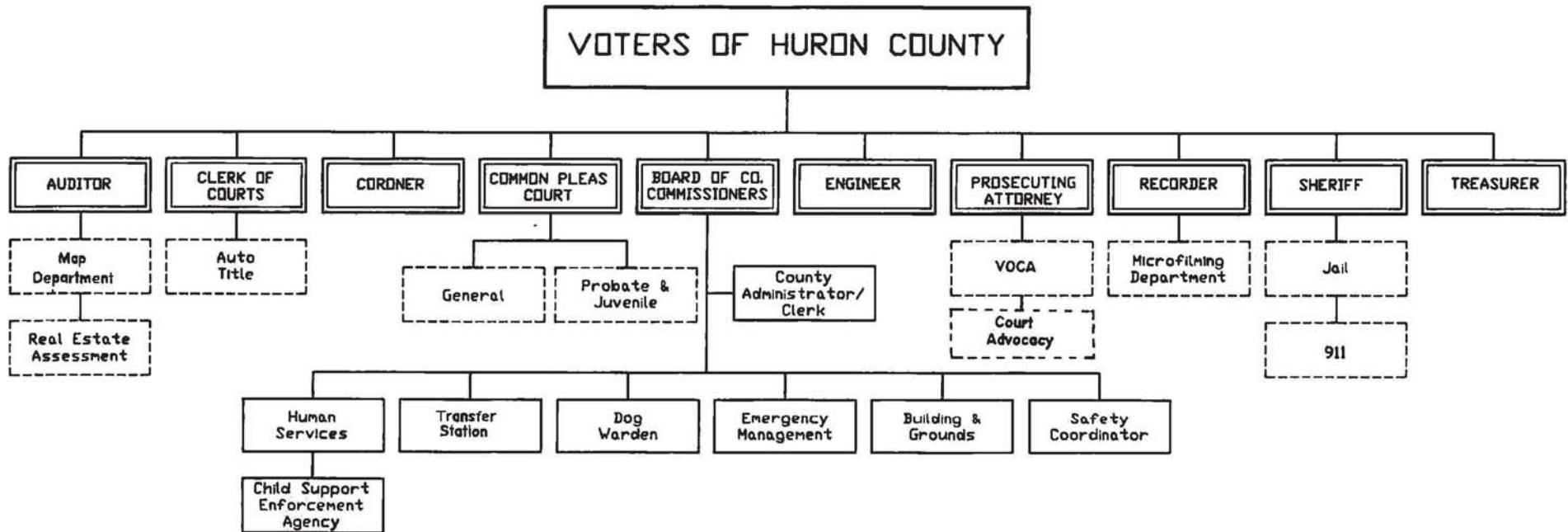
ROLAND TKACH  
Huron County Auditor

**Huron County, Ohio  
List of Elected Officials  
December 31, 2013**

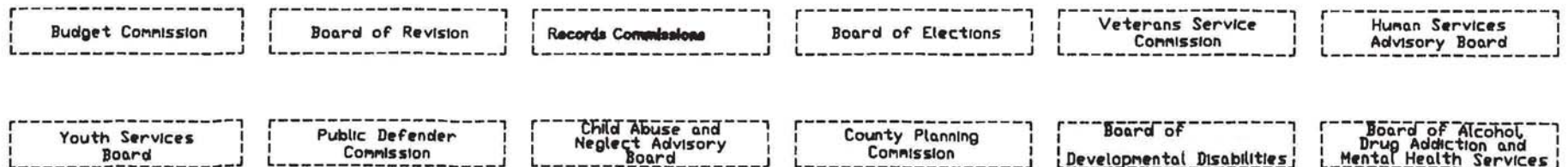
---

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

# HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



## COUNTY BOARDS AND COMMISSIONS





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, 2012**

Executive Director/CEO

This page intentionally left blank.



# FINANCIAL SECTION



**This page intentionally left blank.**



**Independent Auditor's Report**

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

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio (the County), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

***Auditor's Responsibility***

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

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

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

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, as of December 31, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund, Board of Developmental Disabilities Fund, Job and Family Services Fund and the Motor Vehicle Gas Tax Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

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

*Supplementary and Other Information*

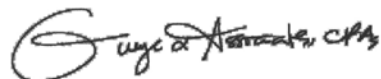
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining financial statements and schedules, and statistical section, as identified in the table of contents, are presented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

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Governmental Auditing Standards*, We have also issued our report dated July 31, 2014 on our consideration of the County's internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Columbus, Ohio  
July 31, 2014

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2013**  
**(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, 2013. 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 2013 are as follows:

- The assets of the County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2013 by \$50,364,868 (net position).
- The County's total net position increased by \$701,781, which is approximately 1.4% of the net position at the beginning of the year 2013.
- At the end of 2013, the County's governmental funds reported a combined ending fund balance of \$18,190,035, a decrease of \$419,161 from the prior year. Of this amount, \$4,471,592 is available for spending (unassigned fund balance) on behalf of its citizens.

**Overview of the Financial Statements**

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

**Government-Wide Financial Statements**

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

*Statement of Net Position and the Statement of Activities*

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

However, in evaluating the overall position of the County, non-financial information such as changes in the County's tax base and the condition of County capital assets will also need to be evaluated. In the statement of net position and the statement of activities, the County is divided into three kinds of activities:

**Governmental Activities** – Most of the County's services are reported here including public safety, social services programs, administration, and all departments with the exception of our Transfer Station.

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

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2013**  
**(Unaudited)**

---

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

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

**Fund Financial Statements**

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

*Governmental Funds:* Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating County's near-term financing requirements. Because the focus of governmental funds is narrower than the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a number of individual governmental funds. Information is represented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 14 to 21 of this report.

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

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

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

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2013**  
**(Unaudited)**

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

**Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a County's financial position. In the case of the County, assets exceeded liabilities and deferred inflows of resources by \$51,702,090 in governmental activities and liabilities exceeded assets by \$1,337,222 in business type activities as of December 31, 2013. By far, the largest portion of the County's net position (67.3%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt (net of any unspent proceeds) used to acquire those capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position (29.1%) represents resources that are subject to restrictions on how they can be used.

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

|   | Governmental<br>Activities<br>2013 | Business-Type<br>Activities<br>2013 | Total<br>2013 | Governmental<br>Activities<br>2012 | Business-Type<br>Activities<br>2012 | Total<br>2012 |
|---|------------------------------------|-------------------------------------|---------------|------------------------------------|-------------------------------------|---------------|
| <b>Assets</b>   |                                    |                                     |               |                                    |                                     |               |
| Current and other assets  | \$28,861,633                       | \$809,534                           | \$29,671,167  | \$28,889,884                       | \$760,924                           | \$29,650,808  |
| Capital assets, net of depreciation                             | 37,740,432                         | 2,385,395                           | 40,125,827    | 37,949,130                         | 2,515,758                           | 40,464,888    |
| Total Assets  | 66,602,065                         | 3,194,929                           | 69,796,994    | 66,839,014                         | 3,276,682                           | 70,115,696    |
| <b>Liabilities</b>  |                                    |                                     |               |                                    |                                     |               |
| Current and other Liabilities                                   | 2,192,411                          | 208,257                             | 2,400,668     | 2,478,081                          | 176,471                             | 2,654,552     |
| Long-term Liabilities   |                                    |                                     |               |                                    |                                     |               |
| Due within one year   | 844,060                            | 226,073                             | 1,070,133     | 795,266                            | 300,108                             | 1,095,374     |
| Due in more than one year                                       | 6,985,006                          | 4,097,821                           | 11,082,827    | 7,638,189                          | 4,249,027                           | 11,887,216    |
| Total Liabilities   | 10,021,477                         | 4,532,151                           | 14,553,628    | 10,911,536                         | 4,725,606                           | 15,637,142    |
| <b>Deferred inflows of resources</b>                            |                                    |                                     |               |                                    |                                     |               |
| Property taxes not levied to finance<br>current year operations | 4,872,380                          | 0                                   | 4,872,380     | 4,809,641                          | 0                                   | 4,809,641     |
| Unavailable revenue - special assessments                       | 6,118                              | 0                                   | 6,118         | 5,826                              | 0                                   | 5,826         |
| Total deferred inflows of resources                             | 4,878,498                          | 0                                   | 4,878,498     | 4,815,467                          | 0                                   | 4,815,467     |
| <b>Net Position</b>   |                                    |                                     |               |                                    |                                     |               |
| Net investment in capital assets                                | 31,855,432                         | 2,048,113                           | 33,903,545    | 31,756,762                         | 2,142,316                           | 33,899,078    |
| Restricted  | 14,659,483                         | 0                                   | 14,659,483    | 14,769,888                         | 0                                   | 14,769,888    |
| Unrestricted (deficit)  | 5,187,175                          | (3,385,335)                         | 1,801,840     | 4,585,361                          | (3,591,240)                         | 994,121       |
| Total Net Position  | \$51,702,090                       | (\$1,337,222)                       | \$50,364,868  | \$51,112,011                       | (\$1,448,924)                       | \$49,663,087  |

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2013**  
**(Unaudited)**

Current and other assets increased slightly. Capital assets decreased \$339,061 primarily as a result of depreciation in excess of capital assets additions during the year. Current and other liabilities decreased \$253,884 due mainly to a decrease in accounts payable and the amount due to other governments, which was partially offset by an increase in accrued wages and benefits. Total long-term liabilities decreased \$829,630 due mainly to landfill closure and post-closure cost estimate decreases, and debt principal payments.

Table 2 provides a summary of the changes in net position for the year ended December 31, 2013 compared with the year ended December 31, 2012.

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

|                                       | Governmental |             |              | Business-Type |             |              |
|---------------------------------------|--------------|-------------|--------------|---------------|-------------|--------------|
|                                       | Activities   | Activities  | Total        | Activities    | Activities  | Total        |
|                                       | 2013         | 2013        | 2013         | 2012          | 2012        | 2012         |
| <b>Revenues</b>                       |              |             |              |               |             |              |
| Program Revenues                      |              |             |              |               |             |              |
| Charges for Services                  | \$4,606,195  | \$2,190,181 | \$6,796,376  | \$4,870,981   | \$2,252,222 | \$7,123,203  |
| Operating Grants<br>and contributions | 16,170,766   | 0           | 16,170,766   | 17,396,580    | 0           | 17,396,580   |
| Capital Grants and<br>Contributions   | 390,466      | 0           | 390,466      | 2,407,925     | 0           | 2,407,925    |
| <b>General Revenues</b>               |              |             |              |               |             |              |
| Taxes                                 | 14,654,018   | 0           | 14,654,018   | 14,472,234    | 0           | 14,472,234   |
| Intergovernmental                     | 2,081,897    | 0           | 2,081,897    | 1,418,383     | 0           | 1,418,383    |
| Investment Income                     | 108,016      | 1           | 108,017      | 136,926       | 35          | 136,961      |
| Other                                 | 904,058      | 39,540      | 943,598      | 813,898       | 26,694      | 840,592      |
| Total Revenues                        | \$38,915,416 | \$2,229,722 | \$41,145,138 | \$41,516,927  | \$2,278,951 | \$43,795,878 |



**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2013**  
**(Unaudited)**

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

|                                    | Governmental        |                      | Business-Type       |                     | Total                |                     |
|------------------------------------|---------------------|----------------------|---------------------|---------------------|----------------------|---------------------|
|                                    | Activities          | Activities           | Activities          | Activities          | Activities           | Total               |
|                                    | 2013                | 2013                 | 2013                | 2012                | 2012                 | 2012                |
| <b>Program Expenses</b>            |                     |                      |                     |                     |                      |                     |
| General Government                 |                     |                      |                     |                     |                      |                     |
| Legislative and Executive          | 6,563,972           | 0                    | 6,563,972           | 6,545,289           | 0                    | 6,545,289           |
| Judicial                           | 1,729,869           | 0                    | 1,729,869           | 1,834,640           | 0                    | 1,834,640           |
| Public Safety                      | 6,230,863           | 0                    | 6,230,863           | 5,987,606           | 0                    | 5,987,606           |
| Public Works                       | 5,413,278           | 0                    | 5,413,278           | 5,644,623           | 0                    | 5,644,623           |
| Health                             | 9,543,413           | 0                    | 9,543,413           | 9,204,469           | 0                    | 9,204,469           |
| Human Services                     | 8,198,301           | 0                    | 8,198,301           | 7,954,102           | 0                    | 7,954,102           |
| Conservation and Recreation        | 311,835             | 0                    | 311,835             | 303,502             | 0                    | 303,502             |
| Interest and Fiscal Charges        | 333,806             | 0                    | 333,806             | 361,356             | 0                    | 361,356             |
| Landfill                           | 0                   | 2,118,020            | 2,118,020           | 0                   | 2,001,263            | 2,001,263           |
| <b>Total Expenses</b>              | <b>38,325,337</b>   | <b>2,118,020</b>     | <b>40,443,357</b>   | <b>37,835,587</b>   | <b>2,001,263</b>     | <b>39,836,850</b>   |
| Increase(decrease) in Net Position | 590,079             | 111,702              | 701,781             | 3,681,340           | 277,688              | 3,959,028           |
| Net Position, January 1            | 51,112,011          | (1,448,924)          | 49,663,087          | 47,430,671          | (1,726,612)          | 45,704,059          |
| Net Position, December 31          | <u>\$51,702,090</u> | <u>(\$1,337,222)</u> | <u>\$50,364,868</u> | <u>\$51,112,011</u> | <u>(\$1,448,924)</u> | <u>\$49,663,087</u> |

**Governmental Activities**

The County financial position increased \$590,079 for governmental activities. Health accounted for \$9,543,413 of the \$38,325,337 total expenses for governmental activities or 24.9% of total expenses. The next largest programs are human services and legislative and executive, accounting for \$8,198,301 and \$6,563,972, respectively, which represents 21.4% and 17.1%, respectively, of total governmental expenses. Human services increased as a direct result of increased funding for Job and Family Services programs. The health expenses increased due to additional funding to the Board of DD with an increase of capital assets purchased and an increase of personal services expense for the Board of DD.

Tax revenue accounts for \$14,654,018 of the \$38,915,416 total revenue for governmental activity, or 37.7% of total governmental revenues. The increase in tax revenue is primarily due to an increase in sales taxes which was partially offset by a decrease in real property taxes. Operating grants and contributions was the largest program revenue accounting for \$16,170,766, or 41.6% of total governmental revenue. These revenues decreased due to a decrease in funding received for Mental Health, WIA, and Comprehensive Housing programs in 2013. The decreases in capital grants and contributions were due to decreased governmental funding for roads and bridges projects in 2013. The increases in unrestricted intergovernmental revenues were due to increased casino tax revenues.

The County's direct charges to users of governmental services made up \$4,606,195 or 11.8% 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 2012 due mainly to decreased reimbursements received for the Job and Family Services program and the Motor Vehicle and Gas Tax program.

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2013**  
**(Unaudited)**

---

**Business-Type Activities**

The net position for the business-type activities for the County increased by \$111,702 for the year ended 2013. The major revenue source was charges for services of \$2,190,181. The primary reason that the increase in net position was not as high as the prior year was due to decreases in charges for services and increases in expenses for the land-fill in 2013.

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

**Governmental funds:** The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year. The General Fund is the chief operating fund of the County. At the end of the current year, unassigned fund balance of the General Fund was \$4,481,960, while total fund balance was \$4,845,205. 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 35.1% to total General Fund expenditures, while total fund balance represents 38.0% of that same amount.

The fund balance of the County's General Fund increased by \$510,030 during 2013. The primary reason for the increase was due to an increase in sales tax revenue and the receipt of the casino tax revenue due to slight economic improvement in the County which exceeded the increase in expenditures due to program increases.

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

The fund balance of the Board of Developmental Disabilities decreased \$753,515 to \$856,234. The decrease is due primarily to a decrease in funding for the developmentally disabled residential program.

The fund balance of Job and Family Services increased \$88,613 to \$461,814. The increase is due to a decrease in these program expenditures.

The fund balance of Motor Vehicle and Gas Tax increased \$278,109 to \$3,012,115 due to an overall decrease in revenues and expenditures for 2013.

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

Net position of the Landfill Fund at the end of the year amounted to \$(1,337,222). 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 small changes between the original and the final budgets for both revenues and expenditures. The differences between the final budget and the actual for revenues were primarily due to increases in property and sales tax revenue beyond the final estimates. The differences between the final budget and actual expenditures were primarily due to less expenditures than anticipated in legislative and executive, public safety, and human services.

**Capital Assets and Debt Administration**

**Capital assets.** The County's capital assets for its governmental and business type activities as of December 31, 2013 amount to \$40,125,827 (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.

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2013**  
**(Unaudited)**

---

**Long-term debt.** At the end of the current year, the County had total bonded debt outstanding of \$6,200,000 which is backed by the full faith and credit of the government.

The County's total debt decreased slightly during the current year as a result of debt service principal payments during 2013.

The County maintains an "AA " rating from Standard & Poor's and an "AA " rating from Moody's for general obligation debt. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current debt limitation for Huron County is \$22.3 million.

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

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

The unemployment rate for the County is currently 10.8%, which is higher than the rate a year ago. The state average unemployment rate was 7.2% and the national average was 6.7%.

Inflationary trends in the region compare favorably to national indices.

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

**Request for Information**

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

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

This page intentionally left blank.

**Huron County, Ohio**  
**Statement of Net Position**  
**December 31, 2013**

|  | Governmental<br>Activities | Business-Type<br>Activities | Total        | Component Unit<br>Airport |
|--|----------------------------|-----------------------------|--------------|---------------------------|
| <b>Assets:</b>   |                            |                             |              |                           |
| Equity in pooled cash and investments                              | \$17,824,258               | \$564,716                   | \$18,388,974 | \$0                       |
| Cash and cash equivalents  | 0                          | 0                           | 0            | 2,938                     |
| Receivables (net of allowance for uncollectibles)                  |                            |                             |              |                           |
| Taxes  | 6,760,171                  | 0                           | 6,760,171    | 0                         |
| Accounts   | 96,922                     | 236,501                     | 333,423      | 0                         |
| Special assessments  | 11,493                     | 0                           | 11,493       | 0                         |
| Accrued interest   | 14,198                     | 0                           | 14,198       | 0                         |
| Loans  | 209,190                    | 0                           | 209,190      | 0                         |
| Due from other governments   | 3,082,504                  | 0                           | 3,082,504    | 0                         |
| Prepaid expenses   | 126,527                    | 0                           | 126,527      | 0                         |
| Materials and supplies inventory                                   | 736,370                    | 8,317                       | 744,687      | 0                         |
| Capital assets not being depreciated                               | 1,957,455                  | 307,678                     | 2,265,133    | 0                         |
| Capital assets being depreciated (net of accumulated depreciation) | 35,782,977                 | 2,077,717                   | 37,860,694   | 0                         |
| <i>Total assets</i>  | 66,602,065                 | 3,194,929                   | 69,796,994   | 2,938                     |
| <b>Liabilities:</b>  |                            |                             |              |                           |
| Accounts payable   | 1,057,737                  | 187,181                     | 1,244,918    | 0                         |
| Accrued wages and benefits   | 632,409                    | 19,947                      | 652,356      | 0                         |
| Due to other governments   | 275,976                    | 0                           | 275,976      | 0                         |
| Matured compensated absences                                       | 17,994                     | 0                           | 17,994       | 0                         |
| Claims payable   | 182,972                    | 0                           | 182,972      | 0                         |
| Accrued interest payable   | 25,323                     | 1,129                       | 26,452       | 0                         |
| Long-term liabilities  |                            |                             |              |                           |
| Due within one year  | 844,060                    | 226,073                     | 1,070,133    | 0                         |
| Due in more than one year  | 6,985,006                  | 4,097,821                   | 11,082,827   | 0                         |
| <i>Total liabilities</i>   | 10,021,477                 | 4,532,151                   | 14,553,628   | 0                         |
| <b>Deferred inflows of resources:</b>                              |                            |                             |              |                           |
| Property taxes not levied to finance current year operations       | 4,872,380                  | 0                           | 4,872,380    | 0                         |
| Unavailable revenue - special assessments                          | 6,118                      | 0                           | 6,118        | 0                         |
| <i>Total deferred inflows of resources</i>                         | 4,878,498                  | 0                           | 4,878,498    | 0                         |
| <b>Net Position:</b>   |                            |                             |              |                           |
| Net investment in capital assets                                   | 31,855,432                 | 2,048,113                   | 33,903,545   | 0                         |
| Restricted for:  |                            |                             |              |                           |
| Board of developmental disabilities (DD)                           | 1,037,691                  | 0                           | 1,037,691    | 0                         |
| Child support  | 397,555                    | 0                           | 397,555      | 0                         |
| Real estate  | 718,926                    | 0                           | 718,926      | 0                         |
| EMA  | 243,053                    | 0                           | 243,053      | 0                         |
| Mun्य Road   | 765,334                    | 0                           | 765,334      | 0                         |
| 911 equipment  | 212,303                    | 0                           | 212,303      | 0                         |
| DD residential   | 1,173,653                  | 0                           | 1,173,653    | 0                         |
| Job and family services  | 259,040                    | 0                           | 259,040      | 0                         |
| Motor vehicle and gas tax  | 4,079,599                  | 0                           | 4,079,599    | 0                         |
| Mental health  | 1,393,854                  | 0                           | 1,393,854    | 0                         |
| Children's services  | 1,057,951                  | 0                           | 1,057,951    | 0                         |
| Felony delinquent care and custody                                 | 103,199                    | 0                           | 103,199      | 0                         |
| Huron County revolving loan  | 471,294                    | 0                           | 471,294      | 0                         |
| Law Library  | 240,942                    | 0                           | 240,942      | 0                         |
| Special Projects CP  | 63,478                     | 0                           | 63,478       | 0                         |
| EPA Hazmat   | 128,737                    | 0                           | 128,737      | 0                         |
| Help Me Grow   | 392,144                    | 0                           | 392,144      | 0                         |
| Ditch Maintenance  | 118,160                    | 0                           | 118,160      | 0                         |
| Victims Assistance   | 102,163                    | 0                           | 102,163      | 0                         |
| DD Trust   | 115,633                    | 0                           | 115,633      | 0                         |
| Clerk of Courts Computer   | 84,282                     | 0                           | 84,282       | 0                         |
| Other purposes   | 1,181,779                  | 0                           | 1,181,779    | 0                         |
| Capital projects   | 318,713                    | 0                           | 318,713      | 0                         |
| Unrestricted (deficit)   | 5,187,175                  | (3,385,335)                 | 1,801,840    | 2,938                     |
| <i>Total net position</i>  | \$51,702,090               | (\$1,337,222)               | \$50,364,868 | \$2,938                   |

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, 2013**

| <b>Functions/programs</b>      | <b>Expenses</b>     | <b>Program Revenues</b>         |   |   |
|--------------------------------|---------------------|---------------------------------|---|---|
|                                |                     | <b>Charges for<br/>Services</b> | <b>Operating<br/>Grants and<br/>Contributions</b> | <b>Capital<br/>Grants and<br/>Contributions</b> |
| <b>Primary government:</b>     |                     |                                 |   |   |
| Governmental activities:       |                     |                                 |   |   |
| General government -           |                     |                                 |   |   |
| Legislative and executive      | \$6,563,972         | \$1,652,710                     | \$102,700   | \$0   |
| Judicial                       | 1,729,869           | 421,462                         | 883,312   | 0   |
| Public safety                  | 6,230,863           | 975,036                         | 694,670   | 0   |
| Public works                   | 5,413,278           | 235,911                         | 4,855,876   | 374,779   |
| Health                         | 9,543,413           | 331,843                         | 3,923,276   | 15,687  |
| Human services                 | 8,198,301           | 942,955                         | 5,710,932   | 0   |
| Conservation and recreation    | 311,835             | 46,278                          | 0   | 0   |
| Interest and fiscal charges    | 333,806             | 0                               | 0   | 0   |
| Total governmental activities  | <u>38,325,337</u>   | <u>4,606,195</u>                | <u>16,170,766</u>                                 | <u>390,466</u>                                  |
| Business-type activities:      |                     |                                 |   |   |
| Landfill                       | 2,118,020           | 2,190,181                       | 0   | 0   |
| Total business-type activities | <u>2,118,020</u>    | <u>2,190,181</u>                | <u>0</u>  | <u>0</u>  |
| Total primary government       | <u>\$40,443,357</u> | <u>\$6,796,376</u>              | <u>\$16,170,766</u>                               | <u>\$390,466</u>                                |
| <b>Component unit:</b>         |                     |                                 |   |   |
| Airport                        | \$140,936           | \$94,161                        | \$0   | \$0   |
| Total component unit           | <u>\$140,936</u>    | <u>\$94,161</u>                 | <u>\$0</u>  | <u>\$0</u>                                      |

General revenues:

- Property taxes levied for:
  - General purposes
  - Board of developmental disabilities
  - Mental health
  - Senior services
  - Sales tax
- Intergovernmental revenue not restricted to specific programs
- Investment income
- Miscellaneous
  - Total general revenues
  - Changes in net position
  - Net position (deficit), January 1
  - 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<br>Activities | Business-type<br>Activities | Total         | Airport        |
| (\$4,808,562)              | \$0                         | (\$4,808,562) | \$0            |
| (425,095)                  | 0                           | (425,095)     | 0              |
| (4,561,157)                | 0                           | (4,561,157)   | 0              |
| 53,288                     | 0                           | 53,288        | 0              |
| (5,272,607)                | 0                           | (5,272,607)   | 0              |
| (1,544,414)                | 0                           | (1,544,414)   | 0              |
| (265,557)                  | 0                           | (265,557)     | 0              |
| (333,806)                  | 0                           | (333,806)     | 0              |
| (17,157,910)               | 0                           | (17,157,910)  | 0              |
| <hr/>                      |                             |               |                |
| 0                          | 72,161                      | 72,161        | 0              |
| 0                          | 72,161                      | 72,161        | 0              |
| (17,157,910)               | 72,161                      | (17,085,749)  | 0              |
| <hr/>                      |                             |               |                |
|                            |                             |               | (46,775)       |
|                            |                             |               | (46,775)       |
| <hr/>                      |                             |               |                |
| 2,058,597                  | 0                           | 2,058,597     | 0              |
| 3,236,498                  | 0                           | 3,236,498     | 0              |
| 146,905                    | 0                           | 146,905       | 0              |
| 446,459                    | 0                           | 446,459       | 0              |
| 8,765,559                  | 0                           | 8,765,559     | 0              |
| 2,081,897                  | 0                           | 2,081,897     | 0              |
| 108,016                    | 1                           | 108,017       | 0              |
| 904,058                    | 39,540                      | 943,598       | 0              |
| 17,747,989                 | 39,541                      | 17,787,530    | 0              |
| 590,079                    | 111,702                     | 701,781       | (46,775)       |
| 51,112,011                 | (1,448,924)                 | 49,663,087    | 49,713         |
| \$51,702,090               | (\$1,337,222)               | \$50,364,868  | \$2,938        |

**Huron County, Ohio**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2013**

|   | General<br>Fund    | Board of<br>Developmental<br>Disabilities | Jobs and<br>Family<br>Services | Motor Vehicle<br>and Gas Tax | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|--------------------|---|--------------------------------|------------------------------|-----------------------------------|--------------------------------|
| <b>Assets:</b>  |                    |   |                                |                              |                                   |                                |
| Equity in pooled cash and investments                                     | \$3,520,745        | \$1,032,102                               | \$650,725                      | \$1,846,461                  | \$9,394,015                       | \$16,444,048                   |
| Receivables (net of allowances for uncollectibles)                        |                    |   |                                |                              |                                   |                                |
| Taxes   | 2,985,527          | 3,019,912                                 | 0                              | 0                            | 754,732                           | 6,760,171                      |
| Accounts  | 40,099             | 1,283                                     | 0                              | 2,388                        | 53,152                            | 96,922                         |
| Special assessments   | 0                  | 0   | 0                              | 0                            | 11,493                            | 11,493                         |
| Accrued interest receivable   | 14,198             | 0   | 0                              | 0                            | 0                                 | 14,198                         |
| Loans   | 0                  | 0   | 0                              | 0                            | 209,190                           | 209,190                        |
| Due from other governments  | 568,564            | 307,614                                   | 0                              | 2,075,489                    | 130,837                           | 3,082,504                      |
| Prepaid expenses  | 126,527            | 0   | 0                              | 0                            | 0                                 | 126,527                        |
| Materials and supplies inventory  | 925                | 0   | 0                              | 733,966                      | 1,479                             | 736,370                        |
| <i>Total assets</i>   | <u>\$7,256,585</u> | <u>\$4,360,911</u>                        | <u>\$650,725</u>               | <u>\$4,658,304</u>           | <u>\$10,554,898</u>               | <u>\$27,481,423</u>            |
| <b>Liabilities, Deferred Inflows of Resources and Fund Balances:</b>      |                    |   |                                |                              |                                   |                                |
| <b>Liabilities:</b>   |                    |   |                                |                              |                                   |                                |
| Accounts payable  | \$161,535          | \$113,360                                 | \$37,094                       | \$128,836                    | \$616,643                         | \$1,057,468                    |
| Due to other governments  | 134,308            | 26,452                                    | 47,346                         | 33,829                       | 34,041                            | 275,976                        |
| Accrued wages and benefits  | 246,316            | 121,070                                   | 104,471                        | 73,947                       | 86,605                            | 632,409                        |
| Matured compensated absences  | 14,455             | 1,390                                     | 0                              | 0                            | 2,149                             | 17,994                         |
| <i>Total liabilities</i>  | 556,614            | 262,272                                   | 188,911                        | 236,612                      | 739,438                           | 1,983,847                      |
| <b>Deferred Inflows of Resources:</b>                                     |                    |   |                                |                              |                                   |                                |
| Property taxes not levied to finance current year operations              | 1,441,250          | 2,745,100                                 | 0                              | 0                            | 686,030                           | \$4,872,380                    |
| Unavailable revenue - interest  | 5,028              | 0   | 0                              | 0                            | 0                                 | 5,028                          |
| Unavailable revenue - delinquent taxes                                    | 144,276            | 274,812                                   | 0                              | 0                            | 68,702                            | 487,790                        |
| Unavailable revenue - intergovernmental                                   | 264,212            | 222,493                                   | 0                              | 1,409,577                    | 34,568                            | 1,930,850                      |
| Unavailable revenue - special assessments                                 | 0                  | 0   | 0                              | 0                            | 11,493                            | 11,493                         |
| <i>Total deferred inflows of resources</i>                                | 1,854,766          | 3,242,405                                 | 0                              | 1,409,577                    | 800,793                           | 7,307,541                      |
| <b>Fund Balances:</b>   |                    |   |                                |                              |                                   |                                |
| Nonspendable  | 225,540            | 0   | 0                              | 733,966                      | 1,479                             | 960,985                        |
| Restricted  | 0                  | 856,234                                   | 461,814                        | 2,278,149                    | 9,023,556                         | 12,619,753                     |
| Assigned  | 137,705            | 0   | 0                              | 0                            | 0                                 | 137,705                        |
| Unassigned  | 4,481,960          | 0   | 0                              | 0                            | (10,368)                          | 4,471,592                      |
| <i>Total fund balances</i>  | 4,845,205          | 856,234                                   | 461,814                        | 3,012,115                    | 9,014,667                         | 18,190,035                     |
| <i>Total liabilities, deferred inflows of resources and fund balances</i> | <u>\$7,256,585</u> | <u>\$4,360,911</u>                        | <u>\$650,725</u>               | <u>\$4,658,304</u>           | <u>\$10,554,898</u>               | <u>\$27,481,423</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, 2013**

|  |             |                     |
|--|-------------|---------------------|
| <b>Total Governmental Fund Balances</b>  |             | \$18,190,035        |
| <p>Amounts reported for governmental activities in the statement of net position are different because:</p>  |             |                     |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.  |             | 37,740,432          |
| Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.   |             |                     |
| Taxes  | 487,790     |                     |
| Intergovernmental  | 1,930,850   |                     |
| Special Assessments  | 5,375       |                     |
| Interest   | 5,028       |                     |
| Total  |             | 2,429,043           |
| 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. |             | 1,196,969           |
| <p>Long-term liabilities, including bonds, accrued interest and the long-term portion of compensated absences are not due and payable in the current period and are not reported in the funds.</p>                               |             |                     |
| Accrued Interest Payable   | (25,323)    |                     |
| Energy Conservation Bonds Payable  | (1,648,000) |                     |
| Human Services Building Bonds Payable  | (1,875,000) |                     |
| Compensated Absences   | (1,944,066) |                     |
| County Building Bonds Payable  | (262,000)   |                     |
| General Obligation Bonds   | (475,000)   |                     |
| Correctional Facility Refunding Bonds Payable  | (1,115,000) |                     |
| Various Purpose Improvement Bonds Payable  | (510,000)   |                     |
| Total  |             | (7,854,389)         |
| <b>Net Position of Governmental Activities</b>   |             | <b>\$51,702,090</b> |

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

**Huron County, Ohio**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2013**

|   | General<br>Fund    | Board of<br>Developmental<br>Disabilities | Jobs and<br>Family<br>Services | Motor Vehicle<br>and Gas Tax | Nonmajor<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---|--------------------|---|--------------------------------|------------------------------|-----------------------------------|--------------------------------|
| <b>Revenues:</b>  |                    |   |                                |                              |                                   |                                |
| Taxes   | \$10,826,790       | \$3,241,515                               | \$0                            | \$0                          | \$594,620                         | \$14,662,925                   |
| Charges for services                                    | 1,639,569          | 85,979                                    | 606,236                        | 95,895                       | 1,661,358                         | 4,089,037                      |
| Licenses and permits                                    | 2,984              | 0   | 0                              | 0                            | 0                                 | 2,984                          |
| Special assessments                                     | 0                  | 0   | 0                              | 0                            | 86,149                            | 86,149                         |
| Fines and forfeitures                                   | 212,001            | 0   | 0                              | 52,396                       | 163,691                           | 428,088                        |
| Intergovernmental revenue                               | 1,823,284          | 1,344,767                                 | 3,849,193                      | 4,779,491                    | 6,968,556                         | 18,765,291                     |
| Investment earnings                                     | 118,731            | 0   | 0                              | 1,674                        | 557                               | 120,962                        |
| Miscellaneous revenue                                   | 213,941            | 346,088                                   | 3,523                          | 51,946                       | 288,560                           | 904,058                        |
| <i>Total revenues</i>                                   | <u>14,837,300</u>  | <u>5,018,349</u>                          | <u>4,458,952</u>               | <u>4,981,402</u>             | <u>9,763,491</u>                  | <u>39,059,494</u>              |
| <b>Expenditures:</b>                                    |                    |   |                                |                              |                                   |                                |
| Current:  |                    |   |                                |                              |                                   |                                |
| General government-                                     |                    |   |                                |                              |                                   |                                |
| Legislative and executive                               | 5,537,056          | 0   | 0                              | 0                            | 834,847                           | 6,371,903                      |
| Judicial  | 1,785,067          | 0   | 0                              | 0                            | 71,169                            | 1,856,236                      |
| Public safety   | 4,532,969          | 0   | 0                              | 0                            | 1,572,243                         | 6,105,212                      |
| Public works  | 10,455             | 0   | 0                              | 4,703,293                    | 481,607                           | 5,195,355                      |
| Health  | 158,687            | 5,771,864                                 | 0                              | 0                            | 3,709,875                         | 9,640,426                      |
| Human services  | 313,488            | 0   | 4,447,767                      | 0                            | 3,425,841                         | 8,187,096                      |
| Conservation and recreation                             | 315,335            | 0   | 0                              | 0                            | 0                                 | 315,335                        |
| Capital outlay  | 107,532            | 0   | 0                              | 0                            | 695,359                           | 802,891                        |
| Debt service:   |                    |   |                                |                              |                                   |                                |
| Principal retirement                                    | 0                  | 0   | 0                              | 0                            | 718,000                           | 718,000                        |
| Interest and fiscal charges                             | 0                  | 0   | 0                              | 0                            | 336,194                           | 336,194                        |
| <i>Total expenditures</i>                               | <u>12,760,589</u>  | <u>5,771,864</u>                          | <u>4,447,767</u>               | <u>4,703,293</u>             | <u>11,845,135</u>                 | <u>39,528,648</u>              |
| <i>Excess of revenues<br/>over (under) expenditures</i> | 2,076,711          | (753,515)                                 | 11,185                         | 278,109                      | (2,081,644)                       | (469,154)                      |
| <b>Other financing sources (uses):</b>                  |                    |   |                                |                              |                                   |                                |
| Proceeds from sale of capital assets                    | 0                  | 0   | 0                              | 0                            | 49,993                            | 49,993                         |
| Transfers in  | 0                  | 0   | 182,803                        | 0                            | 1,489,253                         | 1,672,056                      |
| Transfers out   | (1,566,681)        | 0   | (105,375)                      | 0                            | 0                                 | (1,672,056)                    |
| <i>Total other financing sources (uses)</i>             | <u>(1,566,681)</u> | <u>0</u>                                  | <u>77,428</u>                  | <u>0</u>                     | <u>1,539,246</u>                  | <u>49,993</u>                  |
| Net change in fund balance                              | 510,030            | (753,515)                                 | 88,613                         | 278,109                      | (542,398)                         | (419,161)                      |
| Fund balance, January 1                                 | 4,335,175          | 1,609,749                                 | 373,201                        | 2,734,006                    | 9,557,065                         | 18,609,196                     |
| Fund balance, December 31                               | <u>\$4,845,205</u> | <u>\$856,234</u>                          | <u>\$461,814</u>               | <u>\$3,012,115</u>           | <u>\$9,014,667</u>                | <u>\$18,190,035</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, 2013**

---

**Net Change in Fund Balances - Total Governmental Funds** (\$419,161)

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   | 2,648,868   |         |
| Current Year Depreciation | (2,658,529) |         |
|                           |             |         |
| Total                     |             | (9,661) |

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

|  |           |           |
|--|-----------|-----------|
| Proceeds from Disposal of Capital Assets | (49,993)  |           |
| Loss on Disposal of Capital Assets       | (149,043) |           |
|  |           |           |
| Total                                    |           | (199,036) |

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

|                     |           |           |
|---------------------|-----------|-----------|
| Taxes               | (8,907)   |           |
| Intergovernmental   | (122,162) |           |
| Interest            | (12,946)  |           |
| Special Assessments | (63)      |           |
|                     |           |           |
| Total               |           | (144,078) |

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.

718,000

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.

755,239

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

|                                  |           |           |
|----------------------------------|-----------|-----------|
| Increase in Compensated Absences | (113,611) |           |
| Decrease in Accrued interest     | 2,387     |           |
|                                  |           |           |
| Total                            |           | (111,224) |

**Net Change in Net Position of Governmental Activities** \$590,079

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, 2013**

|  | Budgeted Amounts        |                        | Actual                    | Variance With             |
|--|-------------------------|------------------------|---------------------------|---------------------------|
|  | Original                | Final                  |                           | Final<br>Budget           |
| Revenues:  |                         |                        |                           |                           |
| Taxes  | \$9,708,400             | \$9,708,400            | \$10,735,670              | \$1,027,270               |
| Charges for services   | 1,135,489               | 1,135,489              | 1,211,249                 | 75,760                    |
| Licenses and permits   | 3,300                   | 3,300                  | 2,984                     | (316)                     |
| Fines and forfeitures  | 255,500                 | 255,500                | 214,291                   | (41,209)                  |
| Intergovernmental revenue  | 1,341,159               | 1,541,159              | 1,754,685                 | 213,526                   |
| Investment earnings  | 75,000                  | 75,000                 | 76,650                    | 1,650                     |
| Miscellaneous revenue  | 255,987                 | 255,987                | 214,566                   | (41,421)                  |
| Total revenues   | <u>12,774,835</u>       | <u>12,974,835</u>      | <u>14,210,095</u>         | <u>1,235,260</u>          |
| Expenditures:  |                         |                        |                           |                           |
| Current:   |                         |                        |                           |                           |
| General government-  |                         |                        |                           |                           |
| Legislative and executive  | 5,787,578               | 5,871,688              | 5,392,929                 | 478,759                   |
| Judicial   | 1,856,084               | 1,986,042              | 1,902,567                 | 83,475                    |
| Public safety  | 4,579,993               | 4,709,826              | 4,606,229                 | 103,597                   |
| Public works   | 850                     | 12,373                 | 10,455                    | 1,918                     |
| Health   | 118,788                 | 130,574                | 130,329                   | 245                       |
| Human services   | 543,500                 | 543,500                | 312,704                   | 230,796                   |
| Conservation and recreation  | 311,500                 | 311,500                | 311,500                   | 0                         |
| Capital outlay   | 125,000                 | 146,387                | 107,532                   | 38,855                    |
| Total expenditures   | <u>13,323,293</u>       | <u>13,711,890</u>      | <u>12,774,245</u>         | <u>937,645</u>            |
| Excess (deficiency) of revenues<br>over (under) expenditures                               | (548,458)               | (737,055)              | 1,435,850                 | 2,172,905                 |
| Other financing sources (uses):  |                         |                        |                           |                           |
| Transfers in   | 60,000                  | 60,000                 | 60,000                    | 0                         |
| Transfers out  | (1,614,982)             | (1,616,807)            | (1,566,681)               | 50,126                    |
| Total Other Financing sources (uses)   | <u>(1,554,982)</u>      | <u>(1,556,807)</u>     | <u>(1,506,681)</u>        | <u>50,126</u>             |
| Deficiency of revenues and<br>other financing sources under<br>expenditures and other uses | (2,103,440)             | (2,293,862)            | (70,831)                  | 2,223,031                 |
| Fund balance, January 1  | 2,084,839               | 2,084,839              | 2,084,839                 | 0                         |
| Prior year encumbrances appropriated   | <u>225,036</u>          | <u>225,036</u>         | <u>225,036</u>            | <u>0</u>                  |
| Fund balance, December 31  | <u><u>\$206,435</u></u> | <u><u>\$16,013</u></u> | <u><u>\$2,239,044</u></u> | <u><u>\$2,223,031</u></u> |

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

**Huron County, Ohio**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Board of Developmental Disabilities Special Revenue Fund**  
**For the Year Ended December 31, 2013**

|  | Budgeted Amounts   |                    | Actual           | Variance With<br>Final<br>Budget |
|--|--------------------|--------------------|------------------|----------------------------------|
|  | Original           | Final              |                  |                                  |
| <b>Revenues:</b>   |                    |                    |                  |                                  |
| Taxes  | \$3,300,000        | \$3,300,000        | \$3,241,515      | (\$58,485)                       |
| Intergovernmental revenue  | 1,211,250          | 1,211,250          | 1,371,830        | 160,580                          |
| Charges for services   | 94,250             | 94,250             | 86,746           | (7,504)                          |
| Miscellaneous revenue  | 94,500             | 94,500             | 77,848           | (16,652)                         |
| <b>Total revenues</b>  | <b>4,700,000</b>   | <b>4,700,000</b>   | <b>4,777,939</b> | <b>77,939</b>                    |
| <b>Expenditures:</b>   |                    |                    |                  |                                  |
| <b>Current:</b>  |                    |                    |                  |                                  |
| Personal services  | 4,110,600          | 4,380,600          | 4,290,954        | 89,646                           |
| Materials and supplies   | 145,000            | 166,700            | 158,219          | 8,481                            |
| Charges and services   | 909,400            | 1,123,378          | 1,093,244        | 30,134                           |
| Capital purchases  | 120,000            | 130,000            | 119,931          | 10,069                           |
| <b>Total expenditures</b>  | <b>5,285,000</b>   | <b>5,800,678</b>   | <b>5,662,348</b> | <b>138,330</b>                   |
| Deficiency of revenues under<br>expenditures   | (585,000)          | (1,100,678)        | (884,409)        | 216,269                          |
| <b>Other financing sources (uses):</b>   |                    |                    |                  |                                  |
| Transfers in   | 400,000            | 730,991            | 0                | (730,991)                        |
| Transfers out  | 0                  | (25,000)           | 0                | 25,000                           |
| <b>Total other financing sources (uses)</b>  | <b>400,000</b>     | <b>705,991</b>     | <b>0</b>         | <b>(705,991)</b>                 |
| Deficiency of revenues and<br>other financing sources under<br>expenditures and other uses | (185,000)          | (394,687)          | (884,409)        | (489,722)                        |
| Fund balance, January 1 - As Restated  | 1,550,733          | 1,550,733          | 1,550,733        | 0                                |
| Prior year encumbrances appropriated   | 150,678            | 150,678            | 150,678          | 0                                |
| Fund balance, December 31  | <b>\$1,516,411</b> | <b>\$1,306,724</b> | <b>\$817,002</b> | <b>(\$489,722)</b>               |

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

**Huron County, Ohio**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual (Non-GAAP Budgetary Basis)**  
**Job and Family Services Special Revenue Fund**  
**For the Year Ended December 31, 2013**

|  | Budgeted Amounts |                  | Actual           | Variance With<br>Final<br>Budget |
|--|------------------|------------------|------------------|----------------------------------|
|  | Original         | Final            |                  |                                  |
| <b>Revenues:</b>   |                  |                  |                  |                                  |
| Intergovernmental revenue  | \$3,070,000      | \$3,070,000      | \$3,197,975      | \$127,975                        |
| Charges for services   | 1,300,000        | 1,300,000        | 1,257,454        | (42,546)                         |
| Interest revenue   | 2,500            | 2,500            | 0                | (2,500)                          |
| Miscellaneous revenue  | 15,000           | 15,000           | 3,523            | (11,477)                         |
| <b>Total revenues</b>  | <b>4,387,500</b> | <b>4,387,500</b> | <b>4,458,952</b> | <b>71,452</b>                    |
| <b>Expenditures:</b>   |                  |                  |                  |                                  |
| <b>Current:</b>  |                  |                  |                  |                                  |
| Personal services  | 3,713,000        | 3,723,000        | 3,393,198        | 329,802                          |
| Materials and supplies   | 15,800           | 17,300           | 4,320            | 12,980                           |
| Charges and services   | 1,221,090        | 1,263,792        | 1,092,272        | 171,520                          |
| Capital purchases  | 32,000           | 22,000           | 3,029            | 18,971                           |
| <b>Total expenditures</b>  | <b>4,981,890</b> | <b>5,026,092</b> | <b>4,492,819</b> | <b>533,273</b>                   |
| Deficiency of revenues under<br>expenditures   | (594,390)        | (638,592)        | (33,867)         | 604,725                          |
| <b>Other financing sources (uses):</b>   |                  |                  |                  |                                  |
| Transfers in   | 182,803          | 182,803          | 182,803          | 0                                |
| Transfers out  | (105,375)        | (105,375)        | (105,375)        | 0                                |
| <b>Total other financing sources (uses)</b>  | <b>77,428</b>    | <b>77,428</b>    | <b>77,428</b>    | <b>0</b>                         |
| Deficiency of revenues and other<br>financing sources under<br>expenditures and other uses | (516,962)        | (561,164)        | 43,561           | 604,725                          |
| Fund balance, January 1  | 516,960          | 516,960          | 516,960          | 0                                |
| Prior year encumbrances appropriated   | 44,204           | 44,204           | 44,204           | 0                                |
| Fund balance, December 31  | <u>\$44,202</u>  | <u>\$0</u>       | <u>\$604,725</u> | <u>\$604,725</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, 2013**

|  | Budgeted Amounts   |                    | Actual             | Variance With      |
|--|--------------------|--------------------|--------------------|--------------------|
|  | Original           | Final              |                    | Final<br>Budget    |
| <b>Revenues:</b>   |                    |                    |                    |                    |
| Charges for services   | \$110,000          | \$110,000          | \$95,895           | (\$14,105)         |
| Fines and forfeitures  | \$55,000           | \$55,000           | \$50,928           | (\$4,072)          |
| Intergovernmental revenue                                    | \$4,485,343        | \$4,344,340        | \$4,465,973        | \$121,633          |
| Investment earnings  | \$3,000            | \$3,000            | \$1,674            | (\$1,326)          |
| Miscellaneous revenue  | \$17,657           | \$16,505           | \$51,946           | \$35,441           |
| Total revenues   | <u>\$4,671,000</u> | <u>\$4,528,845</u> | <u>\$4,666,416</u> | <u>\$137,571</u>   |
| <b>Expenditures:</b>   |                    |                    |                    |                    |
| <b>Current:</b>  |                    |                    |                    |                    |
| Personal services  | \$2,823,950        | \$2,902,650        | \$2,635,511        | \$267,139          |
| Materials and supplies                                       | \$1,066,000        | \$1,121,800        | \$918,362          | \$203,438          |
| Charges and services   | \$1,063,150        | \$1,378,150        | \$852,969          | \$525,181          |
| Capital purchases  | \$195,000          | \$212,000          | \$127,306          | \$84,694           |
| Total expenditures   | <u>\$5,148,100</u> | <u>\$5,614,600</u> | <u>\$4,534,148</u> | <u>\$1,080,452</u> |
| Excess (deficiency) of revenues<br>over (under) expenditures | (\$477,100)        | (\$1,085,755)      | \$132,268          | \$1,218,023        |
| Fund balance, January 1                                      | \$1,318,894        | \$1,318,894        | \$1,318,894        | \$0                |
| Prior year encumbrances appropriated                         | \$188,300          | \$188,300          | \$188,300          | \$0                |
| Fund balance, December 31                                    | <u>\$1,030,094</u> | <u>\$421,439</u>   | <u>\$1,639,462</u> | <u>\$1,218,023</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, 2013**

|   | Business-Type<br>Activities | Governmental<br>Activities |
|---|-----------------------------|----------------------------|
|   | Landfill                    | Internal Service<br>Fund   |
| <b>Assets:</b>                                      |                             |                            |
| Current assets:                                     |                             |                            |
| Equity in pooled cash and investments               | \$564,716                   | \$1,380,210                |
| Receivables (net of allowances for uncollectibles)  | 236,501                     | 0                          |
| Materials and supplies inventory                    | 8,317                       | 0                          |
| <i>Total current assets</i>                         | <u>809,534</u>              | <u>1,380,210</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                   | 810,609                     | 0                          |
| Less: accumulated depreciation                      | <u>(3,412,545)</u>          | <u>0</u>                   |
| <i>Total noncurrent assets</i>                      | <u>2,385,395</u>            | <u>0</u>                   |
| <i>Total assets</i>                                 | <u>3,194,929</u>            | <u>1,380,210</u>           |
| <b>Liabilities:</b>                                 |                             |                            |
| Current liabilities:                                |                             |                            |
| Accounts payable                                    | 187,181                     | 269                        |
| Accrued wages and benefits                          | 19,947                      | 0                          |
| Claims payable                                      | 0                           | 182,972                    |
| Accrued interest payable                            | 1,129                       | 0                          |
| Current portion of compensated absences             | 3,430                       | 0                          |
| Current portion of unfunded closure/post-closure    | 185,361                     | 0                          |
| Current portion of obligations under capital leases | 22,282                      | 0                          |
| Current portion of bonds payable                    | <u>15,000</u>               | <u>0</u>                   |
| <i>Total current liabilities</i>                    | 434,330                     | 183,241                    |
| Noncurrent liabilities:                             |                             |                            |
| Compensated absences - noncurrent                   | 77,902                      | 0                          |
| Unfunded closure/post-closure-noncurrent            | 3,719,919                   | 0                          |
| Bonds Payable-noncurrent                            | <u>300,000</u>              | <u>0</u>                   |
| <i>Total noncurrent liabilities</i>                 | <u>4,097,821</u>            | <u>0</u>                   |
| <i>Total liabilities</i>                            | 4,532,151                   | 183,241                    |
| <b>Net Position:</b>                                |                             |                            |
| Net investment in capital assets                    | 2,048,113                   | 0                          |
| Unrestricted (deficit)                              | <u>(3,385,335)</u>          | <u>1,196,969</u>           |
| <i>Total net position (deficit)</i>                 | <u>(1,337,222)</u>          | <u>1,196,969</u>           |
| <i>Total liabilities and net position</i>           | <u>\$3,194,929</u>          | <u>\$1,380,210</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, 2013**

|   | <b>Business-Type<br/>Activities</b> | <b>Governmental<br/>Activities</b> |
|---|-------------------------------------|------------------------------------|
|   | <b>Landfill</b>                     | <b>Internal Service<br/>Fund</b>   |
| Operating revenues:                           |                                     |                                    |
| Charges for services                          | \$2,190,181                         | \$4,251,925                        |
| Miscellaneous                                 | 39,540                              | 0                                  |
| <b>Total operating revenues</b>               | <b>2,229,721</b>                    | <b>4,251,925</b>                   |
| Operating expenses:                           |                                     |                                    |
| Personal services                             | 414,365                             | 0                                  |
| Contract services                             | 1,093,276                           | 249,965                            |
| Claims  | 0                                   | 3,247,011                          |
| Materials and supplies                        | 898                                 | 0                                  |
| Depreciation                                  | 131,523                             | 0                                  |
| Miscellaneous                                 | 454,762                             | 0                                  |
| <b>Total operating expenses</b>               | <b>2,094,824</b>                    | <b>3,496,976</b>                   |
| <b>Operating income (loss)</b>                | <b>134,897</b>                      | <b>754,949</b>                     |
| Nonoperating revenues (expenses):             |                                     |                                    |
| Interest income                               | 1                                   | 290                                |
| Interest and fiscal charges                   | (16,356)                            | 0                                  |
| Loss on disposal of capital assets            | (6,840)                             | 0                                  |
| <b>Total nonoperating revenues (expenses)</b> | <b>(23,195)</b>                     | <b>290</b>                         |
| <b>Changes in net position</b>                | <b>111,702</b>                      | <b>755,239</b>                     |
| Net position (deficit), January 1             | (1,448,924)                         | 441,730                            |
| Net position (deficit), December 31           | (\$1,337,222)                       | \$1,196,969                        |

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, 2013**

|  | Business-Type<br>Activities | Governmental<br>Activities |
|--|-----------------------------|----------------------------|
|  | Landfill                    | Internal Service<br>Fund   |
| Cash flows from operating activities:  |                             |                            |
| Cash received from customers   | \$2,158,034                 | \$0                        |
| Cash received from interfund services<br>provided and used   | 0                           | 4,252,549                  |
| Cash received from other operating revenues  | 39,540                      | 0                          |
| Cash paid for claims   | 0                           | (3,470,364)                |
| Cash paid to suppliers   | (1,709,350)                 | (249,975)                  |
| Cash paid to employees and for fringe benefits   | (409,827)                   | 0                          |
| Net cash provided by (used for) operating activities   | 78,397                      | 532,210                    |
| Cash flows from capital and related financing activities:  |                             |                            |
| Principal payments - capital lease   | (21,160)                    | 0                          |
| Interest paid  | (16,402)                    | 0                          |
| Purchases of assets  | (8,000)                     | 0                          |
| Principal payments - bonds payable   | (15,000)                    | 0                          |
| Net cash used for capital and related financing activities   | (60,562)                    | 0                          |
| Cash flows from investing activities:  |                             |                            |
| Interest received  | 1                           | 290                        |
| Net cash provided by investing activities  | 1                           | 290                        |
| Net increase (decrease) in cash and cash equivalents   | 17,836                      | 532,500                    |
| Cash and cash equivalents, January 1   | 546,880                     | 847,710                    |
| Cash and cash equivalents, December 31   | \$564,716                   | \$1,380,210                |
| Reconciliation of Operating Income (Loss) to Net<br>Cash Provided by (Used for) Operating Activities         |                             |                            |
| Operating income (loss)  | \$134,897                   | \$754,949                  |
| Adjustments to reconcile operating income (loss)<br>to net cash provided by (used for) operating activities: |                             |                            |
| Depreciation expense   | 131,523                     | 0                          |
| (Increase) decrease in operating assets:   |                             |                            |
| Accounts receivable  | (32,147)                    | 624                        |
| Inventory  | 1,373                       | 0                          |
| Increase (decrease) in operating liabilities:  |                             |                            |
| Accounts payable   | 32,635                      | (10)                       |
| Claims payable   | 0                           | (223,353)                  |
| Accrued wages and benefits   | 7,906                       | 0                          |
| Compensated absences   | 5,341                       | 0                          |
| Due to other governments   | (8,709)                     | 0                          |
| Unfunded closure/post-closure care costs   | (194,422)                   | 0                          |
| Total adjustments  | (56,500)                    | (222,739)                  |
| Net cash provided by (used for) operating activities   | \$78,397                    | \$532,210                  |

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, 2013**

|                                       | <b>Agency<br/>Funds</b> |
|---------------------------------------|-------------------------|
| <b>Assets:</b>                        |                         |
| Current assets:                       |                         |
| Equity in pooled cash and investments | \$3,176,929             |
| Segregated cash accounts              | 1,060,960               |
| Taxes receivable                      | 40,378,942              |
| Due from other governments            | 2,737,409               |
| <i>Total assets</i>                   | \$47,354,240            |
| <br><b>Liabilities:</b>               |                         |
| Unapportioned monies                  | \$2,066,387             |
| Due to other governments              | 43,116,351              |
| Deposits held due to others           | 2,051,745               |
| Payroll withholdings                  | 119,757                 |
| <i>Total liabilities</i>              | \$47,354,240            |

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, 2013**

---

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

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

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

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

The Huron County Regional Airport Authority (the "Authority") is organized under Section 308.03 of the Ohio Revised Code and is a governmental entity formed to service the County's business and recreational aviation needs. The County Commissioners appoint all seven members of the Authority's Board. The Authority has a fiscal year ended December 31, 2013. 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 2013. 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, 2013**

---

**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.
- \* 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, 2013**

---

**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 maintains a self-insurance fund for health insurance which accounts for the claims and administration of the health insurance program for covered County employees and their eligible dependents. The County reports the following major proprietary fund:

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

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

**Fiduciary Funds:** Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds, and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The County only reports agency funds, which are used to account for and maintain assets held by the County or as an agent for individuals, private organizations, and other governmental units and other funds. These assets include: property and other taxes, as well as other intergovernmental resources that have been collected and which will be distributed to other taxing districts located in Huron County.

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

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

**Government-wide Financial Statements:** The government-wide financial statements are prepared using the economic resources measurement focus. All assets, liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position. The Statement of Activities presents increases (e.g. revenues) and decreases (e.g. expenses) in total net position.

**Fund Financial Statements:** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, current liabilities and deferred inflows of resources generally are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

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

Like the government-wide statements, all proprietary fund activities are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the Statement of Net Position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The Statement of Cash Flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

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

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, 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 did not have any deferred outflows as of December 31, 2013. The County also reports a deferred inflow of resources which represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenues) until that time. For the County these amounts consist of intergovernmental receivables, special assessments receivable, delinquent property taxes receivable, and interest receivable which are not collected in the available period. Property taxes for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance fiscal year 2014 operations, have been recorded as deferred inflows of resources. The difference between deferred inflows on the Statement of Net Position and the Balance Sheet is due to delinquent property taxes, interest, special assessments, and grants and entitlements not received during the available period. These were reported as revenues on the Statement of Activities and not recorded as deferred inflows on the Statement of Net Position.

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

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses.

Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

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

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

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

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

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

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

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

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

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2013.

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

Investment income earned during 2013 as reported in the fund financial statements totaled \$121,253 (\$120,962 in the governmental funds and \$291 in the proprietary funds).



**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

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

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

Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased by the County are considered to be cash equivalents. Investments outside of the cash management pool with an initial maturity of more than three months are considered to be investments.

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

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

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

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

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

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

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

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

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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

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

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

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

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

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

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

***Nonspendable*** The nonspendable fund balance classification includes amounts that cannot be spent because they are not in the spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash.

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

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

***Assigned*** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the General Fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the General Fund, assigned amounts represent intended uses established by resolution of the County Commissioners. The County Auditor is given the authority to assign amounts for the County through the issuance of purchase orders.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

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

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

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

**Net Position:** Net Position represents the difference between assets and liabilities plus deferred inflows of resources. Net investment in capital assets, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available. Restricted for other purposes represents amounts in special revenue funds restricted to use by grantors.

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

**Use of Estimates:** The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, 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.

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

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

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

Inactive deposits are public deposits that the Board has identified as not required for use within the five year period of designation of depositories. Inactive deposits must be either evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts, including, but not limited to, passbook accounts. Inactive monies may be deposited or invested in the following securities:

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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

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

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.

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.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

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

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 2013, 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 \$113,804 as of December 31, 2013. The County's bank balance was \$11,566,590. 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, 2013, the County had the following investments and maturities:

|  | Carrying/Fair<br>Value | Less than 6<br>months | 6 - 12<br>months   | 1 - 2 years        | Over 2 years       |
|--|------------------------|-----------------------|--------------------|--------------------|--------------------|
| STAR Ohio  | \$3,289,746            | \$3,289,746           | \$0                | \$0                | \$0                |
| Federal Farm Credit Bank                             | 4,244,274              | 752,603               | 0                  | 2,228,223          | 1,263,448          |
| Federal Home Loan Bank                               | 1,049,730              | 0                     | 0                  | 600,756            | 448,974            |
| Federal National Mortgage<br>Association             | 1,258,318              | 0                     | 0                  | 0                  | 1,258,318          |
| First American Government MMF                        | 1,035,000              | 0                     | 1,035,000          | 0                  | 0                  |
| GE Capital Retail Bank - Marketable CD               | 248,000                | 0                     | 0                  | 248,000            | 0                  |
| Goldman Sachs Bank - Marketable CD                   | 248,000                | 0                     | 0                  | 248,000            | 0                  |
| Bond Anticipation Notes - Deerfield Twp              | 120,776                | 0                     | 120,776            | 0                  | 0                  |
| Refunding Bonds - Dayton City School<br>District, OH | 253,690                | 0                     | 0                  | 253,690            | 0                  |
| <b>Total Investments</b>                             | <b>\$11,747,534</b>    | <b>\$4,042,349</b>    | <b>\$1,155,776</b> | <b>\$3,578,669</b> | <b>\$2,970,740</b> |

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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

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

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, and Federal National Mortgage Association Securities are rated Aaa by Moody’s. The Bond Anticipation Notes – Deerfield Twp were rated Aa2 and the Refunding Bonds – Dayton City School District, OH were rated A-1 by Moody’s. The 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 28% in STAR Ohio, 10% in Federal National Mortgage Corporation securities, 36% in Federal Farm Credit Bank securities, 9% in Federal Home Loan Bank securities, and 9% in First American Government 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 2013 are as follows:

|                              | <b>Transfers In</b>     | <b>Transfers Out</b>    |
|------------------------------|-------------------------|-------------------------|
| <b>Major Funds:</b>          |                         |                         |
| General Fund                 | -                       | 1,566,681               |
| Job and Family Services Fund | 182,803                 | 105,375                 |
| <b>Total Major Funds</b>     | <b>182,803</b>          | <b>1,672,056</b>        |
| <br><b>Non-Major Funds:</b>  |                         |                         |
| Children Services            | 400,000                 | -                       |
| Debt Service                 |                         |                         |
| Human Services Bond Fund     | 330,813                 | -                       |
| County Bond Retirement Fund  | 283,997                 | -                       |
| Jail Bond Retirement Fund    | 398,850                 | -                       |
| County Capital Projects Fund | 75,593                  | -                       |
| <b>Total Non-Major Funds</b> | <b>1,489,253</b>        | <b>-</b>                |
| <br><b>TOTAL</b>             | <br><b>\$ 1,672,056</b> | <br><b>\$ 1,672,056</b> |

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. All transfers were made in accordance with the Ohio Revised Code.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

**NOTE E – CAPITAL ASSETS**

Capital asset activity for the County for the year ended December 31, 2013, is as follows:

| <b>Governmental<br/>Activities:</b>                | <b>Beginning<br/>Balance</b> | <b>Increase</b> | <b>Decrease</b> | <b>Ending<br/>Balance</b> |
|--|------------------------------|-----------------|-----------------|---------------------------|
| <i>Capital assets not being depreciated:</i>       |                              |                 |                 |                           |
| Land   | \$1,717,352                  | 0               | (49,993)        | 1,667,359                 |
| Construction in Progress                           | 0                            | 290,096         | 0               | 290,096                   |
| <i>Total capital assets, not being depreciated</i> | 1,717,352                    | 290,096         | (49,993)        | 1,957,455                 |
| <i>Capital assets, being depreciated:</i>          |                              |                 |                 |                           |
| Buildings, structures and improvements             | 33,780,153                   | 261,704         | 0               | 34,041,857                |
| Furniture, fixtures and equipment                  | 10,244,336                   | 980,002         | (569,190)       | 10,655,148                |
| Infrastructure                                     | 33,416,056                   | 1,117,065       | 0               | 34,533,121                |
| <i>Total capital assets being depreciated</i>      | 77,440,545                   | 2,358,771       | (569,190)       | 79,230,126                |
| <i>Less accumulated depreciation for:</i>          |                              |                 |                 |                           |
| Buildings, structures and improvements             | (20,681,174)                 | (927,260)       | 0               | (21,608,434)              |
| Furniture, fixtures and equipment                  | (8,021,947)                  | (435,638)       | 420,147         | (8,037,438)               |
| Infrastructure                                     | (12,505,646)                 | (1,295,631)     | 0               | (13,801,278)              |
| <i>Total accumulated depreciation</i>              | (41,208,767)                 | (2,658,529)     | 420,147         | (43,447,149)              |
| <i>Total capital assets being depreciated, net</i> | 36,231,778                   | (299,758)       | (149,043)       | 35,782,977                |
| <i>Governmental activities capital assets, net</i> | \$37,949,130                 | (\$9,662)       | (\$199,036)     | \$37,740,432              |

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

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

| <b>Business-Type Activities:</b>                    | <b>Beginning<br/>Balance</b> | <b>Increase</b>  | <b>Decrease</b> | <b>Ending<br/>Balance</b> |
|---|------------------------------|------------------|-----------------|---------------------------|
| <i>Capital assets, not being depreciated:</i>       |                              |                  |                 |                           |
| Land  | \$307,678                    | 0                | 0               | \$307,678                 |
| Total capital assets, not being depreciated         | 307,678                      | 0                | 0               | 307,678                   |
| <i>Capital assets, being depreciated:</i>           |                              |                  |                 |                           |
| Buildings, structures and improvements              | 1,811,811                    | 0                | 0               | 1,811,811                 |
| Land improvements                                   | 2,867,842                    | 0                | 0               | 2,867,842                 |
| Furniture, fixtures and equipment                   | 839,434                      | 8,000            | (36,825)        | 810,609                   |
| Total capital assets being depreciated              | 5,519,087                    | 8,000            | (36,825)        | 5,490,262                 |
| <i>Less accumulated depreciation for:</i>           |                              |                  |                 |                           |
| Buildings, structures and improvements              | (843,971)                    | (49,757)         | 0               | (893,728)                 |
| Land improvements                                   | (1,773,679)                  | (53,128)         | 0               | (1,826,807)               |
| Furniture, fixtures and equipment                   | (693,357)                    | (28,638)         | 29,985          | (692,010)                 |
| Total accumulated depreciation                      | (3,311,007)                  | (131,523)        | 29,985          | (3,412,545)               |
| Total capital assets being depreciated, net         | \$2,208,080                  | (123,523)        | (6,840)         | 2,077,717                 |
| <i>Business-type activities capital assets, net</i> | <u>\$2,515,758</u>           | <u>(123,523)</u> | <u>(6,840)</u>  | <u>2,385,395</u>          |

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

|   |                    |
|---|--------------------|
| <i>Governmental activities:</i>                             |                    |
| General government – legislative and executive              | 481,456            |
| General government – judicial                               | 32,956             |
| Public safety   | 312,944            |
| Public works  | 1,471,391          |
| Health  | 157,671            |
| Human services  | 202,111            |
| <i>Total depreciation expense – governmental activities</i> | <u>\$2,658,529</u> |
| <br><i>Business-type activities:</i>                        |                    |
| Landfill  | <u>\$131,523</u>   |



**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

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

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

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

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

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

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

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

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

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

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

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

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

Under the Uniform Bond Act of the Ohio Revised Code, the County's overall legal debt margin is \$22.3 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, 2013**

**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, 2013, the total outstanding on these revenue bonds aggregated \$35,780,000.

**Closure and Post-closure Care Costs:** State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County decided to stop accepting waste through December 31, 1998 when the landfill was changed to a transfer station. Accordingly, the \$3,905,280 reported as landfill closure and post-closure care liability represents the total amount of estimated closure and post-closure costs. This amount is based on what it would cost to perform all closure and post-closure care. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

Long-term debt and other obligations of the County at December 31, 2013 were as follows:

|  | <b>Balance<br/>January 1,<br/>2013</b> | <b>Additions</b>   | <b>Deductions</b>  | <b>Balance<br/>December<br/>31, 2013</b> | <b>Amounts<br/>Due In One<br/>Year</b> |
|--|--|--------------------|--------------------|--|--|
| <b>Governmental Activities:</b>  |  |                    |                    |  |  |
| Governmental Funds:  |  |                    |                    |  |  |
| General Obligation Bonds   |  |                    |                    |  |  |
| 2007 Energy Conservation Bonds<br>4.42%, due serially through 2026   | \$1,741,000                            | 0                  | 93,000             | 1,648,000                                | 97,000                                 |
| General Obligation Bonds 2005<br>Correctional Facility Refunding<br>Bonds 3%-3.75%, due serially<br>through 2016 | 1,460,000                              | 0                  | 345,000            | 1,115,000                                | 360,000                                |
| General Obligation Bonds 2006<br>County Building 4.7%, due serially<br>through 2026                              | 277,000                                | 0                  | 15,000             | 262,000                                  | 15,000                                 |
| General Obligation Bonds 2002<br>Various Purpose Improvement and<br>Refund 2%-4.6%, due serially<br>through 2021 | 760,000                                | 0                  | 250,000            | 510,000                                  | 55,000                                 |
| General Obligation Bonds 1994<br>Human Services Building 2%-4%,<br>due serially through 2020                     | 1,875,000                              | 0                  | 0                  | 1,875,000                                | 220,000                                |
| General Obligation Bonds 2010<br>County Courthouse Improvement<br>2.75%-3.63%, due serially through<br>2030      | 490,000                                | 0                  | 15,000             | 475,000                                  | 15,000                                 |
| Subtotal Governmental Fund<br>Obligations  | 6,603,000                              | 0                  | 718,000            | 5,885,000                                | 762,000                                |
| Compensated Absences   | 1,830,455                              | 1,310,521          | 1,196,910          | 1,944,066                                | 82,060                                 |
| <b>Total Governmental Activities</b>   | <b>\$8,433,455</b>                     | <b>\$1,310,521</b> | <b>\$1,914,910</b> | <b>\$7,829,066</b>                       | <b>\$844,060</b>                       |

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

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

|   | <b>Balance<br/>January 1,<br/>2013</b> | <b>Additions</b> | <b>Deductions</b> | <b>Balance<br/>December<br/>31, 2013</b> | <b>Amounts<br/>Due In One<br/>Year</b> |
|---|--|------------------|-------------------|--|--|
| <b>Business-Type Activities:</b>  |  |                  |                   |  |  |
| Landfill closure and post-closure care costs  | 4,099,702                              | 0                | 194,422           | 3,905,280                                | 185,361                                |
| General Obligation Bonds 2010 County Landfill Transfer Station Improvement 3.7%-4.6%, due serially through 2030 | 330,000                                | 0                | 15,000            | 315,000                                  | 15,000                                 |
| Capital Lease   | 43,442                                 | 0                | 21,160            | 22,282                                   | 22,282                                 |
| Compensated Absences  | 75,991                                 | 31,856           | 26,515            | 81,332                                   | 3,430                                  |
| <b>Total Business-type Activities</b>   | <b>\$4,549,135</b>                     | <b>\$31,856</b>  | <b>\$257,097</b>  | <b>\$4,323,894</b>                       | <b>\$226,073</b>                       |

A summary of the County's future long-term debt funding requirements as of December 31, 2013 follows:

| Year      | Governmental Activities<br>General Obligation Bonds |                  | Business-Type Activities<br>General Obligation Bonds |                |
|-----------|---|------------------|--|----------------|
|           | Principal   | Interest         | Principal  | Interest       |
| 2014      | 762,000   | 303,532          | 15,000   | 13,545         |
| 2015      | 797,000   | 282,494          | 15,000   | 12,990         |
| 2016      | 838,000   | 259,700          | 15,000   | 12,435         |
| 2017      | 472,000   | 235,862          | 15,000   | 11,880         |
| 2018      | 503,000   | 226,256          | 15,000   | 11,325         |
| 2019-2023 | 1,719,000   | 603,270          | 85,000   | 47,665         |
| 2024-2028 | 709,000   | 122,947          | 105,000  | 26,450         |
| 2029-2030 | 85,000  | 8,580            | 50,000   | 3,450          |
| Total     | <b>5,885,000</b>                                    | <b>2,042,641</b> | <b>315,000</b>                                       | <b>139,740</b> |

**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, 2013 representing this liability for all governmental funds are as follows:

|          | <u>Hours</u> |
|----------|--------------|
| Vacation | 52,376       |
| Sick     | 20,426       |

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, 2013**

---

**NOTE G- RETIREMENT SYSTEMS**

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

- A. The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans as described below:
- 1) The Traditional Pension Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan.
  - 2) The Member-Directed Plan (MD) – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.
  - 3) The Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.
- B. OPERS provides retirement, disability, and survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.
- C. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.
- D. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.
- E. The Ohio Revised Code provides statutory authority for member and employer contributions. For 2013, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

The 2013, 2012, and 2011 member contribution rates were 10%, 10%, and 10%, respectively, for the members in state and local classifications and 12.0% and 12.6%, 11.5% and 12.1%, and 11.0% and 11.6%, respectively for members in public safety and law enforcement.

The 2013, 2012, and 2011 employer contribution rate for state and local government employers was 14.0%, 14.0%, and 14.0%, respectively, of covered payroll. For both the law enforcement and public safety divisions, the employer contribution rates were 18.10%, 18.10%, and 18.10%, respectively.

The County's contributions to OPERS for the years ended December 31, 2013, 2012, and 2011 were \$2,062,752, \$1,850,659, and \$1,822,024 respectively, of which 100% was contributed for 2013, 2012, and 2011.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

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

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

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

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

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

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

**DC Plan Benefits** – Benefits are established under Sections 3307.80 to 3307.89 of the Revised Code. For members who select the DC Plan, all member contributions and employer contributions at a rate of 10.5% are placed in an investment account. The member determines how to allocate the member and employer money among various investment choices. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump-sum withdrawal. Employer contributions into members’ accounts are vested after the first anniversary of the first day of paid service. Members in the DC Plan who become disabled are entitled only to their account balance. If a member dies before retirement benefits begin, the member’s designated beneficiary is entitled to receive the member’s account balance.

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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

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

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

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

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

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

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

For the fiscal years ended June 30, 2013, 2012 and, 2011, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by STRS Ohio, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2013, 2012 and 2011 were \$23,805, \$18,572, and \$19,867, respectively, which were equal to the required contributions for those years.

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

**NOTE H – OTHER POSTEMPLOYMENT BENEFITS**

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

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

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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

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

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

The Ohio Revised Code permits, but does not mandate, OPERS to provide OPEB benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

OPERS issues a stand-alone financial report. Interest parties may obtain a copy by writing OPERS, Attention: Finance Director, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

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

Employer's contributions are expressed as a percentage of the covered payroll of active members. In 2013, the County contributed at 14.0% of covered payroll of members other than law enforcement personnel. The County contributed at 18.1% of covered payroll of members of law enforcement. The Ohio Revised Code currently limits the employer contribution rate not to exceed 14.0% and 18.1% of covered payroll of members other than law enforcement personnel and members of law enforcement, respectively. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Board of Trustees determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 1.0% during calendar year 2013. The portion of employer contributions allocated to health care for members in the Combined Plan was 1% during calendar year 2013. For 2012 and 2011, the employer contributions allocated to the health care for members in the Traditional Plan was 4.0%. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar years 2012 and 2011. Effective January 1, 2014, the portion of employer contributions allocated to healthcare was raised to 2 percent for both plans, as recommended by the OPERS Actuary. The OPERS Board of Trustees is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

- C. The employer contributions that were used to fund post-employment benefits were \$147,281 for 2013, \$528,733 for 2012, and \$661,539 for 2011. The percentage of the required contributions made for 2013, 2012 and 2011 were 100% respectively.
- D. Changes to the health care plan were adopted by the OPERS Board of Trustees on September 19, 2012, with a transition plan commencing January 1, 2014. With the recent passage of pension legislation under SB 343 and the approved health care changes, OPERS expects to be able to consistently allocate 4 percent of the employer contributions toward the health care fund after the end of the transition period.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

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

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

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

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

Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2013, 2012 and 2011. The 14 percent employer contribution rate is the maximum rate established under Ohio law. For the County, these amounts equaled \$1,700, \$1,327 and \$2,452 for the years ended December 31, 2013, 2012, and 2011, respectively.

**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 2013 were based, is as follows:

|                                  |                        |
|----------------------------------|------------------------|
| Real property                    | \$1,003,112,160        |
| Public utility personal property | 32,804,640             |
| Total assessed property value    | <u>\$1,035,916,800</u> |

In 2013 real property taxes were levied on January 1, 2013 on the assessed values as of January 1, 2012 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 2013 if paid annually, payment was due by February 9, 2013. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 9, 2013 with the remainder due July 13, 2013.

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

Accrued property taxes receivable represent current and delinquent taxes outstanding for real, tangible personal and public utility taxes which were measurable as of December 31, 2013. 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 2013 operations. The receivable is therefore offset by a credit to deferred inflows of resources.



**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

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

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

| Purpose          | Voter<br>Authorized<br>Rate (a) | Rate Levied for<br>Current Year<br>Collection |          | Final<br>Collection<br>Year |
|------------------|---------------------------------|---|----------|-----------------------------|
|                  |                                 | Agriculture/<br>Residential (b)               | Other    |                             |
| General Fund     | None                            |   |          |                             |
| Mental Health    | .50                             | .086688                                       | .249646  | 2014                        |
| 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 | 2015                        |
| Senior Citizens  | .50                             | .468127                                       | .500000  | 2019                        |
| Health Operating | .30                             | .185029                                       | .265505  | 2016                        |
| Health Operating | .20                             | .123353                                       | .177003  | 2016                        |
| Health Operating | .25                             | .176289                                       | .229167  | 2020                        |

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

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

A reconciliation for all major governmental funds at December 31, 2013 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:

|   | General<br>Fund | Board of<br>Developmental<br>Disabilities<br>Fund | Job and<br>Family<br>Services<br>Fund | Motor<br>Vehicle and<br>Gas Tax<br>Fund |
|---|-----------------|---|---------------------------------------|---|
| Budget Basis                            | (\$70,831)      | (\$884,409)                                       | \$43,561                              | \$132,268                               |
| Net adjustment for revenue accruals     | 119,206         | 240,410   | -                                     | 314,986                                 |
| Net adjustment for expenditure accruals | 110,809         | (224,618)   | (948)                                 | (376,145)                               |
| Net adjustments for encumbrances        | 239,036         | 115,102   | 46,000                                | 207,000                                 |
| Non-Budgeted Funds                      | 111,810         | -   | -                                     | -                                       |
| GAAP Basis                              | \$510,030       | (\$753,515)                                       | \$88,613                              | 278,109                                 |

**NOTE K - COMMITMENTS AND CONTINGENCIES**

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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

NOTE K - COMMITMENTS AND CONTINGENCIES (Continued)

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

NOTE L - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has established an Internal Service Fund to account for and finance its self-funded employee health care benefits program. Under this program, the fund provides up to a lifetime maximum of \$1,000,000 per individual.

The County Risk Sharing Authority Inc. (CORSA) is a public entity risk sharing pool among thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. These 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.

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 2013 was \$278,476.

Each County fund is charged for its appropriate share of covered employees based on actuarial estimates of the amounts needed to pay prior and current year claims. The claim liability of \$182,972 reported in the fund at December 31, 2013 is based on the requirements of Governmental Accounting Standards Board (GASB) Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. The County's liability for these claims is based upon an actuarial estimate by Medical Mutual of Ohio, the plan administrator. Changes in the fund's claim liability amount in 2013, 2012 and 2011 were:

|      | Beginning of<br>Year Liability | Current Year<br>Claims and<br>Changes in<br>Estimates | Claims<br>Payments | End of Year<br>Liability |
|------|--------------------------------|---|--------------------|--------------------------|
| 2011 | 445,126                        | 4,701,333   | 4,695,880          | 450,579                  |
| 2012 | 450,579                        | 3,501,660   | 3,545,914          | 406,325                  |
| 2013 | 406,325                        | 3,247,011   | 3,470,364          | 182,972                  |

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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

---

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

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

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

The following is a schedule of future minimum lease payments required under the capital lease and the present value of the minimum lease payments as of December 31, 2013.

| Year Ending<br><u>December 31,</u><br>2014 | Long-Term<br><u>Debt</u> |
|--|--------------------------|
| Total Minimum Lease Payments               | 23,463                   |
| Less: Amount Representing Interest         | <u>(1,181)</u>           |
| Present Value of Minimum Lease Payments    | <u>\$22,282</u>          |

**NOTE N – ACCOUNTABILITY AND COMPLIANCE**

Deficit Fund Balance/Net Position: The HC Block Grant Fund had a deficit fund balance in the amount of \$10,368 as of December 31, 2013. The Landfill Fund had a deficit net position of \$1,337,222. These funds comply with Ohio state law, which does not permit cash basis deficits. The General Fund provides transfers when cash is required, not when accruals occur. The deficit fund balance and deficit net position resulted from adjustments for accrued liabilities. These deficits should be eliminated by future revenues not recognized under generally accepted accounting principles at December 31, 2013.

**NOTE O – CHANGES IN ACCOUNTING PRINCIPLES/RESTATEMENT OF BEGINNING BUDGETARY FUND BALANCE/NET POSITION**

**Changes in Accounting Principles**

For 2013, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 61, “The Financial Reporting Entity: Omnibus an amendment of GASB 14 and 34,” Statement No. 66, “Technical Corrections – 2012 – An Amendment of GASB Statements No. 10 and No. 62,” GASB Statement No. 69, “Government Combinations and Disposals of Government Operations,” and GASB Statement No. 70, “Accounting and Financial Reporting for Nonexchange Financial Guarantees.”

Statement No. 61 modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity, and financial reporting entity display and disclosure requirements. The implementation of this Statement did not result in any change in the County’s financial statements.

Statement No. 66 resolves conflicting guidance that resulted from the issuance of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

This Statement amends Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, by removing the provision that limits fund-based reporting of an entity’s risk financing activities to the general fund and the internal service fund type. As a result, governments should base their decisions about fund type classification on the nature of the activity to be reported, as required in Statement 54 and Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

**NOTE O – CHANGES IN ACCOUNTING PRINCIPLES/RESTATEMENT OF BEGINNING BUDGETARY FUND BALANCE/NET POSITION (Continued)**

Changes in Accounting Principles (Continued)

This Statement also amends Statement 62 by modifying the specific guidance on accounting for (1) operating lease payments that vary from a straight-line basis, (2) the difference between the initial investment (purchase price) and the principal amount of a purchased loan or group of loans, and (3) servicing fees related to mortgage loans that are sold when the stated service fee rate differs significantly from a current (normal) servicing fee rate. These changes clarify how to apply Statement No. 13, *Accounting for Operating Leases with Scheduled Rent Increases*, and result in guidance that is consistent with the requirements in Statement No. 48, *Sales and Pledges of Receivables and Future Revenues and Intra-Entity Transfers of Assets and Future Revenues*, respectively.

Statement No. 69 establishes accounting and financial reporting standards related to government combinations and disposals of government operations. As used in this Statement, the term *government combinations* includes a variety of transactions referred to as mergers, and transfers of operations.

Statement No. 70 improves accounting and financial reporting by state and local governments that extend and receive non exchange financial guarantees. This statement requires a government that extends a nonexchange financial guarantee to recognize a liability when qualitative factors and historical data, if any, indicate that it is more likely than not that the government will be required to make a payment on the guarantee.

The implementation of GASB Statements No. 61, 66, 69, and 70 had no effect on the financial statements.

Restatement of Beginning Budgetary Fund Balance/Net Position

The County found an error in the beginning budgetary fund balances for the following funds:

|  | Board of<br>Developmental<br>Disabilities<br>Major Special<br>Revenue Fund | Landfill<br>Enterprise<br>Fund | Sheriff<br>IV-D<br>Child<br>Support<br>Grant<br>Nonmajor<br>Fund | County<br>Capital<br>Projects<br>Nonmajor<br>Fund |
|--|--|--------------------------------|--|---|
| Budgetary<br>Fund Balance/Net<br>Position,<br>January 1, 2013      | \$1,595,080  | \$503,961                      | \$75,772   | \$423,316   |
| Correction of Error  | (44,347)   | (44,176)                       | (37,225)   | (10,000)  |
| Restated Budgetary<br>Fund/Balance/Net<br>Position January 1, 2013 | \$1,550,733  | \$459,785                      | \$38,547   | \$413,316   |

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2013**

**NOTE P- FUND BALANCES**

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

| Fund Balances                       | General            | Board of<br>Developmental<br>Disabilities | Jobs and<br>Family<br>Services | Motor Vehicle<br>Gas Tax | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|-------------------------------------|--------------------|---|--------------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>Nonspendable</b>                 |                    |   |                                |                          |                                |                                |
| Unclaimed Monies                    | \$98,088           | -   | -                              | -                        | -                              | \$98,088                       |
| Materials & Supplies Inventories    | 925                | -   | -                              | 733,966                  | 1,479                          | 736,370                        |
| Prepays                             | 126,527            | -   | -                              | -                        | -                              | 126,527                        |
| <b>Total of Nonspendable</b>        | <b>225,540</b>     | <b>-</b>                                  | <b>-</b>                       | <b>733,966</b>           | <b>1,479</b>                   | <b>960,985</b>                 |
| <b>Restricted For:</b>              |                    |   |                                |                          |                                |                                |
| Board of Developmental Disabilities | -                  | 856,234                                   | -                              | -                        | -                              | 856,234                        |
| Child Support                       | -                  | -   | -                              | -                        | 434,961                        | 434,961                        |
| Real estate assessment              | -                  | -   | -                              | -                        | 772,136                        | 772,136                        |
| EMA                                 | -                  | -   | -                              | -                        | 250,868                        | 250,868                        |
| Muny Road                           | -                  | -   | -                              | -                        | 765,334                        | 765,334                        |
| 911 equipment                       | -                  | -   | -                              | -                        | 212,303                        | 212,303                        |
| DD residential                      | -                  | -   | -                              | -                        | 1,173,653                      | 1,173,653                      |
| Job and family services             | -                  | -   | 461,814                        | -                        | -                              | 461,814                        |
| Motor vehicle and gas tax           | -                  | -   | -                              | 2,278,149                | -                              | 2,278,149                      |
| Mental Health                       | -                  | -   | -                              | -                        | 1,550,153                      | 1,550,153                      |
| Children's services                 | -                  | -   | -                              | -                        | 1,057,951                      | 1,057,951                      |
| Felony delinquent care and custody  | -                  | -   | -                              | -                        | 121,210                        | 121,210                        |
| Huron County revolving loan         | -                  | -   | -                              | -                        | 471,294                        | 471,294                        |
| Law Library                         | -                  | -   | -                              | -                        | 240,942                        | 240,942                        |
| Special Projects CP                 | -                  | -   | -                              | -                        | 84,658                         | 84,658                         |
| EPA hazmat                          | -                  | -   | -                              | -                        | 128,737                        | 128,737                        |
| Help me grow                        | -                  | -   | -                              | -                        | 400,672                        | 400,672                        |
| Ditch maintenance                   | -                  | -   | -                              | -                        | 111,306                        | 111,306                        |
| Victims assistance                  | -                  | -   | -                              | -                        | 103,373                        | 103,373                        |
| DD trust                            | -                  | -   | -                              | -                        | 115,633                        | 115,633                        |
| Clerk of Courts computer            | -                  | -   | -                              | -                        | 84,282                         | 84,282                         |
| Other purposes                      | -                  | -   | -                              | -                        | 625,377                        | 625,377                        |
| Capital projects                    | -                  | -   | -                              | -                        | 318,713                        | 318,713                        |
| <b>Total Restricted</b>             | <b>-</b>           | <b>856,234</b>                            | <b>461,814</b>                 | <b>2,278,149</b>         | <b>9,023,556</b>               | <b>12,619,753</b>              |
| <b>Assigned</b>                     | <b>137,705</b>     | <b>-</b>                                  | <b>-</b>                       | <b>-</b>                 | <b>-</b>                       | <b>137,705</b>                 |
| <b>Unassigned (deficit)</b>         | <b>4,481,960</b>   | <b>-</b>                                  | <b>-</b>                       | <b>-</b>                 | <b>(10,368)</b>                | <b>4,471,592</b>               |
| <b>Total Fund Balances</b>          | <b>\$4,845,205</b> | <b>\$856,234</b>                          | <b>\$461,814</b>               | <b>\$3,012,115</b>       | <b>\$9,014,667</b>             | <b>\$18,190,035</b>            |

**NOTE Q- SIGNIFICANT ENCUMBRANCES BY FUND**

At year end, the significant encumbrances are as follows:

|  |           |
|--|-----------|
| General Fund                             | \$137,705 |
| Board of Developmental Disabilities Fund | 115,102   |
| Motor Vehicle and Gas Tax Fund           | 207,000   |

**Huron County, Ohio  
General Fund  
December 31, 2013**

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, 2013**

|                             | Original  | Final     | Actual    | Variance With<br>Final<br>Budget |
|-----------------------------|-----------|-----------|-----------|----------------------------------|
| Expenditures:               |           |           |           |                                  |
| Current:                    |           |           |           |                                  |
| General government-         |           |           |           |                                  |
| Legislative and executive   |           |           |           |                                  |
| Commissioners-              |           |           |           |                                  |
| Personal services.....      | \$320,097 | \$320,097 | \$309,083 | \$11,014                         |
| Materials and supplies..... | 2,800     | 2,800     | 1,481     | 1,319                            |
| Charges and services.....   | 67,179    | 68,479    | 66,243    | 2,236                            |
| Capital purchases.....      | 18,668    | 19,368    | 4,489     | 14,879                           |
| Microfilm-                  |           |           |           |                                  |
| Personal services.....      | 39,051    | 39,001    | 37,782    | 1,219                            |
| Materials and supplies..... | 1,079     | 1,079     | 960       | 119                              |
| Charges and services.....   | 4,048     | 4,048     | 3,862     | 186                              |
| Data Processing             |           |           |           |                                  |
| Personal services.....      | 55,405    | 55,405    | 55,400    | 5                                |
| Materials and supplies..... | 2,500     | 2,358     | 2,358     | 0                                |
| Charges and services.....   | 72,616    | 293,487   | 293,452   | 35                               |
| Capital purchases.....      | 5,900     | 5,900     | 5,900     | 0                                |
| Auditor-                    |           |           |           |                                  |
| Personal services.....      | 195,409   | 198,182   | 198,164   | 18                               |
| Charges and services.....   | 4,552     | 4,552     | 4,455     | 97                               |
| Treasurer-                  |           |           |           |                                  |
| Personal services.....      | 123,919   | 124,461   | 122,955   | 1,506                            |
| Materials and supplies..... | 6,700     | 8,170     | 8,170     | 0                                |
| Charges and services.....   | 16,618    | 36,161    | 32,823    | 3,338                            |
| Prosecutor-                 |           |           |           |                                  |
| Personal services.....      | 517,053   | 524,203   | 521,921   | 2,282                            |
| Materials and supplies..... | 1,150     | 0         | 0         | 0                                |
| Charges and services.....   | 32,444    | 32,444    | 32,444    | 0                                |
| Board of revision-          |           |           |           |                                  |
| Charges and services.....   | 1,425     | 1,425     | 480       | 945                              |
| Human Resources             |           |           |           |                                  |
| Personal services.....      | 61,825    | 62,102    | 62,094    | 8                                |
| Materials and supplies..... | 275       | 377       | 367       | 10                               |
| Charges and services.....   | 868       | 1,435     | 1,179     | 256                              |

- continued

**Huron County, Ohio**  
**Schedule of Expenditures Detail - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Year Ended December 31, 2013**

|                                      | Original  | Final     | Actual    | Variance With<br>Final<br>Budget |
|--------------------------------------|-----------|-----------|-----------|----------------------------------|
| Board of elections-                  |           |           |           |                                  |
| Personal services.....               | \$263,005 | \$247,222 | \$247,152 | \$70                             |
| Materials and supplies.....          | 14,400    | 23,665    | 23,665    | 0                                |
| Charges and services.....            | 86,920    | 93,438    | 93,436    | 2                                |
| Building maintenance-                |           |           |           |                                  |
| Personal services.....               | 300,429   | 323,279   | 322,931   | 348                              |
| Materials and supplies.....          | 55,000    | 59,180    | 58,639    | 541                              |
| Charges and services.....            | 368,080   | 436,509   | 411,268   | 25,241                           |
| Capital purchases.....               | 4,538     | 10,893    | 5,826     | 5,067                            |
| Recorder-                            |           |           |           |                                  |
| Personal services.....               | 109,125   | 109,175   | 108,944   | 231                              |
| Materials and supplies.....          | 1,121     | 1,121     | 1,121     | 0                                |
| Charges and services.....            | 2,309     | 2,309     | 2,108     | 201                              |
| Mechanic-                            |           |           |           |                                  |
| Personal services.....               | 49,166    | 49,771    | 46,019    | 3,752                            |
| Materials and supplies.....          | 7,647     | 14,747    | 14,434    | 313                              |
| Insurance & taxes                    |           |           |           |                                  |
| Charges and services.....            | 2,427,382 | 2,425,153 | 2,135,672 | 289,481                          |
| Contingencies                        |           |           |           |                                  |
| Contingencies.....                   | 371,030   | 93,773    | 0         | 93,773                           |
| Bureau of inspection                 |           |           |           |                                  |
| Charges and services.....            | 100,000   | 100,000   | 79,739    | 20,261                           |
| Real estate assessment               |           |           |           |                                  |
| Personal services.....               | 75,845    | 75,919    | 75,913    | 6                                |
| Total legislative and executive..... | 5,787,578 | 5,871,688 | 5,392,929 | 478,759                          |
| Judicial                             |           |           |           |                                  |
| Common pleas court-                  |           |           |           |                                  |
| Personal services.....               | 274,925   | 278,536   | 277,529   | 1,007                            |
| Materials and supplies.....          | 3,000     | 1,983     | 1,983     | 0                                |
| Charges and services.....            | 42,500    | 48,071    | 41,770    | 6,301                            |
| Capital purchases.....               | 7,114     | 7,114     | 7,114     | 0                                |

- continued



**Huron County, Ohio**  
**Schedule of Expenditures Detail - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Year Ended December 31, 2013**

|                             | Original    | Final     | Actual    | Variance With<br>Final<br>Budget |
|-----------------------------|-------------|-----------|-----------|----------------------------------|
| Jury commission-            |             |           |           |                                  |
| Personal services.....      | \$1,027     | \$1,027   | \$1,027   | \$0                              |
| Charges and services.....   | 210         | 205       | 176       | 29                               |
| Court of appeals            |             |           |           |                                  |
| Charges and services.....   | 300         | 300       | 0         | 300                              |
| Juvenile court-             |             |           |           |                                  |
| Personal services.....      | 266,074     | 279,138   | 269,578   | 9,560                            |
| Materials and supplies..... | 25,000      | 25,000    | 19,738    | 5,262                            |
| Charges and services.....   | 20,251      | 20,251    | 10,512    | 9,739                            |
| Capital purchases.....      | 15,000      | 23,000    | 20,939    | 2,061                            |
| Probate court-              |             |           |           |                                  |
| Personal services.....      | 119,076     | 122,642   | 121,581   | 1,061                            |
| Materials and supplies..... | 5,000       | 5,000     | 3,350     | 1,650                            |
| Charges and services.....   | 10,700      | 10,700    | 8,715     | 1,985                            |
| Capital purchases.....      | 5,000       | 5,000     | 3,486     | 1,514                            |
| Clerk of courts-            |             |           |           |                                  |
| Personal services.....      | 296,486     | 297,091   | 295,168   | 1,923                            |
| Materials and supplies..... | 45,000      | 45,000    | 40,642    | 4,358                            |
| Charges and services.....   | 20,376      | 22,631    | 14,444    | 8,187                            |
| Public defender             |             |           |           |                                  |
| Personal services.....      | 218,770     | 221,028   | 220,718   | 310                              |
| Materials and supplies..... | 1,000       | 1,000     | 983       | 17                               |
| Charges and services.....   | 29,400      | 29,400    | 29,174    | 226                              |
| Capital purchases.....      | 1,000       | 1,030     | 838       | 192                              |
| Municipal court-            |             |           |           |                                  |
| Charges and services.....   | 230,771     | 262,835   | 262,833   | 2                                |
| Miscellaneous               |             |           |           |                                  |
| Charges and services.....   | 218,104     | 278,060   | 250,269   | 27,791                           |
| Total judicial.....         | \$1,856,084 | 1,986,042 | 1,902,567 | 83,475                           |
| Public safety               |             |           |           |                                  |
| Coroner-                    |             |           |           |                                  |
| Personal services.....      | 49,874      | 50,004    | 49,948    | 56                               |
| Materials and supplies..... | 300         | 300       | 0         | 300                              |
| Charges and services.....   | 25,795      | 36,553    | 35,995    | 558                              |

- continued

**Huron County, Ohio**  
**Schedule of Expenditures Detail - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Year Ended December 31, 2013**

|                                 | Original         | Final            | Actual           | Variance With<br>Final<br>Budget |
|---------------------------------|------------------|------------------|------------------|----------------------------------|
| <b>Sheriff-</b>                 |                  |                  |                  |                                  |
| Personal services.....          | \$1,362,615      | \$1,377,584      | \$1,377,530      | \$54                             |
| Materials and supplies.....     | 100,000          | 120,380          | 118,301          | 2,079                            |
| Charges and services.....       | 76,593           | 87,323           | 86,845           | 478                              |
| Capital purchases.....          | 25,000           | 31,136           | 31,136           | 0                                |
| <b>Disaster services-</b>       |                  |                  |                  |                                  |
| Personal services.....          | 55,530           | 55,530           | 53,883           | 1,647                            |
| Capital purchases.....          | 27,533           | 27,533           | 27,112           | 421                              |
| <b>Adult probation-</b>         |                  |                  |                  |                                  |
| Materials and supplies.....     | 3,600            | 788              | 787              | 1                                |
| Capital purchases.....          | 3,800            | 5,280            | 5,242            | 38                               |
| Charges and services.....       | 1,500            | 4,000            | 3,699            | 301                              |
| <b>Juvenile probation</b>       |                  |                  |                  |                                  |
| Personal services.....          | 321,418          | 304,788          | 278,027          | 26,761                           |
| Charges and services.....       | 12,000           | 12,000           | 3,849            | 8,151                            |
| <b>Juvenile detention</b>       |                  |                  |                  |                                  |
| Charges and services.....       | 155,000          | 147,000          | 101,712          | 45,288                           |
| <b>Jail Operations-</b>         |                  |                  |                  |                                  |
| Personal services.....          | 1,774,192        | 1,758,090        | 1,757,998        | 92                               |
| Materials and supplies.....     | 341,000          | 458,706          | 443,159          | 15,547                           |
| Charges and services.....       | 185,243          | 205,313          | 203,488          | 1,825                            |
| Capital purchases.....          | 14,000           | 27,518           | 27,518           | 0                                |
| <b>Out of County Jail</b>       |                  |                  |                  |                                  |
| Charges and services.....       | 45,000           | 0                | 0                | 0                                |
| <b>Total public safety.....</b> | <b>4,579,993</b> | <b>4,709,826</b> | <b>4,606,229</b> | <b>103,597</b>                   |
| <b>Public works</b>             |                  |                  |                  |                                  |
| <b>Sanitation/Ditches</b>       |                  |                  |                  |                                  |
| Charges and services.....       | 850              | 12,373           | 10,455           | 1,918                            |
| <b>Total public works.....</b>  | <b>850</b>       | <b>12,373</b>    | <b>10,455</b>    | <b>1,918</b>                     |

- continued

**Huron County, Ohio**  
**Schedule of Expenditures Detail - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**General Fund**  
**For the Year Ended December 31, 2013**

|  | Original     | Final        | Actual       | Variance With<br>Final<br>Budget |
|--|--------------|--------------|--------------|----------------------------------|
| <b>Health</b>                                    |              |              |              |                                  |
| Health/Welfare                                   |              |              |              |                                  |
| Charges and services.....                        | \$12,000     | \$12,000     | \$12,000     | \$0                              |
| Health Statistics                                |              |              |              |                                  |
| Charges and services.....                        | 106,788      | 118,574      | 118,329      | 245                              |
| Total health.....                                | 118,788      | 130,574      | 130,329      | 245                              |
| <b>Human Services</b>                            |              |              |              |                                  |
| Soldiers relief                                  |              |              |              |                                  |
| Personal services.....                           | 325,000      | 325,000      | 246,529      | 78,471                           |
| Materials and supplies.....                      | 4,000        | 4,000        | 1,956        | 2,044                            |
| Charges and services.....                        | 201,000      | 201,000      | 54,147       | 146,853                          |
| Veterans service                                 |              |              |              |                                  |
| Charges and services.....                        | 13,500       | 13,500       | 10,072       | 3,428                            |
| Total human services.....                        | 543,500      | 543,500      | 312,704      | 230,796                          |
| <b>Conservation and recreation</b>               |              |              |              |                                  |
| Agriculture                                      |              |              |              |                                  |
| Charges and services.....                        | 311,500      | 311,500      | 311,500      | 0                                |
| Total conservation & recreation.....             | 311,500      | 311,500      | 311,500      | 0                                |
| <b>Capital Outlay</b>                            |              |              |              |                                  |
| Charges and services.....                        | 125,000      | 146,387      | 107,532      | 38,855                           |
| Total expenditures.....                          | 13,323,293   | 13,711,890   | 12,774,245   | 937,645                          |
| <b>Other financing uses:</b>                     |              |              |              |                                  |
| Transfers - out.....                             | 1,614,982    | 1,616,807    | 1,566,681    | 50,126                           |
| Total expenditures and other financing uses..... | \$14,938,275 | \$15,328,697 | \$14,340,926 | \$987,771                        |

**Huron County, Ohio  
Nonmajor Governmental Funds  
December 31, 2013**

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

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

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

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

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

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

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

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

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

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

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

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

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

**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 60 through 63. 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, 2013**

- \* 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
- \* 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
- \* 9-1-1 Dispatch
- \* DD Accrual
- \* Indigent Interlock
- \* Marriage License
- \* Metrich Retention
- \* Juvenile Probation Services
- \* Alternative Response
- \* Ditch Maintenance
- \* EPA Litter Prevention
- \* EPA Recycling
- \* Prosecutor Diversion
- \* Municipal Court Advocacy
- \* Victims Assistance
- \* 911 Emergency Equipment
- \* Huron County Block Grant
- \* Homeland Security
- \* Citizen Corps
- \* Local Emergency Planning
- \* Program Income
- \* EMA 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, 2013**

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
- \* Unclaimed Money
- \* Title Department

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

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

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

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

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

This page intentionally left blank.

**Huron County, Ohio**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**December 31, 2013**

|   | Mental<br>Health   | Child<br>Support | Real<br>Estate<br>Assessment | Children's<br>Services | Comprehensive<br>Housing | WIA             | Senior<br>Services | Felony<br>Delinquent<br>Care and<br>Custody |
|---|--------------------|------------------|------------------------------|------------------------|--------------------------|-----------------|--------------------|---|
| <b>Assets:</b>  |                    |                  |                              |                        |                          |                 |                    |   |
| Equity in pooled cash and investments   | \$1,621,547        | \$517,019        | \$788,141                    | \$1,336,905            | \$333                    | \$58,818        | \$1                | \$133,244                                   |
| Receivables (net of allowances<br>for uncollectibles)                         |                    |                  |                              |                        |                          |                 |                    |   |
| Taxes   | 377,366            | 0                | 0                            | 0                      | 0                        | 0               | 377,366            | 0   |
| Accounts  | 500                | 23,128           | 69                           | 0                      | 0                        | 0               | 0                  | 0   |
| Special assessments receivable  | 0                  | 0                | 0                            | 0                      | 0                        | 0               | 0                  | 0   |
| Loans   | 0                  | 0                | 0                            | 0                      | 0                        | 0               | 0                  | 0   |
| Due from other governments  | 13,776             | 0                | 0                            | 1,650                  | 0                        | 0               | 29,655             | 0   |
| Materials and supplies inventory  | 0                  | 0                | 0                            | 0                      | 0                        | 0               | 0                  | 0   |
| <b>Total assets</b>   | <b>\$2,013,189</b> | <b>\$540,147</b> | <b>\$788,210</b>             | <b>\$1,338,555</b>     | <b>\$333</b>             | <b>\$58,818</b> | <b>\$407,022</b>   | <b>\$133,244</b>                            |
| <b>Liabilities:</b>   |                    |                  |                              |                        |                          |                 |                    |   |
| Accounts payable  | \$73,639           | \$72,495         | \$192                        | \$280,604              | \$0                      | \$37,563        | \$0                | \$208                                       |
| Accrued wages and benefits  | 5,862              | 22,215           | 10,536                       | 0                      | 0                        | 0               | 0                  | 8,264                                       |
| Due to other governments  | 1,256              | 9,581            | 5,346                        | 0                      | 0                        | 0               | 0                  | 3,562                                       |
| Matured compensated absences  | 0                  | 895              | 0                            | 0                      | 0                        | 0               | 0                  | 0   |
| <b>Total liabilities</b>  | <b>80,757</b>      | <b>105,186</b>   | <b>16,074</b>                | <b>280,604</b>         | <b>0</b>                 | <b>37,563</b>   | <b>0</b>           | <b>12,034</b>                               |
| <b>Deferred Inflows of Resources</b>  |                    |                  |                              |                        |                          |                 |                    |   |
| Property taxes not levied to finance<br>current year operations               | 343,015            | 0                | 0                            | 0                      | 0                        | 0               | 343,015            | 0   |
| Unavailable revenue - delinquent taxes  | 34,351             | 0                | 0                            | 0                      | 0                        | 0               | 34,351             | 0   |
| Unavailable revenue - intergovernmental                                       | 4,913              | 0                | 0                            | 0                      | 0                        | 0               | 29,655             | 0   |
| Unavailable revenue - special assessments                                     | 0                  | 0                | 0                            | 0                      | 0                        | 0               | 0                  | 0   |
| <b>Total deferred inflows of resources</b>                                    | <b>382,279</b>     | <b>0</b>         | <b>0</b>                     | <b>0</b>               | <b>0</b>                 | <b>0</b>        | <b>407,021</b>     | <b>0</b>                                    |
| <b>Fund Balances:</b>   |                    |                  |                              |                        |                          |                 |                    |   |
| Nonspendable  | 0                  | 0                | 0                            | 0                      | 0                        | 0               | 0                  | 0   |
| Restricted  | 1,550,153          | 434,961          | 772,136                      | 1,057,951              | 333                      | 21,255          | 1                  | 121,210                                     |
| Unassigned  | 0                  | 0                | 0                            | 0                      | 0                        | 0               | 0                  | 0   |
| <b>Total fund balances</b>  | <b>1,550,153</b>   | <b>434,961</b>   | <b>772,136</b>               | <b>1,057,951</b>       | <b>333</b>               | <b>21,255</b>   | <b>1</b>           | <b>121,210</b>                              |
| <b>Total liabilities, deferred inflows of<br/>resources and fund balances</b> | <b>\$2,013,189</b> | <b>\$540,147</b> | <b>\$788,210</b>             | <b>\$1,338,555</b>     | <b>\$333</b>             | <b>\$58,818</b> | <b>\$407,022</b>   | <b>\$133,244</b>                            |



| Huron<br>County<br>Revolving<br>Loan | Emergency<br>Management<br>Agency | Muny<br>Road     | DD<br>Residential  | Help Me<br>Grow  | Other Special<br>Revenue<br>Funds | Total<br>Special<br>Revenue<br>Funds | Debt<br>Service | Capital<br>Projects | Total               |
|--------------------------------------|-----------------------------------|------------------|--------------------|------------------|-----------------------------------|--------------------------------------|-----------------|---------------------|---------------------|
| \$261,131                            | \$254,092                         | \$752,543        | \$1,182,238        | \$381,732        | \$1,740,417                       | \$9,028,161                          | \$0             | \$365,854           | \$9,394,015         |
| 0                                    | 0                                 | 0                | 0                  | 0                | 0                                 | 754,732                              | 0               | 0                   | 754,732             |
| 1,453                                | 0                                 | 0                | 0                  | 0                | 28,002                            | 53,152                               | 0               | 0                   | 53,152              |
| 0                                    | 0                                 | 0                | 0                  | 0                | 11,493                            | 11,493                               | 0               | 0                   | 11,493              |
| 209,190                              | 0                                 | 0                | 0                  | 0                | 0                                 | 209,190                              | 0               | 0                   | 209,190             |
| 0                                    | 0                                 | 12,791           | 2,035              | 33,179           | 37,751                            | 130,837                              | 0               | 0                   | 130,837             |
| 0                                    | 0                                 | 0                | 0                  | 0                | 1,479                             | 1,479                                | 0               | 0                   | 1,479               |
| <u>\$471,774</u>                     | <u>\$254,092</u>                  | <u>\$765,334</u> | <u>\$1,184,273</u> | <u>\$414,911</u> | <u>\$1,819,142</u>                | <u>\$10,189,044</u>                  | <u>\$0</u>      | <u>\$365,854</u>    | <u>\$10,554,898</u> |
| \$480                                | \$0                               | \$0              | \$10,620           | \$3,601          | \$90,100                          | \$569,502                            | \$0             | \$47,141            | \$616,643           |
| 0                                    | 2,259                             | 0                | 0                  | 7,796            | 29,673                            | 86,605                               | 0               | 0                   | 86,605              |
| 0                                    | 965                               | 0                | 0                  | 1,588            | 11,743                            | 34,041                               | 0               | 0                   | 34,041              |
| 0                                    | 0                                 | 0                | 0                  | 1,254            | 0                                 | 2,149                                | 0               | 0                   | 2,149               |
| 480                                  | 3,224                             | 0                | 10,620             | 14,239           | 131,516                           | 692,297                              | 0               | 47,141              | 739,438             |
| 0                                    | 0                                 | 0                | 0                  | 0                | 0                                 | \$686,030                            | 0               | 0                   | \$686,030           |
| 0                                    | 0                                 | 0                | 0                  | 0                | 0                                 | 68,702                               | 0               | 0                   | 68,702              |
| 0                                    | 0                                 | 0                | 0                  | 0                | 0                                 | 34,568                               | 0               | 0                   | 34,568              |
| 0                                    | 0                                 | 0                | 0                  | 0                | 11,493                            | 11,493                               | 0               | 0                   | 11,493              |
| 0                                    | 0                                 | 0                | 0                  | 0                | 11,493                            | 800,793                              | 0               | 0                   | 800,793             |
| 0                                    | 0                                 | 0                | 0                  | 0                | 1,479                             | 1,479                                | 0               | 0                   | 1,479               |
| 471,294                              | 250,868                           | 765,334          | 1,173,653          | 400,672          | 1,685,022                         | 8,704,843                            | 0               | 318,713             | 9,023,556           |
| 0                                    | 0                                 | 0                | 0                  | 0                | (10,368)                          | (10,368)                             | 0               | 0                   | (10,368)            |
| <u>471,294</u>                       | <u>250,868</u>                    | <u>765,334</u>   | <u>1,173,653</u>   | <u>400,672</u>   | <u>1,676,133</u>                  | <u>8,695,954</u>                     | <u>0</u>        | <u>318,713</u>      | <u>9,014,667</u>    |
| <u>\$471,774</u>                     | <u>\$254,092</u>                  | <u>\$765,334</u> | <u>\$1,184,273</u> | <u>\$414,911</u> | <u>\$1,819,142</u>                | <u>\$10,189,044</u>                  | <u>\$0</u>      | <u>\$365,854</u>    | <u>\$10,554,898</u> |

**Huron County, Ohio**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2013**

|  | Mental<br>Health   | Child<br>Support | Real<br>Estate<br>Assessment | Children's<br>Services | Comprehensive<br>Housing | WIA             | Senior<br>Services | Felony<br>Delinquent<br>Care and<br>Custody |
|--|--------------------|------------------|------------------------------|------------------------|--------------------------|-----------------|--------------------|---|
| <b>Revenues:</b>   |                    |                  |                              |                        |                          |                 |                    |   |
| Taxes  | \$147,533          | \$0              | \$0                          | \$0                    | \$0                      | \$0             | \$447,087          | \$0   |
| Charges for services   | 28,292             | 290,825          | 677,949                      | 0                      | 0                        | 0               | 0                  | 0   |
| Special assessments  | 0                  | 0                | 0                            | 0                      | 0                        | 0               | 0                  | 0   |
| Fines and forfeitures  | 0                  | 0                | 0                            | 0                      | 0                        | 0               | 0                  | 0   |
| Intergovernmental revenue                                    | 1,057,789          | 795,842          | 0                            | 969,715                | 0                        | 726,496         | 62,731             | 287,239                                     |
| Investment earnings  | 0                  | 0                | 0                            | 0                      | 0                        | 0               | 0                  | 0   |
| Miscellaneous revenue  | 4,317              | 15,196           | 8,244                        | 0                      | 440                      | 27,001          | 0                  | 0   |
| <b>Total revenues</b>  | <b>1,237,931</b>   | <b>1,101,863</b> | <b>686,193</b>               | <b>969,715</b>         | <b>440</b>               | <b>753,497</b>  | <b>509,818</b>     | <b>287,239</b>                              |
| <b>Expenditures:</b>   |                    |                  |                              |                        |                          |                 |                    |   |
| <b>Current:</b>  |                    |                  |                              |                        |                          |                 |                    |   |
| <b>General government-</b>                                   |                    |                  |                              |                        |                          |                 |                    |   |
| Legislative and executive                                    | 0                  | 0                | 505,164                      | 0                      | 0                        | 0               | 0                  | 0   |
| Judicial   | 0                  | 0                | 0                            | 0                      | 0                        | 0               | 0                  | 0   |
| Public safety  | 0                  | 0                | 0                            | 0                      | 0                        | 0               | 0                  | 237,361                                     |
| Public works   | 0                  | 0                | 0                            | 0                      | 26,000                   | 0               | 0                  | 0   |
| Health   | 1,324,395          | 0                | 0                            | 0                      | 0                        | 0               | 509,822            | 0   |
| Human services   | 0                  | 1,062,427        | 0                            | 1,569,463              | 0                        | 732,242         | 0                  | 0   |
| Capital outlay   | 0                  | 0                | 0                            | 0                      | 0                        | 0               | 0                  | 0   |
| <b>Debt Service:</b>   |                    |                  |                              |                        |                          |                 |                    |   |
| Principal retirement   | 0                  | 0                | 0                            | 0                      | 0                        | 0               | 0                  | 0   |
| Interest and fiscal charges                                  | 0                  | 0                | 0                            | 0                      | 0                        | 0               | 0                  | 0   |
| <b>Total expenditures</b>                                    | <b>1,324,395</b>   | <b>1,062,427</b> | <b>505,164</b>               | <b>1,569,463</b>       | <b>26,000</b>            | <b>732,242</b>  | <b>509,822</b>     | <b>237,361</b>                              |
| Excess (deficiency) of revenues<br>over (under) expenditures | (86,464)           | 39,436           | 181,029                      | (599,748)              | (25,560)                 | 21,255          | (4)                | 49,878                                      |
| <b>Other financing sources (uses):</b>                       |                    |                  |                              |                        |                          |                 |                    |   |
| Proceeds from sale of Fixed Assets                           | 0                  | 0                | 0                            | 0                      | 0                        | 0               | 0                  | 0   |
| Transfers in   | 0                  | 0                | 0                            | 400,000                | 0                        | 0               | 0                  | 0   |
| Transfers out  | 0                  | 0                | 0                            | 0                      | 0                        | 0               | 0                  | 0   |
| <b>Total other financing sources (uses)</b>                  | <b>0</b>           | <b>0</b>         | <b>0</b>                     | <b>400,000</b>         | <b>0</b>                 | <b>0</b>        | <b>0</b>           | <b>0</b>                                    |
| <b>Net change in fund balance</b>                            | <b>(86,464)</b>    | <b>39,436</b>    | <b>181,029</b>               | <b>(199,748)</b>       | <b>(25,560)</b>          | <b>21,255</b>   | <b>(4)</b>         | <b>49,878</b>                               |
| Fund balance, January 1                                      | 1,636,617          | 395,525          | 591,107                      | 1,257,699              | 25,893                   | 0               | 5                  | 71,332                                      |
| <b>Fund balance, December 31</b>                             | <b>\$1,550,153</b> | <b>\$434,961</b> | <b>\$772,136</b>             | <b>\$1,057,951</b>     | <b>\$333</b>             | <b>\$21,255</b> | <b>\$1</b>         | <b>\$121,210</b>                            |

| Huron<br>County<br>Revolving<br>Loan | Emergency<br>Management<br>Agency | Muny<br>Road | DD<br>Residential | Help Me<br>Grow | Other Special<br>Revenue<br>Funds | Total<br>Special<br>Revenue<br>Funds | Debt<br>Service | Capital<br>Projects | Total       |
|--------------------------------------|-----------------------------------|--------------|-------------------|-----------------|-----------------------------------|--------------------------------------|-----------------|---------------------|-------------|
| \$0                                  | \$0                               | \$0          | \$0               | \$0             | \$0                               | \$594,620                            | \$0             | \$0                 | \$594,620   |
| 0                                    | 20,000                            | 0            | 0                 | 0               | 644,292                           | 1,661,358                            | 0               | 0                   | 1,661,358   |
| 0                                    | 0                                 | 0            | 0                 | 0               | 86,149                            | 86,149                               | 0               | 0                   | 86,149      |
| 0                                    | 0                                 | 0            | 0                 | 0               | 163,691                           | 163,691                              | 0               | 0                   | 163,691     |
| 0                                    | 94,050                            | 195,505      | 1,328,248         | 512,487         | 833,943                           | 6,864,045                            | 40,534          | 63,977              | 6,968,556   |
| 163                                  | 0                                 | 0            | 0                 | 0               | 78                                | 241                                  | 0               | 316                 | 557         |
| 13,425                               | 37,541                            | 0            | 0                 | 0               | 182,396                           | 288,560                              | 0               | 0                   | 288,560     |
| 13,588                               | 151,591                           | 195,505      | 1,328,248         | 512,487         | 1,910,549                         | 9,658,664                            | 40,534          | 64,293              | 9,763,491   |
| 31,439                               | 0                                 | 0            | 0                 | 0               | 298,244                           | 834,847                              | 0               | 0                   | 834,847     |
| 0                                    | 0                                 | 0            | 0                 | 0               | 71,169                            | 71,169                               | 0               | 0                   | 71,169      |
| 0                                    | 164,513                           | 0            | 0                 | 0               | 1,170,369                         | 1,572,243                            | 0               | 0                   | 1,572,243   |
| 0                                    | 0                                 | 188,934      | 0                 | 0               | 266,673                           | 481,607                              | 0               | 0                   | 481,607     |
| 0                                    | 0                                 | 0            | 1,253,472         | 319,035         | 303,151                           | 3,709,875                            | 0               | 0                   | 3,709,875   |
| 0                                    | 0                                 | 0            | 0                 | 0               | 61,709                            | 3,425,841                            | 0               | 0                   | 3,425,841   |
| 0                                    | 0                                 | 0            | 0                 | 0               | 0                                 | 0                                    | 0               | 695,359             | 695,359     |
| 0                                    | 0                                 | 0            | 0                 | 0               | 0                                 | 0                                    | 718,000         | 0                   | 718,000     |
| 0                                    | 0                                 | 0            | 0                 | 0               | 0                                 | 0                                    | 336,194         | 0                   | 336,194     |
| 31,439                               | 164,513                           | 188,934      | 1,253,472         | 319,035         | 2,171,315                         | 10,095,582                           | 1,054,194       | 695,359             | 11,845,135  |
| (17,851)                             | (12,922)                          | 6,571        | 74,776            | 193,452         | (260,766)                         | (436,918)                            | (1,013,660)     | (631,066)           | (2,081,644) |
| 0                                    | 0                                 | 0            | 0                 | 0               | 0                                 | 0                                    |                 | 49,993              | 49,993      |
| 0                                    | 0                                 | 0            | 0                 | 0               | 0                                 | 400,000                              | 1,013,660       | 75,593              | 1,489,253   |
| 0                                    | 0                                 | 0            | 0                 | 0               | 0                                 | 0                                    | 0               | 0                   | 0           |
| 0                                    | 0                                 | 0            | 0                 | 0               | 0                                 | 400,000                              | 1,013,660       | 125,586             | 1,539,246   |
| (17,851)                             | (12,922)                          | 6,571        | 74,776            | 193,452         | (260,766)                         | (36,918)                             | 0               | (505,480)           | (542,398)   |
| 489,145                              | 263,790                           | 758,763      | 1,098,877         | 207,220         | 1,936,899                         | 8,732,872                            | 0               | 824,193             | 9,557,065   |
| \$471,294                            | \$250,868                         | \$765,334    | \$1,173,653       | \$400,672       | \$1,676,133                       | \$8,695,954                          | \$0             | \$318,713           | \$9,014,667 |

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Mental Health Special Revenue Fund**  
**For the Year Ended December 31, 2013**

|  | Budgeted           | Actual             | Variance With   |
|--|--------------------|--------------------|-----------------|
|  | Amounts            |                    |                 |
|  | Final              |                    | Final<br>Budget |
| <b>Revenues:</b>                             |                    |                    |                 |
| Taxes  | \$130,000          | \$147,533          | \$17,533        |
| Intergovernmental revenue                    | 998,573            | 1,057,793          | 59,220          |
| Charges for services                         | 83,600             | 19,429             | (64,171)        |
| Miscellaneous revenue                        | 16,400             | 3,817              | (12,583)        |
| Total revenues                               | <u>1,228,573</u>   | <u>1,228,572</u>   | (1)             |
| <b>Expenditures:</b>                         |                    |                    |                 |
| <b>Current:</b>                              |                    |                    |                 |
| Personal services                            | 183,025            | 178,675            | 4,350           |
| Materials and supplies                       | 5,000              | 2,313              | 2,687           |
| Charges and services                         | 1,197,760          | 1,110,253          | 87,507          |
| Total expenditures                           | <u>1,385,785</u>   | <u>1,291,241</u>   | 94,544          |
| Deficiency of revenues<br>under expenditures | (157,212)          | (62,669)           | 94,543          |
| Fund balance, January 1                      | 1,684,218          | 1,684,218          | 0               |
| Fund balance, December 31                    | <u>\$1,527,006</u> | <u>\$1,621,549</u> | <u>\$94,543</u> |

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Child Support Special Revenue Fund**  
**For the Year Ended December 31, 2013**

|  | Budgeted<br>Amounts |           | Variance With<br>Final<br>Budget |
|--|---------------------|-----------|----------------------------------|
|  | Final               | Actual    |                                  |
| <b>Revenues:</b>   |                     |           |                                  |
| Charges for services   | \$284,847           | \$267,697 | (\$17,150)                       |
| Intergovernmental revenue                                    | 580,000             | 795,842   | 215,842                          |
| Miscellaneous revenue  | 15,153              | 35,333    | 20,180                           |
| Total revenues   | 880,000             | 1,098,871 | 218,871                          |
| <b>Expenditures:</b>   |                     |           |                                  |
| <b>Current:</b>  |                     |           |                                  |
| Personal services  | 825,984             | 720,039   | 105,946                          |
| Materials and supplies                                       | 2,000               | 0         | 2,000                            |
| Charges and services   | 519,500             | 360,662   | 158,838                          |
| Capital purchases  | 9,000               | 638       | 8,362                            |
| Total expenditures   | 1,356,484           | 1,081,338 | 275,146                          |
| Excess (deficiency) of revenues<br>over (under) expenditures | (476,484)           | 17,533    | 494,017                          |
| Fund balance, January 1                                      | 455,985             | 455,985   | 0                                |
| Prior year encumbrances appropriated                         | 20,500              | 20,500    | 0                                |
| Fund balance, December 31                                    | \$1                 | \$494,018 | \$494,017                        |

**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, 2013**

|  | Budgeted<br>Amounts |                  | Variance With<br>Final<br>Budget |
|--|---------------------|------------------|----------------------------------|
|  | Final               | Actual           |                                  |
| <b>Revenues:</b>   |                     |                  |                                  |
| Charges for services   | \$571,500           | \$677,953        | \$106,453                        |
| Miscellaneous revenue  | 8,500               | 8,244            | (256)                            |
| Total revenues   | <u>580,000</u>      | <u>686,198</u>   | <u>106,198</u>                   |
| <b>Expenditures:</b>   |                     |                  |                                  |
| <b>Current:</b>  |                     |                  |                                  |
| Personal services  | 449,200             | 326,402          | 122,798                          |
| Materials and supplies                                       | 50,000              | 4,318            | 45,682                           |
| Charges and services   | 437,500             | 112,867          | 324,633                          |
| Capital purchases  | 160,000             | 64,027           | 95,973                           |
| Total expenditures   | <u>1,096,700</u>    | <u>507,614</u>   | <u>589,087</u>                   |
| Excess (deficiency) of revenues<br>over (under) expenditures | (516,700)           | 178,584          | 695,284                          |
| Fund balance, January 1                                      | <u>609,557</u>      | <u>609,557</u>   | <u>0</u>                         |
| Fund balance, December 31                                    | <u>\$92,857</u>     | <u>\$788,141</u> | <u>\$695,284</u>                 |

**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, 2013**

|  | Budgeted<br>Amounts |             | Variance With<br>Final<br>Budget |
|--|---------------------|-------------|----------------------------------|
|  | Final               | Actual      |                                  |
| <b>Revenues:</b>   |                     |             |                                  |
| Intergovernmental revenue  | \$605,000           | \$1,003,110 | \$398,110                        |
| Total revenues   | 605,000             | 1,003,110   | 398,110                          |
| <b>Expenditures:</b>   |                     |             |                                  |
| <b>Current:</b>  |                     |             |                                  |
| Charges and services   | 2,415,595           | 1,538,798   | 876,796                          |
| Total expenditures   | 2,415,595           | 1,538,798   | 876,796                          |
| Deficiency of revenues<br>under expenditures                             | (1,810,595)         | (535,688)   | 1,274,906                        |
| <b>Other financing sources:</b>  |                     |             |                                  |
| Transfers in   | 400,000             | 400,000     | 0                                |
| Total other financing sources  | 400,000             | 400,000     | 0                                |
| Deficiency of revenues and other<br>financing sources under expenditures | (1,410,595)         | (135,688)   | 1,274,906                        |
| Fund balance, January 1  | 1,360,595           | 1,360,595   | 0                                |
| Prior year encumbrances appropriated                                     | 50,000              | 50,000      | 0                                |
| Fund balance, December 31  | \$0                 | \$1,274,907 | \$1,274,906                      |

**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, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>                             |                     |          |                                  |
| Miscellaneous revenue                        | \$440               | \$440    | \$0                              |
| Total revenues                               | 440                 | 440      | 0                                |
| <b>Expenditures:</b>                         |                     |          |                                  |
| <b>Current:</b>                              |                     |          |                                  |
| Charges and services                         | 55,508              | 55,175   | 333                              |
| Total expenditures                           | 55,508              | 55,175   | 333                              |
| Deficiency of revenues<br>under expenditures | (55,068)            | (54,735) | 333                              |
| Fund balance, January 1                      | 55,068              | 55,068   | 0                                |
| Fund balance, December 31                    | \$0                 | \$333    | \$333                            |



**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, 2013**

|  | Budgeted<br>Amounts |                 | Variance With<br>Final<br>Budget |
|--|---------------------|-----------------|----------------------------------|
|  | Final               | Actual          |                                  |
| <b>Revenues:</b>                             |                     |                 |                                  |
| Intergovernmental revenue                    | \$750,679           | \$767,419       | \$16,740                         |
| Miscellaneous revenue                        | \$25,000            | \$27,001        | \$2,001                          |
| Total revenues                               | <u>775,679</u>      | <u>794,420</u>  | <u>18,741</u>                    |
| <b>Expenditures:</b>                         |                     |                 |                                  |
| <b>Current:</b>                              |                     |                 |                                  |
| Charges and services                         | 826,740             | 796,664         | 30,076                           |
| Total expenditures                           | <u>826,740</u>      | <u>796,664</u>  | <u>30,076</u>                    |
| Deficiency of revenues<br>under expenditures | (51,061)            | (2,244)         | 48,818                           |
| Fund balance, January 1                      | 51,062              | 51,062          | 0                                |
| Fund balance, December 31                    | <u>\$1</u>          | <u>\$48,818</u> | <u>\$48,818</u>                  |

**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, 2013**

|  | Budgeted       | Actual         | Variance With |
|--|----------------|----------------|---------------|
|  | Amounts        |                |               |
|  | Final          |                | Final         |
|  |                |                | Budget        |
| Revenues:  |                |                |               |
| Taxes  | \$447,822      | \$447,087      | (\$735)       |
| Intergovernmental revenue                                    | 62,000         | 62,735         | 735           |
| Total revenues   | <u>509,822</u> | <u>509,822</u> | <u>0</u>      |
| Expenditures:  |                |                |               |
| Current:   |                |                |               |
| Charges and services   | 509,822        | 509,822        | 0             |
| Total expenditures   | <u>509,822</u> | <u>509,822</u> | <u>0</u>      |
| Excess (deficiency) of revenues over<br>(under) expenditures | 0              | 0              | 0             |
| Fund balance, January 1                                      | 0              | 0              | 0             |
| Fund balance, December 31                                    | <u>\$0</u>     | <u>\$0</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, 2013**

|  | Budgeted<br>Amounts |           | Variance With<br>Final<br>Budget |
|--|---------------------|-----------|----------------------------------|
|  | Final               | Actual    |                                  |
| <b>Revenues:</b>   |                     |           |                                  |
| Intergovernmental revenue                                    | \$286,493           | \$287,239 | \$746                            |
| Total revenues   | 286,493             | 287,239   | 746                              |
| <b>Current:</b>  |                     |           |                                  |
| Personal services  | 253,500             | 202,008   | 51,492                           |
| Charges and services   | 68,000              | 32,497    | 35,503                           |
| Total expenditures   | 321,500             | 234,505   | 86,995                           |
| Excess (deficiency) of revenues<br>over (under) expenditures | (35,007)            | 52,734    | 87,741                           |
| Fund balance, January 1                                      | 80,509              | 80,509    | -                                |
| Fund balance, December 31                                    | \$45,502            | \$133,243 | \$87,741                         |

**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, 2013**

|  | Budgeted<br>Amounts |           | Variance With<br>Final<br>Budget |
|--|---------------------|-----------|----------------------------------|
|  | Final               | Actual    |                                  |
| <b>Revenues:</b>                             |                     |           |                                  |
| Investment revenue                           | \$313               | \$311     | (\$2)                            |
| Miscellaneous revenue                        | 12,300              | 12,302    | 2                                |
| Total revenues                               | 12,613              | 12,613    | -                                |
| <b>Expenditures:</b>                         |                     |           |                                  |
| <b>Current:</b>                              |                     |           |                                  |
| Charges and services                         | 292,089             | 30,959    | 261,130                          |
| Total expenditures                           | 292,089             | 30,959    | 261,130                          |
| Deficiency of revenues<br>under expenditures | (279,476)           | (18,346)  | 261,130                          |
| Fund balance, January 1                      | 279,477             | 279,477   | -                                |
| Fund balance, December 31                    | \$1                 | \$261,131 | \$261,130                        |

**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, 2013**

|  | Budgeted  | Actual    | Variance With   |
|--|-----------|-----------|-----------------|
|  | Amounts   |           |                 |
|  | Final     |           | Final<br>Budget |
| <b>Revenues:</b>                             |           |           |                 |
| Intergovernmental revenue                    | \$63,233  | \$94,050  | \$30,817        |
| Charges for services                         | 20,000    | 20,000    | -               |
| Miscellaneous revenue                        | -         | 37,541    | 37,541          |
| Total revenues                               | 83,233    | 151,591   | 68,358          |
| <b>Expenditures:</b>                         |           |           |                 |
| <b>Current:</b>                              |           |           |                 |
| Personal services                            | 80,832    | 80,399    | 433             |
| Charges and services                         | 117,471   | 88,405    | 29,066          |
| Total expenditures                           | 198,303   | 168,804   | 29,499          |
| Deficiency of revenues<br>under expenditures | (115,070) | (17,213)  | 97,857          |
| Fund balance, January 1                      | 271,054   | 271,054   | -               |
| Prior year encumbrances appropriated         | 250       | 250       | -               |
| Fund balance, December 31                    | \$156,234 | \$254,091 | \$97,857        |

**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, 2013**

|  | Budgeted<br>Amounts |           | Variance With<br>Final<br>Budget |
|--|---------------------|-----------|----------------------------------|
|  | Final               | Actual    |                                  |
| <b>Revenues:</b>   |                     |           |                                  |
| Intergovernmental  | \$165,000           | \$195,096 | \$30,096                         |
| Total revenues   | 165,000             | 195,096   | 30,096                           |
| <b>Expenditures:</b>   |                     |           |                                  |
| <b>Current:</b>  |                     |           |                                  |
| Charges and services   | 911,382             | 188,934   | 722,448                          |
| Total expenditures   | 911,382             | 188,934   | 722,448                          |
| Excess (deficiency) of revenues<br>over (under) expenditures | (746,382)           | 6,162     | 752,544                          |
| Fund balance, January 1                                      | 746,383             | 746,383   | -                                |
| Fund balance, December 31                                    | \$1                 | \$752,545 | \$752,544                        |

**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, 2013**

|  | Budgeted<br>Amounts |             | Variance With<br>Final<br>Budget |
|--|---------------------|-------------|----------------------------------|
|  | Final               | Actual      |                                  |
| <b>Revenues:</b>                             |                     |             |                                  |
| Intergovernmental revenue                    | \$1,207,307         | \$1,328,763 | \$121,456                        |
| Total revenues                               | 1,207,307           | 1,328,763   | 121,456                          |
| <b>Expenditures:</b>                         |                     |             |                                  |
| <b>Current:</b>                              |                     |             |                                  |
| Charges and services                         | 1,477,000           | 1,341,725   | 135,275                          |
| Total expenditures                           | 1,477,000           | 1,341,725   | 135,275                          |
| Deficiency of revenues<br>under expenditures | (269,693)           | (12,962)    | 256,731                          |
| Fund balance, January 1                      | 954,700             | 954,700     | 0                                |
| Prior year encumbrances appropriated         | 177,000             | 177,000     | 0                                |
| Fund balance, December 31                    | \$862,007           | \$1,118,738 | \$256,731                        |

**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, 2013**

|  | Budgeted<br>Amounts |           | Variance With<br>Final<br>Budget |
|--|---------------------|-----------|----------------------------------|
|  | Final               | Actual    |                                  |
| <b>Revenues:</b>   |                     |           |                                  |
| Intergovernmental revenue                                    | \$400,000           | \$479,308 | \$79,308                         |
| Total revenues   | 400,000             | 479,308   | 79,308                           |
| <b>Expenditures:</b>   |                     |           |                                  |
| <b>Current:</b>  |                     |           |                                  |
| Personal services  | 325,630             | 235,028   | 90,602                           |
| Materials and supplies                                       | 18,800              | 15,000    | 3,800                            |
| Charges and services   | 203,170             | 88,023    | 115,147                          |
| Total expenditures   | 547,600             | 338,051   | 209,549                          |
| Excess (deficiency) of revenues<br>over (under) expenditures | (147,600)           | 141,257   | 288,857                          |
| Fund balance, January 1                                      | 197,541             | 197,541   | -                                |
| Prior year encumbrances appropriated                         | 22,600              | 22,600    | -                                |
| Fund balance, December 31                                    | \$72,541            | \$361,398 | \$288,857                        |



**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, 2013**

|  | Budgeted<br>Amounts |           | Variance With<br>Final<br>Budget |
|--|---------------------|-----------|----------------------------------|
|  | Final               | Actual    |                                  |
| <b>Revenues:</b>   |                     |           |                                  |
| Fines and forfeitures  | \$152,000           | \$149,902 | (\$2,098)                        |
| Charges for services   | 0                   | 2,769     | 2,769                            |
| Total revenues   | 152,000             | 152,671   | 671                              |
| <b>Expenditures:</b>   |                     |           |                                  |
| <b>Current:</b>  |                     |           |                                  |
| Personal services  | 64,600              | 25,629    | 38,971                           |
| Supplies   | 108,500             | 30,276    | 78,224                           |
| Charges and services   | 123,784             | 9,711     | 114,073                          |
| Total expenditures   | 296,884             | 65,616    | 231,268                          |
| Excess (deficiency) of revenues over<br>(under) expenditures | (144,884)           | 87,055    | 231,939                          |
| Fund balance, January 1                                      | 144,884             | 144,884   | 0                                |
| Fund balance, December 31                                    | \$0                 | \$231,939 | \$231,939                        |

**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, 2013**

|  | Budgeted<br>Amounts |         | Variance With<br>Final<br>Budget |
|--|---------------------|---------|----------------------------------|
|  | Final               | Actual  |                                  |
| <b>Revenues:</b>   |                     |         |                                  |
| Fines and forfeitures  | \$6,457             | \$6,457 | \$0                              |
| Total revenues   | 6,457               | 6,457   | 0                                |
| <b>Expenditures:</b>   |                     |         |                                  |
| <b>Current:</b>  |                     |         |                                  |
| Charges and services   | 8,106               | 3,369   | 4,737                            |
| Total expenditures   | 8,106               | 3,369   | 4,737                            |
| Excess (deficiency) of revenues over<br>(under) expenditures | (1,649)             | 3,088   | 4,737                            |
| Fund balance, January 1                                      | 1,650               | 1,650   | 0                                |
| Fund balance, December 31                                    | \$1                 | \$4,738 | \$4,737                          |

**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, 2013**

|  | Budgeted<br>Amounts |         | Variance With<br>Final<br>Budget |
|--|---------------------|---------|----------------------------------|
|  | Final               | Actual  |                                  |
| <b>Revenues:</b>   |                     |         |                                  |
| Fines and forfeitures  | \$792               | \$792   | \$0                              |
| Total revenues   | 792                 | 792     | 0                                |
| <b>Expenditures:</b>   |                     |         |                                  |
| <b>Current:</b>  |                     |         |                                  |
| Charges and services   | 1,826               | 602     | 1,224                            |
| Total expenditures   | 1,826               | 602     | 1,224                            |
| Excess (deficiency) of revenues<br>over (under) expenditures | (1,034)             | 190     | 1,224                            |
| Fund balance, January 1                                      | 1,034               | 1,034   | 0                                |
| Fund balance, December 31                                    | \$0                 | \$1,224 | \$1,224                          |

**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, 2013**

|  | Budgeted<br>Amounts |         | Variance With<br>Final<br>Budget |
|--|---------------------|---------|----------------------------------|
|  | Final               | Actual  |                                  |
| Revenues:                                    |                     |         |                                  |
| Charges for services                         | \$8,319             | \$8,819 | \$500                            |
| Total revenues                               | 8,319               | 8,819   | 500                              |
| Expenditures:                                |                     |         |                                  |
| Current:                                     |                     |         |                                  |
| Charges and services                         | 14,968              | 11,516  | 3,452                            |
| Total expenditures                           | 14,968              | 11,516  | 3,452                            |
| Deficiency of revenues<br>under expenditures | (6,649)             | (2,697) | 3,952                            |
| Fund balance, January 1                      | 6,650               | 6,650   | 0                                |
| Fund balance, December 31                    | \$1                 | \$3,953 | \$3,952                          |

**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, 2013**

|  | Budgeted  | Actual    | Variance With   |
|--|-----------|-----------|-----------------|
|  | Amounts   |           |                 |
|  | Final     |           | Final<br>Budget |
| <b>Revenues:</b>   |           |           |                 |
| Charges for services   | \$159,081 | \$179,897 | \$20,816        |
| Fines and forfeitures  | 932       | 932       | 0               |
| Miscellaneous revenue  | 2,272     | 1,892     | (380)           |
| Total revenues   | 162,285   | 182,721   | 20,436          |
| <b>Expenditures:</b>   |           |           |                 |
| <b>Current:</b>  |           |           |                 |
| Personal services  | 167,863   | 141,246   | 26,617          |
| Materials and supplies                                       | 13,455    | 8,415     | 5,040           |
| Charges and services   | 41,250    | 20,360    | 20,890          |
| Capital purchases  | 4,000     | 1,688     | 2,312           |
| Total expenditures   | 226,568   | 171,709   | 54,859          |
| Excess (deficiency) of revenues over<br>(under) expenditures | (64,283)  | 11,012    | 75,295          |
| Fund balance, January 1                                      | 61,783    | 61,783    | 0               |
| Prior year encumbrances appropriated                         | 2,500     | 2,500     | 0               |
| Fund balance, December 31                                    | \$0       | \$75,295  | \$75,295        |

**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, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>   |                     |          |                                  |
| Charges for services   | \$30,442            | \$31,322 | \$880                            |
| Total revenues   | 30,442              | 31,322   | 880                              |
| <b>Expenditures:</b>   |                     |          |                                  |
| <b>Current:</b>  |                     |          |                                  |
| Personal services  | 30,473              | 30,007   | 466                              |
| Capital outlay   | 7,939               | 4,171    | 3,768                            |
| Total expenditures   | 38,412              | 34,178   | 4,234                            |
| Excess (deficiency) of revenues over<br>(under) expenditures | (7,970)             | (2,856)  | 5,114                            |
| Fund balance, January 1                                      | 7,970               | 7,970    | 0                                |
| Fund balance, December 31                                    | \$0                 | \$5,114  | \$5,114                          |

**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, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>   |                     |          |                                  |
| Charges for services   | \$30,000            | \$50,299 | \$20,299                         |
| Total revenues   | 30,000              | 50,299   | 20,299                           |
| <b>Expenditures:</b>   |                     |          |                                  |
| <b>Current:</b>  |                     |          |                                  |
| Personal services  | 49,404              | 27,940   | 21,464                           |
| Total expenditures   | 49,404              | 27,940   | 21,464                           |
| Excess (deficiency) of revenues over<br>(under) expenditures | (19,404)            | 22,359   | 41,763                           |
| Fund balance, January 1                                      | 19,404              | 19,404   | -                                |
| Fund balance, December 31                                    | \$0                 | \$41,763 | \$41,763                         |

**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, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>   |                     |          |                                  |
| Charges for services   | \$40,000            | \$50,299 | \$10,299                         |
| Total revenues   | 40,000              | 50,299   | 10,299                           |
| <b>Expenditures:</b>   |                     |          |                                  |
| <b>Current:</b>  |                     |          |                                  |
| Personal services  | 36,100              | 31,124   | 4,976                            |
| Materials and supplies                                       | 4,000               | 2,900    | 1,100                            |
| Charges and services   | 14,169              | 9,133    | 5,036                            |
| Capital purchases  | 1,900               | -        | 1,900                            |
| Total expenditures   | 56,169              | 43,157   | 13,012                           |
| Excess (deficiency) of revenues<br>over (under) expenditures | (16,169)            | 7,142    | 23,311                           |
| Fund balance, January 1                                      | 16,169              | 16,169   | -                                |
| Fund balance, December 31                                    | \$0                 | \$23,311 | \$23,311                         |



**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, 2013**

|  | Budgeted<br>Amounts |        | Variance With<br>Final<br>Budget |
|--|---------------------|--------|----------------------------------|
|  | Final               | Actual |                                  |
| <b>Revenues:</b>                             |                     |        |                                  |
| Investment revenue                           | \$10                | \$29   | \$19                             |
| Total revenues                               | 10                  | 29     | 19                               |
| <b>Expenditures:</b>                         |                     |        |                                  |
| <b>Current:</b>                              |                     |        |                                  |
| Materials and supplies                       | 989                 | 900    | 89                               |
| Total expenditures                           | 989                 | 900    | 89                               |
| Deficiency of revenues<br>under expenditures | (979)               | (871)  | 108                              |
| Fund balance, January 1                      | 979                 | 979    | 0                                |
| Fund balance, December 31                    | \$0                 | \$108  | \$108                            |

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Sheriff IV-D Child Support Grant Other Special Revenue Fund**  
**For the Year Ended December 31, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>                             |                     |          |                                  |
| Charges for services                         | \$38,867            | \$38,867 | \$0                              |
| Total revenues                               | 38,867              | 38,867   | 0                                |
| <b>Expenditures:</b>                         |                     |          |                                  |
| <b>Current:</b>                              |                     |          |                                  |
| Personal services                            | 54,439              | 45,883   | 8,556                            |
| Supplies                                     | 17,000              | 16,421   | 579                              |
| Capital                                      | 3,975               | 1,202    | 2,773                            |
| Other expenses                               | 2,000               | 336      | 1,664                            |
| Total expenditures                           | 77,414              | 63,842   | 13,572                           |
| Deficiency of revenues<br>under expenditures | (38,547)            | (24,975) | 13,572                           |
| Fund balance, January 1 - As Restated        | 38,547              | 38,547   | 0                                |
| Fund balance, December 31                    | \$0                 | \$13,572 | \$13,572                         |

**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, 2013**

|                                      | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--------------------------------------|---------------------|----------|----------------------------------|
|                                      | Final               | Actual   |                                  |
| <b>Revenues:</b>                     |                     |          |                                  |
| Intergovernmental revenue            | \$56,918            | \$56,918 | \$0                              |
| Total revenues                       | 56,918              | 56,918   | 0                                |
| <b>Expenditures:</b>                 |                     |          |                                  |
| <b>Current:</b>                      |                     |          |                                  |
| Personal services                    | 56,918              | 56,745   | 173                              |
| Total expenditures                   | 56,918              | 56,745   | 173                              |
| Excess of revenues over expenditures | 0                   | 173      | 173                              |
| Fund balance, January 1              | 5,292               | 5,292    | 0                                |
| Fund balance, December 31            | \$5,292             | \$5,465  | \$173                            |

**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, 2013**

|  | Budgeted<br>Amounts |         | Variance With<br>Final<br>Budget |
|--|---------------------|---------|----------------------------------|
|  | Final               | Actual  |                                  |
| <b>Revenues:</b>                             |                     |         |                                  |
| Intergovernmental revenue                    | \$8,277             | \$8,277 | \$0                              |
| Total revenues                               | 8,277               | 8,277   | -                                |
| <b>Expenditures:</b>                         |                     |         |                                  |
| <b>Current:</b>                              |                     |         |                                  |
| Personal services                            | 17,496              | 17,496  | -                                |
| Total expenditures                           | 17,496              | 17,496  | -                                |
| Deficiency of revenues<br>under expenditures | (9,219)             | (9,219) | -                                |
| Fund balance, January 1                      | 9,219               | 9,219   | -                                |
| Fund balance, December 31                    | \$0                 | \$0     | \$0                              |

**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, 2013**

|  | Budgeted<br>Amounts |         | Variance With<br>Final<br>Budget |
|--|---------------------|---------|----------------------------------|
|  | Final               | Actual  |                                  |
| <b>Revenues:</b>                             |                     |         |                                  |
| Charges for services                         | \$4,210             | \$4,210 | \$0                              |
| Total revenues                               | 4,210               | 4,210   | 0                                |
| <b>Expenditures:</b>                         |                     |         |                                  |
| <b>Current:</b>                              |                     |         |                                  |
| Materials and supplies                       | 500                 | 0       | 500                              |
| Capital outlay                               | 12,479              | 11,928  | 551                              |
| Miscellaneous                                | 3,000               | 977     | 2,023                            |
| Total expenditures                           | 15,979              | 12,905  | 3,074                            |
| Deficiency of revenues<br>under expenditures | (11,769)            | (8,695) | 3,074                            |
| Fund balance, January 1                      | 17,460              | 17,460  | 0                                |
| Fund balance, December 31                    | \$5,691             | \$8,765 | \$3,074                          |

**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, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>   |                     |          |                                  |
| Fines  | \$4,000             | \$4,743  | \$743                            |
| Total revenues   | 4,000               | 4,743    | 743                              |
| <b>Expenditures:</b>   |                     |          |                                  |
| <b>Current:</b>  |                     |          |                                  |
| Miscellaneous  | 9,500               | 0        | 9,500                            |
| Total expenditures   | 9,500               | 0        | 9,500                            |
| Excess (deficiency) of revenues over<br>(under) expenditures | (5,500)             | 4,743    | 10,243                           |
| Fund balance, January 1                                      | 9,248               | 9,248    | 0                                |
| Fund balance, December 31                                    | \$3,748             | \$13,991 | \$10,243                         |

**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, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| Revenues:                                    |                     |          |                                  |
| Charges for services                         | \$25,886            | \$27,540 | \$1,654                          |
| Total revenues                               | 25,886              | 27,540   | 1,654                            |
| Expenditures:                                |                     |          |                                  |
| Current:                                     |                     |          |                                  |
| Capital purchases                            | 88,975              | 31,445   | 57,530                           |
| Total expenditures                           | 88,975              | 31,445   | 57,530                           |
| Deficiency of revenues<br>under expenditures | (63,089)            | (3,905)  | 59,184                           |
| Fund balance, January 1                      | 63,089              | 63,089   | 0                                |
| Fund balance, December 31                    | \$0                 | \$59,184 | \$59,184                         |

**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, 2013**

|  | Budgeted<br>Amounts |        | Variance With<br>Final<br>Budget |
|--|---------------------|--------|----------------------------------|
|  | Final               | Actual |                                  |
| Revenues:  |                     |        |                                  |
| Charges for services   | \$25                | \$75   | \$50                             |
| Total revenues   | 25                  | 75     | 50                               |
| Expenditures:  |                     |        |                                  |
| Current:   |                     |        |                                  |
| Charges and services   | 235                 | 54     | 181                              |
| Total expenditures   | 235                 | 54     | 181                              |
| Excess (deficiency) of revenues over<br>(under) expenditures | (210)               | 21     | 231                              |
| Fund balance, January 1                                      | 211                 | 211    | 0                                |
| Fund balance, December 31                                    | \$1                 | \$232  | \$231                            |



**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, 2013**

|  | Budgeted<br>Amounts |           | Variance With<br>Final<br>Budget |
|--|---------------------|-----------|----------------------------------|
|  | Final               | Actual    |                                  |
| Revenues:                                    |                     |           |                                  |
| Charges for services                         | \$109,675           | \$109,675 | \$0                              |
| Total revenues                               | 109,675             | 109,675   | 0                                |
| Expenditures:                                |                     |           |                                  |
| Current:                                     |                     |           |                                  |
| Personal services                            | 99,803              | 97,431    | 2,372                            |
| Charges and services                         | 72,222              | 67,916    | 4,306                            |
| Total expenditures                           | 172,025             | 165,347   | 6,678                            |
| Deficiency of revenues<br>under expenditures | (62,350)            | (55,672)  | 6,678                            |
| Fund balance, January 1                      | 124,007             | 124,007   | 0                                |
| Prior year encumbrances appropriated         | 15,000              | 15,000    | 0                                |
| Fund balance, December 31                    | \$76,657            | \$83,335  | \$6,678                          |

**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, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>   |                     |          |                                  |
| Charges for services   | \$25,770            | \$27,629 | \$1,859                          |
| Total revenues   | 25,770              | 27,629   | 1,859                            |
| <b>Expenditures:</b>   |                     |          |                                  |
| <b>Current:</b>  |                     |          |                                  |
| Charges and services   | 43,107              | 27,301   | 15,806                           |
| Total expenditures   | 43,107              | 27,301   | 15,806                           |
| Excess (deficiency) of revenues<br>over (under) expenditures | (17,337)            | 328      | 17,665                           |
| Fund balance, January 1                                      | 17,337              | 17,337   | 0                                |
| Fund balance, December 31                                    | \$0                 | \$17,665 | \$17,665                         |

**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, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>                             |                     |          |                                  |
| Charges for services                         | \$17,000            | \$26,335 | \$9,335                          |
| Total revenues                               | 17,000              | 26,335   | 9,335                            |
| <b>Expenditures:</b>                         |                     |          |                                  |
| <b>Current:</b>                              |                     |          |                                  |
| Personal services                            | 7,000               | 1,578    | 5,422                            |
| Charges and services                         | 100,805             | 53,951   | 46,854                           |
| Total expenditures                           | 107,805             | 55,529   | 52,276                           |
| Deficiency of revenues<br>under expenditures | (90,805)            | (29,194) | 61,611                           |
| Fund balance, January 1                      | 100,366             | 100,366  | 0                                |
| Prior year encumbrances appropriated         | 10,305              | 10,305   | 0                                |
| Fund balance, December 31                    | \$19,866            | \$81,477 | \$61,611                         |

**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, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>                             |                     |          |                                  |
| Charges for services                         | \$34,104            | \$35,582 | \$1,478                          |
| Total revenues                               | 34,104              | 35,582   | 1,478                            |
| <b>Expenditures:</b>                         |                     |          |                                  |
| <b>Current:</b>                              |                     |          |                                  |
| Personal services                            | 22,842              | 19,066   | \$3,776                          |
| Charges and services                         | 22,529              | 20,150   | \$2,379                          |
| Total expenditures                           | 45,371              | 39,216   | 6,155                            |
| Deficiency of revenues<br>under expenditures | (11,267)            | (3,634)  | 7,633                            |
| Fund balance, January 1                      | 11,267              | 11,267   | 0                                |
| Fund balance, December 31                    | \$0                 | \$7,633  | \$7,633                          |

**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, 2013**

|  | Budgeted<br>Amounts |         | Variance With<br>Final<br>Budget |
|--|---------------------|---------|----------------------------------|
|  | Final               | Actual  |                                  |
| <b>Revenues:</b>   |                     |         |                                  |
| Intergovernmental revenue                                    | \$373               | \$401   | \$28                             |
| Total revenues   | 373                 | 401     | 28                               |
| <b>Current:</b>  |                     |         |                                  |
| Charges and services   | 3,293               | 0       | 3,293                            |
| Total expenditures   | 3,293               | 0       | 3,293                            |
| Excess (deficiency) of revenues<br>over (under) expenditures | (2,920)             | 401     | 3,321                            |
| Fund balance, January 1                                      | 2,921               | 2,921   | 0                                |
| Fund balance, December 31                                    | \$1                 | \$3,322 | \$3,321                          |

**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, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>                             |                     |          |                                  |
| Fines  | \$1,716             | \$1,778  | \$62                             |
| Total revenues                               | 1,716               | 1,778    | 62                               |
| <b>Expenditures:</b>                         |                     |          |                                  |
| Charges and services                         | 37,008              | 10,843   | 26,165                           |
| Total expenditures                           | 37,008              | 10,843   | 26,165                           |
| Deficiency of revenues<br>under expenditures | (35,292)            | (9,065)  | 26,227                           |
| Fund balance, January 1                      | 35,293              | 35,293   | 0                                |
| Fund balance, December 31                    | \$1                 | \$26,228 | \$26,227                         |

**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, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>   |                     |          |                                  |
| Charges for services   | \$2,500             | \$3,078  | \$578                            |
| Total revenues   | 2,500               | 3,078    | 578                              |
| <b>Expenditures:</b>   |                     |          |                                  |
| Charges and services   | 8,570               | 7,989    | 581                              |
| Total expenditures   | 8,570               | 7,989    | 581                              |
| Excess (deficiency) of revenues over<br>(under) expenditures | (6,070)             | (4,911)  | 1,159                            |
| Fund balance, January 1                                      | 20,273              | 20,273   | 0                                |
| Fund balance, December 31                                    | \$14,203            | \$15,362 | \$1,159                          |

**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, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| Expenditures:  |                     |          |                                  |
| Current:   |                     |          |                                  |
| Charges and services   | \$28,764            | \$0      | \$28,764                         |
| Total expenditures   | 28,764              | 0        | 28,764                           |
| Excess (deficiency) of revenues over<br>(under) expenditures | (28,764)            | 0        | 28,764                           |
| Fund balance, January 1                                      | 28,765              | 28,765   | 0                                |
| Fund balance, December 31                                    | \$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, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>                             |                     |          |                                  |
| Charges for services                         | \$28,361            | \$28,841 | \$480                            |
| Total revenues                               | 28,361              | 28,841   | 480                              |
| <b>Expenditures:</b>                         |                     |          |                                  |
| <b>Current:</b>                              |                     |          |                                  |
| Personal services                            | 20,483              | 18,712   | 1,771                            |
| Charges and services                         | 22,878              | 20,851   | 2,027                            |
| Materials and supplies                       | 1,000               | 0        | 1,000                            |
| Total expenditures                           | 44,361              | 39,563   | 4,798                            |
| Deficiency of revenues<br>under expenditures | (16,000)            | (10,722) | 5,278                            |
| Fund balance, January 1                      | 16,001              | 16,001   | -                                |
| Fund balance, December 31                    | \$1                 | \$5,279  | \$5,278                          |

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**9-1-1 Dispatch Other Special Revenue Fund**  
**For the Year Ended December 31, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| Revenues:                                    |                     |          |                                  |
| Intergovernmental                            | \$0                 | \$0      | \$0                              |
| Total revenues                               | 0                   | 0        | 0                                |
| Expenditures:                                |                     |          |                                  |
| Current:                                     |                     |          |                                  |
| Personnel                                    | 46,569              | 26,864   | 19,705                           |
| Total expenditures                           | 46,569              | 26,864   | 19,705                           |
| Deficiency of revenues<br>under expenditures | (46,569)            | (26,864) | 19,705                           |
| Fund balance, January 1                      | 46,569              | 46,569   | 0                                |
| Fund balance, December 31                    | \$0                 | \$19,705 | \$19,705                         |

**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, 2013**

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

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Indigent Interlock Other Special Revenue Fund**  
**For the Year Ended December 31, 2013**

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

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Marriage License Other Special Revenue Fund**  
**For the Year Ended December 31, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| Revenues:  |                     |          |                                  |
| Charges for services   | \$12,337            | \$12,609 | \$272                            |
| Total revenues   | 12,337              | 12,609   | 272                              |
| Expenditures:  |                     |          |                                  |
| Current:   |                     |          |                                  |
| Charges and services   | 19,546              | 12,220   | 7,326                            |
| Total expenditures   | 19,546              | 12,220   | 7,326                            |
| Excess (deficiency) of revenues over<br>(under) expenditures | (7,209)             | 389      | 7,598                            |
| Fund balance, January 1                                      | 7,209               | 7,209    | 0                                |
| Fund balance, December 31                                    | \$0                 | \$7,598  | \$7,598                          |

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Metrich Retention Other Special Revenue Fund**  
**For the Year Ended December 31, 2013**

|  | Budgeted<br>Amounts | Actual  | Variance With<br>Final<br>Budget |
|--|---------------------|---------|----------------------------------|
|  | Final               | Actual  | Budget                           |
| Expenditures:                                |                     |         |                                  |
| Current:                                     |                     |         |                                  |
| Charges and services                         | 4,140               | 4,140   | 0                                |
| Total expenditures                           | 4,140               | 4,140   | 0                                |
| Deficiency of revenues<br>under expenditures | (4,140)             | (4,140) | 0                                |
| Fund balance, January 1                      | 3,972               | 3,972   | 0                                |
| Prior year encumbrances appropriated         | 168                 | 168     | 0                                |
| Fund balance, December 31                    | \$0                 | \$0     | \$0                              |

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Juvenile Probation Services Other Special Revenue Fund**  
**For the Year Ended December 31, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>   |                     |          |                                  |
| Charges for services   | \$7,231             | \$7,355  | \$124                            |
| Total revenues   | 7,231               | 7,355    | 124                              |
| <b>Expenditures:</b>   |                     |          |                                  |
| <b>Current:</b>  |                     |          |                                  |
| Charges and services   | 25,705              | 0        | 25,705                           |
| Total expenditures   | 25,705              | 0        | 25,705                           |
| Excess (deficiency) of revenues over<br>(under) expenditures | (18,474)            | 7,355    | 25,829                           |
| Fund balance, January 1                                      | 18,474              | 18,474   | 0                                |
| Fund balance, December 31                                    | \$0                 | \$25,829 | \$25,829                         |

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Alternative Response Other Special Revenue Fund**  
**For the Year Ended December 31, 2013**

|  | Budgeted<br>Amounts | Actual | Variance With<br>Final<br>Budget |
|--|---------------------|--------|----------------------------------|
|  | Final               | Actual | Budget                           |
| Expenditures:                                |                     |        |                                  |
| Current:                                     |                     |        |                                  |
| Charges and services                         | 1                   | 1      | 0                                |
| Total expenditures                           | 1                   | 1      | 0                                |
| Deficiency of revenues<br>under expenditures | (1)                 | (1)    | 0                                |
| Fund balance, January 1                      | 1                   | 1      | 0                                |
| Fund balance, December 31                    | \$0                 | \$0    | \$0                              |



**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Ditch Maintenance Other Special Revenue Fund**  
**For the Year Ended December 31, 2013**

|  | Budgeted | Actual    | Variance With   |
|--|----------|-----------|-----------------|
|  | Amounts  |           |                 |
|  | Final    |           | Final<br>Budget |
| <b>Revenues:</b>                             |          |           |                 |
| Special assessments                          | \$81,315 | \$86,149  | \$4,834         |
| Miscellaneous revenue                        | 0        | 1,122     | 1,122           |
| Total revenues                               | 81,315   | 87,271    | 5,956           |
| <b>Expenditures:</b>                         |          |           |                 |
| <b>Current:</b>                              |          |           |                 |
| Personal services                            | 79,525   | 56,532    | 22,993          |
| Materials and supplies                       | 1,046    | 1,046     | 0               |
| Charges and services                         | 42,354   | 40,101    | 2,253           |
| Total expenditures                           | 122,925  | 97,679    | 25,246          |
| Deficiency of revenues<br>under expenditures | (41,610) | (10,408)  | 31,202          |
| Fund balance, January 1                      | 124,396  | 124,396   | 0               |
| Fund balance, December 31                    | \$82,786 | \$113,988 | \$31,202        |

**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, 2013**

|   | Budgeted<br>Amounts | Actual  | Variance With<br>Final<br>Budget |
|---|---------------------|---------|----------------------------------|
|   | Final               |         |                                  |
| Revenues:                               |                     |         |                                  |
| Intergovernmental revenue               | \$0                 | \$7,200 | \$7,200                          |
| Total revenues                          | 0                   | 7,200   | 7,200                            |
| Excess of revenues<br>over expenditures | 0                   | 7,200   | 7,200                            |
| Fund balance, January 1                 | 0                   | 0       | 0                                |
| Fund balance, December 31               | \$0                 | \$7,200 | \$7,200                          |

**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, 2013**

|   | Budgeted<br>Amounts |           | Variance With<br>Final<br>Budget |
|---|---------------------|-----------|----------------------------------|
|   | Final               | Actual    |                                  |
| <b>Revenues:</b>                        |                     |           |                                  |
| Intergovernmental revenue               | \$110,000           | \$110,000 | \$0                              |
| Total revenues                          | 110,000             | 110,000   | 0                                |
| <b>Expenditures:</b>                    |                     |           |                                  |
| <b>Current:</b>                         |                     |           |                                  |
| Charges and services                    | 110,000             | 105,600   | 4,400                            |
| Total expenditures                      | 110,000             | 105,600   | 4,400                            |
| Excess of revenues<br>over expenditures | 0                   | 4,400     | 4,400                            |
| Fund balance, January 1                 | 0                   | 0         | 0                                |
| Fund balance, December 31               | \$0                 | \$4,400   | \$4,400                          |

**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, 2013**

|   | Budgeted | Actual  | Variance With |
|---|----------|---------|---------------|
|   | Amounts  |         |               |
|   | Final    |         | Final         |
|   |          |         | Budget        |
| Revenues:                               |          |         |               |
| Intergovernmental revenue               | \$1,000  | \$1,000 | \$0           |
| Total revenues                          | 1,000    | 1,000   | 0             |
| Excess of revenues<br>over expenditures | 1,000    | 1,000   | 0             |
| Fund balance, January 1                 | 5,912    | 5,912   | 0             |
| Fund balance, December 31               | \$6,912  | \$6,912 | \$0           |

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Municipal Court Advocacy Other Special Revenue Fund**  
**For the Year Ended December 31, 2013**

|  | Budgeted | Actual  | Variance With |
|--|----------|---------|---------------|
|  | Amounts  |         |               |
|  | Final    |         | Budget        |
| Expenditures:                                |          |         |               |
| Current:                                     |          |         |               |
| Personal services                            | 55       | 54      | 0             |
| Materials and supplies                       | 0        | 0       | 0             |
| Charges and services                         | 0        | 0       | 0             |
| Total expenditures                           | 55       | 54      | 0             |
| Deficiency of revenues<br>under expenditures | (55)     | (54)    | 0             |
| Fund balance, January 1                      | 9,485    | 9,485   | 0             |
| Fund balance, December 31                    | \$9,430  | \$9,431 | \$0           |

**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, 2013**

|   | Budgeted  |           | Actual    | Variance With<br>Final<br>Budget |
|---|-----------|-----------|-----------|----------------------------------|
|   | Amounts   |           |           |                                  |
|   | Original  | Final     |           |                                  |
| <b>Revenues:</b>  |           |           |           |                                  |
| Intergovernmental revenue   | \$109,883 | \$109,883 | \$110,504 | \$621                            |
| Miscellaneous revenue   | 1,983     | 1,983     | 1,361     | (622)                            |
| Total revenues  | 111,866   | 111,866   | 111,865   | (1)                              |
| <b>Expenditures:</b>  |           |           |           |                                  |
| <b>Current:</b>   |           |           |           |                                  |
| Personal services   | 179,982   | 179,982   | 99,794    | 80,188                           |
| Supplies  | 4,000     | 4,000     | 2,273     | 1,727                            |
| Charges and services  | 16,979    | 16,979    | 7,751     | 9,228                            |
| Capital outlay  | 4,000     | 4,000     | 64        | 3,936                            |
| Total expenditures  | 204,961   | 204,961   | 109,882   | 95,079                           |
| Deficiency of revenues<br>under expenditures  | (93,095)  | (93,095)  | 1,983     | 95,078                           |
| <b>Other financing sources:</b>   |           |           |           |                                  |
| Transfers in  | 0         | 0         | 0         | 0                                |
| Total other financing sources   | 0         | 0         | 0         | 0                                |
| Excess (deficiency) of revenues and<br>other financing sources over (under)<br>expenditures | 0         | 0         | 0         | 0                                |
| Fund balance, January 1   | 93,095    | 93,095    | 93,095    | 0                                |
| Fund balance, December 31   | \$0       | \$0       | \$95,078  | \$95,078                         |

**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, 2013**

|  | Budgeted<br>Amounts |           | Variance With<br>Final<br>Budget |
|--|---------------------|-----------|----------------------------------|
|  | Final               | Actual    |                                  |
| <b>Revenues:</b>                             |                     |           |                                  |
| Intergovernmental revenue                    | \$2,272             | \$140,838 | \$138,566                        |
| Total revenues                               | 2,272               | 140,838   | 138,566                          |
| <b>Expenditures:</b>                         |                     |           |                                  |
| <b>Current:</b>                              |                     |           |                                  |
| Charges and services                         | 472,729             | 466,456   | 6,273                            |
| Total expenditures                           | 472,729             | 466,456   | 6,273                            |
| Deficiency of revenues<br>under expenditures | (470,457)           | (325,618) | 144,839                          |
| Fund balance, January 1                      | 520,031             | 520,031   | 0                                |
| Fund balance, December 31                    | \$49,574            | \$194,413 | \$144,839                        |

**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, 2013**

|  | Budgeted<br>Amounts |           | Variance With<br>Final<br>Budget |
|--|---------------------|-----------|----------------------------------|
|  | Final               | Actual    |                                  |
| <b>Revenues:</b>                             |                     |           |                                  |
| Intergovernmental revenue                    | \$102,700           | \$102,700 | \$0                              |
| Total revenues                               | 102,700             | 102,700   | 0                                |
| <b>Expenditures:</b>                         |                     |           |                                  |
| <b>Current:</b>                              |                     |           |                                  |
| Charges and services                         | 171,762             | 162,470   | 9,292                            |
| Total expenditures                           | 171,762             | 162,470   | 9,292                            |
| Deficiency of revenues<br>under expenditures | (69,062)            | (59,770)  | 9,292                            |
| Fund balance, January 1                      | 69,063              | 69,063    | 0                                |
| Fund balance, December 31                    | \$1                 | \$9,293   | \$9,292                          |



**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Homeland Security Other Special Revenue Fund**  
**For the Year Ended December 31, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>   |                     |          |                                  |
| Intergovernmental revenue                                    | \$33,385            | \$33,385 | \$0                              |
| Total revenues   | 33,385              | 33,385   | 0                                |
| <b>Expenditures:</b>   |                     |          |                                  |
| <b>Current:</b>  |                     |          |                                  |
| Capital purchases  | 33,385              | 33,385   | 0                                |
| Total expenditures   | 33,385              | 33,385   | 0                                |
| Excess (deficiency) of revenues<br>over (under) expenditures | 0                   | 0        | 0                                |
| Fund balance, January 1                                      | 0                   | 0        | 0                                |
| Fund balance, December 31                                    | \$0                 | \$0      | \$0                              |

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Citizen Corps Other Special Revenue Fund**  
**For the Year Ended December 31, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>   |                     |          |                                  |
| Intergovernmental revenue                                    | \$13,175            | \$13,175 | \$0                              |
| Total revenues   | 13,175              | 13,175   | 0                                |
| <b>Expenditures:</b>   |                     |          |                                  |
| <b>Current:</b>  |                     |          |                                  |
| Charges and services   | 13,175              | 13,175   | 0                                |
| Total expenditures   | 13,175              | 13,175   | 0                                |
| Excess (deficiency) of revenues<br>over (under) expenditures | 0                   | 0        | 0                                |
| Fund balance, January 1                                      | 0                   | 0        | 0                                |
| Fund balance, December 31                                    | \$0                 | \$0      | \$0                              |

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Local Emergency Planning Other Special Revenue Fund**  
**For the Year Ended December 31, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>                             |                     |          |                                  |
| Intergovernmental revenue                    | \$19,989            | \$19,989 | \$0                              |
| Total revenues                               | 19,989              | 19,989   | 0                                |
| <b>Expenditures:</b>                         |                     |          |                                  |
| <b>Current:</b>                              |                     |          |                                  |
| Charges and services                         | 20,698              | 20,253   | 445                              |
| Total expenditures                           | 20,698              | 20,253   | 445                              |
| Deficiency of revenues<br>under expenditures | (709)               | (264)    | 445                              |
| Fund balance, January 1                      | 21,314              | 21,314   | 0                                |
| Prior year encumbrances appropriated         | 98                  | 98       | 0                                |
| Fund balance, December 31                    | \$20,703            | \$21,148 | \$445                            |

**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, 2013**

|  | Budgeted | Actual   | Variance With |
|--|----------|----------|---------------|
|  | Amounts  |          |               |
|  | Final    |          | Final         |
|  |          |          | Budget        |
| Revenues:  |          |          |               |
| Intergovernmental revenue                                    | \$26,000 | \$26,000 | \$0           |
| Investment revenue   | 35       | 35       | 0             |
| Total revenues   | 26,035   | 26,035   | 0             |
| Expenditures:  |          |          |               |
| Current:   |          |          |               |
| Charges and services   | 48,174   | 0        | 48,174        |
| Total expenditures   | 48,174   | 0        | 48,174        |
| Excess (deficiency) of revenues<br>over (under) expenditures | (22,139) | 26,035   | 48,174        |
| Fund balance, January 1                                      | 22,140   | 22,140   | 0             |
| Fund balance, December 31                                    | \$1      | \$48,175 | \$48,174      |

**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, 2013**

|  | Budgeted<br>Amounts |           | Variance With<br>Final<br>Budget |
|--|---------------------|-----------|----------------------------------|
|  | Final               | Actual    |                                  |
| <b>Revenues:</b>   |                     |           |                                  |
| Intergovernmental revenue                                    | \$16,503            | \$24,590  | \$8,087                          |
| Total revenues   | 16,503              | 24,590    | 8,087                            |
| <b>Expenditures:</b>   |                     |           |                                  |
| <b>Current:</b>  |                     |           |                                  |
| Materials and supplies                                       | 10,000              | 0         | 10,000                           |
| Capital outlay   | 20,000              | 1,544     | 18,456                           |
| Total expenditures   | 30,000              | 1,544     | 28,456                           |
| Excess (deficiency) of revenues<br>over (under) expenditures | (13,497)            | 23,046    | 36,543                           |
| Fund balance, January 1                                      | 105,691             | 105,691   | 0                                |
| Fund balance, December 31                                    | \$92,194            | \$128,737 | \$36,543                         |

**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, 2013**

|  | Budgeted | Actual  | Variance With   |
|--|----------|---------|-----------------|
|  | Amounts  |         |                 |
|  | Final    |         | Final<br>Budget |
| <b>Revenues:</b>                             |          |         |                 |
| Investment revenue                           | 100      | 14      | (86)            |
| Miscellaneous revenue                        | 30,246   | 30,332  | 86              |
| Total revenues                               | 30,346   | 30,346  | (0)             |
| <b>Expenditures:</b>                         |          |         |                 |
| <b>Current:</b>                              |          |         |                 |
| Materials and supplies                       | 7,761    | 7,392   | 369             |
| Other  | 34,643   | 31,791  | 2,852           |
| Total expenditures                           | 42,404   | 39,183  | 3,221           |
| Deficiency of revenues<br>under expenditures | (12,058) | (8,837) | 3,221           |
| Fund balance, January 1                      | 6,858    | 6,858   | 0               |
| Prior year encumbrances appropriated         | 5,200    | 5,200   | 0               |
| Fund balance, December 31                    | \$0      | \$3,221 | \$3,221         |

**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, 2013**

|  | Budgeted<br>Amounts |           | Variance With<br>Final<br>Budget |
|--|---------------------|-----------|----------------------------------|
|  | Final               | Actual    |                                  |
| <b>Revenues:</b>                             |                     |           |                                  |
| Miscellaneous revenue                        | \$5,770             | \$5,770   | \$0                              |
| Total revenues                               | 5,770               | 5,770     | 0                                |
| <b>Expenditures:</b>                         |                     |           |                                  |
| <b>Current:</b>                              |                     |           |                                  |
| Other  | 12,400              | 9,962     | 2,438                            |
| Total expenditures                           | 12,400              | 9,962     | 2,438                            |
| Deficiency of revenues<br>under expenditures | (6,630)             | (4,192)   | 2,438                            |
| Fund balance, January 1                      | 115,125             | 115,125   | 0                                |
| Prior year encumbrances appropriated         | 2,400               | 2,400     | 0                                |
| Fund balance, December 31                    | \$110,895           | \$113,333 | \$2,438                          |

**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, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>   |                     |          |                                  |
| Miscellaneous revenue  | \$10,000            | \$10,630 | \$630                            |
| Total revenues   | 10,000              | 10,630   | 630                              |
| <b>Expenditures:</b>   |                     |          |                                  |
| <b>Current:</b>  |                     |          |                                  |
| Other  | 24,153              | 6,337    | 17,816                           |
| Total expenditures   | 24,153              | 6,337    | 17,816                           |
| Excess (deficiency) of revenues<br>over (under) expenditures | (14,153)            | 4,293    | 18,446                           |
| Fund balance, January 1                                      | 13,415              | 13,415   | 0                                |
| Prior year encumbrances appropriated                         | 739                 | 739      | -                                |
| Fund balance, December 31                                    | \$1                 | \$18,447 | \$18,446                         |



**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, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>   |                     |          |                                  |
| Intergovernmental revenue                                    | \$14,000            | \$20,904 | \$6,904                          |
| Total revenues   | 14,000              | 20,904   | 6,904                            |
| <b>Expenditures:</b>   |                     |          |                                  |
| <b>Current:</b>  |                     |          |                                  |
| Other  | 22,769              | 18,182   | 4,587                            |
| Total expenditures   | 22,769              | 18,182   | 4,587                            |
| Excess (deficiency) of revenues<br>over (under) expenditures | (8,769)             | 2,722    | 11,491                           |
| Fund balance, January 1                                      | 8,769               | 8,769    | 0                                |
| Fund balance, December 31                                    | \$0                 | \$11,491 | \$11,491                         |

**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, 2013**

|  | Budgeted<br>Amounts |           | Variance With<br>Final<br>Budget |
|--|---------------------|-----------|----------------------------------|
|  | Final               | Actual    |                                  |
| <b>Revenues:</b>                             |                     |           |                                  |
| Miscellaneous revenue                        | \$119,281           | \$121,162 | \$1,881                          |
| Total revenues                               | 119,281             | 121,162   | 1,881                            |
| <b>Expenditures:</b>                         |                     |           |                                  |
| <b>Current:</b>                              |                     |           |                                  |
| Personal services                            | 47,478              | 33,669    | 13,809                           |
| Other  | 104,973             | 104,973   | 0                                |
| Total expenditures                           | 152,451             | 138,642   | 13,809                           |
| Deficiency of revenues<br>under expenditures | (33,170)            | (17,480)  | 15,690                           |
| Fund balance, January 1                      | 33,171              | 33,171    | 0                                |
| Fund balance, December 31                    | \$1                 | \$15,691  | \$15,690                         |

**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, 2013**

|  | Budgeted<br>Amounts |         | Variance With<br>Final<br>Budget |
|--|---------------------|---------|----------------------------------|
|  | Final               | Actual  |                                  |
| <b>Revenues:</b>   |                     |         |                                  |
| Miscellaneous revenue  | \$8,910             | \$8,910 | \$0                              |
| Total revenues   | 8,910               | 8,910   | 0                                |
| <b>Expenditures:</b>   |                     |         |                                  |
| <b>Current:</b>  |                     |         |                                  |
| Other  | 11,546              | 8,471   | 3,075                            |
| Total expenditures   | 11,546              | 8,471   | 3,075                            |
| Excess (deficiency) of revenues<br>over (under) expenditures | (2,636)             | 439     | 3,075                            |
| Fund balance, January 1                                      | 2,636               | 2,636   | 0                                |
| Fund balance, December 31                                    | \$0                 | \$3,075 | \$3,075                          |

**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, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>                             |                     |          |                                  |
| Charges for services                         | \$40,000            | \$42,889 | \$2,889                          |
| Total revenues                               | 40,000              | 42,889   | 2,889                            |
| <b>Expenditures:</b>                         |                     |          |                                  |
| <b>Current:</b>                              |                     |          |                                  |
| Capital purchases                            | 47,172              | 47,130   | 42                               |
| Total expenditures                           | 47,172              | 47,130   | 42                               |
| Deficiency of revenues<br>under expenditures | (7,172)             | (4,241)  | 2,931                            |
| Fund balance, January 1                      | 7,172               | 7,172    | 0                                |
| Fund balance, December 31                    | \$0                 | \$2,931  | \$2,931                          |

**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, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| <b>Revenues:</b>                             |                     |          |                                  |
| Miscellaneous revenue                        | \$16,298            | \$16,298 | \$0                              |
| Total revenues                               | 16,298              | 16,298   | 0                                |
| <b>Expenditures:</b>                         |                     |          |                                  |
| <b>Current:</b>                              |                     |          |                                  |
| Other  | 18,000              | 17,887   | 113                              |
| Total expenditures                           | 18,000              | 17,887   | 113                              |
| Deficiency of revenues<br>under expenditures | (1,702)             | (1,589)  | 113                              |
| Fund balance, January 1                      | 99,676              | 99,676   | 0                                |
| Fund balance, December 31                    | \$97,974            | \$98,087 | \$113                            |

**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, 2013**

|   | Budgeted<br>Amounts |           | Variance With<br>Final<br>Budget |
|---|---------------------|-----------|----------------------------------|
|   | Final               | Actual    |                                  |
| <b>Revenues:</b>  |                     |           |                                  |
| Charges for services  | \$320,000           | \$388,288 | \$68,288                         |
| Investment earnings   | 100                 | 186       | 86                               |
| Miscellaneous revenue   | 100                 | 338       | 238                              |
| Total revenues  | 320,200             | 388,812   | 68,612                           |
| <b>Expenditures:</b>  |                     |           |                                  |
| <b>Current:</b>   |                     |           |                                  |
| Personal services   | 246,250             | 199,875   | 46,375                           |
| Materials and supplies  | 5,028               | 2,406     | 2,622                            |
| Charges and services  | 189,607             | 9,637     | 179,970                          |
| Capital purchases   | 10,700              | 2,036     | 8,664                            |
| Total expenditures  | 451,585             | 213,954   | 237,631                          |
| Excess (deficiency) of revenues<br>over (under) expenditures                | (131,385)           | 174,858   | 306,243                          |
| <b>Other financing uses:</b>  |                     |           |                                  |
| Transfers out   | (60,000)            | (60,000)  | 0                                |
| Total other financing uses  | (60,000)            | (60,000)  | 0                                |
| Excess (deficiency) of revenues over<br>(under) expenditures and other uses | (191,385)           | 114,858   | 306,243                          |
| Fund balance, January 1   | 548,856             | 548,856   | 0                                |
| Prior year encumbrances appropriated  | 406                 | 406       | 0                                |
| Fund balance, December 31   | \$357,877           | \$664,120 | \$306,243                        |

**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, 2013**

|  | Budgeted    | Actual      | Variance With<br>Final<br>Budget |
|--|-------------|-------------|----------------------------------|
|  | Amounts     |             |                                  |
|  | Final       |             |                                  |
| <b>Revenues:</b>   |             |             |                                  |
| Intergovernmental revenue  | \$28,165    | \$28,165    | \$0                              |
| Total revenue  | 28,165      | 28,165      | 0                                |
| <b>Expenditures:</b>   |             |             |                                  |
| <b>Debt service:</b>   |             |             |                                  |
| Principal retirement   | 787,824     | 787,824     | 0                                |
| Interest and fiscal charges  | 266,369     | 266,369     | 0                                |
| Total expenditures   | 1,054,193   | 1,054,193   | 0                                |
| Deficiency of revenues<br>under expenditures                           | (1,026,028) | (1,026,028) | 0                                |
| <b>Other financing sources</b>   |             |             |                                  |
| Transfers in   | 1,026,028   | 1,026,028   | 0                                |
| Total other financing sources  | 1,026,028   | 1,026,028   | 0                                |
| Excess of revenues and<br>other financing sources over<br>expenditures | 0           | 0           | 0                                |
| Fund balance, January 1  | 0           | 0           | 0                                |
| Fund balance, December 31  | \$0         | \$0         | \$0                              |

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**MRDD Construction Capital Projects Fund**  
**For the Year Ended December 31, 2013**

|  | Budgeted<br>Amounts | Actual    | Variance With<br>Final<br>Budget |
|--|---------------------|-----------|----------------------------------|
|  | Final               |           |                                  |
| Revenue:                                     |                     |           |                                  |
| Intergovernmental revenue                    | \$0                 | \$15,687  | \$15,687                         |
| Total revenue                                | 0                   | 15,687    | 15,687                           |
| Expenditures:                                |                     |           |                                  |
| Capital outlay                               | 348,600             | 116,924   | 231,676                          |
| Total expenditures                           | 348,600             | 116,924   | 231,676                          |
| Deficiency of revenues<br>under expenditures | (348,600)           | (101,237) | 247,363                          |
| Fund balance, January 1                      | 346,118             | 346,118   | 0                                |
| Prior year encumbrances appropriated         | 2,600               | 2,600     | 0                                |
| Fund balance, December 31                    | \$118               | \$247,481 | \$247,363                        |



**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, 2013**

|  | Budgeted<br>Amounts |          | Variance With<br>Final<br>Budget |
|--|---------------------|----------|----------------------------------|
|  | Final               | Actual   |                                  |
| Revenue:                                     |                     |          |                                  |
| Charges for services                         | \$49,900            | \$49,993 | \$93                             |
| Other  | 0                   | 0        | 0                                |
| Total revenue                                | 49,900              | 49,993   | 93                               |
| Expenditures:                                |                     |          |                                  |
| Capital outlay                               | 122,234             | 60,006   | 62,228                           |
| Total expenditures                           | 122,234             | 60,006   | 62,228                           |
| Deficiency of revenues<br>under expenditures | (72,334)            | (10,013) | 62,321                           |
| Fund balance, January 1                      | 33,685              | 33,685   | 0                                |
| Prior year encumbrances appropriated         | 38,650              | 38,650   | 0                                |
| Fund balance, December 31                    | \$1                 | \$62,322 | \$62,321                         |

**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, 2013**

|  | Budgeted<br>Amounts |           | Variance With<br>Final<br>Budget |
|--|---------------------|-----------|----------------------------------|
|  | Final               | Actual    |                                  |
| Revenue:   |                     |           |                                  |
| Investment earnings  | \$700               | \$316     | (\$384)                          |
| Miscellaneous revenue  | 0                   | 48,290    | \$48,290                         |
| Total revenue  | 700                 | 48,606    | 47,906                           |
| Expenditures:  |                     |           |                                  |
| Capital outlay   | 537,509             | 537,509   | (0)                              |
| Total expenditures   | 537,509             | 537,509   | (0)                              |
| Deficiency of revenues<br>under expenditures   | (536,809)           | (488,903) | 47,906                           |
| Other financing sources:   |                     |           |                                  |
| Transfers In   | 123,493             | 75,593    | (47,900)                         |
| Total other financing sources  | 123,493             | 75,593    | (47,900)                         |
| Excess (deficiency) of revenues and other<br>financing sources over (under) expenditures | (413,316)           | (413,310) | 6                                |
| Fund balance, January 1 - As Restated  | 413,316             | 413,316   | 0                                |
| Fund balance, December 31  | \$0                 | \$6       | \$6                              |

**Huron County, Ohio  
Landfill Enterprise Fund  
December 31, 2013**

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

**Huron County, Ohio**  
**Schedule of Revenues, Expenses and**  
**Changes in Net Position - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Enterprise Fund**  
**For the Year Ended December 31, 2013**

|                                       | Budgeted         | Actual           | Variance With   |
|---------------------------------------|------------------|------------------|-----------------|
|                                       | Amounts          |                  | Final           |
|                                       | Final            |                  | Budget          |
| Operating revenues:                   |                  |                  |                 |
| Charges for services                  | \$2,146,199      | \$2,158,034      | \$11,835        |
| Intergovernmental revenue             | \$0              | \$0              | \$0             |
| Investment earnings                   | \$0              | \$1              | \$1             |
| Miscellaneous revenue                 | 31,728           | 39,540           | 7,812           |
| Total operating revenues              | <u>2,177,927</u> | <u>2,197,575</u> | <u>19,648</u>   |
| Operating expenses:                   |                  |                  |                 |
| Personal services                     | 412,173          | 409,827          | 2,346           |
| Materials and supplies                | 3,500            | 463              | 3,037           |
| Contractual services                  | 1,318,391        | 1,259,170        | 59,221          |
| Other operating expenses              | 572,598          | 531,477          | 41,121          |
| Total operating expenses              | <u>2,306,662</u> | <u>2,200,937</u> | <u>105,725</u>  |
| Operating loss                        | (128,735)        | (3,362)          | 125,373         |
| Non-operating expenses                |                  |                  |                 |
| Principal retirement                  | 15,000           | 15,000           | 0               |
| Interest and fiscal charges           | 14,100           | 14,100           | 0               |
| Total non-operating expenses          | <u>29,100</u>    | <u>29,100</u>    | <u>0</u>        |
| Loss before operating transfers       | (157,835)        | (32,462)         | 125,373         |
| Transfers in                          | 58,200           | 29,100           | (29,100)        |
| Transfers out                         | 29,100           | (29,100)         | (58,200)        |
| Net loss                              | (70,535)         | (32,462)         | 38,073          |
| Net position, January 1 - As Restated | 459,785          | 459,785          | 0               |
| Prior year encumbrances appropriated  | 87,098           | 87,098           | 0               |
| Net position, December 31             | <u>\$476,348</u> | <u>\$514,421</u> | <u>\$38,073</u> |

**Huron County, Ohio  
Internal Service Fund  
December 31, 2013**

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

**Huron County, Ohio**  
**Schedule of Revenues, Expenses and**  
**Changes in Net Position - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Internal Service Fund**  
**For the Year Ended December 31, 2013**

|                                      | Budgeted<br>Amounts | Actual             | Variance With<br>Final<br>Budget |
|--------------------------------------|---------------------|--------------------|----------------------------------|
|                                      | Final               |                    |                                  |
| Operating revenues:                  |                     |                    |                                  |
| Charges for services                 | \$3,914,596         | \$4,252,549        | \$337,953                        |
| Total operating revenues             | <u>3,914,596</u>    | <u>4,252,549</u>   | <u>337,953</u>                   |
| Operating expenses:                  |                     |                    |                                  |
| Other operating expenses             | 4,762,577           | 3,728,839          | 1,033,738                        |
| Total operating expenses             | <u>4,762,577</u>    | <u>3,728,839</u>   | <u>1,033,738</u>                 |
| Operating income (loss)              | (847,981)           | 523,710            | 1,371,691                        |
| Non-operating revenues               |                     |                    |                                  |
| Investment revenue                   | 312                 | 312                | 0                                |
| Total non-operating revenues         | <u>312</u>          | <u>312</u>         | <u>0</u>                         |
| Net income (loss)                    | (847,669)           | 524,022            | 1,371,691                        |
| Net position, January 1              | 841,670             | 841,670            | 0                                |
| Prior year encumbrances appropriated | 6,000               | 6,000              | 0                                |
| Net position, December 31            | <u>\$1</u>          | <u>\$1,371,692</u> | <u>\$1,371,691</u>               |

**Huron County, Ohio  
Fiduciary Funds  
December 31, 2013**

**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, 2013**

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

**Sheriff's FOJ and FOJ Transport** - To account for 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, 2013**

|  | <b>Beginning<br/>Balance<br/>January 1, 2013</b> | <b>Additions</b>    | <b>Deductions</b>   | <b>Ending<br/>Balance<br/>December 31, 2013</b> |
|--|--|---------------------|---------------------|---|
| <b>UNDIVIDED TAXES:</b>                    |  |                     |                     |   |
| <b>REAL ESTATE TAX</b>                     |  |                     |                     |   |
| Assets:                                    |  |                     |                     |   |
| Taxes receivable.....                      | \$39,630,109                                     | \$40,142,532        | \$39,630,109        | \$40,142,532                                    |
| Equity in pooled cash and investments..... | 1,453,095  | 22,051,337          | 22,070,509          | 1,433,923                                       |
|  | <u>\$41,083,204</u>                              | <u>\$62,193,869</u> | <u>\$61,700,618</u> | <u>\$41,576,455</u>                             |
| Liabilities:                               |  |                     |                     |   |
| Due to other governments.....              | \$39,630,109                                     | \$40,142,532        | \$39,630,109        | \$40,142,532                                    |
| Unapportioned monies.....                  | 1,453,095  | 22,051,337          | 22,070,509          | 1,433,923                                       |
|  | <u>\$41,083,204</u>                              | <u>\$62,193,869</u> | <u>\$61,700,618</u> | <u>\$41,576,455</u>                             |
| <b>TANGIBLE PROPERTY TAX</b>               |  |                     |                     |   |
| Assets:                                    |  |                     |                     |   |
| Equity in pooled cash and investments..... | \$0  | \$0                 | \$0                 | \$0   |
| Liabilities:                               |  |                     |                     |   |
| Unapportioned monies.....                  | \$0  | \$0                 | \$0                 | \$0   |
| <b>TOWNSHIP GASOLINE TAX</b>               |  |                     |                     |   |
| Assets:                                    |  |                     |                     |   |
| Equity in pooled cash and investments..... | \$0  | \$0                 | \$0                 | \$0   |
| Due from other governments.....            | \$788,799  | \$786,279           | \$788,799           | \$786,279                                       |
| Liabilities:                               |  |                     |                     |   |
| Unapportioned monies.....                  | \$0  | \$0                 | \$0                 | \$0   |
| Due to other governments.....              | \$788,799  | \$786,279           | \$788,799           | \$786,279                                       |
| <b>ESTATE TAX</b>                          |  |                     |                     |   |
| Assets:                                    |  |                     |                     |   |
| Equity in pooled cash and investments..... | \$247,093  | \$379,028           | \$523,612           | \$102,509                                       |
| Liabilities:                               |  |                     |                     |   |
| Unapportioned monies.....                  | \$247,093  | \$379,028           | \$523,612           | \$102,509                                       |

- continued

**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2013**

|  | <b>Beginning<br/>Balance<br/>January 1, 2013</b> | <b>Additions</b>   | <b>Deductions</b>  | <b>Ending<br/>Balance<br/>December 31, 2013</b> |
|--|--|--------------------|--------------------|---|
| <b>MOBILE HOME TAX</b>                     |  |                    |                    |   |
| Assets:                                    |  |                    |                    |   |
| Taxes receivable.....                      | \$228,890  | \$236,410          | \$228,890          | \$236,410                                       |
| Equity in pooled cash and investments..... | 26,690   | 132,642            | 129,133            | 30,199  |
|  | <u>\$255,580</u>                                 | <u>\$369,052</u>   | <u>\$358,023</u>   | <u>\$266,609</u>                                |
| Liabilities:                               |  |                    |                    |   |
| Due to other governments.....              | \$228,890  | \$236,410          | \$228,890          | \$236,410                                       |
| Unapportioned monies.....                  | 26,690   | 132,642            | 129,133            | 30,199  |
|  | <u>\$255,580</u>                                 | <u>\$369,052</u>   | <u>\$358,023</u>   | <u>\$266,609</u>                                |
| <b>MOTOR VEHICLE LICENSE TAX</b>           |  |                    |                    |   |
| Assets:                                    |  |                    |                    |   |
| Equity in pooled cash and investments..... | \$0  | \$0                | \$0                | \$0   |
| Due from other governments.....            | 148,247  | 146,765            | 148,247            | 146,765   |
|  | <u>\$148,247</u>                                 | <u>\$146,765</u>   | <u>\$148,247</u>   | <u>\$146,765</u>                                |
| Liabilities:                               |  |                    |                    |   |
| Unapportioned monies.....                  | \$0  | \$0                | \$0                | \$0   |
| Due to other governments.....              | 148,247  | 146,765            | 148,247            | 146,765   |
|  | <u>\$148,247</u>                                 | <u>\$146,765</u>   | <u>\$148,247</u>   | <u>\$146,765</u>                                |
| <b>CIGARETTE TAX</b>                       |  |                    |                    |   |
| Assets:                                    |  |                    |                    |   |
| Equity in pooled cash and investments..... | \$0  | \$0                | \$0                | \$0   |
| Liabilities:                               |  |                    |                    |   |
| Unapportioned monies.....                  | \$0  | \$0                | \$0                | \$0   |
| <b>LOCAL GOVERNMENT TAX</b>                |  |                    |                    |   |
| Assets:                                    |  |                    |                    |   |
| Equity in pooled cash and investments..... | \$394,838  | \$1,465,287        | \$1,588,185        | \$271,940                                       |
| Due from other governments.....            | 730,854  | 763,159            | 730,854            | 763,159   |
|  | <u>\$1,125,692</u>                               | <u>\$2,228,446</u> | <u>\$2,319,039</u> | <u>\$1,035,099</u>                              |
| Liabilities:                               |  |                    |                    |   |
| Unapportioned monies.....                  | \$394,838  | \$1,465,287        | \$1,588,185        | \$271,940                                       |
| Due to other governments.....              | 730,854  | 763,159            | 730,854            | 763,159   |
|  | <u>\$1,125,692</u>                               | <u>\$2,228,446</u> | <u>\$2,319,039</u> | <u>\$1,035,099</u>                              |

- continued

**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2013**

|  | <b>Beginning<br/>Balance<br/>January 1, 2013</b> | <b>Additions</b> | <b>Deductions</b> | <b>Ending<br/>Balance<br/>December 31, 2013</b> |
|--|--|------------------|-------------------|---|
| <b>REVENUE ASSISTANCE TAX</b>              |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$23,916   | \$0              | \$23,916          | \$0   |
| Liabilities:                               |  |                  |                   |   |
| Unapportioned monies.....                  | \$23,916   | \$0              | \$23,916          | \$0   |
| <b>CLERK OF COURTS</b>                     |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Segregated cash accounts.....              | \$574,313  | \$11,006,267     | \$10,954,672      | \$625,908                                       |
| Liabilities:                               |  |                  |                   |   |
| Deposits held due to others.....           | \$574,313  | \$11,006,267     | \$10,954,672      | \$625,908                                       |
| <b>JUVENILE COURT</b>                      |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Segregated cash accounts.....              | \$15,507   | \$157,461        | \$145,925         | \$27,043  |
| Liabilities:                               |  |                  |                   |   |
| Deposits held due to others.....           | \$15,507   | \$157,461        | \$145,925         | \$27,043  |
| <b>PROBATE COURT</b>                       |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Segregated cash accounts.....              | \$19,937   | \$99,322         | \$99,126          | 20,133  |
| Liabilities:                               |  |                  |                   |   |
| Deposits held due to others.....           | \$19,937   | \$99,322         | \$99,126          | \$20,133  |
| <b>SHERIFF - GENERAL</b>                   |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Segregated cash accounts.....              | \$594,634  | \$1,799,159      | \$2,121,527       | \$272,266                                       |
| Liabilities:                               |  |                  |                   |   |
| Deposits held due to others.....           | \$594,634  | \$1,799,159      | \$2,121,527       | \$272,266                                       |
| <b>SHERIFF - COMMISSARY</b>                |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Segregated cash accounts.....              | \$6,447  | \$110,582        | \$104,423         | \$12,606  |
| Liabilities:                               |  |                  |                   |   |
| Deposits held due to others.....           | \$6,447  | \$110,582        | \$104,423         | \$12,606  |

- continued

**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2013**

|  | <b>Beginning<br/>Balance<br/>January 1, 2013</b> | <b>Additions</b> | <b>Deductions</b> | <b>Ending<br/>Balance<br/>December 31, 2013</b> |
|--|--|------------------|-------------------|---|
| <b>CHILD SUPPORT ENFORCEMENT</b>           |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Segregated cash accounts.....              | \$7,327  | \$382,574        | \$384,149         | 5,752   |
| Liabilities:                               |  |                  |                   |   |
| Deposits held due to others.....           | \$7,327  | \$382,574        | \$384,149         | \$5,752   |
| <b>HEALTH DEPARTMENT</b>                   |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$568,479  | \$2,112,738      | \$2,143,955       | \$537,262                                       |
| Liabilities:                               |  |                  |                   |   |
| Deposits held due to others.....           | \$568,479  | \$2,112,738      | \$2,143,955       | \$537,262                                       |
| <b>SOIL AND WATER FUND</b>                 |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$14,599   | \$300,716        | \$289,091         | \$26,224  |
| Liabilities:                               |  |                  |                   |   |
| Deposits held due to others.....           | \$14,599   | \$300,716        | \$289,091         | \$26,224  |
| <b>ESCROW ACCOUNT</b>                      |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$9,958  | \$47,860         | \$0               | \$57,818  |
| Liabilities:                               |  |                  |                   |   |
| Deposits held due to others.....           | \$9,958  | \$47,860         | \$0               | \$57,818  |
| <b>STATE OF OHIO</b>                       |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$0  | \$234,543        | \$234,543         | \$0   |
| Liabilities:                               |  |                  |                   |   |
| Unapportioned monies.....                  | \$0  | \$234,543        | \$234,543         | \$0   |

- continued

**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2013**

|  | <b>Beginning<br/>Balance<br/>January 1, 2013</b> | <b>Additions</b> | <b>Deductions</b> | <b>Ending<br/>Balance<br/>December 31, 2013</b> |
|--|--|------------------|-------------------|---|
| <b>TOWNSHIP ROAD MILEAGE</b>               |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$0  | \$183,472        | \$183,472         | \$0   |
| Due from other governments.....            | \$98,474   | \$93,356         | \$98,474          | \$93,356  |
|  | <u>\$98,474</u>                                  | <u>\$276,828</u> | <u>\$281,946</u>  | <u>\$93,356</u>                                 |
| Liabilities:                               |  |                  |                   |   |
| Unapportioned monies.....                  | \$0  | \$183,472        | \$183,472         | \$0   |
| Due to other governments.....              | \$98,474   | \$93,356         | \$98,474          | \$93,356  |
|  | <u>\$98,474</u>                                  | <u>\$276,828</u> | <u>\$281,946</u>  | <u>\$93,356</u>                                 |
| <b>TOWNSHIP PERMISSIVE TAX</b>             |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$0  | \$0              | \$0               | \$0   |
| Due from other governments.....            | 61,197   | 60,738           | 61,197            | 60,738  |
|  | <u>\$61,197</u>                                  | <u>\$60,738</u>  | <u>\$61,197</u>   | <u>\$60,738</u>                                 |
| Liabilities:                               |  |                  |                   |   |
| Unapportioned monies.....                  | \$0  | \$0              | \$0               | \$0   |
| Due to other governments.....              | 61,197   | 60,738           | 61,197            | 60,738  |
|  | <u>\$61,197</u>                                  | <u>\$60,738</u>  | <u>\$61,197</u>   | <u>\$60,738</u>                                 |
| <b>OHIO ELECTIONS COMMISSION</b>           |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$0  | \$2,870          | \$2,870           | \$0   |
| Liabilities:                               |  |                  |                   |   |
| Deposits held due to others.....           | \$0  | \$2,870          | \$2,870           | \$0   |
| <b>BMV</b>                                 |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$246,399  | \$332,201        | \$249,053         | \$329,547                                       |
| Segregated cash accounts.....              | 22,807   | 380,296          | 375,238           | 27,865  |
|  | <u>\$269,206</u>                                 | <u>\$712,497</u> | <u>\$624,291</u>  | <u>\$357,412</u>                                |
| Liabilities:                               |  |                  |                   |   |
| Deposits held due to others.....           | \$246,399  | \$332,201        | \$249,053         | \$329,547                                       |
| Unapportioned monies.....                  | 22,807   | 380,296          | 375,238           | 27,865  |
|  | <u>\$269,206</u>                                 | <u>\$712,497</u> | <u>\$624,291</u>  | <u>\$357,412</u>                                |

- continued

**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2013**

|  | <b>Beginning<br/>Balance<br/>January 1, 2013</b> | <b>Additions</b> | <b>Deductions</b> | <b>Ending<br/>Balance<br/>December 31, 2013</b> |
|--|--|------------------|-------------------|---|
| <b>SHERIFF'S LAW ENFORCEMENT</b>           |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Segregated cash accounts.....              | \$15,168   | \$3,165          | \$4,272           | \$14,061  |
| Liabilities:                               |  |                  |                   |   |
| Unapportioned monies.....                  | \$15,168   | \$3,165          | \$4,272           | \$14,061  |
| <b>LIBRARIES</b>                           |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$0  | \$0              | \$0               | \$0   |
| Due from other governments.....            | 885,099  | 887,112          | 885,099           | 887,112   |
|  | <u>\$885,099</u>                                 | <u>\$887,112</u> | <u>\$885,099</u>  | <u>\$887,112</u>                                |
| Liabilities:                               |  |                  |                   |   |
| Due to other governments.....              | \$885,099  | \$887,112        | \$885,099         | \$887,112                                       |
| Unapportioned monies.....                  | 0  | 0                | 0                 | 0   |
|  | <u>\$885,099</u>                                 | <u>\$887,112</u> | <u>\$885,099</u>  | <u>\$887,112</u>                                |
| <b>PERS &amp; STRS</b>                     |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$124,544  | \$1,481,321      | \$1,541,407       | 64,458  |
| Liabilities:                               |  |                  |                   |   |
| Payroll withholdings.....                  | \$124,544  | \$1,481,321      | \$1,541,407       | \$64,458  |
| <b>HURON COUNTY PARK DISTRICT</b>          |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$52,959   | \$6,531          | \$3,879           | \$55,611  |
| Liabilities:                               |  |                  |                   |   |
| Deposits held due to others.....           | \$52,959   | \$6,531          | \$3,879           | \$55,611  |

- continued

**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2013**

|  | <b>Beginning<br/>Balance<br/>January 1, 2013</b> | <b>Additions</b> | <b>Deductions</b> | <b>Ending<br/>Balance<br/>December 31, 2013</b> |
|--|--|------------------|-------------------|---|
| <b>BUREAU OF WORKERS COMP</b>              |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$4,461  | \$132,280        | \$6,177           | \$130,564                                       |
| Liabilities:                               |  |                  |                   |   |
| Unapportioned monies.....                  | \$4,461  | \$132,280        | \$6,177           | \$130,564                                       |
| <b>MISCELLANEOUS PAYROLL</b>               |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$800  | \$269,552        | \$270,352         | \$0   |
| Liabilities:                               |  |                  |                   |   |
| Payroll withholdings.....                  | \$800  | \$269,552        | \$270,352         | \$0   |
| <b>DEFERRED COMPENSATION</b>               |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$600  | \$326,532        | \$326,232         | \$900   |
| Liabilities:                               |  |                  |                   |   |
| Payroll withholdings.....                  | \$600  | \$326,532        | \$326,232         | \$900   |
| <b>CITY INCOME TAX</b>                     |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$53,658   | \$227,567        | \$226,826         | \$54,399  |
| Liabilities:                               |  |                  |                   |   |
| Payroll withholdings.....                  | \$53,658   | \$227,567        | \$226,826         | \$54,399  |
| <b>SCHOOL INCOME TAX</b>                   |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$0  | \$100,843        | \$100,843         | \$0   |
| Liabilities:                               |  |                  |                   |   |
| Payroll withholdings.....                  | \$0  | \$100,843        | \$100,843         | \$0   |
| <b>INSURANCE</b>                           |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$0  | \$148,995        | \$148,995         | \$0   |
| Liabilities:                               |  |                  |                   |   |
| Payroll withholdings.....                  | \$0  | \$148,995        | \$148,995         | \$0   |

- continued



**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2013**

|  | <b>Beginning<br/>Balance<br/>January 1, 2013</b> | <b>Additions</b> | <b>Deductions</b> | <b>Ending<br/>Balance<br/>December 31, 2013</b> |
|--|--|------------------|-------------------|---|
| <b>HEALTH INSURANCE PREMIUM</b>            |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$0  | \$446,833        | \$446,833         | \$0   |
| Liabilities:                               |  |                  |                   |   |
| Payroll withholdings.....                  | \$0  | \$446,833        | \$446,833         | \$0   |
| <b>FEDERAL INCOME TAX</b>                  |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$0  | \$1,448,257      | \$1,448,257       | \$0   |
| Liabilities:                               |  |                  |                   |   |
| Payroll withholdings.....                  | \$0  | \$1,448,257      | \$1,448,257       | \$0   |
| <b>MEDICARE TAX</b>                        |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$0  | \$218,470        | \$218,470         | \$0   |
| Liabilities:                               |  |                  |                   |   |
| Payroll withholdings.....                  | \$0  | \$218,470        | \$218,470         | \$0   |
| <b>STATE INCOME TAX</b>                    |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$0  | \$349,545        | \$349,545         | \$0   |
| Liabilities:                               |  |                  |                   |   |
| Payroll withholdings.....                  | \$0  | \$349,545        | \$349,545         | \$0   |
| <b>HOUSING ESCROW</b>                      |  |                  |                   |   |
| Assets:                                    |  |                  |                   |   |
| Equity in pooled cash and investments..... | \$500  | \$0              | \$0               | \$500   |
| Liabilities:                               |  |                  |                   |   |
| Deposits held due to others.....           | \$500  | \$0              | \$0               | \$500   |

- continued

**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2013**

|   | <b>Beginning<br/>Balance<br/>January 1, 2013</b> | <b>Additions</b> | <b>Deductions</b> | <b>Ending<br/>Balance<br/>December 31, 2013</b> |
|---|--|------------------|-------------------|---|
| <b>SOCIAL SECURITY</b>                            |  |                  |                   |   |
| Assets:   |  |                  |                   |   |
| Equity in pooled cash and investments.....        | \$0  | \$188            | \$188             | \$0   |
| Liabilities:                                      |  |                  |                   |   |
| Payroll withholdings.....                         | \$0  | \$188            | \$188             | \$0   |
| <b>SHERIFF'S FOJ AND FOJ TRANSPORT</b>            |  |                  |                   |   |
| Assets:   |  |                  |                   |   |
| Segregated cash accounts.....                     | \$2,940  | \$40,894         | \$40,843          | \$2,991   |
| Liabilities:                                      |  |                  |                   |   |
| Unapportioned monies.....                         | \$2,940  | \$40,894         | \$40,843          | \$2,991   |
| <b>PROSECUTOR'S FOJ AND LAW ENFORCEMENT TRUST</b> |  |                  |                   |   |
| Assets:   |  |                  |                   |   |
| Segregated cash accounts.....                     | \$50,705   | \$38,078         | \$36,448          | \$52,335  |
| Liabilities:                                      |  |                  |                   |   |
| Unapportioned monies.....                         | \$50,705   | \$38,078         | \$36,448          | \$52,335  |
| <b>STATE RECORDER FEES</b>                        |  |                  |                   |   |
| Assets:   |  |                  |                   |   |
| Equity in pooled cash and investments.....        | \$72,229   | \$229,380        | \$251,116         | \$50,493  |
| Liabilities:                                      |  |                  |                   |   |
| Deposits held due to others.....                  | \$72,229   | \$229,380        | \$251,116         | \$50,493  |
| <b>TAXING DISTRICT</b>                            |  |                  |                   |   |
| Assets:   |  |                  |                   |   |
| Equity in pooled cash and investments.....        | \$16,000   | \$27,653,387     | \$27,641,387      | \$28,000  |
| Liabilities:                                      |  |                  |                   |   |
| Deposits held due to others.....                  | \$16,000   | \$27,653,387     | \$27,641,387      | \$28,000  |

- continued

**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2013**

|  | <b>Beginning<br/>Balance<br/>January 1, 2013</b> | <b>Additions</b>     | <b>Deductions</b>    | <b>Ending<br/>Balance<br/>December 31, 2013</b> |
|--|--|----------------------|----------------------|---|
| <b>AUCTION PROCEEDS</b>                    |  |                      |                      |   |
| Assets:                                    |  |                      |                      |   |
| Equity in pooled cash and investments..... | \$500  | \$4,108              | \$2,026              | \$2,582   |
| Liabilities:                               |  |                      |                      |   |
| Deposits held due to others.....           | \$500  | \$4,108              | \$2,026              | \$2,582   |
| <b>TOTALS</b>                              |  |                      |                      |   |
| Assets:                                    |  |                      |                      |   |
| Equity in pooled cash and investments..... | \$3,311,318                                      | \$60,286,483         | \$60,420,872         | \$3,176,929                                     |
| Segregated cash accounts.....              | 1,309,785  | 14,017,798           | 14,266,623           | 1,060,960                                       |
| Taxes receivable.....                      | 39,858,999                                       | 40,378,942           | 39,858,999           | 40,378,942                                      |
| Due from other governments.....            | 2,712,670  | 2,737,409            | 2,712,670            | 2,737,409                                       |
| <b>TOTAL ASSETS.....</b>                   | <b>\$47,192,772</b>                              | <b>\$117,420,632</b> | <b>\$117,259,164</b> | <b>\$47,354,240</b>                             |
| Liabilities:                               |  |                      |                      |   |
| Unapportioned monies.....                  | \$2,241,713                                      | \$25,041,022         | \$25,216,348         | \$2,066,387                                     |
| Due to other governments.....              | 42,571,669                                       | 43,116,351           | 42,571,669           | 43,116,351                                      |
| Deposits held due to others.....           | 2,199,788  | 44,245,156           | 44,393,199           | 2,051,745                                       |
| Payroll withholdings.....                  | 179,602  | 5,018,103            | 5,077,948            | 119,757   |
| <b>TOTAL LIABILITIES.....</b>              | <b>\$47,192,772</b>                              | <b>\$117,420,632</b> | <b>\$117,259,164</b> | <b>\$47,354,240</b>                             |

This page intentionally left blank.

## Statistical Section

This part of Huron County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about:

| <b><u>Contents</u></b>   | <b><u>Page</u></b> |
|--|--------------------|
| <b>Financial Trends</b><br>These schedules contain trend information to help the reader understand how the County's financial position has changed over time.  | 156-163            |
| <b>Revenue Capacity</b><br>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.   | 164-172            |
| <b>Debt Capacity</b><br>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.  | 173-178            |
| <b>Operating Information</b><br>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.   | 179-185            |
| <b>Economic and Demographic Information</b><br>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. | 186-188            |

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  | 2004                | 2005 (a)            | 2006                | 2007                | 2008                | 2009                | 2010                | 2011                 | 2012                 | 2013                 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| <b>Governmental Activities:</b>                    |                     |                     |                     |                     |                     |                     |                     |                      |                      |                      |
| Invested in capital assets, net of related debt    | \$45,524,399        | \$28,383,472        | \$28,885,104        | \$29,305,242        | \$28,959,788        | \$30,380,771        | \$30,686,354        | \$31,075,718         | \$31,756,762         | \$31,855,432         |
| Restricted for:                                    |                     |                     |                     |                     |                     |                     |                     |                      |                      |                      |
| Board of developmental disabilities                | (a)                 | 821,602             | 689,356             | 1,230,587           | 861,602             | 859,398             | 634,782             | 1,997,306            | 1,877,409            | 1,037,691            |
| Child support                                      | (a)                 | (b)                 | (b)                 | (b)                 | 745,936             | 506,361             | 844,863             | 335,768              | 349,492              | 397,555              |
| Real estate  | (a)                 | (b)                 | (b)                 | (b)                 | 464,710             | 463,686             | 425,794             | 416,084              | 543,982              | 718,926              |
| EMA  | (a)                 | (b)                 | (b)                 | (b)                 | 341,326             | 316,585             | 338,991             | 217,259              | 251,223              | 243,053              |
| Muney Road   | (a)                 | (b)                 | (b)                 | (b)                 | 544,642             | 556,277             | 486,438             | 603,153              | 758,763              | 765,334              |
| 911 equipment                                      | (a)                 | (b)                 | (b)                 | (b)                 | 279,872             | 399,090             | 361,966             | 462,737              | 519,245              | 212,303              |
| DD residential                                     | (a)                 | (b)                 | (b)                 | (b)                 | 539,200             | 789,268             | 1,211,725           | 200,436              | 10,098,877           | 1,173,653            |
| Job and family services                            | (a)                 | 145,634             | 308,296             | 339,234             | 245,507             | 614,153             | 524,719             | 0                    | 168,201              | 259,040              |
| Motor vehicle and gas tax                          | (a)                 | 2,231,491           | 3,305,839           | 2,718,472           | 3,364,859           | 3,714,658           | 3,658,486           | 3,624,702            | 3,985,991            | 4,079,599            |
| Mental health                                      | (a)                 | (a)                 | 1,741,155           | 1,879,978           | 1,337,571           | 1,053,243           | 1,559,520           | 1,206,205            | 1,553,751            | 1,393,854            |
| Children's services                                | (a)                 | (a)                 | 697,351             | 803,901             | 1,096,020           | 1,041,584           | 1,096,317           | 1,301,689            | 1,257,699            | 1,057,951            |
| Felony delinquent care and custody                 | (a)                 | (a)                 | 585,997             | 650,913             | 429,892             | 0                   | 38,931              | 53,592               | 52,726               | 103,199              |
| Huron County revolving loan                        | (a)                 | (a)                 | 545,306             | 430,590             | 503,642             | 406,433             | 463,560             | 0                    | 489,145              | 471,294              |
| Law Library  | (a)                 | (c)                 | (c)                 | (c)                 | (c)                 | (c)                 | (c)                 | (c)                  | 152,660              | 240,942              |
| Special Projects CP                                | (a)                 | (c)                 | (c)                 | (c)                 | (c)                 | (c)                 | (c)                 | (c)                  | 112,139              | 63,478               |
| EPA Hazmat   | (a)                 | (c)                 | (c)                 | (c)                 | (c)                 | (c)                 | (c)                 | (c)                  | 105,691              | 128,737              |
| Help Me Grow                                       | (a)                 | (c)                 | (c)                 | (c)                 | (c)                 | (c)                 | (c)                 | (c)                  | 196,356              | 392,144              |
| Ditch Maintenance                                  | (d)                 | (d)                 | (d)                 | (d)                 | (d)                 | (d)                 | (d)                 | (d)                  | (d)                  | 118,160              |
| Victims Assistance                                 | (d)                 | (d)                 | (d)                 | (d)                 | (d)                 | (d)                 | (d)                 | (d)                  | (d)                  | 102,163              |
| DD Trust   | (d)                 | (d)                 | (d)                 | (d)                 | (d)                 | (d)                 | (d)                 | (d)                  | (d)                  | 115,633              |
| Clerk of Courts Computer                           | (d)                 | (d)                 | (d)                 | (d)                 | (d)                 | (d)                 | (d)                 | (d)                  | (d)                  | 84,282               |
| Other purposes                                     | (a)                 | 6,731,944           | 2,601,290           | 3,290,378           | 1,734,909           | 1,888,589           | 3,296,862           | 1,887,478            | 982,345              | 1,181,779            |
| Debt service                                       | (a)                 | 41,584              | 32,995              | 58,443              | 0                   | 0                   | 0                   | 0                    | 0                    | 0                    |
| Capital projects                                   | 495,942             | 526,666             | 275,599             | 472,501             | 378,139             | 288,443             | 413,947             | 655,531              | 314,193              | 318,713              |
| Unrestricted                                       | 16,330,717          | 3,249,599           | 3,602,923           | 4,468,586           | 3,261,431           | 3,128,160           | 2,789,235           | 3,459,680            | 4,585,361            | 5,187,175            |
| <b>Total Governmental Activities Net Position</b>  | <b>\$62,351,058</b> | <b>\$42,131,992</b> | <b>\$43,271,211</b> | <b>\$45,648,825</b> | <b>\$45,089,046</b> | <b>\$46,406,699</b> | <b>\$48,832,490</b> | <b>\$47,497,338</b>  | <b>\$60,112,011</b>  | <b>\$51,702,090</b>  |
| <b>Business-type Activities:</b>                   |                     |                     |                     |                     |                     |                     |                     |                      |                      |                      |
| Net investment in capital assets                   | \$1,739,902         | \$1,775,965         | \$1,976,294         | \$2,162,819         | \$2,345,085         | \$2,520,897         | \$2,403,484         | \$2,293,375          | \$2,142,316          | \$2,048,113          |
| Unrestricted (deficit)                             | (2,328,917)         | (2,411,956)         | (2,397,343)         | (2,720,356)         | (3,071,462)         | (2,741,665)         | (2,352,239)         | (4,019,987)          | (3,591,240)          | (3,385,335)          |
| <b>Total Business-type Activities Net Position</b> | <b>(\$589,015)</b>  | <b>(\$635,991)</b>  | <b>(\$421,049)</b>  | <b>(\$557,537)</b>  | <b>(\$726,377)</b>  | <b>(\$220,768)</b>  | <b>\$51,245</b>     | <b>(\$1,726,612)</b> | <b>(\$1,448,924)</b> | <b>(\$1,337,222)</b> |
| <b>Primary Government:</b>                         |                     |                     |                     |                     |                     |                     |                     |                      |                      |                      |
| Net investment in capital assets                   | \$47,264,301        | \$30,159,437        | \$30,861,398        | \$31,468,061        | \$31,304,873        | \$32,901,668        | \$33,089,838        | \$33,369,093         | \$33,899,078         | \$33,903,545         |
| Restricted   | 495,942             | 10,498,921          | 10,783,184          | 11,874,997          | 12,867,827          | 12,897,768          | 15,356,901          | 12,961,940           | 14,769,888           | 14,659,483           |
| Unrestricted (deficit)                             | 14,001,800          | 837,643             | 1,205,580           | 1,748,230           | 189,969             | 386,495             | 436,996             | (560,307)            | 994,121              | 1,801,840            |
| <b>Total Primary Government Net Position</b>       | <b>\$61,762,043</b> | <b>\$41,496,001</b> | <b>\$42,850,162</b> | <b>\$45,091,288</b> | <b>\$44,362,669</b> | <b>\$46,185,931</b> | <b>\$48,883,735</b> | <b>\$45,770,726</b>  | <b>\$49,663,087</b>  | <b>\$50,364,868</b>  |

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

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

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

(d) For fiscal year 2013, net position restricted for other purposes was further broken out at a more detailed level.

This page intentionally left blank.

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

| Fiscal Year (1)                                       | 2004              | 2005              | 2006              | 2007              | 2008              | 2009              | 2010              | 2011              | 2012              | 2013              |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Expenses</b>                                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Governmental Activities:                              |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| General Government:                                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Legislative and Executive                             | \$6,081,498       | \$5,644,351       | \$6,701,029       | \$6,270,335       | \$6,323,838       | \$6,313,959       | \$6,113,712       | \$7,101,154       | \$6,545,289       | \$6,563,972       |
| Judicial  | 1,932,750         | 1,844,125         | 2,376,585         | 2,361,684         | 1,930,377         | 1,749,262         | 1,921,573         | 1,872,299         | 1,834,640         | 1,729,869         |
| Public Safety   | 6,035,452         | 5,877,178         | 5,566,187         | 5,740,955         | 6,294,358         | 5,357,950         | 5,836,107         | 5,997,965         | 5,987,606         | 6,230,863         |
| Public Works  | 7,771,191         | 5,884,142         | 4,865,832         | 5,352,016         | 5,333,400         | 5,618,844         | 5,495,315         | 5,859,620         | 5,644,623         | 5,413,278         |
| Health  | 7,242,342         | 7,925,635         | 7,913,082         | 8,690,373         | 9,989,143         | 10,148,961        | 9,486,878         | 9,883,231         | 9,204,469         | 9,543,413         |
| Human Services  | 11,358,093        | 13,695,503        | 13,386,709        | 13,134,292        | 14,069,887        | 13,582,530        | 10,885,450        | 10,479,826        | 7,954,102         | 8,198,301         |
| Conservation and Recreation                           | 399,939           | 416,884           | 577,290           | 595,062           | 467,116           | 322,689           | 286,800           | 311,818           | 303,502           | 311,835           |
| Interest and Fiscal Charges                           | 422,023           | 358,670           | 520,005           | 540,477           | 418,271           | 401,469           | 383,109           | 395,755           | 361,356           | 333,806           |
| <i>Total Governmental Activities Expenses</i>         | <u>41,243,288</u> | <u>41,646,488</u> | <u>41,906,719</u> | <u>42,685,194</u> | <u>44,826,390</u> | <u>43,495,664</u> | <u>40,408,944</u> | <u>41,901,668</u> | <u>37,835,587</u> | <u>38,325,337</u> |
| Business-type Activities:                             |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Landfill  | 2,239,922         | 2,426,292         | 2,520,309         | 2,353,202         | 2,222,145         | 2,086,995         | 1,970,016         | 4,155,669         | 2,001,263         | 2,118,020         |
| <i>Total Business-type Activities Expenses</i>        | <u>2,239,922</u>  | <u>2,426,292</u>  | <u>2,520,309</u>  | <u>2,353,202</u>  | <u>2,222,145</u>  | <u>2,086,995</u>  | <u>1,970,016</u>  | <u>4,155,669</u>  | <u>2,001,263</u>  | <u>2,118,020</u>  |
| <i>Total Primary Government Expenses</i>              | <u>43,483,210</u> | <u>44,072,780</u> | <u>44,427,028</u> | <u>45,038,396</u> | <u>47,048,535</u> | <u>45,582,659</u> | <u>42,378,960</u> | <u>46,057,337</u> | <u>39,836,850</u> | <u>40,443,357</u> |
| <b>Program Revenues</b>                               |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Governmental Activities:                              |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Charges for Services                                  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| General Government:                                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Legislative and Executive                             | 1,909,469         | 1,155,064         | 1,682,605         | 1,513,221         | 1,588,085         | 1,594,085         | 1,732,458         | 1,591,599         | 1,631,152         | 1,652,710         |
| Judicial  | 414,936           | 202,289           | 270,878           | 258,752           | 197,239           | 206,474           | 434,961           | 393,475           | 448,644           | 421,462           |
| Public Safety   | 183,010           | 794,074           | 664,406           | 628,353           | 697,988           | 930,164           | 972,275           | 1,112,769         | 1,050,336         | 975,036           |
| Public Works  | 109,410           | 165,469           | 599,314           | 161,597           | 523,161           | 449,023           | 368,871           | 449,676           | 296,443           | 235,911           |
| Health  | 0                 | 253,009           | 207,671           | 211,484           | 213,617           | 225,722           | 243,334           | 650,323           | 314,865           | 331,843           |
| Human Services  | 226,637           | 1,409,410         | 1,194,391         | 472,482           | 376,614           | 343,918           | 1,011,772         | 905,582           | 1,081,467         | 942,955           |
| Conservation and Recreation                           | 0                 | 69,855            | 36,475            | 45,415            | 40,668            | 36,716            | 36,964            | 47,411            | 48,074            | 46,278            |
| Operating Grants and Contributions                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| General Government:                                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Legislative and Executive                             | 1,934,123         | 683,111           | 65,745            | 253,393           | 186,547           | 281,208           | 35,781            | 195,499           | 243,936           | 102,700           |
| Judicial  | 725,231           | 27,889            | 0                 | 18,919            | 16,812            | 15,308            | 138,267           | 248,332           | 110,822           | 883,312           |
| Public Safety   | 530,781           | 1,119,174         | 710,083           | 676,134           | 689,335           | 347,403           | 744,861           | 766,126           | 831,585           | 694,670           |
| Public Works  | 4,602,366         | 4,354,917         | 5,382,869         | 4,781,063         | 4,951,420         | 6,589,143         | 5,180,358         | 4,951,997         | 5,066,132         | 4,855,876         |
| Health  | 2,623,056         | 5,288,191         | 3,903,197         | 3,969,193         | 3,834,047         | 4,914,512         | 5,078,268         | 5,147,886         | 3,294,713         | 3,923,276         |
| Human Services  | 10,837,506        | 10,540,748        | 11,003,885        | 12,024,482        | 12,292,950        | 11,578,121        | 8,675,283         | 6,306,582         | 7,849,392         | 5,710,932         |
| Conservation and Recreation                           | 0                 | 106,620           | 201,032           | 92,043            | 3,466             | 2,741             | 0                 | 0                 | 0                 | 0                 |
| Interest and Fiscal Charges                           | 0                 | 0                 | 0                 | 0                 | 27,788            | 28,202            | 0                 | 0                 | 0                 | 0                 |
| Capital Grants and Contributions                      |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Legislative and Executive                             | 0                 | 0                 | 0                 | 550,213           | 56,898            | 22,654            | 89,440            | 0                 | 0                 | 0                 |
| Public Safety   | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 66,000            | 0                 | 1,649             | 0                 |
| Public Works  | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 683,065           | 374,779           | 2,136,267         | 374,779           |
| Health  | 0                 | 54,128            | 0                 | 0                 | 0                 | 0                 | 90,296            | 129,046           | 270,009           | 15,687            |
| Human Services  | 0                 | 0                 | 0                 | 0                 | 0                 | 220,000           | 0                 | 0                 | 0                 | 0                 |
| <i>Total Governmental Activities Program Revenues</i> | <u>24,096,525</u> | <u>26,223,948</u> | <u>25,922,551</u> | <u>25,656,744</u> | <u>25,696,635</u> | <u>27,785,394</u> | <u>25,582,254</u> | <u>23,271,082</u> | <u>24,675,486</u> | <u>21,167,427</u> |

(continued)

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



|   | 2004                  | 2005                  | 2006                  | 2007                  | 2008                  | 2009                  | 2010                  | 2011                  | 2012                  | 2013                  |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Business-type Activities:</b>                          |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| <i>Charges for Services</i>                               |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Landfill  | \$2,170,050           | \$2,181,682           | \$2,451,182           | \$2,036,097           | \$1,828,948           | \$2,254,640           | \$2,204,654           | \$2,328,835           | \$2,252,222           | \$2,190,181           |
| <i>Operating Grants and Contributions</i>                 | 173,731               | 0                     | 0                     | 0                     | 0                     | 0                     | 0                     | 0                     | 0                     | 0                     |
| <i>Total Business-type Activities Program Revenues</i>    | <u>2,343,781</u>      | <u>2,181,682</u>      | <u>2,451,182</u>      | <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>      |
| <i>Total Primary Government Program Revenues</i>          | <u>26,440,306</u>     | <u>28,405,630</u>     | <u>28,373,733</u>     | <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>     |
| <b>Net (Expense)/Revenue</b>                              |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Governmental Activities                                   | (17,146,763)          | (15,422,540)          | (15,984,168)          | (17,028,450)          | (19,129,755)          | (15,710,270)          | (14,826,690)          | (18,322,300)          | (13,160,101)          | (17,157,910)          |
| Business-type Activities                                  | 103859                | (244,610)             | (69,127)              | (317,105)             | (393,197)             | 167,645               | 234,638               | (1,826,834)           | 250,959               | 72,161                |
| <i>Total Primary Government Net (Expense)/Revenue</i>     | <u>(\$17,042,904)</u> | <u>(\$15,667,150)</u> | <u>(\$16,053,295)</u> | <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> |
| <b>General Revenues and Other Changes in Net Position</b> |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Governmental Activities:                                  |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Property Taxes Levied for:                                |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| General Purposes  | \$6,166,571           | \$2,315,509           | \$2,273,164           | \$2,637,025           | \$2,333,043           | \$2,483,482           | \$1,781,033           | \$2,054,064           | \$2,230,453           | \$2,058,597           |
| Board of Developmental Disabilities                       | (2)                   | 2,529,143             | 2,603,767             | 3,578,290             | 3,460,889             | 3,441,804             | 3,004,634             | 3,015,694             | 3,282,916             | 3,236,498             |
| Mental Health   | (2)                   | 182,513               | 185,986               | 198,109               | 185,319               | 187,438               | 101,401               | 115,334               | 156,885               | 146,905               |
| Senior Services   | (2)                   | 470,429               | 485,107               | 499,747               | 481,821               | 480,662               | 412,013               | 414,716               | 460,145               | 446,459               |
| Sales Taxes Levied for General Purposes                   | 6,341,277             | 7,709,110             | 7,832,384             | 7,851,112             | 7,758,582             | 6,926,248             | 7,598,363             | 8,225,716             | 8,341,835             | 8,765,559             |
| Other Taxes   | 314,470               | 0                     | 0                     | 0                     | 0                     | 0                     | 0                     | 0                     | 0                     | \$0                   |
| Grants and Entitlements not                               |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Restricted to Specific Programs                           | 0                     | 1,476,456             | 1,088,317             | 2,085,533             | 1,794,972             | 1,577,459             | 2,737,466             | 2,273,535             | 1,418,383             | 2,081,897             |
| Investment Earnings                                       | 358,846               | 594,846               | 744,526               | 1,062,345             | 875,170               | 309,048               | 175,765               | 176,549               | 136,926               | 108,016               |
| Miscellaneous   | 1,863,542             | 1,887,465             | 2,047,625             | 1,675,885             | 1,867,390             | 1,696,782             | 1,441,806             | 711,540               | 813,898               | 904,058               |
| Transfers   | (200,000)             | (177,662)             | (160,000)             | (160,000)             | (187,210)             | (75,000)              | 0                     | 0                     | 0                     | 0                     |
| <i>Total Governmental Activities</i>                      | <u>14,844,706</u>     | <u>16,987,809</u>     | <u>17,100,876</u>     | <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>     |
| Business-type Activities:                                 |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Miscellaneous   | 0                     | 114,833               | 124,069               | 20,617                | 37,147                | 19,566                | 37,375                | 48,526                | 26,694                | 39,540                |
| Investment Earnings                                       | 0                     | 0                     | 0                     | 0                     | 0                     | 0                     | 0                     | 451                   | 35                    | 1                     |
| Transfers   | 200,000               | 177,662               | 160,000               | 160,000               | 187,210               | 75,000                | 0                     | 0                     | 0                     | 0                     |
| <i>Total Business-type Activities</i>                     | <u>200,000</u>        | <u>292,495</u>        | <u>284,069</u>        | <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>         |
| <i>Total Primary Government</i>                           | <u>15,044,706</u>     | <u>17,280,304</u>     | <u>17,384,945</u>     | <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>     |
| <b>Change in Net Position</b>                             |                       |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| Governmental Activities                                   | (2,302,057)           | 1,565,269             | 1,116,708             | 2,399,596             | (559,779)             | 1,317,653             | 2,425,791             | (1,335,152)           | 3,681,340             | 590,079               |
| Business-type Activities                                  | 303,859               | 47,885                | 214,942               | (136,488)             | (168,840)             | 262,211               | 272,013               | (1,777,857)           | 277,688               | 111,702               |
| <i>Total Primary Government Change in Net Position</i>    | <u>(\$1,998,198)</u>  | <u>\$1,613,154</u>    | <u>\$1,331,650</u>    | <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>      |

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

| Fiscal Year (1)                           | 2004                | 2005                | 2006                | 2007                |
|---|---------------------|---------------------|---------------------|---------------------|
| <b>General Fund</b>                       |                     |                     |                     |                     |
| Nonspendable                              | (1)                 | (1)                 | (1)                 | (1)                 |
| Assigned                                  | (1)                 | (1)                 | (1)                 | (1)                 |
| Unassigned                                | (1)                 | (1)                 | (1)                 | (1)                 |
| Reserved                                  | \$171,237           | \$205,032           | \$71,786            | \$39,165            |
| Unreserved                                | <u>3,005,033</u>    | <u>3,354,346</u>    | <u>3,215,321</u>    | <u>2,825,528</u>    |
| <i>Total General Fund</i>                 | <u>3,176,270</u>    | <u>3,559,378</u>    | <u>3,287,107</u>    | <u>2,864,693</u>    |
| <b>All Other Governmental Funds</b>       |                     |                     |                     |                     |
| Nonspendable                              | (1)                 | (1)                 | (1)                 | (1)                 |
| Restricted                                | (1)                 | (1)                 | (1)                 | (1)                 |
| Unassigned                                | (1)                 | (1)                 | (1)                 | (1)                 |
| Reserved                                  | 972,053             | 989,587             | 885,182             | 1,497,638           |
| Unreserved, Undesignated,<br>Reported in: |                     |                     |                     |                     |
| Special Revenue Funds                     | 7,047,449           | 8,710,620           | 8,916,103           | 8,884,235           |
| Debt Service Funds                        | 0                   | 41,584              | 12                  | 0                   |
| Capital Projects Funds                    | <u>495,942</u>      | <u>526,666</u>      | <u>275,599</u>      | <u>714,921</u>      |
| <b>Total All Other Governmental Funds</b> | <u>8,515,444</u>    | <u>10,268,457</u>   | <u>10,076,896</u>   | <u>11,096,794</u>   |
| <i>Total Governmental Funds</i>           | <u>\$11,691,714</u> | <u>\$13,827,835</u> | <u>\$13,364,003</u> | <u>\$13,961,487</u> |

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

| 2008         | 2009         | 2010         | 2011         | 2012         | 2013         |
|--------------|--------------|--------------|--------------|--------------|--------------|
| (1)          | (1)          | (1)          | 211,837      | 228,601      | 225,540      |
| (1)          | (1)          | (1)          | 61,258       | 105,310      | 137,705      |
| (1)          | (1)          | (1)          | 3,510,001    | 4,001,264    | 4,481,960    |
| \$150,370    | \$193,731    | \$174,293    | (1)          | (1)          | (1)          |
| 2,206,419    | 2,196,741    | 2,854,335    | (1)          | (1)          | (1)          |
| 2,356,789    | 2,390,472    | 3,028,628    | 3,783,096    | 4,335,175    | 4,845,205    |
| (1)          | (1)          | (1)          | 952,712      | 720,969      | 735,445      |
| (1)          | (1)          | (1)          | 11,076,070   | 13,553,052   | 12,619,753   |
| (1)          | (1)          | (1)          | (43,648)     | 0            | (10,368)     |
| 849,400      | 1,080,399    | 1,211,140    | (1)          | (1)          | (1)          |
| 10,618,409   | 10,709,020   | 11,719,285   | (1)          | (1)          | (1)          |
| 0            | 0            | 0            | (1)          | (1)          | (1)          |
| 237,481      | 237,481      | 923,275      | (1)          | (1)          | (1)          |
| 11,705,290   | 12,026,900   | 13,853,700   | 11,985,134   | 14,274,021   | 13,344,830   |
| \$14,062,079 | \$14,417,372 | \$16,882,328 | \$15,768,230 | \$18,609,196 | \$18,190,035 |

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

| Fiscal Year  | 2004                 | 2005               | 2006               | 2007               |
|--|----------------------|--------------------|--------------------|--------------------|
| <b>Revenues</b>  |                      |                    |                    |                    |
| Taxes  | \$11,083,208         | \$13,186,619       | \$13,327,977       | \$14,725,121       |
| Charges for Services   | 2,517,336            | 3,601,960          | 4,204,046          | 2,902,679          |
| Licenses and Permits   | 15,463               | 3,561              | 3,109              | 5,165              |
| Fines and Forfeitures  | 310,663              | 350,197            | 343,179            | 383,460            |
| Intergovernmental  | 20,652,857           | 23,706,954         | 22,538,222         | 23,945,180         |
| Special Assessments  | 93,653               | 93,452             | 98,789             | 108,267            |
| Interest   | 352,100              | 588,829            | 715,517            | 988,886            |
| Other  | 2,243,542            | 1,717,465          | 2,047,625          | 1,675,885          |
| <i>Total Revenues</i>  | <u>37,268,822</u>    | <u>43,249,037</u>  | <u>43,278,464</u>  | <u>44,734,643</u>  |
| <b>Expenditures</b>  |                      |                    |                    |                    |
| Current:   |                      |                    |                    |                    |
| General Government:  |                      |                    |                    |                    |
| Legislative and Executive                                      | 5,761,304            | 5,947,890          | 6,416,236          | 6,264,292          |
| Judicial   | 1,840,300            | 1,814,729          | 2,479,488          | 2,310,000          |
| Public Safety  | 5,862,684            | 5,551,242          | 5,477,934          | 5,499,635          |
| Public Works   | 5,049,887            | 5,417,550          | 5,943,903          | 6,037,991          |
| Health   | 7,043,084            | 7,724,904          | 8,078,797          | 8,935,154          |
| Human Services   | 11,700,955           | 13,013,980         | 13,416,399         | 13,156,311         |
| Conservation and Recreation                                    | 389,546              | 416,884            | 577,290            | 595,062            |
| Capital Outlay   | 741,312              | 300,910            | 360,609            | 2,228,759          |
| Debt Service:  |                      |                    |                    |                    |
| Principal Retirement   | 415,000              | 800,000            | 845,000            | 512,000            |
| Interest and Fiscal Charges                                    | 411,734              | 307,165            | 354,151            | 388,973            |
| Bond Issuance Costs  | 0                    | 81,215             | 10,000             | 27,000             |
| <i>Total Expenditures</i>                                      | <u>39,215,806</u>    | <u>41,376,469</u>  | <u>43,959,807</u>  | <u>45,955,177</u>  |
| <i>Excess of Revenues Over<br/>(Under) Expenditures</i>        | <u>(1,946,984)</u>   | <u>1,872,568</u>   | <u>(681,343)</u>   | <u>(1,220,534)</u> |
| <b>Other Financing Sources (Uses)</b>                          |                      |                    |                    |                    |
| Payment to Refunding Bond Escrow Agent                         | 0                    | (3,043,785)        | 0                  | 0                  |
| Issuance of Notes  | 0                    | 360,000            | 0                  | 0                  |
| Issuance of Bonds  | 0                    | 3,125,000          | 355,000            | 2,000,000          |
| Proceeds from the Sale of Assets                               | 0                    | 0                  | 0                  | 0                  |
| Transfers In   | 1,113,942            | 1,437,913          | 1,728,558          | 1,906,611          |
| Transfers Out  | (1,313,942)          | (1,615,575)        | (1,888,558)        | (2,066,611)        |
| <i>Total Other Financing Sources (Uses)</i>                    | <u>(200,000)</u>     | <u>263,553</u>     | <u>195,000</u>     | <u>1,840,000</u>   |
| <i>Net Change in Fund Balances</i>                             | <u>(\$2,146,984)</u> | <u>\$2,136,121</u> | <u>(\$486,343)</u> | <u>\$619,466</u>   |
| Debt Service as a Percentage of<br>Noncapital Expenditures (1) | 1.1%                 | 2.1%               | 2.0%               | 2.2%               |

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

| 2008         | 2009         | 2010         | 2011          | 2012         | 2013         |
|--------------|--------------|--------------|---------------|--------------|--------------|
| \$14,220,313 | \$13,432,727 | \$12,867,002 | \$13,769,179  | \$14,464,564 | \$14,662,925 |
| 3,117,101    | 3,267,220    | 4,116,029    | 4,482,188     | 4,234,227    | 4,089,037    |
| 4,268        | 17,529       | 3,297        | 3,001         | 3,421        | 2,984        |
| 357,961      | 333,519      | 534,079      | 537,899       | 504,004      | 428,088      |
| 23,761,603   | 25,668,115   | 23,554,164   | 20,662,568    | 21,353,309   | 18,765,291   |
| 152,784      | 176,606      | 147,358      | 128,010       | 129,337      | 86,149       |
| 828,575      | 309,048      | 174,505      | 148,659       | 146,090      | 120,962      |
| 1,867,390    | 1,696,782    | 1,441,806    | 711,540       | 813,898      | 904,058      |
| 44,309,995   | 44,901,546   | 42,838,240   | 40,443,044    | 41,648,850   | 39,059,494   |
| 5,658,383    | 5,781,879    | 5,549,459    | 6,138,329     | 6,024,582    | 6,371,903    |
| 1,899,790    | 1,664,369    | 1,895,369    | 1,864,352     | 1,771,359    | 1,856,236    |
| 5,879,948    | 5,295,598    | 5,458,745    | 5,657,207     | 5,745,892    | 6,105,212    |
| 5,136,036    | 6,764,738    | 6,441,468    | 6,118,927     | 6,955,985    | 5,195,355    |
| 9,766,699    | 10,173,027   | 9,568,095    | 9,504,421     | 9,049,759    | 9,640,426    |
| 13,418,318   | 13,266,246   | 10,407,887   | 9,827,233     | 7,788,596    | 8,187,096    |
| 467,116      | 322,689      | 286,800      | 311,818       | 303,502      | 315,335      |
| 721,729      | 400,330      | 264,611      | 1,068,805     | 107,237      | 802,891      |
| 544,000      | 544,000      | 635,000      | 680,000       | 703,000      | 718,000      |
| 394,235      | 394,235      | 376,250      | 386,050       | 363,622      | 336,194      |
| 0            | 0            | 10,000       | 0             | 0            | 0            |
| 43,886,254   | 44,607,111   | 40,893,684   | 41,557,142    | 38,813,534   | 39,528,648   |
| 423,741      | 294,435      | 1,944,556    | (1,114,098)   | 2,835,316    | (469,154)    |
| 0            | 0            | 0            | 0             | 0            | 0            |
| 0            | 0            | 0            | 0             | 0            | 0            |
| 0            | 0            | 520,000      | 0             | 0            | 0            |
| 0            | 0            | 0            | 0             | 5,650        | 49,993       |
| 2,137,060    | 1,384,720    | 1,488,162    | 1,211,257     | 1,735,263    | 1,672,056    |
| (2,324,270)  | (1,459,720)  | (1,488,162)  | (1,211,257)   | (1,735,263)  | (1,672,056)  |
| (187,210)    | (75,000)     | 520,000      | 0             | 5,650        | 49,993       |
| \$236,531    | \$219,435    | \$2,464,556  | (\$1,114,098) | \$2,840,966  | (\$419,161)  |
| 2.2%         | 2.1%         | 2.7%         | 2.7%          | 3.0%         | 2.9%         |

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

|                                     | 2013                               |      |                                     |
|-------------------------------------|------------------------------------|------|-------------------------------------|
|                                     | Total<br>Assessed<br>Valuation (1) | Rank | % of Total<br>Assessed<br>Valuation |
| <u>Public Utilities</u>             |                                    |      |                                     |
| Ohio Edison                         | \$16,745,130                       | 1    | 1.62%                               |
| Ohio Power Company                  | 5,199,360                          | 2    | 0.50%                               |
| Firelands Electric Coop             | 3,712,110                          | 3    | 0.36%                               |
| Railroad CSX Trans                  | 3,444,400                          | 4    | 0.33%                               |
| Columbis Gas of Ohio Inc            | 2,905,950                          | 5    | 0.28%                               |
|                                     | (2)                                |      | (2)                                 |
|                                     | (2)                                |      | (2)                                 |
| <u>Real Estate</u>                  |                                    |      |                                     |
| Fisher-Titus Medical Center         | 11,419,880                         | 1    | 1.10%                               |
| Blair Leonard Paul Bishop of Toledo | 6,461,990                          | 2    | 0.62%                               |
| Sunrise Cooperative Inc             | 5,869,520                          | 3    | 0.57%                               |
| Norwalk School                      | 5,423,780                          | 4    | 0.52%                               |
| New London School District          | 5,204,200                          | 5    | 0.50%                               |
|                                     | (2)                                |      | (2)                                 |
| <u>Tangible Personal Property</u>   |                                    |      |                                     |
| Pepperidge Farms                    | (1)                                | 1    | (1)                                 |
| R R Donnelley & Sons Co.            | (1)                                | 2    | (1)                                 |
| Bunge/Solae/Central Soya            | (1)                                | 3    | (1)                                 |
| Sunrise Cooperative                 | (1)                                | 4    | (1)                                 |
| Venture Packaging                   | (1)                                | 5    | (1)                                 |
| A Schulman Inc.                     | (1)                                | 6    | (1)                                 |
| Norwalk Furniture                   | (1)                                | 7    | (1)                                 |
| Jason Wisconsin                     | (1)                                | 8    | (1)                                 |
| Fisher-Titus Hospital               | (1)                                | 9    | (1)                                 |
| MTD Consumer Group                  | (1)                                | 10   | (1)                                 |
| Armstrong Air Conditioner           | (1)                                |      | (1)                                 |
| All Others                          | 972,436,430                        |      | 93.60%                              |
| Total Assessed Valuator             | \$1,035,916,800                    |      | 100.00%                             |

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

(2) - Excluded in 2013, but reported in 2004.

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

Source: Huron County Auditor.

| 2004                         |      |                               |
|------------------------------|------|-------------------------------|
| Total Assessed Valuation (1) | Rank | % of Total Assessed Valuation |
| \$9,673,450                  | 1    | 0.95%                         |
| N/A                          | N/A  | N/A                           |
| N/A                          | N/A  | N/A                           |
| N/A                          | N/A  | N/A                           |
| N/A                          | N/A  | N/A                           |
| 6,524,120                    | 2    | 0.64%                         |
| N/A                          | N/A  | N/A                           |
| N/A                          | N/A  | N/A                           |
| N/A                          | N/A  | N/A                           |
| 9,370,650                    | N/A  | 0.92%                         |
| N/A                          | N/A  | N/A                           |
| N/A                          | N/A  | N/A                           |
| N/A                          | N/A  | N/A                           |
| 15,038,800                   | N/A  | N/A                           |
| 6,494,790                    | 6    | 0.64%                         |
| 17,235,420                   | 2    | 1.69%                         |
| 43,560,960                   | 1    | 4.27%                         |
| 9,370,650                    | 4    | 0.92%                         |
| 7,128,050                    | N/A  | 0.70%                         |
| N/A                          | N/A  | N/A                           |
| N/A                          | N/A  | N/A                           |
| 5,259,680                    | 7    | 0.51%                         |
| N/A                          | N/A  | N/A                           |
| 16,539,080                   | 3    | 1.62%                         |
| 7,182,450                    | 5    | 0.70%                         |
| 911,302,620                  |      | 86.44%                        |
| \$1,021,348,370              |      | 100.00%                       |

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

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

(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.



This page intentionally left blank.

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

| Collection Year:               | 2004          | 2005          | 2006          | 2007          | 2008          | 2009          | 2010          | 2011          | 2012          | 2013          |
|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| County Entity:                 |               |               |               |               |               |               |               |               |               |               |
| General Fund                   | \$2.10        | \$2.10        | \$2.10        | \$2.10        | \$2.10        | \$2.10        | \$2.10        | \$2.10        | \$2.10        | \$2.10        |
| Other Entities:                |               |               |               |               |               |               |               |               |               |               |
| Mental Health District         | 0.50          | 0.50          | 0.50          | 0.50          | 0.50          | 0.50          | 0.50          | 0.50          | 0.50          | 0.50          |
| MRDD Operating                 | 3.00          | 3.00          | 3.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          | 4.00          |
| Senior Services Center         | 0.40          | 0.50          | 0.50          | 0.50          | 0.50          | 0.50          | 0.50          | 0.50          | 0.50          | 0.50          |
| Health District                | 0.75          | 0.75          | 0.75          | 0.75          | 0.75          | 0.75          | 0.75          | 0.75          | 0.75          | 0.75          |
| <b>Total County-Wide Rates</b> | <b>\$6.75</b> | <b>\$6.85</b> | <b>\$6.85</b> | <b>\$7.85</b> | <b>\$7.85</b> | <b>\$7.85</b> | <b>\$7.85</b> | <b>\$7.85</b> | <b>\$7.85</b> | <b>\$7.85</b> |
| School Districts:              |               |               |               |               |               |               |               |               |               |               |
| Bellevue                       | \$38.80       | \$38.80       | \$38.80       | \$38.80       | \$37.95       | \$37.95       | \$37.95       | \$43.10       | \$42.90       | \$43.05       |
| Norwalk                        | 44.35         | 44.35         | 44.35         | 44.35         | 44.00         | 44.00         | 44.00         | 43.95         | 43.95         | 43.95         |
| Willard                        | 44.29         | 44.29         | 44.29         | 44.29         | 48.95         | 48.95         | 48.95         | 48.20         | 51.20         | 50.30         |
| Monroeville                    | 46.90         | 46.90         | 46.90         | 46.90         | 46.35         | 46.35         | 46.35         | 35.80         | 35.80         | 38.20         |
| New London                     | 35.10         | 35.10         | 35.10         | 35.10         | 34.75         | 34.75         | 34.75         | 34.30         | 34.25         | 34.25         |
| South Central                  | 37.75         | 37.75         | 37.75         | 37.75         | 37.55         | 37.55         | 37.55         | 36.95         | 36.95         | 36.90         |
| Western Reserve                | 34.35         | 34.35         | 34.35         | 34.35         | 34.15         | 34.15         | 34.15         | 34.05         | 34.05         | 33.85         |
| Seneca East                    | 30.30         | 30.30         | 30.30         | 30.30         | 38.99         | 38.99         | 38.99         | 38.99         | 38.99         | 38.99         |
| Edison                         | 57.30         | 57.30         | 57.30         | 57.30         | 61.20         | 61.20         | 61.20         | 60.80         | 61.20         | 61.35         |
| Buckeye Central                | 45.00         | 45.00         | 45.00         | 45.00         | 51.30         | 51.30         | 51.30         | 53.10         | 53.10         | 51.50         |
| Plymouth                       | 36.00         | 36.00         | 36.00         | 36.00         | 33.00         | 33.00         | 33.00         | 32.80         | 32.80         | 32.80         |
| Wellington                     | 28.00         | 28.00         | 28.00         | 28.00         | 31.94         | 31.94         | 31.94         | 28.00         | 33.05         | 36.97         |
| EHOVE                          | 3.95          | 3.95          | 3.95          | 3.95          | 3.95          | 3.95          | 3.95          | 3.95          | 3.95          | 3.95          |
| Lorain JVSD                    | 2.45          | 2.45          | 2.45          | 2.45          | 2.45          | 2.45          | 2.45          | 2.45          | 2.45          | 2.45          |
| Pioneer JVSD                   | 4.70          | 4.70          | 4.70          | 4.70          | 4.70          | 4.70          | 4.70          | 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)

|                            | 2004   | 2005   | 2006   | 2007   | 2008   | 2009   | 2010   | 2011   | 2012   | 2013  |
|----------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| <b>Municipalities:</b>     |        |        |        |        |        |        |        |        |        |       |
| Bellevue                   | \$6.10 | \$6.10 | \$6.10 | \$6.10 | \$6.10 | \$6.10 | \$6.10 | \$6.10 | \$6.10 | 6.10  |
| Greenwich                  | 6.90   | 6.90   | 6.90   | 6.90   | 6.90   | 6.90   | 6.90   | 6.90   | 6.90   | 6.90  |
| Milan                      | 8.80   | 8.80   | 8.80   | 8.80   | 8.80   | 8.80   | 8.80   | 8.80   | 8.80   | 8.80  |
| Monroeville                | 2.80   | 2.80   | 2.80   | 2.80   | 2.80   | 2.80   | 2.80   | 2.80   | 2.80   | 2.80  |
| New London                 | 2.90   | 2.90   | 2.90   | 2.90   | 2.90   | 2.90   | 2.90   | 2.90   | 2.90   | 2.90  |
| North Fairfield            | 5.30   | 5.30   | 5.30   | 5.30   | 5.30   | 5.30   | 5.30   | 5.30   | 5.30   | 5.30  |
| Norwalk                    | 7.60   | 7.60   | 7.60   | 7.60   | 7.60   | 7.60   | 7.60   | 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  | 19.5  |
| Wakeman                    | 6.50   | 6.50   | 6.50   | 6.50   | 6.50   | 6.50   | 6.50   | 4.50   | 4.50   | 4.50  |
| Willard                    | 4.30   | 4.30   | 4.30   | 4.30   | 4.30   | 4.30   | 4.30   | 3.80   | 3.80   | 3.80  |
| <b>Townships:</b>          |        |        |        |        |        |        |        |        |        |       |
| Bronson                    | 4.70   | 4.70   | 4.70   | 4.70   | 4.70   | 4.70   | 4.70   | 4.70   | 4.70   | 4.70  |
| Clarksfield                | 5.70   | 5.70   | 5.70   | 5.70   | 5.70   | 5.70   | 5.70   | 4.70   | 4.70   | 4.70  |
| Fairfield                  | 6.40   | 6.40   | 6.40   | 6.40   | 6.40   | 6.40   | 6.40   | 6.40   | 6.40   | 6.40  |
| Fitchville                 | 4.40   | 4.40   | 4.40   | 4.40   | 4.40   | 4.40   | 4.40   | 4.40   | 4.40   | 4.40  |
| Greenfield                 | 5.80   | 5.80   | 5.80   | 5.80   | 5.80   | 5.80   | 5.80   | 5.80   | 5.80   | 5.80  |
| Greenwich                  | 6.40   | 6.40   | 6.40   | 6.40   | 6.40   | 6.40   | 6.40   | 6.40   | 6.40   | 6.40  |
| Hartland                   | 6.90   | 6.90   | 6.90   | 6.90   | 6.90   | 6.90   | 6.90   | 6.90   | 6.90   | 6.90  |
| Lyme                       | 6.50   | 6.50   | 6.50   | 6.50   | 6.50   | 6.50   | 6.50   | 6.50   | 6.50   | 6.50  |
| New Haven                  | 4.90   | 4.90   | 4.90   | 4.90   | 4.90   | 4.90   | 4.90   | 4.90   | 4.90   | 4.90  |
| New London                 | 3.40   | 3.40   | 3.40   | 3.40   | 3.40   | 3.40   | 3.40   | 3.40   | 3.40   | 3.40  |
| Norwalk                    | 1.30   | 1.30   | 1.30   | 1.30   | 1.30   | 1.30   | 1.30   | 1.30   | 1.30   | 1.30  |
| Norwich                    | 5.30   | 5.30   | 5.30   | 5.30   | 5.30   | 5.30   | 5.80   | 5.80   | 5.80   | 5.80  |
| Peru                       | 3.65   | 3.65   | 3.65   | 3.65   | 3.65   | 3.65   | 3.65   | 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   | 6.90   | 6.90  |
| Wakeman                    | 3.40   | 3.40   | 3.40   | 3.40   | 3.40   | 3.40   | 3.40   | 3.40   | 3.40   | 3.40  |
| <b>Special Districts:</b>  |        |        |        |        |        |        |        |        |        |       |
| Firelands Ambulance        | 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   | 0.80   | 0.80   | 0.80   | 1.00   | 1.00   | 1.00  |
| Herrick Memorial Library   | 0.00   | 0.00   | 0.00   | 0.00   | 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       | 0.80   | 1.80   | 1.80   | 1.80   | 1.80   | 1.80   | 1.80   | 1.80   | 1.80   | 1.80  |
| Extension Libray/Willard   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.975  | 0.975 |
| Seneca East Public Library | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.750  | 0.75  |
| Vermilion Ambulance        | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00   | 1.00  |

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

Source: Huron County Auditor's Office

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

| Year | Current Taxes Levied | Current Taxes Collected | Current Taxes Collected as a Percent of Current Taxes Levied | Delinquent Taxes Collected (1) | Total Taxes Collected | Total Collections as a Percent of Current Taxes Levied (1) | Accumulated Delinquencies |
|------|----------------------|-------------------------|--|--------------------------------|-----------------------|--|---------------------------|
| 2004 | 33,723,387           | 30,276,997              | 89.78%   | 1,497,839                      | 31,774,836            | 94.22%   | 1,954,756                 |
| 2005 | 34,189,448           | 32,594,125              | 95.33%   | 1,629,706                      | 34,223,831            | 100.10%  | 2,395,668                 |
| 2006 | 34,175,526           | 33,081,250              | 96.80%   | 1,142,198                      | 34,223,448            | 100.14%  | 2,251,544                 |
| 2007 | 36,391,679           | 35,251,006              | 96.87%   | 1,293,219                      | 36,544,225            | 100.42%  | 2,338,463                 |
| 2008 | 36,984,124           | 35,745,561              | 96.65%   | 1,304,564                      | 37,050,125            | 100.18%  | 2,534,560                 |
| 2009 | 35,965,083           | 34,422,111              | 95.71%   | 1,289,728                      | 35,711,839            | 99.30%   | 3,113,749                 |
| 2010 | 37,167,668           | 35,660,464              | 95.94%   | 1,422,566                      | 37,083,030            | 99.77%   | 3,399,003                 |
| 2011 | 37,466,511           | 35,802,160              | 95.56%   | 1,323,456                      | 37,125,616            | 99.09%   | 3,415,110                 |
| 2012 | 38,988,857           | 37,384,171              | 95.88%   | 1,521,237                      | 38,905,408            | 99.79%   | 4,248,058                 |
| 2013 | 39,763,268           | 37,609,025              | 94.58%   | 2,250,994                      | 39,860,019            | 100.24%  | 4,368,604                 |

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. The County will make an effort in 2014 to try to track this information as well as track the the penalties and interest separately from the delinquent taxes collected.

**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 |
|---------------------|----------------------------|-------------------------------|--|----------------------------------|-----------------------------|--|---------------------------|
| 2004                | 328,326                    | 280,875                       | 85.55%   | 28,456                           | 309,331                     | 9.20%  | 104,372                   |
| 2005                | 308,200                    | 291,562                       | 94.60%   | 23,795                           | 315,357                     | 7.55%  | 137,473                   |
| 2006                | 295,835                    | 280,951                       | 94.97%   | 16,782                           | 297,733                     | 5.64%  | 85,456                    |
| 2007                | 316,571                    | 294,395                       | 92.99%   | 27,872                           | 322,267                     | 8.65%  | 87,419                    |
| 2008                | 329,487                    | 301,565                       | 91.53%   | 30,845                           | 332,410                     | 9.28%  | 90,456                    |
| 2009                | 446,071                    | 411,934                       | 92.35%   | 12,862                           | 424,796                     | 3.03%  | 105,443                   |
| 2010                | 462,098                    | 381,999                       | 82.67%   | 16,789                           | 398,788                     | 4.21%  | 153,758                   |
| 2011                | 463,122                    | 387,510                       | 83.67%   | 16,984                           | 404,494                     | 4.20%  | 155,864                   |
| 2012                | 444,296                    | 401,857                       | 90.45%   | 17,123                           | 418,980                     | 4.09%  | 194,608                   |
| 2013                | 401,260                    | 326,649                       | 81.41%   | 1,094                            | 327,743                     | 0.33%  | 204,155                   |

(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<br>Year | State<br>Portion Of<br>Sales Tax Rate | County<br>Portion Of<br>Sales Tax Rate | Sales Tax   |
|----------------|---------------------------------------|--|-------------|
| 2004           | 6.0%                                  | 1.5%                                   | \$6,341,277 |
| 2005           | 5.5%                                  | 1.5%                                   | \$7,709,110 |
| 2006           | 5.5%                                  | 1.5%                                   | \$7,832,384 |
| 2007           | 5.5%                                  | 1.5%                                   | \$7,851,112 |
| 2008           | 5.5%                                  | 1.5%                                   | \$7,758,582 |
| 2009           | 5.5%                                  | 1.5%                                   | \$6,926,248 |
| 2010           | 5.5%                                  | 1.5%                                   | \$7,598,363 |
| 2011           | 5.5%                                  | 1.5%                                   | \$8,225,716 |
| 2012           | 5.5%                                  | 1.5%                                   | \$8,341,835 |
| 2013           | 5.8%                                  | 1.5%                                   | \$8,765,559 |

Source: Huron County Auditor's Office.

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

| Fiscal<br>Year | Total<br>Population (1) | Estimated<br>Actual<br>Values (2) | Gross General<br>Bonded Debt | Less Debt<br>Service Fund<br>Balance | Net General<br>Bonded Debt | Percent of Net<br>General Bonded<br>Debt to Estimated<br>Actual Value | Per Capita<br>Net General<br>Bonded Debt |
|----------------|-------------------------|-----------------------------------|------------------------------|--------------------------------------|----------------------------|---|--|
| 2004           | 60,094                  | 3,068,105,320                     | 7,958,369                    | 0                                    | 7,958,369                  | 0.259%  | 132.43                                   |
| 2005           | 61,254                  | 3,114,680,549                     | 7,815,000                    | 0                                    | 7,815,000                  | 0.251%  | 127.58                                   |
| 2006           | 61,457                  | 3,151,748,874                     | 8,396,153                    | 0                                    | 8,396,153                  | 0.266%  | 136.62                                   |
| 2007           | 61,775                  | 3,183,501,566                     | 9,770,696                    | 0                                    | 9,770,696                  | 0.307%  | 158.17                                   |
| 2008           | 61,802                  | 3,105,187,360                     | 8,965,000                    | 0                                    | 8,965,000                  | 0.289%  | 145.06                                   |
| 2009           | 61,912                  | 3,019,657,046                     | 8,101,000                    | 0                                    | 8,101,000                  | 0.268%  | 130.85                                   |
| 2010           | 59,626                  | 3,032,108,309                     | 8,336,000                    | 0                                    | 8,336,000                  | 0.275%  | 139.80                                   |
| 2011           | 59,702                  | 2,929,116,685                     | 7,646,000                    | 0                                    | 7,646,000                  | 0.261%  | 128.07                                   |
| 2012           | 59,798                  | 3,027,199,057                     | 6,933,000                    | 0                                    | 6,933,000                  | 0.229%  | 115.94                                   |
| 2013           | 59,858                  | 2,959,762,286                     | 6,200,000                    | 0                                    | 6,200,000                  | 0.209%  | 103.58                                   |

(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**

|  | 2004                   | 2005                   | 2006                   | 2007                   |
|--|------------------------|------------------------|------------------------|------------------------|
| Tax Valuation  | <u>\$1,021,348,400</u> | <u>\$1,037,002,700</u> | <u>\$1,050,562,830</u> | <u>\$1,078,964,300</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>18,033,709</u>      | <u>20,925,067</u>      | <u>18,764,071</u>      | <u>19,474,108</u>      |
| Total direct legal debt limitation                             | <u>\$24,033,709</u>    | <u>\$26,925,067</u>    | <u>\$24,764,071</u>    | <u>\$25,474,108</u>    |
| Total of all County debt outstanding                           | <u>\$9,129,350</u>     | <u>\$8,928,220</u>     | <u>\$8,396,153</u>     | <u>\$9,793,000</u>     |
| Less:  |                        |                        |                        |                        |
| Enterprise fund general obligation bonds (3)                   | \$1,350,981            | \$1,113,220            | \$860,458              | \$620,000              |
| Job & Family Services (3)                                      | 3,500,000              | 3,310,000              | 3,155,000              | 3,015,000              |
| Fairgrounds Improvements (3)                                   | 485,000                | 465,000                | 445,000                | 420,000                |
| Soil & Water Conservation Bonds (3)                            | 0                      | 0                      | 355,000                | 343,000                |
| Old Jail Renovations (3)                                       | 345,000                | 330,000                | 315,000                | 300,000                |
| Old Job & Family Services Demolition (3)                       | 100,000                | 85,000                 | 70,000                 | 65,000                 |
| Jail Facility Bonds (3)  | <u>3,348,369</u>       | <u>3,625,000</u>       | <u>3,195,695</u>       | <u>3,030,000</u>       |
| Total exempt debt  | (9,129,350)            | (8,928,220)            | (8,396,153)            | (7,793,000)            |
| Less:  |                        |                        |                        |                        |
| Funds available in debt service fund                           | 0                      | 0                      | 12                     | 0                      |
| Total net indebtedness subject to direct debt                  | <u>0</u>               | <u>0</u>               | <u>0</u>               | <u>(2,000,000)</u>     |
| Direct Legal Debt Margin                                       | <u>\$24,033,709</u>    | <u>\$26,925,067</u>    | <u>\$24,764,071</u>    | <u>\$23,474,108</u>    |
| Unvoted Debt Limitation (1% of total assessed valuation)       | \$10,213,484           | \$10,370,027           | \$10,505,628           | \$10,789,643           |
| Total net indebtedness applicable to limit                     | <u>0</u>               | <u>0</u>               | <u>0</u>               | <u>(2,000,000)</u>     |
| Total Unvoted Legal Debt Margin                                | <u>\$10,213,484</u>    | <u>\$10,370,027</u>    | <u>\$10,505,628</u>    | <u>\$8,789,643</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



| 2008                   | 2009                   | 2010                   | 2011                   | 2012                   | 2013                   |
|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| <u>\$1,060,559,280</u> | <u>\$1,042,804,930</u> | <u>\$1,049,215,260</u> | <u>\$1,025,190,840</u> | <u>\$1,059,519,670</u> | <u>\$1,035,916,800</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>19,013,982</u>      | <u>18,570,123</u>      | <u>18,730,382</u>      | <u>18,129,771</u>      | <u>18,987,992</u>      | <u>18,397,920</u>      |
| <u>\$25,013,982</u>    | <u>\$24,570,123</u>    | <u>\$24,730,382</u>    | <u>\$24,129,771</u>    | <u>\$24,987,992</u>    | <u>\$24,397,920</u>    |
| <u>\$8,965,000</u>     | <u>\$8,101,000</u>     | <u>\$8,336,000</u>     | <u>\$7,646,000</u>     | <u>\$6,933,000</u>     | <u>\$6,200,000</u>     |
| \$320,000              | \$0                    | \$350,000              | \$340,000              | \$330,000              | \$315,000              |
| 2,840,000              | 2,660,000              | 2,475,000              | 2,285,000              | 2,085,000              | 1,875,000              |
| 395,000                | 370,000                | 345,000                | 320,000                | 295,000                | 270,000                |
| 331,000                | 318,000                | 305,000                | 291,000                | 277,000                | 262,000                |
| 285,000                | 270,000                | 255,000                | 235,000                | 215,000                | 195,000                |
| 60,000                 | 55,000                 | 50,000                 | 45,000                 | 40,000                 | 35,000                 |
| <u>2,735,000</u>       | <u>2,430,000</u>       | <u>2,120,000</u>       | <u>1,795,000</u>       | <u>1,460,000</u>       | <u>1,115,000</u>       |
| (6,966,000)            | (6,103,000)            | (5,900,000)            | (5,311,000)            | (4,702,000)            | (4,067,000)            |
| 0                      | 0                      | 0                      | 0                      | 0                      | 0                      |
| <u>(1,999,000)</u>     | <u>(1,998,000)</u>     | <u>(2,436,000)</u>     | <u>(2,335,000)</u>     | <u>(2,231,000)</u>     | <u>(2,133,000)</u>     |
| <u>\$23,014,982</u>    | <u>\$22,572,123</u>    | <u>\$22,294,382</u>    | <u>\$21,794,771</u>    | <u>\$22,756,992</u>    | <u>\$22,264,920</u>    |
| \$10,605,593           | \$10,428,049           | \$10,492,153           | \$10,251,908           | \$10,595,197           | \$10,359,168           |
| <u>(1,999,000)</u>     | <u>(1,998,000)</u>     | <u>(2,436,000)</u>     | <u>(2,335,000)</u>     | <u>(2,231,000)</u>     | <u>(2,133,000)</u>     |
| <u>\$8,606,593</u>     | <u>\$8,430,049</u>     | <u>\$8,056,153</u>     | <u>\$7,916,908</u>     | <u>\$8,364,197</u>     | <u>\$8,226,168</u>     |

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

| Fiscal Year | Governmental Activities      |                              |                    | Business-Type Activities |                          |                    | Total Primary Government | (b) Population | (b) Personal Income | Per Capita Personal Income | Outstanding Debt Per Capita |
|-------------|------------------------------|------------------------------|--------------------|--------------------------|--------------------------|--------------------|--------------------------|----------------|---------------------|----------------------------|-----------------------------|
|             | (a) General Obligation Bonds | (a) General Obligation Notes | (a) Capital Leases | General Obligation Bonds | General Obligation Notes | (a) Capital Leases |                          |                |                     |                            |                             |
| 2004        | 7,778,369                    | 375,000                      | 0                  | 1,350,981                | 0                        | 73,757             | 9,578,107                | 60,094         | 1,515,607,000       | 25,221                     | 159                         |
| 2005        | 7,515,048                    | 360,000                      | 0                  | 1,113,220                | 0                        | 50,054             | 9,038,322                | 61,254         | 1,560,445,000       | 26,441                     | 148                         |
| 2006        | 7,535,695                    | 0                            | 0                  | 860,458                  | 0                        | 25,482             | 8,421,635                | 61,457         | 1,582,359,000       | 27,202                     | 137                         |
| 2007        | 9,173,000                    | 0                            | 0                  | 597,696                  | 0                        | 0                  | 9,770,696                | 61,775         | 1,718,166,000       | 27,823                     | 158                         |
| 2008        | 8,645,000                    | 0                            | 0                  | 320,000                  | 0                        | 0                  | 8,965,000                | 61,802         | 1,800,539,000       | 29,134                     | 145                         |
| 2009        | 8,101,000                    | 0                            | 0                  | 0                        | 0                        | 100,744            | 8,201,744                | 61,912         | 1,790,990,000       | 28,928                     | 132                         |
| 2010        | 7,986,000                    | 0                            | 0                  | 350,000                  | 0                        | 82,621             | 8,418,621                | 59,626         | 1,772,204,000       | 29,722                     | 141                         |
| 2011        | 7,306,000                    | 0                            | 0                  | 340,000                  | 0                        | 63,537             | 7,709,537                | 59,702         | 1,834,650,000       | 30,730                     | 129                         |
| 2012        | 6,603,000                    | 0                            | 0                  | 330,000                  | 0                        | 43,442             | 6,976,442                | 59,798         | 1,846,234,000       | 30,875                     | 117                         |
| 2013        | 5,885,000                    | 0                            | 0                  | 315,000                  | 0                        | 22,282             | 6,222,282                | 59,858         | 1,911,483,000       | 31,934                     | 104                         |

(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, 2013**

|                                      | <u>Debt<br/>Outstanding (1)</u> | <u>Percent<br/>Applicable<br/>to County (2)</u> | <u>Amount<br/>Applicable<br/>to County</u> |
|--------------------------------------|---------------------------------|---|--|
| Direct Debt:                         |                                 |   |  |
| County                               | <u>\$5,885,000</u>              | <u>100%</u>                                     | <u>\$5,885,000</u>                         |
| Overlapping Debt:                    |                                 |   |  |
| School Districts:                    |                                 |   |  |
| Pioneer Joint Vocational School      | 185,000                         | 10%   | 18,500                                     |
| Municipalities:                      |                                 |   |  |
| Bellevue                             | 950,000                         | 53%   | 503,500                                    |
| Milan                                | 10,000                          | 19%   | 1,900                                      |
| New London                           | 30,400                          | 100%  | 30,400                                     |
| Norwalk                              | <u>2,675,300</u>                | <u>100%</u>                                     | <u>2,675,300</u>                           |
| Overlapping Debt                     | <u>3,850,700</u>                | <u>83.87%</u>                                   | <u>3,229,600</u>                           |
| Total Direct and<br>Overlapping Debt | <u><u>\$9,735,700</u></u>       | <u><u>93.62%</u></u>                            | <u><u>\$9,114,600</u></u>                  |

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

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

Source: Huron County Auditor's Office

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

| Fiscal<br>Year | General<br>Obligation<br>Principal | General<br>Obligation<br>Interest | Total<br>General Bonded<br>Debt Service (1) | Total General<br>Governmental<br>Expenditures (2) | Ratio of<br>Total<br>General Bonded<br>Debt Service to<br>Total General<br>Governmental<br>Expenditures (2) |
|----------------|------------------------------------|-----------------------------------|---|---|---|
| 2004           | 415,000                            | 411,734                           | 826,734                                     | 39,215,806  | 2.11%   |
| 2005           | 425,000                            | 339,300                           | 764,300                                     | 41,376,469  | 1.85%   |
| 2006           | 485,000                            | 354,151                           | 839,151                                     | 43,959,807  | 1.91%   |
| 2007           | 512,000                            | 388,973                           | 900,973                                     | 45,955,177  | 1.96%   |
| 2008           | 528,000                            | 410,316                           | 938,316                                     | 43,886,335  | 2.14%   |
| 2009           | 544,000                            | 394,235                           | 938,235                                     | 44,607,111  | 2.10%   |
| 2010           | 635,000                            | 376,250                           | 1,011,250                                   | 40,893,284  | 2.47%   |
| 2011           | 680,000                            | 386,050                           | 1,066,050                                   | 41,557,142  | 2.57%   |
| 2012           | 703,000                            | 363,622                           | 1,066,622                                   | 38,813,534  | 2.75%   |
| 2013           | 718,000                            | 336,194                           | 1,054,194                                   | 39,528,648  | 2.67%   |

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

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

Source: Huron County Auditor's Office

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

| Fiscal Year (1)                       | 2013              | 2012              | 2011              | 2010              | 2009              | 2008              | 2007              | 2006              |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>General Government</b>             |                   |                   |                   |                   |                   |                   |                   |                   |
| <b>Legislative and Executive</b>      |                   |                   |                   |                   |                   |                   |                   |                   |
| Commissioners                         | 3                 | 3                 | 3                 | 3                 | 3                 | 3                 | 3                 | 3                 |
| Auditor                               | 12                | 11                | 12                | 12                | 12                | 12                | 12                | 12                |
| Treasurer                             | 3                 | 3                 | 3                 | 5                 | 6                 | 6                 | 5                 | 5                 |
| Prosecuting Attorney                  | 11                | 9                 | 9                 | 8                 | 11                | 11                | 11                | 11                |
| Board of Elections                    | 7                 | 6                 | 6                 | 6                 | 5                 | 6                 | 6                 | 4                 |
| Recorder                              | 4                 | 3                 | 3                 | 4                 | 3                 | 3                 | 5                 | 5                 |
| Buildings and Grounds                 | 11                | 10                | 10                | 10                | 11                | 11                | 11                | 11                |
| Data Processing                       | 1                 | 1                 | 1                 | 1                 | 1                 | 1                 | 1                 | 1                 |
| Risk Management                       | 1                 | 1                 | 1                 | 1                 | 1                 | 1                 | 1                 | 0                 |
| <b>Judicial</b>                       |                   |                   |                   |                   |                   |                   |                   |                   |
| Common Pleas Court                    | 7                 | 12                | 12                | 12                | 10                | 10                | 9                 | 9                 |
| Probate Court                         | 3                 | 3                 | 3                 | 3                 | 3                 | 3                 | 3                 | 3                 |
| Juvenile Court                        | 11                | 19                | 19                | 20                | 14                | 16                | 16                | 16                |
| Clerk of Courts                       | 12                | 12                | 12                | 12                | 13                | 14                | 15                | 15                |
| <b>Public Safety</b>                  |                   |                   |                   |                   |                   |                   |                   |                   |
| Sheriff                               | 68                | 68                | 70                | 68                | 64                | 64                | 70                | 69                |
| Probation                             | 6                 | 6                 | 6                 | 6                 | 6                 | 7                 | 7                 | 7                 |
| Disaster Services                     | 2                 | 2                 | 2                 | 2                 | 2                 | 3                 | 3                 | 2                 |
| Coroner                               | 2                 | 2                 | 2                 | 2                 | 3                 | 3                 | 3                 | 3                 |
| <b>Public Works</b>                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Engineer                              | 33                | 38                | 39                | 39                | 42                | 43                | 47                | 41                |
| <b>Health</b>                         |                   |                   |                   |                   |                   |                   |                   |                   |
| DD                                    | 104               | 94                | 96                | 86                | 91                | 88                | 89                | 102               |
| Alcohol, Drug Abuse and Mental Health | 2                 | 2                 | 2                 | 2                 | 2                 | 2                 | 2                 | 2                 |
| <b>Human Services</b>                 |                   |                   |                   |                   |                   |                   |                   |                   |
| Jobs and Family Services              | 42                | 40                | 44                | 48                | 53                | 61                | 61                | 66                |
| Children's Services                   | 22                | 17                | 18                | 17                | 16                | 23                | 23                | 23                |
| Child Support Enforcement Agency      | 14                | 15                | 14                | 15                | 17                | 17                | 19                | 16                |
| Veteran Services                      | 10                | 11                | 11                | 11                | 11                | 12                | 12                | 12                |
| <b>Conservation and Recreation</b>    |                   |                   |                   |                   |                   |                   |                   |                   |
| Parks                                 | 0                 | 0                 | 0                 | 0                 | 0                 | 1                 | 1                 | 0                 |
| <b>Total Governmental Activities</b>  | <u>391</u>        | <u>388</u>        | <u>398</u>        | <u>393</u>        | <u>400</u>        | <u>421</u>        | <u>435</u>        | <u>438</u>        |
| <b>Business-Type Activities</b>       |                   |                   |                   |                   |                   |                   |                   |                   |
| Landfill & Solid Waste Operation      | <u>8</u>          | <u>6</u>          | <u>7</u>          | <u>8</u>          | <u>8</u>          | <u>8</u>          | <u>10</u>         | <u>10</u>         |
| <b>Total Business-Type Activities</b> | <u>8</u>          | <u>6</u>          | <u>7</u>          | <u>8</u>          | <u>8</u>          | <u>8</u>          | <u>10</u>         | <u>10</u>         |
| <b>Total All Employees</b>            | <u><u>399</u></u> | <u><u>394</u></u> | <u><u>405</u></u> | <u><u>401</u></u> | <u><u>408</u></u> | <u><u>429</u></u> | <u><u>445</u></u> | <u><u>448</u></u> |

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

Source: Huron County Auditor's Office.

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

| Employer                                  | 2013          |                                       |
|---|---------------|---------------------------------------|
|   | Employees     | Percentage of Total County Employment |
| Fisher-Titus Medical Center               | 1,825         | 6.59%                                 |
| MTD Products/Midwest Industries           | 1,425         | 5.15%                                 |
| R.R. Donnelley & Sons                     | 1,350         | 4.88%                                 |
| CSX Transportation                        | 1,275         | 4.60%                                 |
| Pepperidge Farm Inc                       | 1,025         | 3.70%                                 |
| Huron County Government                   | 495           | 1.79%                                 |
| Windsor Mold                              | 490           | 1.77%                                 |
| Venture Packaging Inc/Berry Plastics      | 489           | 1.77%                                 |
| Norwalk City Schools                      | 485           | 1.75%                                 |
| Wal-Mart                                  | 480           | 1.73%                                 |
| <b>Total Principal Employers</b>          | <b>9,339</b>  | <b>33.73%</b>                         |
| <b>Total Employment within the County</b> | <b>27,690</b> |                                       |
| Employer                                  | 2004          |                                       |
|   | Employees     | Percentage of Total County Employment |
| R. R. Donnelley & Sons                    | 1,500         | 5.47%                                 |
| MTD Products/Midwest Industries           | 1,100         | 4.01%                                 |
| Norwalk Furniture                         | 800           | 2.92%                                 |
| Fisher-Titus Medical Center               | 500           | 1.82%                                 |
| Pepperidge Farms                          | 560           | 2.04%                                 |
| Huron County                              | 525           | 1.92%                                 |
| Armstrong Air Conditioning                | 500           | 1.82%                                 |
| Industrial Powder Coatings                | 350           | 1.28%                                 |
| Janesville Products                       | 435           | 1.59%                                 |
| Mayflower Vehicle Systems                 | 300           | 1.09%                                 |
| <b>Total Principal Employers</b>          | <b>6,570</b>  | <b>23.98%</b>                         |
| <b>Total Employment within the County</b> | <b>27,400</b> |                                       |

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

This page intentionally left blank.

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

|                                       | 2013    | 2012    | 2011    | 2010    | 2009    | 2008    | 2007    | 2006 (1) |
|---------------------------------------|---------|---------|---------|---------|---------|---------|---------|----------|
| <b>General Government</b>             |         |         |         |         |         |         |         |          |
| <b>Legislative and Executive</b>      |         |         |         |         |         |         |         |          |
| <b>Commissioners</b>                  |         |         |         |         |         |         |         |          |
| Administrative office space (sq. ft.) | 7,589   | 7,589   | 7,589   | 7,589   | 7,589   | 7,589   | 7,589   | 7,589    |
| <b>Auditor</b>                        |         |         |         |         |         |         |         |          |
| Administrative office space           | 3,774   | 3,774   | 3,774   | 3,774   | 3,774   | 3,774   | 3,774   | 3,774    |
| <b>Treasurer</b>                      |         |         |         |         |         |         |         |          |
| Administrative office space           | 6,350   | 6,350   | 6,350   | 6,350   | 6,350   | 6,350   | 6,350   | 6,350    |
| <b>Prosecuting Attorney</b>           |         |         |         |         |         |         |         |          |
| Administrative office space           | 2,204   | 2,204   | 2,204   | 2,204   | 2,204   | 2,204   | 2,204   | 2,204    |
| <b>Board of Elections</b>             |         |         |         |         |         |         |         |          |
| Administrative office space           | 5,060   | 5,060   | 5,060   | 5,060   | 5,060   | 5,060   | 5,060   | 5,060    |
| Voting Machines                       | 2,529   | 2,529   | 2,529   | 2,529   | 2,529   | 2,529   | 2,529   | 2,529    |
| <b>Recorder</b>                       |         |         |         |         |         |         |         |          |
| Administrative office space           | 4,444   | 4,444   | 4,444   | 4,444   | 4,444   | 4,444   | 4,444   | 4,444    |
| <b>Buildings and Grounds</b>          |         |         |         |         |         |         |         |          |
| Administrative office space           | 3,276   | 3,276   | 3,276   | 3,276   | 3,276   | 3,276   | 3,276   | 3,276    |
| <b>Data Processing</b>                |         |         |         |         |         |         |         |          |
| Administrative office space           | 140     | 140     | 140     | 140     | 140     | 140     | 140     | 140      |
| <b>Judicial</b>                       |         |         |         |         |         |         |         |          |
| <b>Common Pleas Court</b>             |         |         |         |         |         |         |         |          |
| Number of court rooms                 | 2       | 2       | 2       | 2       | 2       | 2       | 2       | 2        |
| <b>Probate Court</b>                  |         |         |         |         |         |         |         |          |
| Number of court rooms                 | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1        |
| <b>Juvenile Court</b>                 |         |         |         |         |         |         |         |          |
| Number of court rooms                 | 1       | 1       | 1       | 1       | 1       | 1       | 1       | 1        |
| <b>Clerk of Courts</b>                |         |         |         |         |         |         |         |          |
| Administrative office space           | 1,950   | 1,950   | 1,950   | 1,950   | 1,950   | 1,950   | 1,950   | 1,950    |
| <b>Law Library</b>                    |         |         |         |         |         |         |         |          |
| Administrative office space           | 10,053  | 10,053  | 10,053  | 10,053  | 10,053  | 10,053  | 10,053  | 10,053   |
| <b>Public Safety</b>                  |         |         |         |         |         |         |         |          |
| <b>Sheriff</b>                        |         |         |         |         |         |         |         |          |
| Jail capacity                         | 340     | 340     | 340     | 340     | 340     | 340     | 340     | 340      |
| Number of patrol vehicles             | 22      | 22      | 22      | 22      | 22      | 23      | 23      | 23       |
| <b>Probation</b>                      |         |         |         |         |         |         |         |          |
| Administrative office space           | 2,204   | 574     | 574     | 574     | 574     | 574     | 574     | 574      |
| <b>Disaster Services</b>              |         |         |         |         |         |         |         |          |
| Number of emergency response vehicles | 2       | 2       | 2       | 2       | 2       | 2       | 2       | 2        |
| <b>Public Works</b>                   |         |         |         |         |         |         |         |          |
| <b>Engineer</b>                       |         |         |         |         |         |         |         |          |
| Centerline miles of roads             | 226,320 | 223,840 | 223,840 | 223,840 | 223,840 | 223,840 | 223,840 | 223,840  |
| Number of bridges                     | 1,183   | 1,183   | 1,183   | 1,183   | 1,183   | 1,183   | 1,183   | 1,183    |
| Number of culverts                    | 3,497   | 2,365   | 2,365   | 2,365   | 2,365   | 2,365   | 2,365   | 2,365    |
| Number of traffic signs               | 4,241   | 4,241   | 4,241   | 4,241   | 4,241   | 4,241   | 4,240   | 4,237    |
| Number of vehicles                    | 46      | 52      | 52      | 52      | 52      | 50      | 51      | 53       |

(continued)



|                                  | 2013   | 2012   | 2011   | 2010   | 2009   | 2008   | 2007   | 2006 (1) |
|----------------------------------|--------|--------|--------|--------|--------|--------|--------|----------|
| Health                           |        |        |        |        |        |        |        |          |
| MRDD                             |        |        |        |        |        |        |        |          |
| Number and type of facilities    | 2      | 1      | 1      | 1      | 1      | 1      | 1      | 1        |
| Number of busses                 | 5      | 7      | 7      | 7      | 7      | 7      | 7      | 7        |
| Human Services                   |        |        |        |        |        |        |        |          |
| Jobs and Family Services         |        |        |        |        |        |        |        |          |
| Administrative office space      | 28,600 | 28,600 | 28,600 | 28,600 | 28,600 | 28,600 | 28,600 | 28,600   |
| Number of vehicles               | 9      | 6      | 6      | 6      | 6      | 6      | 6      | 6        |
| Children's Services              |        |        |        |        |        |        |        |          |
| Administrative office space      | 14,300 | 14,300 | 14,300 | 14,300 | 14,300 | 14,300 | 14,300 | 14,300   |
| Number of vehicles               | 9      | 6      | 6      | 6      | 6      | 6      | 6      | 6        |
| Child Support Enforcement Agency |        |        |        |        |        |        |        |          |
| Administrative office space      | 14,300 | 14,300 | 14,300 | 14,300 | 14,300 | 14,300 | 14,300 | 14,300   |
| Number of vehicles               | 9      | 6      | 6      | 6      | 6      | 6      | 6      | 6        |
| Veteran Services                 |        |        |        |        |        |        |        |          |
| Administrative office space      | 2,220  | 2,220  | 2,220  | 2,220  | 2,220  | 2,220  | 2,220  | 2,220    |
| Number of vehicles               | 0      | 2      | 2      | 2      | 2      | 2      | 2      | 2        |

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

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

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

|   | 2013   | 2012   | 2011   | 2010   | 2009   | 2008   | 2007   | 2006 (1) |
|---|--------|--------|--------|--------|--------|--------|--------|----------|
| <b>General Government</b>                 |        |        |        |        |        |        |        |          |
| <b>Legislative &amp; Executive</b>        |        |        |        |        |        |        |        |          |
| <i>Commissioners</i>                      |        |        |        |        |        |        |        |          |
| Number of resolutions                     | 457    | 407    | 441    | 449    | 475    | 487    | 459    | 489      |
| Number of meetings                        | 74     | 69     | 71     | 77     | 90     | 95     | 94     | 95       |
| <i>Auditor</i>                            |        |        |        |        |        |        |        |          |
| Number of non-exempt conveyances          | 1,483  | 1,000  | 947    | 1,073  | 932    | 1,064  | 1,049  | 1,343    |
| Number of exempt conveyances              | 1,167  | 1,040  | 911    | 880    | 975    | 1,040  | 1,209  | 1,089    |
| Number of real estate transfers           | 2,150  | 3,491  | 3,006  | 5,802  | 5,605  | 3,927  | 4,328  | 4,054    |
| Number of parcels                         | 41,656 | 42,263 | 42,045 | 41,991 | 41,890 | 41,664 | 41,647 | 41,639   |
| Number of personal property returns       | 0      | 0      | 0      | 0      | 0      | 1,760  | 1,880  | 1,848    |
| Number of checks issued                   | 13,308 | 26,221 | 26,552 | 27,386 | 28,427 | 30,624 | 20,171 | 30,973   |
| <i>Board of Elections</i>                 |        |        |        |        |        |        |        |          |
| Number of registered voters               | 35,116 | 36,803 | 37,360 | 36,993 | 36,335 | 37,052 | 34,832 | 35,645   |
| Number of voters last general election    | 9,099  | 24,711 | 17,129 | 16,897 | 17,469 | 25,582 | 9,298  | 19,572   |
| Percentage of register voters that voted  | 25.91% | 67.00% | 45.85% | 45.00% | 48.1%  | 69.7%  | 26.7%  | 54.9%    |
| <i>Recorder</i>                           |        |        |        |        |        |        |        |          |
| Number of deeds recorded                  | 2,114  | 2,105  | 1,933  | 1,955  | 1,999  | 2,153  | 2,217  | 2,481    |
| Number of mortgages recorded              | 2,068  | 2,146  | 1,751  | 1,791  | 1,915  | 1,960  | 2,868  | 3,482    |
| Number of military discharges recorded    | 1      | 7      | 6      | 9      | 5      | 6      | 5      | 12       |
| <b>Judicial</b>                           |        |        |        |        |        |        |        |          |
| <i>Common Pleas Court</i>                 |        |        |        |        |        |        |        |          |
| Number of civil cases filed               | 374    | 532    | 546    | 677    | 746    | 904    | 801    | 563      |
| Number of criminal cases filed            | 383    | 282    | 246    | 273    | 227    | 263    | 248    | 204      |
| Number of domestic cases filed            | 259    | 268    | 258    | 251    | 249    | 820    | 816    | 824      |
| <i>Clerk of Courts</i>                    |        |        |        |        |        |        |        |          |
| Number of civil cases filed               | 374    | 532    | 546    | 677    | 746    | 774    | 774    | 570      |
| Number of criminal cases filed            | 383    | 282    | 246    | 273    | 227    | 242    | 335    | 301      |
| <i>Domestic Relations</i>                 |        |        |        |        |        |        |        |          |
| Number of cases filed                     | 259    | 268    | 258    | 251    | 249    | 301    | 294    | 295      |
| Number of protective orders               | 28     | 34     | 49     | 32     | 34     | 52     | 52     | 45       |
| <i>Juvenile Court</i>                     |        |        |        |        |        |        |        |          |
| Number of civil cases filed               | 224    | 167    | 247    | 234    | 264    | 230    | 241    | 254      |
| Number of criminal cases filed            | 12     | 5      | 8      | 2      | 5      | 4      | 5      | 9        |
| Number of adjudged delinquent cases filed | 265    | 366    | 382    | 519    | 674    | 866    | 1,049  | 887      |
| <i>Probate Court</i>                      |        |        |        |        |        |        |        |          |
| Number of civil cases filed               | 728    | 749    | 729    | 701    | 736    | 738    | 782    | 865      |

(continued)

|  | 2013   | 2012  | 2011   | 2010   | 2009   | 2008   | 2007   | 2006 (1) |
|--|--------|-------|--------|--------|--------|--------|--------|----------|
| <b>Public Safety</b>   |        |       |        |        |        |        |        |          |
| <i>Sheriff</i>   |        |       |        |        |        |        |        |          |
| Jail Operations:   |        |       |        |        |        |        |        |          |
| Average daily census   | 105    | 92    | 108    | 93     | 91.14  | 97.02  | 98.44  | 96.18    |
| Prisoners booked   | 1,916  | 2,094 | 2,091  | 2,224  | 2,235  | 2,215  | 2,389  | 2,300    |
| Prisoners released   | 1,876  | 2,122 | 2,011  | 2,221  | 2,235  | 2,218  | 2,288  | 2,286    |
| Law Enforcement:   |        |       |        |        |        |        |        |          |
| Number of incidents  | 8,025  | 6,341 | 6,112  | 4,841  | 4,461  | 5,248  | 4,567  | 4,524    |
| Number of citations  | 632    | 658   | 750    | 536    | 503    | 101    | 204    | 196      |
| Number of papers served  | 3,239  | 3,052 | 3,339  | 3,941  | 3,888  | 4,099  | 4,001  | 3,948    |
| Number of court house security hours                           | 4,213  | 3,980 | 4,105  | 4,095  | 3,970  | 4,205  | 4,192  | 4,160    |
| <i>Disaster Services</i>                                       |        |       |        |        |        |        |        |          |
| Number of emergency responses                                  | 12     | 9     | 12     | 14     | 10     | 20     | 36     | 37       |
| <i>Coroner</i>   |        |       |        |        |        |        |        |          |
| Number of cases investigated                                   | 66     | 39    | 55     | 45     | 45     | 55     | 48     | 47       |
| Number of autopsies performed                                  | 23     | 20    | 14     | 14     | 17     | 19     | 16     | 16       |
| <b>Public Works</b>  |        |       |        |        |        |        |        |          |
| <i>Engineer</i>  |        |       |        |        |        |        |        |          |
| Miles of roads resurfaced                                      | 13,380 | 3,600 | 11,901 | 11,800 | 12,400 | 38,452 | 40,622 | 39,705   |
| Bridges replaced/rehabilitated                                 | 7      | 11    | 6      | 10     | 11     | 10     | 9      | 11       |
| Culverts replaced/improved                                     | 13     | 27    | 6      | 7      | 9      | 4      | 5      | 6        |
| <i>Building Department</i>                                     |        |       |        |        |        |        |        |          |
| Number of permits received from cities, villages and townships | 499    | 506   | 411    | 395    | 415    | 476    | 545    | 483      |
| <b>Health</b>  |        |       |        |        |        |        |        |          |
| <i>MR/DD</i>   |        |       |        |        |        |        |        |          |
| Number of students enrolled:                                   |        |       |        |        |        |        |        |          |
| Early intervention program                                     | 92     | 78    | 77     | 54     | 35     | 60     | 48     | 45       |
| School Age   | 17     | 16    | 17     | 18     | 18     | 17     | 20     | 20       |
| Number employed at workshop                                    | 144    | 144   | 144    | 15     | 122    | 120    | 117    | 120      |
| <i>Health</i>  |        |       |        |        |        |        |        |          |
| Average client count - intensive                               | 4,613  | 4,976 | 4,924  | 4,834  | 4,760  | 4,426  | 4,093  | 600      |
| Average client count - non-intensive                           | 5,559  | 7,005 | 6,994  | 6,951  | 6,884  | 6,656  | 6,846  | 1,712    |

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

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

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

| Year | Assessed<br>Value (1) | Bank Deposits<br>at December 31 (2) | Building Permits<br>Issued (3) |
|------|-----------------------|-------------------------------------|--------------------------------|
| 2004 | 1,021,348,370         | 82,191,000                          | 567                            |
| 2005 | 1,037,002,680         | 74,789,000                          | 583                            |
| 2006 | 1,050,562,830         | 84,112,000                          | 483                            |
| 2007 | 1,078,964,300         | 84,168,000                          | 462                            |
| 2008 | 1,060,559,280         | 90,356,000                          | 476                            |
| 2009 | 1,042,804,930         | 101,271,000                         | 415                            |
| 2010 | 1,049,215,260         | 106,201,000                         | 395                            |
| 2011 | 1,025,190,840         | 117,726,000                         | 387                            |
| 2012 | 1,059,519,670         | 119,436,000                         | 506                            |
| 2013 | 1,035,916,800         | 139,860,000                         | 499                            |

(1) See Table 5

(2) Source: Federal Reserve Bank of Cleveland

(3) Source: Department of Building Inspection

**Table 21**  
**Huron County, Ohio**  
**Demographic Statistics**  
**As of December 31, 2013**

| Population<br>Year | Population |
|--------------------|------------|
| 2004               | 60,094     |
| 2005               | 61,254     |
| 2006               | 61,457     |
| 2007               | 61,775     |
| 2008               | 61,802     |
| 2009               | 61,912     |
| 2010               | 59,626     |
| 2011               | 59,702     |
| 2012               | 59,798     |
| 2013               | 59,858     |

Source: U.S. Bureau of the Census

| Unemployment<br>Year | County<br>Employed | County<br>Unemployed | Unemployment Rate |        |       |
|----------------------|--------------------|----------------------|-------------------|--------|-------|
|                      |                    |                      | County            | Ohio   | U.S.  |
| 2009                 | 25,300             | 4,800                | 15.90%            | 10.90% | 9.80% |
| 2010                 | 25,000             | 4,000                | 13.80%            | 11.00% | 9.50% |
| 2011                 | 25,100             | 3,300                | 11.70%            | 8.10%  | 8.50% |
| 2012                 | 24,200             | 2,800                | 10.20%            | 7.00%  | 7.90% |
| 2013                 | 23,200             | 2,800                | 10.80%            | 7.20%  | 6.70% |

Employment by Industrial Group

| Industrial Group                      | Payroll totals (1)<br>(in 000's) |                  |                  |
|---------------------------------------|----------------------------------|------------------|------------------|
|                                       | 2010                             | 2011             | 2012             |
| Construction                          | 70,985                           | 68,584           | 77,772           |
| Manufacturing                         | 237,307                          | 248,790          | 254,431          |
| Transportation and utilities          | 40,768                           | 36,506           | 35,389           |
| Wholesale and retail trade            | 42,196                           | 45,154           | 45,546           |
| Finance, insurance and<br>real estate | 15,585                           | 15,710           | 16,636           |
| Services                              | 211,092                          | 213,066          | 217,929          |
| State and local government            | 90,515                           | 91,245           | 90,099           |
| Total                                 | <u>\$708,448</u>                 | <u>\$719,055</u> | <u>\$737,802</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, 2013**

---



---

|                   |         |
|-------------------|---------|
| Date Formed:      | 1809    |
| County Seat:      | Norwalk |
| County Employees: | 489     |

Number of political subdivisions totally or partially within the County

|                   |    |
|-------------------|----|
| Municipalities:   | 10 |
| Townships:        | 19 |
| School Districts: | 12 |

Higher Educational Facilities Within 25 Miles of Huron County

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

| <u>Major Metropolitan Areas and<br/>Neighboring Communities</u> | <u>Miles From<br/>County Seat</u> |
|---|-----------------------------------|
| 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 FINANCIAL CONDITION

### HURON COUNTY

#### CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
SEPTEMBER 23, 2014