



Huron County Ohio

Comprehensive Annual Financial Report for
Fiscal Year Ending
December 31, 2018

Prepared by:
Roland Tkach, Huron County Auditor

HURON COUNTY, OHIO
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2018

Roland Tkach,
Huron County Auditor

Prepared by the Huron County Auditor's Office

Megan Bursley
Deputy Auditor

Elizabeth Horvatic
Deputy Auditor

A photograph of a large, weathered wooden barn with a tall silo, set in a rural landscape with a green field and a cloudy sky. The barn is made of vertical wooden planks and has a prominent square silo on top. The sky is overcast with grey clouds. In the foreground, there is a green field with some brown, fallen leaves scattered on it. The text "Introductory Section" is overlaid in the center of the image in a large, bold, black font with a white outline.

Introductory Section

Huron County, Ohio
Comprehensive Annual Financial Report
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June 28, 2019

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, 2018.

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

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

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

The County

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

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

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

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

Reporting Entity and Services

In conformity with Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity*, as amended by Statement No. 61, *The Financial Reporting Entity: Omnibus*, and Statement No. 39, *Determining Whether Certain Organizations are Component Units*, all governmental departments, agencies, institutions, commissions, public authorities and other governmental organizations, for which the County has significant financial accountability are included in this CAFR for financial reporting purposes. Financial accountability is determined by the County's ability to appoint a voting majority of the Board or financial inter-dependence.

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

Economic Condition and Outlook

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

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

The County's agricultural economy consists primarily of grain production, vegetables, fruit, nursery stock, cattle and dairy products. Agriculture generates over \$190 million for the Huron County economy. Huron County is one of the top Ohio counties in terms of total farm income.

Major County Initiatives

Huron County had a steady year in 2018. The county's general fund began the year with an unencumbered carryover balance of \$4.69 million, which was an all-time high. The general fund revenue for the year was more than \$16.2 million which was about \$2 million or 14 percent more than the estimate of \$14.1 million.

Sales tax collection in the county during 2018 remained strong. Sales tax collection for the year was \$9.89 million which represented retail sales in Huron County of more than \$659 million. The sales tax total was \$655,552 less than 2017 or a decrease of 6.20 percent. The reduction in sales tax collected was mainly due to the loss of sales tax on Medicare payments at nursing homes. The original projection was a loss of about \$750,000 for the year. The sales tax collection was about \$890,000 more than the estimate of \$9 million or about 10 percent. Sales tax accounted for 61 percent of the total general fund revenue in 2018. Total revenue for 2018 was \$396,754 less than 2017 for a decrease of 2.39 percent. On December 31st, 2018 the general fund unencumbered carryover balance was \$4.68 million, which was about equal to the prior year.

The Norwalk area saw steady economic activity in 2018. The fall of 2018 was highlighted by the grand opening of the new Norwalk fire station on Whittlesey Avenue. The new station is worth about \$5.5 million, with about \$2 million of that coming from donations. The 17,000 square foot facility opened in November. Planning for the station began as far back as 2008, but due to slow economy was put on the shelf until 2015. The former fire station, located right down the street next to city hall, served the Norwalk community for 106 years.

As of 2018, Norwalk still is home to seven auto parts stores, which are some of the city's most thriving businesses. Uptown Norwalk welcomed the opening of the Main Street Café in February 2018. Fisher-Titus Medical Center, Borgers Ohio, New Horizons Baking Co. and Oglesby Construction continue to be the major employers in the Norwalk area. In 2018, the city of Norwalk was able to benefit fully with the new \$6.5 million lift station located on Pleasant Street near Bicentennial Jaycee Park. The project was one of the largest ever conducted by the city. By improving the lift station, the city prepared itself for possible future expansion and economic development on the south side of town.

In 2018, Firelands Electric Cooperative nearly completed its new facility in New London. The new centralized facility helps Firelands Electric better serve its 9,100 customers. The facility is located on 15 acres of land in New London, not far from its former location. The Monroeville firm Janotta & Herner constructed the building. The property incorporates a community solar project, which will be available as a generation source for Firelands Electric members.

Willard continues to be anchored by Midwest, LSC Communications, Star of the West Million Co. and Pepperidge Farm. Star of the West produces 1 million pounds of flour per day. The Bellevue branch of the Firelands Federal Credit Union is in the planning stage for a new headquarters. In 2018, much of the preparation work for the new facility took place along with the removal of seven houses to make room for the new building.

Long-term Financial Planning

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

Accounting System

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

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

Internal Control

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

As a recipient of federal and state financial assistance, the County also is responsible for ensuring that adequate internal control is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control is subject to periodic evaluation by management. The County is also required to undergo an annual audit in conformity with the provisions of the Uniform Administrative Requirements, Cost Principles and Audit Requirements for federal awards. As a part of the audit procedures, tests are performed to determine the adequacy of internal control, including that portion related to federal financial award programs, as well as to determine that the County has complied with applicable laws and regulations.

Budgetary Controls and Financial Policies

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

The Commissioners adopted the County's 2018 operating budget in late December 2017. Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. The budget is controlled at the major object code level within a fund or organizational unit. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Purchase orders are approved after the Auditor certifies the sufficiency of appropriation and availability of funds. Transfers of cash between funds require the Commissioners' authorization. Appropriations lapse at the end of the year. Additional information on the County's budgetary process can be found in Note B of the notes to the basic financial statements.

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

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

Independent Audit

Included in the report on pages 1 and 2 is an unqualified report of independent auditors rendered by Charles E. Harris & Associates, CPAs with respect to the basic financial statements of the County as of and for the year ended December 31, 2018. 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, 2017. 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 2018 CAFR for Huron County represents the 25th successive report of its type for Huron County. The publication of this report represents an important achievement in providing significantly enhanced financial information and accountability to the citizens of Huron County, its elected officials, County management and investors. This report continues the aggressive program to improve the County's overall financial accounting and reporting capabilities and the continuation of the level of professionalism the Huron County Auditor's Office has worked to attain.

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

Sincerely,

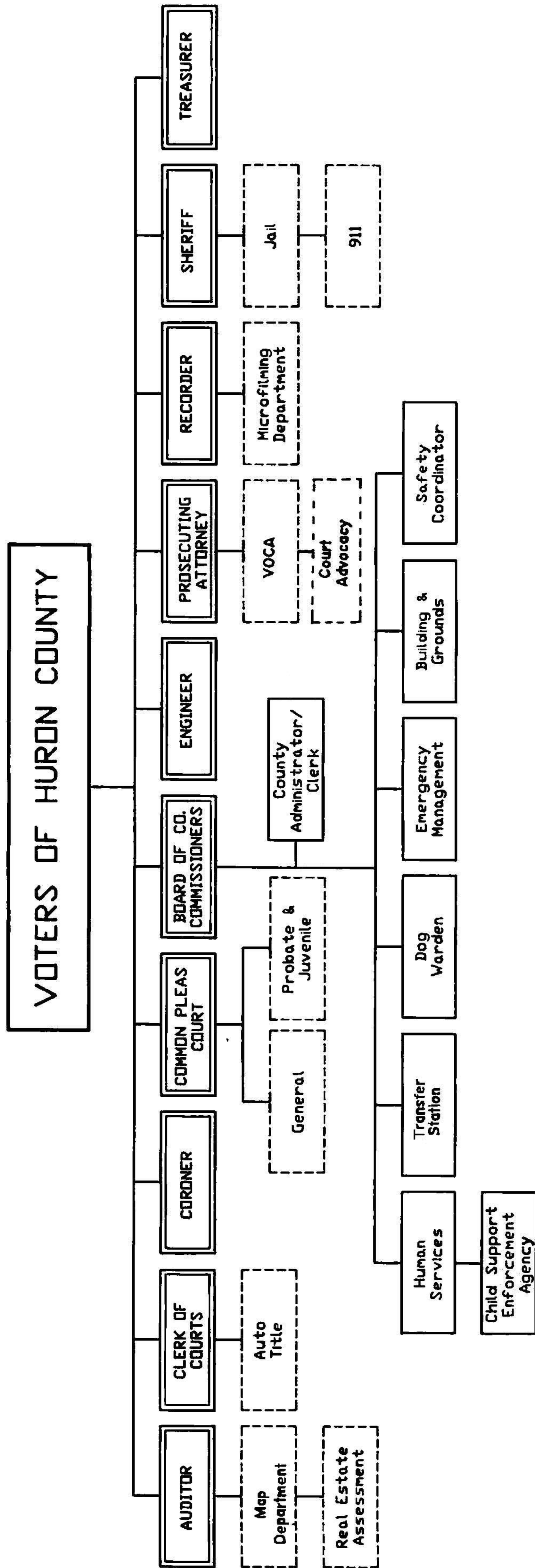
A handwritten signature in black ink, appearing to read "Roland Tkach". The signature is fluid and cursive, with a large initial "R" and a long, sweeping tail.

ROLAND TKACH
Huron County Auditor

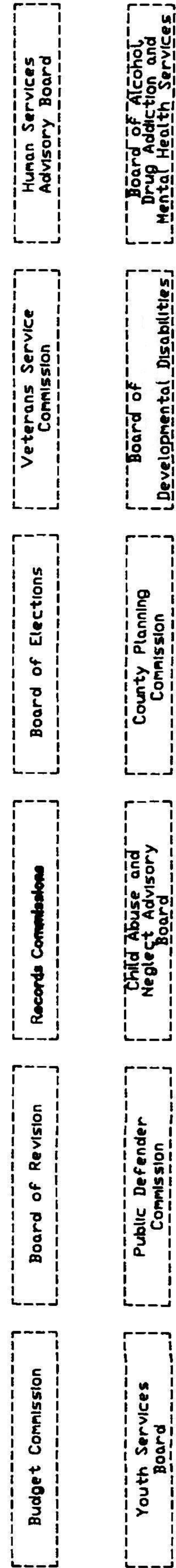
**Huron County, Ohio
List of Elected Officials
December 31, 2018**

Auditor.....	Roland Tkach
Clerk of Courts.....	Susan Hazel
Commissioner.....	Joseph Hintz
Commissioner	Terry Boose
Commissioner	Bruce Wilde
Coroner	Dr. Jeffery Harwood
Court of Common Pleas-General.....	James Conway
Court of Common Pleas-Probate & Juvenile	Timothy Cardwell
Engineer	Lee Tansey
Prosecuting Attorney	James Sitterly
Recorder.....	Jan Tkach
Sheriff.....	Todd Corbin
Treasurer	Kathleen Schaffer

HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



COUNTY BOARDS AND COMMISSIONS



ELECTED OFFICIALS

COUNTY AGENCIES



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Huron County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2017

Christopher P. Morrill

Executive Director/CEO

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A close-up photograph showing several hands of different skin tones dropping coins into a white ceramic piggy bank. The piggy bank is positioned at the bottom of the frame, and the coins are falling from the hands above it. The background is a soft, out-of-focus light color.

Financial Section

INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio (the County), as of and for the year ended December 31, 2018, 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 County'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 County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Mental Health Fund, Board of Developmental Disabilities Fund, Job and Family Services Fund and the Motor Vehicle Gas Tax Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note N to the financial statements, during 2018, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. We did not modify our opinion regarding this matter.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Huron County, Ohio's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements 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 and individual nonmajor fund financial statements 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 *Government Auditing Standards*, we have also issued our report dated June 28, 2019, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance.



Charles E. Harris & Associates, Inc.
June 28, 2019

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
(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, 2018. 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 2018 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2018 by \$37,281,438 (net position).
- The County's total net position decreased by \$1,171,166, which is approximately 3.1% of the net position at the beginning of the year 2018.
- At the end of 2018, the County's governmental funds reported a combined ending fund balance of \$26,203,843, an increase of \$1,910,281 from the prior year. Of this amount, \$3,506,021 is available for spending (unassigned fund balance) on behalf of its citizens.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

Statement of Net Position and the Statement of Activities

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

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

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

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

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2018
(Unaudited)

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

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

Fund Financial Statements

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

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

The County maintains a number of individual governmental funds. Information is represented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. The governmental fund financial statements can be found on pages 14 to 22 of this report.

Proprietary Funds: The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its Landfill. Internal Service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses its Internal Service Fund to account for its self-insurance program. Because this service predominantly benefits governmental rather than business-type functions, it has been included with governmental activities in the government-wide financial statements. The proprietary fund financial statements can be found on pages 23 to 25 of this report.

Fiduciary Funds: These funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that of the proprietary funds. The fiduciary fund financial statement can be found on page 26 of this report.

Notes to the Basic Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found starting at page 27 of this report.

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Other Information: In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information, which can be found starting on page 66 of this report.

Government-wide Financial Analysis

Table 1
Net Position

	Governmental	Business-Type	Total	Governmental	Business-Type	Total
	Activities	Activities		Activities	Activities	
	2018	2018	2018	2017*	2017*	2017*
Assets						
Current and other assets	\$40,232,542	\$1,301,143	\$41,533,685	\$36,651,576	\$1,444,768	\$38,096,344
Capital assets, net of depreciation	43,657,470	1,980,439	45,637,909	41,924,661	2,143,905	44,068,566
Total Assets	<u>83,890,012</u>	<u>3,281,582</u>	<u>87,171,594</u>	<u>78,576,237</u>	<u>3,588,673</u>	<u>82,164,910</u>
Deferred Outflows of Resources						
Pensions and OPEB	5,668,297	159,743	5,828,040	11,934,273	229,564	12,163,837
Liabilities						
Current and other Liabilities	2,172,049	234,757	2,406,806	1,642,689	254,147	1,896,836
Non-Current Liabilities						
Due within one year	981,787	279,665	1,261,452	710,698	272,968	983,666
Due in more than one year:						
Net Pension Liability	17,594,513	420,841	18,015,354	26,339,386	486,249	26,825,635
Net OPEB Liability	11,864,594	291,265	12,155,859	11,346,840	281,736	11,628,576
Other Amounts	6,317,750	3,053,906	9,371,656	5,037,305	3,311,899	8,349,204
Total Liabilities	<u>38,930,693</u>	<u>4,280,434</u>	<u>43,211,127</u>	<u>45,076,918</u>	<u>4,606,999</u>	<u>49,683,917</u>
Deferred inflows of resources						
Property taxes not levied to finance						
current year operations	6,961,637	0	6,961,637	5,932,995	0	5,932,995
Special assessments	166,737	0	166,737	210,650	0	210,650
Pension and OPEB	6,217,804	125,654	6,343,458	996,327	17,017	1,013,344
Total deferred inflows of resources	<u>13,346,178</u>	<u>125,654</u>	<u>13,471,832</u>	<u>7,139,972</u>	<u>17,017</u>	<u>7,156,989</u>
Net Position						
Net investment in capital assets	37,714,592	1,621,892	39,336,484	37,510,037	1,732,894	39,242,931
Restricted	19,220,886	0	19,220,886	17,199,449	0	17,199,449
Unrestricted (deficit)	(19,654,040)	(2,586,655)	(22,240,695)	(16,415,866)	(2,538,673)	(18,954,539)
Total Net Position	<u>\$37,281,438</u>	<u>(\$964,763)</u>	<u>\$36,316,675</u>	<u>\$38,293,620</u>	<u>(\$805,779)</u>	<u>\$37,487,841</u>

* As restated, see Note N for additional information.

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The net pension liability (NPL) is the largest single liability reported by the County at December 31, 2018 and is reported pursuant to GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27." For fiscal year 2018, the County adopted GASB Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions," which significantly revises accounting for costs and liabilities related to other postemployment benefits (OPEB). For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and OPEB, the net pension liability and the net OPEB liability to the reported net position and subtracting deferred outflows related to pension and OPEB.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. Prior accounting for pensions (GASB 27) and postemployment benefits (GASB 45) focused on a funding approach. This approach limited pension and OPEB costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability* or *net OPEB liability*. GASB 68 and GASB 75 take an earnings approach to pension and OPEB accounting; however, the nature of Ohio's statewide pension/OPEB plans and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 and GASB 75 require the net pension liability and the net OPEB liability to equal the County's proportionate share of each plan's collective:

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

GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

The employee enters the employment exchange with the knowledge that the employer's promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the retirement system. In Ohio, there is no legal means to enforce the unfunded liability of the pension/OPEB plan *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The retirement system is responsible for the administration of the pension and OPEB plans.

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

In accordance with GASB 68 and GASB 75, the County's statements prepared on an accrual basis of accounting include an annual pension expense and an annual OPEB expense for their proportionate share of each plan's *change* in net pension liability and net OPEB liability, respectively, not accounted for as deferred inflows/outflows.

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As a result of implementing GASB 75, the County is reporting a net OPEB liability and deferred inflows/outflows of resources related to OPEB on the accrual basis of accounting. This implementation also had the effect of restating net position at December 31, 2017, from \$48,966,017 to \$37,487,841.

Net position may serve over time as a useful indicator of a County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$37,281,438 in governmental activities and liabilities and deferred inflows of resources did not exceed assets and deferred outflows of resources by \$964,763 in business type activities as of December 31, 2018. By far, the largest portion of the County's net position 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 (51.56%) represents resources that are subject to restrictions on how they can be used.

Current and other assets increased due to increases in equity in pooled cash and investment and taxes receivable, which was partially offset by a decrease in due from other governments. Capital assets increased \$1,569,343 due to current year additions exceeding depreciation and deletions. Deferred outflows of resources decreased due primarily to changes in pension actuarial calculations for 2018 which are recognized as deferred outflows of resources. Current and other liabilities increased \$509,970 due mainly to an increase in accounts payable. Total long-term liabilities increased \$6,982,760 due to increases in net pension liabilities and debt issuances, which were partially offset by debt principal payments. Deferred inflows of resources increased primarily due to property taxes, pensions and OPEB.

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Table 2 provides a summary of the changes in net position for the year ended December 31, 2018 compared with the year ended December 31, 2017.

Table 2
Change in Net Position

	Governmental Activities 2018	Business-Type Activities 2018	Total 2018	Governmental Activities 2017	Business-Type Activities 2017	Total 2017
Revenues						
Program Revenues						
Charges for Services	\$4,899,621	\$2,502,740	\$7,402,361	\$4,791,274	\$2,573,439	\$7,364,713
Operating Grants and contributions	16,208,503	14,000	16,222,503	17,236,926	0	17,236,926
Capital Grants and Contributions	951,374	0	951,374	1,615,028	0	1,615,028
General Revenues						
Taxes	16,595,070	0	16,595,070	17,051,419	0	17,051,419
Intergovernmental	2,029,250	0	2,029,250	2,550,147	0	2,550,147
Investment Income	465,612	0	465,612	174,012	0	174,012
Other	1,452,200	41,866	1,494,066	1,261,719	11,934	1,273,653
Total Revenues	\$42,601,630	\$2,558,606	\$45,160,236	\$44,680,525	\$2,585,373	\$47,265,898
Program Expenses						
General Government						
Legislative and Executive	7,462,963	0	7,462,963	7,194,985	0	7,194,985
Judicial	2,465,055	0	2,465,055	2,227,101	0	2,227,101
Public Safety	8,622,480	0	8,622,480	6,793,197	0	6,793,197
Public Works	6,285,941	0	6,285,941	5,329,274	0	5,329,274
Health	8,733,640	0	8,733,640	8,898,983	0	8,898,983
Human Services	9,171,965	0	9,171,965	8,955,128	0	8,955,128
Conservation and Recreation	597,400	0	597,400	360,400	0	360,400
Interest and Fiscal Charges	236,868	0	236,868	218,555	0	218,555
Bond Issuance Costs	37,500	0	37,500	0	0	0
Landfill	0	2,717,590	2,717,590	0	2,580,640	2,580,640
Total Expenses	43,613,812	2,717,590	46,331,402	39,977,623	2,580,640	42,558,263
Increase(decrease) in Net Position	(101,182)	(158,984)	(1,171,166)	4,702,902	4,733	4,707,635
Net Position, January 1	38,293,620	(805,779)	37,487,841	N/A	N/A	N/A
Net Position, December 31	\$37,281,438	(\$964,763)	\$36,316,675	\$38,293,620	(\$805,779)	\$37,487,841

Governmental Activities

The County financial position decreased \$1,012,182 for governmental activities. Human services accounted for \$9,171,965 of the \$43,613,812 total expenses for governmental activities or 21% of total expenses. The next largest programs are health and legislative and executive, accounting for \$8,733,640 and \$7,462,963, respectively, which represents 20% and 17%, respectively, of total governmental expenses. Public Safety increase due to an increase in pension and OPEB expense.

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Tax revenue accounts for \$16,595,070 of the \$42,601,630 total revenue for governmental activity, or 38.95% of total governmental revenues. The decrease in tax revenue is primarily due to decreases in sales tax. Unrestricted intergovernmental revenue decreased due to a one-time increase in revenue received in 2017 from the State of Ohio intended to provide transition relief for the permanent loss of Medicaid sales tax. Operating grants and contributions was the largest program revenue accounting for \$16,208,503, or 38% of total governmental revenue. The decrease in operating grants and contributions was primarily due to decreases in funding for Jobs and Family Services programs. The decrease in capital grants and contributions were due to decreased governmental funding for roads and bridges projects in 2018.

The County's direct charges to users of governmental services made up \$4,899,621 or 11.5% 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.

Business-Type Activities

The net position for the business-type activities for the County decreased by \$158,984 for the year ended 2018. The major revenue source was charges for services of \$2,502,740.

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 \$3,513,444, while total fund balance was \$8,532,559. 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 21.95% of total General Fund expenditures, while total fund balance represents 53.3% of that same amount. The fund balance of the County's General Fund increased by \$75,631 during 2018.

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

The fund balance of Mental Health increased \$530,152. The increase is due primarily to an increase in intergovernmental revenue and a decrease in expenditures.

The fund balance of the Board of Developmental Disabilities increased \$242,287. The increase is due primarily to revenues exceeding expenditures for the current year.

The fund balance of Job and Family Services decreased \$101,487. The decrease is due to decreases in this program's revenues.

The fund balance of Motor Vehicle and Gas Tax increased \$310,641 due to a decreases in expenditures.

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

Net position of the Landfill Fund at the end of the year amounted to \$(964,763). Other factors concerning the finances of this fund have already been addressed in the discussion of the County's business-type activities.

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General Fund Budgetary Highlights

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

Capital Assets and Debt Administration

Capital assets. The County's capital assets for its governmental and business type activities as of December 31, 2018 amount to \$45,637,909 (net of accumulated depreciation). These capital assets include land, land improvements, building structures and improvements, furniture, fixtures equipment and infrastructure.

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

Long-term debt. At the end of the current year, the County had total bonded debt outstanding of \$5,653,000 which is backed by the full faith and credit of the government. The County also had a loan of \$39,778, OPWC Loans of \$51,200, and a capital leases outstanding in the amount of \$557,447 at the end of the current year.

The County maintains an "AA " rating from Standard & Poor's and an "AA " rating from Moody's for general obligation debt. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current debt limitation for Huron County is \$27.2 million.

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

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the County is currently 5.8%, which is lower than the rate a year ago. The state average unemployment rate was 4.6% and the national average was 3.9%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2018 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

Huron County, Ohio
Statement of Net Position
December 31, 2018

	Governmental Activities	Business-Type Activities	Total	Component Unit Airport
Assets:				
Equity in pooled cash and investments	\$ 25,622,762	\$976,176	\$26,598,938	\$0
Cash and cash equivalents	0	0	0	150,838
Receivables (net of allowance for uncollectibles)				
Taxes	8,943,365	0	8,943,365	0
Accounts	120,182	310,961	431,143	0
Special assessments	314,714	0	314,714	0
Accrued interest	61,347	0	61,347	0
Revolving Loans	185,516	0	185,516	0
Land Revitalization Loans	46,869	0	46,869	0
Due from other governments	3,411,088	0	3,411,088	0
Prepaid items	133,642	0	133,642	0
Materials and supplies inventory	1,371,941	14,006	1,385,947	0
Net Pension Asset	21,116	0	21,116	0
Capital assets not being depreciated	1,667,359	307,678	1,975,037	0
Capital assets being depreciated (net of accumulated depreciation)	41,990,111	1,672,761	43,662,872	0
<i>Total assets</i>	<u>83,890,012</u>	<u>3,281,582</u>	<u>87,171,594</u>	<u>150,838</u>
Deferred Outflows of Resources:				
Pensions	4,697,737	124,451	4,822,188	0
OPEB	970,560	35,292	1,005,852	0
<i>Total deferred outflows of resources</i>	<u>5,668,297</u>	<u>159,743</u>	<u>5,828,040</u>	<u>0</u>
Liabilities:				
Accounts payable	1,332,356	211,269	1,543,625	0
Accrued wages and benefits	535,764	15,786	551,550	0
Due to other governments	268,995	6,804	275,799	0
Matured compensated absences	16,515	0	16,515	0
Accrued interest payable	18,419	898	19,317	0
Long-term liabilities				
Due within one year	981,787	279,665	1,261,452	0
Due in more than one year:				
Net Pension Liability (See Note G)	17,594,513	420,841	18,015,354	0
Net OPEB Liability (See Note H)	11,864,594	291,265	12,155,859	0
Other Amounts Due in More than One Year	6,317,750	3,053,906	9,371,656	0
<i>Total liabilities</i>	<u>38,930,693</u>	<u>4,280,434</u>	<u>43,211,127</u>	<u>0</u>
Deferred Inflows of Resources:				
Property taxes not levied to finance current year operations	6,961,637	0	6,961,637	0
Special assessments	166,737	0	166,737	0
Pensions	5,008,542	103,957	5,112,499	0
OPEB	1,209,262	21,697	1,230,959	0
<i>Total deferred inflows of resources</i>	<u>13,346,178</u>	<u>125,654</u>	<u>13,471,832</u>	<u>0</u>
Net Position:				
Net investment in capital assets	37,714,592	1,621,892	39,336,484	0
Board of developmental disabilities (DD)	2,466,609	0	2,466,609	0
Child support	501,907	0	501,907	0
Real estate	499,797	0	499,797	0
EMA	168,982	0	168,982	0
Muny Road	547,639	0	547,639	0
911 equipment	164,112	0	164,112	0
DD residential	124,554	0	124,554	0
Job and family services	511,448	0	511,448	0
Motor vehicle and gas tax	4,629,066	0	4,629,066	0
Mental health	3,459,351	0	3,459,351	0
Children's services	895,991	0	895,991	0
Huron County revolving loan	261,527	0	261,527	0
Law Library	585,791	0	585,791	0
Special Projects CP	254,548	0	254,548	0
EPA Hazmat	125,127	0	125,127	0
DRETAC	234,294	0	234,294	0
Help America Vote	173,432	0	173,432	0
Help Me Grow	245,449	0	245,449	0
Ditch Maintenance	348,523	0	348,523	0
Comprehensive Housing	129,764	0	129,764	0
Clerk of Courts Computer	270,389	0	270,389	0
Other purposes	1,315,140	0	1,315,140	0
Debt service	22,490	0	22,490	0
Capital projects	1,284,956	0	1,284,956	0
Unrestricted (deficit)	<u>(19,654,040)</u>	<u>(2,586,655)</u>	<u>(22,240,695)</u>	<u>150,838</u>
<i>Total net position</i>	<u>\$37,281,438</u>	<u>(\$964,763)</u>	<u>\$36,316,675</u>	<u>\$150,838</u>

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

Huron County, Ohio
Statement of Activities
For the Year Ended December 31, 2018

Functions/programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government -				
Legislative and executive	\$7,462,963	\$1,500,689	\$176,190	\$0
Judicial	2,465,055	412,241	370,115	0
Public safety	8,622,480	1,186,343	662,778	0
Public works	6,285,941	301,850	5,395,986	680,123
Health	8,733,640	645,299	3,106,482	271,251
Human services	9,171,965	790,091	6,496,952	0
Conservation and recreation	597,400	63,108	0	0
Interest and fiscal charges	236,868	0	0	0
Bond issuance costs	37,500	0	0	0
Total governmental activities	<u>43,613,812</u>	<u>4,899,621</u>	<u>16,208,503</u>	<u>951,374</u>
Business-type activities:				
Landfill	2,717,590	2,502,740	14,000	0
	<u>2,717,590</u>	<u>2,502,740</u>	<u>14,000</u>	<u>0</u>
Total primary government	<u>\$46,331,402</u>	<u>\$7,402,361</u>	<u>\$16,222,503</u>	<u>\$951,374</u>
Component unit:				
Airport	\$477,897	\$154,530	\$0	\$434,908
Total component unit	<u>\$477,897</u>	<u>\$154,530</u>	<u>\$0</u>	<u>\$434,908</u>

General revenues:

Property taxes levied for:

- General purposes
- Board of developmental disabilities
- Mental health
- Senior services

Sales tax

Intergovernmental revenue not restricted to specific programs

Investment income

Miscellaneous

 Total general revenues

Changes in net position

Net position (deficit), January 1 - As Restated, See Note N

Net position (deficit), December 31

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

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

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Airport
(\$5,786,084)	\$0	(\$5,786,084)	\$0
(1,682,699)	0	(1,682,699)	0
(6,773,359)	0	(6,773,359)	0
92,018	0	92,018	0
(4,710,608)	0	(4,710,608)	0
(1,884,922)	0	(1,884,922)	0
(534,292)	0	(534,292)	0
(236,868)	0	(236,868)	0
(37,500)	0	(37,500)	0
(21,554,314)	0	(21,554,314)	0
0	(200,850)	(200,850)	0
0	(200,850)	(200,850)	0
(21,554,314)	(200,850)	(21,755,164)	0
			111,541
			111,541
2,403,110	0	2,403,110	0
3,256,947	0	3,256,947	0
514,117	0	514,117	0
489,278	0	489,278	0
9,931,618	0	9,931,618	0
2,029,250	0	2,029,250	0
465,612	0	465,612	0
1,452,200	41,866	1,494,066	0
20,542,132	41,866	20,583,998	0
(1,012,182)	(158,984)	(1,171,166)	111,541
38,293,620	(805,779)	37,487,841	39,297
\$37,281,438	(\$964,763)	\$36,316,675	\$150,838

Huron County, Ohio
Balance Sheet
Governmental Funds
December 31, 2018

	General Fund	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Assets:							
Equity in pooled cash and investments	\$7,278,419	\$3,531,642	\$2,326,130	\$916,405	\$1,308,838	\$8,179,131	\$23,540,565
Receivables (net of allowances for uncollectibles)							
Taxes	3,492,839	450,129	4,504,768	0	0	495,629	8,943,365
Accounts	45,985	0	13,037	0	2,248	58,912	120,182
Special assessments	0	0	0	0	0	314,714	314,714
Accrued interest receivable	61,347	0	0	0	0	0	61,347
Revolving Loans	0	0	0	0	0	185,516	185,516
Land Revitalization Loans	46,869	0	0	0	0	0	46,869
Due from other governments	571,791	8,772	256,539	0	2,305,553	268,433	3,411,088
Prepaid items	112,289	0	0	0	0	21,353	133,642
Materials and supplies inventory	0	0	0	0	1,369,301	2,640	1,371,941
<i>Total assets</i>	<u>\$11,609,539</u>	<u>\$3,990,543</u>	<u>\$7,100,474</u>	<u>\$916,405</u>	<u>\$4,985,940</u>	<u>\$9,526,328</u>	<u>\$38,129,229</u>
Liabilities, Deferred Inflows of Resources and Fund Balances:							
Accounts payable	\$488,926	\$100,415	\$106,172	\$75,487	\$77,034	\$484,322	\$1,332,356
Due to other governments	145,145	1,160	29,127	41,140	22,066	30,357	268,995
Accrued wages and benefits	246,450	2,492	62,268	111,412	44,658	68,484	535,764
Matured compensated absences	3,653	0	0	12,862	0	0	16,515
<i>Total liabilities</i>	<u>884,174</u>	<u>104,067</u>	<u>197,567</u>	<u>240,901</u>	<u>143,758</u>	<u>583,163</u>	<u>2,153,630</u>
Deferred Inflows of Resources:							
Property taxes not levied to finance current year operations	1,794,013	426,749	4,270,964	0	0	469,911	\$6,961,637
Unavailable revenue - interest	36,831	0	0	0	0	0	36,831
Unavailable revenue - delinquent taxes	98,198	23,380	233,804	0	0	25,718	381,100
Unavailable revenue - intergovernmental	263,764	8,772	232,769	0	1,541,516	30,653	2,077,474
Unavailable revenue - special assessments	0	0	0	0	0	314,714	314,714
<i>Total deferred inflows of resources</i>	<u>2,192,806</u>	<u>458,901</u>	<u>4,737,537</u>	<u>0</u>	<u>1,541,516</u>	<u>840,996</u>	<u>9,771,756</u>
Fund Balances:							
Nonspendable	240,509	0	0	0	1,369,301	23,993	1,633,803
Restricted	0	3,427,575	2,165,370	675,504	1,931,365	8,085,599	16,285,413
Assigned	4,778,606	0	0	0	0	0	4,778,606
Unassigned	3,513,444	0	0	0	0	(7,423)	3,506,021
<i>Total fund balances</i>	<u>8,532,559</u>	<u>3,427,575</u>	<u>2,165,370</u>	<u>675,504</u>	<u>3,300,666</u>	<u>8,102,169</u>	<u>26,203,843</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$11,609,539</u>	<u>\$3,990,543</u>	<u>\$7,100,474</u>	<u>\$916,405</u>	<u>\$4,985,940</u>	<u>\$9,526,328</u>	<u>\$38,129,229</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, 2018

Total Governmental Fund Balances		\$26,203,843
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.		43,657,470
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Taxes	529,077	
Intergovernmental	2,077,474	
Interest	36,831	
Total		2,643,382
The net pension asset and the net pension/OPEB liability have not been received or are not due and payable in the current period therefore, the asset and liability related to deferred inflows/outflows are not reported in the funds.		
Net pension asset	21,116	
Deferred outflows of resources related to pensions	4,697,737	
Deferred outflows of resources related to OPEB	970,560	
Deferred inflows of resources related to pensions	(5,008,542)	
Deferred inflows of resources related to OPEB	(1,209,262)	
Net pension liability	(17,594,513)	
Net OPEB liability	(11,864,594)	
Total		(29,987,498)
An internal service fund is used by management to charge the cost of insurance to individuals. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		2,082,197
Long-term liabilities, including bonds, loans, capital lease obligations, accrued interest and the long-term portion of compensated absences are not due and payable in the current period and are not reported in the funds.		
Accrued Interest Payable	(18,419)	
Compensated Absences	(1,356,659)	
Capital Leases Payable	(438,900)	
General Obligation Improvement Bonds Payables	(1,810,000)	
Energy Conservation Bonds Payable	(1,119,000)	
Human Services Building Bonds Payable	(620,000)	
Vehicle Loan	(39,778)	
County Building Bonds Payable	(179,000)	
General Obligation Bonds	(380,000)	
OPWC Loans Payable	(51,200)	
Building Improvement Bonds Payable	(1,090,000)	
Various Purpose Improvement Bonds Payable	(215,000)	
Total		(7,317,956)
Net Position of Governmental Activities		<u><u>\$37,281,438</u></u>

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2018

	General Fund	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:							
Taxes	\$12,345,348	\$516,646	\$3,230,415	\$0	\$0	\$492,060	\$16,584,469
Charges for services	1,727,542	0	326,916	402,154	75,964	1,809,087	4,341,663
Licenses and permits	3,652	0	0	0	0	0	3,652
Special assessments	0	0	0	0	0	135,037	135,037
Fines and forfeitures	197,113	0	0	0	43,934	163,340	404,387
Intergovernmental revenue	1,821,908	1,388,234	1,543,153	4,298,175	5,208,732	4,816,201	19,076,403
Investment earnings	454,391	0	0	0	1,321	692	456,404
Miscellaneous revenue	431,098	44,692	76,400	3,869	189,121	707,020	1,452,200
<i>Total revenues</i>	<u>16,981,052</u>	<u>1,949,572</u>	<u>5,176,884</u>	<u>4,704,198</u>	<u>5,519,072</u>	<u>8,123,437</u>	<u>42,454,215</u>
Expenditures:							
Current:							
General government-							
Legislative and executive	5,530,565	0	0	0	0	1,056,507	6,587,072
Judicial	2,134,519	0	0	0	0	101,027	2,235,546
Public safety	5,967,842	0	0	0	0	1,517,213	7,485,055
Public works	0	0	0	0	4,457,234	741,521	5,198,755
Health	127,371	1,419,420	4,893,685	0	0	1,462,643	7,903,119
Human services	595,119	0	0	4,853,964	0	2,930,096	8,379,179
Conservation and recreation	597,400	0	0	0	0	0	597,400
Capital outlay	900,544	0	20,179	0	782,397	1,710,509	3,413,629
Debt service:							
Principal retirement	138,624	0	19,076	0	1,987	588,000	747,687
Interest and fiscal charges	13,327	0	1,657	0	0	219,949	234,933
Bond issuance costs	0	0	0	0	0	37,500	37,500
<i>Total expenditures</i>	<u>16,005,311</u>	<u>1,419,420</u>	<u>4,934,597</u>	<u>4,853,964</u>	<u>5,241,618</u>	<u>10,364,965</u>	<u>42,819,875</u>
<i>Excess of revenues over (under) expenditures</i>	<u>975,741</u>	<u>530,152</u>	<u>242,287</u>	<u>(149,766)</u>	<u>277,454</u>	<u>(2,241,528)</u>	<u>(365,660)</u>
Other financing sources (uses):							
Issuance of Bonds	0	0	0	0	0	1,810,000	1,810,000
Issuance of OPWC Loans	0	0	0	0	33,187	0	33,187
Inception of Capital Lease	432,754	0	0	0	0	0	432,754
Transfers in	0	0	0	153,654	0	1,284,585	1,438,239
Transfers out	(1,332,864)	0	0	(105,375)	0	0	(1,438,239)
<i>Total other financing sources (uses)</i>	<u>(900,110)</u>	<u>0</u>	<u>0</u>	<u>48,279</u>	<u>33,187</u>	<u>3,094,585</u>	<u>2,275,941</u>
Net change in fund balance	75,631	530,152	242,287	(101,487)	310,641	853,057	1,910,281
Fund balance, January 1	8,456,928	2,897,423	1,923,083	776,991	2,990,025	7,249,112	24,293,562
Fund balance, December 31	<u>\$8,532,559</u>	<u>\$3,427,575</u>	<u>\$2,165,370</u>	<u>\$675,504</u>	<u>\$3,300,666</u>	<u>\$8,102,169</u>	<u>\$26,203,843</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, 2018

Net Change in Fund Balances - Total Governmental Funds \$1,910,281

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

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

Capital Asset Additions	5,211,938	
Current Year Depreciation	(3,308,029)	
Total		1,903,909

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

Loss on Disposal of Capital Assets	(171,100)	
Total		(171,100)

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

Taxes	10,601	
Intergovernmental	112,724	
Interest	9,208	
Special Assessments	14,882	
Total		147,415

The issuance of bonds, loans, and inception of capital leases in the statement of revenues, expenditures and changes in fund balances that are reported as other financing sources are not reported as revenues in the statement of activities. (2,275,941)

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of activities reports these amounts as deferred outflows. 2,259,527

Except for amounts reported as deferred inflows/outflows, changes in the net pension/OPEB liability (asset) are reported as pension/OPEB expense in the statement of activities. (5,498,745)

Repayments of bond principal and capital leases 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. 747,687

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. (10,000)

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	(23,280)	
Increase in Accrued Interest	(1,935)	
Total		(25,215)

Net Change in Net Position of Governmental Activities (\$1,012,182)

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$11,034,300	\$11,034,300	\$12,311,945	\$1,277,645
Charges for services	962,000	962,000	1,056,462	94,462
Licenses and permits	3,000	3,000	3,652	652
Fines and forfeitures	175,000	175,000	198,061	23,061
Intergovernmental revenue	1,360,918	1,360,918	1,640,060	279,142
Investment earnings	75,000	75,000	357,795	282,795
Miscellaneous revenue	332,700	431,440	543,762	112,322
Total revenues	<u>13,942,918</u>	<u>14,041,658</u>	<u>16,111,737</u>	<u>2,070,079</u>
Expenditures:				
Current:				
General government-				
Legislative and executive	5,617,139	6,468,519	5,320,027	1,148,492
Judicial	2,215,736	2,449,799	2,315,208	134,591
Public safety	6,126,967	6,483,936	6,185,346	298,590
Public works	850	850	500	350
Health	127,616	131,189	130,944	245
Human services	584,077	616,316	608,343	7,973
Miscellaneous	380,400	427,400	427,400	0
Capital outlay	285,000	523,399	347,871	175,528
Total expenditures	<u>15,337,785</u>	<u>17,101,408</u>	<u>15,335,639</u>	<u>1,765,769</u>
Excess/(deficiency) of revenues over (under) expenditures	(1,394,867)	(3,059,750)	776,098	3,835,848
Other financing sources (uses):				
Transfers in	25,000	118,000	110,000	(8,000)
Transfers out	(2,107,654)	(2,019,089)	(1,273,067)	746,022
Total other financing sources (uses)	<u>(2,082,654)</u>	<u>(1,901,089)</u>	<u>(1,163,067)</u>	<u>738,022</u>
Net change in fund balance	(3,477,521)	(4,960,839)	(386,969)	4,573,870
Fund balance, January 1	4,689,021	4,689,021	4,689,021	0
Prior year encumbrances appropriated	<u>382,327</u>	<u>382,327</u>	<u>382,327</u>	<u>0</u>
Fund balance, December 31	<u>\$1,593,827</u>	<u>\$110,509</u>	<u>\$4,684,379</u>	<u>\$4,573,870</u>

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non-GAAP Budgetary Basis)
Mental Health Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$531,000	\$531,000	\$516,646	(\$14,354)
Intergovernmental revenue	1,079,636	1,079,636	1,388,234	308,598
Miscellaneous revenue	30,000	30,000	44,833	14,833
Total revenues	<u>1,640,636</u>	<u>1,640,636</u>	<u>1,949,713</u>	<u>309,077</u>
Expenditures:				
Current:				
Personal services	248,128	248,068	182,055	66,013
Materials and supplies	2,500	5,000	474	4,526
Charges and services	1,390,008	1,546,482	1,297,012	249,470
Total expenditures	<u>1,640,636</u>	<u>1,799,550</u>	<u>1,479,541</u>	<u>320,009</u>
Net change in fund balance	0	(158,914)	470,172	629,086
Fund balance, January 1	2,970,761	2,970,761	2,970,761	0
Prior year encumbrances appropriated	90,710	90,710	90,710	0
Fund balance, December 31	<u>\$3,061,471</u>	<u>\$2,902,557</u>	<u>\$3,531,643</u>	<u>\$629,086</u>

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non-GAAP Budgetary Basis)
Board of Developmental Disabilities Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$3,250,000	\$3,277,000	\$3,230,415	(\$46,585)
Intergovernmental revenue	1,287,960	1,307,960	1,709,766	401,806
Miscellaneous revenue	385,000	398,000	358,790	(39,210)
Total revenues	<u>4,922,960</u>	<u>4,982,960</u>	<u>5,298,971</u>	<u>316,011</u>
Expenditures:				
Current:				
Personal services	3,262,000	3,272,000	2,805,021	466,979
Materials and supplies	55,000	59,608	59,605	3
Charges and services	2,381,094	2,479,266	2,264,043	215,223
Capital purchases	25,000	25,000	20,179	4,821
Total expenditures	<u>5,723,094</u>	<u>5,835,874</u>	<u>5,148,848</u>	<u>687,026</u>
Net change in fund balance	(800,134)	(852,914)	150,123	1,003,037
Fund balance, January 1	1,743,239	1,743,239	1,743,239	0
Prior year encumbrances appropriated	102,330	102,330	102,330	0
Fund balance, December 31	<u>\$1,045,435</u>	<u>\$992,655</u>	<u>\$1,995,692</u>	<u>\$1,003,037</u>

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non-GAAP Budgetary Basis)
Job and Family Services Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$4,736,000	\$4,205,862	\$3,682,358	(\$523,504)
Charges for services	400,000	265,817	1,017,970	752,153
Interest revenue	100	0	0	0
Miscellaneous revenue	8,000	2,500	3,869	1,369
Total revenues	<u>5,144,100</u>	<u>4,474,179</u>	<u>4,704,197</u>	<u>230,018</u>
Expenditures:				
Current:				
Personal services	4,023,000	3,920,904	3,687,191	233,713
Materials and supplies	20,000	20,000	4,999	15,001
Charges and services	1,689,379	1,448,124	1,211,931	236,193
Capital purchases	35,000	35,000	175	34,825
Total expenditures	<u>5,767,379</u>	<u>5,424,028</u>	<u>4,904,296</u>	<u>519,732</u>
Excess (deficiency) of revenues under expenditures	<u>(623,279)</u>	<u>(949,849)</u>	<u>(200,099)</u>	<u>749,750</u>
Other financing sources (uses):				
Transfers in	153,654	115,241	153,654	38,413
Transfers out	<u>(105,375)</u>	<u>(105,375)</u>	<u>(105,375)</u>	<u>0</u>
Total other financing sources (uses)	<u>48,279</u>	<u>9,866</u>	<u>48,279</u>	<u>38,413</u>
Net change in fund balance	(575,000)	(939,983)	(151,820)	788,163
Fund balance, January 1	896,572	896,572	896,572	0
Prior year encumbrances appropriated	79,153	79,153	79,153	0
Fund balance, December 31	<u>\$400,725</u>	<u>\$35,742</u>	<u>\$823,905</u>	<u>\$788,163</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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$40,000	\$50,000	\$55,335	\$5,335
Fines and forfeitures	37,000	40,000	40,670	670
Intergovernmental revenue	4,432,000	4,235,383	4,541,529	306,146
Investment earnings	1,400	1,400	1,321	(79)
Miscellaneous revenue	139,000	153,000	211,376	58,376
Total revenues	<u>4,649,400</u>	<u>4,479,783</u>	<u>4,850,231</u>	<u>370,448</u>
Expenditures:				
Current:				
Personal services	2,241,420	2,439,920	2,051,448	388,472
Materials and supplies	755,000	751,933	737,776	14,157
Charges and services	1,862,000	2,075,527	2,041,340	34,187
Capital purchases	103,000	118,000	99,950	18,050
Total expenditures	<u>4,961,420</u>	<u>5,385,380</u>	<u>4,930,514</u>	<u>454,866</u>
Net change in fund balance	(312,020)	(905,597)	(80,283)	825,314
Fund balance, January 1	1,047,511	1,047,511	1,047,511	0
Prior year encumbrances appropriated	109,000	109,000	109,000	0
Fund balance, December 31	<u>\$844,491</u>	<u>\$250,914</u>	<u>\$1,076,228</u>	<u>\$825,314</u>

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

Huron County, Ohio
Statement of Net Position
Proprietary Funds
December 31, 2018

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Assets:		
Current assets:		
Equity in pooled cash and investments	\$976,176	\$2,082,197
Receivables (net of allowances for uncollectibles)	310,961	0
Materials and supplies inventory	14,006	0
<i>Total current assets</i>	<u>1,301,143</u>	<u>2,082,197</u>
Noncurrent assets:		
Land	307,678	0
Land improvements	2,867,842	0
Buildings, structures and improvements	1,811,811	0
Furniture, fixtures and equipment	1,016,427	0
Less: accumulated depreciation	(4,023,319)	0
<i>Total noncurrent assets</i>	<u>1,980,439</u>	<u>0</u>
<i>Total assets</i>	<u>3,281,582</u>	<u>2,082,197</u>
Deferred Outflows of Resources:		
Pension	124,451	0
OPEB	35,292	0
<i>Total deferred outflows of resources</i>	<u>159,743</u>	<u>0</u>
Liabilities:		
Current liabilities:		
Accounts payable	211,269	0
Accrued wages and benefits	15,786	0
Due to other governments	6,804	0
Accrued interest payable	898	0
Current portion of compensated absences	3,887	0
Current portion of unfunded closure/post-closure	222,306	0
Current portion of obligations under capital leases	38,472	0
Current portion of bonds payable	15,000	0
<i>Total current liabilities</i>	<u>514,422</u>	<u>0</u>
Compensated absences - noncurrent	88,280	0
Obligations under capital leases-noncurrent	80,075	0
Unfunded closure/post-closure-noncurrent	2,660,551	0
Bonds payable - noncurrent	225,000	0
Net Pension Liability	420,841	0
Net OPEB Liability	291,265	0
<i>Total non-current liabilities</i>	<u>3,766,012</u>	<u>0</u>
<i>Total liabilities</i>	<u>4,280,434</u>	<u>0</u>
Deferred Inflows of Resources:		
Pension	103,957	0
OPEB	21,697	0
<i>Total deferred inflows of resources</i>	<u>125,654</u>	<u>0</u>
Net Position:		
Net investment in capital assets	1,621,892	0
Unrestricted (deficit)	(2,586,655)	2,082,197
<i>Total net position (deficit)</i>	<u>(\$964,763)</u>	<u>\$2,082,197</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, 2018

	Business-Type	Governmental
	Activities	Activities
	Landfill	Internal Service Fund
Operating revenues:		
Charges for services	\$2,502,740	\$11,857
Miscellaneous	11,866	0
Total operating revenues	2,514,606	11,857
Operating expenses:		
Personal services	628,158	0
Contract services	1,904,430	0
Claims	0	21,857
Materials and supplies	6,060	0
Depreciation	160,133	0
Total operating expenses	2,698,781	21,857
Operating Loss	(184,175)	(10,000)
Nonoperating revenues (expenses):		
Federal and State Subsidies	14,000	0
Other nonoperating revenue	30,000	0
Interest and fiscal charges	(15,476)	0
Loss on disposal of capital assets	(3,333)	0
Total nonoperating revenues (expenses)	25,191	0
Changes in net position	(158,984)	(10,000)
Net position (deficit), January 1 - As Restated, See Note N	(805,779)	2,092,197
Net position (deficit), December 31	(\$964,763)	\$2,082,197

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, 2018

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Cash flows from operating activities:		
Cash received from customers	\$2,456,192	\$0
Cash received from interfund services provided and used	0	11,857
Cash received from other operating revenues	11,866	0
Cash paid for claims	0	(21,857)
Cash paid to suppliers	(2,134,980)	0
Cash paid to employees and for fringe benefits	(494,766)	0
Net cash provided by (used for) operating activities	<u>(161,688)</u>	<u>(10,000)</u>
Cash flows from non-capital financing activities:		
Federal and State Subsidies	14,000	0
Other nonoperating revenue	30,000	0
Net cash provided by non-capital financing activities	<u>44,000</u>	<u>0</u>
Cash flows from capital and related financing activities:		
Principal payments - capital lease	(37,464)	0
Interest paid	(15,522)	0
Principal payments - bonds payable	(15,000)	0
Net cash provided by (used for) capital and related financing activities	<u>(67,986)</u>	<u>0</u>
Net increase (decrease) in cash and cash equivalents	(185,674)	(10,000)
Cash and cash equivalents, January 1	<u>1,161,850</u>	<u>2,092,197</u>
Cash and cash equivalents, December 31	<u><u>\$976,176</u></u>	<u><u>\$2,082,197</u></u>
Reconciliation of operating income (loss) to net cash provided by operating activities		
Operating income (loss)	(\$184,175)	(\$10,000)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation expense	160,133	0
Pension Expense Not Affecting Cash	122,579	0
(Increase) decrease in operating assets:		
Receivables	(46,548)	0
Inventory	4,499	0
Increase (decrease) in operating liabilities:		
Accounts payable	(24,233)	0
Accrued wages and benefits	4,025	0
Compensated absences	5,924	0
Due to other governments	864	0
Unfunded closure/post-closure care costs	(204,756)	0
Total adjustments	<u>22,487</u>	<u>0</u>
Net cash provided by (used for) operating activities	<u><u>(\$161,688)</u></u>	<u><u>(\$10,000)</u></u>

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, 2018

	Agency Funds
Assets:	
Current assets:	
Equity in pooled cash and investments	\$3,953,088
Segregated cash accounts	544,952
Taxes receivable	52,409,378
Due from other governments	2,938,669
<i>Total assets</i>	\$59,846,087
 Liabilities:	
Unapportioned monies	\$2,349,060
Due to other governments	55,348,047
Deposits held due to others	1,935,384
Payroll withholdings	213,596
<i>Total liabilities</i>	\$59,846,087

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, 2018

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

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

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

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

The Huron County Regional Airport Authority (the "Authority") is organized under Section 308.03 of the Ohio Revised Code and is a governmental entity formed to service the County's business and recreational aviation needs. The County Commissioners appoint all three members of the Authority's Board. The Authority has a fiscal year ended December 31, 2018. 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 2018. 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, 2018

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

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

Proprietary Fund: Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. These funds are used to account for operations that provide services, which are financed primarily by user charges, or activities where periodic measurement of income is appropriate for capital maintenance, public policy, management control or other purposes. Additionally, the County reports an Internal Service Fund which accounts for the goods or services provided by certain County departments to other County funds, departments and other governmental units, on a cost reimbursement basis. The County maintained a self-insurance fund for health insurance which accounted for the claims and administration of the health insurance program for covered County employees and their eligible dependents. As of January 1, 2016, the County was no longer self-insured and any run out claims will be paid from this fund. The County reports the following major proprietary fund:

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

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Basis of Accounting: Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual bases of accounting arise in the recognition of revenue, the recording of deferred inflows and outflows of resources related to net pension/OPEB liabilities, and the recording of net pension/OPEB liabilities.

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

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

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

Deferred Outflows and Deferred Inflows of Resources: Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenditures/expenses) until then. The County recorded a deferred outflow of resources as of December 31, 2018 for pensions and other postemployment benefits. The deferred outflows of resources related to the pension and other postemployment benefits are explained in Notes G and H. The County also reports a deferred inflow of resources which represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenues) until that time. For the County these amounts consist of interest earnings and special assessments which are not collected in the available period, intergovernmental receivables which are not collected in the available period, pensions, and other postemployment benefits. Property taxes for which there is an enforceable legal claim as of December 31, 2018, but which were levied to finance fiscal year 2019 operations, have also been recorded as deferred inflows of resources.

The difference between deferred inflows on the statement of net position and the balance sheet is due to delinquent property taxes, intergovernmental grants, interest earnings, and special assessments not received during the available period. These were reported as revenues on the statement of activities and not recorded as deferred inflows on the statement of net position. Deferred inflows of resources related to pensions and other postemployment benefits are only reported on the Statement of Net Position. (See Notes G and H)

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

For 2018, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$25 million or more. STAR Ohio reserves the right to limit the transaction to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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

Investment income earned during 2018 as reported in the fund financial statements totaled \$456,404 in the governmental funds. The General Fund received \$454,391, the Motor Vehicle and Gas Tax Fund received \$1,321, while Nonmajor Governmental Funds received \$692.

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

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

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

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

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

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

- 1 Furniture, fixtures and equipment 5-20 years
- 2 Buildings, structures, improvements 20-40 years
- 3 Land improvements 40 years
- 4 Infrastructure 7-80 years

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Interfund Transactions: During the normal course of operations, the County has numerous transactions between funds. These transactions include 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.

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.

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

Unamortized Bond Issuance Costs/Bond Premium and Discount

On the government-wide financial statements, bond issuance costs are expensed in the year the costs are incurred. Bond premiums are deferred and amortized over the term of the bonds. Bond premiums are presented as an addition to the face amount of the bonds.

On the fund financial statements, issuance costs and bond premiums are recognized in the current period.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested with certain limitations in the following securities provided the County has filed a written investment policy with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or 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 obligations 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 and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided 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 the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
 - b. Bankers acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Bankers' acceptances must mature within 180 days. Commercial paper and corporate notes must mature within 270 days. All other investments must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity.

Investments may only be made through specified dealers and institutions. 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, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits:

At year-end, the County had \$105,176 in undeposited cash on hand which is included as part of net position.

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2018, the County's bank balance of \$8,350,656 was either covered by FDIC or collateralized in accordance with state law.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or be protected by:

Eligible securities pledged to the County and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105 percent of the deposits being secured; or

Participation in the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution. OPCS requires the total market value of the securities pledged to be 102 percent of the deposits being secured or a rate set by the Treasurer of State.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

Investments: As of December 31, 2018, the County had the following investments and maturities:

	Carrying/Fair Value	Less than 1 Year	1 - 2 years	Over 2 years
STAR Ohio - Net Asset Value	\$11,630,605	\$11,630,605	\$0	\$0
Commercial Paper	2,761,422	2,761,422	0	0
Federal Farm Credit Bank	1,898,901	992,469	246,373	660,059
Federal Home Loan Bank	1,064,406	0	0	1,064,406
Federal National Mortgage Association	489,805	489,805	0	0
Federal Home Loan Bank Mortgage Corp	1,888,168	0	1,547,861	340,307
Marketable CD	3,800,032	493,928	1,649,888	1,656,216
First American Government Obligation	17,047	17,047	0	0
Total Investments	\$23,550,386	\$16,385,276	\$3,444,122	\$3,720,988

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2018. As discussed further in Note B, STAR Ohio is reported at its share price. All other investments of the County are valued using quoted market prices (Level 1 inputs).

Interest Rate Risk Interest rate risk arises because potential purchasers of debt securities will not agree to pay face value for those securities if interest rates subsequently increase. The County's investment policy addresses interest rate risk by requiring that the County's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in short term investments.

Credit risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Investments in STAROhio and the money market were rated AAAM by Standard & Poor's. The Federal Farm Credit Bank, Federal Home Loan Bank, Federal Home Loan Bank Mortgage Corporation, and Federal National Mortgage Association Securities are rated Aaa by Moody's. The commercial paper and marketable C.D.'s were unrated. The County has no investment policy dealing with investment credit risk beyond the requirements in state statutes. Ohio law requires that the money market fund be rated in the highest category at the time of purchase by at least one nationally recognized standard rating service.

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The County has no investment policy dealing with investment custodial risk beyond the requirements in ORC 135.14(M)(2) which states, "Payment for investments shall be made only upon the delivery of securities representing such investments to the treasurer, investing authority, or qualified trustee. If the securities transferred are not represented by a certificate, payment shall be made only upon receipt of confirmation of transfer from the custodian by the treasurer, governing board, or qualified trustee."

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

Concentration of credit risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The County places no limit on the amount the County may invest in any one issuer; however, their investment policy does stress diversification to limit potential losses. The County has invested 49.39% in STAR Ohio, 11.72% in Commercial Paper, 2.08% in Federal National Mortgage Corporation securities, 8.06% in Federal Farm Credit Bank securities, 8.02% in Federal Home Loan Bank Mortgage Corporation securities, 4.52% in Federal Home Loan Bank securities, 16.14% in Marketable Certificates of Deposit, and .07% in First American Government Obligation.

NOTE D – TRANSFERS

Transfers to/from other funds during 2018 are as follows:

	Transfers In	Transfers Out
Major Funds:		
General Fund	\$ -	\$ 1,332,864
Job and Family Services Fund	153,654	105,375
Total Major Funds	153,654	1,438,239
Non-Major Funds:		
Children Services	450,000	-
Victims Assistance (VOCA)	60,886	-
Juvenile Dependency Court	8,319	-
Jail Permanent Improvement	50,000	-
Debt Service		
Human Services Bond Fund	338,689	-
County Bond Retirement Fund	376,691	-
Total Non-Major Funds	1,284,585	-
TOTAL	\$ 1,438,239	\$ 1,438,239

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE E – CAPITAL ASSETS

Capital asset activity for the County for the year ended December 31, 2018, is as follows:

Governmental Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets not being depreciated:</i>				
Land	\$1,667,359	\$0	\$0	\$1,667,359
<i>Total capital assets, not being depreciated</i>	1,667,359	0	0	1,667,359
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	36,137,461	1,144,856	(4,292)	37,278,025
Furniture, fixtures and equipment	11,033,240	682,728	(172,223)	11,543,745
Infrastructure	44,867,558	3,384,354	0	48,251,912
<i>Total capital assets being depreciated</i>	92,038,259	5,211,938	(176,515)	97,073,682
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(24,901,846)	(718,618)	0	(25,620,464)
Furniture, fixtures and equipment	(7,046,897)	(649,063)	5,415	(7,690,545)
Infrastructure	(19,832,214)	(1,940,348)	0	(21,772,562)
<i>Total accumulated depreciation</i>	(51,780,957)	(3,308,029)	5,415	(55,083,571)
<i>Total capital assets being depreciated, net</i>	40,257,302	1,903,909	(171,100)	41,990,111
<i>Governmental activities capital assets, net</i>	\$41,924,661	\$1,903,909	(\$171,100)	\$43,657,470

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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	1,026,429	0	(10,002)	1,016,427
Total capital assets being depreciated	5,706,082	0	(10,002)	5,696,080
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(1,183,606)	(49,758)	0	(1,233,364)
Land improvements	(2,005,799)	(49,507)	0	(2,055,306)
Furniture, fixtures and equipment	(680,450)	(60,868)	6,669	(734,649)
Total accumulated depreciation	(3,869,855)	(160,133)	6,669	(4,023,319)
Total capital assets being depreciated, net	1,836,227	(160,133)	(3,333)	1,672,761
<i>Business-type activities capital assets, net</i>	<u>\$2,143,905</u>	<u>(\$160,133)</u>	<u>(\$3,333)</u>	<u>\$1,980,439</u>

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

<i>Governmental activities:</i>	
General government – legislative and executive	\$458,187
General government – judicial	18,256
Public safety	447,830
Public works	2,149,177
Health	157,203
Human services	77,376
<i>Total depreciation expense – governmental activities</i>	<u>\$3,308,029</u>
 <i>Business-type activities:</i>	
Landfill	<u>\$160,133</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE F – LONG-TERM DEBT AND OTHER OBLIGATIONS

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

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

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

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

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

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

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

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

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

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

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

The County issued \$1,810,000 in General Obligation improvement bonds in 2018 and these bonds are being repaid from the Debt Service Fund.

Under the Uniform Bond Act of the Ohio Revised Code, the County's overall direct legal debt margin is \$22.7 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, 2018

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, 2018, the total outstanding on these revenue bonds aggregated \$3,734,500.

Closure and Post-closure Care Costs: State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County decided to stop accepting waste through December 31, 1998 when the landfill was changed to a transfer station. Accordingly, the \$2,882,857 reported as landfill closure and post-closure care liability represents the total amount of estimated closure and post-closure costs. This amount is based on what it would cost to perform all closure and post-closure care. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

Loans: During 2015, the Board of Developmental Disabilities entered into an installment loan for the purpose of purchasing a bus. The loan is being repaid from the Board of Developmental Disabilities Fund. During 2017, the County issued a \$20,000 OPWC loan for the purpose of an old state route safety upgrade. During 2018, The County issued \$33,187 in OPWC loans for road safety upgrades.

Long-term debt and other obligations of the County at December 31, 2018 were as follows:

	Balance January 1, 2018 *	Additions	Deductions	Balance December 31, 2018	Amounts Due In One Year
Governmental Activities:					
General Obligation Bonds					
2007 Energy Conservation Bonds					
4.42%, due serially through 2026	\$1,234,000	\$0	\$115,000	\$1,119,000	\$120,000
General Obligation Bonds 2006 County					
Building 4.7%, due serially through 2026	197,000	0	18,000	179,000	19,000
General Obligation Bonds 2002 Various					
Purpose Improvement and Refund 2%-4.6%,					
due serially through 2021	280,000	0	65,000	215,000	70,000
General Obligation Bonds 1994 Human					
Services Building 2%-4%, due serially					
through 2020	905,000	0	285,000	620,000	300,000
General Obligation Bonds 2010 County					
Courthouse Improvement 2.75%-3.63%, due					
serially through 2030	400,000	0	20,000	380,000	20,000
General Obligation Improvement Bonds 2018					
3.01%, due semi-annually through 2028	0	1,810,000	0	1,810,000	155,000
General Obligation Building Improvement					
Bonds 2014					
2.95%, due serially through 2034	1,175,000	0	85,000	1,090,000	80,000
Subtotal Governmental Fund Obligations	4,191,000	1,810,000	588,000	5,413,000	764,000
Vehicle Loan 2015, 2.807%, due annually					
through 2019	58,854	0	19,076	39,778	19,613
OPWC Loans 2017/2018, 0% due annually					
through 2038	20,000	33,187	1,987	51,200	2,973
Capital Lease	144,770	432,754	138,624	438,900	137,903
Pension Liability	26,339,386	0	8,744,873	17,594,513	0
OPEB Liability	11,346,840	517,754	0	11,864,594	0
Compensated Absences	1,333,379	1,444,183	1,420,903	1,356,659	57,298
Total Governmental Activities	\$43,434,229	\$4,237,878	\$10,913,463	\$36,758,644	\$981,787

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

	Balance January 1, 2018 *	Additions	Deductions	Balance December 31, 2018	Amounts Due In One Year
Business-Type Activities:					
Landfill closure and post-closure care costs	\$3,087,613	\$0	\$204,756	\$2,882,857	\$222,306
General Obligation Bonds 2010 County Landfill Transfer Station Improvement 3.7%-4.6%, due serially through 2030	255,000	0	15,000	240,000	15,000
Pension Liability	486,249	0	65,408	420,841	0
OPEB Liability	281,736	9,529	0	291,265	0
Capital Lease	156,011	0	37,464	118,547	38,472
Compensated Absences	86,243	42,559	36,635	92,167	3,887
Total Business-type Activities	\$4,352,852	\$52,088	\$359,263	\$4,045,677	\$279,665

* - As restated-See Note N.

A summary of the County's future long-term debt funding requirements as of December 31, 2018 follows:

Year	Governmental Activities General Obligation Bonds		Governmental Activities Loan		Governmental Activities OPWC Loan	Business-Type Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2019	\$764,000	\$302,779	\$19,613	\$1,120	\$2,973	\$15,000	\$10,770
2020	800,000	285,137	20,165	568	2,973	15,000	10,215
2021	497,000	144,005	0	0	2,973	15,000	9,660
2022	428,000	124,584	0	0	2,973	20,000	8,970
2023	450,000	108,333	0	0	2,973	20,000	8,050
2024-2028	2,034,000	295,405	0	0	14,865	105,000	26,450
2029-2033	380,000	42,652	0	0	14,865	50,000	3,450
2033-2038	60,000	1,476	0	0	6,605	0	0
Total	\$5,413,000	\$1,304,371	\$39,778	\$1,688	\$51,200	\$240,000	\$77,565

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, 2018 representing this liability for all governmental funds are as follows:

	<u>Hours</u>
Vacation	47,131
Sick	38,285

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, 2018

NOTE G- RETIREMENT SYSTEMS

Net Pension Liability

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE G- RETIREMENT SYSTEMS (Continued)

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE G- RETIREMENT SYSTEMS (Continued)

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

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2018 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2018 Actual Contribution Rates			
Employer:			
Pension	14.0 %	18.1 %	18.1 %
Post-employment Health Care Benefits	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

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

The County's contractually required contribution was \$2,305,535 for 2018. Of this amount, \$266,704 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation was 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. Members are eligible to retire at age 60 with five years of qualifying service credit, or at age 55 with 26 years of service, or 31 years of service regardless of age. Eligibility changes will be phased in until Aug. 1, 2026, when retirement eligibility for unreduced benefits will be five years of service credit and age 65, or 35 years of service credit and at least age 60.

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE G- RETIREMENT SYSTEMS (Continued)

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

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12% of the 14% member rate goes to the DC Plan and the remaining 2% is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity after termination of employment at age 50 or later.

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

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. Eligible survivors of members who die before service retirement may qualify for monthly benefits. New members on or after July 1, 2013, must have at least 10 years of qualifying service credit to apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14% and the statutory member rate is 14% of covered payroll effective July 1, 2016. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The fiscal year 2018 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS Ohio was \$17,810 for fiscal year 2018.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE G- RETIREMENT SYSTEMS (Continued)

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

The net pension liability for OPERS and STRS was measured as of December 31, 2017 and June 30, 2018, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 and July 1, 2018, respectively. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportionate Share of the Net Pension Liability - Current Year	0.1129930%	0.00131411%	
Proportionate Share of the Net Pension Liability - Prior Year	<u>0.1164780%</u>	<u>0.00158055%</u>	
Change in Proportionate Share	<u>-0.0034850%</u>	<u>-0.00026642%</u>	
Proportion of the Net Pension Liability	\$17,726,411	\$288,943	\$18,015,354
Pension Expense (Income)	\$4,784,333	\$10,175	\$4,794,508

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Deferred Outflows of Resources	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Differences between projected and actual economic experience	\$ 18,103	\$ 6,670	\$ 24,773
Changes in assumptions	2,118,424	51,206	2,169,630
Changes in proportion	268,058	45,342	313,400
County contributions subsequent to the measurement date	<u>2,305,535</u>	<u>8,850</u>	<u>2,314,385</u>
Total	<u>\$ 4,710,120</u>	<u>\$ 112,068</u>	<u>\$ 4,822,188</u>
Deferred Inflows of Resources			
Differences between projected and actual economic experience	\$ 317,746	\$ 1,887	\$ 319,633
Differences between projected and actual investment earnings	3,879,634	17,521	3,897,155
Changes in proportion	<u>830,008</u>	<u>65,703</u>	<u>895,711</u>
Total	<u>\$ 5,027,388</u>	<u>\$ 85,111</u>	<u>\$ 5,112,499</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE G- RETIREMENT SYSTEMS (Continued)

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

\$2,314,385 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS	STRS	Total
Year Ending December 31:			
2019	\$1,228,392	\$20,836	\$1,249,228
2020	(606,094)	12,716	(593,378)
2021	(1,681,314)	(1,777)	(1,683,091)
2022	(1,563,787)	(13,668)	(1,577,455)
Total	(\$2,622,803)	\$18,107	(\$2,604,696)

Actuarial Assumptions - OPERS

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation date	December 31, 2016
Experience study	5 year period ended December 31, 2015
Actuarial cost method	Individual entry age
Actuarial assumptions:	
Investment rate of return	7.50 percent
Wage inflation	3.25 percent
Projected salary increases	3.25 to 10.75 percent (including wage inflation of 3.25%)
Cost-of-living adjustments	Pre 1/7/2013 retirees: 3.00 percent, simple Post 1/7/2013 retirees: 3.00 percent, simple through 2018, then 2.15% simple

Mortality rates are based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE G- RETIREMENT SYSTEMS (Continued)

Actuarial Assumptions – OPERS (continued)

During 2017, OPERS managed investments in four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2017 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2017. The Defined Benefit portfolio contains the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2017 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2017. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3% for 2017.

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

The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed income	23.00 %	2.75 %
Domestic equities	20.70	6.34
Real estate	10.00	4.75
Private equity	10.00	8.97
International equities	18.30	7.95
Other investments	18.00	4.92
Total	<u>100.00 %</u>	<u>5.66 %</u>

Discount Rate

The discount rate used to measure the total pension liability was 7.5%, post-experience study results, for the Traditional Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Traditional Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE G- RETIREMENT SYSTEMS (Continued)

Actuarial Assumptions – OPERS (continued)

The following table presents the County’s proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.50 percent, as well as what the County’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.50 percent) or one-percentage-point higher (8.50 percent) than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net pension liability	\$39,199,532	\$17,726,411	\$14,374,969

In October 2018, the OPERS Board adopted certain assumption changes which will impact their annual actuarial valuation prepared as of December 31, 2018. The most significant change is a reduction in the discount rate from 8.0 percent to 7.5 percent. Although the exact amount of these changes is not known, the impact to the County’s net pension liability is expected to be significant.

Actuarial Assumptions - STRS

The total pension liability in the July 1, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.5 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll increases	3 percent
Cost-of-Living Adjustments (COLA)	0 percent

Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016. Actuarial assumptions used in the July 1, 2018 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

STRS Ohio’s investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

Asset Class	Target Allocation	Long-Term Rate of Return*
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	100.00 %	

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE G- RETIREMENT SYSTEMS (Continued)

Actuarial Assumptions – STRS (continued)

* 10-Year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25% and does not include investment expenses. Over a 30-year period, STRS Ohio’s investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total pension liability was 7.45% as of June 30, 2018. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with the rates described previously. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS Ohio’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2018. Therefore, the long-term expected rate of return on pension plan investments of 7.45% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2018.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table represents the net pension liability as of June 30, 2018, calculated using the current period discount rate assumption of 7.45%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45%) or one percentage point higher (8.45%) than the current assumption:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$421,964	\$288,943	\$176,360

NOTE H – OTHER POSTEMPLOYMENT BENEFITS

Net OPEB Liability

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

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

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

GASB 75 assumes the liability is solely the obligation of the employer, because they benefit from employee services. OPEB contributions come from these employers and health care plan enrollees which pay a portion of the health care costs in the form of a monthly premium. The Ohio revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. Any change to benefits or funding could significantly affect the net OPEB liability. Resulting adjustments to the net OPEB liability would be effective when the changes are legally enforceable. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)

Net OPEB Liability (continued)

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or refund, member directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty 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 75. See OPERS' CAFR referenced below for additional information.

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

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority requiring public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2018, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0 percent during calendar year 2017. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0 percent for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the Member-Directed Plan for 2018 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The County's contractually required contribution was \$0 for 2018.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)

State Teachers Retirement System (STRS Ohio)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Medicare Part B premium reimbursements will be discontinued effective January 1, 2020. The Plan is included in the report of STRS which can be obtained by visiting www.strsoh.org or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. Nearly all health care plan enrollees, for the most recent year, pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the fiscal year ended June 30, 2018, STRS did not allocate any employer contributions to post-employment health care.

OPEB Liabilities(Assets), OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. STRS's total OPEB asset was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB asset was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB (Continued)

Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportionate Share of the Net OPEB Liability - Current Year	0.1119400%	0.00131411%	
Proportionate Share of the Net OPEB Liability - Prior Year	<u>0.1145200%</u>	<u>0.00158055%</u>	
Change in Proportionate Share	<u>-0.0025800%</u>	<u>-0.0002664%</u>	
Proportion of the Net OPEB Liability (Asset)	\$12,155,859	(\$21,116)	\$12,134,743
OPEB Expense (Income)	\$930,947	(\$49,004)	\$881,943

At December 31, 2018, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Deferred Outflows of Resources	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Differences between projected and actual economic experience	\$ 9,469	\$ 2,466	\$ 11,935
Changes in assumptions	885,076	-	885,076
Changes in proportion	<u>108,841</u>	<u>-</u>	<u>108,841</u>
Total	<u>\$ 1,003,386</u>	<u>\$ 2,466</u>	<u>\$ 1,005,852</u>
Deferred Inflows of Resources			
Changes in assumptions	\$ -	\$ 28,380	\$ 28,380
Differences between projected and actual investment earnings	905,530	2,413	907,943
Changes in proportion	<u>285,141</u>	<u>9,495</u>	<u>294,636</u>
Total	<u>\$ 1,190,671</u>	<u>\$ 40,288</u>	<u>\$ 1,230,959</u>

There were no amounts reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date since no OPEB contributions were made subsequent to the measurement date. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:			
2019	\$117,012	(\$6,534)	\$110,478
2020	117,012	(6,534)	110,478
2021	(194,928)	(6,534)	(201,462)
2022	(226,381)	(5,987)	(232,368)
2023	-	(5,793)	(5,793)
Thereafter	<u>-</u>	<u>(6,440)</u>	<u>(6,440)</u>
Total	<u>(\$187,285)</u>	<u>(\$37,822)</u>	<u>(\$225,107)</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.85 percent
Prior Measurement date	4.23 percent
Investment Rate of Return	6.50 percent
Municipal Bond Rate	3.31 percent
Health Care Cost Trend Rate	7.5 percent, initial 3.25 percent, ultimate in 2028
Actuarial Cost Method	Individual Entry Age

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five-year period ended December 31, 2015. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2 percent for 2017.

The allocation of investment assets with the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions – OPERS (continued)

The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
Real Estate Investment Trust	6.00	5.91
International Equities	22.00	7.88
Other investments	17.00	5.39
Total	<u>100.00 %</u>	<u>4.98 %</u>

Discount Rate A single discount rate of 3.85 percent was used to measure the OPEB liability on the measurement date of December 31, 2017. A single discount rate of 4.23 percent was used to measure the OPEB liability on the measurement date of December 31, 2016. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.50 percent and a municipal bond rate of 3.31 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.85 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.85 percent) or one-percentage-point higher (4.85 percent) than the current rate:

	<u>1% Decrease (2.85%)</u>	<u>Current Discount Rate (3.85%)</u>	<u>1% Increase (4.85%)</u>
County's proportionate share of the net OPEB liability	\$16,149,584	\$12,155,859	\$8,924,976

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25 percent in the most recent valuation.

	Current Health Care Cost Trend Rate		
	1% Decrease	Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$11,630,566	\$12,155,859	\$12,698,474

Actuarial Assumptions - STRS

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2017, actuarial valuation are presented below:

Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	
Payroll Increases	3 percent	
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	
Discount Rate of Return	7.45 percent	
Initial	Initial	Ultimate
Medical		
Pre-Medicare	6.00%	4.00%
Medicare	5.00%	4.00%
Prescription Drug		
Pre-Medicare	8.00%	4.00%
Medicare	-5.23%	4.00%

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50% of rates through age 69, 70% of rates between ages 70 and 79, 90% of rates between ages 80 and 84, and 100% of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90% of rates for males and 100% of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2018 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)

Actuarial Assumptions – STRS (continued)

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return *</u>
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	<u>1.00</u>	2.25
Total	<u>100.00 %</u>	

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent and does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actual rate of return, without net value added by management.

Discount Rate The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2018. The projection of cash flows used to determine the discount rate assumes STRS Ohio continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on health care plan investments of 7.45% was used to measure the total OPEB asset as of June 30, 2018.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount and Health Care Cost Trend Rate The following table represents the net OPEB asset as of June 30, 2018, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	Current		
	<u>1% Decrease (6.45%)</u>	<u>Discount Rate (7.45%)</u>	<u>1% Increase (8.45%)</u>
County's proportionate share of the net OPEB liability (asset)	(\$18,099)	(\$21,116)	(\$23,653)

	Current		
	<u>1% Decrease</u>	<u>Trend Rate</u>	<u>1% Increase</u>
County's proportionate share of the net OPEB liability (asset)	(\$23,509)	(\$21,116)	(\$18,686)

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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 2018 were based, is as follows:

Real property	\$1,085,725,220
Public utility	49,271,150
Total assessed property value	\$1,134,996,370

In 2017 real property taxes were levied on January 1, 2018 on the assessed values as of January 1, 2017 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 2018. 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 2018 if paid annually, payment was due by February 14, 2018. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 14, 2018 with the remainder due July 11, 2018.

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

Accrued property taxes receivable represents current and delinquent taxes outstanding for real, tangible personal and public utility taxes which were measurable as of December 31, 2018. 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 2018 operations. The receivable is therefore offset by a credit to deferred inflows of resources.

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

Purpose	Voter Authorized Rate (a)	Rate Levied for Current Year Collection		Final Collection Year
		Agriculture/ Residential (b)	Other	
General Fund	None			
Mental Health	.50	.457974	.494568	2025
MRDD Operating	.20	.031862	.102169	(c)
MRDD Operating	1.30	1.020086	1.285876	(c)
MRDD Operating	1.50	1.178059	1.483704	(c)
MRDD Operating	1.00	.860448	.989136	2021
Senior Citizens	.50	.430155	.494568	2019
Senior Citizens	.05	.045797	.049456	2019
Health Operating	.50	.500000	.499559	2027
Health Operating	.25	.161628	.238054	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.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

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

A reconciliation for all major governmental funds at December 31, 2018 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:

	General Fund	Mental Health Fund	Board of Developmental Disabilities Fund	Job and Family Services Fund	Motor Vehicle and Gas Tax Fund
GAAP Basis	\$75,631	\$530,152	\$242,287	(\$101,487)	\$310,641
Net adjustment for revenue accruals	114,713	141	122,087	(1)	(702,028)
Net adjustment for expenditure accruals	493,985	(60,121)	46,420	42,168	543,718
Net adjustments for encumbrances	(362,717)	0	(260,671)	(92,500)	(232,614)
Non-Budgeted Funds	(708,581)	0	0	0	0
Budget Basis	(\$386,969)	\$470,172	\$150,123	(\$151,820)	(\$80,283)

NOTE K - COMMITMENTS AND CONTINGENCIES

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

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

NOTE L - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County originally established an Internal Service Fund to account for and finance a self-funded employee health care benefits program. This program was discontinued effective January 1, 2016 and the County is participating in the County Risk Sharing Authority Inc.

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE L - RISK MANAGEMENT (Continued)

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2018 was \$209,848.

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

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

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

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

NOTE M – ACCOUNTABILITY AND COMPLIANCE

At December 31, 2018 the Community Corrections Act, WIA, and the Child Advocacy Funds had deficit fund balances of \$61, \$6,132, and \$1,230, respectively, which were created by the application of accounting principles generally accepted in the United States of America. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The Landfill Fund had a deficit net position of \$964,763. This fund complies with Ohio state law, which does not permit cash basis deficits. The General Fund provides transfers when cash is required, not when accruals occur. The deficit net position resulted from adjustments for accrued liabilities. This deficit should be eliminated by future revenues not recognized under generally accepted accounting principles at December 31, 2018.

NOTE N – NEW ACCOUNTING PRINCIPLES

For the fiscal year 2018, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, and GASB Statement No. 85, *Omnibus 2017*.

GASB Statement No. 75 (GASB 75) establishes accounting and financial reporting requirements for governmental employers who have other post-employment benefits (OPEB) plans. The implementation of GASB Statement No. 75 had the following effect on the financial statements of the County and certain additional disclosures have been made in the notes to the basic financial statements.

	Governmental <u>Activities</u>	Business-Type <u>Activities</u>
Net position, January 1, 2017-As previously stated	\$49,493,857	(\$527,840)
County Share of Beginning Plan Net OPEB Liability	(11,346,840)	(281,736)
County Share of Beginning Deferred Outflows	3,560	0
County Share of Beginning Deferred Inflows	(7,603)	0
County Share of 2017 Employer Contributions	150,646	3,797
Net position, January 1, 2017-As restated	<u>\$38,293,620</u>	<u>(\$805,779)</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE N – NEW ACCOUNTING PRINCIPLES (Continued)

GASB Statement No. 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). GASB Statement No. 85 did not have an effect on the financial statements of the County.

NOTE O – FUND BALANCES

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

Fund Balances	General	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle Gas Tax	Other Governmental Funds	Total Governmental Funds
Nonspendable							
Unclaimed Monies	\$128,220	\$0	\$0	\$0	\$0	\$0	\$128,220
Materials & Supplies Inventories	0	0	0	0	1,369,301	2,640	1,371,941
Prepays	112,289	0	0	0	0	21,353	133,642
Total of Nonspendable	240,509	0	0	0	1,369,301	23,993	1,633,803
Restricted For:							
Board of Developmental Disabilities	0	0	2,165,370	0	0	0	2,165,370
Child Support	0	0	0	0	0	551,684	551,684
Real estate assessment	0	0	0	0	0	529,486	529,486
EMA	0	0	0	0	0	178,405	178,405
Muny Road	0	0	0	0	0	547,639	547,639
911 equipment	0	0	0	0	0	164,112	164,112
DD residential	0	0	0	0	0	124,554	124,554
Job and family services	0	0	0	675,504	0	0	675,504
Motor vehicle and gas tax	0	0	0	0	1,931,365	0	1,931,365
Mental Health	0	3,427,575	0	0	0	0	3,427,575
Children's services	0	0	0	0	0	895,991	895,991
Felony delinquent care and custody	0	0	0	0	0	96,593	96,593
Huron County revolving loan	0	0	0	0	0	261,527	261,527
Law Library	0	0	0	0	0	585,791	585,791
Special Projects CP	0	0	0	0	0	273,610	273,610
DRETAC	0	0	0	0	0	238,079	238,079
EPA hazmat	0	0	0	0	0	125,127	125,127
Help me grow	0	0	0	0	0	259,544	259,544
Ditch maintenance	0	0	0	0	0	203,823	203,823
Victims assistance	0	0	0	0	0	96,920	96,920
Help America Vote	0	0	0	0	0	174,237	174,237
Clerk of Courts computer	0	0	0	0	0	266,119	266,119
Other purposes	0	0	0	0	0	1,204,912	1,204,912
Debt service	0	0	0	0	0	22,490	22,490
Capital projects	0	0	0	0	0	1,284,956	1,284,956
Total Restricted	0	3,427,575	2,165,370	675,504	1,931,365	8,085,599	16,285,413
Assigned							
Purchase Orders	94,219	0	0	0	0	0	94,219
2019 Appropriations	4,684,387	0	0	0	0	0	4,684,387
Total Assigned	4,778,606	0	0	0	0	0	4,778,606
Unassigned	3,513,444	0	0	0	0	(7,423)	3,506,021
Total Fund Balances	\$8,532,559	\$3,427,575	\$2,165,370	\$675,504	\$3,300,666	\$8,102,169	\$26,203,843

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE P – SIGNIFICANT ENCUMBRANCES BY FUND

At year end, the significant encumbrances are as follows:

General Fund	\$362,717
Board of Developmental Disabilities Fund	260,671
Jobs and Family Services	92,500
Motor Vehicle and Gas Tax Fund	232,614
Childrens Services	206,000
Permanent Improvement	80,000
Landfill	51,500

NOTE Q – OPERATING LEASE

During a prior fiscal year, the County entered into an operating lease (managed services agreement) with Dominion Voting to provide the Huron County Board of Elections with voting machines and related software for a six year time period. The terms of the agreement provide that ownership of the equipment and software remains with Dominion Voting and under the terms of the agreement, it does not qualify as a capital lease. The future minimum lease payments as of December 31, 2018 are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Minimum</u> <u>Lease Payments</u>
2019	\$100,000
2020	<u>100,000</u>
Total minimum lease payments	<u>\$200,000</u>

NOTE R – CAPITAL LEASES

During 2018, the County entered in capital leases for sheriff explorers and a HVAC system. During 2017, the County entered into capital leases for sheriff cruisers and a wheel loader. The terms of the agreements provide options to purchase the equipment. The leases meet the criteria of a capital lease as defined by GASB Statement No. 62. Capital lease payments have been reclassified and are reflected as debt service in the basic financial statements for the General Fund. These expenditures are reflected as program/object expenditures on a budgetary basis in the General Fund.

The capital assets acquired by the leases have been capitalized in the statement of net position in the amount of \$821,248, 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. Principal payments in fiscal year 2018 totaled \$138,624 in the governmental funds and \$37,464 in business-type funds.

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2018:

<u>Year Ending December 31,</u>	<u>Capitalized Lease Obligation</u>		<u>Total</u>
	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	
2019	\$ 151,951	\$ 41,661	\$ 193,612
2020	151,951	41,661	193,612
2021	100,721	41,661	142,382
2022	<u>64,882</u>	<u>-</u>	<u>64,882</u>
Total Minimum Lease Payments	469,505	124,983	594,488
Less: Amount Representing Interest	<u>(30,605)</u>	<u>(6,436)</u>	<u>(37,041)</u>
Present Value of Minimum Lease Payments	<u>\$ 438,900</u>	<u>\$ 118,547</u>	<u>\$ 557,447</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2018

NOTE S – RELATED ORGANIZATION

The Huron County Land Reutilization Corporation (Land Bank) is a legally separate, not-for-profit corporation served by a nine-member self-appointed board. The Land Bank's board is comprised of two Huron County Commissioners, the Huron County Treasurer, an appointee from the City of Norwalk, the president of the Huron County Township Association, the president of the Firelands Real Estate Association, the city manager of the City of Willard, the village administrator for the Village of New London and an appointee as a private citizen who also happens to be the other Huron County Commissioner. The Land Bank plan will be to acquire abandoned, un-utilized or blighted properties, through tax foreclosure of delinquent lands, property donations and limited property purchases with the goal of redeveloping those properties to revitalize the County. The Huron County Land Bank operates on a fiscal year ending December 31. Huron County entered into a reimbursement agreement with the Land Bank and provided an initial startup loan at the end of fiscal year 2018 in the amount of \$46,869. This balance is recorded as a receivable by the County in the accompanying financial statements. The Land Bank has just started up operations in fiscal year 2019 and the only activity associated with the Land Bank during fiscal year 2018 was the loan as denoted above. The County evaluated the Land Bank and determined that it would not be included as a component unit of the County but would be considered a related organization since the County is not able to control the Land Bank through the Board and future revenues are anticipated to come from multiple sources outside of the County.

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

	2018	2017	2016	2015	2014 (1)
Total plan pension liability	\$ 102,273,912,351	\$ 99,817,932,954	\$ 91,534,580,978	\$ 89,017,348,266	\$ 86,407,229,435
Plan net position	86,585,851,024	77,109,633,485	74,213,320,352	76,956,230,642	74,618,532,269
Net pension liability	15,688,061,327	22,708,299,469	17,321,260,626	12,061,117,624	11,788,697,166
County's proportion of the net pension liability	0.112993%	0.116478%	0.119010%	0.122142%	0.122142%
County's proportionate share of the net pension liability	\$ 17,726,411	\$ 26,450,172	\$ 20,614,033	\$ 14,731,690	\$ 14,398,951
County's covered payroll	\$ 15,880,354	\$ 15,531,117	\$ 15,507,275	\$ 14,994,308	\$ 14,734,392
County's proportionate share of the net pension liability as a percentage of its covered payroll	111.62%	170.30%	132.93%	98.25%	97.72%
Plan fiduciary net position as a percentage of the total pension liability	84.66%	77.25%	81.08%	86.45%	86.36%

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

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

	2018	2017	2016	2015	2014 (1)
Total plan pension liability	\$ 96,904,056,552	\$ 96,126,440,462	\$ 100,756,422,489	\$ 99,014,653,744	\$ 96,167,057,000
Plan net position	74,916,301,830	72,371,226,119	67,283,408,184	71,377,578,736	71,843,596,000
Net pension liability	21,987,754,722	23,755,214,343	33,473,014,305	27,637,075,008	24,323,461,000
County's proportion of the net pension liability	0.00131411%	0.00158055%	0.00131413%	0.00146701%	0.00126573%
County's proportionate share of the net pension liability	\$ 288,943	\$ 375,463	\$ 439,879	\$ 405,439	\$ 307,869
County's covered payroll	\$ 120,964	\$ 121,864	\$ 153,057	\$ 139,269	\$ 183,115
County's proportionate share of the net pension liability as a percentage of its covered payroll	238.87%	308.10%	287.40%	291.12%	168.13%
Plan fiduciary net position as a percentage of the total pension liability	77.31%	75.29%	66.78%	72.09%	74.71%

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

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 2,305,535	\$ 2,064,446	\$ 1,863,734	\$ 1,860,873	\$ 1,799,317	\$ 1,915,471	\$ 1,321,926	\$ 1,160,485	\$ 1,143,430	\$ 991,944
Contributions in relation to the contractually required contribution	(2,305,535)	(2,064,446)	(1,863,734)	(1,860,873)	(1,799,317)	(1,915,471)	(1,321,926)	(1,160,485)	(1,143,430)	(991,944)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 16,468,107	\$ 15,880,354	\$ 15,531,117	\$ 15,507,275	\$ 14,994,308	\$ 14,734,392	\$ 13,219,260	\$ 11,604,850	\$ 13,067,771	\$ 12,799,277
Contributions as a percentage of covered payroll	14.00%	13.00%	12.00%	12.00%	12.00%	13.00%	10.00%	10.00%	8.75%	7.75%

Notes to Required Supplementary Information - Pension

Changes to Benefit Terms: There were no changes in benefit terms affecting the OPERS plan for the plan year ended December 31, 2017.

Changes of Assumptions (OPERS): During the plan year ended December 31, 2016, there were changes to several assumptions for OPERS. The wage inflation dropped from 3.75 percent to 3.25 percent. The projected salary increase range changed from 4.25-10.05 percent to 3.25-10.75 percent. The mortality tables used changed from RP-2000 to RP-2014.

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Contractually required contribution	\$ 17,810	\$ 16,935	\$ 17,061	\$ 21,428	\$ 18,105	\$ 23,805	\$ 18,572	\$ 19,867	\$ 25,564	\$ 31,440
Contributions in relation to the contractually required contribution	(17,810)	(16,935)	(17,061)	(21,428)	(18,105)	(23,805)	(18,572)	(19,867)	(25,564)	(31,440)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County covered payroll	\$ 127,214	\$ 120,964	\$ 121,864	\$ 153,057	\$ 139,269	\$ 183,115	\$ 142,862	\$ 152,823	\$ 196,646	\$ 241,846
Contributions as a percentage of covered payroll	14.00%	14.00%	14.00%	14.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

Huron County
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Liability
Ohio Public Employees Retirement System
Last Two Years (1)

	<u>2018</u>	<u>2017</u>
Total plan OPEB liability	\$ 23,678,097,060	\$ 21,980,827,536
Plan net position	<u>12,818,833,665</u>	<u>11,880,487,863</u>
Net OPEB liability	10,859,263,395	10,100,339,673
County's proportion of the net OPEB liability	0.11194000%	0.11452000%
County's proportionate share of the net OPEB liability	\$ 12,155,859	\$ 11,566,909
County's covered payroll	\$ 15,880,354	\$ 15,531,117
County's proportionate share of the net OPEB liability as a percentage of its covered payroll	76.55%	74.48%
Plan fiduciary net position as a percentage of the total OPEB liability	54.14%	54.05%

(1) Information prior to 2017 is not available.
Amounts presented as of the County's measurement date which is the prior fiscal year.

Huron County
Required Supplementary Information
Schedule of the County's Proportionate Share of the Net OPEB Liability (Asset)
State Teachers Retirement System of Ohio
Last Two Years (1)

	<u>2018</u>	<u>2017</u>
Total plan OPEB liability (asset)	\$ 2,114,451,106	\$ 7,377,410,000
Plan net position	<u>3,721,348,874</u>	<u>3,475,779,000</u>
Net OPEB liability (asset)	(1,606,897,768)	3,901,631,000
County's proportion of the net OPEB liability (asset)	0.00131411%	0.00158055%
County's proportionate share of the net OPEB liability (asset)	\$ (21,116)	\$ 61,667
County's covered payroll	\$ 120,964	\$ 121,864
County's proportionate share of the net OPEB liability (asset) as a percentage of its covered payroll	-17.46%	50.60%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	176.00%	47.11%

(1) Information prior to 2017 is not available.
Amounts presented as of the County's measurement date which is the prior fiscal year.

Huron County
Required Supplementary Information
Schedule of the County's OPEB Contributions
Ohio Public Employees Retirement System
Last Three Years (1)

	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ -	\$ 154,443	\$ 310,622
Contributions in relation to the contractually required contribution	<u>-</u>	<u>(154,443)</u>	<u>(310,622)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County covered payroll	\$ 16,468,107	\$ 15,880,354	\$ 15,531,117
Contributions as a percentage of covered payroll	0.00%	1.00%	2.00%

(1) Information prior to 2016 is not available.

Notes to Required Supplementary Information - OPEB

Changes to Benefit Terms: There were no changes in benefit terms affecting the OPERS plan for the plan year ended December 31, 2017.

Changes of Assumptions (OPERS): There were no changes in assumptions affecting the OPERS plan for the plan year ended December 31, 2017.

Huron County
Required Supplementary Information
Schedule of the County's OPEB Contributions
State Teachers Retirement System of Ohio
Last Three Years (1)

	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County covered payroll	\$ 127,214	\$ 120,964	\$ 121,864
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%

(1) Information prior to 2016 is not available.

**Huron County, Ohio
General Fund
December 31, 2018**

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, 2018

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services	\$387,650	\$387,045	\$353,731	\$33,314
Materials and supplies	10,000	10,206	1,942	8,264
Charges and services	66,032	66,375	33,839	32,536
Capital purchases	15,000	15,000	327	14,673
Microfilm-				
Personal services	43,703	52,438	43,436	9,002
Materials and supplies	2,000	2,000	940	1,060
Charges and services	21,500	23,770	16,314	7,456
Data Processing				
Personal services	56,800	58,449	57,208	1,241
Materials and supplies	3,000	3,000	2,999	1
Charges and services	92,200	92,200	77,474	14,726
Capital purchases	5,000	5,000	5,000	0
Auditor-				
Personal services	222,270	226,157	220,551	5,606
Charges and services	4,730	4,730	172	4,558
Treasurer-				
Personal services	137,161	139,155	129,231	9,924
Materials and supplies	12,500	12,500	12,327	173
Charges and services	25,041	25,041	21,303	3,738
Prosecutor-				
Personal services	0	659,986	618,681	41,305
Materials and supplies	0	10,026	9,339	687
Charges and services	0	69,885	69,885	0
Capital purchases	0	19,888	19,888	0
Board of revision-				
Charges and services	1,200	1,200	450	750
Human Resources				
Personal services	141,522	145,859	141,289	4,570
Materials and supplies	1,250	1,223	700	523
Charges and services	11,220	11,291	8,686	2,605

- continued

Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2018

	Original	Final	Actual	Variance With Final Budget
Board of elections-				
Personal services	\$254,116	\$286,183	\$264,425	\$21,758
Materials and supplies	11,500	15,850	13,280	2,570
Charges and services	166,400	296,571	271,149	25,422
Building maintenance-				
Personal services	397,200	453,770	383,535	70,235
Materials and supplies	61,000	73,137	71,916	1,221
Charges and services	453,800	477,791	419,823	57,968
Capital purchases	60,000	57,500	50,448	7,052
Recorder-				
Personal services	126,614	128,301	128,262	39
Materials and supplies	2,000	2,000	1,855	145
Charges and services	300	300	0	300
Mechanic-				
Personal services	54,900	56,540	54,547	1,993
Materials and supplies	15,000	12,946	8,813	4,133
Insurance & taxes				
Charges and services	2,077,500	1,917,098	1,654,147	262,951
Contingencies				
Contingencies	492,530	461,250	0	461,250
Bureau of inspection				
Charges and services	100,000	100,000	66,101	33,899
Real estate assessment				
Personal services	84,500	86,858	86,014	844
Total legislative and executive	5,617,139	6,468,519	5,320,027	1,148,492
Judicial				
Common pleas court-				
Personal services	393,116	402,739	395,600	7,139
Materials and supplies	2,900	2,900	2,853	47
Charges and services	49,941	62,063	58,494	3,569
Capital purchases	7,900	8,215	8,191	24

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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, 2018

	Original	Final	Actual	Variance With Final Budget
Jury commission-				
Personal services	\$1,032	\$1,028	\$1,027	\$1
Charges and services	206	206	125	81
Court of appeals				
Charges and services	300	300	0	300
Juvenile court-				
Personal services	301,226	323,344	295,250	28,094
Materials and supplies	25,000	25,000	22,841	2,159
Charges and services	36,655	36,655	22,458	14,197
Capital purchases	20,000	20,000	18,724	1,276
Probate court-				
Personal services	133,883	137,626	133,638	3,988
Materials and supplies	5,000	5,000	3,317	1,683
Charges and services	26,878	56,878	45,555	11,323
Capital purchases	7,500	7,500	6,038	1,462
Clerk of courts-				
Personal services	374,254	382,626	378,172	4,454
Materials and supplies	42,000	42,000	41,903	97
Charges and services	11,620	12,293	5,714	6,579
Public defender				
Personal services	255,506	271,989	271,873	116
Materials and supplies	1,200	1,300	1,224	76
Charges and services	33,419	38,333	37,024	1,309
Capital purchases	1,200	1,620	1,038	582
Municipal court-				
Charges and services	230,000	287,022	280,796	6,226
Miscellaneous				
Charges and services	255,000	323,162	283,353	39,809
Total judicial	2,215,736	2,449,799	2,315,208	134,591
Public safety				
Coroner-				
Personal services	57,715	57,726	57,602	124
Materials and supplies	300	300	110	190
Charges and services	44,162	81,438	81,438	0

- continued

Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2018

	Original	Final	Actual	Variance With Final Budget
Sheriff-				
Personal services	\$1,634,754	\$1,764,184	\$1,735,753	\$28,431
Materials and supplies	70,000	91,246	91,246	0
Charges and services	88,846	101,130	101,130	0
Capital purchases	40,000	51,506	51,506	0
Disaster services-				
Personal services	77,586	134,559	133,273	1,286
Materials and supplies	6,452	11,452	11,419	33
Charges and services	2,000	4,000	3,998	2
Capital purchases	4,000	9,000	9,000	0
Adult probation-				
Materials and supplies	1,500	1,500	1,500	0
Capital purchases	3,800	3,597	3,592	5
Charges and services	3,600	5,132	5,118	14
Juvenile probation				
Personal services	350,252	360,526	318,856	41,670
Charges and services	12,000	12,000	3,219	8,781
Juvenile detention				
Charges and services	155,000	155,000	109,447	45,553
Jail Operations-				
Personal services	2,595,654	2,604,654	2,544,353	60,301
Materials and supplies	505,000	552,593	552,593	0
Charges and services	279,346	267,668	248,119	19,549
Capital purchases	70,000	122,074	122,074	0
Out of County Jail				
Charges and services	125,000	92,651	0	92,651
Total public safety	6,126,967	6,483,936	6,185,346	298,590
Public works				
Sanitation/Ditches				
Charges and services	850	850	500	350
Total public works	850	850	500	350

- continued

Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2018

	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	115,616	119,189	118,944	245
Total health	127,616	131,189	130,944	245
Human Services				
Verterans service				
Personal services	292,727	364,781	363,892	889
Materials and supplies	6,000	13,177	13,177	0
Charges and services	226,850	218,782	218,550	232
Capital purchases	45,000	6,076	6,076	0
Soldiers relief				
Charges and services	13,500	13,500	6,648	6,852
Total human services	584,077	616,316	608,343	7,973
Miscellaneous				
Development Council				
Charges and services	0	47,000	47,000	0
Agriculture				
Charges and services	370,400	370,400	370,400	0
Airport				
Charges and services	10,000	10,000	10,000	0
Total miscellaneous	380,400	427,400	427,400	0
Capital Outlay				
Charges and services	285,000	523,399	347,871	175,528
Total expenditures	15,337,785	17,101,408	15,335,639	1,765,769
Other financing uses:				
Transfers - out	2,107,654	2,019,089	1,273,067	746,022
Total expenditures and other financing uses	<u>\$17,445,439</u>	<u>\$19,120,497</u>	<u>\$16,608,706</u>	<u>\$2,511,791</u>

Huron County, Ohio
Nonmajor Governmental Funds
December 31, 2018

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

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

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

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

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

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

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

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

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

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

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 84 through 87. 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, 2018**

- * Indigent Guardianship
- * Dog and Kennel
- * Sheriff Policing
- * DRETAC - Prosecutor
- * DRETAC - Treasurer
- * Prepayment of Interest
- * Sheriff IV-D Child Support Grant
- * Community Corrections Grant
- * Ohio Drug Prevention
- * Probation Services
- * Juvenile Law Enforcement
- * Adult Probation Services
- * Mediation - Juvenile
- * Annexation Petition
- * Special Projects Common Pleas Court
- * Juvenile Court Computerization
- * Clerk of Courts Computerization
- * Concealed Weapons
- * Juvenile Indigent Drivers Alcohol Treatment
- * Youth Program
- * Common Pleas Court Computerization
- * TB Levy
- * Opportunities for Ohioans with Disabilities
- * T-Cap Grant
- * National Webcheck
- * Continued Professional Training
- * DD Accrual
- * Indigent Interlock
- * Marriage License
- * Juvenile Probation Supervision
- * Juvenile Court Technology Grant
- * Juvenile Dependency Court
- * Child Advocacy Center
- * Ditch Maintenance
- * Huron County Block Grant
- * EPA Litter Prevention
- * EPA Recycling
- * SVAA
- * Prosecutor Diversion
- * Victims Assistance
- * 911 Emergency Equipment
- * Local Emergency Planning
- * Program Income
- * EMA Hazmat
- * NSP Grant
- * Early Intervention Collaborative
- * DD Trust
- * Harter Trust
- * Commissary Rotary Trust
- * Canine Trust

Huron County, Ohio
Nonmajor Governmental Funds (Continued)
December 31, 2018

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:

- * Local School Revenue
- * Recorders Equipment
- * Title Department
- * Benefit Reserve
- * Unclaimed Money
- * Medicaid Sales Tax Transition

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 84 through 87.

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 84 through 87. 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.

Jail Permanent Improvement – To account for improvements made to and construction of facilities of the County jail.

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, 2018

	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	\$635,718	\$580,704	\$1,075,117	\$143,622	\$18,327	\$0	\$106,112
Receivables (net of allowances for uncollectibles)							
Taxes	0	0	0	0	0	495,629	0
Accounts	21,647	87	0	0	0	0	0
Special assessments receivable	0	0	0	0	0	0	0
Loans	0	0	0	0	0	0	0
Due from other governments	0	0	16,529	0	0	30,653	0
Prepayments							
Materials and supplies inventory	0	0	0	0	0	0	0
Total assets	\$657,365	\$580,791	\$1,091,646	\$143,622	\$18,327	\$526,282	\$106,112
Liabilities:							
Accounts payable	\$79,067	\$37,001	\$195,655	\$13,858	\$24,459	\$0	\$311
Accrued wages and benefits	18,703	9,745	0	0	0	0	6,292
Due to other governments	7,911	4,559	0	0	0	0	2,916
Total liabilities	105,681	51,305	195,655	13,858	24,459	0	9,519
Deferred Inflows of Resources							
Property taxes not levied to finance current year operations	0	0	0	0	0	469,911	0
Unavailable revenue - delinquent taxes	0	0	0	0	0	25,718	0
Unavailable revenue - intergovernmental	0	0	0	0	0	30,653	0
Unavailable revenue - special assessments	0	0	0	0	0	0	0
Total deferred inflows of resources	0	0	0	0	0	526,282	0
Fund Balances:							
Nonspendable	0	0	0	0	0	0	0
Restricted	551,684	529,486	895,991	129,764	0	0	96,593
Unassigned	0	0	0	0	(6,132)	0	0
Total fund balances	551,684	529,486	895,991	129,764	(6,132)	0	96,593
Total liabilities, deferred inflows of resources and fund balances	\$657,365	\$580,791	\$1,091,646	\$143,622	\$18,327	\$526,282	\$106,112

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
\$76,011	\$161,281	\$534,345	\$123,674	\$118,433	\$3,263,665	\$6,837,009	\$22,490	\$1,319,632	\$8,179,131
0	0	0	0	0	0	495,629	0	0	495,629
0	0	0	0	427	36,751	58,912	0	0	58,912
0	0	0	0	0	314,714	314,714	0	0	314,714
185,516	0	0	0	0	0	185,516	0	0	185,516
0	22,917	13,294	880	156,062	28,098	268,433	0	0	268,433
0	0	0	0	0	21,353	21,353	0	0	21,353
0	0	0	0	0	2,640	2,640	0	0	2,640
<u>\$261,527</u>	<u>\$184,198</u>	<u>\$547,639</u>	<u>\$124,554</u>	<u>\$274,922</u>	<u>\$3,667,221</u>	<u>\$8,184,206</u>	<u>\$22,490</u>	<u>\$1,319,632</u>	<u>\$9,526,328</u>
\$0	\$2,165	\$0	\$0	\$3,038	\$94,092	\$449,646	\$0	\$34,676	\$484,322
0	2,665	0	0	8,251	22,828	68,484	0	0	68,484
0	963	0	0	4,089	9,919	30,357	0	0	30,357
0	5,793	0	0	15,378	126,839	548,487	0	34,676	583,163
0	0	0	0	0	0	\$469,911	0	0	\$469,911
0	0	0	0	0	0	25,718	0	0	25,718
0	0	0	0	0	0	30,653	0	0	30,653
0	0	0	0	0	314,714	314,714	0	0	314,714
0	0	0	0	0	314,714	840,996	0	0	840,996
0	0	0	0	0	23,993	23,993	0	0	23,993
261,527	178,405	547,639	124,554	259,544	3,202,966	6,778,153	22,490	1,284,956	8,085,599
0	0	0	0	0	(1,291)	(7,423)	0	0	(7,423)
<u>261,527</u>	<u>178,405</u>	<u>547,639</u>	<u>124,554</u>	<u>259,544</u>	<u>3,225,668</u>	<u>6,794,723</u>	<u>22,490</u>	<u>1,284,956</u>	<u>8,102,169</u>
<u>\$261,527</u>	<u>\$184,198</u>	<u>\$547,639</u>	<u>\$124,554</u>	<u>\$274,922</u>	<u>\$3,667,221</u>	<u>\$8,184,206</u>	<u>\$22,490</u>	<u>\$1,319,632</u>	<u>\$9,526,328</u>

Huron County, Ohio
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2018

	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services	Felony Delinquent Care and Custody
Revenues:							
Taxes	\$0	\$0	\$0	\$0	\$0	\$492,060	\$0
Charges for services	248,531	683,045	0	0	0	0	0
Special assessments	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0
Intergovernmental revenue	802,206	0	1,026,748	592,420	369,823	62,532	321,075
Investment earnings	0	0	0	0	0	0	0
Miscellaneous revenue	185,087	9,367	0	0	0	0	0
Total revenues	1,235,824	692,412	1,026,748	592,420	369,823	554,592	321,075
Expenditures:							
Current:							
General government-							
Legislative and executive	0	904,244	0	0	0	0	0
Judicial	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	347,887
Public works	0	0	0	462,906	0	0	0
Health	0	0	0	0	0	554,592	0
Human services	1,211,068	0	1,224,614	0	452,507	0	0
Capital outlay	0	0	0	0	0	0	0
Debt Service:							
Principal retirement	0	0	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0	0	0
Bond issuance costs	0	0	0	0	0	0	0
Total expenditures	1,211,068	904,244	1,224,614	462,906	452,507	554,592	347,887
Excess (deficiency) of revenues over (under) expenditures	24,756	(211,832)	(197,866)	129,514	(82,684)	0	(26,812)
Other financing sources:							
Transfers in	0	0	450,000	0	0	0	0
Issuance of Bonds	0	0	0	0	0	0	0
Total other financing sources	0	0	450,000	0	0	0	0
Net change in fund balance	24,756	(211,832)	252,134	129,514	(82,684)	0	(26,812)
Fund balance, January 1	526,928	741,318	643,857	250	76,552	0	123,405
Fund balance, December 31	<u>\$551,684</u>	<u>\$529,486</u>	<u>\$895,991</u>	<u>\$129,764</u>	<u>(\$6,132)</u>	<u>\$0</u>	<u>\$96,593</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	\$492,060	\$0	\$0	\$492,060
0	0	0	0	0	877,511	1,809,087	0	0	1,809,087
0	0	0	0	0	135,037	135,037	0	0	135,037
0	0	0	0	0	163,340	163,340	0	0	163,340
0	54,377	174,153	6,170	417,536	717,910	4,544,950	0	271,251	4,816,201
73	0	0	0	0	83	156	0	536	692
0	30,427	0	0	7,920	370,238	603,039	86,981	17,000	707,020
73	84,804	174,153	6,170	425,456	2,264,119	7,747,669	86,981	288,787	8,123,437
210	0	0	0	0	152,053	1,056,507	0	0	1,056,507
0	0	0	0	0	101,027	101,027	0	0	101,027
0	131,205	0	0	0	1,038,121	1,517,213	0	0	1,517,213
0	0	192,400	0	0	86,215	741,521	0	0	741,521
0	0	0	46,238	415,471	446,342	1,462,643	0	0	1,462,643
0	0	0	0	0	41,907	2,930,096	0	0	2,930,096
0	0	0	0	0	21,823	21,823	0	1,688,686	1,710,509
0	0	0	0	0	0	0	588,000	0	588,000
0	0	0	0	0	0	0	219,949	0	219,949
0	0	0	0	0	0	0	0	37,500	37,500
210	131,205	192,400	46,238	415,471	1,887,488	7,830,830	807,949	1,726,186	10,364,965
(137)	(46,401)	(18,247)	(40,068)	9,985	376,631	(83,161)	(720,968)	(1,437,399)	(2,241,528)
0	0	0	0	0	69,205	519,205	715,380	50,000	1,284,585
0	0	0	0	0	0	0	0	1,810,000	1,810,000
0	0	0	0	0	69,205	519,205	715,380	1,860,000	3,094,585
(137)	(46,401)	(18,247)	(40,068)	9,985	445,836	436,044	(5,588)	422,601	853,057
261,664	224,806	565,886	164,622	249,559	2,779,832	6,358,679	28,078	862,355	7,249,112
<u>\$261,527</u>	<u>\$178,405</u>	<u>\$547,639</u>	<u>\$124,554</u>	<u>\$259,544</u>	<u>\$3,225,668</u>	<u>\$6,794,723</u>	<u>\$22,490</u>	<u>\$1,284,956</u>	<u>\$8,102,169</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Child Support Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$275,000	\$275,000	\$250,786	(\$24,214)
Intergovernmental revenue	655,000	700,000	802,206	102,206
Miscellaneous revenue	115,000	75,000	185,300	110,300
Total revenues	1,045,000	1,050,000	1,238,292	188,292
Expenditures:				
Current:				
Personal services	970,200	1,001,000	751,703	249,297
Materials and supplies	1,000	1,000	0	1,000
Charges and services	497,800	575,700	419,149	156,551
Capital purchases	1,000	1,000	0	1,000
Total expenditures	1,470,000	1,578,700	1,170,852	407,848
Net change in fund balance	(425,000)	(528,700)	67,440	596,140
Fund balance, January 1	515,778	515,778	515,778	0
Prior year encumbrances appropriated	24,000	24,000	24,000	0
Fund balance, December 31	\$114,778	\$11,078	\$607,218	\$596,140

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$616,500	\$600,000	\$683,089	\$83,089
Miscellaneous revenue	3,500	3,500	9,367	5,867
Total revenues	<u>620,000</u>	<u>603,500</u>	<u>692,456</u>	<u>88,956</u>
Expenditures:				
Current:				
Personal services	465,900	522,100	329,053	193,047
Materials and supplies	45,000	45,000	40,472	4,528
Charges and services	712,000	712,000	499,144	212,856
Capital purchases	50,000	50,000	780	49,220
Total expenditures	<u>1,272,900</u>	<u>1,329,100</u>	<u>869,449</u>	<u>459,651</u>
Net change in fund balance	(652,900)	(725,600)	(176,993)	548,607
Fund balance, January 1	757,696	757,696	757,696	0
Fund balance, December 31	<u>\$104,796</u>	<u>\$32,096</u>	<u>\$580,703</u>	<u>\$548,607</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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$882,500	\$882,500	\$968,448	\$85,948
Total revenues	882,500	882,500	968,448	85,948
Expenditures:				
Current:				
Charges and services	1,807,500	2,061,399	1,329,259	732,140
Total expenditures	1,807,500	2,061,399	1,329,259	732,140
Excess (deficiency) of revenues over (under) expenditures	(925,000)	(1,178,899)	(360,811)	818,088
Other financing sources:				
Transfers in	475,000	475,000	508,924	33,924
Total other financing sources	475,000	475,000	508,924	33,924
Net change in fund balance	(450,000)	(703,899)	148,113	852,012
Fund balance, January 1	611,006	611,006	611,006	-
Prior year encumbrances appropriated	110,000	110,000	110,000	-
Fund balance, December 31	\$271,006	\$17,107	\$869,119	852,012

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$792,000	\$449,048	\$592,420	\$143,372
Total revenues	792,000	449,048	592,420	143,372
Expenditures:				
Current:				
Charges and services	792,000	449,298	449,048	250
Total expenditures	792,000	449,298	449,048	250
Net change in fund balance	0	(250)	143,372	143,622
Fund balance, January 1	250	250	250	0
Fund balance, December 31	\$250	\$0	\$143,622	\$143,622

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, 2018

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$700,000	\$369,823	\$369,823	\$0
Miscellaneous revenue	25,000	0	0	0
Total revenues	<u>725,000</u>	<u>369,823</u>	<u>369,823</u>	<u>0</u>
Expenditures:				
Current:				
Charges and services	800,000	477,585	477,585	0
Total expenditures	<u>800,000</u>	<u>477,585</u>	<u>477,585</u>	<u>0</u>
Net change in fund balance	(75,000)	(107,762)	(107,762)	0
Fund balance, January 1	70,589	70,589	70,589	0
Prior year encumbrances appropriated	55,500	55,500	55,500	0
Fund balance, December 31	<u>\$51,089</u>	<u>\$18,327</u>	<u>\$18,327</u>	<u>\$0</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, 2018

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$498,000	\$492,592	\$492,060	(\$532)
Intergovernmental revenue	62,000	62,000	62,532	532
Total revenues	<u>560,000</u>	<u>554,592</u>	<u>554,592</u>	<u>0</u>
Expenditures:				
Current:				
Charges and services	560,000	554,592	554,592	0
Total expenditures	<u>560,000</u>	<u>554,592</u>	<u>554,592</u>	<u>0</u>
Net change in fund balance	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	<u>\$0</u>	<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, 2018

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$400,000	\$321,075	\$321,075	\$0
Total revenues	400,000	321,075	321,075	0
Current:				
Personal services	339,300	331,084	253,536	77,548
Charges and services	174,000	111,659	94,797	16,862
Total expenditures	513,300	442,743	348,333	94,410
Net change in fund balance	(113,300)	(121,668)	(27,258)	94,410
Fund balance, January 1	133,370	133,370	133,370	0
Fund balance, December 31	\$20,070	\$11,702	\$106,112	\$94,410

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$100	\$73	\$73	\$0
Total revenues	100	73	73	0
Expenditures:				
Current:				
Charges and services	76,248	76,221	210	76,011
Total expenditures	76,248	76,221	210	76,011
Net change in fund balance	(76,148)	(76,148)	(137)	76,011
Fund balance, January 1	76,148	76,148	76,148	0
Fund balance, December 31	\$0	\$0	\$76,011	\$76,011

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$78,523	\$37,460	\$37,460	\$0
Miscellaneous revenue	30,000	10,427	30,427	20,000
Total revenues	108,523	47,887	67,887	20,000
Expenditures:				
Current:				
Personal services	69,824	69,846	68,828	1,018
Charges and services	103,374	103,982	62,658	41,324
Total expenditures	173,198	173,828	131,486	42,342
Net change in fund balance	(64,675)	(125,941)	(63,599)	62,342
Fund balance, January 1	221,595	221,595	221,595	0
Prior year encumbrances appropriated	1,000	1,000	1,000	0
Fund balance, December 31	\$157,920	\$96,654	\$158,996	\$62,342

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental	\$155,000	\$155,000	\$174,375	\$19,375
Total revenues	<u>155,000</u>	<u>155,000</u>	<u>174,375</u>	<u>19,375</u>
Expenditures:				
Current:				
Charges and services	680,500	707,372	192,400	514,972
Total expenditures	<u>680,500</u>	<u>707,372</u>	<u>192,400</u>	<u>514,972</u>
Net change in fund balance	(525,500)	(552,372)	(18,025)	534,347
Fund balance, January 1	552,372	552,372	552,372	0
Fund balance, December 31	<u>\$26,872</u>	<u>\$0</u>	<u>\$534,347</u>	<u>\$534,347</u>

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$6,170	\$6,170
Total revenues	0	0	6,170	6,170
Expenditures:				
Current:				
Charges and services	50,000	74,379	70,202	4,177
Total expenditures	50,000	74,379	70,202	4,177
Net change in fund balance	(50,000)	(74,379)	(64,032)	10,347
Fund balance, January 1	163,325	163,325	163,325	0
Prior year encumbrances appropriated	24,379	24,379	24,379	0
Fund balance, December 31	\$137,704	\$113,325	\$123,672	\$10,347

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$325,000	\$280,568	\$284,948	\$4,380
Total revenues	325,000	280,568	284,948	4,380
Expenditures:				
Current:				
Personal services	406,300	406,000	366,091	39,909
Materials and supplies	8,000	9,551	7,969	1,582
Charges and services	82,000	90,387	80,227	10,160
Total expenditures	496,300	505,938	454,287	51,651
Net change in fund balance	(171,300)	(225,370)	(169,339)	56,031
Fund balance, January 1	236,563	236,563	236,563	0
Prior year encumbrances appropriated	24,207	24,207	24,207	0
Fund balance, December 31	\$89,470	\$35,400	\$91,431	\$56,031

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$150,000	\$150,000	\$159,144	\$9,144
Total revenues	150,000	150,000	159,144	9,144
Expenditures:				
Current:				
Personal services	35,200	35,200	22,678	12,522
Supplies	98,500	128,933	92,184	36,749
Charges and services	16,300	17,693	17,693	0
Total expenditures	150,000	181,826	132,555	49,271
Net change in fund balance	0	(31,826)	26,589	58,415
Fund balance, January 1	455,031	455,031	455,031	0
Prior year encumbrances appropriated	64,628	64,628	64,628	0
Fund balance, December 31	\$519,659	\$487,833	\$546,248	\$58,415

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$4,400	\$2,683	\$2,683	\$0
Total revenues	4,400	2,683	2,683	0
Expenditures:				
Current:				
Charges and services	8,100	5,137	3,839	1,298
Total expenditures	8,100	5,137	3,839	1,298
Net change in fund balance	(3,700)	(2,454)	(1,156)	1,298
Fund balance, January 1	2,456	2,456	2,456	0
Fund balance, December 31	(\$1,244)	\$2	\$1,300	\$1,298

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$1,000	\$1,190	\$1,268	\$78
Total revenues	1,000	1,190	1,268	78
Expenditures:				
Current:				
Charges and services	2,300	2,000	353	1,647
Total expenditures	2,300	2,000	353	1,647
Net change in fund balance	(1,300)	(810)	915	1,725
Fund balance, January 1	808	808	808	0
Fund balance, December 31	(\$492)	(\$2)	\$1,723	\$1,725

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$9,500	\$6,840	\$7,230	\$390
Total revenues	9,500	6,840	7,230	390
Expenditures:				
Current:				
Charges and services	11,000	10,176	6,364	3,812
Total expenditures	11,000	10,176	6,364	3,812
Net change in fund balance	(1,500)	(3,336)	866	4,202
Fund balance, January 1	3,338	3,338	3,338	0
Fund balance, December 31	\$1,838	\$2	\$4,204	\$4,202

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, 2018

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$220,000	\$189,916	\$218,607	\$28,691
Fines and forfeitures	1,000	904	705	(199)
Miscellaneous revenue	3,000	3,000	3,245	245
Total revenues	224,000	193,820	222,557	28,737
Expenditures:				
Current:				
Personal services	185,300	185,190	180,538	4,652
Materials and supplies	8,750	8,900	7,547	1,353
Charges and services	72,250	79,963	24,677	55,286
Capital purchases	4,200	5,000	1,529	3,471
Total expenditures	270,500	279,053	214,291	64,762
Net change in fund balance	(46,500)	(85,233)	8,266	93,499
Fund balance, January 1	85,568	85,568	85,568	0
Prior year encumbrances appropriated	2,500	2,500	2,500	0
Fund balance, December 31	\$41,568	\$2,835	\$96,334	\$93,499

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$45,100	\$43,239	\$44,674	\$1,435
Total revenues	45,100	\$43,239	44,674	1,435
Expenditures:				
Current:				
Personal services	72,280	70,154	17,260	52,894
Capital purchases	2,820	7,674	6,833	841
Total expenditures	75,100	77,828	24,093	53,735
Net change in fund balance	(30,000)	(34,589)	20,581	55,170
Fund balance, January 1	34,589	34,589	34,589	0
Fund balance, December 31	\$4,589	\$0	\$55,170	\$55,170

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$47,620	\$46,366	\$46,366	\$0
Total revenues	47,620	46,366	46,366	0
Expenditures:				
Current:				
Personal services	75,000	75,000	33,577	41,423
Other expenses	0	500	375	125
Capital purchases	5,000	4,500	0	4,500
Total expenditures	80,000	80,000	33,952	46,048
Net change in fund balance	(32,380)	(33,634)	12,414	46,048
Fund balance, January 1	119,382	119,382	119,382	0
Fund balance, December 31	\$87,002	\$85,748	\$131,796	\$46,048

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, 2018

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$70,000	\$53,136	\$55,672	\$2,536
Total revenues	70,000	53,136	55,672	2,536
Expenditures:				
Current:				
Personal services	65,744	67,870	38,513	29,357
Materials and supplies	10,000	13,000	1,800	11,200
Charges and services	61,555	69,999	14,615	55,384
Capital purchases	10,700	12,000	569	11,431
Total expenditures	147,999	162,869	55,497	107,372
Net change in fund balance	(77,999)	(109,733)	175	109,908
Fund balance, January 1	109,734	109,734	109,734	0
Fund balance, December 31	\$31,735	\$1	\$109,909	\$109,908

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$25	\$25	\$30	\$5
Total revenues	25	25	30	5
Expenditures:				
Current:				
Materials and supplies	224	251	0	251
Total expenditures	224	251	0	251
Net change in fund balance	(199)	(226)	30	256
Fund balance, January 1	226	226	226	0
Fund balance, December 31	\$27	\$0	\$256	\$256

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Sheriff IV-D Child Support Other Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$51,000	\$47,148	\$47,149	\$1
Total revenues	51,000	47,148	47,149	1
Expenditures:				
Current:				
Personal services	64,000	63,185	56,443	6,742
Supplies	4,000	4,815	3,362	1,453
Capital purchases	17,000	15,279	0	15,279
Other expenses	8,000	8,000	0	8,000
Total expenditures	93,000	91,279	59,805	31,474
Net change in fund balance	(42,000)	(44,131)	(12,656)	31,475
Fund balance, January 1	44,131	44,131	44,131	0
Fund balance, December 31	\$2,131	\$0	\$31,475	\$31,475

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$56,918	\$56,918	\$56,918	\$0
Miscellaneous revenue	0	0	181	181
Total revenues	56,918	56,918	57,099	181
Expenditures:				
Current:				
Personal services	56,918	56,930	56,354	576
Total expenditures	56,918	56,930	56,354	576
Net change in fund balance	0	(12)	745	757
Fund balance, January 1	1,135	1,135	1,135	0
Fund balance, December 31	\$1,135	\$1,123	\$1,880	\$757

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$16,000	\$16,025	\$16,099	\$74
Total revenues	16,000	16,025	16,099	74
Expenditures:				
Current:				
Personal services	24,000	24,300	5,558	18,742
Total expenditures	24,000	24,300	5,558	18,742
Net change in fund balance	(8,000)	(8,275)	10,541	18,816
Fund balance, January 1	8,275	8,275	8,275	0
Fund balance, December 31	\$275	\$0	\$18,816	\$18,816

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$2,000	\$1,477	\$1,481	\$4
Total revenues	2,000	1,477	1,481	4
Expenditures:				
Current:				
Capital purchases	1,000	1,000	0	1,000
Other expenses	200	200	0	200
Total expenditures	1,200	1,200	0	1,200
Net change in fund balance	800	277	1,481	1,204
Fund balance, January 1	12,991	12,991	12,991	0
Fund balance, December 31	\$13,791	\$13,268	\$14,472	\$1,204

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Law Enforcement Other Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines	\$20,000	\$17,500	\$17,500	\$0
Total revenues	20,000	17,500	17,500	0
Expenditures:				
Current:				
Personal services	28,000	25,870	17,010	8,860
Total expenditures	28,000	25,870	17,010	8,860
Net change in fund balance	(8,000)	(8,370)	490	8,860
Fund balance, January 1	8,371	8,371	8,371	0
Fund balance, December 31	\$371	\$1	\$8,861	\$8,860

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$4,500	\$4,500	\$9,781	\$5,281
Total revenues	4,500	4,500	9,781	5,281
Expenditures:				
Current:				
Other expenses	0	0	0	0
Total expenditures	0	0	0	0
Net change in fund balance	4,500	4,500	9,781	5,281
Fund balance, January 1	12,712	12,712	12,712	0
Fund balance, December 31	\$17,212	\$17,212	\$22,493	\$5,281

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$28,000	\$27,603	\$83,831	\$56,228
Total revenues	<u>28,000</u>	<u>27,603</u>	<u>83,831</u>	<u>56,228</u>
Expenditures:				
Current:				
Capital purchases	90,000	90,000	83,462	6,538
Total expenditures	<u>90,000</u>	<u>90,000</u>	<u>83,462</u>	<u>6,538</u>
Net change in fund balance	(62,000)	(62,397)	369	62,766
Fund balance, January 1	95,398	95,398	95,398	0
Fund balance, December 31	<u>\$33,398</u>	<u>\$33,001</u>	<u>\$95,767</u>	<u>\$62,766</u>

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$25	\$25	\$50	\$25
Total revenues	25	25	50	25
Expenditures:				
Current:				
Charges and services	295	295	37	258
Total expenditures	295	295	37	258
Net change in fund balance	(270)	(270)	13	283
Fund balance, January 1	270	270	270	0
Fund balance, December 31	\$0	\$0	\$283	\$283

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$125,000	\$124,524	\$124,524	\$0
Total revenues	<u>125,000</u>	<u>124,524</u>	<u>124,524</u>	<u>0</u>
Expenditures:				
Current:				
Personal services	31,525	33,025	32,434	591
Charges and services	46,000	44,500	35,600	8,900
Total expenditures	<u>77,525</u>	<u>77,525</u>	<u>68,034</u>	<u>9,491</u>
Net change in fund balance	47,475	46,999	56,490	9,491
Fund balance, January 1	211,025	211,025	211,025	0
Fund balance, December 31	<u>\$258,500</u>	<u>\$258,024</u>	<u>\$267,515</u>	<u>\$9,491</u>

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$30,000	\$24,116	\$26,019	\$1,903
Total revenues	30,000	24,116	26,019	1,903
Expenditures:				
Current:				
Charges and services	43,999	43,329	30,378	12,951
Total expenditures	43,999	43,329	30,378	12,951
Net change in fund balance	(13,999)	(19,213)	(4,359)	14,854
Fund balance, January 1	19,213	19,213	19,213	0
Fund balance, December 31	\$5,214	\$0	\$14,854	\$14,854

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$39,000	\$39,000	\$48,055	\$9,055
Total revenues	39,000	39,000	48,055	9,055
Expenditures:				
Current:				
Personal services	5,860	5,860	1,856	4,004
Charges and services	100,140	121,895	19,731	102,164
Total expenditures	106,000	127,755	21,587	106,168
Net change in fund balance	(67,000)	(88,755)	26,468	115,223
Fund balance, January 1	184,033	184,033	184,033	0
Prior year encumbrances appropriated	52,055	52,055	52,055	0
Fund balance, December 31	\$169,088	\$147,333	\$262,556	\$115,223

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$90,500	\$87,199	\$96,613	\$9,414
Total revenues	90,500	87,199	96,613	9,414
Expenditures:				
Current:				
Personal services	100,000	103,963	51,520	52,443
Charges and services	54,500	50,536	43,158	7,378
Total expenditures	154,500	154,499	94,678	59,821
Net change in fund balance	(64,000)	(67,300)	1,935	69,235
Fund balance, January 1	67,300	67,300	67,300	0
Fund balance, December 31	\$3,300	\$0	\$69,235	\$69,235

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$450	\$318	\$344	\$26
Total revenues	450	318	344	26
Current:				
Charges and services	5,150	5,100	0	5,100
Total expenditures	5,150	5,100	0	5,100
Net change in fund balance	(4,700)	(4,782)	344	5,126
Fund balance, January 1	4,783	4,783	4,783	0
Fund balance, December 31	\$83	\$1	\$5,127	\$5,126

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$5,000	\$659	\$689	\$30
Total revenues	5,000	659	689	30
Expenditures:				
Charges and services	33,000	29,267	64	29,203
Total expenditures	33,000	29,267	64	29,203
Net change in fund balance	(28,000)	(28,608)	625	29,233
Fund balance, January 1	28,610	28,610	28,610	0
Fund balance, December 31	\$610	\$2	\$29,235	\$29,233

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$4,000	\$3,000	\$3,771	\$771
Total revenues	4,000	3,000	3,771	771
Expenditures:				
Charges and services	1,000	0	0	0
Total expenditures	1,000	0	0	0
Net change in fund balance	3,000	3,000	3,771	771
Fund balance, January 1	16,500	16,500	16,500	0
Fund balance, December 31	\$19,500	\$19,500	\$20,271	\$771

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Charges and services	28,764	28,764	0	28,764
Total expenditures	28,764	28,764	0	28,764
Net change in fund balance	(28,764)	(28,764)	0	28,764
Fund balance, January 1	28,765	28,765	28,765	0
Fund balance, December 31	\$1	\$1	\$28,765	\$28,764

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Opportunities for Ohioans with Disabilities Other Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$40,000	\$40,000	\$49,434	\$9,434
Total revenues	40,000	40,000	49,434	9,434
Expenditures:				
Current:				
Materials and supplies	0	5,000	27	4,973
Charges and services	0	5,000	0	5,000
Miscellaneous	1,000	5,000	1,000	4,000
Total expenditures	1,000	15,000	1,027	13,973
Net change in fund balance	39,000	25,000	48,407	23,407
Fund balance, January 1	28,562	28,562	28,562	0
Fund balance, December 31	\$67,562	\$53,562	\$76,969	\$23,407

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
T-Cap Grant Other Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$132,683	\$132,683	\$169,540	\$36,857
Total revenues	132,683	132,683	169,540	36,857
Expenditures:				
Current:				
Personal services	0	23,275	22,952	323
Miscellaneous	132,683	109,408	13,412	95,996
Total expenditures	132,683	132,683	36,364	96,319
Net change in fund balance	0	0	133,176	133,176
Fund balance, January 1	44,228	44,228	44,228	0
Fund balance, December 31	\$44,228	\$44,228	\$177,404	\$133,176

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$50,000	\$46,622	\$49,160	\$2,538
Total revenues	50,000	46,622	49,160	2,538
Expenditures:				
Current:				
Personal services	35,000	20,000	0	20,000
Charges and services	36,000	50,000	42,668	7,332
Total expenditures	71,000	70,000	42,668	27,332
Net change in fund balance	(21,000)	(23,378)	6,492	29,870
Fund balance, January 1	23,380	23,380	23,380	0
Fund balance, December 31	\$2,380	\$2	\$29,872	\$29,870

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Continuing Professional Training Other Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$15,200	\$0	\$0	\$0
Total revenues	15,200	0	0	0
Expenditures:				
Current:				
Charges and services	19,200	3,634	3,000	634
Total expenditures	19,200	3,634	3,000	634
Net change in fund balance	(4,000)	(3,634)	(3,000)	634
Fund balance, January 1	3,634	3,634	3,634	0
Fund balance, December 31	(\$366)	\$0	\$634	\$634

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$0	\$0	\$50,000	\$50,000
Total revenues	0	0	50,000	50,000
Expenditures:				
Current:				
Personal services	0	0	0	0
Total expenditures	0	0	0	0
Net change in fund balance	0	0	50,000	50,000
Fund balance, January 1	19,771	19,771	19,771	0
Fund balance, December 31	\$19,771	\$19,771	\$69,771	\$50,000

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$300	\$50	\$50	\$0
Total revenues	300	50	50	0
Expenditures:				
Current:				
Personnel	1,100	916	0	916
Total expenditures	1,100	916	0	916
Net change in fund balance	(800)	(866)	50	916
Fund balance, January 1	866	866	866	0
Fund balance, December 31	\$66	\$0	\$916	\$916

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$12,000	\$11,652	\$11,975	\$323
Total revenues	12,000	11,652	11,975	323
Expenditures:				
Current:				
Charges and services	12,000	12,500	11,548	952
Total expenditures	12,000	12,500	11,548	952
Net change in fund balance	0	(848)	427	1,275
Fund balance, January 1	6,539	6,539	6,539	0
Fund balance, December 31	\$6,539	\$5,691	\$6,966	\$1,275

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Probation Supervision Other Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$7,500	\$6,019	\$6,651	\$632
Total revenues	7,500	6,019	6,651	632
Expenditures:				
Current:				
Charges and services	43,499	43,947	2,226	41,721
Total expenditures	43,499	43,947	2,226	41,721
Net change in fund balance	(35,999)	(37,928)	4,425	42,353
Fund balance, January 1	37,928	37,928	37,928	0
Fund balance, December 31	\$1,929	\$0	\$42,353	\$42,353

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Court Technology Grant Other Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$75,000	\$20,329	\$20,329	\$0
Total revenues	75,000	20,329	20,329	0
Expenditures:				
Current:				
Charges and services	75,000	20,329	20,329	0
Total expenditures	75,000	20,329	20,329	0
Net change in fund balance	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Dependency Court Other Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$40,000	\$30,011	\$30,011	\$0
Total revenues	40,000	30,011	30,011	0
Expenditures:				
Current:				
Personnel services	71,119	65,460	28,891	36,569
Other expenses	20,000	0	0	0
Total expenditures	91,119	65,460	28,891	36,569
Excess of revenues over expenditures	(51,119)	(35,449)	1,120	36,569
Other financing sources:				
Transfers in	31,020	8,319	8,319	0
Net change in fund balance	(20,099)	(27,130)	9,439	36,569
Fund balance, January 1	27,130	27,130	27,130	0
Fund balance, December 31	\$7,031	\$0	\$36,569	\$36,569

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Child Advocacy Center Other Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$65,000	\$40,662	\$47,594	\$6,932
Total revenues	65,000	40,662	47,594	6,932
Expenditures:				
Current:				
Other expenses	65,000	40,662	40,662	0
Total expenditures	65,000	40,662	40,662	0
Net change in fund balance	0	0	6,932	6,932
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$6,932	\$6,932

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, 2018

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Special assessments	\$135,402	\$135,402	\$135,037	(\$365)
Miscellaneous revenue	0	0	393	393
Total revenues	135,402	135,402	135,430	28
Expenditures:				
Current:				
Personal services	82,570	82,570	52,102	30,468
Materials and supplies	10,000	10,000	1,892	8,108
Charges and services	118,500	118,500	25,249	93,251
Total expenditures	211,070	211,070	79,243	131,827
Net change in fund balance	(75,668)	(75,668)	56,187	131,855
Fund balance, January 1	149,843	149,843	149,843	0
Fund balance, December 31	\$74,175	\$74,175	\$206,030	\$131,855

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$7,100	\$6,650	\$6,650	\$0
Total revenues	7,100	6,650	6,650	0
Expenditures:				
Current:				
Charges and services	32,657	32,208	6,650	25,558
Total expenditures	32,657	32,208	6,650	25,558
Net change in fund balance	(25,557)	(25,558)	0	25,558
Fund balance, January 1	25,558	25,558	25,558	0
Fund balance, December 31	\$1	\$0	\$25,558	\$25,558

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
EPA Litter Prevention Other Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Charges and services	0	7,000	7,000	0
Total expenditures	0	7,000	7,000	0
Net change in fund balance	0	(7,000)	(7,000)	0
Fund balance, January 1	7,000	7,000	7,000	0
Fund balance, December 31	\$7,000	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
EPA Recycling Other Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Charges and services	0	1,000	0	1,000
Total expenditures	0	1,000	0	1,000
Net change in fund balance	0	(1,000)	0	1,000
Fund balance, January 1	1,000	1,000	1,000	0
Fund balance, December 31	\$1,000	\$0	\$1,000	\$1,000

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
SVAA Other Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$5,800	\$5,800	\$5,800	\$0
Total revenues	5,800	5,800	5,800	0
Expenditures:				
Current:				
Materials and supplies	2,800	2,800	2,800	0
Charges and services	3,000	3,000	3,000	0
Miscellaneous	0	2,950	0	2,950
Total expenditures	5,800	8,750	5,800	2,950
Net change in fund balance	0	(2,950)	0	2,950
Fund balance, January 1	2,950	2,950	2,950	0
Fund balance, December 31	\$2,950	\$0	\$2,950	\$2,950

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,000	\$600	\$600	\$0
Total revenues	1,000	600	600	0
Expenditures:				
Current:				
Charges and services	3,010	3,010	363	2,647
Total expenditures	3,010	3,010	363	2,647
Net change in fund balance	(2,010)	(2,410)	237	2,647
Fund balance, January 1	11,399	11,399	11,399	0
Fund balance, December 31	\$9,389	\$8,989	\$11,636	\$2,647

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$152,000	\$155,452	\$185,426	\$29,974
Miscellaneous revenue	1,000	1,500	1,872	372
Total revenues	<u>153,000</u>	<u>156,952</u>	<u>187,298</u>	<u>30,346</u>
Expenditures:				
Current:				
Personal services	130,700	167,400	146,308	21,092
Materials and supplies	1,600	500	0	500
Other expenses	18,700	7,269	7,049	220
Capital purchases	2,000	100,851	1,499	99,351
Total expenditures	<u>153,000</u>	<u>276,020</u>	<u>154,857</u>	<u>121,163</u>
Net change in fund balance	0	(119,068)	32,441	151,509
Fund balance, January 1	119,068	119,068	119,068	0
Fund balance, December 31	<u>\$119,068</u>	<u>\$0</u>	<u>\$151,509</u>	<u>\$151,509</u>

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$128,329	\$126,818	\$126,818	\$0
Total revenues	128,329	126,818	126,818	0
Expenditures:				
Current:				
Charges and services	189,000	202,000	199,603	2,397
Capital outlay	20,000	15,000	14,990	10
Total expenditures	209,000	217,000	214,593	2,407
Net change in fund balance	(80,671)	(90,182)	(87,775)	2,407
Fund balance, January 1	243,851	243,851	243,851	0
Fund balance, December 31	\$163,180	\$153,669	\$156,076	\$2,407

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$15,845	\$15,845	\$17,370	\$1,525
Total revenues	15,845	15,845	17,370	1,525
Expenditures:				
Current:				
Charges and services	21,500	28,278	24,223	4,055
Total expenditures	21,500	28,278	24,223	4,055
Net change in fund balance	(5,655)	(12,433)	(6,853)	5,580
Fund balance, January 1	12,434	12,434	12,434	0
Fund balance, December 31	\$6,779	\$1	\$5,581	\$5,580

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$5,000	\$0	\$14,498	\$14,498
Investment revenue	60	60	38	(22)
Total revenues	5,060	60	14,536	14,476
Expenditures:				
Current:				
Charges and services	56,635	35,523	0	35,523
Total expenditures	56,635	35,523	0	35,523
Net change in fund balance	(51,575)	(35,463)	14,536	49,999
Fund balance, January 1	35,463	35,463	35,463	0
Fund balance, December 31	(\$16,112)	\$0	\$49,999	\$49,999

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
EMA Hazmat Other Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$16,503	\$16,503	\$18,213	\$1,710
Total revenues	16,503	16,503	18,213	1,710
Expenditures:				
Current:				
Materials and supplies	10,000	10,000	4,331	5,669
Capital outlay	55,000	55,000	6,849	48,151
Total expenditures	65,000	65,000	11,180	53,820
Net change in fund balance	(48,497)	(48,497)	7,033	55,530
Fund balance, January 1	117,092	117,092	117,092	0
Fund balance, December 31	\$68,595	\$68,595	\$124,125	\$55,530

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
NSP Grant Other Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Other	13,376	13,376	0	13,376
Total expenditures	13,376	13,376	0	13,376
Net change in fund balance	(13,376)	(13,376)	0	13,376
Fund balance, January 1	13,376	13,376	13,376	0
Fund balance, December 31	\$0	\$0	\$13,376	\$13,376

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Early Intervention Collaborative Other Special Revenue Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Investment revenue	\$20	\$20	\$15	(\$5)
Miscellaneous revenue	35,000	35,000	39,469	4,469
Total revenues	35,020	35,020	39,484	4,464
Expenditures:				
Current:				
Materials and supplies	5,000	5,000	4,841	159
Other	30,000	30,679	30,664	15
Total expenditures	35,000	35,679	35,505	174
Net change in fund balance	20	(659)	3,979	4,638
Fund balance, January 1	1,071	1,071	1,071	0
Prior year encumbrances appropriated	1,584	1,584	1,584	0
Fund balance, December 31	\$2,675	\$1,996	\$6,634	\$4,638

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$5,000	\$5,000	\$9,248	\$4,248
Total revenues	5,000	5,000	9,248	4,248
Expenditures:				
Current:				
Other	5,000	15,000	10,793	4,207
Total expenditures	5,000	15,000	10,793	4,207
Net change in fund balance	0	(10,000)	(1,545)	8,455
Fund balance, January 1	68,603	68,603	68,603	0
Fund balance, December 31	\$68,603	\$58,603	\$67,058	\$8,455

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$10,000	\$10,000	\$12,650	\$2,650
Total revenues	10,000	10,000	12,650	2,650
Expenditures:				
Current:				
Other	40,000	54,156	13,405	40,751
Total expenditures	40,000	54,156	13,405	40,751
Net change in fund balance	(30,000)	(44,156)	(755)	43,401
Fund balance, January 1	38,852	38,852	38,852	0
Prior year encumbrances appropriated	8,000	8,000	8,000	0
Fund balance, December 31	\$16,852	\$2,696	\$46,097	\$43,401

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$260,000	\$251,741	\$292,127	\$40,386
Total revenues	260,000	251,741	292,127	40,386
Expenditures:				
Current:				
Personal services	143,000	66,627	35,694	30,933
Other	195,000	243,373	218,436	24,937
Total expenditures	338,000	310,000	254,130	55,870
Net change in fund balance	(78,000)	(58,259)	37,997	96,256
Fund balance, January 1	58,262	58,262	58,262	0
Fund balance, December 31	(\$19,738)	\$3	\$96,259	\$96,256

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$5,000	\$10,995	\$10,995	\$0
Total revenues	5,000	10,995	10,995	0
Expenditures:				
Current:				
Other	9,000	18,983	2,131	16,852
Total expenditures	9,000	18,983	2,131	16,852
Net change in fund balance	(4,000)	(7,988)	8,864	16,852
Fund balance, January 1	7,988	7,988	7,988	0
Fund balance, December 31	\$3,988	\$0	\$16,852	\$16,852

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Local School Revenue General Fund Equivalent Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$15,000	\$12,988	\$14,664	\$1,676
Total revenues	15,000	12,988	14,664	1,676
Expenditures:				
Current:				
Capital purchases	24,000	21,966	18,956	3,010
Total expenditures	24,000	21,966	18,956	3,010
Net change in fund balance	(9,000)	(8,978)	(4,292)	4,686
Fund balance, January 1	8,978	8,978	8,978	0
Fund balance, December 31	(\$22)	\$0	\$4,686	\$4,686

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$49,000	\$49,000	\$53,382	\$4,382
Total revenues	49,000	49,000	53,382	4,382
Expenditures:				
Current:				
Capital purchases	49,000	51,581	43,593	7,988
Total expenditures	49,000	51,581	43,593	7,988
Net change in fund balance	0	(2,581)	9,789	12,370
Fund balance, January 1	26,621	26,621	26,621	0
Prior year encumbrances appropriated	2,900	2,900	2,900	0
Fund balance, December 31	\$29,521	\$26,940	\$39,310	\$12,370

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$390,000	\$390,000	\$494,662	\$104,662
Miscellaneous revenue	100	100	726	626
Total revenues	<u>390,100</u>	<u>390,100</u>	<u>495,388</u>	<u>105,288</u>
Expenditures:				
Current:				
Personal services	324,300	349,750	278,574	71,176
Materials and supplies	5,500	5,500	2,093	3,407
Charges and services	208,000	128,316	67,129	61,187
Capital purchases	30,000	30,000	446	29,554
Total expenditures	<u>567,800</u>	<u>513,566</u>	<u>348,242</u>	<u>165,324</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(177,700)</u>	<u>(123,466)</u>	<u>147,146</u>	<u>270,612</u>
Other financing uses				
Transfers out	(30,000)	(110,000)	(110,000)	0
Total other financing uses	<u>(30,000)</u>	<u>(110,000)</u>	<u>(110,000)</u>	<u>0</u>
Net change in fund balance	(207,700)	(233,466)	37,146	270,612
Fund balance, January 1	846,064	846,064	846,064	0
Prior year encumbrances appropriated	452	452	452	0
Fund balance, December 31	<u>\$638,816</u>	<u>\$613,050</u>	<u>\$883,662</u>	<u>\$270,612</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Benefit Reserve General Fund Equivalent Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Other	0	0	0	0
Total expenditures	0	0	0	0
Excess of revenues over expenditures	0	0	0	0
Other financing sources:				
Transfers in	0	75,000	75,000	0
Net change in fund balance	0	75,000	75,000	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$75,000	\$75,000	\$0

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$15,000	\$23,000	\$71,830	\$48,830
Total revenues	15,000	23,000	71,830	48,830
Expenditures:				
Current:				
Other	25,000	35,000	25,081	9,919
Total expenditures	25,000	35,000	25,081	9,919
Net change in fund balance	(10,000)	(12,000)	46,749	58,749
Fund balance, January 1	81,472	81,472	81,472	0
Fund balance, December 31	\$71,472	\$69,472	\$128,221	\$58,749

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Medicaid Sales Tax Transition General Fund Equivalent Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$686,182	\$686,182
Total revenues	0	0	686,182	686,182
Other financing uses				
Transfers out	0	0	(75,000)	(75,000)
Total other financing uses	0	0	(75,000)	(75,000)
Net change in fund balance	0	0	611,182	611,182
Fund balance, January 1	390,881	390,881	390,881	0
Fund balance, December 31	\$390,881	\$390,881	\$1,002,063	\$611,182

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, 2018

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$146,847	\$146,777	\$146,777	\$0
Total revenue	146,847	146,777	146,777	0
Expenditures:				
Debt service:				
Principal retirement	588,000	588,000	588,000	0
Interest and fiscal charges	200,227	247,767	225,278	22,489
Total expenditures	788,227	835,767	813,278	22,489
Deficiency of revenues under expenditures	(641,380)	(688,990)	(666,501)	22,489
Other financing sources				
Transfers in	641,380	660,912	660,912	0
Total other financing sources	641,380	660,912	660,912	0
Net change in fund balance	0	(28,078)	(5,589)	22,489
Fund balance, January 1	28,078	28,078	28,078	0
Fund balance, December 31	\$28,078	\$0	\$22,489	\$22,489

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Intergovernmental revenue	\$125,000	\$400,000	\$421,251	\$21,251
Total revenue	125,000	400,000	421,251	21,251
Expenditures:				
Capital purchases	100,000	375,000	311,977	63,023
Total expenditures	100,000	375,000	311,977	63,023
Net change in fund balance	25,000	25,000	109,274	84,274
Fund balance, January 1	156,566	156,566	156,566	0
Prior year encumbrances appropriated	10,000	10,000	10,000	0
Fund balance, December 31	\$191,566	\$191,566	\$275,840	\$84,274

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Charges for services	\$0	\$0	\$0	\$0
Total revenue	0	0	0	0
Expenditures:				
Capital purchases	419,394	481,927	128,043	353,884
Total expenditures	419,394	481,927	128,043	353,884
Deficiency of revenues under expenditures	(419,394)	(481,927)	(128,043)	353,884
Other financing sources:				
Transfers in	0	0	36,360	36,360
Total other financing sources	0	0	36,360	36,360
Net change in fund balance	(419,394)	(481,927)	(91,683)	390,244
Fund balance, January 1	414,394	414,394	414,394	0
Prior year encumbrances appropriated	80,000	80,000	80,000	0
Fund balance, December 31	\$75,000	\$12,467	\$402,711	\$390,244

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Jail Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Charges for services	\$0	\$0	\$0	\$0
Total revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Capital purchases	0	149,043	94,618	54,425
Total expenditures	<u>0</u>	<u>149,043</u>	<u>94,618</u>	<u>54,425</u>
Excess (deficiency) of revenues over (under) expenditures	0	(149,043)	(94,618)	54,425
Other financing sources:				
Transfers in	0	50,000	50,000	0
Total other financing sources	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Net change in fund balance	0	(99,043)	(44,618)	54,425
Fund balance, January 1	99,043	99,043	99,043	0
Fund balance, December 31	<u>\$99,043</u>	<u>\$0</u>	<u>\$54,425</u>	<u>\$54,425</u>

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, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Interest	\$50	\$50	\$536	\$486
Total revenue	50	50	536	486
Expenditures:				
Capital purchases	19,933	1,829,933	1,311,038	518,895
Total expenditures	19,933	1,829,933	1,311,038	518,895
Net change in fund balance	(19,883)	(1,829,883)	(1,310,502)	519,381
Other financing sources:				
General Obligation Bonds Issued	0	1,810,000	1,810,000	0
Total other financing sources	0	1,810,000	1,810,000	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(19,883)	(19,883)	499,498	519,381
Fund balance, January 1	19,884	19,884	19,884	0
Fund balance, December 31	\$1	\$1	\$519,382	\$519,381

**Huron County, Ohio
Landfill Enterprise Fund
December 31, 2018**

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

Huron County, Ohio
Schedule of Revenues, Expenses and
Changes in Net Position - Budget and Actual
(Non-GAAP Budgetary Basis)
Landfill Enterprise Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$2,179,000	\$2,439,889	\$2,458,413	\$18,524
Miscellaneous revenue	10,000	10,000	55,866	45,866
Total operating revenues	2,189,000	2,449,889	2,514,279	64,390
Operating expenses:				
Personal services	480,100	568,735	494,765	73,970
Materials and supplies	13,000	15,000	6,563	8,437
Contractual services	1,250,000	1,695,953	1,647,744	48,209
Other operating expenses	438,100	672,430	624,033	48,397
Total operating expenses	2,181,200	2,952,118	2,773,105	179,013
Operating income (loss)	7,800	(502,229)	(258,826)	243,403
Non-operating expenses				
Principal retirement	16,120	14,445	14,445	0
Interest and fiscal charges	11,880	11,880	11,880	0
Total non-operating expenses	28,000	26,325	26,325	0
Income (Loss) before operating transfers	(20,200)	(528,554)	(285,151)	243,403
Transfers in	120,200	26,325	26,325	0
Transfers out	(92,200)	(28,000)	(26,325)	1,675
Change in net position	7,800	(530,229)	(285,151)	245,078
Net position, January 1	808,831	808,831	808,831	0
Prior year encumbrances appropriated	134,841	134,841	134,841	0
Net position, December 31	\$951,472	\$413,443	\$658,521	\$245,078

**Huron County, Ohio
Internal Service Fund
December 31, 2018**

Health Insurance – To account for claims and administration of the health insurance program for covered County employees and their eligible dependents. County departments are billed according to the employee’s marital status. See Note L for additional information because the County switched from a self-insured plan to a premium based plan.

Huron County, Ohio
Schedule of Revenues, Expenses and
Changes in Net Position - Budget and Actual
(Non-GAAP Budgetary Basis)
Internal Service Fund
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Operating revenues:				
Charges for services	\$0	\$0	\$10,417	\$10,417
Total operating revenues	0	0	10,417	10,417
Operating expenses:				
Other operating expenses	2,092,193	2,092,693	21,857	2,070,836
Total operating expenses	2,092,193	2,092,693	21,857	2,070,836
Change in net position	(2,092,193)	(2,092,693)	(11,440)	2,081,253
Non-operating revenues				
Investment revenue	0	500	1,440	940
Total non-operating revenues	0	500	1,440	940
Net profit/(loss)	(2,092,193)	(2,092,193)	(10,000)	2,082,193
Net position, January 1	2,092,196	2,092,196	2,092,196	0
Net position, December 31	\$3	\$3	\$2,082,196	\$2,082,193

**Huron County, Ohio
Fiduciary Funds
December 31, 2018**

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, 2018**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Payroll Clearing - To maintain and account for monies received from employees through payroll deductions to be paid to various vendors.

Huron County Park District - To account for revenue received and expenditures made regarding the County's 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.

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

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

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

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

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

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

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	Beginning Balance January 1, 2018	Additions	Deductions	Ending Balance December 31, 2018
UNDIVIDED TAXES:				
REAL ESTATE TAX				
Assets:				
Taxes receivable.....	\$49,095,614	\$51,548,264	\$49,095,614	\$51,548,264
Equity in pooled cash and investments.....	1,756,769	47,753,546	47,983,514	1,526,801
	<u>\$50,852,383</u>	<u>\$99,301,810</u>	<u>\$97,079,128</u>	<u>\$53,075,065</u>
Liabilities:				
Due to other governments.....	\$49,095,614	\$51,548,264	\$49,095,614	\$51,548,264
Unapportioned monies.....	1,756,769	47,753,546	47,983,514	1,526,801
	<u>\$50,852,383</u>	<u>\$99,301,810</u>	<u>\$97,079,128</u>	<u>\$53,075,065</u>
TOWNSHIP GASOLINE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,704,818	\$1,704,818	\$0
Due from other governments.....	815,331	824,073	815,331	824,073
	<u>\$815,331</u>	<u>\$2,528,891</u>	<u>\$2,520,149</u>	<u>\$824,073</u>
Liabilities:				
Unapportioned monies.....	\$0	\$1,704,818	\$1,704,818	\$0
Due to other governments.....	815,331	824,073	815,331	824,073
	<u>\$815,331</u>	<u>\$2,528,891</u>	<u>\$2,520,149</u>	<u>\$824,073</u>
ESTATE TAX				
Assets:				
Equity in pooled cash and investments.....	\$11,030	\$9,027	\$11,030	\$9,027
Liabilities:				
Unapportioned monies.....	\$11,030	\$9,027	\$11,030	\$9,027
RAPE CRISIS PROGRAM				
Assets:				
Equity in pooled cash and investments.....	\$0	\$600	\$500	\$100
Liabilities:				
Deposits held due to others.....	\$0	\$600	\$500	\$100

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	Beginning Balance January 1, 2018	Additions	Deductions	Ending Balance December 31, 2018
MOBILE HOME TAX				
Assets:				
Taxes receivable.....	\$864,018	\$861,114	\$864,018	\$861,114
Equity in pooled cash and investments.....	47,692	174,833	188,833	33,692
	<u>\$911,710</u>	<u>\$1,035,947</u>	<u>\$1,052,851</u>	<u>\$894,806</u>
Liabilities:				
Due to other governments.....	\$864,018	\$861,114	\$864,018	\$861,114
Unapportioned monies.....	47,692	174,833	188,833	33,692
	<u>\$911,710</u>	<u>\$1,035,947</u>	<u>\$1,052,851</u>	<u>\$894,806</u>
MOTOR VEHICLE LICENSE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$306,282	\$306,282	\$0
Due from other governments.....	149,719	157,200	149,719	157,200
	<u>\$149,719</u>	<u>\$463,482</u>	<u>\$456,001</u>	<u>\$157,200</u>
Liabilities:				
Unapportioned monies.....	\$0	\$306,282	\$306,282	\$0
Due to other governments.....	149,719	157,200	149,719	157,200
	<u>\$149,719</u>	<u>\$463,482</u>	<u>\$456,001</u>	<u>\$157,200</u>
CIGARETTE TAX				
Assets:				
Equity in pooled cash and investments.....	\$97	\$8,427	\$8,524	\$0
Liabilities:				
Unapportioned monies.....	\$97	\$8,427	\$8,524	\$0
LOCAL GOVERNMENT TAX				
Assets:				
Equity in pooled cash and investments.....	\$374,793	\$1,755,862	\$1,697,031	\$433,624
Due from other governments.....	820,887	859,151	820,887	859,151
	<u>\$1,195,680</u>	<u>\$2,615,013</u>	<u>\$2,517,918</u>	<u>\$1,292,775</u>
Liabilities:				
Unapportioned monies.....	\$374,793	\$1,755,862	\$1,697,031	\$433,624
Due to other governments.....	820,887	859,151	820,887	859,151
	<u>\$1,195,680</u>	<u>\$2,615,013</u>	<u>\$2,517,918</u>	<u>\$1,292,775</u>

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	Beginning Balance January 1, 2018	Additions	Deductions	Ending Balance December 31, 2018
CLERK OF COURTS				
Assets:				
Segregated cash accounts.....	\$530,763	\$22,071,989	\$22,262,334	\$340,418
Liabilities:				
Deposits held due to others.....	\$530,763	\$22,071,989	\$22,262,334	\$340,418
JUVENILE COURT				
Assets:				
Segregated cash accounts.....	\$20,341	\$125,512	\$136,665	\$9,188
Liabilities:				
Deposits held due to others.....	\$20,341	\$125,512	\$136,665	\$9,188
PROBATE COURT				
Assets:				
Segregated cash accounts.....	\$15,648	\$111,293	\$104,323	\$22,618
Liabilities:				
Deposits held due to others.....	\$15,648	\$111,293	\$104,323	\$22,618
SHERIFF - GENERAL				
Assets:				
Segregated cash accounts.....	\$8,012	\$735,040	\$721,754	\$21,298
Liabilities:				
Deposits held due to others.....	\$8,012	\$735,040	\$721,754	\$21,298
SHERIFF - COMMISSARY				
Assets:				
Segregated cash accounts.....	\$55,432	\$254,103	\$267,301	\$42,234
Liabilities:				
Deposits held due to others.....	\$55,432	\$254,103	\$267,301	\$42,234

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	Beginning Balance January 1, 2018	Additions	Deductions	Ending Balance December 31, 2018
CHILD SUPPORT ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$6,605	\$359,827	\$362,139	\$4,293
Liabilities:				
Deposits held due to others.....	\$6,605	\$359,827	\$362,139	\$4,293
HEALTH DEPARTMENT				
Assets:				
Equity in pooled cash and investments.....	\$839,653	\$3,284,279	\$3,007,039	\$1,116,893
Liabilities:				
Deposits held due to others.....	\$839,653	\$3,284,279	\$3,007,039	\$1,116,893
SOIL AND WATER FUND				
Assets:				
Equity in pooled cash and investments.....	\$145,721	\$306,170	\$430,387	\$21,504
Liabilities:				
Deposits held due to others.....	\$145,721	\$306,170	\$430,387	\$21,504
ESCROW ACCOUNT				
Assets:				
Equity in pooled cash and investments.....	\$10,550	\$106,594	\$109,022	\$8,122
Liabilities:				
Deposits held due to others.....	\$10,550	\$106,594	\$109,022	\$8,122
STATE OF OHIO				
Assets:				
Equity in pooled cash and investments.....	\$0	\$6,890	\$6,890	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$6,890	\$6,890	\$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, 2018

	Beginning Balance January 1, 2018	Additions	Deductions	Ending Balance December 31, 2018
TOWNSHIP ROAD MILEAGE				
Assets:				
Equity in pooled cash and investments.....	\$0	\$192,481	\$192,481	\$0
Due from other governments.....	98,176	98,080	98,176	98,080
	<u>\$98,176</u>	<u>\$290,561</u>	<u>\$290,657</u>	<u>\$98,080</u>
Liabilities:				
Unapportioned monies.....	\$0	\$192,481	\$192,481	\$0
Due to other governments.....	98,176	98,080	98,176	98,080
	<u>\$98,176</u>	<u>\$290,561</u>	<u>\$290,657</u>	<u>\$98,080</u>
TOWNSHIP PERMISSIVE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$129,516	\$129,516	\$0
Due from other governments.....	65,841	66,551	65,841	66,551
	<u>\$65,841</u>	<u>\$196,067</u>	<u>\$195,357</u>	<u>\$66,551</u>
Liabilities:				
Unapportioned monies.....	\$0	\$129,516	\$129,516	\$0
Due to other governments.....	65,841	66,551	65,841	66,551
	<u>\$65,841</u>	<u>\$196,067</u>	<u>\$195,357</u>	<u>\$66,551</u>
OHIO ELECTIONS COMMISSION				
Assets:				
Equity in pooled cash and investments.....	\$30	\$130	\$160	\$0
Liabilities:				
Deposits held due to others.....	\$30	\$130	\$160	\$0
BMV				
Assets:				
Equity in pooled cash and investments.....	\$235,640	\$369,027	\$361,935	\$242,732
Segregated cash accounts.....	17,128	400,410	399,869	17,669
	<u>\$252,768</u>	<u>\$769,437</u>	<u>\$761,804</u>	<u>\$260,401</u>
Liabilities:				
Deposits held due to others.....	\$235,640	\$369,027	\$361,935	\$242,732
Unapportioned monies.....	17,128	400,410	399,869	17,669
	<u>\$252,768</u>	<u>\$769,437</u>	<u>\$761,804</u>	<u>\$260,401</u>

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	Beginning Balance January 1, 2018	Additions	Deductions	Ending Balance December 31, 2018
SHERIFF'S LAW ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$5,178	\$20,753	\$7,163	\$18,768
Liabilities:				
Unapportioned monies.....	\$5,178	\$20,753	\$7,163	\$18,768
LIBRARIES				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,906,095	\$1,906,095	\$0
Due from other governments.....	1,007,623	933,614	1,007,623	933,614
	<u>\$1,007,623</u>	<u>\$2,839,709</u>	<u>\$2,913,718</u>	<u>\$933,614</u>
Liabilities:				
Due to other governments.....	\$1,007,623	\$933,614	\$1,007,623	\$933,614
Unapportioned Monies.....	0	1,906,095	1,906,095	0
	<u>\$1,007,623</u>	<u>\$2,839,709</u>	<u>\$2,913,718</u>	<u>\$933,614</u>
PAYROLL CLEARING				
Assets:				
Equity in pooled cash and investments.....	\$315,643	\$17,452,847	\$17,554,894	\$213,596
Liabilities:				
Payroll withholdings.....	\$315,643	\$17,452,847	\$17,554,894	\$213,596
HURON COUNTY PARK DISTRICT				
Assets:				
Equity in pooled cash and investments.....	\$38,498	\$7,229	\$10,506	\$35,221
Liabilities:				
Deposits held due to others.....	\$38,498	\$7,229	\$10,506	\$35,221

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	Beginning Balance January 1, 2018	Additions	Deductions	Ending Balance December 31, 2018
BUREAU OF WORKERS COMP				
Assets:				
Equity in pooled cash and investments.....	\$80,697	\$240,155	\$79,839	\$241,013
Liabilities:				
Unapportioned monies.....	\$80,697	\$240,155	\$79,839	\$241,013
HOUSING ESCROW				
Assets:				
Equity in pooled cash and investments.....	\$500	\$0	\$0	\$500
Liabilities:				
Deposits held due to others.....	\$500	\$0	\$0	\$500
SHERIFF'S FOJ AND FOJ TRANSPORT				
Assets:				
Segregated cash accounts.....	\$0	\$40,947	\$40,947	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$40,947	\$40,947	\$0
PROSECUTOR'S FOJ AND LAW ENFORCEMENT TRUST				
Assets:				
Segregated cash accounts.....	\$64,079	\$49,835	\$45,448	\$68,466
Liabilities:				
Unapportioned monies.....	\$64,079	\$49,835	\$45,448	\$68,466
STATE RECORDER FEES				
Assets:				
Equity in pooled cash and investments.....	\$57,009	\$178,055	\$180,495	\$54,569
Liabilities:				
Deposits held due to others.....	\$57,009	\$178,055	\$180,495	\$54,569

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2018

	Beginning Balance January 1, 2018	Additions	Deductions	Ending Balance December 31, 2018
TAXING DISTRICT				
Assets:				
Equity in pooled cash and investments.....	\$0	\$36,023,744	\$36,023,744	\$0
Liabilities:				
Deposits held due to others.....	\$0	\$36,023,744	\$36,023,744	\$0
AUCTION PROCEEDS				
Assets:				
Equity in pooled cash and investments.....	\$15,801	\$6,809	\$6,916	\$15,694
Liabilities:				
Deposits held due to others.....	\$15,801	\$6,809	\$6,916	\$15,694
TOTALS				
Assets:				
Equity in pooled cash and investments.....	\$3,930,123	\$111,923,416	\$111,900,451	\$3,953,088
Segregated cash accounts.....	723,186	24,169,709	24,347,943	544,952
Taxes receivable.....	49,959,632	52,409,378	49,959,632	52,409,378
Due from other governments.....	2,957,577	2,938,669	2,957,577	2,938,669
TOTAL ASSETS.....	\$57,570,518	\$191,441,172	\$189,165,603	\$59,846,087
Liabilities:				
Unapportioned monies.....	\$2,357,463	\$54,699,877	\$54,708,280	\$2,349,060
Due to other governments.....	52,917,209	55,348,047	52,917,209	55,348,047
Deposits held due to others.....	1,980,203	63,940,401	63,985,220	1,935,384
Payroll withholdings.....	315,643	17,452,847	17,554,894	213,596
TOTAL LIABILITIES.....	\$57,570,518	\$191,441,172	\$189,165,603	\$59,846,087



Statistical Section

Statistical Section

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

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	180-187
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.	188-196
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.	197-202
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.	203-209
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.	210-212

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	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Governmental Activities:										
Net investment in capital assets	\$30,380,771	\$30,686,354	\$31,075,718	\$31,756,762	\$31,855,432	\$34,058,618	\$34,937,091	\$35,220,498	\$37,510,037	\$37,714,592
Restricted for:										
Board of developmental disabilities	859,398	634,782	1,997,306	1,877,409	1,037,691	995,103	727,613	1,351,209	2,200,201	2,466,609
Child support	506,361	844,863	335,768	349,492	397,555	235,183	75,802	430,072	473,371	501,907
Real estate	463,686	425,794	416,084	543,982	718,926	846,480	968,150	841,270	720,090	499,797
EMA	316,585	338,991	217,259	251,223	243,053	252,084	163,817	230,663	217,638	168,982
Mun्य Road	556,277	486,438	603,153	758,763	765,334	863,217	711,661	657,538	565,886	547,639
911 equipment	399,090	361,966	462,737	519,245	212,303	215,274	210,056	225,064	248,133	164,112
DD residential	789,268	1,211,725	200,436	1,098,877	1,173,653	966,507	1,342,814	888,595	164,622	124,554
Job and family services	614,153	524,719	0	168,201	259,040	133,800	334,063	163,903	624,275	511,448
Motor vehicle and gas tax	3,714,658	3,658,486	3,624,702	3,985,991	4,079,599	3,985,891	4,353,681	3,494,582	4,190,295	4,629,066
Mental health	1,053,243	1,559,520	1,206,205	1,553,751	1,393,854	1,644,270	1,837,920	2,588,389	2,915,745	3,459,351
Children's services	1,041,584	1,096,317	1,301,689	1,257,699	1,057,951	800,234	599,295	2,866,457	643,857	895,991
Felony delinquent care and custody	0	38,931	53,592	52,726	103,199	114,239	138,810	165,383	105,011	0
Huron County revolving loan	406,433	463,560	0	489,145	471,294	361,028	335,169	262,388	261,664	261,527
Law Library	(a)	(a)	(a)	152,660	240,942	300,671	383,877	429,559	528,833	585,791
Special Projects CP	(a)	(a)	(a)	112,139	63,478	19,378	67,153	120,066	195,721	254,548
EPA Hazmat	(a)	(a)	(a)	105,691	128,737	144,965	115,580	117,326	117,092	125,127
Mediation	(a)	(a)	(a)	(a)	(a)	(a)	72,801	78,887	0	0
DRETAC	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	221,068	234,294
Help America Vote	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	173,432
Help Me Grow	(a)	(a)	(a)	196,356	392,144	309,262	322,027	380,408	234,730	245,449
Ditch Maintenance	(a)	(a)	(a)	(a)	118,160	245,186	280,448	280,767	279,261	348,523
Victims Assistance	(a)	(a)	(a)	(a)	102,163	93,919	99,338	99,848	98,255	0
Comprehensive Housing	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	129,764
DD Trust	(a)	(a)	(a)	(a)	115,633	80,075	87,326	89,033	0	0
Clerk of Courts Computer	(a)	(a)	(a)	(a)	84,282	117,469	142,606	172,832	240,700	270,389
Other purposes	1,888,589	3,296,862	1,887,478	982,345	1,181,779	814,619	727,276	834,666	1,062,568	1,315,140
Debt service	0	0	0	0	0	12,628	22,489	22,489	28,078	22,490
Capital projects	288,443	413,947	655,531	314,193	318,713	92,163	183,697	200,608	862,355	1,284,956
Unrestricted	3,128,160	2,789,235	3,459,680	4,585,361	5,187,175	6,665,142	(4,675,415)	(4,841,545)	(5,215,629)	(19,654,040)
Total Governmental Activities Net Position	\$46,406,699	\$48,832,490	\$47,497,338	\$51,112,011	\$51,702,090	\$54,367,405	\$44,565,145	\$44,790,955	\$49,493,857	\$37,281,438
Business-type Activities:										
Net investment in capital assets	\$2,520,897	\$2,403,484	\$2,293,375	\$2,142,316	\$2,048,113	\$1,986,062	\$2,001,470	\$1,997,034	\$1,732,894	\$1,621,892
Unrestricted (deficit)	(2,741,665)	(2,552,239)	(4,019,987)	(3,591,240)	(3,385,335)	(3,054,549)	(2,864,976)	(2,529,607)	(2,260,734)	(2,586,655)
Total Business-type Activities Net Position	(\$220,768)	\$51,245	(\$1,726,612)	(\$1,448,924)	(\$1,337,222)	(\$1,068,487)	(\$863,506)	(\$532,573)	(\$527,840)	(\$964,763)
Primary Government:										
Net investment in capital assets	\$32,901,668	\$33,089,838	\$33,369,093	\$33,899,078	\$33,903,545	\$36,044,680	\$36,938,561	\$37,217,532	\$39,242,931	\$39,336,484
Restricted	12,897,768	15,356,901	12,961,940	14,769,888	14,659,483	13,643,645	14,303,469	14,412,002	17,199,449	19,220,886
Unrestricted (deficit)	386,495	436,996	(560,307)	994,121	1,801,840	3,610,593	(7,540,391)	(7,371,152)	(7,476,363)	(22,240,695)
Total Primary Government Net Position	\$46,185,931	\$48,883,735	\$45,770,726	\$49,663,087	\$50,364,868	\$53,298,918	\$43,701,639	\$44,258,382	\$48,966,017	\$36,316,675

(a) In previous years net position restricted for other purposes was broken out at a more detailed level.

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

Fiscal Year (1)	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$6,313,959	\$6,113,712	\$7,101,154	\$6,545,289	\$6,563,972	\$6,718,716	\$7,370,587	\$7,168,745	\$7,194,985	\$7,462,963
Judicial	1,749,262	1,921,573	1,872,299	1,834,640	1,729,869	1,909,176	2,081,301	2,306,175	2,227,101	2,465,055
Public Safety	5,357,950	5,836,107	5,997,965	5,987,606	6,230,863	6,090,195	5,689,776	6,983,099	6,793,197	8,622,480
Public Works	5,618,844	5,495,315	5,859,620	5,644,623	5,413,278	5,770,976	5,599,766	6,966,818	5,329,274	6,285,941
Health	10,148,961	9,486,878	9,883,231	9,204,469	9,543,413	9,679,054	9,480,113	8,422,164	8,898,983	8,733,640
Human Services	13,582,530	10,885,450	10,479,826	7,954,102	8,198,301	8,459,751	9,264,617	9,356,304	8,955,128	9,171,965
Conservation and Recreation	322,689	286,800	311,818	303,502	311,835	321,600	325,200	369,200	360,400	597,400
Interest and Fiscal Charges	401,469	383,109	395,755	361,356	333,806	309,420	317,138	268,001	218,555	236,868
Bond Issuance Costs	0	0	0	0	0	31,500	0	0	0	37,500
Total Governmental Activities Expenses	43,495,664	40,408,944	41,901,668	37,835,587	38,325,337	39,290,388	40,128,498	41,840,506	39,977,623	43,613,812
Business-type Activities:										
Landfill	2,086,995	1,970,016	4,155,669	2,001,263	2,118,020	2,050,725	1,912,976	2,054,147	2,580,640	2,717,590
Total Business-type Activities Expenses	2,086,995	1,970,016	4,155,669	2,001,263	2,118,020	2,050,725	1,912,976	2,054,147	2,580,640	2,717,590
Total Primary Government Expenses	45,582,659	42,378,960	46,057,337	39,836,850	40,443,357	41,341,113	42,041,474	43,894,653	42,558,263	46,331,402
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative and Executive	1,594,085	1,732,458	1,591,599	1,631,152	1,652,710	1,650,497	1,630,467	1,604,965	1,633,104	1,500,689
Judicial	206,474	434,961	393,475	448,644	421,462	382,658	442,046	417,984	438,082	412,241
Public Safety	930,164	972,275	1,112,769	1,050,336	975,036	909,094	935,467	1,039,649	1,110,482	1,186,343
Public Works	449,023	368,871	449,676	296,443	235,911	191,476	219,465	175,358	272,379	301,850
Health	225,722	243,334	650,323	314,865	331,843	742,449	873,874	734,959	537,573	645,299
Human Services	343,918	1,011,772	905,582	1,081,467	942,955	658,492	1,101,272	877,101	755,755	790,091
Conservation and Recreation	36,716	36,964	47,411	48,074	46,278	41,642	44,420	45,133	43,899	63,108
Operating Grants and Contributions										
General Government:										
Legislative and Executive	281,208	35,781	195,499	243,936	102,700	290,737	128,465	96,034	145,428	176,190
Judicial	15,308	138,267	248,332	110,822	883,312	3,241	360,664	346,813	666,168	370,115
Public Safety	347,403	744,861	766,126	831,585	694,670	639,936	609,579	718,530	635,096	662,778
Public Works	6,589,143	5,180,358	4,951,997	5,066,132	4,855,876	4,896,462	5,880,475	4,961,068	5,094,552	5,395,986
Health	4,914,512	5,078,268	5,147,886	3,294,713	3,923,276	4,064,662	3,930,015	3,275,386	3,160,500	3,106,482
Human Services	11,578,121	8,675,283	6,306,582	7,849,392	5,710,932	6,279,665	7,209,230	7,047,556	7,535,182	6,496,952
Conservation and Recreation	2,741	0	0	0	0	0	0	0	0	0
Interest and Fiscal Charges	28,202	0	0	0	0	27,432	0	0	0	0
Capital Grants and Contributions										
Legislative and Executive	22,654	89,440	0	0	0	0	0	0	0	0
Public Safety	0	66,000	0	1,649	0	0	0	0	0	0
Public Works	0	683,065	683,065	2,136,267	374,779	3,031,472	326,489	887,978	1,333,172	680,123
Health	0	90,296	129,046	270,009	15,687	86,507	61,271	0	281,856	271,251
Human Services	220,000	0	0	0	0	0	0	0	0	0
Total Governmental Activities Program Revenues	27,785,394	25,582,254	23,579,368	24,675,486	21,167,427	23,896,422	23,753,199	22,228,514	23,643,228	22,059,498

(continued)

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

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Business-type Activities:										
<i>Landfill</i>										
Charges for Services	\$2,254,640	\$2,204,654	\$2,328,835	\$2,252,222	\$2,190,181	\$2,272,218	\$2,271,324	\$2,370,190	\$2,573,439	\$2,502,740
Operating Grants and Contributions	0	0	0	0	0	0	0	0	0	14,000
<i>Total Business-type Activities Program Revenues</i>	<u>2,254,640</u>	<u>2,204,654</u>	<u>2,328,835</u>	<u>2,252,222</u>	<u>2,190,181</u>	<u>2,272,218</u>	<u>2,271,324</u>	<u>2,370,190</u>	<u>2,573,439</u>	<u>2,516,740</u>
<i>Total Primary Government Program Revenues</i>	<u>30,040,034</u>	<u>27,786,908</u>	<u>25,908,203</u>	<u>26,927,708</u>	<u>23,357,608</u>	<u>26,168,640</u>	<u>26,024,523</u>	<u>24,598,704</u>	<u>26,216,667</u>	<u>24,576,238</u>
Net (Expense)/Revenue										
Governmental Activities	(15,710,270)	(14,826,690)	(18,322,300)	(13,160,101)	(17,157,910)	(15,393,966)	(16,375,299)	(19,611,992)	(16,334,395)	(21,554,314)
Business-type Activities	167,645	234,638	(1,826,834)	250,959	72,161	221,493	358,348	316,043	(7,201)	(200,850)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$15,542,625)</u>	<u>(\$14,592,052)</u>	<u>(\$20,149,134)</u>	<u>(\$12,909,142)</u>	<u>(\$17,085,749)</u>	<u>(\$15,172,473)</u>	<u>(\$16,016,951)</u>	<u>(\$19,295,949)</u>	<u>(\$16,341,596)</u>	<u>(\$21,755,164)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied for:										
General Purposes	\$2,483,482	\$1,781,033	\$2,054,064	\$2,230,453	\$2,058,597	\$2,060,643	\$2,124,366	\$2,293,469	\$2,344,440	\$2,403,110
Board of Developmental Disabilities	3,441,804	3,004,634	3,015,694	3,282,916	3,236,498	3,092,183	3,223,401	3,210,655	3,245,689	3,256,947
Mental Health	187,438	101,401	115,334	156,885	146,905	146,255	140,477	518,464	519,113	514,117
Senior Services	480,662	412,013	414,716	460,145	446,459	450,259	508,636	474,175	495,641	489,278
Sales Taxes Levied for General Purposes	6,926,248	7,598,363	8,225,716	8,341,835	8,765,559	9,396,408	10,019,599	9,948,350	10,446,536	9,931,618
Grants and Entitlements not Restricted to Specific Programs	1,577,459	2,737,466	2,273,535	1,418,383	2,081,897	2,032,487	2,053,876	1,995,267	2,550,147	2,029,250
Investment Earnings	309,048	175,765	176,549	136,926	108,016	80,313	93,677	223,828	174,012	465,612
Miscellaneous	1,696,782	1,441,806	711,540	813,898	904,058	800,733	1,090,675	1,173,594	1,261,719	1,452,200
Transfers	(75,000)	0	0	0	0	0	0	0	0	0
<i>Total Governmental Activities</i>	<u>17,027,923</u>	<u>17,252,481</u>	<u>16,987,148</u>	<u>16,841,441</u>	<u>17,747,989</u>	<u>18,059,281</u>	<u>19,254,707</u>	<u>19,837,802</u>	<u>21,037,297</u>	<u>20,542,132</u>
Business-type Activities:										
Miscellaneous	19,566	37,375	48,526	26,694	39,540	47,242	63,522	14,890	11,934	41,866
Investment Earnings	0	0	451	35	1	0	0	0	0	0
Transfers	75,000	0	0	0	0	0	0	0	0	0
<i>Total Business-type Activities</i>	<u>94,566</u>	<u>37,375</u>	<u>48,977</u>	<u>26,729</u>	<u>39,541</u>	<u>47,242</u>	<u>63,522</u>	<u>14,890</u>	<u>11,934</u>	<u>41,866</u>
<i>Total Primary Government</i>	<u>17,122,489</u>	<u>17,289,856</u>	<u>17,036,125</u>	<u>16,868,170</u>	<u>17,787,530</u>	<u>18,106,523</u>	<u>19,318,229</u>	<u>19,852,692</u>	<u>21,049,231</u>	<u>20,583,998</u>
Change in Net Position										
Governmental Activities	1,317,653	2,425,791	(1,335,152)	3,681,340	590,079	2,665,315	2,879,408	225,810	4,702,902	(1,012,182)
Business-type Activities	262,211	272,013	(1,777,857)	277,688	111,702	268,735	421,870	330,933	4,733	(158,984)
<i>Total Primary Government Change in Net Position</i>	<u>\$1,579,864</u>	<u>\$2,697,804</u>	<u>(\$3,113,009)</u>	<u>\$3,959,028</u>	<u>\$701,781</u>	<u>\$2,934,050</u>	<u>\$3,301,278</u>	<u>\$556,743</u>	<u>\$4,707,635</u>	<u>(\$1,171,166)</u>

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

Fiscal Year (1)	2009	2010	2011	2012
General Fund				
Nonspendable	(1)	(1)	\$211,837	\$228,601
Committed	(1)	(1)	0	0
Assigned	(1)	(1)	61,258	105,310
Unassigned	(1)	(1)	3,510,001	4,001,264
Reserved	\$193,731	\$174,293	(1)	(1)
Unreserved	<u>2,196,741</u>	<u>2,854,335</u>	<u>(1)</u>	<u>(1)</u>
<i>Total General Fund</i>	<u>2,390,472</u>	<u>3,028,628</u>	<u>3,783,096</u>	<u>4,335,175</u>
All Other Governmental Funds				
Nonspendable	(1)	(1)	952,712	720,969
Restricted	(1)	(1)	11,076,070	13,553,052
Unassigned	(1)	(1)	(43,648)	0
Reserved	1,080,399	1,211,140	(1)	(1)
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	10,709,020	11,719,285	(1)	(1)
Debt Service Funds	0	0	(1)	(1)
Capital Projects Funds	<u>237,481</u>	<u>923,275</u>	<u>(1)</u>	<u>(1)</u>
<i>Total All Other Governmental Funds</i>	<u>12,026,900</u>	<u>13,853,700</u>	<u>11,985,134</u>	<u>14,274,021</u>
<i>Total Governmental Funds</i>	<u>\$14,417,372</u>	<u>\$16,882,328</u>	<u>\$15,768,230</u>	<u>\$18,609,196</u>

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

2013	2014	2015	2016	2017	2018
\$225,540	\$219,614	\$208,102	\$196,906	\$169,184	\$240,509
0	0	0	0	390,881	0
137,705	92,172	119,894	222,181	188,312	4,778,606
4,481,960	4,850,250	5,849,128	6,368,650	7,708,551	3,513,444
(1)	(1)	(1)	(1)	(1)	(1)
(1)	(1)	(1)	(1)	(1)	(1)
4,845,205	5,162,036	6,177,124	6,787,737	8,456,928	8,532,559
735,445	723,999	832,483	753,784	1,188,785	1,393,294
12,619,753	12,692,693	12,342,619	12,286,417	14,647,849	16,285,413
(10,368)	(60,488)	(23,905)	0	0	(7,423)
(1)	(1)	(1)	(1)	(1)	(1)
(1)	(1)	(1)	(1)	(1)	(1)
(1)	(1)	(1)	(1)	(1)	(1)
13,344,830	13,356,204	13,151,197	13,040,201	15,836,634	17,671,284
\$18,190,035	\$18,518,240	\$19,328,321	\$19,827,938	\$24,293,562	\$26,203,843

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

Fiscal Year	2009	2010	2011	2012
Revenues				
Taxes	\$13,432,727	\$12,867,002	\$13,769,179	\$14,464,564
Charges for Services	3,267,220	4,116,029	4,482,188	4,234,227
Licenses and Permits	17,529	3,297	3,001	3,421
Fines and Forfeitures	333,519	534,079	537,899	504,004
Intergovernmental	25,668,115	23,554,164	20,662,568	21,353,309
Special Assessments	176,606	147,358	128,010	129,337
Interest	309,048	174,505	148,659	146,090
Other	1,696,782	1,441,806	711,540	813,898
<i>Total Revenues</i>	44,901,546	42,838,240	40,443,044	41,648,850
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,781,879	5,549,459	6,138,329	6,024,582
Judicial	1,664,369	1,895,369	1,864,352	1,771,359
Public Safety	5,295,598	5,458,745	5,657,207	5,745,892
Public Works	6,764,738	6,441,468	6,118,927	6,955,985
Health	10,173,027	9,568,095	9,504,421	9,049,759
Human Services	13,266,246	10,407,887	9,827,233	7,788,596
Conservation and Recreation	322,689	286,800	311,818	303,502
Capital Outlay	400,330	264,611	1,068,805	107,237
Debt Service:				
Principal Retirement	544,000	635,000	680,000	703,000
Interest and Fiscal Charges	394,235	376,250	386,050	363,622
Bond Issuance Costs	0	10,000	0	0
<i>Total Expenditures</i>	44,607,111	40,893,684	41,557,142	38,813,534
<i>Excess of Revenues Over (Under) Expenditures</i>	294,435	1,944,556	(1,114,098)	2,835,316
Other Financing Sources (Uses)				
Issuance of Loans	0	0	0	0
Inception of Capital Lease	0	0	0	0
Issuance of Bonds	0	520,000	0	0
Proceeds from the Sale of Assets	0	0	0	5,650
Transfers In	1,384,720	1,488,162	1,211,257	1,735,263
Transfers Out	(1,459,720)	(1,488,162)	(1,211,257)	(1,735,263)
<i>Total Other Financing Sources (Uses)</i>	(75,000)	520,000	0	5,650
<i>Net Change in Fund Balances</i>	\$219,435	\$2,464,556	(\$1,114,098)	\$2,840,966
Debt Service as a Percentage of Noncapital Expenditures (1)	2.2%	2.1%	3.0%	2.7%

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

2013	2014	2015	2016	2017	2018
\$14,662,925	\$15,232,363	\$16,016,627	\$16,476,279	\$17,050,781	\$16,584,469
4,089,037	4,172,789	4,708,364	4,423,512	4,236,570	4,341,663
2,984	3,418	2,855	3,464	3,488	3,652
428,088	400,101	429,958	385,428	411,985	404,387
18,765,291	21,167,287	20,296,817	19,535,071	21,409,506	19,076,403
86,149	82,663	94,025	87,400	136,819	135,037
120,962	74,171	87,257	223,688	164,119	456,404
904,058	800,733	1,090,675	1,173,594	1,261,719	1,452,200
39,059,494	41,933,525	42,726,578	42,308,436	44,674,987	42,454,215
6,371,903	6,419,302	6,374,770	6,793,917	6,956,196	6,587,072
1,856,236	1,953,538	2,019,129	2,222,719	2,107,302	2,235,546
6,105,212	5,814,362	5,854,006	6,161,572	6,187,332	7,485,055
5,195,355	7,994,778	5,121,466	5,600,088	5,143,122	5,198,755
9,640,426	9,539,303	9,167,866	8,405,288	8,313,964	7,903,119
8,187,096	8,521,794	9,331,275	9,067,623	8,428,713	8,379,179
315,335	321,600	325,200	369,200	360,400	597,400
802,891	1,369,805	2,597,429	1,992,569	2,080,542	3,413,629
718,000	762,000	902,733	923,000	626,783	747,687
336,194	307,338	320,763	272,843	221,009	234,933
0	31,500	0	0	0	37,500
39,528,648	43,035,320	42,014,637	41,808,819	40,425,363	42,819,875
(469,154)	(1,101,795)	711,941	499,617	4,249,624	(365,660)
0	0	98,140	0	20,000	33,187
0	0	0	0	196,000	432,754
0	1,430,000	0	0	0	1,810,000
49,993	0	0	0	0	0
1,672,056	1,805,615	1,697,339	1,884,652	1,900,652	1,438,239
(1,672,056)	(1,805,615)	(1,697,339)	(1,884,652)	(1,900,652)	(1,438,239)
49,993	1,430,000	98,140	0	216,000	2,275,941
(\$419,161)	\$328,205	\$810,081	\$499,617	\$4,465,624	\$1,910,281
3.0%	2.9%	3.1%	3.0%	2.4%	2.7%

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

	2018		% of Total Assessed Valuation
	Total Assessed Valuation (1)	Rank	
<u>Public Utilities</u>			
Ohio Edison	\$17,061,110	1	1.51%
Railroad Norfolk Southern	12,532,290	2	1.10%
American Transmission Systems Inc	12,137,950	3	1.07%
Ohio Power Company	8,949,890	4	0.79%
Columbia Gas of Ohio Inc	4,557,740	5	0.40%
Firelands Electric Coop Inc	4,295,570	6	(2)
Railroad CSX Trans Inc	3,774,330	7	(2)
<u>Real Estate</u>			
Schaffer Mark A	5,583,530	1	0.49%
JCS Farm Land LLC	4,215,930	2	0.37%
Bumb Robert R Trustee	3,893,760	3	0.34%
MTD Consumer Group Inc	3,434,170	4	0.30%
MJRM III LLC	3,386,700	5	0.30%
Pepperidge Farms	(2)	(2)	(2)
Venture Packaging	(2)	(2)	(2)
Sunrise Cooperative	(2)	(2)	(2)
Willard Rental Properties	(2)	(2)	(2)
Railroad CSX Transportation Inc.	(2)	(2)	(2)
R R Donnelley & Sons Co.	(2)	(2)	(2)
A Schulman Inc.	(2)	(2)	(2)
Norfolk & Southern Railroad	(2)	(2)	(2)
Bunge/Solae/Central Soya	(2)	(2)	(2)
<u>Tangible Personal Property</u>			
R R Donnelley & Sons Co.	(2)	(2)	(2)
MTD Consumer Group	(2)	(2)	(2)
Bunge/Solae/Central Soya	(2)	(2)	(2)
Pepperidge Farms	(2)	(2)	(2)
Sunrise Cooperative	(2)	(2)	(2)
Venture Packaging	(2)	(2)	(2)
A Schulman Inc.	(2)	(2)	(2)
Norwalk Furniture	(2)	(2)	(2)
Jason Wisconsin	(2)	(2)	(2)
Fisher-Titus Hospital	(2)	(2)	(2)
Armstrong Air Conditioner	(2)	(2)	(2)
All Others	1,051,173,400		93.32%
Total Assessed Valuation	<u>\$1,134,996,370</u>		<u>100.00%</u>

(1) - Not reported in 2009.

(2) - Excluded in 2018, but reported in 2009.

Source: Huron County Auditor.

2009		
Total Assessed Valuation	Rank	% of Total Assessed Valuation
\$11,591,030	1	1.11%
(1)		(1)
(1)		(1)
4,170,420	2	0.40%
(1)		(1)
2,792,530	4	0.27%
3,699,150	3	0.35%
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
7,534,641	1	0.72%
(1)	(1)	(1)
7,421,640	2	0.71%
6,816,441	3	0.65%
5,764,414	4	0.55%
5,316,484	5	0.51%
4,588,443	7	0.44%
4,941,490	6	0.47%
2,564,974	8	0.25%
2,469,871	9	0.24%
2,349,841	10	0.23%
954,611	1	0.09%
889,121	2	0.09%
815,438	3	0.08%
794,134	4	0.08%
611,467	5	0.06%
443,196	6	0.04%
354,900	7	0.03%
310,490	8	0.03%
216,345	9	0.02%
197,461	10	0.02%
(2)		(2)
965,196,398		92.56%
<u>\$1,042,804,930</u>		<u>100.00%</u>

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

Tax Collection Year	Real Property (2)		Personal Property (3)		Public Utility (3)		Totals		Total Direct Tax Rate	Assessed Value as a percent of Estimated Actual Value	
	Residential/ Agricultural Assessed	Commercial/ Industrial Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed			
											Estimated Actual
2009	\$843,086,337	\$160,789,403	\$2,868,216,400	\$35,187,590	\$140,750,360	\$3,741,600	\$10,690,286	\$1,042,804,930	\$3,019,657,046	7.85	34.53%
2010	855,682,460	159,190,630	2,899,637,400	30,056,620	120,226,480	4,285,550	12,244,429	1,049,215,260	3,032,108,309	7.85	34.60%
2011	857,653,390	163,031,210	2,916,241,714	0	0	4,506,240	12,874,971	1,025,190,840	2,929,116,685	7.85	35.00%
2012	863,375,790	165,763,550	2,940,398,114	0	0	30,380,330	86,800,943	1,059,519,670	3,027,199,057	7.85	35.00%
2013	838,905,630	164,206,530	2,866,034,743	0	0	32,804,640	93,727,543	1,035,916,800	2,959,762,286	7.85	35.00%
2014	842,172,890	154,364,490	2,847,249,657	0	0	34,577,290	98,792,257	1,031,114,670	2,946,041,914	7.85	35.00%
2015*	844,634,660	160,171,210	2,870,873,914	0	0	36,336,780	103,819,371	1,041,142,650	2,974,693,285	7.90	35.00%
2016	926,891,580	161,629,390	3,110,059,914	0	0	40,447,690	115,564,829	1,128,968,660	3,225,624,743	7.90	35.00%
2017	929,154,720	165,790,640	3,128,415,314	0	0	46,208,780	132,025,086	1,141,154,140	3,260,440,400	7.90	35.00%
2018	933,527,660	152,197,560	3,102,072,057	0	0	49,271,150	140,774,714	1,134,996,370	3,242,846,771	7.90	35.00%

* Amounts corrected.

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

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

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

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

Collection Year:	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
County Entity:										
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Other Entities:										
Mental Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
MRDD Operating	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Senior Services Center	0.50	0.50	0.50	0.50	0.50	0.50	0.55	0.55	0.55	0.55
Health District	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total County-Wide Rates	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.90	\$7.90	\$7.90	\$7.90
School Districts:										
Bellevue	\$37.95	\$37.95	\$43.10	\$42.90	\$43.05	\$43.79	\$42.68	\$41.55	\$41.60	\$41.60
Norwalk	44.00	44.00	43.95	43.95	43.95	43.95	48.90	48.90	48.90	48.90
Willard	48.95	48.95	48.20	51.20	50.30	50.30	51.05	51.05	51.05	51.05
Monroeville	46.35	46.35	35.80	35.80	38.20	38.20	39.50	38.45	38.45	38.45
New London	34.75	34.75	34.30	34.25	34.25	34.25	33.85	33.80	33.55	33.55
South Central	37.55	37.55	36.95	36.95	36.90	36.90	36.40	35.50	35.50	35.50
Western Reserve	34.15	34.15	34.05	34.05	33.85	33.85	33.75	33.75	33.60	33.60
Seneca East	38.99	38.99	38.99	38.99	38.99	38.99	36.65	36.65	34.80	34.80
Edison	61.20	61.20	60.80	61.20	61.35	69.14	68.39	68.24	68.10	68.10
Buckeye Central	51.30	51.30	53.10	53.10	51.50	51.00	50.50	50.10	49.50	49.50
Plymouth	33.00	33.00	32.80	32.80	32.80	32.80	32.10	32.10	32.30	32.30
Wellington	31.94	31.94	28.00	33.05	36.97	36.97	36.69	36.56	36.41	36.41
EHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	4.45	4.45
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	3.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Vanguard JVSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

(continued)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Municipalities:										
Bellevue	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.60	\$6.60	\$6.60	\$6.60	\$6.60
Greenwich	6.90	6.90	6.90	6.90	6.90	6.90	8.35	8.35	8.35	8.35
Milan	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Monroeville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
New London	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
North Fairfield	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Norwalk	7.60	7.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60
Plymouth	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
Wakeman	6.50	6.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Willard	4.30	4.30	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Townships:										
Bronson	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Clarksfield	5.70	5.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Fairfield	6.40	6.40	6.40	6.40	6.40	6.40	7.15	7.15	7.15	7.15
Fitchville	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Greenfield	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Greenwich	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Hartland	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Lyme	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
New Haven	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
New London	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Norwalk	1.30	1.30	1.30	1.30	1.30	1.30	2.05	2.05	2.05	2.05
Norwich	5.30	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Peru	3.65	3.65	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Richmond	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	4.80	4.80
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	9.15	9.15	9.15	9.15
Wakeman	3.40	3.40	3.40	3.40	3.40	3.40	4.90	4.90	4.45	4.90
Special Districts:										
Firelands Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Community Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Huron River Joint Fire	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Tri-Community Fire	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Wakeman Fire	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Bellevue Public Library	0.80	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Herrick Memorial Library	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	1.25	1.25
Norwalk Public Library	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55
Milan Public Library	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Extension Libray/Willard	0.00	0.00	0.00	0.98	0.975	0.98	0.98	1.275	1.275	1.275
Seneca East Public Library	0.00	0.00	0.00	0.75	0.750	0.75	0.75	0.75	0.75	0.75
Vermilion Ambulance	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00

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

Source: Huron County Auditor's Office

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

Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Current Taxes Levied	Delinquent Taxes Collected (1)	Total Taxes Collected	Total Collections as a Percent of Current Taxes Levied (1)	Accumulated Delinquencies
2009	\$35,965,083	\$34,422,111	95.71%	\$1,289,728	\$35,711,839	99.30%	\$3,113,749
2010	37,167,668	35,660,464	95.94%	1,422,566	37,083,030	99.77%	3,399,003
2011	37,466,511	35,802,160	95.56%	1,323,456	37,125,616	99.09%	3,415,110
2012	38,988,857	37,384,171	95.88%	1,521,237	38,905,408	99.79%	4,248,058
2013	39,763,268	37,609,025	94.58%	2,250,994	39,860,019	100.24%	4,368,604
2014	39,777,857	38,245,782	96.15%	2,611,979	40,857,761	102.71%	3,672,411
2015	41,700,565	40,397,739	96.88%	1,918,457	42,316,196	101.48%	3,542,646
2016	45,236,165	43,691,923	96.59%	1,925,692	45,617,615	100.84%	3,461,819
2017	45,866,639	44,548,401	97.13%	1,942,368	46,490,769	101.36%	3,179,682
2018	46,968,523	45,731,450	97.37%	1,883,844	47,615,294	101.38%	3,034,237

Source: Huron County Auditor.

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

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

Tax Collection Year	Current Assessments Levied	Current Assessments Collected	Current Assessments Collected as a Percent of Current Assessments Levied	Delinquent Assessments Collected	Total Assessments Collected	Delinquent Assessments Collected as a Percent of Total Assessments Collected	Accumulated Delinquencies
2009	\$446,071	\$411,934	92.35%	\$12,862	\$424,796	3.03%	\$105,443
2010	462,098	381,999	82.67%	16,789	398,788	4.21%	153,758
2011	463,122	387,510	83.67%	16,984	404,494	4.20%	155,864
2012	444,296	401,857	90.45%	17,123	418,980	4.09%	194,608
2013	401,260	326,649	81.41%	1,094	327,743	0.33%	204,155
2014	390,573	351,451	89.98%	69,741	421,192	16.56%	188,104
2015	362,408	322,856	89.09%	45,704	368,560	12.40%	194,607
2016	364,571	317,859	87.19%	34,899	352,758	9.89%	140,858
2017	427,377	400,591	93.73%	37,550	438,141	8.57%	141,172
2018	447,592	399,380	89.23%	25,445	424,825	5.99%	158,020

(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
2009	5.50%	1.5%	\$6,926,248
2010	5.50%	1.5%	\$7,598,363
2011	5.50%	1.5%	\$8,225,716
2012	5.50%	1.5%	\$8,341,835
2013	5.75%	1.5%	\$8,765,559
2014	5.75%	1.5%	\$9,396,408
2015	5.75%	1.5%	\$9,986,007
2016	5.75%	1.5%	\$9,850,695
2017	5.75%	1.5%	\$10,550,676
2018	5.75%	1.5%	\$9,898,215

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

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

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

Fiscal Year	Total Population (1)	Estimated Actual Values (2)	Gross General Bonded Debt	Less Debt Service Fund Balance	Net General Bonded Debt	Percent of Net General Bonded Debt to Estimated Actual Value		Per Capita Net General Bonded Debt
						Net General Bonded Debt	Actual Value	
2009	61,912	\$3,019,657,046	\$8,101,000	\$0	\$8,101,000		0.268%	130.85
2010	59,626	3,032,108,309	8,336,000	0	8,336,000		0.275%	139.80
2011	59,702	2,929,116,685	7,646,000	0	7,646,000		0.261%	128.07
2012	59,798	3,027,199,057	6,933,000	0	6,933,000		0.229%	115.94
2013	59,858	2,959,762,286	6,200,000	0	6,200,000		0.209%	103.58
2014	58,714	2,946,041,914	6,853,000	12,628	6,840,372		0.232%	116.50
2015	58,469	2,974,693,285	5,956,000	22,490	5,933,510		0.199%	101.48
2016	59,626	3,225,624,743	5,018,000	22,489	4,995,511		0.155%	83.78
2017	58,439	3,260,440,400	4,446,000	28,078	4,417,922		0.136%	75.60
2018	58,504	3,242,846,771	5,653,000	22,490	5,630,510		0.174%	96.24

(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

	2009	2010	2011	2012
Tax Valuation	<u>\$1,042,804,930</u>	<u>\$1,049,215,260</u>	<u>\$1,025,190,840</u>	<u>\$1,059,519,670</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>18,570,123</u>	<u>18,730,382</u>	<u>18,129,771</u>	<u>18,987,992</u>
Total direct legal debt limitation	<u>\$24,570,123</u>	<u>\$24,730,382</u>	<u>\$24,129,771</u>	<u>\$24,987,992</u>
Total of all County debt outstanding	<u>\$8,101,000</u>	<u>\$8,336,000</u>	<u>\$7,646,000</u>	<u>\$6,933,000</u>
Less:				
Enterprise fund general obligation bonds (3)	\$0	\$350,000	\$340,000	\$330,000
Job & Family Services (3)	2,660,000	2,475,000	2,285,000	2,085,000
Fairgrounds Improvements (3)	370,000	345,000	320,000	295,000
Soil & Water Conservation Bonds (3)	318,000	305,000	291,000	277,000
Old Jail Renovations (3)	270,000	255,000	235,000	215,000
Old Job & Family Services Demolition (3)	55,000	50,000	45,000	40,000
Jail Facility Bonds (3)	<u>2,430,000</u>	<u>2,120,000</u>	<u>1,795,000</u>	<u>1,460,000</u>
Total exempt debt	(6,103,000)	(5,900,000)	(5,311,000)	(4,702,000)
Less:				
Funds available in debt service fund	0	0	0	0
Total net indebtedness subject to direct debt	<u>(1,998,000)</u>	<u>(2,436,000)</u>	<u>(2,335,000)</u>	<u>(2,231,000)</u>
Direct Legal Debt Margin	<u>\$22,572,123</u>	<u>\$22,294,382</u>	<u>\$21,794,771</u>	<u>\$22,756,992</u>
Unvoted Debt Limitation (1% of total assessed valuation) (2)	\$10,428,049	\$10,492,153	\$10,251,908	\$10,595,197
Total net indebtedness applicable to limit	<u>(1,998,000)</u>	<u>(2,436,000)</u>	<u>(2,335,000)</u>	<u>(2,231,000)</u>
Total Unvoted Legal Debt Margin	<u>\$8,430,049</u>	<u>\$8,056,153</u>	<u>\$7,916,908</u>	<u>\$8,364,197</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

2013	2014	2015	2016	2017	2018
<u>\$1,035,916,800</u>	<u>\$1,031,114,670</u>	<u>\$1,041,142,650</u>	<u>\$1,128,968,660</u>	<u>\$1,141,154,140</u>	<u>\$1,134,996,370</u>
\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<u>18,397,920</u>	<u>18,277,867</u>	<u>18,528,566</u>	<u>20,724,217</u>	<u>21,028,854</u>	<u>20,874,909</u>
<u>\$24,397,920</u>	<u>\$24,277,867</u>	<u>\$24,528,566</u>	<u>\$26,724,217</u>	<u>\$27,028,854</u>	<u>\$26,874,909</u>
<u>\$6,200,000</u>	<u>\$6,853,000</u>	<u>\$5,956,000</u>	<u>\$5,018,000</u>	<u>\$4,446,000</u>	<u>\$5,653,000</u>
\$315,000	\$300,000	\$285,000	\$270,000	\$255,000	\$240,000
1,875,000	1,655,000	1,420,000	1,170,000	905,000	620,000
270,000	240,000	210,000	180,000	145,000	110,000
262,000	247,000	231,000	214,000	197,000	179,000
195,000	175,000	155,000	130,000	110,000	85,000
35,000	30,000	25,000	20,000	15,000	10,000
<u>1,115,000</u>	<u>755,000</u>	<u>385,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
(4,067,000)	(3,402,000)	(2,711,000)	(1,984,000)	(1,627,000)	(1,244,000)
0	12,628	22,489	22,489	28,078	22,490
<u>(2,133,000)</u>	<u>(3,463,628)</u>	<u>(3,267,489)</u>	<u>(3,056,489)</u>	<u>(2,847,078)</u>	<u>(4,431,490)</u>
<u>\$22,264,920</u>	<u>\$20,934,292</u>	<u>\$21,261,077</u>	<u>\$23,667,728</u>	<u>\$24,181,776</u>	<u>\$22,443,419</u>
\$10,359,168	\$10,311,147	\$10,411,427	\$11,289,687	\$11,411,541	\$11,349,964
<u>(2,133,000)</u>	<u>(3,463,628)</u>	<u>(3,267,489)</u>	<u>(3,056,489)</u>	<u>(2,847,078)</u>	<u>(4,431,490)</u>
<u>\$8,226,168</u>	<u>\$6,847,519</u>	<u>\$7,143,938</u>	<u>\$8,233,198</u>	<u>\$8,564,463</u>	<u>\$6,918,474</u>

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

Fiscal Year	Governmental Activities				Business-Type Activities				(c) Personal Income	(c) Per Capita Income	Outstanding Debt Per Capita	
	(a) General Obligation Bonds	(a) Loans	(a) Capital Leases	(a) Capital Leases	General Obligation Bonds	General Obligation Notes	(a) Capital Leases	Total Primary Government				(b) Population
2009	\$8,101,000	\$0	\$0	\$100,744	\$0	\$0	\$100,744	\$8,201,744	61,912	\$1,790,990,000	28,928	132
2010	7,986,000	0	0	82,621	0	350,000	82,621	8,418,621	59,626	1,772,204,000	29,722	141
2011	7,306,000	0	0	63,537	0	340,000	63,537	7,709,537	59,702	1,834,650,000	30,730	129
2012	6,603,000	0	0	43,442	0	330,000	43,442	6,976,442	59,798	1,846,234,000	30,875	117
2013	5,885,000	0	0	22,282	0	315,000	22,282	6,222,282	59,858	1,911,483,000	31,934	104
2014	6,553,000	0	0	300,000	0	300,000	0	6,853,000	58,714	1,938,032,000	33,008	117
2015	5,671,000	77,407	0	285,000	0	285,000	0	6,033,407	58,469	2,087,226,362	35,698	104
2016	4,748,000	77,407	0	270,000	0	270,000	0	5,095,407	59,626	2,173,546,578	36,453	85
2017	4,191,000	78,854	144,770	255,000	0	255,000	156,011	4,825,635	58,439	2,175,099,580	37,220	83
2018	5,413,000	90,978	438,900	240,000	0	240,000	118,547	6,301,425	58,504	2,271,476,304	38,826	108

(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) Bureau of Labor Market Information.

Table 14
Huron County, Ohio
Computation of Direct and Overlapping Debt
As of December 31, 2018

	Debt Outstanding (1)	Percent Applicable to County (2)	Amount Applicable to County
Direct Debt:			
County	\$5,942,878	100.00%	\$5,942,878
Overlapping Debt:			
School Districts:			
Bellevue City School District	20,129,991	34.51%	6,946,860
Buckeye Central School District	6,565,000	0.27%	17,726
Ehove Career Center	1,625,000	27.25%	442,813
Lorain County Career Center	2,214,251	0.13%	2,879
Monroeville LSD	4,130,667	92.75%	3,831,194
New London LSD	905,000	88.29%	799,025
Plymouth Shiloh LSD	500,000	14.30%	71,500
Seneca East LSD	7,754,929	15.10%	1,170,994
Wellington XV School District	11,308,612	3.84%	434,251
Western Reserve LSD	1,165,000	99.83%	1,163,020
Willard City School District	11,884,795	99.81%	11,862,214
Municipalities:			
Bellevue	145,000	44.00%	63,800
Milan	350	23.00%	81
Plymouth	251,000	55.00%	138,050
Willard	1,075,000	100.00%	1,075,000
Overlapping Debt	69,654,595	40.23%	28,019,407
Total Direct and Overlapping Debt	\$75,597,473	44.93%	\$33,962,285

(1) Does not include general obligation bonds recorded in Enterprise funds.

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

Source: Huron County Auditor's Office

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

Fiscal Year	General Obligation Principal	General Obligation Interest	Total General Bonded Debt Service (1)	Total General Expenditures (2)	Ratio of Total General Bonded Debt Service to Total General Governmental Expenditures (2)
2009	\$544,000	\$394,235	\$938,235	\$44,607,111	2.10%
2010	635,000	376,250	1,011,250	40,893,284	2.47%
2011	680,000	386,050	1,066,050	41,557,142	2.57%
2012	703,000	363,622	1,066,622	38,813,534	2.75%
2013	718,000	336,194	1,054,194	39,528,648	2.67%
2014	762,000	307,338	1,069,338	43,023,169	2.49%
2015	882,000	320,763	1,202,763	42,014,637	2.86%
2016	923,000	272,843	1,195,843	41,808,819	2.86%
2017	557,000	273,032	830,032	40,425,363	2.05%
2018	588,000	219,949	807,949	42,819,875	1.89%

(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	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Government										
Legislative and Executive										
Commissioners	3	3	3	4	3	3	3	3	3	3
Auditor	13	13	14	12	12	12	11	12	12	12
Treasurer	3	3	4	4	3	3	3	3	5	6
Prosecuting Attorney	11	11	11	10	11	11	9	9	8	11
Board of Elections	6	5	4	5	7	7	6	6	6	5
Recorder	4	4	4	4	4	4	3	3	4	3
Buildings and Grounds	11	13	13	10	10	11	10	10	10	11
Data Processing	1	1	1	1	1	1	1	1	1	1
Risk Management	2	2	1	1	1	1	1	1	1	1
Judicial										
Common Pleas Court	7	6	5	6	6	7	12	12	12	10
Probate Court	3	4	4	3	3	3	3	3	3	3
Public Defender	5	5	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Juvenile Court	11	11	10	6	10	11	19	19	20	14
Clerk of Courts	13	13	13	13	13	12	12	12	12	13
Law Library	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Public Safety										
Sheriff	76	68	63	63	64	68	68	70	68	64
Probation	7	10	11	10	7	6	6	6	6	6
Disaster Services	3	2	2	2	2	2	2	2	2	2
Dog Warden	3	4	3	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Coroner	3	3	2	2	2	2	2	2	2	3
Public Works										
Engineer	27	29	32	32	31	33	38	39	39	42
Health										
DD	58	56	60	96	101	104	94	96	86	91
Alcohol, Drug Abuse and Mental Health	1	2	2	1	2	2	2	2	2	2
Human Services										
Jobs and Family Services	43	45	46	43	42	42	40	44	48	53
Children's Services	18	18	15	20	19	22	17	18	17	16
Child Support Enforcement Agency	12	14	15	14	14	14	15	14	15	17
Veteran Services	14	14	11	7	10	10	11	11	11	11
Conservation and Recreation										
Parks	7	1	6	1	0	0	0	0	0	0
Total Governmental Activities	366	360	360	371	378	391	388	398	393	400
Business-Type Activities										
Landfill & Solid Waste Operation	8	8	11	9	9	8	6	7	8	8
Total Business-Type Activities	8	8	11	9	9	8	6	7	8	8
Total All Employees	374	368	371	380	387	399	394	405	401	408

Source: Huron County Auditor's Office.
(1) Department not reported prior to 2016.
(2) Department not reported prior to 2018.

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

Employer	2018	
	Employees	Percentage of Total County Employment
Fisher-Titus Medical Center	1,300	4.68%
MTD Products/Midwest Industries	1,250	4.50%
Norfolk Southern Corporation	900	3.24%
LSC Communications RR Donnelley & Sons	750	2.70%
Pepperidge Farms Incorporated	690	2.48%
Huron County Government	462	1.66%
Venture Packaging Inc/Berry Plastics	380	1.37%
Borgers	325	1.17%
R & L Carriers	309	1.11%
Norwalk City Schools	299	1.08%
Total Principal Employers	6,665	23.97%
Total Employment within the County	27,800	
Employer	2009	
	Employees	Percentage of Total County Employment
R. R. Donnelley & Sons	1,500	6.37%
MTD Products/Midwest Industries	900	3.82%
Fisher-Titus Medical Center	600	2.55%
Pepperidge Farms Inc	550	2.34%
Huron County	475	2.02%
Mercy Hospital of Willard	450	1.91%
CSX Transportations	400	1.70%
Venture Packaging	375	1.59%
Norwalk Schools	305	1.30%
Walmart	230	0.98%
Total Principal Employers	5,785	24.57%
Total Employment within the County	23,542	

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Government										
Legislative and Executive										
Commissioners	7589	7,589	7,589	7,589	7,589	7,589	7,589	7,589	7,589	7,589
Administrative office space (sq. ft.)	3774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774
Auditor										
Administrative office space	6350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350
Treasurer	2204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204
Administrative office space	5060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060
Prosecuting Attorney	40	40	40	40	244	2,529	2,529	2,529	2,529	2,529
Board of Elections										
Administrative office space	4444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444
Voting Machines	3276	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276
Recorder	140	140	140	140	140	140	140	140	140	140
Administrative office space										
Buildings and Grounds										
Administrative office space										
Data Processing										
Administrative office space										
Judicial										
Common Pleas Court										
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Probate Court										
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Juvenile Court										
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Clerk of Courts										
Administrative office space	1950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950
Law Library										
Administrative office space	10053	10,053	10,053	10,053	10,053	10,053	10,053	10,053	10,053	10,053
Public Safety										
Sheriff										
Jail capacity	134	134	134	136	340	340	340	340	340	340
Number of patrol & safety vehicles	24	24	21	30	34	26	22	22	22	22
Probation										
Administrative office space	2204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204
Disaster Services										
Number of emergency response vehicles	2	2	1	2	2	2	2	2	2	2

(continued)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Public Works										
Engineer										
Centerline miles of roads	226.25	226,250	226,250	229,824	226,246	226,320	223,840	223,840	223,840	223,840
Number of bridges	406	406	406	406	405	406	406	390	390	390
Number of culverts	3485	3,485	3,497	3,497	3,497	3,497	3,160	3,160	3,160	3,160
Number of traffic signs	3100	3,274	3,265	3,227	2,179	4,241	4,241	4,241	4,241	4,241
Number of vehicles	43	42	48	48	47	46	52	52	52	52
Health										
DD										
Number and type of facilities	2	2	2	2	2	1	1	1	1	1
Number of busses	1	2	4	5	5	7	7	7	7	7
Human Services										
*Jobs and Family Services										
Administrative office space	4,270	28,600	28,600	28,600	28,600	28,600	28,600	28,600	28,600	28,600
*Children's Services										
& Workforce	10,500	14,300	14,300	14,300	14,300	14,300	14,300	14,300	14,300	14,300
*Child Support Enforcement Agency										
Administrative office space	5,000	14,300	14,300	14,300	14,300	14,300	14,300	14,300	14,300	14,300
*Family Support	6,800									
WIC	1,234									
OMJ	1,422									
** Number of vehicles	10	10	10	9	9	6	6	6	6	6
*Veteran Services										
Administrative office space	4,200	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220
Conservation and Recreation										

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

** Total Vehicles Shared Per Agency

*Square Footage Corrected for JFS and Veterans Services

Table 19
Huron County, Ohio
Operating Indicators by Function

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Government										
Legislative & Executive										
<i>Commissioners</i>										
Number of resolutions	395	409	385	464	393	457	407	441	449	475
Number of meetings	74	72	70	68	74	74	69	71	77	90
<i>Auditor</i>										
Number of non-exempt conveyances	1,193	1,237	1,295	1,663	962	1,483	1,000	947	1,073	932
Number of exempt conveyances	940	959	1,027	989	912	1,167	1,040	911	880	975
Number of real estate transfers	2,133	2,196	2,322	2,652	1,874	2,150	3,491	3,006	5,802	5,605
Number of parcels	40,379	40,499	40,524	40,549	40,588	41,656	42,263	42,045	41,991	41,890
Number of personal property returns	-	-	-	-	-	-	-	-	-	-
Number of checks issued	12,281	12,407	12,908	12,802	12,582	13,308	26,221	26,552	27,386	28,427
<i>Board of Elections</i>										
Number of registered voters	36,414	35,951	35,741	36,044	35,499	35,116	36,803	37,360	36,993	36,335
Number of voters last general election	19,329	10,617	25,343	15,733	9,096	9,099	24,711	17,129	16,897	17,469
Percentage of register voters that voted	53.08%	29.53%	70.91%	43.65%	25.63%	25.91%	67.00%	45.85%	45.00%	48.08%
<i>Recorder</i>										
Number of deeds recorded	2,098	1,965	2,037	2,013	1,971	2,114	2,105	1,933	1,955	1,999
Number of mortgages recorded	1,681	1,667	1,796	1,639	1,583	2,068	2,146	1,751	1,791	1,915
Number of military discharges recorded	55	35	3	2	2	1	7	6	9	5
Judicial										
<i>Common Pleas Court</i>										
Number of civil cases filed	370	667	624	321	338	374	532	546	677	746
Number of criminal cases filed	410	311	320	354	362	383	282	246	273	227
Number of domestic cases filed	246	231	225	227	246	259	268	258	251	249
<i>Clerk of Courts</i>										
Number of civil cases filed	370	667	624	321	338	374	532	546	677	746
Number of criminal cases filed	410	311	320	354	362	383	282	246	273	227
<i>Domestic Relations</i>										
Number of cases filed	246	231	225	227	246	259	268	258	251	249
Number of protective orders	38	19	24	17	13	28	34	49	32	34
<i>Juvenile Court</i>										
Number of civil cases filed	144	186	202	204	187	224	167	247	234	264
Number of criminal cases filed	10	28	29	41	47	12	5	8	2	5
Number of adjudged delinquent cases filed	322	337	356	349	440	265	366	382	519	674
<i>Probate Court</i>										
Number of civil cases filed	1,125	852	680	666	701	728	749	729	701	736

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Public Safety										
<i>Sheriff</i>										
Jail Operations:										
Average daily census	107.00	107.30	108.90	92.50	97.50	105.00	92.00	108.00	93.45	91.14
Prisoners booked	2,068	2,004	1,936	2,008	2,061	1,916	2,094	2,091	2,224	2,235
Prisoners released	1,476	1,425	1,442	1,444	1,471	1,876	2,122	2,011	2,221	2,235
Law Enforcement:										
Number of incidents	9,358	7,706	5,656	6,459	6,473	8,025	6,341	6,112	4,841	4,461
Number of citations	1,044	973	276	926	816	632	658	750	536	503
Number of papers served	1,385	1,501	2,044	2,444	2,284	3,239	3,052	3,339	3,941	3,888
Number of court house security hours	4,041	4,197	4,171	4,133	3,999	4,213	3,980	4,105	4,095	3,970
<i>Disaster Services</i>										
Number of emergency responses	21	17	11	8	21	12	9	12	14	10
<i>Coroner</i>										
Number of cases investigated	64	72	69	49	68	66	39	55	45	45
Number of autopsies performed	33	36	30	19	25	23	20	14	14	17
Public Works										
<i>Engineer</i>										
Miles of roads resurfaced	11,200	11,500	16,340	22,791	21,770	13,380	3,600	11,901	11,800	12,400
Bridged replaced/rehabilitated	5	9	4	8	12	7	11	6	10	11
Culverts replaced/improved	10	17	13	2	5	13	27	6	7	9
<i>Building Department</i>										
Number of permits received from cities, villages and townships	457	470	459	370	408	499	506	411	395	415
Health										
<i>DD</i>										
Number of students enrolled:										
Early intervention program	87	80	120	109	112	92	78	77	54	35
School Age	14	12	14	14	16	17	16	17	18	18
Number employed at workshop	143	152	147	145	151	144	144	144	15	122
<i>Health</i>										
Average client count - intensive	570	914	571	729	1,664	4,613	4,976	4,924	4,834	4,760
Average client count - non-intensive	6,969	7,043	8,533	7,517	6,775	5,559	7,005	6,994	6,951	6,884

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)
2009	\$1,042,804,930	\$764,261,000	415
2010	1,049,215,260	767,077,000	395
2011	1,025,190,840	788,005,000	387
2012	1,059,519,670	795,249,000	506
2013	1,035,916,800	815,162,000	499
2014	1,031,114,670	816,035,000	408
2015	1,041,142,650	830,239,000	370
2016	1,128,968,660	867,073,000	459
2017	1,141,154,140	875,943,000	470
2018	1,134,996,370	883,000,000	457

(1) See Table 5

(2) Source: Federal Deposit Insurance Corporation

(3) Source: Department of Building Inspection

Table 21
Huron County, Ohio
Demographic Statistics
As of December 31, 2018

Population Year	Population
2009	61,912
2010	59,626
2011	59,702
2012	59,798
2013	59,858
2014	58,714
2015	58,469
2016	59,626
2017	58,439
2018	58,504

Source: U.S. Bureau of the Census

Unemployment Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
2013	23,200	2,800	10.80%	7.20%	6.70%
2014	23,900	2,100	8.10%	4.80%	5.60%
2015	27,500	1,800	6.60%	4.90%	5.30%
2016	26,100	1,800	6.50%	4.80%	4.50%
2017	25,200	1,800	6.50%	4.50%	3.90%
2018	26,200	1,600	5.80%	4.60%	3.90%

Employment by Industrial Group

Industrial Group	Payroll totals (1) (in 000's)						
	2011	2012	2013	2014	2015	2016	2017
Construction	\$68,584	\$77,772	\$77,836	\$82,842	\$93,698	\$96,404	\$101,253
Manufacturing	248,790	254,431	258,406	265,326	273,132	277,995	275,347
Transportation and utilities	36,506	35,389	33,603	35,096	37,431	37,580	40,387
Wholesale and retail trade	45,154	45,546	47,330	48,166	52,591	52,420	51,498
Finance, insurance and real estate	15,710	16,636	22,282	19,099	19,299	19,798	23,802
Services	213,066	217,929	211,097	216,414	222,582	237,658	254,132
State and local government	91,245	90,099	90,624	90,425	90,132	91,865	93,205
Total	<u>\$719,055</u>	<u>\$737,802</u>	<u>\$741,178</u>	<u>\$757,368</u>	<u>\$788,865</u>	<u>\$813,720</u>	<u>\$839,624</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, 2018

<hr style="border-top: 3px double #000;"/>	
Date Formed:	1809
County Seat:	Norwalk
County Employees:	463
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	
BGSU Firelands College	Ashland University
Terra Technical College	Tiffin University
Lorain Community College	Heidelberg University
Ohio State University - Mansfield Branch	
Major Metropolitan Areas and	
<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