

HURON COUNTY FINANCIAL CONDITION

Single Audit

January 1, 2014 Through December 31, 2014

Fiscal Year Audited Under GAGAS: 2014



GUEYE & ASSOCIATES, CPA INC.

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Dave Yost • Auditor of State

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

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

October 22, 2015

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

December 31, 2014

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HURON COUNTY
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2014

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Disbursements
<u>U.S. Department of Housing and Urban Development</u>			
<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	\$40,060
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	BF-13-1BJ-1	93,940
Total Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii			134,000
Home Investment Partnerships Program	14.239	BC-13-1BJ-1	85,360
Home Investment Partnerships Program	14.239	BC-13-1BJ-2	7,289
Total Home Investment Partnerships Program			92,649
Total U.S. Department of Housing and Urban Development			226,649
<u>U.S. Department of Agriculture</u>			
<i>Passed Through the Ohio Department of Job and Family Services:</i>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1415-11-5375	249,185
Total U.S. Department of Agriculture			249,185
<u>U.S. Department of Justice</u>			
<i>Passed Through Ohio Department of Youth Services:</i>			
<i>Passed Through the Office of Criminal Justice Services:</i>			
Crime Victim Assistance	16.575	2014 VAGENE161T	65,896
Total Crime Victim Assistance			65,896
Total U.S. Department of Justice			65,896
<u>U.S. Department of Transportation</u>			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	PID 88701	1,109,919
Highway Planning and Construction	20.205	PID 89455	4,335
Highway Planning and Construction	20.205	PID 94570	6,092
Highway Planning and Construction	20.205	PID 94593	9,520
Highway Planning and Construction	20.205	PID 96361	24,273
Highway Planning and Construction	20.205	PID 96859	149,470
			1,303,609
State and Community Highway Safety Grant	20.600	N/A	14,988
Total U.S. Department of Transportation			1,318,597
<u>U.S. Department of Homeland Security</u>			
<i>Passed Through Ohio Emergency Management Agency:</i>			
Emergency Management Performance Grants	97.042	EMW-2014-EP-00064	66,784
Emergency Management Performance Grants	97.042	EMW-2013-EP-00006	11,391
			78,175
Homeland Security Grant Program Cluster:			
Citizens Corpt Program Grant	97.067	EMW-2011-SS-00070	8,225
Homeland Security Grant Program	97.067	EMW-2011-SS-00070	3,102
Homeland Security Grant Program	97.067	EMW-2013-SS-00120	24,900
Total Homeland Security Grant Program Cluster			36,227
Total U.S. Department of Homeland Security			114,402
<u>U.S. Department of Education</u>			
<i>Passed Through Ohio Department of Education:</i>			
<i>Special Education Cluster:</i>			
Special Education - Grants to States	84.027	6BSF	22,945
Total Special Education Cluster			22,945
<i>Passed Through the Ohio Department of Health</i>			
Special Education - Grants for Infants and Families	84.181	03910021HG0215	106,515
Total U.S. Department of Education			129,460

(continued)

HURON COUNTY
Schedule of Federal Awards Expenditures (continued)
For the Year Ended December 31, 2014

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Disbursements
<u>U.S. Department of Labor</u>			
<i>Passed Through Workforce Investment Act, Area 7:</i>			
Workforce Investment Act Cluster:			
WIA Adult Program	17.258	N/A	227,040
WIA Youth Activities	17.259	N/A	198,705
WIA Dislocated Workers	17.278	N/A	299,841
Total Workforce Investment Act Cluster			<u>725,586</u>
Total U.S. Department of Labor			725,586
<u>U.S. Department of Health and Human Services</u>			
<i>Passed Through the Ohio Department of Developmental Disabilities:</i>			
Medical Assistance Program	93.778	N/A	205,407
Social Services Block Grant	93.667	N/A	64,476
			<u>269,883</u>
<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	172,549
			<u>172,549</u>
<i>Passed Through the Ohio Department of Mental Health:</i>			
Block Grants for Community Mental Health Services	93.958	N/A	42,304
Social Services Block Grant	93.667	N/A	40,467
			<u>82,771</u>
<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	1,035,591
Total Temporary Assistance for Needy Families Cluster			<u>1,035,591</u>
Promoting Safe and Stable Family	93.556	G-1415-11-5375	36,687
Child Support Enforcement	93.563	G-1415-11-5375	710,836
Community-Based Child Abuse Prevention Grants	93.590	G-1415-11-5375	2,780
Foster Care, Title IV-E	93.658	G-1415-11-5375	387,757
Adoption Assistance	93.659	G-1415-11-5375	116,699
Social Services Block Grant	93.667	G-1415-11-5375	647,692
Chafee Foster Care Independence Program	93.674	G-1415-11-5375	18,730
Medical Assistance Program	93.778	G-1415-11-5375	657,485
			<u>2,578,666</u>
Child Care Development Fund Cluster:			
Child Care and Development Block Grant	93.575	G-1415-11-5375	81,543
Total Child Care Development Fund Cluster			<u>81,543</u>
Total U.S. Department of Health and Human Services			<u>4,221,003</u>
<u>U.S. Department of Election Assistance Commission</u>			
<i>Passed Through State of Ohio Secretary of State:</i>			
Help America Vote Act Requirements Payments	90.401	N/A	2,034
Total Federal Awards Expenditures			<u>\$7,052,812</u>

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, 2014**

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

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

NOTE B- REVOLVING LOAN FUNDS

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

Beginning Loan Recievable as of January 1, 2014*	\$ 186,969
Loans made	-
Loans principal repaid on loans prior to 2014	(1,453)
Ending loans receivable balance as of December 31, 2014	185,516
Cash balance on hand in the revolving loan fund as of December 31, 2014	153,287
Interest subsidies and administrative costs expended during 2014	200
Total value of RLP portion of CDBG 14.228	339,003
Other Grants administered through the 14.228 program	134,000
Total CDBG 14.228 Program	\$ 473,003

* Amount Restated

NOTE C- TRANSFER BETWEEN FEDERAL PROGRAMS

During 2014, the County made allowable transfers of \$462,549 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 2014 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 1,498,140
Social Services Block Grant	(462,549)
Total Temporary Assistance for Needy Families	\$ 1,035,591

HURON COUNTY, OHIO

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2014

NOTE D- OHIO DEPARTMENT OF DEVELOPMENTAL DISABILITIES

During the calendar year, the County Board of Developmental Disabilities received a settlement for the 2009 Cost Report from the Ohio Department of Developmental Disabilities (DODD) for the Medicaid program (CFDA # 93.778) in the amount of \$1,620. 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 liability is not listed on the County's Schedule of Expenditures of Federal Awards since the liability was invoiced by the Ohio Department of Developmental Disability.

NOTE E- MATCHING REQUIREMENTS

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



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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated August 31, 2015.

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.

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, and therefore, material weaknesses or significant deficiencies might exist that were not identified. However, as described in the accompanying Schedule of Findings, we identified certain deficiencies in internal controls over financial reporting, that we consider to be a material weakness and a significant deficiency.

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. We consider Finding No. 2014-01, described in the accompanying Schedule of Findings to be a material weakness.

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. We consider Finding No 2014-02, described in the accompanying Schedule of Finding to be a significant deficiency.

Compliance and Other Matters

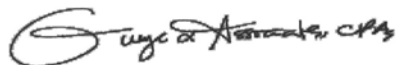
As part of obtaining reasonable assurance about whether Huron County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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 an instance of noncompliance or other matters that we must report under *Government Auditing Standards*, which is described in the accompanying Schedule of Finding as item 2014-01.

Entity's Response to Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the County's responses and, accordingly, we express no opinion on them.

Purpose of this Report

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



Columbus, Ohio

August 31, 2015



**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, 2014. Huron County’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings.

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, 2014.

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)

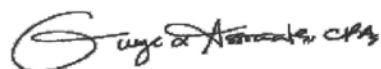
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated August 31, 2015, 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
August 31, 2015

HURON COUNTY, OHIO
SCHEDULE OF FINDINGS
OMB CIRCULAR A -133 § .505
FOR THE YEAR ENDED DECEMBER 31, 2014

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)?	Yes
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	Yes
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	Yes
<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):	<u>Highway Planning and Construction</u> <u>CFDA # 20.205</u> <u>Medical Assistance Program CFDA</u> <u># 93.778</u>
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A\B Programs	Type A: > \$ 300,000 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, 2014

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

FINDING NUMBER 2014-01

Material Weakness/Noncompliance – New Accounting System and Cash Reconciliations

Ohio Admin. Code § 117-2-01 states that all public officials are responsible for the design and operation of a system of internal control that is adequate to provide reasonable assurance regarding the achievement of objectives for their respective public offices in certain categories.

"Internal control" means a process effected by an entity's governing board, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (1) Reliability of financial reporting (2) Effectiveness and efficiency of operations; (3) Compliance with applicable laws and regulations; and (4) Safeguarding of assets.

Ohio Admin. Code § 117-2-02 requires that all local public offices shall maintain an accounting system and accounting records sufficient to enable the public office to identify, assemble, analyze, classify, record and report its transactions, maintain accountability for the related assets (and liabilities, if generally accepted accounting principles apply), document compliance with finance-related legal and contractual requirements and prepare financial statements required by rule 117-2-03 of the Administrative Code.

Ohio Revised Code, Section 321.09, requires that the County Treasurer make a statement to the County Auditor that includes the daily activity, balance in the Treasury and Balance in the depository.

Ohio Revised Code, Section 319.14 requires the County Auditor to keep an accurate account with the County Treasurer.

The County implemented a new accounting software package in October 2014. The following conditions indicate that the controls related to the new accounting system did not provide reasonable assurance regarding the achievement of the internal control objectives of reliability of financial reporting, effectiveness and efficiency of operations; compliance with applicable laws and regulations; and safeguarding of assets:

- The County did not post a total of \$984,184 in 2014 revenue transactions until January 2015.
- The December 31, 2014 outstanding check list contained a total of \$612,905 in checks that cleared the bank as of year-end, and should not have been included in that list.
- The payroll clearing accounts, which had a combined outstanding balance of \$137,261 as of December 31, 2014 were not included in the outstanding check list.
- The County presented a reconciliation report: "AUDITOR TO TREASURER BALANCING REPORT", which is supposed to present the Auditor's fund balances compared to the Treasurer's fund balances. Any difference between the funds should have been the reconciling items such as outstanding checks or deposits in transit. The Treasurer's balance in the report were inaccurate and could not be used to reconcile with the cash balances at year-end.
- The Treasurer's office performs a daily cash reconciliation. However, this activity was not reconciled with the Auditor's bank balances as required by ORC Section 321.09 and 319.14. Further, the investment balances do not reflect interests and gains on dispositions of individual investments, and as such were understated by \$126,894.

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

FINDING NUMBER 2014-01 (Continued)

These conditions appear to be the result of deficiencies in the implementation of the new accounting system. These deficiencies include:

- The County closed out the former accounting system prior to implementing and testing a complete set of transaction accounts in the new systems.
- The County did not have rigorous user training on the new system prior and post implementation.

These deficiencies resulted in inaccurate accounting records and financial statements, and lack of timely reconciliations. Without timely and accurate reporting of financial activity and balances, the County's ability to monitor the completeness and accuracy of financial records and related reporting is compromised. Also, failure to perform timely reconciliations resulted in increasing the risk that posting errors and negative fund balances could occur and not be detected.

We recommend the County continue to develop and implement the account structure to be used for the new accounting system. The account structure should facilitate financial statement preparation and reconciliations.

We recommend that the County continually assess department user needs and provide training to help departments better understand the new accounting system capabilities, how to enter transactions with accurate descriptions and account codes; and enable them to monitor departmental transactions and budgets.

We recommend the County develop and implement controls to ensure accurate and timely reconciliations in compliance with the Ohio Revised Code. We also recommend that any errors identified during this process be addressed in a timely manner. The County posted adjustments to the accounting system and the financial statements to correct the errors above.

Official's Response

Official Response from Auditor

In October 2014, the Huron County auditor's office went live with its new payroll and accounting system with Software Solution Inc. In an effort to deal with the end of the year 2014, an askew decision was made to stop making pay in revenue transactions from 12-19-2014 to 12-31-2014 while checks were still clearing the bank account. At this time, efforts are being made to piece together these transactions and balance correctly. There is more training coming from Software Solutions Inc. for the Treasurer and Auditor's office concerning internal control and work flow.

Official Response from Treasurer

We will start reconciling the investment balances to the Form 6 at the end of each month, starting August 2015. After speaking with Huron County Auditor, we agree that the cause of these conditions can be remedied with further, much needed training by staff and office holders in the use of the accounting software the County implemented in 2014.

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

FINDING NUMBER 2014-02

Significant Deficiency – Capital Assets Listing

The County is responsible for the design and implementation of an internal control process that provides reasonable assurance as to the integrity of its financial report. This includes a process for the proper accounting for capital assets that requires the maintenance of an accurate detailed listing of all asset acquisitions that meet County's criteria for capitalization threshold and terms for depreciation. An effective internal control system to manage the County capital assets requires maintaining proper records regarding the use and disposition of those assets. It is necessary for the County to safeguard and maintain its capital assets in order to receive the maximum benefit from those assets, to comply with State and Federal requirements regarding the use and disposition of capital assets, and to properly account for its capital assets for financial statements purposes.

The county uses an Excel spreadsheet to maintain its fixed assets. However, it was noted during our tests that the spreadsheet did not always correctly identify additions or dispositions of the fixed assets. The County contracts with an outside firm to help identify additions and/or deletions of fixed assets.

We identified the following conditions relating to the County's capital assets listing:

- The capital asset equipment listing did not include buildings and other structural improvements. Capital asset listings contained adjustments made by the outside firm from prior years. These adjustments contained no details of the assets being added.
- The County's new software contains a capital asset feature that allows employees to tag and categorize transactions as a capital asset. However, this functionality was not utilized, and the County continues to use the Excel spreadsheet, which is only updated for additional or deleted furniture and equipment.

Failure to correctly identify capital asset additions or dispositions might lead to material misstatements to the County's financial statements. Further, failure to account for all capital assets might lead to insufficient insurance coverage, and the undetected loss or misappropriation of the County's assets and/or non-compliance with federal and state regulations.

We recommend the County to use capital asset tracking software that would enable a more accurate tracking of the County's capital assets, and reduce the related risks. Further, the County should ensure all updates and capital assets listings are reflected in the financial statements. The County should monitor construction to determine if they need to be included in construction in progress. All capital assets should be tagged to avoid duplication of capital asset listing.

Official's Response

Capital assets are still being listed as they have been for many years on an Excel spreadsheet.

The delay in implementing the new system and changes in staff has postponed the listing of capital assets on the system. We are going to have employees trained by Software Solution Inc. to list the capital assets on the new system before the end of 2015.

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 ENDING DECEMBER 31, 2014

PREPARED BY:

ROLAND TKACH, HURON COUNTY AUDITOR

HURON COUNTY, OHIO
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2014

Roland Tkach,
Huron County Auditor

Prepared by the Huron County Auditor's Office

Megan Bursley
Account Clerk

Elizabeth Horvatich
Account Clerk

Introductory Section



**Huron County, Ohio
Comprehensive Annual Financial Report
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For the Year Ended December 31, 2014**

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Huron County, Ohio
Comprehensive Annual Financial Report
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For the Year Ended December 31, 2014

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August 31, 2015

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, 2014.

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

Huron County had another year of new construction in 2014. In Willard the Pepperidge Farm Company was well underway at expanding the facility by 275,000 square feet. This \$90 million expansion will increase the production of the plants many baked delights including Goldfish Crackers and Milano Cookies. This increase of space and production also adds 30 new jobs and should be in operation by the third quarter of 2015. The Star of the West Milling Company of Ohio is in the process of building a new flour mill facility capable of producing 10,000 cwts of flour per day. The \$48.3 million project is being built next to Pepperidge Farm plant to supply their flour needs and will employ 18 additional workers. The construction started in July 2014 with a completion date in the fourth quarter of 2015. Also the local farmers will be able to grow the wheat that will be milled by this plant. The Willard Local School District is looking forward to moving into their K-12 building for the 2015-2016 school year as this \$52 million project comes to an end.

In Norwalk Borgers USA started construction in 2014 of a new 400,000 square foot auto parts manufacturing plant. This new plant will be producing sound proofing panels for automobiles and is located on the north side of Norwalk in the Industrial park. The \$60 million investment should be operational in the third quarter of 2015, employing 230 workers. Norwalk also saw the opening of three new restaurants. The first new restaurant Bar 145, touts it has Burgers, Bands and Bourbon that is located on US 250 on the north side of town. The Mia Famiglias Uptown Café making authentic Italian Cuisine from scratch is located in the center of town. The Los Buenos Amigos opened August 2014, serves authentic Mexican Cuisine that is located in a shopping plaza on the north side of Norwalk.

The Huron County Commissioners broke ground in August 2014 for a 6,000 square foot \$1.4 million new building for the Clerk of Courts Auto Title and the Ohio BMV License Bureau. The Deputy Registrar of the BMV in Norwalk is the County Auditor. The elected officials have all worked together to provide a safe and convenient location for the people of Huron County. This project is just phase one of a two phase project that may provide the Senior Enrichment board a new facility if the voters on May 5, 2015 approve a .40 mill \$5.5 million bond levy to fund this possible new construction project.

In 2014, Huron County has seen local farmers and businesses embracing the idea of Green Energy by taking advantage of Ohio Solar Energy Net Metering programs. The USDA offers Solar Grants amounting to 25% of the cost to install these Solar systems under the REAP (Rural Energy for America Program). A 30% federal tax credit and accelerated full depreciation are strong incentives to invest in solar energy. Three Farmers and two businesses have installed a total of 400 Kilowatt Solar power generators that bank surplus electricity in the summer when production is high and then use those credits in the fall when electric usage is higher when handling

grain and heating needs. Ecojiva Solar from Troy, MI has installed these systems that are gaining national attention because Northern Ohio five county area has topped the One-Million-Watt milestone.

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 2014 operating budget in late December 2013. 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, 2014. 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, 2013. 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 2014 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 and 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,

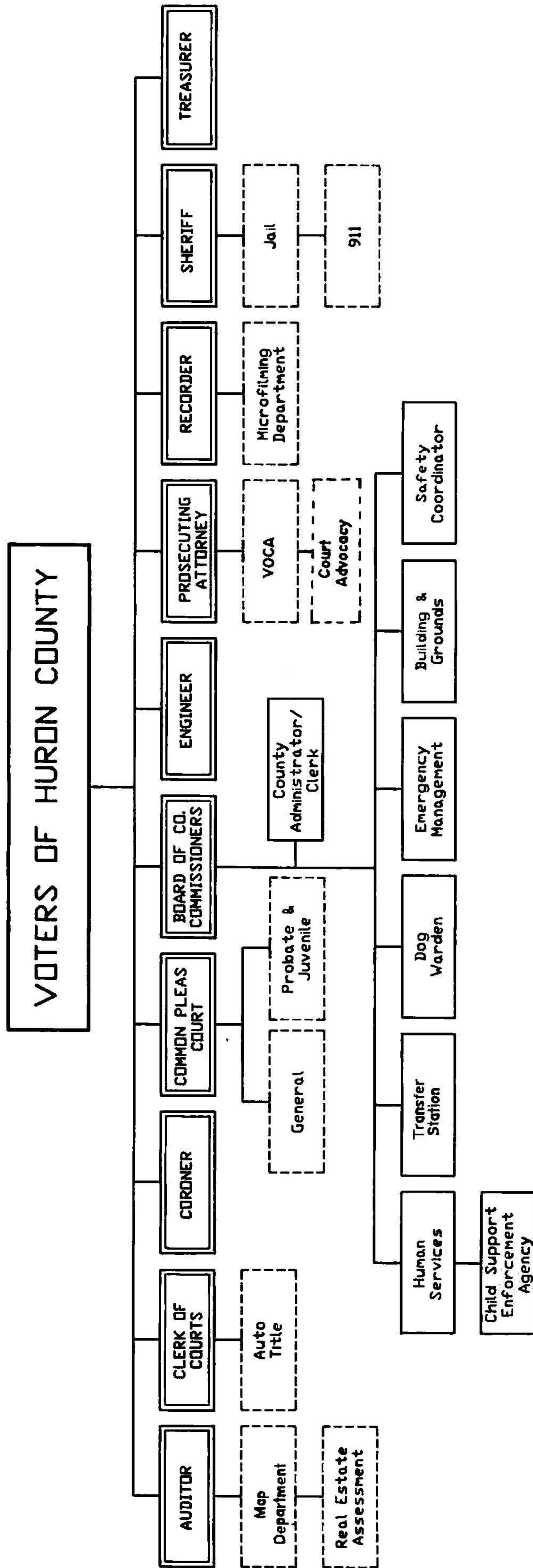
A handwritten signature in black ink, appearing to read 'Roland Tkach', with a stylized flourish at the end.

ROLAND TKACH
Huron County Auditor

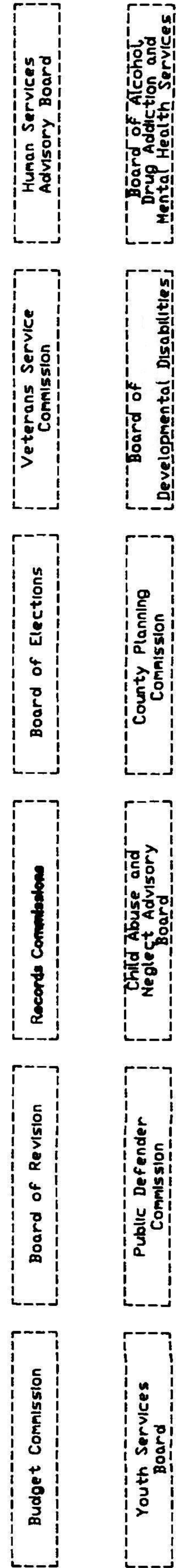
**Huron County, Ohio
List of Elected Officials
December 31, 2014**

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

HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



COUNTY BOARDS AND COMMISSIONS



ELECTED OFFICIALS

COUNTY AGENCIES



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Huron County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2013

Executive Director/CEO

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FINANCIAL SECTION





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, 2014, 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, 2014, 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, as listed in the table of contents, 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

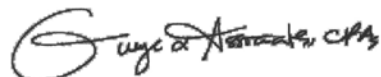
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining financial statements and schedules, and statistical section, as identified in the table of contents, are presented 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 August 31, 2015 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
August 31, 2015

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(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, 2014. 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 2014 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, 2014 by \$53,298,918 (net position).
- The County's total net position increased by \$2,934,050, which is approximately 5.8% of the net position at the beginning of the year 2014.
- At the end of 2014, the County's governmental funds reported a combined ending fund balance of \$18,518,240, an increase of \$328,205 from the prior year. Of this amount, \$4,789,762 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, 2014
(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, 2014
(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 52 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 \$54,367,405 in governmental activities and liabilities exceeded assets by \$1,068,487 in business type activities as of December 31, 2014. By far, the largest portion of the County's net position (67.6%) 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 (25.6%) represents resources that are subject to restrictions on how they can be used.

Table 1
Net Position

	Governmental Activities 2014	Business-Type Activities 2014	Total 2014	Governmental Activities 2013	Business-Type Activities 2013	Total 2013
Assets						
Current and other assets	\$31,103,643	\$883,825	\$31,987,468	\$28,861,633	\$809,534	\$29,671,167
Capital assets, net of depreciation	40,021,932	2,286,062	42,307,994	37,740,432	2,385,395	40,125,827
Total Assets	71,125,575	3,169,887	74,295,462	66,602,065	3,194,929	69,796,994
Liabilities						
Current and other Liabilities	2,848,699	141,876	2,990,575	2,192,411	208,257	2,400,668
Long-term Liabilities						
Due within one year	961,016	210,624	1,171,640	844,060	226,073	1,070,133
Due in more than one year	7,463,891	3,884,713	11,348,604	6,985,006	4,097,821	11,082,827
Total Liabilities	11,273,606	4,237,213	15,510,819	10,021,477	4,532,151	14,553,628
Deferred inflows of resources						
Property taxes not levied to finance current year operations	5,330,290	0	5,330,290	4,872,380	0	4,872,380
Special assessments	154,274	0	154,274	6,118	0	6,118
Total deferred inflows of resources	5,484,564	0	5,484,564	4,878,498	0	4,878,498
Net Position						
Net investment in capital assets	34,058,618	1,986,062	36,044,680	31,855,432	2,048,113	33,903,545
Restricted	13,643,645	0	13,643,645	14,659,483	0	14,659,483
Unrestricted (deficit)	6,665,142	(3,054,549)	3,610,593	5,187,175	(3,385,335)	1,801,840
Total Net Position	\$54,367,405	(\$1,068,487)	\$53,298,918	\$51,702,090	(\$1,337,222)	\$50,364,868

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

Current and other assets increased by \$2,316,301 mainly due to a large increase in sales tax revenues which created a positive cash flow. There was also an increase in taxes and special assessment receivables, which were partially offset by deferred inflows of resources related to these items. Capital assets increased \$2,182,167 primarily as a result of bridge constructions projects which were included as additions to the infrastructure classification in capital assets during the year. Current and other liabilities increased \$589,907 due mainly to an increase in accounts payable, contracts payable and claims payable. Total long-term liabilities increased \$367,284 due to the issuance of the General Obligation Building Improvement Bonds during the year which was partially offset by debt principal payments.

Table 2 provides a summary of the changes in net position for the year ended December 31, 2014 compared with the year ended December 31, 2013.

Table 2
Change in Net Position

	Governmental Activities 2014	Business-Type Activities 2014	Total 2014	Governmental Activities 2013	Business-Type Activities 2013	Total 2013
Revenues						
Program Revenues						
Charges for Services	\$ 4,576,308	\$ 2,272,218	\$ 6,848,526	\$ 4,606,195	\$ 2,190,181	\$ 6,796,376
Operating Grants and contributions	16,202,135	0	16,202,135	16,170,766	0	16,170,766
Capital Grants and Contributions	3,117,979	0	3,117,979	390,466	0	390,466
General Revenues						
Taxes	15,145,748	0	15,145,748	14,654,018	0	14,654,018
Intergovernmental	2,032,487	0	2,032,487	2,081,897	0	2,081,897
Investment Income	80,313	0	80,313	108,016	1	108,017
Other	800,733	47,242	847,975	904,058	39,540	943,598
Total Revenues	\$ 41,955,703	\$ 2,319,460	\$ 44,275,163	\$ 38,915,416	\$ 2,229,722	\$ 41,145,138

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

Table 2 (Continued)
Change in Net Position

	Governmental Activities 2014	Business-Type Activities 2014	Total 2014	Governmental Activities 2013	Business-Type Activities 2013	Total 2013
Program Expenses						
General Government						
Legislative and Executive	6,718,716	0	6,718,716	6,563,972	0	6,563,972
Judicial	1,909,176	0	1,909,176	1,729,869	0	1,729,869
Public Safety	6,090,195	0	6,090,195	6,230,863	0	6,230,863
Public Works	5,770,976	0	5,770,976	5,413,278	0	5,413,278
Health	9,679,054	0	9,679,054	9,543,413	0	9,543,413
Human Services	8,459,751	0	8,459,751	8,198,301	0	8,198,301
Conservation and Recreation	321,600	0	321,600	311,835	0	311,835
Interest and Fiscal Charges	309,420	0	309,420	333,806	0	333,806
Bond Issuance Costs	31,500	0	31,500	0	0	0
Landfill	0	2,050,725	2,050,725	0	2,118,020	2,118,020
Total Expenses	39,290,388	2,050,725	41,341,113	38,325,337	2,118,020	40,443,357
Increase(decrease) in Net Position	2,665,315	268,735	2,934,050	590,079	111,702	701,781
Net Position, January 1	51,702,090	(1,337,222)	50,364,868	51,112,011	(1,448,924)	49,663,087
Net Position, December 31	<u>\$54,367,405</u>	<u>(\$1,068,487)</u>	<u>\$53,298,918</u>	<u>\$51,702,090</u>	<u>(\$1,337,222)</u>	<u>\$50,364,868</u>

Governmental Activities

The County financial position increased \$2,665,315 for governmental activities. Health accounted for \$9,679,054 of the \$39,290,388 total expenses for governmental activities or 24.6% of total expenses. The next largest programs are human services and legislative and executive, accounting for \$8,459,751 and \$6,718,716, respectively, which represents 21.5% 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 \$15,145,748 of the \$41,955,703 total revenue for governmental activity, or 36.1% of total governmental revenues. The increase in tax revenue is primarily due to an increase in sales taxes. Operating grants and contributions was the largest program revenue accounting for \$16,202,135, or 38.6% of total governmental revenue. These revenues slightly increased. The increases in capital grants and contributions were primarily due to increased governmental funding for roads and bridges projects in 2014.

The County's direct charges to users of governmental services made up \$4,576,308 or 10.9% 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.

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2014
(Unaudited)

Business-Type Activities

The net position for the business-type activities for the County increased by \$268,735 for the year ended 2014. The major revenue source was charges for services of \$2,272,218. The primary reason for the increase in net position was due to increases in charges for services and decreases in expenses for the landfill in 2014.

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 \$4,850,250, while total fund balance was \$5,162,036. 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 37.0% to total General Fund expenditures, while total fund balance represents 39.4% of that same amount.

The fund balance of the County's General Fund increased by \$316,831 during 2014. The primary reason for the increase was due to an increase in sales tax revenue and 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 \$65,409 to \$790,825. The decrease is due primarily to an increase in expenditures related to the developmentally disabled residential program.

The fund balance of Job and Family Services decreased \$129,202 to \$332,612. The decrease is due to a decrease in this program's revenues.

The fund balance of Motor Vehicle and Gas Tax decreased \$87,918 to \$2,924,197 due to additional expenditures for infrastructure improvements in 2014.

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 \$(1,068,487). 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, 2014 amount to \$42,307,994 (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, 2014
(Unaudited)

Long-term debt. At the end of the current year, the County had total bonded debt outstanding of \$6,553,000 which is backed by the full faith and credit of the government.

The County's total debt increased during the current year as a result of a bond issue of \$1,430,000 for building improvements which was partially offset by debt service principal payments during 2014.

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 7.8%, which is lower than the rate a year ago. The state average unemployment rate was 4.7% and the national average was 5.6%.

Inflationary trends in the region compare favorably to national indices.

These factors were considered in preparing the County's budget for the 2014 fiscal year.

Request for Information

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

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

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Huron County, Ohio
Statement of Net Position
December 31, 2014

	Governmental Activities	Business-Type Activities	Total	Component Unit Airport
Assets:				
Equity in pooled cash and investments	\$ 19,315,207	\$656,170	\$19,971,377	\$0
Cash and cash equivalents	0	0	0	40,783
Receivables (net of allowance for uncollectibles)				
Taxes	7,271,583	0	7,271,583	0
Accounts	146,138	214,637	360,775	0
Special assessments	277,803	0	277,803	0
Accrued interest	24,060	0	24,060	0
Loans	207,741	0	207,741	0
Due from other governments	3,013,057	0	3,013,057	0
Prepaid expenses	118,185	0	118,185	0
Materials and supplies inventory	729,869	13,018	742,887	0
Capital assets not being depreciated	2,422,056	307,678	2,729,734	0
Capital assets being depreciated (net of accumulated depreciation)	37,599,876	1,978,384	39,578,260	0
<i>Total assets</i>	71,125,575	3,169,887	74,295,462	40,783
Liabilities:				
Accounts payable	1,260,001	124,371	1,384,372	0
Contracts payable	190,065	0	190,065	0
Accrued wages and benefits	680,753	16,422	697,175	0
Due to other governments	268,504	0	268,504	0
Matured compensated absences	95,956	0	95,956	0
Claims payable	277,601	0	277,601	0
Accrued interest payable	27,405	1,083	28,488	0
Retainage payable	48,414	0	48,414	0
Long-term liabilities				
Due within one year	961,016	210,624	1,171,640	0
Due in more than one year	7,463,891	3,884,713	11,348,604	0
<i>Total liabilities</i>	11,273,606	4,237,213	15,510,819	0
Deferred inflows of resources:				
Property taxes not levied to finance current year operations	5,330,290	0	5,330,290	0
Special assessments	154,274	0	154,274	0
<i>Total deferred inflows of resources</i>	5,484,564	0	5,484,564	0
Net Position:				
Net investment in capital assets	34,058,618	1,986,062	36,044,680	0
Restricted for:				
Board of developmental disabilities (DD)	995,103	0	995,103	0
Child support	235,183	0	235,183	0
Real estate	846,480	0	846,480	0
EMA	252,084	0	252,084	0
Muney Road	863,217	0	863,217	0
911 equipment	215,274	0	215,274	0
DD residential	966,507	0	966,507	0
Job and family services	133,800	0	133,800	0
Motor vehicle and gas tax	3,985,891	0	3,985,891	0
Mental health	1,644,270	0	1,644,270	0
Children's services	800,234	0	800,234	0
Felony delinquent care and custody	114,239	0	114,239	0
Huron County revolving loan	361,028	0	361,028	0
Law Library	300,671	0	300,671	0
Special Projects CP	19,378	0	19,378	0
EPA Hazmat	144,965	0	144,965	0
Help Me Grow	309,262	0	309,262	0
Ditch Maintenance	245,186	0	245,186	0
Victims Assistance	93,919	0	93,919	0
DD Trust	80,075	0	80,075	0
Clerk of Courts Computer	117,469	0	117,469	0
Other purposes	814,619	0	814,619	0
Debt service	12,628	0	12,628	0
Capital projects	92,163	0	92,163	0
Unrestricted (deficit)	6,665,142	(3,054,549)	3,610,593	40,783
<i>Total net position</i>	\$54,367,405	(\$1,068,487)	\$53,298,918	\$40,783

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, 2014

Functions/programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government -				
Legislative and executive	\$6,718,716	\$1,650,497	\$290,737	\$0
Judicial	1,909,176	382,658	3,241	0
Public safety	6,090,195	909,094	639,936	0
Public works	5,770,976	191,476	4,896,462	3,031,472
Health	9,679,054	742,449	4,064,662	86,507
Human services	8,459,751	658,492	6,279,665	0
Conservation and recreation	321,600	41,642	0	0
Interest and fiscal charges	309,420	0	27,432	0
Bond issuance costs	31,500	0	0	0
Total governmental activities	<u>39,290,388</u>	<u>4,576,308</u>	<u>16,202,135</u>	<u>3,117,979</u>
Business-type activities:				
Landfill	2,050,725	2,272,218	0	0
Total business-type activities	<u>2,050,725</u>	<u>2,272,218</u>	<u>0</u>	<u>0</u>
Total primary government	<u>\$41,341,113</u>	<u>\$6,848,526</u>	<u>\$16,202,135</u>	<u>\$3,117,979</u>
Component unit:				
Airport	\$122,553	\$114,559	\$0	\$0
Total component unit	<u>\$122,553</u>	<u>\$114,559</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 Activities	Business-type Activities	Total	Airport
(\$4,777,482)	\$0	(\$4,777,482)	\$0
(1,523,277)	0	(1,523,277)	0
(4,541,165)	0	(4,541,165)	0
2,348,434	0	2,348,434	0
(4,785,436)	0	(4,785,436)	0
(1,521,594)	0	(1,521,594)	0
(279,958)	0	(279,958)	0
(281,988)	0	(281,988)	0
(31,500)	0	(31,500)	0
(15,393,966)	0	(15,393,966)	0
0	221,493	221,493	0
0	221,493	221,493	0
(15,393,966)	221,493	(15,172,473)	0
			(7,994)
			(7,994)
2,060,643	0	2,060,643	0
3,092,183	0	3,092,183	0
146,255	0	146,255	0
450,259	0	450,259	0
9,396,408	0	9,396,408	0
2,032,487	0	2,032,487	0
80,313	0	80,313	0
800,733	47,242	847,975	0
18,059,281	47,242	18,106,523	0
2,665,315	268,735	2,934,050	(7,994)
51,702,090	(1,337,222)	50,364,868	48,777
\$54,367,405	(\$1,068,487)	\$53,298,918	\$40,783

Huron County, Ohio
Balance Sheet
Governmental Funds
December 31, 2014

	General Fund	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Assets:						
Equity in pooled cash and investments	\$3,791,189	\$1,156,762	\$569,461	\$1,675,758	\$10,016,112	\$17,209,282
Receivables (net of allowances for uncollectibles)						
Taxes	3,235,475	3,229,098	0	0	807,010	7,271,583
Accounts	66,965	22,440	0	0	56,733	146,138
Special assessments	0	0	0	0	277,803	277,803
Accrued interest receivable	24,060	0	0	0	0	24,060
Loans	0	0	0	0	207,741	207,741
Due from other governments	552,073	224,823	0	2,083,988	152,173	3,013,057
Prepaid items	118,185	0	0	0	0	118,185
Materials and supplies inventory	5,870	0	0	722,448	1,551	729,869
<i>Total assets</i>	<u>\$7,793,817</u>	<u>\$4,633,123</u>	<u>\$569,461</u>	<u>\$4,482,194</u>	<u>\$11,519,123</u>	<u>\$28,997,718</u>
Liabilities, Deferred Inflows of Resources and Fund Balances:						
Liabilities:						
Accounts payable	\$260,189	\$90,810	\$75,012	\$63,083	\$770,907	\$1,260,001
Contracts payable		43,274	0	0	146,791	190,065
Due to other governments	122,336	45,372	42,327	26,961	31,508	268,504
Accrued wages and benefits	270,241	129,333	119,510	70,436	91,233	680,753
Retainage payable	0	0	0	0	48,414	48,414
Matured compensated absences	16,368	79,588	0	0	0	95,956
<i>Total liabilities</i>	669,134	388,377	236,849	160,480	1,088,853	2,543,693
Deferred Inflows of Resources:						
Property taxes not levied to finance current year operations	1,576,700	3,003,084	0	0	750,506	\$5,330,290
Unavailable revenue - interest	11,170	0	0	0	0	11,170
Unavailable revenue - delinquent taxes	118,657	226,014	0	0	56,504	401,175
Unavailable revenue - intergovernmental	256,120	224,823	0	1,397,517	36,887	1,915,347
Unavailable revenue - special assessments	0	0	0	0	277,803	277,803
<i>Total deferred inflows of resources</i>	1,962,647	3,453,921	0	1,397,517	1,121,700	7,935,785
Fund Balances:						
Nonspendable	219,614	0	0	722,448	1,551	943,613
Restricted	0	790,825	332,612	2,201,749	9,367,507	12,692,693
Assigned	92,172	0	0	0	0	92,172
Unassigned	4,850,250	0	0	0	(60,488)	4,789,762
<i>Total fund balances</i>	<u>5,162,036</u>	<u>790,825</u>	<u>332,612</u>	<u>2,924,197</u>	<u>9,308,570</u>	<u>18,518,240</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$7,793,817</u>	<u>\$4,633,123</u>	<u>\$569,461</u>	<u>\$4,482,194</u>	<u>\$11,519,123</u>	<u>\$28,997,718</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, 2014

Total Governmental Fund Balances	\$18,518,240
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	40,021,932
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Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.

Taxes	401,175	
Intergovernmental	1,915,347	
Special Assessments	123,529	
Interest	<u>11,170</u>	
 Total		 2,451,221

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.

1,828,324

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

Accrued Interest Payable	(27,405)	
Compensated Absences	(1,871,907)	
County Building Bonds Payable	(247,000)	
General Obligation Bonds	(460,000)	
Correctional Facility Refunding Bonds Payable	(755,000)	
Building Improvement Bonds Payable	(1,430,000)	
Various Purpose Improvement Bonds Payable	<u>(455,000)</u>	
 Total		 <u>(8,452,312)</u>

Net Position of Governmental Activities

\$54,367,405

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, 2014

	General Fund	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$11,482,670	\$3,140,981	\$0	\$0	\$608,712	\$15,232,363
Charges for services	1,476,070	514,132	362,816	148,432	1,671,339	4,172,789
Licenses and permits	3,418	0	0	0	0	3,418
Special assessments	0	0	0	0	82,663	82,663
Fines and forfeitures	207,857	0	0	43,044	149,200	400,101
Intergovernmental revenue	1,654,500	2,111,471	4,031,321	7,392,530	5,977,465	21,167,287
Investment earnings	71,788	0	0	1,744	639	74,171
Miscellaneous revenue	246,424	151,337	842	62,093	340,037	800,733
<i>Total revenues</i>	<u>15,142,727</u>	<u>5,917,921</u>	<u>4,394,979</u>	<u>7,647,843</u>	<u>8,830,055</u>	<u>41,933,525</u>
Expenditures:						
Current:						
General government-						
Legislative and executive	5,509,762	0	0	0	909,540	6,419,302
Judicial	1,868,524	0	0	0	85,014	1,953,538
Public safety	4,755,351	0	0	0	1,059,011	5,814,362
Public works	0	0	0	7,735,761	259,017	7,994,778
Health	119,059	5,983,330	0	0	3,436,914	9,539,303
Human services	424,313	0	4,581,364	0	3,516,117	8,521,794
Conservation and recreation	321,600	0	0	0	0	321,600
Capital outlay	127,047	0	0	0	1,242,758	1,369,805
Debt service:						
Principal retirement	0	0	0	0	762,000	762,000
Interest and fiscal charges	0	0	0	0	307,338	307,338
Bond issuance costs	0	0	0	0	31,500	31,500
<i>Total expenditures</i>	<u>13,125,656</u>	<u>5,983,330</u>	<u>4,581,364</u>	<u>7,735,761</u>	<u>11,609,209</u>	<u>43,035,320</u>
<i>Excess of revenues over (under) expenditures</i>	2,017,071	(65,409)	(186,385)	(87,918)	(2,779,154)	(1,101,795)
Other financing sources (uses):						
Issuance of general obligation bonds	0	0	0	0	1,430,000	1,430,000
Transfers in	0	0	162,558	0	1,643,057	1,805,615
Transfers out	(1,700,240)	0	(105,375)	0	0	(1,805,615)
<i>Total other financing sources (uses)</i>	<u>(1,700,240)</u>	<u>0</u>	<u>57,183</u>	<u>0</u>	<u>3,073,057</u>	<u>1,430,000</u>
Net change in fund balance	316,831	(65,409)	(129,202)	(87,918)	293,903	328,205
Fund balance, January 1	4,845,205	856,234	461,814	3,012,115	9,014,667	18,190,035
Fund balance, December 31	<u>\$5,162,036</u>	<u>\$790,825</u>	<u>\$332,612</u>	<u>\$2,924,197</u>	<u>\$9,308,570</u>	<u>\$18,518,240</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, 2014

Net Change in Fund Balances - Total Governmental Funds \$328,205

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	5,689,062	
Current Year Depreciation	(2,965,332)	
Total		2,723,730

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

Loss on Disposal of Capital Assets	(442,230)	
Total		(442,230)

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

Taxes	(86,615)	
Intergovernmental	(15,503)	
Interest	6,142	
Special Assessments	118,154	
Total		22,178

The issuance of bonds in the statement of revenues, expenditures and changes in fund balances that are reported as other financing sources are not reported as revenues in the statement of activities. (1,430,000)

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. 762,000

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. 631,355

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

Decrease in Compensated Absences	72,159	
Increase in Accrued interest	(2,082)	
Total		70,077

Net Change in Net Position of Governmental Activities \$2,665,315

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$10,122,000	\$10,122,000	\$11,342,553	\$1,220,553
Charges for services	\$1,091,200	\$1,091,200	\$1,025,167	(66,033)
Licenses and permits	\$3,000	\$3,000	\$3,418	418
Fines and forfeitures	\$155,000	\$155,000	\$206,994	51,994
Intergovernmental revenue	\$1,306,740	\$1,306,740	\$1,585,893	279,153
Investment earnings	\$75,000	\$75,000	\$85,572	10,572
Miscellaneous revenue	\$275,808	\$279,808	\$423,276	143,468
Total revenues	\$13,028,748	\$13,032,748	\$14,672,873	1,640,125
Expenditures:				
Current:				
General government-				
Legislative and executive	\$5,677,812	\$5,602,727	\$5,264,218	338,509
Judicial	\$2,036,453	\$2,089,991	\$1,900,177	189,814
Public safety	\$4,825,739	\$4,916,069	\$4,808,353	107,716
Public works	\$850	\$850	\$0	850
Health	\$119,452	\$119,452	\$119,059	393
Human services	\$531,459	\$531,459	\$432,883	98,576
Miscellaneous	\$321,600	\$321,600	\$321,600	0
Capital outlay	\$125,000	\$135,000	\$131,675	3,325
Total expenditures	\$13,638,365	\$13,717,148	\$12,977,965	739,183
Deficiency of revenues under expenditures	(\$609,617)	(\$684,400)	\$1,694,908	2,379,308
Other financing sources (uses):				
Transfers in	\$75,000	\$75,000	\$75,000	0
Transfers out	(\$1,743,471)	(\$1,808,471)	(\$1,700,240)	108,231
Deficiency of revenues and other financing sources under expenditures and other uses	(\$2,278,088)	(\$2,417,871)	\$69,668	2,487,539
Fund balance, January 1	\$2,239,044	\$2,239,044	\$2,239,044	0
Prior year encumbrances appropriated	\$239,036	\$239,036	\$239,036	0
Fund balance, December 31	\$199,992	\$60,209	\$2,547,748	\$2,487,539

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$3,275,000	\$3,275,000	\$3,340,889	\$65,889
Intergovernmental revenue	1,800,000	1,800,000	1,934,616	134,616
Charges for services	0	0	2,002	2,002
Miscellaneous revenue	260,000	260,000	339,266	79,266
Total revenues	<u>5,335,000</u>	<u>5,335,000</u>	<u>5,616,773</u>	<u>281,773</u>
Expenditures:				
Current:				
Personal services	4,540,000	4,463,384	4,339,202	124,182
Materials and supplies	151,500	191,315	191,295	20
Charges and services	1,108,902	1,213,112	1,154,269	58,843
Capital purchases	124,700	42,000	42,000	0
Total expenditures	<u>5,925,102</u>	<u>5,909,811</u>	<u>5,726,766</u>	<u>183,045</u>
Deficiency of revenues under expenditures	(590,102)	(574,811)	(109,993)	464,818
Other financing uses:				
Transfers out	0	0	0	0
Total other financing uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Deficiency of revenues under other financing sources under expenditures and other uses	(590,102)	(574,811)	(109,993)	464,818
Fund balance, January 1	817,002	817,002	817,002	0
Prior year encumbrances appropriated	115,102	115,102	115,102	0
Fund balance, December 31	<u>\$342,002</u>	<u>\$357,293</u>	<u>\$822,111</u>	<u>\$464,818</u>

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non-GAAP Budgetary Basis)
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$3,470,000	\$3,008,448	\$3,286,087	\$277,639
Charges for services	1,150,000	1,103,889	1,108,050	4,161
Interest revenue	100	100	0	(100)
Miscellaneous revenue	8,500	822	842	20
Total revenues	4,628,600	4,113,259	4,394,979	281,720
Expenditures:				
Current:				
Personal services	3,714,986	3,570,479	3,357,472	213,007
Materials and supplies	7,500	6,024	4,615	1,409
Charges and services	1,588,465	1,196,068	1,173,559	22,509
Capital purchases	26,000	26,000	3,689	22,311
Total expenditures	5,336,951	4,798,571	4,539,335	259,236
Deficiency of revenues under expenditures	(708,351)	(685,312)	(144,356)	540,956
Other financing sources (uses):				
Transfers in	163,000	162,558	162,558	0
Transfers out	(105,375)	(105,375)	(105,375)	0
Total other financing sources (uses)	57,625	57,183	57,183	0
Deficiency of revenues and other financing sources under expenditures and other uses	(650,726)	(628,129)	(87,173)	540,956
Fund balance, January 1	604,725	604,725	604,725	0
Prior year encumbrances appropriated	46,000	46,000	46,000	0
Fund balance, December 31	(\$1)	\$22,596	\$563,552	\$540,956

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$125,000	\$125,000	\$148,432	\$23,432
Fines and forfeitures	50,000	45,334	45,334	0
Intergovernmental revenue	4,326,000	4,009,268	4,340,598	331,330
Investment earnings	1,500	1,500	1,744	244
Miscellaneous revenue	295,000	223,070	238,608	15,538
Total revenues	<u>4,797,500</u>	<u>4,404,172</u>	<u>4,774,716</u>	<u>370,544</u>
Expenditures:				
Current:				
Personal services	2,755,400	2,755,400	2,534,022	221,378
Materials and supplies	1,275,500	1,275,373	917,689	357,684
Charges and services	1,655,500	1,832,414	1,566,412	266,002
Capital purchases	112,000	111,343	56,794	54,549
Total expenditures	<u>5,798,400</u>	<u>5,974,530</u>	<u>5,074,917</u>	<u>899,613</u>
Excess (deficiency) of revenues over (under) expenditures	(1,000,900)	(1,570,358)	(300,201)	1,270,157
Fund balance, January 1	1,639,462	1,639,462	1,639,462	0
Prior year encumbrances appropriated	207,000	207,000	207,000	0
Fund balance, December 31	<u>\$845,562</u>	<u>\$276,104</u>	<u>\$1,546,261</u>	<u>\$1,270,157</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, 2014

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Assets:		
Current assets:		
Equity in pooled cash and investments	\$656,170	\$2,105,925
Receivables (net of allowances for uncollectibles)	214,637	0
Materials and supplies inventory	13,018	0
<i>Total current assets</i>	<u>883,825</u>	<u>2,105,925</u>
Noncurrent assets:		
Land	307,678	0
Land improvements	2,867,842	0
Buildings, structures and improvements	1,811,811	0
Furniture, fixtures and equipment	839,020	0
Less: accumulated depreciation	(3,540,289)	0
<i>Total noncurrent assets</i>	<u>2,286,062</u>	<u>0</u>
<i>Total assets</i>	<u>3,169,887</u>	<u>2,105,925</u>
Liabilities:		
Current liabilities:		
Accounts payable	124,371	0
Accrued wages and benefits	16,422	0
Due to other governments	1,161	0
Claims payable	0	277,601
Accrued interest payable	1,083	0
Current portion of compensated absences	3,361	0
Current portion of unfunded closure/post-closure	192,263	0
Current portion of obligations under capital leases	0	0
Current portion of bonds payable	15,000	0
<i>Total current liabilities</i>	<u>353,661</u>	<u>277,601</u>
Noncurrent liabilities:		
Compensated absences - noncurrent	76,337	0
Unfunded closure/post-closure-noncurrent	3,523,376	0
Bonds Payable-noncurrent	285,000	0
<i>Total noncurrent liabilities</i>	<u>3,884,713</u>	<u>0</u>
<i>Total liabilities</i>	<u>4,238,374</u>	<u>277,601</u>
Net Position:		
Net investment in capital assets	1,986,062	0
Unrestricted (deficit)	(3,054,549)	1,828,324
<i>Total net position (deficit)</i>	<u>(1,068,487)</u>	<u>1,828,324</u>
<i>Total liabilities and net position</i>	<u>\$3,169,887</u>	<u>\$2,105,925</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, 2014

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Landfill</u>	<u>Internal Service Fund</u>
Operating revenues:		
Charges for services	\$2,272,218	\$3,717,349
Miscellaneous	47,242	0
Total operating revenues	2,319,460	3,717,349
Operating expenses:		
Personal services	402,652	0
Contract services	1,505,631	405,368
Claims	0	2,680,842
Materials and supplies	19	0
Depreciation	127,744	0
Miscellaneous	0	0
Total operating expenses	2,036,046	3,086,210
Operating income (loss)	283,414	631,139
Nonoperating revenues (expenses):		
Interest income	0	216
Interest and fiscal charges	(14,679)	0
Total nonoperating revenues (expenses)	(14,679)	216
Changes in net position	268,735	631,355
Net position (deficit), January 1	(1,337,222)	1,196,969
Net position (deficit), December 31	(\$1,068,487)	\$1,828,324

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, 2014

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Cash flows from operating activities:		
Cash received from customers	\$2,294,082	\$0
Cash received from interfund services provided and used	0	3,717,349
Cash received from other operating revenues	47,242	0
Cash paid for claims	0	(2,586,213)
Cash paid to suppliers	(1,762,802)	(405,637)
Cash paid to employees and for fringe benefits	(406,650)	0
Net cash provided by (used for) operating activities	171,872	725,499
Cash flows from capital and related financing activities:		
Principal payments - capital lease	(22,282)	0
Interest paid	(14,725)	0
Purchases of assets	(28,411)	0
Principal payments - bonds payable	(15,000)	0
Net cash used for capital and related financing activities	(80,418)	0
Cash flows from investing activities:		
Interest received	0	216
Net cash provided by investing activities	0	216
Net increase (decrease) in cash and cash equivalents	91,454	725,715
Cash and cash equivalents, January 1	564,716	1,380,210
Cash and cash equivalents, December 31	\$656,170	\$2,105,925
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities		
Operating income (loss)	\$283,414	\$631,139
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation expense	127,744	0
(Increase) decrease in operating assets:		
Accounts receivable	21,864	0
Inventory	(4,701)	0
Increase (decrease) in operating liabilities:		
Accounts payable	(62,810)	(269)
Claims payable	0	94,629
Accrued wages and benefits	(3,525)	0
Compensated absences	(1,634)	0
Due to other governments	1,161	0
Unfunded closure/post-closure care costs	(189,641)	0
Total adjustments	(111,542)	94,360
Net cash provided by (used for) operating activities	\$171,872	\$725,499

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, 2014

	Agency Funds
Assets:	
Current assets:	
Equity in pooled cash and investments	\$3,403,282
Segregated cash accounts	886,752
Taxes receivable	44,976,278
Due from other governments	2,552,481
<i>Total assets</i>	\$51,818,793
 Liabilities:	
Unapportioned monies	\$2,166,206
Due to other governments	47,528,759
Deposits held due to others	2,114,973
Payroll withholdings	8,855
<i>Total liabilities</i>	\$51,818,793

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, 2014

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, 2014. 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 2014. 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, 2014

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, 2014

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, 2014

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, 2014. 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, 2014, but which were levied to finance fiscal year 2015 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, 2014

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, 2014.

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

Investment income earned during 2014 as reported in the fund financial statements totaled \$74,387 (\$74,171 in the governmental funds and \$216 in the proprietary funds).

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 7-80 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, 2014

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, 2014

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, 2014

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, 2014

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 2014, 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 \$60,753 as of December 31, 2014. The County's bank balance was \$14,078,450. 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, 2014, the County had the following investments and maturities:

	Carrying/Fair Value	Less than 6 months	6 - 12 months	1 - 2 years	Over 2 years
STAR Ohio	\$2,214,118	\$2,214,118	\$0	\$0	\$0
Federal Farm Credit Bank	2,576,017	0	1,581,277	498,410	496,330
Federal Home Loan Bank	2,350,387	0	600,882	0	1,749,505
Federal National Mortgage Association	1,999,665	0	0	505,105	1,494,560
First American Government MMF	70,827	70,827	0	0	0
Marketable CD	743,000	248,000	248,000	0	247,000
Municipal Bonds - Akron	450,540	0	0	0	450,540
Refunding Bonds - Dayton City School District, OH	252,080	0	252,080	0	0
Total Investments	\$10,656,634	\$2,532,945	\$2,682,239	\$1,003,515	\$4,437,935

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, 2014

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 2014 are as follows:

	Transfers In	Transfers Out
Major Funds:		
General Fund	-	1,700,240
Job and Family Services Fund	162,558	105,375
Total Major Funds	162,558	1,805,615
 Non-Major Funds:		
Children Services	400,000	-
Victims Assistance (VOCA)	36,558	-
Debt Service		
Human Services Bond Fund	342,813	-
County Bond Retirement Fund	298,657	-
Jail Bond Retirement Fund	400,913	-
Capital Projects		
Permanent Improvement Fund	163,650	-
County Capital Projects Fund	466	-
Total Non-Major Funds	1,643,057	-
TOTAL	\$ 1,805,615	\$ 1,805,615

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, 2014

NOTE E – CAPITAL ASSETS

Capital asset activity for the County for the year ended December 31, 2014, is as follows:

Governmental Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets not being depreciated:</i>				
Land	\$1,667,359	0	0	1,667,359
Construction in Progress	290,096	1,052,605	(588,004)	754,697
<i>Total capital assets, not being depreciated</i>	1,957,455	1,052,605	(588,004)	2,422,056
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	34,041,857	588,004	0	34,629,861
Furniture, fixtures and equipment	10,655,148	832,252	(492,995)	10,994,404
Infrastructure	34,533,121	3,804,205	(129,022)	38,208,305
<i>Total capital assets being depreciated</i>	79,230,126	5,224,461	(622,017)	83,832,570
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(21,608,434)	(982,788)	0	(21,591,222)
Furniture, fixtures and equipment	(8,037,438)	(548,101)	161,204	(8,424,335)
Infrastructure	(13,801,277)	(1,434,443)	18,583	(15,217,137)
<i>Total accumulated depreciation</i>	(43,447,149)	(2,965,332)	179,787	(46,232,694)
<i>Total capital assets being depreciated, net</i>	35,782,977	2,259,129	(442,230)	37,599,876
<i>Governmental activities capital assets, net</i>	\$37,740,432	3,311,734	(\$1,030,234)	\$40,021,932

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE E – CAPITAL ASSETS (Continued)

Business-Type Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets, not being depreciated:</i>				
Land	\$307,678	0	0	\$307,678
Total capital assets, not being depreciated	307,678	0	0	307,678
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	1,811,811	0	0	1,811,811
Land improvements	2,867,842	0	0	2,867,842
Furniture, fixtures and equipment	810,609	28,411	0	839,020
Total capital assets being depreciated	5,490,262	28,411	0	5,518,673
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(893,728)	(50,317)	0	(944,045)
Land improvements	(1,826,807)	(53,128)	0	(1,879,935)
Furniture, fixtures and equipment	(692,010)	(24,299)	0	(716,309)
Total accumulated depreciation	(3,412,545)	(127,744)	0	(3,540,289)
Total capital assets being depreciated, net	2,077,717	(99,333)	0	1,978,384
<i>Business-type activities capital assets, net</i>	<u>\$2,385,395</u>	<u>(\$99,333)</u>	<u>\$0</u>	<u>\$2,286,062</u>

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

<i>Governmental activities:</i>	
General government – legislative and executive	550,792
General government – judicial	40,261
Public safety	328,359
Public works	1,622,093
Health	193,406
Human services	230,421
<i>Total depreciation expense – governmental activities</i>	<u>\$2,965,332</u>
 <i>Business-type activities:</i>	
Landfill	<u>\$127,744</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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 are being repaid from the Debt Service and County Bond Retirement Funds. These bonds are recovery zone economic development bonds where the interest is subsidized through a credit from the United States Treasury. The interest payments are recorded at gross and the subsidy is recorded as intergovernmental revenue. The amortization schedule reflects the gross amounts of interest payments due each year.

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

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

The County issued \$1,430,000 in General Obligation Building improvement bonds in 2014 and these bonds 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 \$20.9 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, 2014

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, 2014, the total outstanding on these revenue bonds aggregated \$34,110,000.

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 \$3,715,639 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, 2014 were as follows:

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014	Amounts Due In One Year
Governmental Activities:					
Governmental Funds:					
General Obligation Bonds					
2007 Energy Conservation Bonds 4.42%, due serially through 2026	\$1,648,000	\$0	\$97,000	\$1,551,000	\$101,000
General Obligation Bonds 2005 Correctional Facility Refunding Bonds 3%-3.75%, due serially through 2016	1,115,000	0	360,000	755,000	370,000
General Obligation Bonds 2006 County Building 4.7%, due serially through 2026	262,000	0	15,000	247,000	16,000
General Obligation Bonds 2002 Various Purpose Improvement and Refund 2%-4.6%, due serially through 2021	510,000	0	55,000	455,000	55,000
General Obligation Bonds 1994 Human Services Building 2%-4%, due serially through 2020	1,875,000	0	220,000	1,655,000	235,000
General Obligation Bonds 2010 County Courthouse Improvement 2.75%-3.63%, due serially through 2030	475,000	0	15,000	460,000	20,000
General Obligation Building Improvement Bonds 2014 2.95%, due serially through 2034	0	1,430,000	0	1,430,000	85,000
Subtotal Governmental Fund Obligations	5,885,000	1,430,000	0	6,553,000	882,000
Compensated Absences	1,944,066	1,310,521	762,000	1,871,907	79,016
Total Governmental Activities	\$7,829,066	\$2,740,521	\$2,144,680	\$8,424,907	\$961,016

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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

	Balance January 1, 2014	Additions	Deductions	Balance December 31, 2014	Amounts Due In One Year
Business-Type Activities:					
Landfill closure and post-closure care costs	3,905,280	0	189,641	3,715,639	192,263
General Obligation Bonds 2010 County Landfill Transfer Station Improvement 3.7%-4.6%, due serially through 2030	315,000	0	15,000	300,000	15,000
Capital Lease	22,282	0	22,282	0	0
Compensated Absences	81,332	31,856	33,490	79,698	3,361
Total Business-type Activities	\$4,323,894	\$31,856	\$260,413	\$4,095,337	\$210,624

A summary of the County's future long-term debt funding requirements as of December 31, 2014 follows:

Year	Governmental Activities General Obligation Bonds		Business-Type Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest
2015	882,000	332,413	15,000	12,990
2016	923,000	299,377	15,000	12,435
2017	557,000	273,032	15,000	11,880
2018	588,000	260,918	15,000	11,325
2019	609,000	248,298	15,000	10,770
2020-2024	1,776,000	553,952	90,000	44,025
2025-2029	883,000	159,529	110,000	21,620
2030-2034	335,000	28,046	25,000	1,150
Total	6,553,000	2,155,565	300,000	126,195

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, 2014 representing this liability for all governmental funds are as follows:

	<u>Hours</u>
Vacation	49,959
Sick	18,832

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, 2014

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 2014, 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 2014, 2013, and 2012 member contribution rates were 10%, 10%, and 10%, respectively, for the members in state and local classifications and 12.0% and 13.0%, 12.0% and 12.6%, and 11.5% and 12.1%, respectively for members in public safety and law enforcement.

The 2014, 2013, and 2012 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, 2014, 2013, and 2012 were \$2,302,686, \$2,062,752, and \$1,850,659 respectively, of which 100% was contributed for 2014, 2013, and 2012.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

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, 2014

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 11% for members and 14% for employers.

For the fiscal years ended June 30, 2014, 2013 and 2012, plan members were required to contribute 11 percent, 10 percent and 10 percent, accordingly 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 11% for members and 14% for employers.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2014, 2013 and 2012 were \$18,150, \$23,805, and \$18,572, 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.

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, 2014

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 2014, 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 and the Combined Plan was 2.0% during calendar year 2014. Effective January 1, 2015, the portion of employer contributions allocated to healthcare was continued at 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 \$328,955 for 2014, \$147,281 for 2013, and \$528,733 for 2012. The percentage of the required contributions made for 2014, 2013 and 2012 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, 2014

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 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, 2014, 2013 and 2012. The 14 percent employer contribution rate is the maximum rate established under Ohio law. For the County, these amounts equaled \$1,296, \$1,700 and \$1,327 for the years ended December 31, 2014, 2013, and 2012, 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 2014 were based, is as follows:

Real property	\$996,537,380
Public utility personal property	<u>34,577,290</u>
Total assessed property value	<u><u>\$1,031,114,670</u></u>

In 2014 real property taxes were levied on January 1, 2014 on the assessed values as of January 1, 2013 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 2014 if paid annually, payment was due by February 14, 2014. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 14, 2014 with the remainder due July 11, 2014.

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, 2014. 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 2014 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, 2014

NOTE I - PROPERTY TAXES (Continued)

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

Purpose	Voter Authorized Rate (a)	Rate Levied for Current Year Collection		Final Collection Year
		Agriculture/ Residential (b)	Other	
General Fund	None			
Mental Health	.50	.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, 2014 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:

	General Fund	Board of Developmental Disabilities Fund	Job and Family Services Fund	Motor Vehicle and Gas Tax Fund
Budget Basis	\$69,668	(\$109,993)	(\$87,173)	(\$300,201)
Net adjustment for revenue accruals	(61,230)	301,148	-	2,873,127
Net adjustment for expenditure accruals	(40,921)	(491,217)	(47,938)	(2,790,344)
Net adjustments for encumbrances	280,503	234,653	5,909	129,500
Non-Budgeted Funds	68,811	-	-	-
GAAP Basis	\$316,831	(\$65,409)	(\$129,202)	(\$87,918)

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, 2014

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 2014 was \$272,481.

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 \$277,601 reported in the fund at December 31, 2014 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 2014, 2013 and 2012 were:

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	End of Year Liability
2012	450,579	3,501,660	3,545,914	406,325
2013	406,325	3,247,011	3,470,364	182,972
2014	182,972	2,680,842	2,586,213	277,601

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, 2014

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 lease was paid off during 2014 and the County has ownership of the asset.

NOTE N – ACCOUNTABILITY AND COMPLIANCE

Deficit Fund Balance/Net Position: The WIA Fund had a deficit fund balance in the amount of \$60,488 as of December 31, 2014. The Landfill Fund had a deficit net position of \$1,068,487. 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, 2014.

NOTE O – NEW ACCOUNTING PRINCIPLES

In June 2012, the GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions—An Amendment of GASB Statement No. 27*. Statement No. 68 requires governments providing defined benefit pensions to recognize their unfunded pension benefit obligation as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. The statement also enhances accountability and transparency through revised note disclosures and required supplemental information (RSI). The total pension liability will be computed on a different basis than the current actuarial accrued liability and the method of allocating this liability to each participating employer has not yet been determined; while the precise impact is not known, it is deemed likely that this pronouncement would have a material impact on the County. The provisions of this statement are effective for the fiscal year ending December 31, 2015, and therefore will be adopted in the next fiscal year.

NOTE P– SIGNIFICANT ENCUMBRANCES BY FUND

At year end, the significant encumbrances are as follows:

General Fund	\$280,503
Board of Developmental Disabilities Fund	234,653
Motor Vehicle and Gas Tax Fund	129,500
Developmental Disabilities Residential	
Services Non-major Fund	171,000
Capital Projects Non-major Fund	250,000

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2014

NOTE Q- FUND BALANCES

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

Fund Balances	General	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle Gas Tax	Other Governmental Funds	Total Governmental Funds
Nonspendable						
Unclaimed Monies	\$95,559	-	-	-	-	\$95,559
Materials & Supplies Inventories	5,870	-	-	722,448	1,551	729,869
Prepays	118,185	-	-	-	-	118,185
Total of Nonspendable	219,614	-	-	722,448	1,551	943,613
Restricted For:						
Board of Developmental Disabilities	-	790,825	-	-	-	790,825
Child Support	-	-	-	-	283,357	283,357
Real estate assessment	-	-	-	-	901,668	901,668
EMA	-	-	-	-	261,266	261,266
Muny Road	-	-	-	-	863,217	863,217
911 equipment	-	-	-	-	215,274	215,274
DD residential	-	-	-	-	966,507	966,507
Job and family services	-	-	332,612	-	-	332,612
Motor vehicle and gas tax	-	-	-	2,201,749	-	2,201,749
Mental Health	-	-	-	-	1,816,924	1,816,924
Children's services	-	-	-	-	800,234	800,234
Felony delinquent care and custody	-	-	-	-	135,823	135,823
Huron County revolving loan	-	-	-	-	361,028	361,028
Law Library	-	-	-	-	300,671	300,671
Special Projects CP	-	-	-	-	61,284	61,284
EPA hazmat	-	-	-	-	144,965	144,965
Help me grow	-	-	-	-	319,295	319,295
Ditch maintenance	-	-	-	-	120,106	120,106
Victims assistance	-	-	-	-	95,343	95,343
DD trust	-	-	-	-	80,075	80,075
Clerk of Courts computer	-	-	-	-	117,469	117,469
Other purposes	-	-	-	-	785,250	785,250
Debt service	-	-	-	-	12,628	12,628
Capital projects	-	-	-	-	725,123	725,123
Total Restricted	-	790,825	332,612	2,201,749	9,367,507	12,692,693
Assigned for Purchase Orders	92,172	-	-	-	-	92,172
Unassigned (deficit)	4,850,250	-	-	-	(60,488)	4,789,762
Total Fund Balances	\$5,162,036	\$790,825	\$332,612	\$2,924,197	\$9,308,570	\$18,518,240

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**Huron County, Ohio
General Fund
December 31, 2014**

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, 2014

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services.....	\$344,000	\$344,000	\$330,846	\$13,154
Materials and supplies.....	\$5,600	\$5,600	\$3,031	\$2,569
Charges and services.....	\$40,000	\$40,000	\$21,073	\$18,927
Capital purchases.....	\$8,000	\$8,000	\$3,328	\$4,672
Microfilm-				
Personal services.....	\$40,036	\$40,036	\$35,472	\$4,564
Materials and supplies.....	\$2,000	\$2,000	\$1,061	\$939
Charges and services.....	\$3,605	\$3,605	\$1,139	\$2,466
Data Processing				
Personal services.....	\$60,268	\$60,268	\$59,853	\$415
Materials and supplies.....	\$2,500	\$2,500	\$2,500	\$0
Charges and services.....	\$160,096	\$153,635	\$147,174	\$6,461
Capital purchases.....	\$8,300	\$8,300	\$8,300	\$0
Auditor-				
Personal services.....	\$213,350	\$214,650	\$198,632	\$16,018
Materials and supplies.....	\$0	\$0	\$0	\$0
Charges and services.....	\$4,015	\$4,015	\$4,015	\$0
Capital purchases.....	\$0	\$0	\$0	\$0
Treasurer-				
Personal services.....	\$125,731	\$132,256	\$129,170	\$3,086
Materials and supplies.....	\$8,200	\$8,200	\$8,198	\$2
Charges and services.....	\$19,288	\$27,836	\$26,640	\$1,196
Prosecutor-				
Personal services.....	\$528,322	\$528,882	\$499,374	\$29,508
Materials and supplies.....	\$1,150	\$590	\$0	\$590
Charges and services.....	\$32,444	\$32,444	\$32,444	\$0
Board of revision-				
Charges and services.....	\$1,425	\$1,425	\$170	\$1,255
Human Resources				
Personal services.....	\$67,165	\$67,165	\$67,126	\$39
Materials and supplies.....	\$1,676	\$1,676	\$1,675	\$1
Charges and services.....	\$2,225	\$2,150	\$1,297	\$853

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Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2014

	Original	Final	Actual	Variance With Final Budget
Board of elections-				
Personal services.....	\$279,542	\$276,049	\$273,117	\$2,932
Materials and supplies.....	\$14,500	\$18,920	\$18,428	\$492
Charges and services.....	\$91,327	\$90,400	\$88,890	\$1,510
Building maintenance-				
Personal services.....	\$353,720	\$350,220	\$336,304	\$13,916
Materials and supplies.....	\$59,965	\$63,317	\$63,316	\$1
Charges and services.....	\$423,245	\$414,924	\$408,284	\$6,640
Capital purchases.....	\$5,000	\$5,000	\$5,000	\$0
Recorder-				
Personal services.....	\$114,944	\$114,944	\$111,901	\$3,043
Materials and supplies.....	\$1,240	\$1,240	\$762	\$478
Charges and services.....	\$400	\$400	\$13	\$387
Mechanic-				
Personal services.....	\$34,800	\$36,350	\$38,535	(\$2,185)
Materials and supplies.....	\$25,227	\$23,641	\$12,563	\$11,078
Insurance & taxes				
Charges and services.....	\$2,307,382	\$2,306,082	\$2,179,506	\$126,576
Contingencies				
Contingencies.....	\$109,029	\$33,912	\$0	\$33,912
Bureau of inspection				
Charges and services.....	\$100,000	\$100,000	\$67,437	\$32,563
Real estate assessment				
Personal services.....	\$78,095	\$78,095	\$77,644	\$451
Total legislative and executive....	\$5,677,812	\$5,602,727	\$5,264,218	\$338,509
Judicial				
Common pleas court-				
Personal services.....	\$282,764	\$284,183	\$281,731	\$2,452
Materials and supplies.....	\$3,000	\$3,000	\$3,000	\$0
Charges and services.....	\$54,401	\$54,718	\$41,131	\$13,587
Capital purchases.....	\$9,481	\$7,715	\$7,688	\$27

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Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2014

	Original	Final	Actual	Variance With Final Budget
Jury commission-				
Personal services.....	\$1,026	\$1,026	\$1,015	\$11
Charges and services.....	\$206	\$206	\$170	\$36
Court of appeals				
Charges and services.....	\$300	\$300	\$0	\$300
Juvenile court-				
Personal services.....	\$279,544	\$286,188	\$276,895	\$9,293
Materials and supplies.....	\$25,000	\$25,000	\$22,925	\$2,075
Charges and services.....	\$35,300	\$35,300	\$23,959	\$11,341
Capital purchases.....	\$20,000	\$45,000	\$41,272	\$3,728
Probate court-				
Personal services.....	\$127,988	\$127,988	\$106,205	\$21,783
Materials and supplies.....	\$5,000	\$5,000	\$4,464	\$536
Charges and services.....	\$13,700	\$13,700	\$12,401	\$1,299
Capital purchases.....	\$7,500	\$7,500	\$5,580	\$1,920
Clerk of courts-				
Personal services.....	\$322,819	\$322,819	\$313,730	\$9,089
Materials and supplies.....	\$46,183	\$46,183	\$28,670	\$17,513
Charges and services.....	\$18,217	\$18,217	\$10,973	\$7,244
Public defender				
Personal services.....	\$231,040	\$230,295	\$225,848	\$4,447
Materials and supplies.....	\$1,200	\$1,200	\$1,197	\$3
Charges and services.....	\$32,795	\$33,540	\$32,213	\$1,327
Capital purchases.....	\$1,200	\$1,200	\$1,024	\$176
Municipal court-				
Charges and services.....	\$285,789	\$282,727	\$255,480	\$27,247
Miscellaneous				
Charges and services.....	\$232,000	\$256,986	\$202,606	\$54,380
Total judicial.....	\$2,036,453	\$2,089,991	\$1,900,177	\$189,814
Public safety				
Coroner-				
Personal services.....	\$49,547	\$49,547	\$49,386	\$161
Materials and supplies.....	\$200	\$200	\$200	\$0
Charges and services.....	\$27,646	\$51,572	\$44,572	\$7,000

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Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2014

	Original	Final	Actual	Variance With Final Budget
Sheriff-				
Personal services.....	\$1,367,615	\$1,432,728	\$1,431,312	\$1,416
Materials and supplies.....	\$112,474	\$124,201	\$124,200	\$1
Charges and services.....	\$76,830	\$99,065	\$99,064	\$1
Capital purchases.....	\$25,000	\$25,000	\$24,999	\$1
Disaster services-				
Personal services.....	\$71,060	\$71,060	\$67,591	\$3,469
Charges and services.....	\$3,940	\$3,940	\$3,940	\$0
Capital purchases.....	\$10,400	\$10,364	\$10,364	\$0
Adult probation-				
Materials and supplies.....	\$3,600	\$3,600	\$3,591	\$9
Capital purchases.....	\$3,800	\$3,800	\$3,727	\$73
Charges and services.....	\$1,500	\$1,500	\$1,500	\$0
Juvenile probation				
Personal services.....	\$322,838	\$316,194	\$285,689	\$30,505
Charges and services.....	\$12,000	\$12,000	\$4,791	\$7,209
Juvenile detention				
Charges and services.....	\$155,000	\$130,000	\$117,128	\$12,872
Jail Operations-				
Personal services.....	\$1,781,246	\$1,803,740	\$1,794,408	\$9,332
Materials and supplies.....	\$411,885	\$497,542	\$497,541	\$1
Charges and services.....	\$199,069	\$216,629	\$215,262	\$1,367
Capital purchases.....	\$15,089	\$29,089	\$29,088	\$1
Out of County Jail				
Charges and services.....	\$175,000	\$34,298	\$0	\$34,298
Total public safety.....	\$4,825,739	\$4,916,069	\$4,808,353	\$107,716
Public works				
Sanitation/Ditches				
Charges and services.....	\$850	\$850	\$0	\$850
Total public works.....	\$850	\$850	\$0	\$850

- continued

Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2014

	Original	Final	Actual	Variance With Final Budget
Health				
Health/Welfare				
Charges and services.....	\$12,000	\$12,000	\$12,000	\$0
Health Statistics				
Charges and services.....	\$107,452	\$107,452	\$107,059	\$393
Total health.....	\$119,452	\$119,452	\$119,059	\$393
Human Services				
Soldiers relief				
Personal services.....	\$351,000	\$351,000	\$318,205	\$32,795
Materials and supplies.....	\$4,959	\$4,959	\$4,465	\$494
Charges and services.....	\$162,000	\$162,000	\$101,850	\$60,150
Veterans service				
Charges and services.....	\$13,500	\$13,500	\$8,363	\$5,137
Total human services.....	\$531,459	\$531,459	\$432,883	\$98,576
Miscellaneous				
Agriculture				
Charges and services.....	\$321,600	\$321,600	\$321,600	\$0
Total miscellaneous.....	\$321,600	\$321,600	\$321,600	\$0
Capital Outlay				
Charges and services.....	\$125,000	\$135,000	\$131,675	\$3,325
Total expenditures.....	\$13,638,365	\$13,717,148	\$12,977,965	\$739,183
Other financing uses:				
Transfers - out.....	\$1,743,471	\$1,808,471	\$1,700,240	\$108,231
Total expenditures and other financing uses.....	\$15,381,836	\$15,525,619	\$14,678,205	\$847,414

Huron County, Ohio
Nonmajor Governmental Funds
December 31, 2014

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, 2014**

- * Indigent Guardianship
- * Dog and Kennel
- * Sheriff Policing
- * DRETAC - Prosecutor
- * DRETAC - Treasurer
- * Prepayment of Interest
- * Sheriff IV-D Child Support Grant
- * Community Corrections Grant
- * Probation Services
- * Juvenile Law Enforcement
- * Adult Probation Services
- * Mediation - Juvenile
- * Annexation Petition
- * Special Projects Common Pleas Court
- * Juvenile Court Computerization
- * Clerk of Courts Computerization
- * Concealed Weapons
- * Juvenile Indigent Drivers Alcohol Treatment
- * Youth Program
- * Common Pleas Court Computerization
- * TB Levy
- * National Webcheck
- * 9-1-1 Dispatch
- * DD Accrual
- * NSP Grant
- * Indigent Interlock
- * Marriage License
- * Juvenile Probation Services
- * EPA Recycling
- * EPA Glass Initiative
- * Ditch Maintenance
- * Huron County Block Grant
- * EPA Litter Prevention
- * Prosecutor Diversion
- * Municipal Court Advocacy
- * Victims Assistance
- * 911 Emergency Equipment
- * Homeland Security
- * Local Emergency Planning
- * Program Income
- * EPA Hazmat
- * Early Intervention Collaborative
- * DD Trust
- * Harter Trust
- * Children's Trust
- * Commissary Rotary Trust
- * Canine Trust

Huron County, Ohio
Nonmajor Governmental Funds (Continued)
December 31, 2014

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

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

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

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

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Huron County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2014

	Mental Health	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services	Felony Delinquent Care and Custody
Assets:								
Equity in pooled cash and investments	\$1,910,911	\$355,508	\$920,231	\$1,042,313	\$6,523	\$110,580	\$0	\$148,953
Receivables (net of allowances for uncollectibles)								
Taxes	403,505	0	0	0	0	0	403,505	0
Accounts	0	25,071	0	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	5,755	0	0	0	0	0	31,132	0
Materials and supplies inventory	0	0	0	0	0	0	0	0
Total assets	\$2,320,171	\$380,579	\$920,231	\$1,042,313	\$6,523	\$110,580	\$434,637	\$148,953
Liabilities:								
Accounts payable	\$85,316	\$64,864	\$263	\$242,079	\$0	\$171,068	\$0	\$511
Contracts payable	0	0	0	0	0	0	0	0
Accrued wages and benefits	6,418	24,028	13,400	0	0	0	0	9,221
Due to other governments	2,253	8,330	4,900	0	0	0	0	3,398
Retainage payable	0	0	0	0	0	0	0	0
Matured compensated absences	0	0	0	0	0	0	0	0
Total liabilities	93,987	97,222	18,563	242,079	0	171,068	0	13,130
Deferred Inflows of Resources								
Property taxes not levied to finance current year operations	375,253	0	0	0	0	0	375,253	0
Unavailable revenue - delinquent taxes	28,252	0	0	0	0	0	28,252	0
Unavailable revenue - intergovernmental	5,755	0	0	0	0	0	31,132	0
Unavailable revenue - special assessments	0	0	0	0	0	0	0	0
Total deferred inflows of resources	409,260	0	0	0	0	0	434,637	0
Fund Balances:								
Nonspendable	0	0	0	0	0	0	0	0
Restricted	1,816,924	283,357	901,668	800,234	6,523	0	0	135,823
Unassigned	0	0	0	0	0	(60,488)	0	0
Total fund balances	1,816,924	283,357	901,668	800,234	6,523	(60,488)	0	135,823
Total liabilities, deferred inflows of resources and fund balances	\$2,320,171	\$380,579	\$920,231	\$1,042,313	\$6,523	\$110,580	\$434,637	\$148,953

Huron County Revolving Loan	Emergency Management Agency	Muny Road	DD Residential	Help Me Grow	Other Special Revenue Funds	Total Special Revenue Funds	Debt Service	Capital Projects	Total
\$153,287	\$268,657	\$849,535	\$1,022,710	\$342,083	\$1,951,865	\$9,083,156	\$12,628	\$920,328	\$10,016,112
0	0	0	0	0	0	807,010	0	0	807,010
0	0	0	0	0	31,662	56,733	0	0	56,733
0	0	0	0	0	277,803	277,803	0	0	277,803
207,741	0	0	0	0	0	207,741	0	0	207,741
0	0	13,682	90,715	0	10,889	152,173	0	0	152,173
0	0	0	0	0	1,551	1,551	0	0	1,551
<u>\$361,028</u>	<u>\$268,657</u>	<u>\$863,217</u>	<u>\$1,113,425</u>	<u>\$342,083</u>	<u>\$2,273,770</u>	<u>\$10,586,167</u>	<u>\$12,628</u>	<u>\$920,328</u>	<u>\$11,519,123</u>
\$0	\$3,906	\$0	\$146,918	\$10,594	\$45,388	\$770,907	\$0	\$0	\$770,907
0	0	0	0	0	0	0	0	146,791	146,791
0	2,679	0	0	9,155	26,332	91,233	0	0	91,233
0	806	0	0	3,039	8,782	31,508	0	0	31,508
0	0	0	0	0	0	0	0	48,414	48,414
0	0	0	0	0	0	0	0	0	0
0	7,391	0	146,918	22,788	80,502	893,648	0	195,205	1,088,853
0	0	0	0	0	0	\$750,506	0	0	\$750,506
0	0	0	0	0	0	56,504	0	0	56,504
0	0	0	0	0	0	36,887	0	0	36,887
0	0	0	0	0	277,803	277,803	0	0	277,803
0	0	0	0	0	277,803	1,121,700	0	0	1,121,700
0	0	0	0	0	1,551	1,551	0	0	1,551
361,028	261,266	863,217	966,507	319,295	1,913,914	8,629,756	12,628	725,123	9,367,507
0	0	0	0	0	0	(60,488)	0	0	(60,488)
<u>361,028</u>	<u>261,266</u>	<u>863,217</u>	<u>966,507</u>	<u>319,295</u>	<u>1,915,465</u>	<u>8,570,819</u>	<u>12,628</u>	<u>725,123</u>	<u>9,308,570</u>
<u>\$361,028</u>	<u>\$268,657</u>	<u>\$863,217</u>	<u>\$1,113,425</u>	<u>\$342,083</u>	<u>\$2,273,770</u>	<u>\$10,586,167</u>	<u>\$12,628</u>	<u>\$920,328</u>	<u>\$11,519,123</u>

Huron County, Ohio
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2014

	Mental Health	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services	Felony Delinquent Care and Custody
Revenues:								
Taxes	\$152,354	\$0	\$0	\$0	\$0	\$0	\$456,358	\$0
Charges for services	0	246,890	684,307	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	1,166,931	569,859	0	1,071,095	92,649	586,486	63,339	319,899
Investment earnings	0	0	0	0	0	0	0	0
Miscellaneous revenue	49,006	80,738	3,040	0	0	12,890	0	0
Total revenues	1,368,291	897,487	687,347	1,071,095	92,649	599,376	519,697	319,899
Expenditures:								
Current:								
General government-								
Legislative and executive	0	0	555,845	0	0	0	0	0
Judicial	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	0	305,286
Public works	0	0	0	0	86,459	0	0	0
Health	1,101,520	0	0	0	0	0	519,698	0
Human services	0	1,049,091	0	1,728,812	0	681,119	0	0
Capital outlay	0	0	0	0	0	0	0	0
Debt Service:								
Principal retirement	0	0	0	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0	0	0	0
Bond issuance costs	0	0	0	0	0	0	0	0
Total expenditures	1,101,520	1,049,091	555,845	1,728,812	86,459	681,119	519,698	305,286
Excess (deficiency) of revenues over (under) expenditures	266,771	(151,604)	131,502	(657,717)	6,190	(81,743)	(1)	14,613
Other financing sources (uses):								
Transfers in	0	0	0	400,000	0	0	0	0
General obligation bonds issue	0	0	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	400,000	0	0	0	0
Net change in fund balance	266,771	(151,604)	131,502	(257,717)	6,190	(81,743)	(1)	14,613
Fund balance, January 1	1,550,153	434,961	772,136	1,057,951	333	21,255	1	121,210
Fund balance, December 31	<u>\$1,816,924</u>	<u>\$283,357</u>	<u>\$903,638</u>	<u>\$800,234</u>	<u>\$6,523</u>	<u>(\$60,488)</u>	<u>\$0</u>	<u>\$135,823</u>

Huron County Revolving Loan	Emergency Management Agency	Muny Road	DD Residential	Help Me Grow	Other Special Revenue Funds	Total Special Revenue Funds	Debt Service	Capital Projects	Total
\$0	\$0	\$0	\$0	\$0	\$0	\$608,712	\$0	\$0	\$608,712
0	0	0	0	0	740,142	1,671,339	0	0	1,671,339
0	0	0	0	0	82,663	82,663	0	0	82,663
0	0	0	0	0	149,200	149,200	0	0	149,200
0	86,972	168,876	914,563	237,708	572,998	5,851,375	39,583	86,507	5,977,465
510	0	0	0	0	84	594	0	45	639
0	37,130	0	0	4,141	153,092	340,037	0	0	340,037
510	124,102	168,876	914,563	241,849	1,698,179	8,703,920	39,583	86,552	8,830,055
110,776	0	0	0	0	242,919	909,540	0	0	909,540
0	0	0	0	0	85,014	85,014	0	0	85,014
0	113,704	0	0	0	640,021	1,059,011	0	0	1,059,011
0	0	70,993	0	0	101,565	259,017	0	0	259,017
0	0	0	1,121,709	323,226	370,761	3,436,914	0	0	3,436,914
0	0	0	0	0	57,095	3,516,117	0	0	3,516,117
0	0	0	0	0	0	0	0	1,242,758	1,242,758
0	0	0	0	0	0	0	762,000	0	762,000
0	0	0	0	0	0	0	307,338	0	307,338
0	0	0	0	0	0	0	0	31,500	31,500
110,776	113,704	70,993	1,121,709	323,226	1,497,375	9,265,613	1,069,338	1,274,258	11,609,209
(110,266)	10,398	97,883	(207,146)	(81,377)	200,804	(561,693)	(1,029,755)	(1,187,706)	(2,779,154)
0	0	0	0	0	36,558	436,558	1,042,383	164,116	1,643,057
0	0	0	0	0	0	0	0	1,430,000	1,430,000
0	0	0	0	0	36,558	436,558	1,042,383	1,594,116	3,073,057
(110,266)	10,398	97,883	(207,146)	(81,377)	237,362	(125,135)	12,628	406,410	293,903
471,294	250,868	765,334	1,173,653	400,672	1,676,133	8,695,954	0	318,713	9,014,667
<u>\$361,028</u>	<u>\$261,266</u>	<u>\$863,217</u>	<u>\$966,507</u>	<u>\$319,295</u>	<u>\$1,913,495</u>	<u>\$8,570,819</u>	<u>\$12,628</u>	<u>\$725,123</u>	<u>\$9,308,570</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Mental Health Special Revenue Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$128,800	\$128,800	\$152,354	\$23,554
Intergovernmental revenue	1,047,986	1,047,986	1,175,794	127,808
Miscellaneous revenue	25,000	25,000	49,506	24,506
Total revenues	1,201,786	1,201,786	1,377,654	175,868
Expenditures:				
Current:				
Personal services	180,816	180,816	175,924	4,892
Materials and supplies	3,000	3,000	4,000	(1,000)
Charges and services	1,113,800	1,112,800	979,937	132,863
Capital purchases	500	500	0	500
Total expenditures	1,298,116	1,297,116	1,159,861	137,255
Excess (deficiency) of revenues over (under) expenditures	(96,330)	(95,330)	217,793	313,123
Fund balance, January 1	1,621,549	1,621,549	1,621,549	0
Fund balance, December 31	\$1,525,219	\$1,526,219	\$1,839,342	\$313,123

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$280,000	\$280,000	\$244,947	(\$35,053)
Intergovernmental revenue	\$500,000	500,000	569,859	69,859
Miscellaneous revenue	25,000	25,000	80,738	55,738
Total revenues	805,000	805,000	895,544	90,544
Expenditures:				
Current:				
Personal services	766,572	781,572	698,888	82,684
Materials and supplies	1,000	1,000	0	1,000
Charges and services	546,945	521,847	376,667	145,180
Capital purchases	8,500	8,500	0	8,500
Total expenditures	1,323,017	1,312,919	1,075,555	237,364
Excess (deficiency) of revenues over (under) expenditures	(518,017)	(507,919)	(180,011)	327,908
Other financing sources:				
Transfers in	1,000	1,000	0	(1,000)
Total other financing sources	1,000	1,000	0	(1,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(517,017)	(506,919)	(180,011)	326,908
Fund balance, January 1	494,018	494,018	494,018	0
Prior year encumbrances appropriated	23,000	23,000	23,000	0
Fund balance, December 31	\$1	\$10,099	\$337,007	\$326,908

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$620,000	\$620,000	\$682,406	\$62,406
Miscellaneous revenue	7,100	7,100	4,746	(2,354)
Total revenues	627,100	627,100	687,152	60,052
Expenditures:				
Current:				
Personal services	509,700	509,700	335,697	174,003
Materials and supplies	50,000	50,000	3,978	46,022
Charges and services	375,000	375,000	208,030	166,970
Capital purchases	90,000	90,000	7,358	82,642
Total expenditures	1,024,700	1,024,700	555,063	469,637
Excess (deficiency) of revenues over (under) expenditures	(397,600)	(397,600)	132,089	529,689
Fund balance, January 1	788,141	788,141	788,141	0
Fund balance, December 31	\$390,541	\$390,541	\$920,230	\$529,689

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$749,290	\$749,290	\$1,072,745	\$323,455
Total revenues	749,290	749,290	1,072,745	323,455
Expenditures:				
Current:				
Charges and services	2,486,197	2,484,773	1,851,337	633,436
Total expenditures	2,486,197	2,484,773	1,851,337	633,436
Excess (deficiency) of revenues over (under) expenditures	(1,736,907)	(1,735,483)	(778,592)	956,891
Other financing sources:				
Transfers in	400,000	400,000	400,000	0
Total other financing sources	400,000	400,000	400,000	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(1,336,907)	(1,335,483)	(378,592)	956,891
Fund balance, January 1	1,274,907	1,274,907	1,274,907	0
Prior year encumbrances appropriated	62,000	62,000	62,000	0
Fund balance, December 31	\$0	\$1,424	\$958,315	\$956,891

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$400,000	\$92,649	\$92,649	\$0
Total revenues	400,000	92,649	92,649	0
Expenditures:				
Current:				
Charges and services	400,333	92,982	86,459	6,523
Total expenditures	400,333	92,982	86,459	6,523
Excess (deficiency) of revenues over (under) expenditures	(333)	(333)	6,190	6,523
Fund balance, January 1	333	333	333	0
Fund balance, December 31	\$0	\$0	\$6,523	\$6,523

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$895,000	\$476,308	\$586,487	\$110,179
Miscellaneous revenue	30,000	12,890	12,890	0
Total revenues	925,000	489,198	599,377	110,179
Expenditures:				
Current:				
Charges and services	983,817	547,820	547,820	0
Total expenditures	983,817	547,820	547,820	0
Excess (deficiency) of revenues over (under) expenditures	(58,817)	(58,622)	51,557	110,179
Fund balance, January 1	48,818	48,818	48,818	0
Prior year encumbrances appropriated	10,000	10,000	10,000	0
Fund balance, December 31	\$1	\$196	\$110,375	\$110,179

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$449,000	\$457,698	\$456,358	(\$1,340)
Intergovernmental revenue	62,000	62,000	63,340	1,340
Total revenues	511,000	519,698	519,698	0
Expenditures:				
Current:				
Charges and services	511,000	519,698	519,698	0
Total expenditures	511,000	519,698	519,698	0
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Felony Delinquent Care and Custody Special Revenue Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$466,558	\$319,899	\$319,899	\$0
Total revenues	466,558	319,899	319,899	0
Current:				
Personal services	325,875	325,875	241,399	84,476
Charges and services	98,500	98,500	62,790	35,710
Total expenditures	424,375	424,375	304,189	120,186
Excess (deficiency) of revenues over (under) expenditures	42,183	(104,476)	15,710	120,186
Fund balance, January 1	133,243	133,243	133,243	0
Fund balance, December 31	\$175,426	\$28,767	\$148,953	\$120,186

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$500	\$253	\$253	\$0
Miscellaneous revenue	12,300	1,453	1,453	0
Total revenues	12,800	1,706	1,706	0
Expenditures:				
Current:				
Charges and services	273,931	262,837	109,550	153,287
Total expenditures	273,931	262,837	109,550	153,287
Excess (deficiency) of revenues over (under) expenditures	(261,131)	(261,131)	(107,844)	153,287
Fund balance, January 1	261,131	261,131	261,131	0
Fund balance, December 31	\$0	\$0	\$153,287	\$153,287

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$63,233	\$63,233	\$86,972	\$23,739
Miscellaneous revenue	32,000	32,000	37,130	5,130
Total revenues	95,233	95,233	124,102	28,869
Expenditures:				
Current:				
Personal services	77,903	77,903	66,326	11,577
Charges and services	84,200	84,200	47,211	36,989
Total expenditures	162,103	162,103	113,537	48,566
Excess (deficiency) of revenues over (under) expenditures	(66,870)	(66,870)	10,565	77,435
Fund balance, January 1	254,091	254,091	254,091	0
Fund balance, December 31	\$187,221	\$187,221	\$264,656	\$77,435

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental	\$170,000	\$156,421	\$167,985	\$11,564
Total revenues	170,000	156,421	167,985	11,564
Expenditures:				
Current:				
Charges and services	922,544	908,966	70,993	837,973
Total expenditures	922,544	908,966	70,993	837,973
Excess (deficiency) of revenues over (under) expenditures	(752,544)	(752,545)	96,992	849,537
Fund balance, January 1	752,545	752,545	752,545	0
Fund balance, December 31	\$1	\$0	\$849,537	\$849,537

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,300,000	\$773,492	\$825,883	\$52,391
Miscellaneous revenue	0	0	0	0
Total revenues	1,300,000	773,492	825,883	52,391
Expenditures:				
Current:				
Charges and services	1,763,500	1,701,297	1,156,411	544,886
Total expenditures	1,763,500	1,701,297	1,156,411	544,886
Excess (deficiency) of revenues over (under) expenditures	(463,500)	(927,805)	(330,528)	597,277
Fund balance, January 1	1,118,738	1,118,738	1,118,738	0
Prior year encumbrances appropriated	63,500	63,500	63,500	0
Fund balance, December 31	\$718,738	\$254,433	\$851,710	\$597,277

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$450,000	\$224,195	\$275,027	\$50,832
Total revenues	450,000	224,195	275,027	50,832
Expenditures:				
Current:				
Personal services	331,500	331,500	238,659	92,841
Materials and supplies	20,533	20,000	14,773	5,227
Charges and services	218,300	201,499	93,219	108,280
Total expenditures	570,333	552,999	346,651	206,348
Excess (deficiency) of revenues over (under) expenditures	(120,333)	(328,804)	(71,624)	257,180
Fund balance, January 1	361,398	361,398	361,398	0
Prior year encumbrances appropriated	20,333	20,333	20,333	0
Fund balance, December 31	\$261,398	\$52,927	\$310,107	\$257,180

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$150,000	\$148,868	\$148,868	\$0
Total revenues	150,000	148,868	148,868	0
Expenditures:				
Current:				
Personal services	64,600	63,468	22,709	40,759
Supplies	118,500	118,500	54,259	64,241
Charges and services	198,839	198,839	11,766	187,073
Total expenditures	381,939	380,807	88,734	292,073
Excess (deficiency) of revenues over (under) expenditures	(231,939)	(231,939)	60,134	292,073
Fund balance, January 1	231,939	231,939	231,939	0
Fund balance, December 31	\$0	\$0	\$292,073	\$292,073

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$8,263	\$3,989	\$3,989	\$0
Total revenues	8,263	3,989	3,989	0
Expenditures:				
Current:				
Charges and services	13,000	8,726	3,408	5,318
Total expenditures	13,000	8,726	3,408	5,318
Excess (deficiency) of revenues over (under) expenditures	(4,737)	(4,737)	581	5,318
Fund balance, January 1	4,738	4,738	4,738	0
Fund balance, December 31	\$1	\$1	\$5,319	\$5,318

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$976	\$976	\$1,118	\$142
Total revenues	976	976	1,118	142
Expenditures:				
Current:				
Charges and services	2,200	2,200	1,165	1,035
Total expenditures	2,200	2,200	1,165	1,035
Excess (deficiency) of revenues over (under) expenditures	(1,224)	(1,224)	(47)	1,177
Fund balance, January 1	1,224	1,224	1,224	0
Fund balance, December 31	\$0	\$0	\$1,177	\$1,177

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$10,248	\$7,800	\$7,800	\$0
Total revenues	10,248	7,800	7,800	0
Expenditures:				
Current:				
Charges and services	14,200	11,751	5,771	5,980
Total expenditures	14,200	11,751	5,771	5,980
Excess (deficiency) of revenues over (under) expenditures	(3,952)	(3,951)	2,029	5,980
Fund balance, January 1	3,953	3,953	3,953	0
Fund balance, December 31	\$1	\$2	\$5,982	\$5,980

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$207,000	\$187,892	\$200,329	\$12,437
Fines and forfeitures	2,000	806	806	0
Miscellaneous revenue	3,500	1,677	1,794	117
Total revenues	212,500	190,375	202,929	12,554
Expenditures:				
Current:				
Personal services	201,290	201,290	158,100	43,190
Materials and supplies	9,160	9,160	6,509	2,651
Charges and services	73,750	49,640	28,213	21,427
Capital purchases	5,000	5,000	678	4,322
Total expenditures	289,200	265,090	193,500	71,590
Excess (deficiency) of revenues over (under) expenditures	(76,700)	(74,715)	9,429	84,144
Fund balance, January 1	75,295	75,295	75,295	0
Prior year encumbrances appropriated	2,500	2,500	2,500	0
Fund balance, December 31	\$1,095	\$3,080	\$87,224	\$84,144

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$34,886	\$31,279	\$32,109	\$830
Total revenues	34,886	\$31,279	32,109	830
Expenditures:				
Current:				
Personal services	37,790	\$35,282	29,898	5,384
Charges and services	0	\$0	0	0
Capital outlay	2,210	\$1,111	0	1,111
Total expenditures	40,000	\$36,393	29,898	6,495
Excess (deficiency) of revenues over (under) expenditures	(5,114)	(\$5,114)	2,211	7,325
Fund balance, January 1	5,114	\$5,114	5,114	0
Fund balance, December 31	\$0	\$0	\$7,325	\$7,325

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$36,000	\$67,325	\$67,325	\$0
Total revenues	36,000	67,325	67,325	0
Expenditures:				
Current:				
Personal services	77,764	77,764	56,465	21,299
Materials and supplies.....	0		0	0
Charges and services	0	0	0	0
Total expenditures	77,764	77,764	56,465	21,299
Excess (deficiency) of revenues over (under) expenditures	(41,764)	(10,439)	10,860	21,299
Fund balance, January 1	41,763	41,763	41,763	0
Fund balance, December 31	(\$1)	\$31,324	\$52,623	\$21,299

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$31,689	\$87,002	\$96,150	\$9,148
Total revenues	31,689	87,002	96,150	9,148
Expenditures:				
Current:				
Personal services	36,100	53,200	30,451	22,749
Materials and supplies	4,000	6,000	1,490	4,510
Charges and services	13,000	49,213	18,610	30,603
Capital purchases	1,900	1,900	1,899	1
Total expenditures	55,000	110,313	52,450	57,863
Excess (deficiency) of revenues over (under) expenditures	(23,311)	(23,311)	43,700	67,011
Fund balance, January 1	23,311	23,311	23,311	0
Fund balance, December 31	\$0	\$0	\$67,011	\$67,011

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$10	\$10	\$28	\$18
Total revenues	10	10	28	18
Expenditures:				
Current:				
Materials and supplies	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	10	10	28	18
Fund balance, January 1	108	108	108	0
Fund balance, December 31	\$118	\$118	\$136	\$18

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Sheriff IV-D Child Support Other Special Revenue Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$46,428	\$46,155	\$46,155	\$0
Miscellaneous revenue	0	0	0	0
Total revenues	46,428	46,155	46,155	0
Expenditures:				
Current:				
Personal services	42,542	40,655	37,002	3,653
Supplies	13,958	3,000	1,118	1,882
Capital	2,000	1,000	695	305
Other expenses	1,500	1,500	1,172	328
Total expenditures	60,000	46,155	39,987	6,168
Excess (deficiency) of revenues over (under) expenditures	(13,572)	0	6,168	6,168
Fund balance, January 1	13,572	13,572	13,572	0
Fund balance, December 31	(\$0)	\$13,572	\$19,740	\$6,168

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$56,918	\$56,918	\$56,918	\$0
Total revenues	56,918	56,918	56,918	0
Expenditures:				
Current:				
Personal services	56,918	56,911	56,394	517
Supplies	0	0	0	0
Other expenses	0	7	7	0
Total expenditures	56,918	56,918	56,401	517
Excess (deficiency) of revenues over (under) expenditures	0	0	517	517
Fund balance, January 1	5,465	5,465	5,465	0
Fund balance, December 31	\$5,465	\$5,465	\$5,982	\$517

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$4,000	\$3,944	\$3,944	\$0
Total revenues	4,000	3,944	3,944	0
Expenditures:				
Current:				
Materials and supplies	0	0	0	0
Capital outlay	1,000	1,944	870	1,074
Miscellaneous	4,000	7,000	5,283	1,717
Total expenditures	5,000	8,944	6,153	2,791
Deficiency of revenues under expenditures	(1,000)	(5,000)	(2,209)	2,791
Fund balance, January 1	8,765	8,765	8,765	0
Prior year encumbrances appropriated	500	500	500	0
Fund balance, December 31	\$8,265	\$4,265	\$7,056	\$2,791

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Law Enforcement Other Special Revenue Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$0	\$10,000	\$10,000	\$0
Total revenues	\$0	\$10,000	\$10,000	0
Expenditures:				
Current:				
Personal services	\$0	\$10,000	\$4,216	5,784
Total expenditures	\$0	\$10,000	\$4,216	5,784
Excess (deficiency) of revenues over (under) expenditures	0	0	5,784	5,784
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$5,784	\$5,784

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Adult Probation Other Special Revenue Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$4,768	\$4,768	\$6,424	\$1,656
Total revenues	4,768	4,768	6,424	1,656
Expenditures:				
Current:				
Supplies	0	0	0	0
Capital	0	0	0	0
Miscellaneous	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	4,768	4,768	6,424	1,656
Fund balance, January 1	13,991	13,991	13,991	0
Fund balance, December 31	\$18,759	\$18,759	\$20,415	\$1,656

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$36,816	\$24,943	\$24,943	\$0
Total revenues	36,816	24,943	24,943	0
Expenditures:				
Current:				
Capital purchases	96,000	84,127	17,035	67,092
Total expenditures	96,000	84,127	17,035	67,092
Excess (deficiency) of revenues over (under) expenditures	(59,184)	(59,184)	7,908	67,092
Fund balance, January 1	59,184	59,184	59,184	0
Fund balance, December 31	\$0	\$0	\$67,092	\$67,092

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$25	\$25	\$25	\$0
Total revenues	25	25	25	0
Expenditures:				
Current:				
Charges and services	257	257	20	237
Total expenditures	257	257	20	237
Deficiency of revenues under expenditures	(232)	(232)	5	237
Fund balance, January 1	232	232	232	0
Fund balance, December 31	\$0	\$0	\$237	\$237

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$107,000	\$107,000	\$112,377	\$5,377
Total revenues	107,000	107,000	112,377	5,377
Expenditures:				
Current:				
Personal services	98,703	98,703	97,993	710
Charges and services	74,012	74,012	42,919	31,093
Total expenditures	172,715	172,715	140,912	31,803
Deficiency of revenues under expenditures	(65,715)	(65,715)	(28,535)	37,180
Fund balance, January 1	83,335	83,335	83,335	0
Prior year encumbrances appropriated	2,715	2,715	2,715	0
Fund balance, December 31	\$20,335	\$20,335	\$57,514	\$37,180

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$36,335	\$25,659	\$25,659	\$0
Total revenues	36,335	25,659	25,659	0
Expenditures:				
Current:				
Charges and services	54,000	43,324	23,761	19,563
Total expenditures	54,000	43,324	23,761	19,563
Excess (deficiency) of revenues over (under) expenditures	(17,665)	(17,665)	1,898	19,563
Fund balance, January 1	17,665	17,665	17,665	0
Fund balance, December 31	\$0	\$0	\$19,563	\$19,563

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$19,000	\$19,000	\$41,821	\$22,821
Total revenues	19,000	19,000	41,821	22,821
Expenditures:				
Current:				
Personal services	5,860	5,860	610	5,250
Charges and services	70,140	70,140	9,676	60,464
Total expenditures	76,000	76,000	10,286	65,714
Excess (deficiency) of revenues over (under) expenditures	(57,000)	(57,000)	31,535	88,535
Fund balance, January 1	81,477	81,477	81,477	0
Fund balance, December 31	\$24,477	\$24,477	\$113,012	\$88,535

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$42,367	\$30,579	\$31,012	\$433
Total revenues	42,367	30,579	31,012	433
Expenditures:				
Current:				
Personal services	26,190	23,312	21,859	\$1,453
Charges and services	23,810	14,900	14,855	\$45
Total expenditures	50,000	38,212	36,714	1,498
Excess (deficiency) of revenues over (under) expenditures	(7,633)	(7,633)	(5,702)	1,931
Fund balance, January 1	7,633	7,633	7,633	0
Fund balance, December 31	\$0	\$0	\$1,931	\$1,931

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$579	\$361	\$362	\$1
Total revenues	579	361	362	1
Current:				
Charges and services	3,900	3,683	0	3,683
Total expenditures	3,900	3,683	0	3,683
Excess (deficiency) of revenues over (under) expenditures	(3,321)	(3,322)	362	3,684
Fund balance, January 1	3,322	3,322	3,322	0
Fund balance, December 31	\$1	\$0	\$3,684	\$3,684

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines	\$9,773	\$2,176	\$2,176	\$0
Total revenues	9,773	2,176	2,176	0
Expenditures:				
Charges and services	36,000	28,403	216	28,187
Total expenditures	36,000	28,403	216	28,187
Excess (deficiency) of revenues over (under) expenditures	(26,227)	(26,227)	1,960	28,187
Fund balance, January 1	26,228	26,228	26,228	0
Fund balance, December 31	\$1	\$1	\$28,188	\$28,187

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$2,400	\$2,400	\$3,672	\$1,272
Total revenues	2,400	2,400	3,672	1,272
Expenditures:				
Charges and services	0	5,000	2,561	2,439
Total expenditures	0	5,000	2,561	2,439
Excess of revenues over expenditures	2,400	(2,600)	1,111	3,711
Fund balance, January 1	15,362	15,362	15,362	0
Fund balance, December 31	\$17,762	\$12,762	\$16,473	\$3,711

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, 2014

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

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$38,721	\$27,239	\$27,540	\$301
Total revenues	38,721	27,239	27,540	301
Expenditures:				
Current:				
Personal services	21,111	8,529	6,066	2,463
Charges and services	22,300	23,400	22,566	834
Capital outlay	289	289	0	289
Materials and supplies	300	300	0	300
Total expenditures	44,000	32,518	28,632	3,886
Excess (deficiency) of revenues over (under) expenditures	(5,279)	(5,279)	(1,092)	4,187
Fund balance, January 1	5,279	5,279	5,279	0
Fund balance, December 31	\$0	\$0	\$4,187	\$4,187

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Personnel	19,705	19,705	19,527	178
Total expenditures	19,705	19,705	19,527	178
Excess (deficiency) of revenues over (under) expenditures	(19,705)	(19,705)	(19,527)	178
Fund balance, January 1	19,705	19,705	19,705	0
Fund balance, December 31	\$0	(\$0)	\$178	\$178

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Personnel	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	0	(0)	0	0
Fund balance, January 1	100,000	100,000	100,000	0
Fund balance, December 31	\$100,000	\$100,000	\$100,000	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
NSP Grant Other Special Revenue Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Charges and services	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balance, January 1	65,819	65,819	65,819	0
Fund balance, December 31	\$65,819	\$65,819	\$65,819	\$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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$150	\$150	\$150	\$0
Total revenues	150	150	150	0
Expenditures:				
Current:				
Personnel	300	300	0	300
Total expenditures	300	300	0	300
Excess (deficiency) of revenues over (under) expenditures	(150)	(150)	150	300
Fund balance, January 1	150	150	150	0
Fund balance, December 31	\$0	\$0	\$300	\$300

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$13,000	\$12,369	\$12,369	\$0
Total revenues	13,000	12,369	12,369	0
Expenditures:				
Current:				
Charges and services	20,598	19,967	13,291	6,676
Total expenditures	20,598	19,967	13,291	6,676
Deficiency of revenues under expenditures	(7,598)	(7,598)	(922)	6,676
Fund balance, January 1	7,598	7,598	7,598	0
Fund balance, December 31	\$0	\$0	\$6,676	\$6,676

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$9,171	\$6,636	\$6,636	(\$0)
Total revenues	9,171	6,636	6,636	(0)
Expenditures:				
Current:				
Charges and services	35,000	32,465	0	32,465
Total expenditures	35,000	32,465	0	32,465
Excess (deficiency) of revenues over (under) expenditures	(25,829)	(25,829)	6,636	32,465
Fund balance, January 1	25,829	25,829	25,829	0
Fund balance, December 31	\$0	\$0	\$32,465	\$32,465

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$0	\$0	\$43,122	\$43,122
Total revenues	0	0	43,122	43,122
Expenditures:				
Current:				
Charges and services	0	4,400	4,400	0
Total expenditures	0	4,400	4,400	0
Deficiency of revenues under expenditures	0	(4,400)	38,722	43,122
Fund balance, January 1	4,400	4,400	4,400	0
Fund balance, December 31	\$4,400	\$0	\$43,122	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
EPA Glass Initiative Other Special Revenue Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$36,000	\$36,000	\$0
Total revenues	0	36,000	36,000	0
Expenditures:				
Current:				
Charges and services	0	36,000	25,000	11,000
Total expenditures	0	36,000	25,000	11,000
Deficiency of revenues under expenditures	0	0	11,000	11,000
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$11,000	\$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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Special assessments	\$81,776	\$81,776	\$82,663	\$887
Miscellaneous revenue	0	0	2,774	2,774
Total revenues	81,776	81,776	85,437	3,661
Expenditures:				
Current:				
Personal services	81,133	81,133	51,038	30,095
Materials and supplies	4,000	4,000	1,048	2,952
Charges and services	39,400	39,400	24,686	14,714
Total expenditures	124,533	124,533	76,772	47,761
Excess (deficiency) of revenues over (under) expenditures	(42,757)	(42,757)	8,665	51,422
Fund balance, January 1	113,988	113,988	113,988	0
Fund balance, December 31	\$71,231	\$71,231	\$122,653	\$51,422

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$121,660	\$129,800	\$129,800	\$0
Total revenues	121,660	129,800	129,800	0
Expenditures:				
Current:				
Charges and services	147,353	139,093	129,920	9,173
Total expenditures	147,353	139,093	129,920	9,173
Deficiency of revenues under expenditures	(25,693)	(9,293)	(120)	9,173
Fund balance, January 1	9,293	9,293	9,293	0
Prior year encumbrances appropriated	16,400	16,400	16,400	0
Fund balance, December 31	\$0	\$16,400	\$25,573	\$9,173

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$6,000	\$6,000	\$6,000	\$0
Total revenues	6,000	6,000	6,000	0
Expenditures:				
Current:				
Charges and services	13,200	13,200	1,200	12,000
Total expenditures	13,200	13,200	1,200	12,000
Excess of revenues over expenditures	(7,200)	(7,200)	4,800	12,000
Fund balance, January 1	7,200	7,200	7,200	0
Fund balance, December 31	\$0	\$0	\$12,000	\$12,000

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Prosecutor Diversion Other Special Revenue Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$600	\$1,216	\$1,416	\$200
Total revenues	600	1,216	1,416	200
Expenditures:				
Current:				
Charges and services	7,512	7,512	332	7,180
Total expenditures	7,512	7,512	332	7,180
Excess of revenues over expenditures	(6,912)	(6,296)	1,084	7,380
Fund balance, January 1	6,912	6,912	6,912	0
Fund balance, December 31	\$0	\$616	\$7,996	\$7,380

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Personal services	0	0	0	0
Materials and supplies	0	0	0	0
Charges and services	0	9,431	9,431	0
Capital outlay	0	0	0	0
Total expenditures	0	9,431	9,431	0
Excess (deficiency) of revenues over (under) expenditures	0	(9,431)	(9,431)	0
Fund balance, January 1	9,431	9,431	9,431	0
Fund balance, December 31	\$9,431	\$0	\$0	\$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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$73,123	\$68,712	\$79,003	\$10,291
Miscellaneous revenue	1,000	28	0	(28)
Total revenues	74,123	68,740	79,003	10,263
Expenditures:				
Current:				
Personal services	178,000	172,618	101,468	71,150
Supplies	4,000	4,000	1,662	2,338
Charges and services	20,292	20,291	10,895	9,396
Capital outlay	4,000	4,000	385	3,615
Total expenditures	206,292	200,909	114,410	86,499
Excess (deficiency) of revenues over (under) expenditures	(132,169)	(132,169)	(35,407)	96,762
Other financing sources:				
Transfers in	36,558	36,558	36,558	0
Total other financing sources	36,558	36,558	36,558	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(95,611)	(95,611)	1,151	96,762
Fund balance, January 1	95,078	95,078	95,078	0
Prior year encumbrances appropriated	533	533	533	0
Fund balance, December 31	\$0	\$0	\$96,762	\$96,762

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$150,000	\$121,971	\$128,329	\$6,358
Charges for services	0	0	0	0
Total revenues	150,000	121,971	128,329	6,358
Expenditures:				
Current:				
Charges and services	172,133	171,214	136,213	35,001
Capital outlay.....	0	0	0	0
Total expenditures	172,133	171,214	136,213	35,001
Excess (deficiency) of revenues over (under) expenditures	(22,133)	(49,243)	(7,884)	41,359
Fund balance, January 1	194,413	194,413	194,413	0
Prior year encumbrances appropriated	30,383	30,383	30,383	0
Fund balance, December 31	\$202,663	\$175,553	\$216,912	\$41,359

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$28,002	\$28,002	\$32,277	\$4,275
Total revenues	28,002	28,002	32,277	4,275
Expenditures:				
Current:				
Charges and services	0	0	0	0
Capital purchases	28,002	28,002	18,277	9,725
Total expenditures	28,002	28,002	18,277	9,725
Excess (deficiency) of revenues over (under) expenditures	0	0	14,000	14,000
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$14,000	\$14,000

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$20,000	\$19,410	\$19,410	\$0
Total revenues	20,000	19,410	19,410	0
Expenditures:				
Current:				
Charges and services	20,330	20,330	20,254	76
Total expenditures	20,330	20,330	20,254	76
Deficiency of revenues under expenditures	(330)	(920)	(844)	76
Fund balance, January 1	21,148	21,148	21,148	0
Prior year encumbrances appropriated	30	30	30	0
Fund balance, December 31	\$20,848	\$20,258	\$20,334	\$76

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$4,613	\$4,613
Investment revenue	100	100	48	(52)
Total revenues	100	100	4,661	4,561
Expenditures:				
Current:				
Charges and services	48,274	48,274	0	48,274
Total expenditures	48,274	48,274	0	48,274
Excess (deficiency) of revenues over (under) expenditures	(48,174)	(48,174)	4,661	52,835
Fund balance, January 1	48,175	48,175	48,175	0
Fund balance, December 31	\$1	\$1	\$52,836	\$52,835

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$16,503	\$16,503	\$16,503	\$0
Total revenues	16,503	16,503	16,503	0
Expenditures:				
Current:				
Materials and supplies	15,000	15,000	0	15,000
Capital outlay	30,000	30,000	275	29,725
Total expenditures	45,000	45,000	275	44,725
Excess (deficiency) of revenues over (under) expenditures	(28,497)	(28,497)	16,228	44,725
Fund balance, January 1	128,737	128,737	128,737	0
Fund balance, December 31	\$100,240	\$100,240	\$144,965	\$44,725

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	100	100	8	(92)
Miscellaneous revenue	41,900	26,874	29,087	2,213
Total revenues	42,000	26,974	29,095	2,121
Expenditures:				
Current:				
Materials and supplies	10,000	7,540	7,540	0
Other	36,800	24,427	24,427	0
Total expenditures	46,800	31,967	31,967	0
Excess (deficiency) of revenues over (under) expenditures	(4,800)	(4,993)	(2,872)	2,121
Fund balance, January 1	3,221	3,221	3,221	0
Prior year encumbrances appropriated	4,800	4,800	4,800	0
Fund balance, December 31	\$3,221	\$3,028	\$5,149	\$2,121

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$10,000	\$4,358	\$4,358	\$0
Total revenues	10,000	4,358	4,358	0
Expenditures:				
Current:				
Other	62,300	60,000	42,216	17,784
Total expenditures	62,300	60,000	42,216	17,784
Deficiency of revenues under expenditures	(52,300)	(55,642)	(37,858)	17,784
Fund balance, January 1	113,333	113,333	113,333	0
Prior year encumbrances appropriated	2,300	2,300	2,300	0
Fund balance, December 31	\$63,333	\$59,991	\$77,775	\$17,784

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$10,000	\$10,000	\$11,840	\$1,840
Total revenues	10,000	10,000	11,840	1,840
Expenditures:				
Current:				
Other	28,447	28,447	9,061	19,386
Total expenditures	28,447	28,447	9,061	19,386
Excess (deficiency) of revenues over (under) expenditures	(18,447)	(18,447)	2,779	21,226
Fund balance, January 1	18,447	18,447	18,447	0
Fund balance, December 31	\$0	\$0	\$21,226	\$21,226

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$23,000	\$20,904	\$20,904	\$0
Total revenues	23,000	20,904	20,904	0
Expenditures:				
Current:				
Other	34,491	32,395	18,432	13,964
Total expenditures	34,491	32,395	18,432	13,964
Excess (deficiency) of revenues over (under) expenditures	(11,491)	(11,491)	2,472	13,964
Fund balance, January 1	11,491	11,491	11,491	0
Fund balance, December 31	\$0	\$0	\$13,963	\$13,964

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$129,311	\$91,678	\$96,920	\$5,242
Total revenues	129,311	91,678	96,920	5,242
Expenditures:				
Current:				
Personal services	34,081	34,081	20,040	14,041
Other	110,919	73,287	72,655	632
Total expenditures	145,000	107,368	92,695	14,673
Excess (deficiency) of revenues over (under) expenditures	(15,689)	(15,690)	4,225	19,915
Fund balance, January 1	15,691	15,691	15,691	0
Fund balance, December 31	\$2	\$1	\$19,916	\$19,915

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$9,925	\$5,150	\$5,150	(\$0)
Total revenues	9,925	5,150	5,150	(0)
Expenditures:				
Current:				
Other	13,000	8,225	6,011	2,214
Total expenditures	13,000	8,225	6,011	2,214
Deficiency of revenues under expenditures	(3,075)	(3,075)	(861)	2,214
Fund balance, January 1	3,075	3,075	3,075	0
Fund balance, December 31	\$0	\$0	\$2,214	\$2,214

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$56,700	\$48,464	\$49,192	\$728
Total revenues	56,700	48,464	49,192	728
Expenditures:				
Current:				
Capital purchases	61,152	52,915	45,122	7,793
Total expenditures	61,152	52,915	45,122	7,793
Excess (deficiency) of revenues over (under) expenditures	(4,452)	(4,451)	4,070	8,521
Fund balance, January 1	2,931	2,931	2,931	0
Prior year encumbrances appropriated	1,521	1,521	1,521	0
Fund balance, December 31	\$0	\$1	\$8,522	\$8,521

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$330,000	\$330,000	\$396,129	\$66,129
Investment earnings	100	100	182	82
Miscellaneous revenue	100	100	120	20
Total revenues	330,200	330,200	396,431	66,231
Expenditures:				
Current:				
Personal services	275,950	275,950	218,157	57,793
Materials and supplies	4,978	4,978	2,550	2,428
Charges and services	159,990	159,990	36,033	123,957
Capital purchases	50,000	50,000	1,365	48,635
Total expenditures	490,918	490,918	258,105	232,813
Excess (deficiency) of revenues over (under) expenditures	(160,718)	(160,718)	138,326	299,044
Other financing uses				
Transfers out	(75,000)	(75,000)	(75,000)	0
Total other financing uses	(75,000)	(75,000)	(75,000)	0
Excess (deficiency) of revenues over (under) expenditures and other uses	(235,718)	(235,718)	63,326	299,044
Fund balance, January 1	664,120	664,120	664,120	0
Prior year encumbrances appropriated	918	918	918	0
Fund balance, December 31	\$429,320	\$429,320	\$728,364	\$299,044

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$17,000	\$10,118	\$10,118	\$0
Total revenues	17,000	10,118	10,118	0
Expenditures:				
Current:				
Other	13,000	13,000	12,646	354
Total expenditures	13,000	13,000	12,646	354
Excess (deficiency) of revenues over (under) expenditures	4,000	(2,882)	(2,528)	354
Fund balance, January 1	98,087	98,087	98,087	0
Fund balance, December 31	\$102,087	\$95,205	\$95,559	\$354

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, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$39,583	\$39,583	\$39,583	\$0
Total revenue	39,583	39,583	39,583	0
Expenditures:				
Debt service:				
Principal retirement	762,000	762,000	762,000	0
Interest and fiscal charges	294,237	307,337	307,338	(1)
Total expenditures	1,056,237	1,069,337	1,069,338	(1)
Deficiency of revenues under expenditures	(1,016,654)	(1,029,754)	(1,029,755)	(1)
Other financing sources				
Transfers in	1,016,654	1,029,754	1,042,383	12,629
Total other financing sources	1,016,654	1,029,754	1,042,383	12,629
Excess of revenues and other financing sources over expenditures	0	0	12,628	12,628
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$12,628	\$12,628

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Intergovernmental revenue	\$300,000	\$86,507	\$86,507	\$0
Total revenue	300,000	86,507	86,507	0
Expenditures:				
Capital outlay	350,000	257,579	257,579	0
Total expenditures	350,000	257,579	257,579	0
Deficiency of revenues under expenditures	(50,000)	(171,072)	(171,072)	0
Fund balance, January 1	247,481	247,481	247,481	0
Fund balance, December 31	\$197,481	\$76,409	\$76,409	\$0

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Charges for services	\$0	\$0	\$0	\$0
Other	0	0	0	0
Total revenue	0	0	0	0
Expenditures:				
Capital outlay	62,321	225,971	214,266	11,705
Total expenditures	62,321	225,971	214,266	11,705
Deficiency of revenues under expenditures	(62,321)	(225,971)	(214,266)	11,705
Other financing sources:				
Transfers in	0	163,650	167,699	4,049
Total other financing sources	0	163,650	167,699	4,049
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(62,321)	(62,321)	(46,567)	15,754
Fund balance, January 1	62,322	62,322	62,322	0
Fund balance, December 31	\$1	\$1	\$15,755	\$15,754

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, 2014

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Interest	\$38	\$38	\$45	\$7
Total revenue	38	38	45	7
Expenditures:				
Capital outlay	55,465	1,485,465	907,301	578,164
Total expenditures	55,465	1,485,465	907,301	578,164
Deficiency of revenues under expenditures	(55,427)	(1,485,427)	(907,256)	578,171
Other financing sources:				
Transfer In	472	472	466	(6)
General Obligation Bonds Issued	0	1,430,000	1,430,000	0
Total other financing sources	472	1,430,472	1,430,466	(6)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(54,955)	(54,955)	523,210	578,165
Fund balance, January 1	6	6	6	0
Prior year encumbrances appropriated	54,949	54,949	54,949	0
Fund balance, December 31	\$0	\$0	\$578,165	\$578,165

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**Huron County, Ohio
Landfill Enterprise Fund
December 31, 2014**

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 Assets - Budget and Actual
(Non-GAAP Budgetary Basis)
Enterprise Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$2,188,000	\$2,188,000	\$2,294,083	\$106,083
Intergovernmental revenue	\$0	\$0	\$0	\$0
Investment earnings	\$0	\$0	\$0	\$0
Miscellaneous revenue	5,000	5,000	47,242	42,242
Total operating revenues	2,193,000	2,193,000	2,341,325	148,325
Operating expenses:				
Personal services	435,700	437,639	406,651	30,988
Materials and supplies	2,000	2,000	500	1,500
Contractual services	1,264,298	1,350,098	1,349,029	1,069
Other operating expenses	505,200	511,904	504,161	7,743
Total operating expenses	2,207,198	2,301,641	2,260,341	41,300
Operating income (loss)	(14,198)	(108,641)	80,984	189,625
Non-operating expenses				
Principal retirement	15,000	15,000	15,000	0
Interest and fiscal charges	13,545	13,545	13,545	0
Total non-operating expenses	28,545	28,545	28,545	0
Income (Loss) before operating transfers	(42,743)	(137,186)	52,439	189,625
Transfers in	68,545	97,090	28,545	(68,545)
Transfers out	(28,545)	(28,545)	(28,545)	0
Net profit/loss	(2,743)	(68,641)	52,439	121,080
Net assets, January 1	514,421	514,421	514,421	0
Prior year encumbrances appropriated	50,298	50,298	50,298	0
Net assets, December 31	\$561,976	\$496,078	\$617,158	\$121,080

**Huron County, Ohio
Internal Service Fund
December 31, 2014**

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 Assets - Budget and Actual
(Non-GAAP Budgetary Basis)
Internal Service Fund
For the Year Ended December 31, 2014

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$3,999,742	\$3,439,070	\$3,717,349	\$278,279
Total operating revenues	3,999,742	3,439,070	3,717,349	278,279
Operating expenses:				
Other operating expenses	5,380,190	4,813,607	2,992,550	1,821,057
Total operating expenses	5,380,190	4,813,607	2,992,550	1,821,057
Operating loss	(1,380,448)	(1,374,537)	724,799	2,099,336
Non-operating revenues				
Investment revenue	258	233	233	0
Total non-operating revenues	258	233	233	0
Net loss	(1,380,190)	(1,374,304)	725,032	2,099,336
Net assets, January 1	1,371,692	1,371,692	1,371,692	0
Prior year encumbrances appropriated	8,500	8,500	8,500	0
Net assets, December 31	\$2	\$5,888	\$2,105,224	\$2,099,336

**Huron County, Ohio
Fiduciary Funds
December 31, 2014**

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, 2014

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PERS 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, 2014

	Beginning Balance January 1, 2014	Additions	Deductions	Ending Balance December 31, 2014
UNDIVIDED TAXES:				
REAL ESTATE TAX				
Assets:				
Taxes receivable.....	\$40,142,532	\$44,176,538	\$40,142,532	\$44,176,538
Equity in pooled cash and investments.....	1,433,923	41,128,407	41,202,476	1,359,854
	<u>\$41,576,455</u>	<u>\$85,304,945</u>	<u>\$81,345,008</u>	<u>\$45,536,392</u>
Liabilities:				
Due to other governments.....	\$40,142,532	\$44,176,538	\$40,142,532	\$44,176,538
Unapportioned monies.....	1,433,923	41,128,407	41,202,476	1,359,854
	<u>\$41,576,455</u>	<u>\$85,304,945</u>	<u>\$81,345,008</u>	<u>\$45,536,392</u>
 TOWNSHIP GASOLINE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,647,562	\$1,553,526	\$94,036
Due from other governments.....	786,279	702,091	786,279	702,091
	<u>\$786,279</u>	<u>\$2,349,653</u>	<u>\$2,339,805</u>	<u>\$796,127</u>
Liabilities:				
Unapportioned monies.....	\$0	\$1,647,562	\$1,553,526	\$94,036
Due to other governments.....	786,279	702,091	786,279	702,091
	<u>\$786,279</u>	<u>\$2,349,653</u>	<u>\$2,339,805</u>	<u>\$796,127</u>
 ESTATE TAX				
Assets:				
Equity in pooled cash and investments.....	\$102,509	\$59,805	\$155,463	\$6,851
Liabilities:				
Unapportioned monies.....	\$102,509	\$59,805	\$155,463	\$6,851
 RAPE CRISIS PROGRAM				
Assets:				
Equity in pooled cash and investments.....	\$0	\$100	\$100	\$0
Liabilities:				
Deposits held due to others.....	\$0	\$100	\$100	\$0

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2014

	Beginning Balance January 1, 2014	Additions	Deductions	Ending Balance December 31, 2014
MOBILE HOME TAX				
Assets:				
Taxes receivable.....	\$236,410	\$799,740	\$236,410	\$799,740
Equity in pooled cash and investments.....	30,199	293,121	229,313	94,007
	<u>\$266,609</u>	<u>\$1,092,861</u>	<u>\$465,723</u>	<u>\$893,747</u>
Liabilities:				
Due to other governments.....	\$236,410	\$799,740	\$236,410	\$799,740
Unapportioned monies.....	30,199	293,121	229,313	94,007
	<u>\$266,609</u>	<u>\$1,092,861</u>	<u>\$465,723</u>	<u>\$893,747</u>
MOTOR VEHICLE LICENSE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$294,400	\$294,400	\$0
Due from other governments.....	146,765	139,279	146,765	139,279
	<u>\$146,765</u>	<u>\$433,679</u>	<u>\$441,165</u>	<u>\$139,279</u>
Liabilities:				
Unapportioned monies.....	\$0	\$294,400	\$294,400	\$0
Due to other governments.....	146,765	139,279	146,765	139,279
	<u>\$146,765</u>	<u>\$433,679</u>	<u>\$441,165</u>	<u>\$139,279</u>
CIGARETTE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$8,799	\$8,799	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$8,799	\$8,799	\$0
LOCAL GOVERNMENT TAX				
Assets:				
Equity in pooled cash and investments.....	\$271,940	\$1,454,491	\$1,403,988	\$322,443
Due from other governments.....	763,159	734,787	763,159	734,787
	<u>\$1,035,099</u>	<u>\$2,189,278</u>	<u>\$2,167,147</u>	<u>\$1,057,230</u>
Liabilities:				
Unapportioned monies.....	\$271,940	\$1,454,491	\$1,403,988	\$322,443
Due to other governments.....	763,159	734,787	763,159	734,787
	<u>\$1,035,099</u>	<u>\$2,189,278</u>	<u>\$2,167,147</u>	<u>\$1,057,230</u>

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2014

	Beginning Balance January 1, 2014	Additions	Deductions	Ending Balance December 31, 2014
CLERK OF COURTS				
Assets:				
Segregated cash accounts.....	\$625,908	\$11,265,012	\$11,373,995	\$516,925
Liabilities:				
Deposits held due to others.....	\$625,908	\$11,265,012	\$11,373,995	\$516,925
JUVENILE COURT				
Assets:				
Segregated cash accounts.....	\$27,043	\$166,530	\$163,494	\$30,079
Liabilities:				
Deposits held due to others.....	\$27,043	\$166,530	\$163,494	\$30,079
PROBATE COURT				
Assets:				
Segregated cash accounts.....	\$20,133	\$100,256	\$102,795	\$17,594
Liabilities:				
Deposits held due to others.....	\$20,133	\$100,256	\$102,795	\$17,594
SHERIFF - GENERAL				
Assets:				
Segregated cash accounts.....	\$272,266	\$1,802,932	\$1,881,098	\$194,100
Liabilities:				
Deposits held due to others.....	\$272,266	\$1,802,932	\$1,881,098	\$194,100
SHERIFF - COMMISSARY				
Assets:				
Segregated cash accounts.....	\$12,606	\$97,855	\$103,241	\$7,220
Liabilities:				
Deposits held due to others.....	\$12,606	\$97,855	\$103,241	\$7,220

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2014

	Beginning Balance January 1, 2014	Additions	Deductions	Ending Balance December 31, 2014
CHILD SUPPORT ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$5,752	\$423,979	\$425,083	\$4,648
Liabilities:				
Deposits held due to others.....	\$5,752	\$423,979	\$425,083	\$4,648
HEALTH DEPARTMENT				
Assets:				
Equity in pooled cash and investments.....	\$537,262	\$2,406,409	\$2,140,240	\$803,431
Liabilities:				
Deposits held due to others.....	\$537,262	\$2,406,409	\$2,140,240	\$803,431
SOIL AND WATER FUND				
Assets:				
Equity in pooled cash and investments.....	\$26,224	\$303,484	\$313,638	\$16,070
Liabilities:				
Deposits held due to others.....	\$26,224	\$303,484	\$313,638	\$16,070
ESCROW ACCOUNT				
Assets:				
Equity in pooled cash and investments.....	\$57,818	\$9,920	\$0	\$67,738
Liabilities:				
Deposits held due to others.....	\$57,818	\$9,920	\$0	\$67,738
STATE OF OHIO				
Assets:				
Equity in pooled cash and investments.....	\$0	\$30,976	\$30,976	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$30,976	\$30,976	\$0

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2014

	Beginning Balance January 1, 2014	Additions	Deductions	Ending Balance December 31, 2014
TOWNSHIP ROAD MILEAGE				
Assets:				
Equity in pooled cash and investments.....	\$0	\$184,201	\$184,201	\$0
Due from other governments.....	93,356	92,719	93,356	92,719
	<u>\$93,356</u>	<u>\$276,920</u>	<u>\$277,557</u>	<u>\$92,719</u>
Liabilities:				
Unapportioned monies.....	\$0	\$184,201	\$184,201	\$0
Due to other governments.....	93,356	92,719	93,356	92,719
	<u>\$93,356</u>	<u>\$276,920</u>	<u>\$277,557</u>	<u>\$92,719</u>
TOWNSHIP PERMISSIVE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$119,946	\$119,946	\$0
Due from other governments.....	60,738	68,817	60,738	68,817
	<u>\$60,738</u>	<u>\$188,763</u>	<u>\$180,684</u>	<u>\$68,817</u>
Liabilities:				
Unapportioned monies.....	\$0	\$119,946	\$119,946	\$0
Due to other governments.....	60,738	68,817	60,738	68,817
	<u>\$60,738</u>	<u>\$188,763</u>	<u>\$180,684</u>	<u>\$68,817</u>
OHIO ELECTIONS COMMISSION				
Assets:				
Equity in pooled cash and investments.....	\$0	\$90	\$90	\$0
Liabilities:				
Deposits held due to others.....	\$0	\$90	\$90	\$0
BMV				
Assets:				
Equity in pooled cash and investments.....	\$329,547	\$312,113	\$291,068	\$350,592
Segregated cash accounts.....	27,865	368,192	345,365	50,692
	<u>\$357,412</u>	<u>\$680,305</u>	<u>\$636,433</u>	<u>\$401,284</u>
Liabilities:				
Deposits held due to others.....	\$329,547	\$312,113	\$291,068	\$350,592
Unapportioned monies.....	27,865	368,192	345,365	50,692
	<u>\$357,412</u>	<u>\$680,305</u>	<u>\$636,433</u>	<u>\$401,284</u>

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2014

	Beginning Balance January 1, 2014	Additions	Deductions	Ending Balance December 31, 2014
SHERIFF'S LAW ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$14,061	\$8,308	\$13,889	\$8,480
Liabilities:				
Unapportioned monies.....	\$14,061	\$8,308	\$13,889	\$8,480
LIBRARIES				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,645,568	\$1,645,568	\$0
Due from other governments.....	887,112	814,788	887,112	814,788
	<u>\$887,112</u>	<u>\$2,460,356</u>	<u>\$2,532,680</u>	<u>\$814,788</u>
Liabilities:				
Due to other governments.....	\$887,112	\$814,788	\$887,112	\$814,788
Unapportioned Monies.....	0	1,645,568	1,645,568	0
	<u>\$887,112</u>	<u>\$2,460,356</u>	<u>\$2,532,680</u>	<u>\$814,788</u>
PERS & STRS				
Assets:				
Equity in pooled cash and investments.....	\$64,458	\$1,230,884	\$1,295,342	\$0
Liabilities:				
Payroll withholdings.....	\$64,458	\$1,230,884	\$1,295,342	\$0
HURON COUNTY PARK DISTRICT				
Assets:				
Equity in pooled cash and investments.....	\$55,611	\$6,444	\$3,328	\$58,727
Liabilities:				
Deposits held due to others.....	\$55,611	\$6,444	\$3,328	\$58,727

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2014

	Beginning Balance January 1, 2014	Additions	Deductions	Ending Balance December 31, 2014
BUREAU OF WORKERS COMP				
Assets:				
Equity in pooled cash and investments.....	\$130,564	\$172,829	\$130,564	\$172,829
Liabilities:				
Unapportioned monies.....	\$130,564	\$172,829	\$130,564	\$172,829
MISCELLANEOUS PAYROLL				
Assets:				
Equity in pooled cash and investments.....	\$0	\$171,734	\$171,734	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$171,734	\$171,734	\$0
DEFERRED COMPENSATION				
Assets:				
Equity in pooled cash and investments.....	\$900	\$239,827	\$240,727	\$0
Liabilities:				
Payroll withholdings.....	\$900	\$239,827	\$240,727	\$0
CITY INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$54,399	\$191,363	\$236,907	\$8,855
Liabilities:				
Payroll withholdings.....	\$54,399	\$191,363	\$236,907	\$8,855
SCHOOL INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$82,090	\$82,090	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$82,090	\$82,090	\$0
INSURANCE				
Assets:				
Equity in pooled cash and investments.....	\$0	\$153,711	\$153,711	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$153,711	\$153,711	\$0

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2014

	Beginning Balance January 1, 2014	Additions	Deductions	Ending Balance December 31, 2014
HEALTH INSURANCE PREMIUM				
Assets:				
Equity in pooled cash and investments.....	\$0	\$352,216	\$352,216	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$352,216	\$352,216	\$0
FEDERAL INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,239,767	\$1,239,767	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$1,239,767	\$1,239,767	\$0
MEDICARE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$183,304	\$183,304	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$183,304	\$183,304	\$0
STATE INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$293,782	\$293,782	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$293,782	\$293,782	\$0
HOUSING ESCROW				
Assets:				
Equity in pooled cash and investments.....	\$500	\$0	\$0	\$500
Liabilities:				
Deposits held due to others.....	\$500	\$0	\$0	\$500

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2014

	Beginning Balance January 1, 2014	Additions	Deductions	Ending Balance December 31, 2014
SOCIAL SECURITY				
Assets:				
Equity in pooled cash and investments.....	\$0	\$141	\$141	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$141	\$141	\$0
SHERIFF'S FOJ AND FOJ TRANSPORT				
Assets:				
Segregated cash accounts.....	\$2,991	\$47,795	\$50,786	\$0
Liabilities:				
Unapportioned monies.....	\$2,991	\$47,795	\$50,786	\$0
PROSECUTOR'S FOJ AND LAW ENFORCEMENT TRUST				
Assets:				
Segregated cash accounts.....	\$52,335	\$32,453	\$27,774	\$57,014
Liabilities:				
Unapportioned monies.....	\$52,335	\$32,453	\$27,774	\$57,014
STATE RECORDER FEES				
Assets:				
Equity in pooled cash and investments.....	\$50,493	\$170,901	\$176,877	\$44,517
Liabilities:				
Deposits held due to others.....	\$50,493	\$170,901	\$176,877	\$44,517
TAXING DISTRICT				
Assets:				
Equity in pooled cash and investments.....	\$28,000	\$31,645,352	\$31,673,352	\$0
Liabilities:				
Deposits held due to others.....	\$28,000	\$31,645,352	\$31,673,352	\$0

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2014

	Beginning Balance January 1, 2014	Additions	Deductions	Ending Balance December 31, 2014
AUCTION PROCEEDS				
Assets:				
Equity in pooled cash and investments.....	\$2,582	\$3,890	\$3,640	\$2,832
Liabilities:				
Deposits held due to others.....	\$2,582	\$3,890	\$3,640	\$2,832
TOTALS				
Assets:				
Equity in pooled cash and investments.....	\$3,176,929	\$86,037,627	\$85,811,274	\$3,403,282
Segregated cash accounts.....	1,060,960	14,313,312	14,487,520	886,752
Taxes receivable.....	40,378,942	44,976,278	40,378,942	44,976,278
Due from other governments.....	2,737,409	2,552,481	2,737,409	2,552,481
TOTAL ASSETS.....	\$47,354,240	\$147,879,698	\$143,415,145	\$51,818,793
Liabilities:				
Unapportioned monies.....	\$2,066,387	\$47,496,853	\$47,397,034	\$2,166,206
Due to other governments.....	43,116,351	47,528,759	43,116,351	47,528,759
Deposits held due to others.....	2,051,745	48,715,267	48,652,039	2,114,973
Payroll withholdings.....	119,757	4,138,819	4,249,721	8,855
TOTAL LIABILITIES.....	\$47,354,240	\$147,879,698	\$143,415,145	\$51,818,793

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STATISTICAL SECTION



Statistical Section

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

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	156-163
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	164-172
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	173-178
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	179-185
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	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	2005 (a)	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental Activities:										
Invested in capital assets, net of related debt	\$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	\$34,058,618
Restricted for:										
Board of developmental disabilities	821,602	689,356	1,230,587	861,602	859,398	634,782	1,997,306	1,877,409	1,037,691	995,103
Child support	(b)	(b)	(b)	745,936	506,361	844,863	335,768	349,492	397,555	235,183
Real estate	(b)	(b)	(b)	464,710	463,686	425,794	416,084	543,982	718,926	846,480
EMA	(b)	(b)	(b)	341,326	316,585	338,991	217,259	251,223	243,053	252,084
Mun्य Road	(b)	(b)	(b)	544,642	556,277	486,438	603,153	758,763	765,334	863,217
911 equipment	(b)	(b)	(b)	279,872	399,090	361,966	462,737	519,245	212,303	215,274
DD residential	(b)	(b)	(b)	539,200	789,268	1,211,725	200,436	10,098,877	1,173,653	966,507
Job and family services	145,634	308,296	339,234	245,507	614,153	524,719	0	168,201	259,040	133,800
Motor vehicle and gas tax	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	3,985,891
Mental health	(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	1,644,270
Children's services	(a)	697,351	803,901	1,096,020	1,041,584	1,096,317	1,301,689	1,257,699	1,057,951	800,234
Felony delinquent care and custody	(a)	585,997	650,913	429,892	0	38,931	53,592	52,726	103,199	114,239
Huron County revolving loan	(a)	545,306	430,590	503,642	406,433	463,560	0	489,145	471,294	361,028
Law Library	(c)	(c)	(c)	(c)	(c)	(c)	(c)	152,660	240,942	300,671
Special Projects CP	(c)	(c)	(c)	(c)	(c)	(c)	(c)	112,139	63,478	19,378
EPA Hazmat	(c)	(c)	(c)	(c)	(c)	(c)	(c)	105,691	128,737	144,965
Help Me Grow	(c)	(c)	(c)	(c)	(c)	(c)	(c)	196,356	392,144	309,262
Ditch Maintenance	(d)	(d)	(d)	(d)	(d)	(d)	(d)	(d)	118,160	245,186
Victims Assistance	(d)	(d)	(d)	(d)	(d)	(d)	(d)	(d)	102,163	93,919
DD Trust	(d)	(d)	(d)	(d)	(d)	(d)	(d)	(d)	115,633	80,075
Clerk of Courts Computer	(d)	(d)	(d)	(d)	(d)	(d)	(d)	(d)	84,282	117,469
Other purposes	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	814,619
Debt service	41,584	32,995	58,443	0	0	0	0	0	0	12,628
Capital projects	526,666	275,599	472,501	378,139	288,443	413,947	655,531	314,193	318,713	92,163
Unrestricted	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	6,665,142
Total Governmental Activities Net Position	\$42,131,992	\$43,271,211	\$45,648,825	\$45,089,046	\$46,406,699	\$48,832,490	\$47,497,338	\$60,112,011	\$51,702,090	\$54,367,405
Business-type Activities:										
Net investment in capital assets	\$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	\$1,986,062
Unrestricted (deficit)	(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)	(3,054,549)
Total Business-type Activities Net Position	(\$635,991)	(\$421,049)	(\$557,537)	(\$726,377)	(\$220,768)	\$51,245	(\$1,726,612)	(\$1,448,924)	(\$1,337,222)	(\$1,068,487)
Primary Government:										
Net investment in capital assets	\$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	\$36,044,680
Restricted	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	13,643,645
Unrestricted (deficit)	837,643	1,205,580	1,748,230	189,969	386,495	436,996	(560,307)	994,121	1,801,840	3,610,593
Total Primary Government Net Position	\$41,496,001	\$42,850,162	\$45,091,288	\$44,362,669	\$46,185,931	\$48,883,735	\$45,770,726	\$49,663,087	\$50,364,868	\$53,298,918

(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.

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

Fiscal Year (1)	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$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	\$6,718,716
Judicial	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	1,909,176
Public Safety	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	6,090,195
Public Works	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	5,770,976
Health	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	9,679,054
Human Services	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	8,459,751
Conservation and Recreation	416,884	577,290	595,062	467,116	322,689	286,800	311,818	303,502	311,835	321,600
Interest and Fiscal Charges	358,670	520,005	540,477	418,271	401,469	383,109	395,755	361,356	333,806	309,420
Bond Issuance Costs										31,500
<i>Total Governmental Activities Expenses</i>	<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>	<u>39,290,388</u>
Business-type Activities:										
Landfill	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	2,050,725
<i>Total Business-type Activities Expenses</i>	<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>	<u>2,050,725</u>
<i>Total Primary Government Expenses</i>	<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>	<u>41,341,113</u>
Program Revenues										
Governmental Activities:										
Charges for Services										
General Government:										
Legislative and Executive	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	1,650,497
Judicial	202,289	270,878	258,752	197,239	206,474	434,961	393,475	448,644	421,462	382,658
Public Safety	794,074	664,406	628,353	697,988	930,164	972,275	1,112,769	1,050,336	975,036	909,094
Public Works	165,469	599,314	161,597	523,161	449,023	368,871	449,676	296,443	235,911	191,476
Health	253,009	207,671	211,484	213,617	225,722	243,334	650,323	314,865	331,843	742,449
Human Services	1,409,410	1,194,391	472,482	376,614	343,918	1,011,772	905,582	1,081,467	942,955	658,492
Conservation and Recreation	69,855	36,475	45,415	40,668	36,716	36,964	47,411	48,074	46,278	41,642
Operating Grants and Contributions										
General Government:										
Legislative and Executive	683,111	65,745	253,393	186,547	281,208	35,781	195,499	243,936	102,700	290,737
Judicial	27,889	0	18,919	16,812	15,308	138,267	248,332	110,822	883,312	3,241
Public Safety	1,119,174	710,083	676,134	689,335	347,403	744,861	766,126	831,585	694,670	639,936
Public Works	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	4,896,462
Health	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	4,064,662
Human Services	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	6,279,665
Conservation and Recreation	106,620	201,032	92,043	3,466	2,741	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	27,788	28,202	0	0	0	0	27,432
Capital Grants and Contributions										
Legislative and Executive	0	0	550,213	56,898	22,654	89,440	0	0	0	0
Public Safety	0	0	0	0	0	66,000	0	1,649	0	0
Public Works	0	0	0	0	0	683,065	374,779	2,136,267	374,779	3,031,472
Health	54,128	0	0	0	0	90,296	129,046	270,009	15,687	86,507
Human Services	0	0	0	0	220,000	0	0	0	0	0
<i>Total Governmental Activities Program Revenues</i>	<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>	<u>23,896,422</u>

(continued)

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

(2) Bond issuance costs

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Business-type Activities:										
<i>Charges for Services</i>										
Landfill	\$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	\$2,272,218
<i>Operating Grants and Contributions</i>	0	0	0	0	0	0	0	0	0	0
<i>Total Business-type Activities Program Revenues</i>	<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>	<u>2,272,218</u>
<i>Total Primary Government Program Revenues</i>	<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>	<u>26,168,640</u>
Net (Expense)/Revenue										
Governmental Activities	(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)	(15,393,966)
Business-type Activities	(244,610)	(69,127)	(317,105)	(393,197)	167,645	234,638	(1,826,834)	250,959	72,161	221,493
<i>Total Primary Government Net (Expense)/Revenue</i>	<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>	<u>(\$15,172,473)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied for:										
General Purposes	\$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	\$2,060,643
Board of Developmental Disabilities	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	3,092,183
Mental Health	182,513	185,986	198,109	185,319	187,438	101,401	115,334	156,885	146,905	146,255
Senior Services	470,429	485,107	499,747	481,821	480,662	412,013	414,716	460,145	446,459	450,259
Sales Taxes Levied for General Purposes	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	9,396,408
Other Taxes	0	0	0	0	0	0	0	0	0	0
Grants and Entitlements not										
Restricted to Specific Programs	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	2,032,487
Investment Earnings	594,846	744,526	1,062,345	875,170	309,048	175,765	176,549	136,926	108,016	80,313
Miscellaneous	1,887,465	2,047,625	1,675,885	1,867,390	1,696,782	1,441,806	711,540	813,898	904,058	800,733
Transfers	(177,662)	(160,000)	(160,000)	(187,210)	(75,000)	0	0	0	0	0
<i>Total Governmental Activities</i>	<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>	<u>18,059,281</u>
Business-type Activities:										
Miscellaneous	114,833	124,069	20,617	37,147	19,566	37,375	48,526	26,694	39,540	47,242
Investment Earnings	0	0	0	0	0	0	451	35	1	0
Transfers	177,662	160,000	160,000	187,210	75,000	0	0	0	0	0
<i>Total Business-type Activities</i>	<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>	<u>47,242</u>
<i>Total Primary Government</i>	<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>	<u>18,106,523</u>
Change in Net Position										
Governmental Activities	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	2,665,315
Business-type Activities	47,885	214,942	(136,488)	(168,840)	262,211	272,013	(1,777,857)	277,688	111,702	268,735
<i>Total Primary Government Change in Net Position</i>	<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>	<u>\$2,934,050</u>

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

Fiscal Year (1)	2005	2006	2007	2008
General Fund				
Nonspendable	(1)	(1)	(1)	(1)
Assigned	(1)	(1)	(1)	(1)
Unassigned	(1)	(1)	(1)	(1)
Reserved	\$205,032	\$71,786	\$39,165	\$150,370
Unreserved	<u>3,354,346</u>	<u>3,215,321</u>	<u>2,825,528</u>	<u>2,206,419</u>
<i>Total General Fund</i>	<u>3,559,378</u>	<u>3,287,107</u>	<u>2,864,693</u>	<u>2,356,789</u>
All Other Governmental Funds				
Nonspendable	(1)	(1)	(1)	(1)
Restricted	(1)	(1)	(1)	(1)
Unassigned	(1)	(1)	(1)	(1)
Reserved	989,587	885,182	1,497,638	849,400
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	8,710,620	8,916,103	8,884,235	10,618,409
Debt Service Funds	41,584	12	0	0
Capital Projects Funds	<u>526,666</u>	<u>275,599</u>	<u>714,921</u>	<u>237,481</u>
Total All Other Governmental Funds	<u>10,268,457</u>	<u>10,076,896</u>	<u>11,096,794</u>	<u>11,705,290</u>
<i>Total Governmental Funds</i>	<u>\$13,827,835</u>	<u>\$13,364,003</u>	<u>\$13,961,487</u>	<u>\$14,062,079</u>

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

2009	2010	2011	2012	2013	2014
(1)	(1)	211,837	228,601	225,540	219,614
(1)	(1)	61,258	105,310	137,705	92,172
(1)	(1)	3,510,001	4,001,264	4,481,960	4,850,250
\$193,731	\$174,293	(1)	(1)	(1)	(1)
2,196,741	2,854,335	(1)	(1)	(1)	(1)
2,390,472	3,028,628	3,783,096	4,335,175	4,845,205	5,162,036
(1)	(1)	952,712	720,969	735,445	723,999
(1)	(1)	11,076,070	13,553,052	12,619,753	12,692,693
(1)	(1)	(43,648)	0	(10,368)	(60,488)
1,080,399	1,211,140	(1)	(1)	(1)	(1)
10,709,020	11,719,285	(1)	(1)	(1)	(1)
0	0	(1)	(1)	(1)	(1)
237,481	923,275	(1)	(1)	(1)	(1)
12,026,900	13,853,700	11,985,134	14,274,021	13,344,830	13,356,204
\$14,417,372	\$16,882,328	\$15,768,230	\$18,609,196	\$18,190,035	\$18,518,240

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

Fiscal Year	2005	2006	2007	2008
Revenues				
Taxes	\$13,186,619	\$13,327,977	\$14,725,121	\$14,220,313
Charges for Services	3,601,960	4,204,046	2,902,679	3,117,101
Licenses and Permits	3,561	3,109	5,165	4,268
Fines and Forfeitures	350,197	343,179	383,460	357,961
Intergovernmental	23,706,954	22,538,222	23,945,180	23,761,603
Special Assessments	93,452	98,789	108,267	152,784
Interest	588,829	715,517	988,886	828,575
Other	1,717,465	2,047,625	1,675,885	1,867,390
<i>Total Revenues</i>	<u>43,249,037</u>	<u>43,278,464</u>	<u>44,734,643</u>	<u>44,309,995</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,947,890	6,416,236	6,264,292	5,658,383
Judicial	1,814,729	2,479,488	2,310,000	1,899,790
Public Safety	5,551,242	5,477,934	5,499,635	5,879,948
Public Works	5,417,550	5,943,903	6,037,991	5,136,036
Health	7,724,904	8,078,797	8,935,154	9,766,699
Human Services	13,013,980	13,416,399	13,156,311	13,418,318
Conservation and Recreation	416,884	577,290	595,062	467,116
Capital Outlay	300,910	360,609	2,228,759	721,729
Debt Service:				
Principal Retirement	800,000	845,000	512,000	544,000
Interest and Fiscal Charges	307,165	354,151	388,973	394,235
Bond Issuance Costs	81,215	10,000	27,000	0
<i>Total Expenditures</i>	<u>41,376,469</u>	<u>43,959,807</u>	<u>45,955,177</u>	<u>43,886,254</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,872,568</u>	<u>(681,343)</u>	<u>(1,220,534)</u>	<u>423,741</u>
Other Financing Sources (Uses)				
Payment to Refunding Bond Escrow Agent	(3,043,785)	0	0	0
Issuance of Notes	360,000	0	0	0
Issuance of Bonds	3,125,000	355,000	2,000,000	0
Proceeds from the Sale of Assets	0	0	0	0
Transfers In	1,437,913	1,728,558	1,906,611	2,137,060
Transfers Out	(1,615,575)	(1,888,558)	(2,066,611)	(2,324,270)
<i>Total Other Financing Sources (Uses)</i>	<u>263,553</u>	<u>195,000</u>	<u>1,840,000</u>	<u>(187,210)</u>
<i>Net Change in Fund Balances</i>	<u>\$2,136,121</u>	<u>(\$486,343)</u>	<u>\$619,466</u>	<u>\$236,531</u>
Debt Service as a Percentage of Noncapital Expenditures (1)	2.1%	2.0%	1.2%	2.2%

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

2009	2010	2011	2012	2013	2014
\$13,432,727	\$12,867,002	\$13,769,179	\$14,464,564	\$14,662,925	\$15,232,363
3,267,220	4,116,029	4,482,188	4,234,227	4,089,037	4,172,789
17,529	3,297	3,001	3,421	2,984	3,418
333,519	534,079	537,899	504,004	428,088	400,101
25,668,115	23,554,164	20,662,568	21,353,309	18,765,291	21,167,287
176,606	147,358	128,010	129,337	86,149	82,663
309,048	174,505	148,659	146,090	120,962	74,171
1,696,782	1,441,806	711,540	813,898	904,058	800,733
44,901,546	42,838,240	40,443,044	41,648,850	39,059,494	41,933,525
5,781,879	5,549,459	6,138,329	6,024,582	6,371,903	6,419,302
1,664,369	1,895,369	1,864,352	1,771,359	1,856,236	1,953,538
5,295,598	5,458,745	5,657,207	5,745,892	6,105,212	5,814,362
6,764,738	6,441,468	6,118,927	6,955,985	5,195,355	7,994,778
10,173,027	9,568,095	9,504,421	9,049,759	9,640,426	9,539,303
13,266,246	10,407,887	9,827,233	7,788,596	8,187,096	8,521,794
322,689	286,800	311,818	303,502	315,335	321,600
400,330	264,611	1,068,805	107,237	802,891	1,369,805
544,000	635,000	680,000	703,000	718,000	762,000
394,235	376,250	386,050	363,622	336,194	307,338
0	10,000	0	0	0	31,500
44,607,111	40,893,684	41,557,142	38,813,534	39,528,648	43,035,320
294,435	1,944,556	(1,114,098)	2,835,316	(469,154)	(1,101,795)
0	0	0	0	0	0
0	0	0	0	0	0
0	520,000	0	0	0	1,430,000
0	0	0	5,650	49,993	0
1,384,720	1,488,162	1,211,257	1,735,263	1,672,056	1,805,615
(1,459,720)	(1,488,162)	(1,211,257)	(1,735,263)	(1,672,056)	(1,805,615)
(75,000)	520,000	0	5,650	49,993	1,430,000
\$219,435	\$2,464,556	(\$1,114,098)	\$2,840,966	(\$419,161)	\$328,205
2.2%	2.1%	3.0%	2.7%	3.0%	2.9%

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

	2014		% of Total Assessed Valuation
	Total Assessed Valuation (1)	Rank	
<u>Public Utilities</u>			
Ohio Edison	\$17,420,760	1	1.69%
Ohio Power Company	5,188,710	2	0.50%
Firelands Electric Coop	3,890,080	3	0.38%
Railroad CSX Trans	3,748,830	4	0.36%
Columbis Gas of Ohio Inc	3,236,170	5	0.31%
Verizon North Inc.	(2)	(2)	(2)
Railroad Norfolk-Southern	(2)	(2)	(2)
<u>Real Estate</u>			
Fisher-Titus Medical Center	11,419,880	1	1.11%
Blair Leonard Paul Bishop of Toledo	6,465,700	2	0.63%
Sisters of Mercy of Willard Ohio	6,208,570	3	0.60%
Sunrise Cooperative Inc	5,860,910	4	0.57%
Schaffer, Mark A.	3,457,410	5	0.34%
Willard Rental Properties	(2)	(2)	(2)
<u>Tangible Personal Property</u>			
R R Donnelley & Sons Co.	(2)	(2)	(2)
MTD Consumer Group	(2)	(2)	(2)
American Transmission	(2)	(2)	(2)
All Others	964,217,650		93.51%
Total Assessed Valuation	\$1,031,114,670		100.00%

(1) - House Bill 66 (the State's biennial budget) phased out Tangible Personal Property Tax (TPP) after tax year 2009. To reflect this phase out, the assessed valuation listed above for TPP is 49.41% of the 2005 Actual Assessed Valuation.

(2) - Excluded in 2014, but reported in 2005.

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.

2005		
Total Assessed Valuation (1)	Rank	% of Total Assessed Valuation
\$9,890,500	1	0.95%
3,623,240	7	0.35%
2,697,970	8	0.26%
5,006,170	3	0.48%
N/A	N/A	N/A
5,526,200	2	0.53%
2,462,640	9	0.24%
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
4,564,460	5	0.44%
4,610,400	4	0.44%
4,184,550	6	0.40%
2,320,250	10	0.22%
992,116,300		95.69%
<u>\$1,037,002,680</u>		<u>100.00%</u>

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

Tax Collection Year	Real Property (2)			Personal Property (3)		Public Utility (3)		Totals		Total Direct Tax Rate	Assessed Value as a percent of Estimated Actual Value
	Residential/ Agricultural Assessed	Commercial/ Industrial Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual		
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%
2014	842,172,890	154,364,490	2,847,249,657	0	0	34,577,290	98,792,257	1,031,114,670	2,946,041,914	7.85	35.00%

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

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

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

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

Collection Year:	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
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	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Senior Services Center	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Health District	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total County-Wide Rates	\$6.85	\$6.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85
School Districts:										
Bellevue	\$38.80	\$38.80	\$38.80	\$37.95	\$37.95	\$37.95	\$43.10	\$42.90	\$43.05	43.79
Norwalk	44.35	44.35	44.35	44.00	44.00	44.00	43.95	43.95	43.95	43.95
Willard	44.29	44.29	44.29	48.95	48.95	48.95	48.20	51.20	50.30	50.30
Monroeville	46.90	46.90	46.90	46.35	46.35	46.35	35.80	35.80	38.20	38.20
New London	35.10	35.10	35.10	34.75	34.75	34.75	34.30	34.25	34.25	34.25
South Central	37.75	37.75	37.75	37.55	37.55	37.55	36.95	36.95	36.90	36.90
Western Reserve	34.35	34.35	34.35	34.15	34.15	34.15	34.05	34.05	33.85	33.85
Seneca East	30.30	30.30	30.30	38.99	38.99	38.99	38.99	38.99	38.99	38.99
Edison	57.30	57.30	57.30	61.20	61.20	61.20	60.80	61.20	61.35	69.14
Buckeye Central	45.00	45.00	45.00	51.30	51.30	51.30	53.10	53.10	51.50	51.00
Plymouth	36.00	36.00	36.00	33.00	33.00	33.00	32.80	32.80	32.80	32.8
Wellington	28.00	28.00	28.00	31.94	31.94	31.94	28.00	33.05	36.97	36.970
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	3.70	3.70	3.70	3.70
Vanguard JVSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

(continued)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Municipalities:										
Belleve	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	6.10	6.60
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	6.60	6.60	6.60	6.60
Plymouth	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.5	19.5
Wakeman	6.50	6.50	6.50	6.50	6.50	6.50	4.50	4.50	4.50	4.50
Willard	4.30	4.30	4.30	4.30	4.30	4.30	3.80	3.80	3.80	3.80
Townships:										
Bronson	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Clarksfield	5.70	5.70	5.70	5.70	5.70	5.70	4.70	4.70	4.70	4.70
Fairfield	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	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	5.80	5.80	5.80	5.80	5.80
Peru	3.65	3.65	3.65	3.65	3.65	3.65	3.50	3.50	3.50	3.50
Richmond	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Ridgefield	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Ripley	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Sherman	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Townsend	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	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
Special Districts:										
Firelands Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Community Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Huron River Joint Fire	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Tri-Community Fire	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Wakeman Fire	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Belleve Public Library	0.80	0.80	0.80	0.80	0.80	0.80	1.00	1.00	1.00	1.00
Herrick Memorial Library	0.00	0.00	0.00	0.77	0.77	0.77	0.77	0.77	0.77	0.77
Norwalk Public Library	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55
Milan Public Library	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Extension Library/Willard	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.975	0.975	0.975
Seneca East Public Library	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.750	0.75	0.75
Vermilion Ambulance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00

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

Source: Huron County Auditor's Office

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

Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Current Taxes Levied	Delinquent Taxes Collected (1)	Total Taxes Collected	Total Collections as a Percent of Current Taxes Levied (1)	Accumulated Delinquencies
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
2014	39,777,857	38,245,782	96.15%	2,611,979	40,857,761	102.71%	3,672,411

Source: Huron County Auditor.

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

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

Tax Collection Year	Current Assessments Levied	Current Assessments Collected	Current Assessments Collected as a Percent of Current Assessments Levied	Delinquent Assessments Collected	Total Assessments Collected	Delinquent Assessments Collected as a Percent of Total Assessments Collected	Accumulated Delinquencies
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
2014	390,573	351,451	89.98%	69,741	421,192	16.56%	188,104

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

Source: Huron County Auditor's Office.

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

Fiscal Year	State Portion Of Sales Tax Rate	County Portion Of Sales Tax Rate	Sales Tax
2005	5.50%	1.5%	\$7,709,110
2006	5.50%	1.5%	\$7,832,384
2007	5.50%	1.5%	\$7,851,112
2008	5.50%	1.5%	\$7,758,582
2009	5.50%	1.5%	\$6,926,248
2010	5.50%	1.5%	\$7,598,363
2011	5.50%	1.5%	\$8,225,716
2012	5.50%	1.5%	\$8,341,835
2013	5.75%	1.5%	\$8,765,559
2014	5.75%	1.5%	\$9,396,408

Source: Huron County Auditor's Office.

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

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

Fiscal Year	Total Population (1)	Estimated Actual Values (2)	Gross General Bonded Debt	Less Debt Service Fund Balance	Net General Bonded Debt	Percent of Net General Bonded Debt to Estimated Actual Value	Per Capita Net General Bonded Debt
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
2014	58,714	2,946,041,914	6,853,000	12,628	6,840,372	0.232%	116.72

(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

	2005	2006	2007	2008
Tax Valuation	<u>\$1,037,002,700</u>	<u>\$1,050,562,830</u>	<u>\$1,078,964,300</u>	<u>\$1,060,559,280</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>20,925,067</u>	<u>18,764,071</u>	<u>19,474,108</u>	<u>19,013,982</u>
Total direct legal debt limitation	<u>\$26,925,067</u>	<u>\$24,764,071</u>	<u>\$25,474,108</u>	<u>\$25,013,982</u>
Total of all County debt outstanding	<u>\$8,928,220</u>	<u>\$8,396,153</u>	<u>\$9,793,000</u>	<u>\$8,965,000</u>
Less:				
Enterprise fund general obligation bonds (3)	\$1,113,220	\$860,458	\$620,000	\$320,000
Job & Family Services (3)	3,310,000	3,155,000	3,015,000	2,840,000
Fairgrounds Improvements (3)	465,000	445,000	420,000	395,000
Soil & Water Conservation Bonds (3)	0	355,000	343,000	331,000
Old Jail Renovations (3)	330,000	315,000	300,000	285,000
Old Job & Family Services Demolition (3)	85,000	80,000	65,000	60,000
Jail Facility Bonds (3)	<u>3,625,000</u>	<u>3,195,695</u>	<u>3,030,000</u>	<u>2,735,000</u>
Total exempt debt	(8,928,220)	(8,406,153)	(7,793,000)	(6,966,000)
Less:				
Funds available in debt service fund	0	12	0	-
Total net indebtedness subject to direct debt	<u>0</u>	<u>0</u>	<u>(2,000,000)</u>	<u>(1,999,000)</u>
Direct Legal Debt Margin	<u>\$26,925,067</u>	<u>\$24,764,071</u>	<u>\$23,474,108</u>	<u>\$23,014,982</u>
Unvoted Debt Limitation (1% of total assessed valuation)	\$10,370,027	\$10,505,628	\$10,789,643	\$10,605,593
Total net indebtedness applicable to limit	<u>0</u>	<u>0</u>	<u>(2,000,000)</u>	<u>(1,999,000)</u>
Total Unvoted Legal Debt Margin	<u>\$10,370,027</u>	<u>\$10,505,628</u>	<u>\$8,789,643</u>	<u>\$8,606,593</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

2009	2010	2011	2012	2013	2014
<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>	<u>\$1,031,114,670</u>
\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<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>18,397,920</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>\$24,397,920</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>	<u>\$6,853,000</u>
\$0	\$350,000	\$340,000	\$330,000	\$315,000	\$300,000
2,660,000	2,475,000	2,285,000	2,085,000	1,875,000	1,655,000
370,000	345,000	320,000	295,000	270,000	240,000
318,000	305,000	291,000	277,000	262,000	247,000
270,000	255,000	235,000	215,000	195,000	175,000
55,000	50,000	45,000	40,000	35,000	30,000
<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>	<u>755,000</u>
(6,103,000)	(5,900,000)	(5,311,000)	(4,702,000)	(4,067,000)	(3,402,000)
-	-	-	-	-	12,628
<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>(3,463,628)</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>	<u>\$20,934,292</u>
\$10,428,049	\$10,492,153	\$10,251,908	\$10,595,197	\$10,359,168	\$10,311,147
<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>(3,463,628)</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>	<u>\$6,847,519</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					
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
2014	6,553,000	0	0	315,000	0	0	6,868,000	58,714	1,938,032,000	33,008	117

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

(b) See Table 21 "Demographic Statistics" for population information.

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

N/A - Not available.

Table 14
Huron County, Ohio
Computation of Direct and Overlapping Debt
As of December 31, 2014

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County (2)</u>	<u>Amount Applicable to County</u>
Direct Debt:			
County	<u>\$6,553,000</u>	<u>100%</u>	<u>\$6,553,000</u>
Overlapping Debt:			
School Districts:			
Pioneer Joint Vocational School	125,000	10%	12,500
Municipalities:			
Bellevue	705,000	53%	373,650
Milan	1,450	19%	276
New London	0	100%	0
Norwalk	<u>63,431</u>	<u>100%</u>	<u>63,431</u>
Overlapping Debt	<u>894,881</u>	<u>50.27%</u>	<u>449,857</u>
Total Direct and Overlapping Debt	<u><u>\$7,447,881</u></u>	<u><u>94.02%</u></u>	<u><u>\$7,002,857</u></u>

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

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

Source: Huron County Auditor's Office

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

Fiscal Year	General Obligation Principal	General Obligation Interest	Total General Bonded Debt Service (1)	Total General Governmental Expenditures (2)	Ratio of Total General Bonded Debt Service to Total General Governmental Expenditures (2)
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%
2014	762,000	307,338	1,069,338	43,023,169	2.49%

(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)	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Government									
Legislative and Executive									
Commissioners	3	3	3	3	3	3	3	3	3
Auditor	12	12	11	12	12	12	12	12	12
Treasurer	3	3	3	3	5	6	6	5	5
Prosecuting Attorney	11	11	9	9	8	11	11	11	11
Board of Elections	7	7	6	6	6	5	6	6	4
Recorder	4	4	3	3	4	3	3	5	5
Buildings and Grounds	10	11	10	10	10	11	11	11	11
Data Processing	1	1	1	1	1	1	1	1	1
Risk Management	1	1	1	1	1	1	1	1	0
Judicial									
Common Pleas Court	6	7	12	12	12	10	10	9	9
Probate Court	3	3	3	3	3	3	3	3	3
Juvenile Court	10	11	19	19	20	14	16	16	16
Clerk of Courts	13	12	12	12	12	13	14	15	15
Public Safety									
Sheriff	64	68	68	70	68	64	64	70	69
Probation	7	6	6	6	6	6	7	7	7
Disaster Services	2	2	2	2	2	2	3	3	2
Coroner	2	2	2	2	2	3	3	3	3
Public Works									
Engineer	31	33	38	39	39	42	43	47	41
Health									
DD	101	104	94	96	86	91	88	89	102
Alcohol, Drug Abuse and Mental Health	2	2	2	2	2	2	2	2	2
Human Services									
Jobs and Family Services	42	42	40	44	48	53	61	61	66
Children's Services	19	22	17	18	17	16	23	23	23
Child Support Enforcement Agency	14	14	15	14	15	17	17	19	16
Veteran Services	10	10	11	11	11	11	12	12	12
Conservation and Recreation									
Parks	0	0	0	0	0	0	1	1	0
Total Governmental Activities	378	391	388	398	393	400	421	435	438
Business-Type Activities									
Landfill & Solid Waste Operation	9	8	6	7	8	8	8	10	10
Total Business-Type Activities	9	8	6	7	8	8	8	10	10
Total All Employees	387	399	394	405	401	408	429	445	448

(1) The one year prior to 2006 is not available.

Source: Huron County Auditor's Office.

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

Employer	2014	
	Employees	Percentage of Total County Employment
Fisher-Titus Medical Center	943	3.63%
R.R. Donnelley & Sons	800	3.08%
MTD Products/Midwest Industries	800	3.08%
Pepperidge Farm Inc	681	2.62%
CSX Transportation	625	2.40%
Huron County Government	492	1.89%
Windsor Mold	400	1.54%
Venture Packaging Inc/Berry Plastics	342	1.31%
Norwalk City Schools	285	1.10%
R & L Carriers	275	1.06%
Total Principal Employers	5,643	21.69%
Total Employment within the County	26,012	
Employer	2005	
	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%
Pepperidge Farms	560	2.04%
Huron County	525	1.92%
Fisher-Titus Medical Center	500	1.82%
Armstrong Air Conditioning	500	1.82%
Janesville Products	435	1.59%
Venture Packaging	380	1.39%
Industrial Powder Coatings	350	1.28%
Total Principal Employers	6,650	24.27%
Total Employment within the County	27,400	

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

Table 18
Huron County, Ohio
Capital Asset Statistics by Function

	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Government									
Legislative and Executive									
Commissioners									
Administrative office space (sq. ft.)	7,589	7,589	7,589	7,589	7,589	7,589	7,589	7,589	7,589
Auditor									
Administrative office space	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774
Treasurer									
Administrative office space	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350
Prosecuting Attorney									
Administrative office space	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204
Board of Elections									
Administrative office space	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060
Voting Machines	244	2,529	2,529	2,529	2,529	2,529	2,529	2,529	2,529
Recorder									
Administrative office space	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444
Buildings and Grounds									
Administrative office space	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276
Data Processing									
Administrative office space	140	140	140	140	140	140	140	140	140
Judicial									
Common Pleas Court									
Number of court rooms	2	2	2	2	2	2	2	2	2
Probate Court									
Number of court rooms	1	1	1	1	1	1	1	1	1
Juvenile Court									
Number of court rooms	1	1	1	1	1	1	1	1	1
Clerk of Courts									
Administrative office space	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950
Law Library									
Administrative office space	10,053	10,053	10,053	10,053	10,053	10,053	10,053	10,053	10,053
Public Safety									
Sheriff									
Jail capacity	340	340	340	340	340	340	340	340	340
Number of patrol vehicles	34	26	22	22	22	22	23	23	23
Probation									
Administrative office space	2,204	2,204	574	574	574	574	574	574	574
Disaster Services									
Number of emergency response vehicles	2	2	2	2	2	2	2	2	2

(continued)

	2014	2013	2012	2011	2010	2009	2008	2007	2006
Public Works									
Engineer									
Centerline miles of roads	226,246	226,320	223,840	223,840	223,840	223,840	223,840	223,840	223,840
Number of bridges	405	406	406	390	390	390	390	390	390
Number of culverts	3,497	3,497	3,160	3,160	3,160	3,160	3,160	3,160	3,160
Number of traffic signs	2,179	4,241	4,241	4,241	4,241	4,241	4,241	4,240	4,237
Number of vehicles	47	46	52	52	52	52	50	51	53
Health									
MRDD									
Number and type of facilities	2	2	1	1	1	1	1	1	1
Number of busses	5	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	28,600
Number of vehicles	9	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	14,300
Number of vehicles	9	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	14,300
Number of vehicles	9	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	2,220
Number of vehicles	0	0	2	2	2	2	2	2	2

(1) The one year prior to 2006 was not available.

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

Table 19
Huron County, Ohio
Operating Indicators by Function

	2014	2013	2012	2011	2010	2009	2008	2007	2006
General Government									
Legislative & Executive									
<i>Commissioners</i>									
Number of resolutions	393	457	407	441	449	475	487	459	489
Number of meetings	74	74	69	71	77	90	95	94	95
<i>Auditor</i>									
Number of non-exempt conveyances	962	1,483	1,000	947	1,073	932	1,064	1,049	1,343
Number of exempt conveyances	912	1,167	1,040	911	880	975	1,040	1,209	1,089
Number of real estate transfers	1,874	2,150	3,491	3,006	5,802	5,605	3,927	4,328	4,054
Number of parcels	40,588	41,656	42,263	42,045	41,991	41,890	41,664	41,647	41,639
Number of personal property returns	-	-	-	-	-	-	1,760	1,880	1,848
Number of checks issued	12,582	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	35,499	35,116	36,803	37,360	36,993	36,335	37,052	34,832	35,645
Number of voters last general election	9,096	9,099	24,711	17,129	16,897	17,469	25,582	9,298	19,572
Percentage of register voters that voted	25.63%	25.91%	67.00%	45.85%	45.00%	48.08%	69.70%	26.70%	54.90%
<i>Recorder</i>									
Number of deeds recorded	1,971	2,114	2,105	1,933	1,955	1,999	2,153	2,217	2,481
Number of mortgages recorded	1,583	2,068	2,146	1,751	1,791	1,915	1,960	2,868	3,482
Number of military discharges recorded	2	1	7	6	9	5	6	5	12
Judicial									
<i>Common Pleas Court</i>									
Number of civil cases filed	338	374	532	546	677	746	904	801	563
Number of criminal cases filed	362	383	282	246	273	227	263	248	204
Number of domestic cases filed	246	259	268	258	251	249	820	816	824
<i>Clerk of Courts</i>									
Number of civil cases filed	338	374	532	546	677	746	774	774	570
Number of criminal cases filed	362	383	282	246	273	227	242	335	301
<i>Domestic Relations</i>									
Number of cases filed	246	259	268	258	251	249	301	294	295
Number of protective orders	13	28	34	49	32	34	52	52	45
<i>Juvenile Court</i>									
Number of civil cases filed	187	224	167	247	234	264	230	241	254
Number of criminal cases filed	47	12	5	8	2	5	4	5	9
Number of adjudged delinquent cases filed	440	265	366	382	519	674	866	1,049	887
<i>Probate Court</i>									
Number of civil cases filed	701	728	749	729	701	736	738	782	865

(continued)

	2014	2013	2012	2011	2010	2009	2008	2007	2006
Public Safety									
<i>Sheriff</i>									
Jail Operations:									
Average daily census	97.50	105.00	92.00	108.00	93.45	91.14	97.02	98.44	96.18
Prisoners booked	2,061	1,916	2,094	2,091	2,224	2,235	2,215	2,389	2,300
Prisoners released	1,471	1,876	2,122	2,011	2,221	2,235	2,218	2,288	2,286
Law Enforcement:									
Number of incidents	6,473	8,025	6,341	6,112	4,841	4,461	5,248	4,567	4,524
Number of citations	816	632	658	750	536	503	101	204	196
Number of papers served	2,284	3,239	3,052	3,339	3,941	3,888	4,099	4,001	3,948
Number of court house security hours	3,999	4,213	3,980	4,105	4,095	3,970	4,205	4,192	4,160
<i>Disaster Services</i>									
Number of emergency responses	21	12	9	12	14	10	20	36	37
<i>Coroner</i>									
Number of cases investigated	68	66	39	55	45	45	55	48	47
Number of autopsies performed	25	23	20	14	14	17	19	16	16
Public Works									
<i>Engineer</i>									
Miles of roads resurfaced	21.770	13.380	3.600	11.901	11.800	12.400	38.452	40.622	39.705
Bridged replaced/rehabilitated	12	7	11	6	10	11	10	9	11
Culverts replaced/improved	5	13	27	6	7	9	4	5	6
<i>Building Department</i>									
Number of permits received from cities, villages and townships	408	499	506	411	395	415	476	545	483
Health									
<i>MR/DD</i>									
Number of students enrolled:									
Early intervention program	112	92	78	77	54	35	60	48	45
School Age	16	17	16	17	18	18	17	20	20
Number employed at workshop	151	144	144	144	15	122	120	117	120
<i>Health</i>									
Average client count - intensive	1,664	4,613	4,976	4,924	4,834	4,760	4,426	4,093	600
Average client count - non-intensive	6,775	5,559	7,005	6,994	6,951	6,884	6,656	6,846	1,712

(1) The one year prior to 2006 was not available.

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

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

Year	Assessed Value (1)	Bank Deposits at December 31 (2)	Building Permits Issued (3)
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
2014	1,031,114,670	155,065,000	408

(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, 2014

Population Year	Population
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
2014	58,714

Source: U.S. Bureau of the Census

Unemployment Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
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%
2014	23,900	2,100	8.10%	4.80%	5.60%

Employment by Industrial Group

Industrial Group	Payroll totals (1) (in 000's)		
	2011	2012	2013
Construction	68,584	77,772	77,836
Manufacturing	248,790	254,431	258,406
Transportation and utilities	36,506	35,389	33,603
Wholesale and retail trade	45,154	45,546	47,330
Finance, insurance and real estate	15,710	16,636	22,282
Services	213,066	217,929	211,097
State and local government	91,245	90,099	90,624
Total	<u>\$719,055</u>	<u>\$737,802</u>	<u>\$741,178</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, 2014

Date Formed:	1809
County Seat:	Norwalk
County Employees:	492

Number of political subdivisions totally or partially within the County

Municipalities:	10
Townships:	19
School Districts:	12

Higher Educational Facilities Within 25 Miles of Huron County

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

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

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Dave Yost • Auditor of State

HURON COUNTY FINANCIAL CONDITION

HURON COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
NOVEMBER 5, 2015