

HURON COUNTY OHIO



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

PREPARED BY:

ROLAND TKACH, HURON COUNTY AUDITOR

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

Roland Tkach,
Huron County Auditor

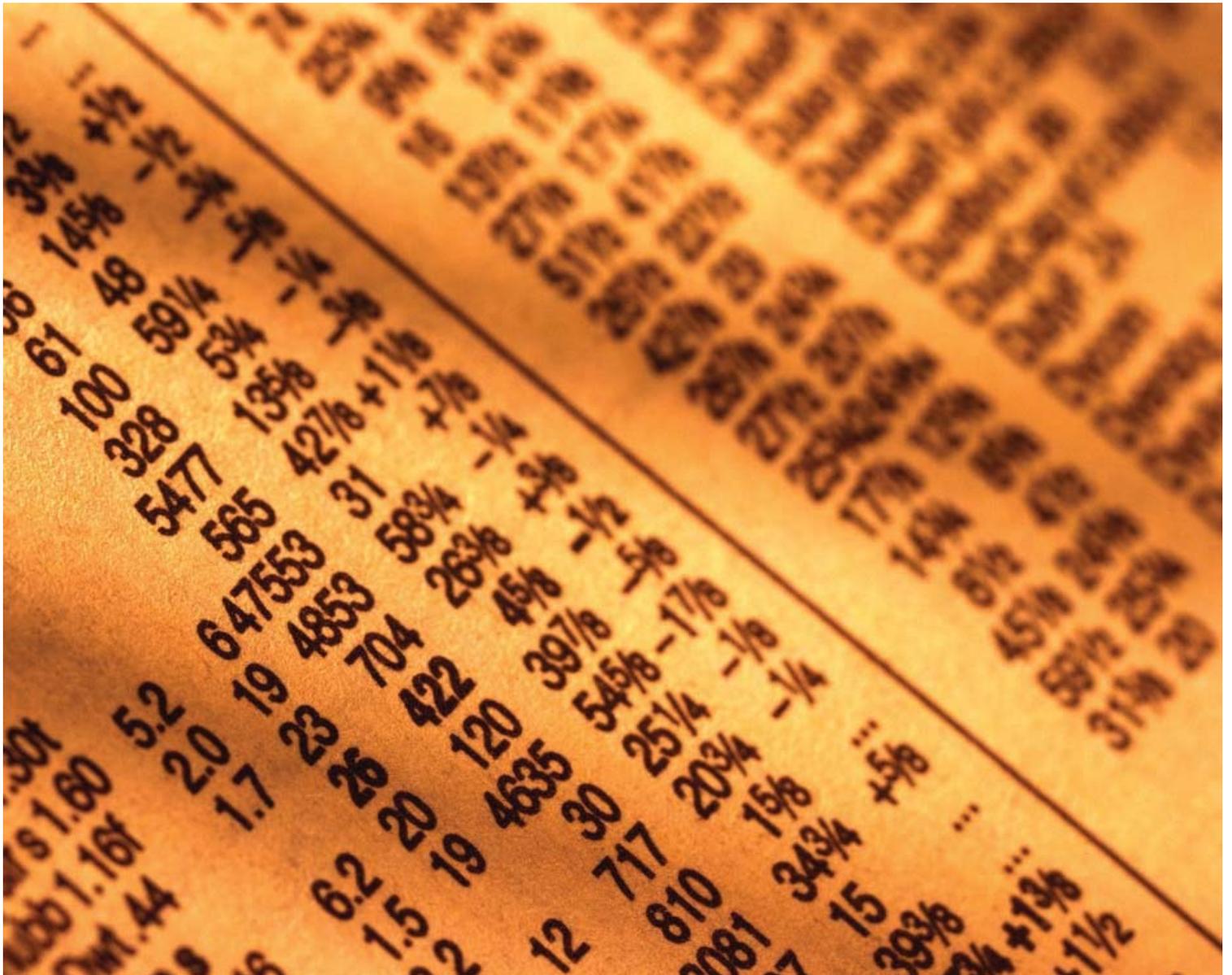
Prepared by the Huron County Auditor's Office

Megan Bursley
Account Clerk

Dennis Stieber
Account Clerk

Elizabeth Osborn
Account Clerk

Introductory Section



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

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July 31, 2014

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

As Auditor of Huron County, I am pleased to present to you the Comprehensive Annual Financial Report (CAFR) for Huron County for the year ended December 31, 2013.

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

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

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

The County

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

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

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

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

Reporting Entity and Services

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

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

Economic Condition and Outlook

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

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

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

Major County Initiatives

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

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

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

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

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

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

Long-term Financial Planning

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

Accounting System

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

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

Internal Control

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

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

Budgetary Controls and Financial Policies

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

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

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

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

Independent Audit

Included in the report on pages 1 and 2 is an unqualified report of independent auditors rendered by Gueye & Associates with respect to the basic financial statements of the County as of and for the year ended December 31, 2013. As part of the annual preparation of the CAFR, the County subjects the basic financial statements to an annual independent audit. This annual audit arrangement serves to strengthen the County's accounting, budgetary and internal controls over financial and operational systems.

Certificate of Achievement for Excellence in Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Huron County, Ohio for its CAFR for the year ended December 31, 2012. A Certificate of Achievement is valid for a period of one year. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. This report has been prepared following the Certificate of Achievement program guidelines and will be submitted to the GFOA to determine its eligibility for another certificate.

Acknowledgments

This 2013 CAFR for Huron County represents the 21st successive report of its type for Huron County. The publication of this report represents an important achievement in providing significantly enhanced financial information and accountability to the citizens of Huron County, its elected officials, County management and investors. This report continues the aggressive program to improve the County's overall financial accounting and reporting capabilities and the continuation of the level of professionalism the Huron County Auditor's Office has worked to attain.

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

Sincerely,

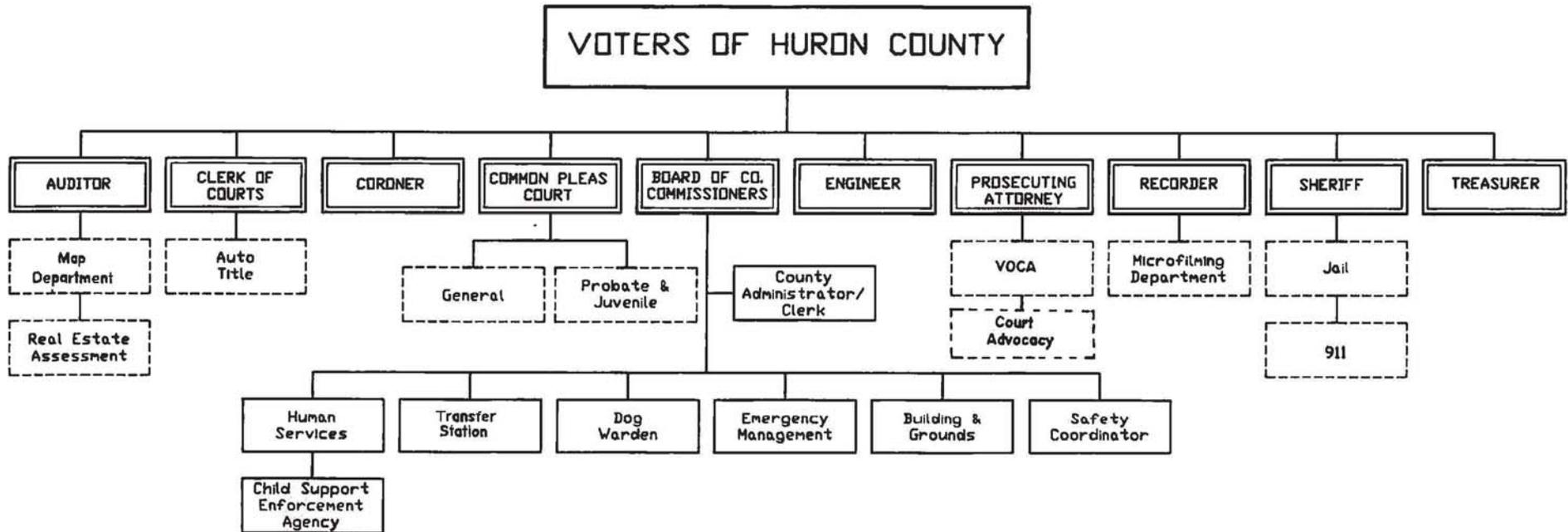
A handwritten signature in black ink, appearing to read "Roland Tkach". The signature is fluid and cursive, with a large initial "R" and a long, sweeping underline.

ROLAND TKACH
Huron County Auditor

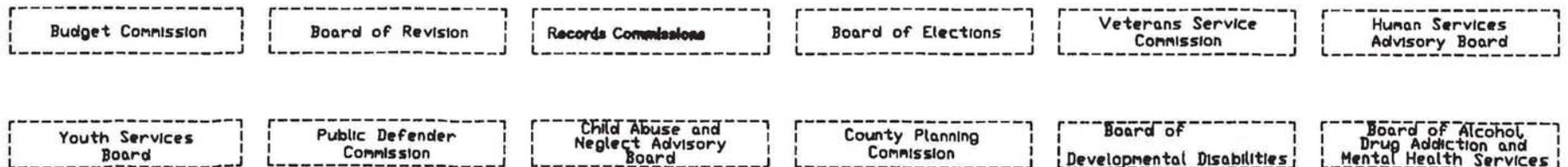
**Huron County, Ohio
List of Elected Officials
December 31, 2013**

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

HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



COUNTY BOARDS AND COMMISSIONS





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Huron County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CEO

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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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

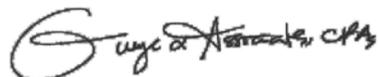
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining financial statements and schedules, and statistical section, as identified in the table of contents, are presented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

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

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

Other Reporting Required by Government Auditing Standards

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



Columbus, Ohio
July 31, 2014

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

The discussion and analysis of Huron County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2013. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter, the basic financial statements, and the notes to the basic financial statements to enhance their understanding of the County's financial performance.

Financial Highlights

Key financial highlights for 2013 are as follows:

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

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

Statement of Net Position and the Statement of Activities

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

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

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

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

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

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

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

Fund Financial Statements

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

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

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

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

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

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

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

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

Government-wide Financial Analysis

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

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

Table 1
Net Position

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

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

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

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

Table 2
Change in Net Position

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

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

Table 2 (Continued)
Change in Net Position

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

Governmental Activities

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

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

The County's direct charges to users of governmental services made up \$4,606,195 or 11.8% of total governmental revenue. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. These revenues decreased from 2012 due mainly to decreased reimbursements received for the Job and Family Services program and the Motor Vehicle and Gas Tax program.

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

Business-Type Activities

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

Financial Analysis of the County's Funds

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

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

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

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

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

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

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

Net position of the Landfill Fund at the end of the year amounted to \$(1,337,222). Other factors concerning the finances of this fund have already been addressed in the discussion of the County's business-type activities.

General Fund Budgetary Highlights

There were small changes between the original and the final budgets for both revenues and expenditures. The differences between the final budget and the actual for revenues were primarily due to increases in property and sales tax revenue beyond the final estimates. The differences between the final budget and actual expenditures were primarily due to less expenditures than anticipated in legislative and executive, public safety, and human services.

Capital Assets and Debt Administration

Capital assets. The County's capital assets for its governmental and business type activities as of December 31, 2013 amount to \$40,125,827 (net of accumulated depreciation). These capital assets include land, land improvements, building structures and improvements, furniture, fixtures equipment and infrastructure.

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

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

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

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

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

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

Economic Factors and Next Year's Budgets and Rates

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

Inflationary trends in the region compare favorably to national indices.

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

Request for Information

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

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

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

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

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

Huron County, Ohio
Statement of Activities
For the Year Ended December 31, 2013

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

General revenues:

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

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

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

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Airport
(\$4,808,562)	\$0	(\$4,808,562)	\$0
(425,095)	0	(425,095)	0
(4,561,157)	0	(4,561,157)	0
53,288	0	53,288	0
(5,272,607)	0	(5,272,607)	0
(1,544,414)	0	(1,544,414)	0
(265,557)	0	(265,557)	0
(333,806)	0	(333,806)	0
(17,157,910)	0	(17,157,910)	0
0	72,161	72,161	0
0	72,161	72,161	0
(17,157,910)	72,161	(17,085,749)	0
			(46,775)
			(46,775)
2,058,597	0	2,058,597	0
3,236,498	0	3,236,498	0
146,905	0	146,905	0
446,459	0	446,459	0
8,765,559	0	8,765,559	0
2,081,897	0	2,081,897	0
108,016	1	108,017	0
904,058	39,540	943,598	0
17,747,989	39,541	17,787,530	0
590,079	111,702	701,781	(46,775)
51,112,011	(1,448,924)	49,663,087	49,713
\$51,702,090	(\$1,337,222)	\$50,364,868	\$2,938

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

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

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

Huron County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2013

Total Governmental Fund Balances	\$18,190,035
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	37,740,432
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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	487,790	
Intergovernmental	1,930,850	
Special Assessments	5,375	
Interest	5,028	
Total		2,429,043

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

1,196,969

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	(25,323)	
Energy Conservation Bonds Payable	(1,648,000)	
Human Services Building Bonds Payable	(1,875,000)	
Compensated Absences	(1,944,066)	
County Building Bonds Payable	(262,000)	
General Obligation Bonds	(475,000)	
Correctional Facility Refunding Bonds Payable	(1,115,000)	
Various Purpose Improvement Bonds Payable	(510,000)	
Total		(7,854,389)

Net Position of Governmental Activities	<u><u>\$51,702,090</u></u>
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The notes to the basic financial statements are an integral part of this statement.

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

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

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

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

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

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

Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital asset additions in the current period.

Capital Asset Additions	2,648,868	
Current Year Depreciation	(2,658,529)	
Total		(9,661)

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

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

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

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

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

718,000

The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the government-wide statement of activities. Governmental fund expenditures and the related internal service fund revenues are eliminated. The net expense of the internal service fund is allocated among the governmental activities.

755,239

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

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

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

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

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

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

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

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

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

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

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

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

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non-GAAP Budgetary Basis)
Motor Vehicle and Gas Tax Special Revenue Fund
For the Year Ended December 31, 2013

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

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

Huron County, Ohio
Statement of Net Position
Proprietary Funds
December 31, 2013

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Assets:		
Current assets:		
Equity in pooled cash and investments	\$564,716	\$1,380,210
Receivables (net of allowances for uncollectibles)	236,501	0
Materials and supplies inventory	8,317	0
<i>Total current assets</i>	<u>809,534</u>	<u>1,380,210</u>
Noncurrent assets:		
Land	307,678	0
Land improvements	2,867,842	0
Buildings, structures and improvements	1,811,811	0
Furniture, fixtures and equipment	810,609	0
Less: accumulated depreciation	<u>(3,412,545)</u>	<u>0</u>
<i>Total noncurrent assets</i>	<u>2,385,395</u>	<u>0</u>
<i>Total assets</i>	<u>3,194,929</u>	<u>1,380,210</u>
Liabilities:		
Current liabilities:		
Accounts payable	187,181	269
Accrued wages and benefits	19,947	0
Claims payable	0	182,972
Accrued interest payable	1,129	0
Current portion of compensated absences	3,430	0
Current portion of unfunded closure/post-closure	185,361	0
Current portion of obligations under capital leases	22,282	0
Current portion of bonds payable	<u>15,000</u>	<u>0</u>
<i>Total current liabilities</i>	434,330	183,241
Noncurrent liabilities:		
Compensated absences - noncurrent	77,902	0
Unfunded closure/post-closure-noncurrent	3,719,919	0
Bonds Payable-noncurrent	<u>300,000</u>	<u>0</u>
<i>Total noncurrent liabilities</i>	<u>4,097,821</u>	<u>0</u>
<i>Total liabilities</i>	4,532,151	183,241
Net Position:		
Net investment in capital assets	2,048,113	0
Unrestricted (deficit)	<u>(3,385,335)</u>	<u>1,196,969</u>
<i>Total net position (deficit)</i>	<u>(1,337,222)</u>	<u>1,196,969</u>
<i>Total liabilities and net position</i>	<u>\$3,194,929</u>	<u>\$1,380,210</u>

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

Huron County, Ohio
Statement of Revenues, Expenses and
Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2013

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

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

Huron County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2013

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

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

Huron County, Ohio
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2013

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

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

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

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

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

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

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

The Huron County Regional Airport Authority (the "Authority") is organized under Section 308.03 of the Ohio Revised Code and is a governmental entity formed to service the County's business and recreational aviation needs. The County Commissioners appoint all seven members of the Authority's Board. The Authority has a fiscal year ended December 31, 2013. The County owns all of the land, buildings and improvements of the Airport and reports them within their capital assets in the governmental activities column of the statement of net position. The County believes that it would be misleading to exclude the Airport Authority as a discretely presented component unit. The County contributed \$0 to the Airport Authority in 2013. The Huron County Airport Authority has no debt. Based on these criteria the County has reported the Huron County Airport Authority as a discretely presented component unit of the County. For additional financial information, contact the Airport Manager at 961 US Route 20 East, Norwalk, Ohio 44857.

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

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

Government-wide Financial Statements: The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

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

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

The Statement of Net Position presents the financial condition of the governmental and business-type activities for the County at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient for the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County. As a general rule the effect of interfund services provided and used are not eliminated in the process of consolidation with the exception of the Internal Service Fund activity which was eliminated in the Statement of Activities.

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

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

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

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

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

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

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

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

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

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

Deferred Outflows and Deferred Inflows of Resources Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenditures/expenses) until then. The County did not have any deferred outflows as of December 31, 2013. The County also reports a deferred inflow of resources which represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenues) until that time. For the County these amounts consist of intergovernmental receivables, special assessments receivable, delinquent property taxes receivable, and interest receivable which are not collected in the available period. Property taxes for which there is an enforceable legal claim as of December 31, 2013, but which were levied to finance fiscal year 2014 operations, have been recorded as deferred inflows of resources. The difference between deferred inflows on the Statement of Net Position and the Balance Sheet is due to delinquent property taxes, interest, special assessments, and grants and entitlements not received during the available period. These were reported as revenues on the Statement of Activities and not recorded as deferred inflows on the Statement of Net Position.

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

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

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities value at least 105% of the total value of public funds on deposit at the institution. Repurchase agreements must be obligations of or guaranteed securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2013, the County complied with the provisions of these statutes.

Deposits:

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

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

The County had cash on hand of \$113,804 as of December 31, 2013. The County's bank balance was \$11,566,590. The entire bank balance was either covered by FDIC or collateralized in accordance with the provisions identified in the preceding paragraph.

Investments: As of December 31, 2013, the County had the following investments and maturities:

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

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

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

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

Credit risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County’s investment policy allows the County to invest in accordance with the Ohio Revised Code (Ohio Law) which is defined earlier within this note. Investments in STAROhio and the money market fund were rated AAAM by Standard & Poor’s. The Federal Farm Credit Bank, Federal Home Loan Bank, and Federal National Mortgage Association Securities are rated Aaa by Moody’s. The Bond Anticipation Notes – Deerfield Twp were rated Aa2 and the Refunding Bonds – Dayton City School District, OH were rated A-1 by Moody’s. The marketable C.D.’s were unrated.

Concentration of credit risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The County places no limit on the amount the County may invest in any one issuer; however their investment policy does stress diversification to limit potential losses. The County has invested 28% in STAR Ohio, 10% in Federal National Mortgage Corporation securities, 36% in Federal Farm Credit Bank securities, 9% in Federal Home Loan Bank securities, and 9% in First American Government Money Market Funds.

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

NOTE D – TRANSFERS

Transfers to/from other funds during 2013 are as follows:

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

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

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

NOTE E – CAPITAL ASSETS

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

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

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

NOTE E – CAPITAL ASSETS (Continued)

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	839,434	8,000	(36,825)	810,609
Total capital assets being depreciated	5,519,087	8,000	(36,825)	5,490,262
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(843,971)	(49,757)	0	(893,728)
Land improvements	(1,773,679)	(53,128)	0	(1,826,807)
Furniture, fixtures and equipment	(693,357)	(28,638)	29,985	(692,010)
Total accumulated depreciation	(3,311,007)	(131,523)	29,985	(3,412,545)
Total capital assets being depreciated, net	\$2,208,080	(123,523)	(6,840)	2,077,717
<i>Business-type activities capital assets, net</i>	<u>\$2,515,758</u>	<u>(123,523)</u>	<u>(6,840)</u>	<u>2,385,395</u>

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

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

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

NOTE F – LONG-TERM DEBT AND OTHER OBLIGATIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

At December 31, 2013, the total outstanding on these revenue bonds aggregated \$35,780,000.

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

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

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

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

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

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

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

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

Compensated Absences: As more fully described in Note B, the County uses the vesting method for recording sick leave obligations. Unpaid vested hours at December 31, 2013 representing this liability for all governmental funds are as follows:

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

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

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

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

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

NOTE G- RETIREMENT SYSTEMS

Ohio Public Employees Retirement System (OPERS)

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

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

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

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

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

NOTE G- RETIREMENT SYSTEMS (Continued)

State Teachers Retirement System (STRS Ohio)

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

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

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

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

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

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

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

NOTE G- RETIREMENT SYSTEMS (Continued)

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

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

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

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

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

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

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

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

NOTE H – OTHER POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System (OPERS)

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

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

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

NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)

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

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

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

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

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

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

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

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

NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)

State Teachers Retirement System (STRS Ohio)

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

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

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

NOTE I - PROPERTY TAXES

Property tax revenues include amounts levied against real, public utility and tangible personal (business) property located in the County. The assessed value, by property classification, upon which taxes collected in 2013 were based, is as follows:

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

In 2013 real property taxes were levied on January 1, 2013 on the assessed values as of January 1, 2012 the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2012. Tangible personal property tax was phased out by the State of Ohio effective January 1, 2009. All that remains to be collected by the county are any delinquencies.

Real property taxes are payable annually or semi-annually. In 2013 if paid annually, payment was due by February 9, 2013. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 9, 2013 with the remainder due July 13, 2013.

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

Accrued property taxes receivable represent current and delinquent taxes outstanding for real, tangible personal and public utility taxes which were measurable as of December 31, 2013. Although total property collections for the next fiscal year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31 and are not intended to finance 2013 operations. The receivable is therefore offset by a credit to deferred inflows of resources.

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

NOTE I - PROPERTY TAXES (Continued)

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

Purpose	Voter 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, 2013 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:

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

NOTE K - COMMITMENTS AND CONTINGENCIES

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

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

NOTE K - COMMITMENTS AND CONTINGENCIES (Continued)

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

NOTE L - RISK MANAGEMENT

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

The County Risk Sharing Authority Inc. (CORSA) is a public entity risk sharing pool among thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. These coverage's include comprehensive general liability, automobile liability, certain property insurance and public officials errors and omissions liability insurance. Each member county has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member counties are eligible to serve on the board, No county may have more than one representative on the board at any one time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees.

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2013 was \$278,476.

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

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

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

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

NOTE M – CAPITALIZED LEASE – LESSEE DISCLOSURE

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

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

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

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

NOTE N – ACCOUNTABILITY AND COMPLIANCE

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

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

Changes in Accounting Principles

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

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

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

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

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

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

Changes in Accounting Principles (Continued)

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

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

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

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

Restatement of Beginning Budgetary Fund Balance/Net Position

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

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

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

NOTE P- FUND BALANCES

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

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

NOTE Q- SIGNIFICANT ENCUMBRANCES BY FUND

At year end, the significant encumbrances are as follows:

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

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

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

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

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

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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, 2013

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

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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, 2013

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

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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, 2013

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

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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, 2013

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

Huron County, Ohio
Nonmajor Governmental Funds
December 31, 2013

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Huron County, Ohio
Nonmajor Governmental Funds (Continued)
December 31, 2013**

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

Huron County, Ohio
Nonmajor Governmental Funds (Continued)
December 31, 2013

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

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

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

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

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

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

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

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

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

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

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

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

	Mental Health	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services	Felony Delinquent Care and Custody
Revenues:								
Taxes	\$147,533	\$0	\$0	\$0	\$0	\$0	\$447,087	\$0
Charges for services	28,292	290,825	677,949	0	0	0	0	0
Special assessments	0	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0
Intergovernmental revenue	1,057,789	795,842	0	969,715	0	726,496	62,731	287,239
Investment earnings	0	0	0	0	0	0	0	0
Miscellaneous revenue	4,317	15,196	8,244	0	440	27,001	0	0
Total revenues	1,237,931	1,101,863	686,193	969,715	440	753,497	509,818	287,239
Expenditures:								
Current:								
General government-								
Legislative and executive	0	0	505,164	0	0	0	0	0
Judicial	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	0	237,361
Public works	0	0	0	0	26,000	0	0	0
Health	1,324,395	0	0	0	0	0	509,822	0
Human services	0	1,062,427	0	1,569,463	0	732,242	0	0
Capital outlay	0	0	0	0	0	0	0	0
Debt Service:								
Principal retirement	0	0	0	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0	0	0	0
Total expenditures	1,324,395	1,062,427	505,164	1,569,463	26,000	732,242	509,822	237,361
Excess (deficiency) of revenues over (under) expenditures	(86,464)	39,436	181,029	(599,748)	(25,560)	21,255	(4)	49,878
Other financing sources (uses):								
Proceeds from sale of Fixed Assets	0	0	0	0	0	0	0	0
Transfers in	0	0	0	400,000	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0
Total other financing sources (uses)	0	0	0	400,000	0	0	0	0
Net change in fund balance	(86,464)	39,436	181,029	(199,748)	(25,560)	21,255	(4)	49,878
Fund balance, January 1	1,636,617	395,525	591,107	1,257,699	25,893	0	5	71,332
Fund balance, December 31	<u>\$1,550,153</u>	<u>\$434,961</u>	<u>\$772,136</u>	<u>\$1,057,951</u>	<u>\$333</u>	<u>\$21,255</u>	<u>\$1</u>	<u>\$121,210</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	\$594,620	\$0	\$0	\$594,620
0	20,000	0	0	0	644,292	1,661,358	0	0	1,661,358
0	0	0	0	0	86,149	86,149	0	0	86,149
0	0	0	0	0	163,691	163,691	0	0	163,691
0	94,050	195,505	1,328,248	512,487	833,943	6,864,045	40,534	63,977	6,968,556
163	0	0	0	0	78	241	0	316	557
13,425	37,541	0	0	0	182,396	288,560	0	0	288,560
13,588	151,591	195,505	1,328,248	512,487	1,910,549	9,658,664	40,534	64,293	9,763,491
31,439	0	0	0	0	298,244	834,847	0	0	834,847
0	0	0	0	0	71,169	71,169	0	0	71,169
0	164,513	0	0	0	1,170,369	1,572,243	0	0	1,572,243
0	0	188,934	0	0	266,673	481,607	0	0	481,607
0	0	0	1,253,472	319,035	303,151	3,709,875	0	0	3,709,875
0	0	0	0	0	61,709	3,425,841	0	0	3,425,841
0	0	0	0	0	0	0	0	695,359	695,359
0	0	0	0	0	0	0	718,000	0	718,000
0	0	0	0	0	0	0	336,194	0	336,194
31,439	164,513	188,934	1,253,472	319,035	2,171,315	10,095,582	1,054,194	695,359	11,845,135
(17,851)	(12,922)	6,571	74,776	193,452	(260,766)	(436,918)	(1,013,660)	(631,066)	(2,081,644)
0	0	0	0	0	0	0		49,993	49,993
0	0	0	0	0	0	400,000	1,013,660	75,593	1,489,253
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	400,000	1,013,660	125,586	1,539,246
(17,851)	(12,922)	6,571	74,776	193,452	(260,766)	(36,918)	0	(505,480)	(542,398)
489,145	263,790	758,763	1,098,877	207,220	1,936,899	8,732,872	0	824,193	9,557,065
\$471,294	\$250,868	\$765,334	\$1,173,653	\$400,672	\$1,676,133	\$8,695,954	\$0	\$318,713	\$9,014,667

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
D.U.I. Enforcement and Education Other Special Revenue Fund
For the Year Ended December 31, 2013

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Recorders Equipment General Fund Equivalent Fund
For the Year Ended December 31, 2013

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

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Unclaimed Money General Fund Equivalent Fund
For the Year Ended December 31, 2013

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

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Title Department General Fund Equivalent Fund
For the Year Ended December 31, 2013

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

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
All Debt Service Funds
For the Year Ended December 31, 2013

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- continued

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

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

- continued

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

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

- continued

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

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

- continued

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

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

- continued

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

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

- continued

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

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

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

	Beginning Balance January 1, 2013	Additions	Deductions	Ending Balance December 31, 2013
HEALTH INSURANCE PREMIUM				
Assets:				
Equity in pooled cash and investments.....	\$0	\$446,833	\$446,833	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$446,833	\$446,833	\$0
FEDERAL INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,448,257	\$1,448,257	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$1,448,257	\$1,448,257	\$0
MEDICARE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$218,470	\$218,470	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$218,470	\$218,470	\$0
STATE INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$349,545	\$349,545	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$349,545	\$349,545	\$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, 2013

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

- continued

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

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

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Statistical Section

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

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

(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.

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

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

(continued)

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

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Business-type Activities:										
<i>Charges for Services</i>										
Landfill	\$2,170,050	\$2,181,682	\$2,451,182	\$2,036,097	\$1,828,948	\$2,254,640	\$2,204,654	\$2,328,835	\$2,252,222	\$2,190,181
<i>Operating Grants and Contributions</i>	173,731	0	0	0	0	0	0	0	0	0
<i>Total Business-type Activities Program Revenues</i>	<u>2,343,781</u>	<u>2,181,682</u>	<u>2,451,182</u>	<u>2,036,097</u>	<u>1,828,948</u>	<u>2,254,640</u>	<u>2,204,654</u>	<u>2,328,835</u>	<u>2,252,222</u>	<u>2,190,181</u>
<i>Total Primary Government Program Revenues</i>	<u>26,440,306</u>	<u>28,405,630</u>	<u>28,373,733</u>	<u>27,692,841</u>	<u>27,525,583</u>	<u>30,040,034</u>	<u>27,786,908</u>	<u>25,908,203</u>	<u>26,927,708</u>	<u>23,357,608</u>
Net (Expense)/Revenue										
Governmental Activities	(17,146,763)	(15,422,540)	(15,984,168)	(17,028,450)	(19,129,755)	(15,710,270)	(14,826,690)	(18,322,300)	(13,160,101)	(17,157,910)
Business-type Activities	103859	(244,610)	(69,127)	(317,105)	(393,197)	167,645	234,638	(1,826,834)	250,959	72,161
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$17,042,904)</u>	<u>(\$15,667,150)</u>	<u>(\$16,053,295)</u>	<u>(\$17,345,555)</u>	<u>(\$19,522,952)</u>	<u>(\$15,542,625)</u>	<u>(\$14,592,052)</u>	<u>(\$20,149,134)</u>	<u>(\$12,909,142)</u>	<u>(\$17,085,749)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied for:										
General Purposes	\$6,166,571	\$2,315,509	\$2,273,164	\$2,637,025	\$2,333,043	\$2,483,482	\$1,781,033	\$2,054,064	\$2,230,453	\$2,058,597
Board of Developmental Disabilities	(2)	2,529,143	2,603,767	3,578,290	3,460,889	3,441,804	3,004,634	3,015,694	3,282,916	3,236,498
Mental Health	(2)	182,513	185,986	198,109	185,319	187,438	101,401	115,334	156,885	146,905
Senior Services	(2)	470,429	485,107	499,747	481,821	480,662	412,013	414,716	460,145	446,459
Sales Taxes Levied for General Purposes	6,341,277	7,709,110	7,832,384	7,851,112	7,758,582	6,926,248	7,598,363	8,225,716	8,341,835	8,765,559
Other Taxes	314,470	0	0	0	0	0	0	0	0	\$0
Grants and Entitlements not										
Restricted to Specific Programs	0	1,476,456	1,088,317	2,085,533	1,794,972	1,577,459	2,737,466	2,273,535	1,418,383	2,081,897
Investment Earnings	358,846	594,846	744,526	1,062,345	875,170	309,048	175,765	176,549	136,926	108,016
Miscellaneous	1,863,542	1,887,465	2,047,625	1,675,885	1,867,390	1,696,782	1,441,806	711,540	813,898	904,058
Transfers	(200,000)	(177,662)	(160,000)	(160,000)	(187,210)	(75,000)	0	0	0	0
<i>Total Governmental Activities</i>	<u>14,844,706</u>	<u>16,987,809</u>	<u>17,100,876</u>	<u>19,428,046</u>	<u>18,569,976</u>	<u>17,027,923</u>	<u>17,252,481</u>	<u>16,987,148</u>	<u>16,841,441</u>	<u>17,747,989</u>
Business-type Activities:										
Miscellaneous	0	114,833	124,069	20,617	37,147	19,566	37,375	48,526	26,694	39,540
Investment Earnings	0	0	0	0	0	0	0	451	35	1
Transfers	200,000	177,662	160,000	160,000	187,210	75,000	0	0	0	0
<i>Total Business-type Activities</i>	<u>200,000</u>	<u>292,495</u>	<u>284,069</u>	<u>180,617</u>	<u>224,357</u>	<u>94,566</u>	<u>37,375</u>	<u>48,977</u>	<u>26,729</u>	<u>39,541</u>
<i>Total Primary Government</i>	<u>15,044,706</u>	<u>17,280,304</u>	<u>17,384,945</u>	<u>19,608,663</u>	<u>18,794,333</u>	<u>17,122,489</u>	<u>17,289,856</u>	<u>17,036,125</u>	<u>16,868,170</u>	<u>17,787,530</u>
Change in Net Position										
Governmental Activities	(2,302,057)	1,565,269	1,116,708	2,399,596	(559,779)	1,317,653	2,425,791	(1,335,152)	3,681,340	590,079
Business-type Activities	303,859	47,885	214,942	(136,488)	(168,840)	262,211	272,013	(1,777,857)	277,688	111,702
<i>Total Primary Government Change in Net Position</i>	<u>(\$1,998,198)</u>	<u>\$1,613,154</u>	<u>\$1,331,650</u>	<u>\$2,263,108</u>	<u>(\$728,619)</u>	<u>\$1,579,864</u>	<u>\$2,697,804</u>	<u>(\$3,113,009)</u>	<u>\$3,959,028</u>	<u>\$701,781</u>

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

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

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

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

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

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

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

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

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

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

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

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

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

Source: Huron County Auditor.

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

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

Tax 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		
2004	744,506,120	142,568,890	2,534,500,029	131,221,230	524,884,920	3,052,130	8,720,371	1,021,348,370	3,068,105,320	6.75	33.29%
2005	757,220,020	143,849,010	2,574,482,943	132,838,780	531,355,120	3,094,870	8,842,486	1,037,002,680	3,114,680,549	6.85	33.29%
2006	767,926,020	148,160,780	2,617,390,857	131,373,190	525,492,760	3,102,840	8,865,257	1,050,562,830	3,151,748,874	6.85	33.33%
2007	832,961,670	154,689,730	2,821,861,143	88,153,120	352,612,480	3,159,780	9,027,943	1,078,964,300	3,183,501,566	7.85	33.89%
2008	835,575,610	155,749,850	2,832,358,457	65,640,740	262,562,960	3,593,080	10,265,943	1,060,559,280	3,105,187,360	7.85	34.15%
2009	843,086,337	160,789,403	2,868,216,400	35,187,590	140,750,360	3,741,600	10,690,286	1,042,804,930	3,019,657,046	7.85	34.53%
2010	855,682,460	159,190,630	2,899,637,400	30,056,620	120,226,480	4,285,550	12,244,429	1,049,215,260	3,032,108,309	7.85	34.60%
2011	857,653,390	163,031,210	2,916,241,714	0	0	4,506,240	12,874,971	1,025,190,840	2,929,116,685	7.85	35.00%
2012	863,375,790	165,763,550	2,940,398,114	0	0	30,380,330	86,800,943	1,059,519,670	3,027,199,057	7.85	35.00%
2013	838,905,630	164,206,530	2,866,034,743	0	0	32,804,640	93,727,543	1,035,916,800	2,959,762,286	7.85	35.00%

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

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

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

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

Collection Year:	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
County Entity:										
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Other Entities:										
Mental Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
MRDD Operating	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Senior Services Center	0.40	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Health District	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total County-Wide Rates	\$6.75	\$6.85	\$6.85	\$7.85						
School Districts:										
Bellevue	\$38.80	\$38.80	\$38.80	\$38.80	\$37.95	\$37.95	\$37.95	\$43.10	\$42.90	\$43.05
Norwalk	44.35	44.35	44.35	44.35	44.00	44.00	44.00	43.95	43.95	43.95
Willard	44.29	44.29	44.29	44.29	48.95	48.95	48.95	48.20	51.20	50.30
Monroeville	46.90	46.90	46.90	46.90	46.35	46.35	46.35	35.80	35.80	38.20
New London	35.10	35.10	35.10	35.10	34.75	34.75	34.75	34.30	34.25	34.25
South Central	37.75	37.75	37.75	37.75	37.55	37.55	37.55	36.95	36.95	36.90
Western Reserve	34.35	34.35	34.35	34.35	34.15	34.15	34.15	34.05	34.05	33.85
Seneca East	30.30	30.30	30.30	30.30	38.99	38.99	38.99	38.99	38.99	38.99
Edison	57.30	57.30	57.30	57.30	61.20	61.20	61.20	60.80	61.20	61.35
Buckeye Central	45.00	45.00	45.00	45.00	51.30	51.30	51.30	53.10	53.10	51.50
Plymouth	36.00	36.00	36.00	36.00	33.00	33.00	33.00	32.80	32.80	32.80
Wellington	28.00	28.00	28.00	28.00	31.94	31.94	31.94	28.00	33.05	36.97
EHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Pioneer JVSD	4.70	4.70	4.70	4.70	4.70	4.70	4.70	3.70	3.70	3.70
Vanguard JVSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

(continued)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Municipalities:										
Bellevue	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	6.10
Greenwich	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Milan	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Monroeville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
New London	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
North Fairfield	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Norwalk	7.60	7.60	7.60	7.60	7.60	7.60	7.60	6.60	6.60	6.60
Plymouth	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.5
Wakeman	6.50	6.50	6.50	6.50	6.50	6.50	6.50	4.50	4.50	4.50
Willard	4.30	4.30	4.30	4.30	4.30	4.30	4.30	3.80	3.80	3.80
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	5.70	4.70	4.70	4.70
Fairfield	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Fitchville	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Greenfield	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Greenwich	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Hartland	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Lyme	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
New Haven	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
New London	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Norwalk	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Norwich	5.30	5.30	5.30	5.30	5.30	5.30	5.80	5.80	5.80	5.80
Peru	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.50	3.50	3.50
Richmond	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Ridgefield	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Ripley	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Sherman	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Townsend	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Wakeman	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Special Districts:										
Firelands Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Community Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Huron River Joint Fire	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Tri-Community Fire	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Wakeman Fire	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Bellevue Public Library	0.80	0.80	0.80	0.80	0.80	0.80	0.80	1.00	1.00	1.00
Herrick Memorial Library	0.00	0.00	0.00	0.00	0.77	0.77	0.77	0.77	0.77	0.77
Norwalk Public Library	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55
Milan Public Library	0.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Extension Libray/Willard	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.975	0.975
Seneca East Public Library	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.750	0.75
Vermilion Ambulance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

Source: Huron County Auditor's Office

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

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

Source: Huron County Auditor.

(1) - The County does not maintain delinquency information by year; therefore total collections as a percentage of current taxes levied may exceed 100% in some years. The County will make an effort in 2014 to try to track this information as well as track the the penalties and interest separately from the delinquent taxes collected.

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

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

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

Source: Huron County Auditor's Office.

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

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

Source: Huron County Auditor's Office.

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

Fiscal 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
2004	60,094	3,068,105,320	7,958,369	0	7,958,369	0.259%	132.43
2005	61,254	3,114,680,549	7,815,000	0	7,815,000	0.251%	127.58
2006	61,457	3,151,748,874	8,396,153	0	8,396,153	0.266%	136.62
2007	61,775	3,183,501,566	9,770,696	0	9,770,696	0.307%	158.17
2008	61,802	3,105,187,360	8,965,000	0	8,965,000	0.289%	145.06
2009	61,912	3,019,657,046	8,101,000	0	8,101,000	0.268%	130.85
2010	59,626	3,032,108,309	8,336,000	0	8,336,000	0.275%	139.80
2011	59,702	2,929,116,685	7,646,000	0	7,646,000	0.261%	128.07
2012	59,798	3,027,199,057	6,933,000	0	6,933,000	0.229%	115.94
2013	59,858	2,959,762,286	6,200,000	0	6,200,000	0.209%	103.58

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

(2) See Table 6

Source: Huron County Auditor's Office

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

	2004	2005	2006	2007
Tax Valuation	<u>\$1,021,348,400</u>	<u>\$1,037,002,700</u>	<u>\$1,050,562,830</u>	<u>\$1,078,964,300</u>
Direct Legal Debt Limit (1):				
3.0% of the first \$100,000,000 assessed valuation	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
1.5% on excess of \$100,000,000 not in excess of \$300,000,000	3,000,000	3,000,000	3,000,000	3,000,000
2.5% on the amount in excess of \$300,000,000	<u>18,033,709</u>	<u>20,925,067</u>	<u>18,764,071</u>	<u>19,474,108</u>
Total direct legal debt limitation	<u>\$24,033,709</u>	<u>\$26,925,067</u>	<u>\$24,764,071</u>	<u>\$25,474,108</u>
Total of all County debt outstanding	<u>\$9,129,350</u>	<u>\$8,928,220</u>	<u>\$8,396,153</u>	<u>\$9,793,000</u>
Less:				
Enterprise fund general obligation bonds (3)	\$1,350,981	\$1,113,220	\$860,458	\$620,000
Job & Family Services (3)	3,500,000	3,310,000	3,155,000	3,015,000
Fairgrounds Improvements (3)	485,000	465,000	445,000	420,000
Soil & Water Conservation Bonds (3)	0	0	355,000	343,000
Old Jail Renovations (3)	345,000	330,000	315,000	300,000
Old Job & Family Services Demolition (3)	100,000	85,000	70,000	65,000
Jail Facility Bonds (3)	<u>3,348,369</u>	<u>3,625,000</u>	<u>3,195,695</u>	<u>3,030,000</u>
Total exempt debt	(9,129,350)	(8,928,220)	(8,396,153)	(7,793,000)
Less:				
Funds available in debt service fund	0	0	12	0
Total net indebtedness subject to direct debt	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,000,000)</u>
Direct Legal Debt Margin	<u>\$24,033,709</u>	<u>\$26,925,067</u>	<u>\$24,764,071</u>	<u>\$23,474,108</u>
Unvoted Debt Limitation (1% of total assessed valuation)	\$10,213,484	\$10,370,027	\$10,505,628	\$10,789,643
Total net indebtedness applicable to limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,000,000)</u>
Total Unvoted Legal Debt Margin	<u>\$10,213,484</u>	<u>\$10,370,027</u>	<u>\$10,505,628</u>	<u>\$8,789,643</u>

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

(2) Ohio Bond Law sets a limit of one percent of the tax valuation

(3) Excluded by state statute

Source: Office of the Auditor, Huron County, Ohio

2008	2009	2010	2011	2012	2013
<u>\$1,060,559,280</u>	<u>\$1,042,804,930</u>	<u>\$1,049,215,260</u>	<u>\$1,025,190,840</u>	<u>\$1,059,519,670</u>	<u>\$1,035,916,800</u>
\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<u>19,013,982</u>	<u>18,570,123</u>	<u>18,730,382</u>	<u>18,129,771</u>	<u>18,987,992</u>	<u>18,397,920</u>
<u>\$25,013,982</u>	<u>\$24,570,123</u>	<u>\$24,730,382</u>	<u>\$24,129,771</u>	<u>\$24,987,992</u>	<u>\$24,397,920</u>
<u>\$8,965,000</u>	<u>\$8,101,000</u>	<u>\$8,336,000</u>	<u>\$7,646,000</u>	<u>\$6,933,000</u>	<u>\$6,200,000</u>
\$320,000	\$0	\$350,000	\$340,000	\$330,000	\$315,000
2,840,000	2,660,000	2,475,000	2,285,000	2,085,000	1,875,000
395,000	370,000	345,000	320,000	295,000	270,000
331,000	318,000	305,000	291,000	277,000	262,000
285,000	270,000	255,000	235,000	215,000	195,000
60,000	55,000	50,000	45,000	40,000	35,000
<u>2,735,000</u>	<u>2,430,000</u>	<u>2,120,000</u>	<u>1,795,000</u>	<u>1,460,000</u>	<u>1,115,000</u>
(6,966,000)	(6,103,000)	(5,900,000)	(5,311,000)	(4,702,000)	(4,067,000)
0	0	0	0	0	0
<u>(1,999,000)</u>	<u>(1,998,000)</u>	<u>(2,436,000)</u>	<u>(2,335,000)</u>	<u>(2,231,000)</u>	<u>(2,133,000)</u>
<u>\$23,014,982</u>	<u>\$22,572,123</u>	<u>\$22,294,382</u>	<u>\$21,794,771</u>	<u>\$22,756,992</u>	<u>\$22,264,920</u>
\$10,605,593	\$10,428,049	\$10,492,153	\$10,251,908	\$10,595,197	\$10,359,168
<u>(1,999,000)</u>	<u>(1,998,000)</u>	<u>(2,436,000)</u>	<u>(2,335,000)</u>	<u>(2,231,000)</u>	<u>(2,133,000)</u>
<u>\$8,606,593</u>	<u>\$8,430,049</u>	<u>\$8,056,153</u>	<u>\$7,916,908</u>	<u>\$8,364,197</u>	<u>\$8,226,168</u>

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

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

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

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

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

Table 14
Huron County, Ohio
Computation of Direct and Overlapping Debt
As of December 31, 2013

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

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

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

Source: Huron County Auditor's Office

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

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

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

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

Source: Huron County Auditor's Office

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

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

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

Source: Huron County Auditor's Office.

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

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

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

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Table 18
Huron County, Ohio
Capital Asset Statistics by Function

	2013	2012	2011	2010	2009	2008	2007	2006 (1)
General Government								
Legislative and Executive								
Commissioners								
Administrative office space (sq. ft.)	7,589	7,589	7,589	7,589	7,589	7,589	7,589	7,589
Auditor								
Administrative office space	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
Prosecuting Attorney								
Administrative office space	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
Voting Machines	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
Buildings and Grounds								
Administrative office space	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
Judicial								
Common Pleas Court								
Number of court rooms	2	2	2	2	2	2	2	2
Probate Court								
Number of court rooms	1	1	1	1	1	1	1	1
Juvenile Court								
Number of court rooms	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
Law Library								
Administrative office space	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
Number of patrol vehicles	22	22	22	22	22	23	23	23
Probation								
Administrative office space	2,204	574	574	574	574	574	574	574
Disaster Services								
Number of emergency response vehicles	2	2	2	2	2	2	2	2
Public Works								
Engineer								
Centerline miles of roads	226,320	223,840	223,840	223,840	223,840	223,840	223,840	223,840
Number of bridges	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183
Number of culverts	3,497	2,365	2,365	2,365	2,365	2,365	2,365	2,365
Number of traffic signs	4,241	4,241	4,241	4,241	4,241	4,241	4,240	4,237
Number of vehicles	46	52	52	52	52	50	51	53

(continued)

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

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

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

Table 19
Huron County, Ohio
Operating Indicators by Function

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

(continued)

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

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

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

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

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

(1) See Table 5

(2) Source: Federal Reserve Bank of Cleveland

(3) Source: Department of Building Inspection

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

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

Source: U.S. Bureau of the Census

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

Employment by Industrial Group

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

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

Source: Ohio Bureau of Employment Services

Table 22
Huron County, Ohio
Miscellaneous Statistics
As of December 31, 2013

Date Formed:	1809
County Seat:	Norwalk
County Employees:	489
Number of political subdivisions totally or partially within the County	
Municipalities:	10
Townships:	19
School Districts:	12
Higher Educational Facilities Within 25 Miles of Huron County	
Firelands College	Ashland College
Terra Technical College	Tiffin University
Lorain Community College	Heidelberg College
Ohio State University - Mansfield Branch	
<u>Major Metropolitan Areas and</u> <u>Neighboring Communities</u>	<u>Miles From</u> <u>County Seat</u>
Norwalk	0
Monroeville	3
North Fairfield	8
Bellevue	9
Wakeman	9
Willard	13
New London	13
Greenwich	13
Plymouth	15