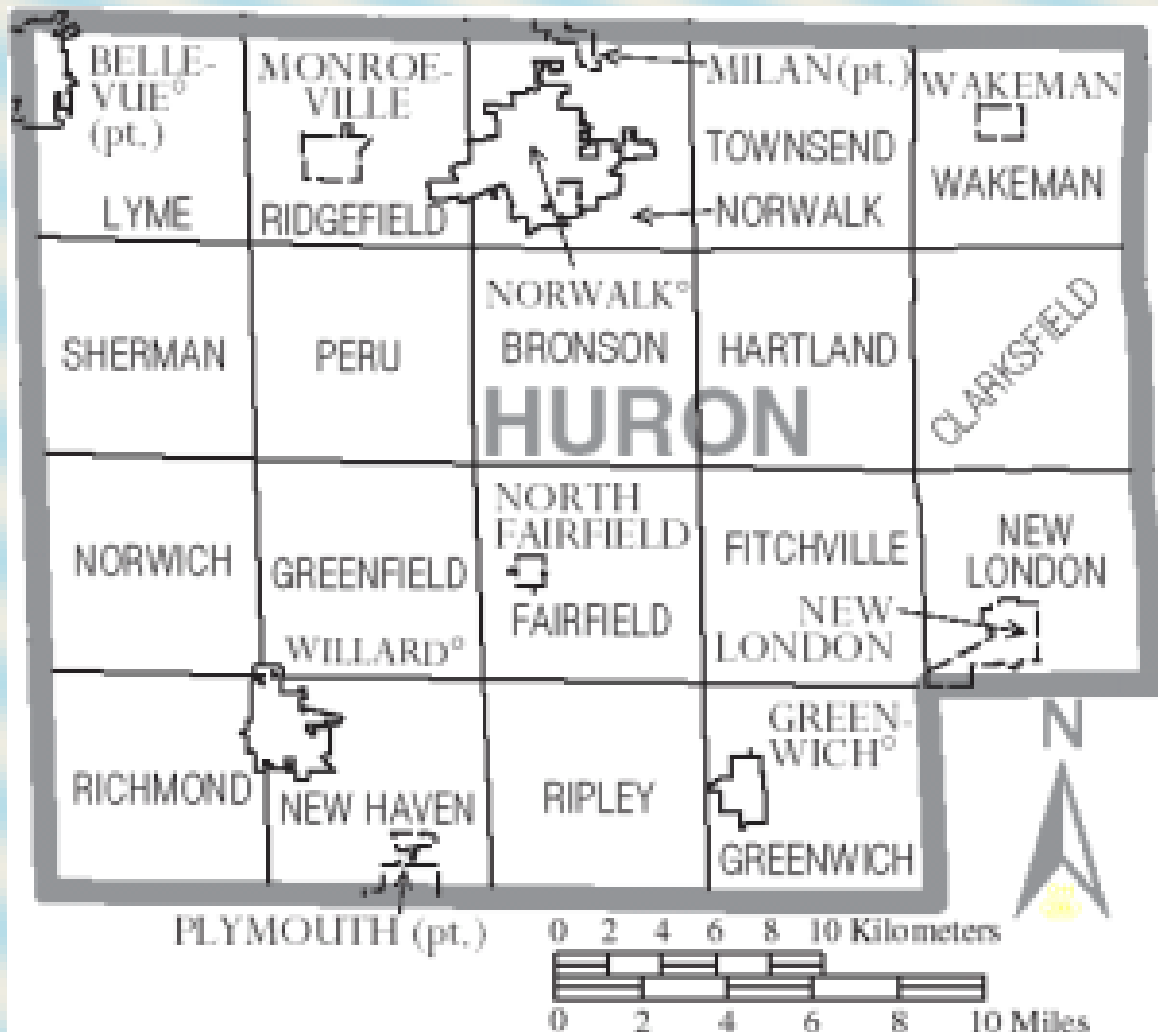


# Huron County

## Ohio



### **COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDING DECEMBER 31, 2011**

**Prepared By:**

**Roland Tkach, Huron County Auditor**

**HURON COUNTY, OHIO**  
**COMPREHENSIVE**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2011**

Roland Tkach,  
Huron County Auditor

Prepared by the Huron County Auditor's Office

Megan Bursley  
Account Clerk

Dennis Stieber  
Account Clerk

Elizabeth Osborn  
Account Clerk

# Introductory

## Section



**Huron County, Ohio**  
**Comprehensive Annual Financial Report**  
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**For the Year Ended December 31, 2011**

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June 30, 2012

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, 2011.

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

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

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

**The County**

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

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

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

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

### **Reporting Entity and Services**

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

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

### **Economic Condition and Outlook**

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

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

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

### **Major County Initiatives**

Huron County continues to promote economic development throughout the area. Huron County officials and management continue to work closely with state and local governments, corporations, companies, small businesses, labor unions, and charitable organizations to improve and expand business opportunities and the standard of living. The following are highlights of some of the activities Huron County is involved in:

There was a lot of new construction going on in Huron County within the health care community. Construction began at Fisher-Titus Medical Center in Norwalk in June, 2011 on a \$12.5 million Emergency Center. The 29,500 square foot facility will house emergency services including trauma rooms, rapid treatment area and observation rooms; an expanded registration and admitting area; and a new outpatient laboratory. The project is scheduled for completion in early summer 2012. Fisher-Titus Medical Center is a not-for-profit business and has served the area since 1957.

Construction of the \$500,000 two story, 104,000 square foot facility for Mercy Hospital in Willard is in the final stages of completion. This new hospital is part of Catholic Healthcare Partners with a scheduled opening in Spring 2012. The complex will offer all private patient rooms, helipad outside the emergency department, MRI suite, digital mammography, greatly expanded and more efficient surgical suite to meet the health care needs of the Willard area.

In May, 2011, the voters of the Willard School District approved a \$21 million bond levy to build one K-12 building on the 31 acre site where the high school and middle school currently stand. The total project has an estimated cost of \$49 million. The bonds will be paid over the next 32 years by two sources of income – a 3 mill property tax and a ¾% income tax.

The railroads in Huron County have seen an increase in traffic and are looking to hire more employees and make some substantial improvements in the years to come. The CSX terminal in Willard employs 600 workers and hired 65 new employees in 2011. The company projects to hire nearly 100 additional employees in 2012. They are positioning the company to handle the increasing volume from a growing economy and cover additional traffic generated from a new one-of-a-kind intermodal terminal in North Baltimore, Ohio. In 2011, CSX invested over \$3 million in the Willard yard according to Nick Male, terminal superintendent.

The Bellevue-Norfolk Southern rail yard employs over 800 workers. It was announced that the railroad will be hiring another 225 workers and spending \$160 million to make improvements over the next four years to increase traffic flow by building another hump.

### **Long-term Financial Planning**

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

### **Accounting System**

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

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

### **Internal Control**

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

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

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

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

The Commissioners adopted the County's 2011 operating budget in late December 2010. 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 14 and 15 is an unqualified report of independent auditors rendered by Gueye & Associates with respect to the basic financial statements of the County as of and for the year ended December 31, 2011. 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, 2010. 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 2011 CAFR for Huron County represents the 20th successive report of its type for Huron County. The publication of this report represents an important achievement in providing significantly enhanced financial information and accountability to the citizens of Huron County, its elected officials, County management and investors. This report continues the aggressive program to improve the County's overall financial accounting and reporting capabilities and the continuation of the level of professionalism the Huron County Auditor's Office has worked to attain.

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

Sincerely,



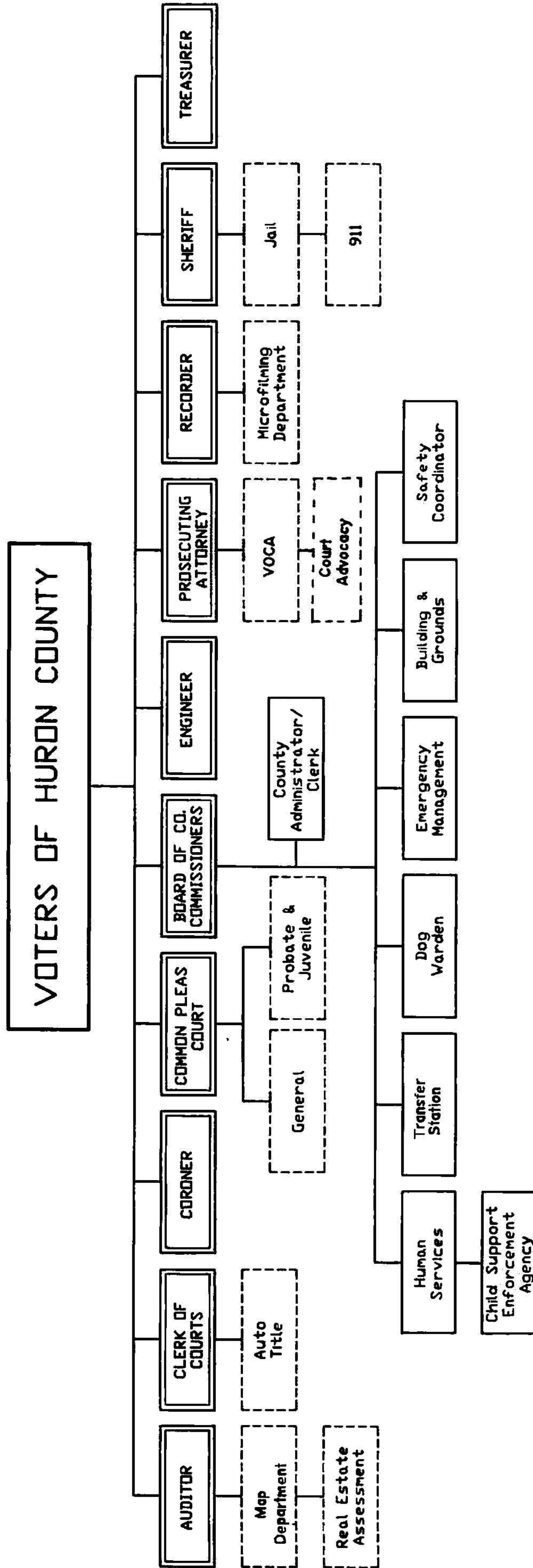
ROLAND TKACH  
Huron County Auditor

**Huron County, Ohio  
List of Elected Officials  
December 31, 2011**

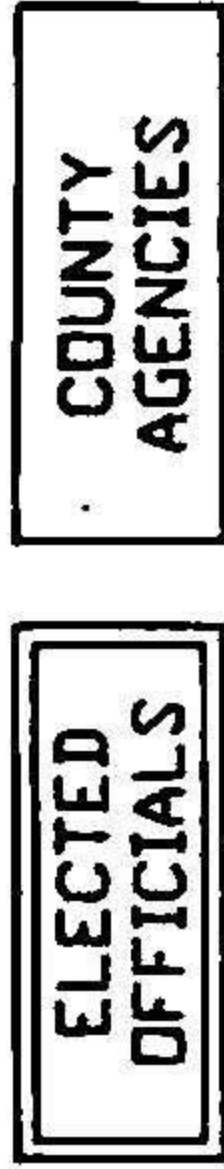
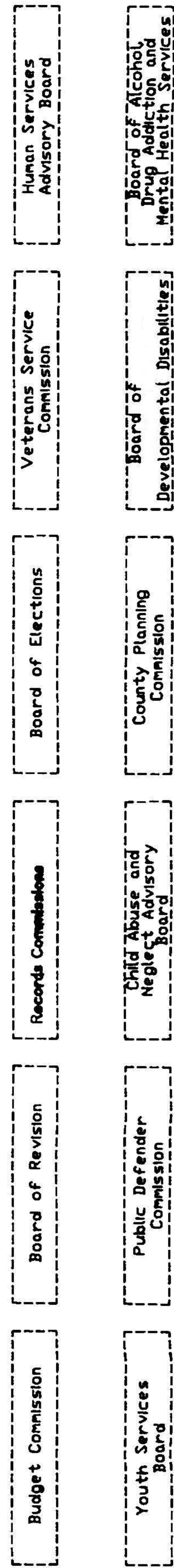
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Auditor .....	Roland Tkach
Clerk of Courts.....	Susan Hazel
Commissioner.....	Michael Adelman
Commissioner .....	Larry Silcox
Commissioner .....	Gary Bauer
Coroner .....	Dr. Jeffery Harwood
Court of Common Pleas-General.....	James Conway
Court of Common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

# HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



## COUNTY BOARDS AND COMMISSIONS



# 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, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Linda C. Davison*

President

*Jeffrey R. Egan*

Executive Director

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# Financial Section





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## **Independent Auditor's Report**

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

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, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of Huron County, as of December 31, 2011, and the respective changes in financial position, and cash flows, where applicable thereof, and the respective budgetary comparison for the General Fund, Board of Development Disabilities Fund, Job and Family Services Fund and Motor Vehicle Gas Tax Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in Note O, during 2011 the County adopted Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2012, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require this presentation to include the Management's Discussion and Analysis, on pages 3 through 9, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We 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 other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subjected to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

A handwritten signature in black ink that reads "Guy C. Armstrong, CPA". The signature is written in a cursive style with a large initial "G".

June 30, 2012



**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2011**  
**(Unaudited)**

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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, 2011. 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 2011 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2011 by \$45,770,726 (net assets).
- The County's total net assets decreased by \$3,113,009, which is approximately -.64% of the net assets at the beginning of the year 2011.
- At the end of 2011, the County's governmental funds reported a combined ending fund balance of \$15,768,230, a decrease of \$1,114,098 from the prior year. Of this amount, \$3,466,353 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 Assets and the Statement of Activities*

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets changed during the current year. These statements include all assets and liabilities 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 assets and the change in those assets. This change in net assets 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 assets 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, 2011**  
**(Unaudited)**

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

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

**Fund Financial Statements**

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

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

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

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

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

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

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2011**  
**(Unaudited)**

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

**Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a County's financial position. In the case of the County, assets exceeded liabilities by \$47,497,338 in governmental activities and liabilities exceeded assets by \$1,726,612 in business type activities as of December 31, 2011. By far, the largest portion of the County's net assets (72.9%) 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 assets (28.3%) represents resources that are subject to restrictions on how they can be used.

**Table 1**  
**Net Assets**

	<b>Governmental Activities 2011</b>	<b>Business-Type Activities 2011</b>	<b>Total 2011</b>	<b>Governmental Activities 2010</b>	<b>Business-Type Activities 2010</b>	<b>Total 2010</b>
<b>Assets</b>						
Current and other assets	\$26,756,314	\$848,910	\$27,605,224	\$28,082,749	\$1,026,021	\$29,108,770
Capital assets, net depreciation	37,871,718	2,696,912	40,568,630	38,162,354	2,486,105	40,648,459
Total Assets	<u>64,628,032</u>	<u>3,545,822</u>	<u>68,173,854</u>	<u>66,245,103</u>	<u>3,512,126</u>	<u>69,757,229</u>
<b>Liabilities</b>						
Current and other Liabilities	8,026,926	177,313	8,204,239	7,545,426	172,386	7,717,812
Long-term Liabilities						
Due within one year	778,221	294,566	1,072,787	757,791	170,601	928,392
Due in more than one year	8,325,547	4,800,555	13,126,102	9,109,396	3,117,894	12,227,290
Total Liabilities	<u>17,130,694</u>	<u>5,272,434</u>	<u>22,403,128</u>	<u>17,412,613</u>	<u>3,460,881</u>	<u>20,873,494</u>
<b>Net Assets</b>						
Invested in Capital assets,						
Net of Debt	31,075,718	2,293,375	33,369,093	30,686,354	2,403,484	33,089,838
Restricted	12,961,940	0	12,961,940	15,356,901	0	15,356,901
Unrestricted (deficit)	3,459,680	(4,019,987)	(560,307)	2,789,235	(2,352,239)	436,996
Total Net Assets	<u>\$47,497,338</u>	<u>(\$1,726,612)</u>	<u>\$45,770,726</u>	<u>\$48,832,490</u>	<u>\$51,245</u>	<u>\$48,883,735</u>

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2011**  
**(Unaudited)**

Current and other assets decreased (\$1,503,546) due mainly to a decrease in cash and investments. Cash and investments decreased primarily as the result of expenses in excess of revenues and the use of cash on capital projects. Capital assets decreased \$79,829 primarily as a result of depreciation in excess of capital assets additions during the year. Current and other liabilities increased \$486,427 due mainly to increases in accounts payable and intergovernmental payables, which were only partially offset by a decrease in claims payable and unearned revenue. Total long-term liabilities increased \$1,043,207 due mainly to landfill closure and post-closure cost estimate increases, which were partially offset by debt principle payments.

Table 2 provides a summary of the changes in net assets for the year ended December 31, 2011 compared with the year ended December 31, 2010.

**Table 2**  
**Change in Net Assets**

	<b>Governmental</b>	<b>Business-Type</b>		<b>Governmental</b>	<b>Business-Type</b>	
	<b>Activities</b>	<b>Activities</b>	<b>Total</b>	<b>Activities</b>	<b>Activities</b>	<b>Total</b>
	<b>2011</b>	<b>2011</b>	<b>2011</b>	<b>2010</b>	<b>2010</b>	<b>2010</b>
<b>Revenues</b>						
Program Revenues						
Charges for Services	\$5,150,835	\$2,328,835	\$7,479,670	\$4,800,635	\$2,204,654	\$7,005,289
Operating Grants and contributions	17,616,422	0	17,616,422	19,852,818	0	19,852,818
Capital Grants and Contributions	812,111	0	812,111	928,801	0	928,801
<b>General Revenues</b>						
Taxes	13,825,524	0	13,825,524	12,897,444	0	12,897,444
Intergovernmental	2,273,535	0	2,273,535	2,737,466	0	2,737,466
Investment Income	176,549	451	177,000	175,765	0	175,765
Other	711,540	48,526	760,066	1,441,806	37,375	1,479,181
<b>Total Revenues</b>	<b>\$40,566,516</b>	<b>\$2,377,812</b>	<b>\$42,944,328</b>	<b>\$42,834,735</b>	<b>\$2,242,029</b>	<b>\$45,076,764</b>

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2011**  
**(Unaudited)**

**Table 2**  
**Change in Net Assets**

	Governmental		Business-Type		Total	
	Activities	Activities		Activities	Activities	
	2011	2011	2011	2010	2010	2010
<b>Program Expenses</b>						
General Government						
Legislative and Executive	7,101,154	0	7,101,154	6,113,712	0	6,113,712
Judicial	1,872,299	0	1,872,299	1,921,573	0	1,921,573
Public Safety	5,997,965	0	5,997,965	5,836,107	0	5,836,107
Public Works	5,859,620	0	5,859,620	5,495,315	0	5,495,315
Health	9,883,231	0	9,883,231	9,486,878	0	9,486,878
Human Services	10,479,826	0	10,479,826	10,885,450	0	10,885,450
Miscellaneous	311,818	0	311,818	286,800	0	286,800
Interest and Fiscal Charges	395,755	0	395,755	383,109	0	383,109
Landfill	0	4,155,669	4,155,669	0	1,970,016	1,970,016
<b>Total Expenses</b>	<b>41,901,668</b>	<b>4,155,669</b>	<b>46,057,337</b>	<b>40,408,944</b>	<b>1,970,016</b>	<b>42,378,960</b>
Increase(decrease) in Net Assets	(1,335,152)	(1,777,857)	(3,113,009)	2,425,791	272,013	2,697,804
Net Assets, January 1	48,832,490	51,245	48,883,735	46,406,699	(220,768)	46,185,931
Net Assets, December 31	\$47,497,338	(\$1,726,612)	\$45,770,726	\$48,832,490	\$51,245	\$48,883,735

**Governmental Activities**

The County financial position decreased \$1,335,152 for governmental activities. Human services accounted for \$10,479,826 of the \$41,901,668 total expenses for governmental activities or 25% of total expenses. The next largest programs are health and legislative and executive, accounting for \$9,883,231 and \$7,101,154, respectively, which represents 23.6% and 16.9%, respectively, of total governmental expenses. Human services decreased as a direct result of decreased funding for Job and Family Services programs. The legislative and executive expenses increased due to personal services expense incurred in the legal, law enforcement and administrative programs.

Tax revenue accounts for \$13,825,524 of the \$40,566,516 total revenue for governmental activity, or 34.1% of total governmental revenues. The increase in tax revenue is primarily due to an increase in sales taxes and real property taxes. Operating grants and contributions was the largest program revenue accounting for \$17,616,422, or 43.4% of total governmental revenue. These revenues decreased mainly as a result of decreased funding for Job and Family Services programs (child support and children services) and mental health (developmentally disabled and residential) related programs. The decreases in unrestricted intergovernmental revenues were due to decreased unrestricted state funding.

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2011**  
**(Unaudited)**

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The County's direct charges to users of governmental services made up \$5,150,835 or 12.7% of total governmental revenue. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. These revenues increased from 2010 due mainly to increased reimbursements received within the Motor Vehicle and Gas Tax Fund. Capital grants and contributions decreased as a result of a decrease in grants received for capital improvements.

**Business-Type Activities**

The net assets for the business-type activities for the County decreased by \$1,777,857 for the year ended 2011. The major revenue source was charges for services of \$2,328,835. The primary reason for the decrease in net assets was due to an increase in landfill closure and post-closure care costs.

**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 \$3,510,001, while total fund balance was \$3,783,096. 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 28% to total General Fund expenditures, while total fund balance represents 30% of that same amount.

The fund balance of the County's General Fund increased by \$198,578 during 2011. The primary reason for the increase was due to an increase in property and sales tax revenues and certain other revenues due to slight economic improvement in the County which exceeded the increase in expenditures due to program increases.

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

The fund balance of the Board of Developmental Disabilities increased \$1,332,406 to \$1,797,078. The increase is due primarily to an increase in property tax and intergovernmental revenue for support of the developmentally disabled school, which were partially offset by a decrease in funding for the developmentally disabled residential program.

The fund balance of Job and Family Services decreased \$557,176 to \$195,298. The decrease is due to large decreases in federal and state funding received for child support and children services programs, which were partially offset by a large decrease in these same program expenditures.

The fund balance of Motor Vehicle and Gas Tax decreased \$38,445 to \$2,402,680 due to a slight increase in expenditures for maintenance and repair of roads and bridges from 2010.

**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 assets of the Landfill Fund at the end of the year amounted to \$(1,726,612). Other factors concerning the finances of this fund have already been addressed in the discussion of the County's business-type activities.

**Huron County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2011**  
**(Unaudited)**

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**General Fund Budgetary Highlights**

There were only minor changes between the original and the final budgets for both revenues and expenditures. The differences between the final budget and the actual for revenues were primarily due to increases in property and sales tax revenue beyond the final estimates. The differences between the final budget and actual expenditures were primarily due to less expenditures than anticipated in legislative and executive and judicial.

**Capital Assets and Debt Administration**

**Capital assets.** The County's capital assets for its governmental and business type activities as of December 31, 2011 amounts to \$40,568,630 (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 \$7,646,000 which is backed by the full faith and credit of the government.

The County's total debt decreased slightly during the current year as a result of debt service principal payments during 2011.

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 \$21.8 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 11.7%, which is lower than the rate a year ago. The state average unemployment rate was 8.10% and the national average was 8.50%.

Inflationary trends in the region compare favorably to national indices.

These factors were considered in preparing the County's budget for the 2012 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**

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**Huron County, Ohio**  
**Statement of Net Assets**  
**December 31, 2011**

	Governmental Activities	Business-Type Activities	Total	Component Unit Airport
<b>Assets:</b>				
Equity in pooled cash and investments	\$ 15,463,362	\$ 601,757	\$ 16,065,119	\$ 34,414
Cash and cash equivalents with fiscal agents	12,974	-	12,974	-
Receivables (net of allowance for uncollectibles)				
Taxes	6,765,242	-	6,765,242	-
Accounts	132,509	237,081	369,590	-
Special assessments	30,131	-	30,131	-
Accrued interest	32,021	-	32,021	-
Loans	221,181	-	221,181	-
Due from other governments	3,177,345	-	3,177,345	-
Prepaid items	122,536	-	122,536	-
Materials and supplies inventory	732,346	10,072	742,418	-
Unamortized bond issuance costs	66,667	-	66,667	-
Capital assets not being depreciated	1,717,352	307,678	2,025,030	-
Capital assets being depreciated (net of accumulated depreciation)	36,154,366	2,389,234	38,543,600	-
<i>Total assets</i>	64,628,032	3,545,822	68,173,854	34,414
<b>Liabilities:</b>				
Accounts payable	1,684,725	154,476	1,839,201	-
Accrued wages and benefits	509,067	11,940	521,007	-
Due to other governments	444,577	9,691	454,268	-
Matured compensated absences	17,417	-	17,417	-
Claims payable	450,579	-	450,579	-
Accrued interest payable	29,977	1,206	31,183	-
Unearned revenue	4,890,584	-	4,890,584	-
Long-term liabilities				
Due within one year	778,221	294,566	1,072,787	-
Due in more than one year	8,325,547	4,800,555	13,126,102	-
<i>Total liabilities</i>	17,130,694	5,272,434	22,403,128	-
<b>Net Assets:</b>				
Invested in capital assets, net of related debt	31,075,718	2,293,375	33,369,093	-
Restricted for:				
Board of developmental disabilities	1,997,306	-	1,997,306	-
Child support	335,768	-	335,768	-
Real estate	416,084	-	416,084	-
EMA	217,259	-	217,259	-
Muny Road	603,153	-	603,153	-
911 equipment	462,737	-	462,737	-
MRDD residential	200,436	-	200,436	-
Motor vehicle and gas tax	3,624,702	-	3,624,702	-
Mental health	1,206,205	-	1,206,205	-
Children's services	1,301,689	-	1,301,689	-
Felony delinquent care and custody	53,592	-	53,592	-
Other purposes	1,887,478	-	1,887,478	-
Capital projects	655,531	-	655,531	-
Unrestricted (deficit)	3,459,680	(4,019,987)	(560,307)	34,414
<i>Total net assets</i>	\$ 47,497,338	\$ (1,726,612)	\$ 45,770,726	\$ 34,414

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, 2011**

Functions/programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary government:</b>				
Governmental activities:				
General government -				
Legislative and executive	\$ 7,101,154	\$ 1,591,599	\$ 195,499	\$ -
Judicial	1,872,299	393,475	248,332	-
Public safety	5,997,965	1,112,769	766,126	-
Public works	5,859,620	449,676	4,951,997	683,065
Health	9,883,231	650,323	5,147,886	129,046
Human services	10,479,826	905,582	6,306,582	-
Miscellaneous	311,818	47,411	-	-
Interest and fiscal charges	395,755	-	-	-
Total governmental activities	<u>41,901,668</u>	<u>5,150,835</u>	<u>17,616,422</u>	<u>812,111</u>
Business-type activities:				
Landfill	4,155,669	2,328,835	-	-
Total business-type activities	<u>4,155,669</u>	<u>2,328,835</u>	<u>-</u>	<u>-</u>
Total primary government	<u>46,057,337</u>	<u>7,479,670</u>	<u>17,616,422</u>	<u>812,111</u>
<b>Component unit:</b>				
Airport	130,390	142,047	-	-
Total component unit	<u>\$130,390</u>	<u>\$142,047</u>	<u>\$0</u>	<u>\$0</u>

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

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

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

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Airport
\$ (5,314,056)	\$ -	\$ (5,314,056)	\$ -
(1,230,492)	-	(1,230,492)	-
(4,119,070)	-	(4,119,070)	-
225,118	-	225,118	-
(3,955,976)	-	(3,955,976)	-
(3,267,662)	-	(3,267,662)	-
(264,407)	-	(264,407)	-
(395,755)	-	(395,755)	-
<u>(18,322,300)</u>	<u>-</u>	<u>(18,322,300)</u>	<u>-</u>
-	(1,826,834)	(1,826,834)	-
-	(1,826,834)	(1,826,834)	-
<u>(18,322,300)</u>	<u>(1,826,834)</u>	<u>(20,149,134)</u>	<u>-</u>
			<u>11,657</u>
			11,657
2,054,064	-	2,054,064	-
3,015,694	-	3,015,694	-
115,334	-	115,334	-
414,716	-	414,716	-
8,225,716	-	8,225,716	-
2,273,535	-	2,273,535	-
176,549	451	177,000	-
711,540	48,526	760,066	-
<u>16,987,148</u>	<u>48,977</u>	<u>17,036,125</u>	<u>-</u>
(1,335,152)	(1,777,857)	(3,113,009)	11,657
48,832,490	51,245	48,883,735	22,757
<u>\$ 47,497,338</u>	<u>\$ (1,726,612)</u>	<u>\$ 45,770,726</u>	<u>\$ 34,414</u>

**Huron County, Ohio  
Balance Sheet  
Governmental Funds  
December 31, 2011**

	General Fund	Board of Developmental Disabilities	Job and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets:</b>						
Equity in pooled cash and investments	\$ 2,661,514	\$ 2,184,523	\$ 419,378	\$ 1,449,318	\$ 8,075,993	\$ 14,790,726
Cash and cash equivalents with fiscal agents	-	-	-	-	12,974	12,974
Receivables (net of allowances for uncollectibles)						
Taxes	2,969,072	3,016,956	-	-	766,830	6,752,858
Accounts	76,279	432	-	107	55,691	132,509
Special assessments	-	-	-	-	30,131	30,131
Accrued interest receivable	32,021	-	-	-	-	32,021
Loans	-	-	-	-	221,181	221,181
Due from other governments	620,023	267,772	-	2,186,594	115,340	3,189,729
Prepaid items	122,536	-	-	-	-	122,536
Materials and supplies inventory	815	-	-	730,590	941	732,346
<i>Total assets</i>	<u>6,482,260</u>	<u>5,469,683</u>	<u>419,378</u>	<u>4,366,609</u>	<u>9,279,081</u>	<u>26,017,011</u>
<b>Liabilities and Fund Balances:</b>						
<b>Liabilities:</b>						
Accounts payable	215,409	275,388	69,252	372,305	749,521	1,681,875
Due to other governments	194,565	71,398	71,765	52,530	54,319	444,577
Accrued wages and benefits	203,961	93,890	83,063	60,084	68,069	509,067
Matured compensated absences	17,417	-	-	-	-	17,417
Deferred revenue	2,067,812	3,231,929	-	1,479,010	817,094	7,595,845
<i>Total liabilities</i>	<u>2,699,164</u>	<u>3,672,605</u>	<u>224,080</u>	<u>1,963,929</u>	<u>1,689,003</u>	<u>10,248,781</u>
<b>Fund Balances:</b>						
Nonspendable	211,837	-	-	730,590	222,122	1,164,549
Restricted for Other	-	1,797,078	195,298	1,672,090	7,411,604	11,076,070
Assigned	61,258	-	-	-	-	61,258
Unassigned	3,510,001	-	-	-	(43,648)	3,466,353
<i>Total fund balances</i>	<u>3,783,096</u>	<u>1,797,078</u>	<u>195,298</u>	<u>2,402,680</u>	<u>7,590,078</u>	<u>15,768,230</u>
<i>Total liabilities and fund balances</i>	<u>\$ 6,482,260</u>	<u>\$ 5,469,683</u>	<u>\$ 419,378</u>	<u>\$ 4,366,609</u>	<u>\$ 9,279,081</u>	<u>\$ 26,017,011</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 Assets of Governmental Activities**  
**December 31, 2011**

<b>Total Governmental Fund Balances</b>		\$ 15,768,230
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		37,871,718
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds. Deferred charges in governmental activities are not financial resources and therefore are not reported in the funds.		
Taxes	489,027	
Intergovernmental	2,183,433	
Special Assessments	5,446	
Unamortized Issuance Costs	66,667	
Interest	<u>27,355</u>	
Total		2,771,928
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 assets.		219,207
Long-term liabilities, including bonds 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	(29,977)	
Energy Conservation Bonds Payable	(1,830,000)	
Human Services Building Bonds Payable	(1,875,000)	
Compensated Absences	(1,797,768)	
County Building Bonds Payable	(291,000)	
General Obligation Bonds	(505,000)	
Correctional Facility Refunding Bonds Payable	(1,795,000)	
Various Purpose Improvement Bonds Payable	<u>(1,010,000)</u>	
Total		<u>(9,133,745)</u>
<b>Net Assets of Governmental Activities</b>		<u><u>\$ 47,497,338</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, 2011**

	General Fund	Board of Developmental Disabilities	Job and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
<b>Revenues:</b>						
Taxes	\$ 10,263,114	\$ 2,983,950	\$ -	\$ -	\$ 522,115	\$ 13,769,179
Charges for services	1,570,191	311,704	415,500	267,004	1,917,789	4,482,188
Licenses and permits	3,001	-	-	-	-	3,001
Special assessments	-	-	-	-	128,010	128,010
Fines and forfeitures	291,397	-	-	54,895	191,607	537,899
Intergovernmental revenue	1,371,039	2,936,672	3,671,825	5,188,726	7,494,306	20,662,568
Investment earnings	142,337	-	-	3,839	2,483	148,659
Miscellaneous revenue	178,626	137,349	10,514	70,773	314,278	711,540
<i>Total revenues</i>	<u>13,819,705</u>	<u>6,369,675</u>	<u>4,097,839</u>	<u>5,585,237</u>	<u>10,570,588</u>	<u>40,443,044</u>
<b>Expenditures:</b>						
Current:						
General government-						
Legislative and executive	5,033,619	-	-	-	1,104,710	6,138,329
Judicial	1,713,417	-	-	-	150,935	1,864,352
Public safety	4,356,576	-	-	-	1,300,631	5,657,207
Public works	197	-	-	5,519,893	598,837	6,118,927
Health	117,568	4,859,587	-	-	4,527,266	9,504,421
Human services	741,141	-	4,667,206	-	4,418,886	9,827,233
Miscellaneous	311,818	-	-	-	-	311,818
Capital outlay	135,534	177,682	197,229	103,789	454,571	1,068,805
Debt service:						
Principal retirement	-	-	-	-	680,000	680,000
Interest and fiscal charges	-	-	-	-	386,050	386,050
<i>Total expenditures</i>	<u>12,409,870</u>	<u>5,037,269</u>	<u>4,864,435</u>	<u>5,623,682</u>	<u>13,621,886</u>	<u>41,557,142</u>
<i>Excess of revenues over (under) expenditures</i>	1,409,835	1,332,406	(766,596)	(38,445)	(3,051,298)	(1,114,098)
<b>Other financing sources (uses):</b>						
Transfers in	-	-	209,420	-	1,001,837	1,211,257
Transfers out	(1,211,257)	-	-	-	-	(1,211,257)
<i>Total other financing sources (uses)</i>	<u>(1,211,257)</u>	<u>-</u>	<u>209,420</u>	<u>-</u>	<u>1,001,837</u>	<u>-</u>
Net change in fund balance	198,578	1,332,406	(557,176)	(38,445)	(2,049,461)	(1,114,098)
Fund balance, January 1 - as restated	3,584,518	464,672	752,474	2,441,125	9,639,539	16,882,328
Fund balance, December 31	<u>\$ 3,783,096</u>	<u>\$ 1,797,078</u>	<u>\$ 195,298</u>	<u>\$ 2,402,680</u>	<u>\$ 7,590,078</u>	<u>\$ 15,768,230</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, 2011**

**Net Change in Fund Balances - Total Governmental Funds** \$ (1,114,098)

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

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

Capital Asset Additions	2,340,683	
Current Year Depreciation	<u>(2,623,883)</u>	
 Total		 (283,200)

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	<u>(7,436)</u>	
 Total		 (7,436)

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

Taxes	56,345	
Intergovernmental	39,500	
Interest	27,355	
Special Assessments	<u>(263)</u>	
 Total		 122,937

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

680,000

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

(807,069)

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.

Amortized Issuance Costs	(9,233)	
Decrease in Compensated Absences	83,419	
Accrued interest	<u>(472)</u>	
 Total		 <u>73,714</u>

**Net Change in Net Assets of Governmental Activities** \$ (1,335,152)

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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Taxes	\$ 9,075,255	\$ 9,075,255	\$ 10,138,985	\$ 1,063,730
Charges for services	1,132,300	1,132,300	1,056,092	(76,208)
Licenses and permits	2,900	2,900	3,001	101
Fines and forfeitures	257,900	257,900	291,688	33,788
Intergovernmental revenue	1,323,747	1,323,747	1,328,078	4,331
Investment earnings	150,000	150,000	214,459	64,459
Miscellaneous revenue	304,698	304,698	335,346	30,648
Total revenues	12,246,800	12,246,800	13,367,649	1,120,849
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General government-</b>				
Legislative and executive	5,189,100	5,192,505	4,887,402	305,103
Judicial	1,857,741	1,874,382	1,772,576	101,806
Public safety	4,433,241	4,527,302	4,435,180	92,122
Public works	850	850	238	612
Health	131,281	117,781	117,568	213
Human services	773,500	823,500	738,411	85,089
Miscellaneous	268,350	305,250	300,250	5,000
Capital outlay	10,000	10,000	5,005	4,995
Total expenditures	12,664,063	12,851,570	12,256,630	594,940
Deficiency of revenues under expenditures	(417,263)	(604,770)	1,111,019	1,715,789
<b>Other financing sources (uses):</b>				
Transfers in	90,000	90,000	90,000	-
Transfers out	(1,145,955)	(1,211,412)	(1,211,257)	155
Deficiency of revenues and other financing sources under expenditures and other uses	(1,473,218)	(1,726,182)	(10,238)	1,715,944
Fund balance, January 1	1,575,467	1,575,467	1,575,467	-
Prior year encumbrances appropriated	150,727	150,727	150,727	-
Fund balance, December 31	\$ 252,976	\$ 12	\$ 1,715,956	\$ 1,715,944

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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Taxes	\$ 3,048,630	\$ 3,048,630	\$ 2,983,950	\$ (64,680)
Intergovernmental revenue	1,386,370	1,386,370	2,815,791	1,429,421
Charges for services	300,000	300,000	311,704	11,704
Miscellaneous revenue	110,000	110,000	101,638	(8,362)
Total revenues	<u>4,845,000</u>	<u>4,845,000</u>	<u>6,213,083</u>	<u>1,368,083</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	3,841,000	3,761,000	3,595,697	165,303
Materials and supplies	135,000	145,000	144,999	1
Charges and services	1,127,300	1,207,300	1,102,987	104,313
Capital purchases	200,000	290,000	177,682	112,318
Total expenditures	<u>5,303,300</u>	<u>5,403,300</u>	<u>5,021,365</u>	<u>381,935</u>
Deficiency of revenues under expenditures	(458,300)	(558,300)	1,191,718	1,750,018
Fund balance, January 1	527,505	527,505	527,505	-
Prior year encumbrances appropriated	192,300	192,300	192,300	-
Fund balance, December 31	<u>\$ 261,505</u>	<u>\$ 161,505</u>	<u>\$ 1,911,523</u>	<u>\$ 1,750,018</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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue	\$ 3,695,000	\$ 3,720,272	\$ 3,764,483	\$ 44,211
Charges for services	780,000	419,432	415,500	(3,932)
Interest revenue	5,000	-	-	-
Miscellaneous revenue	30,000	8,542	10,514	1,972
Total revenues	<u>4,510,000</u>	<u>4,148,246</u>	<u>4,190,497</u>	<u>42,251</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	3,946,500	3,552,376	3,470,171	82,205
Materials and supplies	31,250	39,250	9,481	29,769
Charges and services	1,527,500	1,426,982	1,244,546	182,436
Capital purchases	75,500	200,860	197,229	3,631
Total expenditures	<u>5,580,750</u>	<u>5,219,468</u>	<u>4,921,427</u>	<u>298,041</u>
Deficiency of revenues under expenditures	(1,070,750)	(1,071,222)	(730,930)	340,292
<b>Other financing sources:</b>				
Transfers in	209,420	209,420	209,420	-
Total other financing sources	<u>209,420</u>	<u>209,420</u>	<u>209,420</u>	<u>-</u>
Deficiency of revenues and other financing sources under expenditures	(861,330)	(861,802)	(521,510)	340,292
Fund balance, January 1	769,238	769,238	769,238	-
Prior year encumbrances appropriated	110,750	110,750	110,750	-
Fund balance, December 31	<u>\$ 18,658</u>	<u>\$ 18,186</u>	<u>\$ 358,478</u>	<u>\$ 340,292</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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Charges for services	\$ 325,000	\$ 278,531	\$ 268,636	\$ (9,895)
Fines and forfeitures	56,000	56,000	48,087	(7,913)
Intergovernmental revenue	4,225,000	4,275,000	4,332,603	57,603
Investment earnings	4,500	4,500	3,839	(661)
Miscellaneous revenue	271,000	42,847	70,773	27,926
Total revenues	<u>4,881,500</u>	<u>4,656,878</u>	<u>4,723,938</u>	<u>67,060</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	2,709,200	2,687,900	2,537,650	150,250
Materials and supplies	1,015,798	1,365,798	1,345,540	20,258
Charges and services	1,423,230	1,201,830	1,016,480	185,350
Capital purchases	260,000	163,500	103,789	59,711
Total expenditures	<u>5,408,228</u>	<u>5,419,028</u>	<u>5,003,459</u>	<u>415,569</u>
Excess (deficiency) of revenues over (under) expenditures	(526,728)	(762,150)	(279,521)	482,629
Fund balance, January 1	1,183,060	1,183,060	1,183,060	-
Prior year encumbrances appropriated	148,028	148,028	148,028	-
Fund balance, December 31	<u>\$ 804,360</u>	<u>\$ 568,938</u>	<u>\$ 1,051,567</u>	<u>\$ 482,629</u>

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

**Huron County, Ohio**  
**Statement of Net Assets**  
**Proprietary Funds**  
**December 31, 2011**

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
<b>Assets:</b>		
Current assets:		
Equity in pooled cash and investments	\$ 601,757	\$ 672,636
Receivables (net of allowances for uncollectibles)	237,081	-
Materials and supplies inventory	10,072	-
<i>Total current assets</i>	<u>848,910</u>	<u>672,636</u>
Noncurrent assets:		
Land	307,678	-
Land improvements	2,867,842	-
Buildings, structures and improvements	1,811,811	-
Furniture, fixtures and equipment	997,907	-
Less: accumulated depreciation	<u>(3,288,326)</u>	<u>-</u>
<i>Total noncurrent assets</i>	<u>2,696,912</u>	<u>-</u>
<i>Total assets</i>	<u>3,545,822</u>	<u>672,636</u>
<b>Liabilities:</b>		
Current liabilities:		
Accounts payable	154,476	2,850
Accrued wages and benefits	11,940	-
Due to other governments	9,691	-
Claims payable	-	450,579
Accrued interest payable	1,206	-
Current portion of compensated absences	3,758	-
Current portion of unfunded closure/post-closure	260,713	-
Current portion of obligations under capital leases	20,095	-
Current portion of bonds payable	<u>10,000</u>	<u>-</u>
<i>Total current liabilities</i>	471,879	453,429
Noncurrent liabilities:		
Compensated absences - noncurrent	73,886	-
Obligations under capital leases-noncurrent	43,442	-
Unfunded closure/post-closure-noncurrent	4,353,227	-
Bonds Payable-noncurrent	<u>330,000</u>	<u>-</u>
<i>Total noncurrent liabilities</i>	<u>4,800,555</u>	<u>-</u>
<i>Total liabilities</i>	5,272,434	453,429
<b>Net Assets:</b>		
Invested in capital assets, net of related debt	2,293,375	-
Unrestricted (deficit)	<u>(4,019,987)</u>	<u>219,207</u>
<i>Total net assets (deficit)</i>	<u>(1,726,612)</u>	<u>219,207</u>
<i>Total liabilities and net assets</i>	<u>\$ 3,545,822</u>	<u>\$ 672,636</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 Assets**  
**Proprietary Funds**  
**For the Year Ended December 31, 2011**

	<u>Business-Type</u> <u>Activities</u>	<u>Governmental</u> <u>Activities</u>
	<u>Landfill</u>	<u>Internal Service</u> <u>Fund</u>
Operating revenues:		
Charges for services	\$ 2,328,835	\$ 4,340,041
Miscellaneous	48,526	-
Total operating revenues	<u>2,377,361</u>	<u>4,340,041</u>
Operating expenses:		
Personal services	394,077	-
Contract services	3,337,434	446,312
Claims	-	4,701,333
Materials and supplies	1,623	-
Depreciation	151,775	-
Miscellaneous	251,201	-
Total operating expenses	<u>4,136,110</u>	<u>5,147,645</u>
Operating loss	<u>(1,758,749)</u>	<u>(807,604)</u>
Nonoperating revenues (expenses):		
Interest income	451	535
Interest and fiscal charges	(19,559)	-
Total nonoperating revenues (expenses)	<u>(19,108)</u>	<u>535</u>
Changes in net assets	<u>(1,777,857)</u>	<u>(807,069)</u>
Net assets (deficit), January 1	<u>51,245</u>	<u>1,026,276</u>
Net assets (deficit), December 31	<u>\$ (1,726,612)</u>	<u>\$ 219,207</u>

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, 2011**

	<b>Business-Type Activities</b>	<b>Governmental Activities</b>
	<b>Landfill</b>	<b>Internal Service Fund</b>
Cash flows from operating activities:		
Cash received from customers	\$ 2,286,016	\$ -
Cash received from quasi-external transactions with other funds	-	4,340,041
Cash received from other operating revenues	48,526	-
Cash paid for claims	-	(4,695,880)
Cash paid to suppliers	(1,752,737)	(444,488)
Cash paid to employees and for fringe benefits	(393,405)	-
Net cash provided by operating activities	188,400	(800,327)
Cash flows from capital and related financing activities:		
Principal payments - capital lease	(19,084)	-
Interest paid	(18,353)	-
Acquisition of Capital Assets	(362,582)	-
Principal payments - Bonds	(10,000)	-
Net cash used in capital and related financing activities	(410,019)	-
Cash flows from investing activities:		
Interest received	451	535
Net cash provided by investing activities	451	535
Net increase in cash and cash equivalents	(221,168)	(799,792)
Cash and cash equivalents, January 1	822,925	1,472,428
Cash and cash equivalents, December 31	<u>\$ 601,757</u>	<u>\$ 672,636</u>
Reconciliation of Operating Income to Net Cash Used in Operating Activities		
Operating income	\$ (1,758,749)	\$ (807,604)
Adjustments to reconcile operating income to net cash used in operating activities:		
Depreciation expense	151,775	-
(Increase) decrease in operating assets:		
Accounts receivable	(42,819)	-
Inventory	(1,238)	-
Increase (decrease) in operating liabilities:		
Accounts payable	(212)	1,824
Claims payable	-	5,453
Accrued wages and benefits	669	-
Compensated absences	(3,261)	-
Due to other governments	3,264	-
Unfunded closure/post-closure care costs	1,838,971	-
Total adjustments	<u>1,947,149</u>	<u>7,277</u>
Net cash provided by operating activities	<u>\$ 188,400</u>	<u>\$ (800,327)</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, 2011**

	<b>Agency Funds</b>
<b>Assets:</b>	
Current assets:	
Equity in pooled cash and investments	\$ 3,103,408
Segregated cash accounts	1,406,917
Taxes receivable	39,706,153
Due from other governments	3,589,673
<i>Total assets</i>	47,806,151
 <b>Liabilities:</b>	
Unapportioned monies	1,916,787
Due to other governments	43,295,826
Deposits held due to others	2,404,140
Payroll withholdings	189,398
<i>Total liabilities</i>	\$ 47,806,151

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, 2011**

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

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

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

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

The Huron County Regional Airport Authority (the "Authority") is organized under Section 308.03 of the Ohio Revised Code and is a governmental entity formed to service the County's business and recreational aviation needs. The County Commissioners appoint all seven members of the Authority's Board. The Authority has a fiscal year ended December 31, 2011. 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 assets. The County serves as the fiscal agent for the Huron County Airport Authority. The County did not make any contributions to the Airport Authority in 2011. 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 Huron County Auditor's office or 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 assets 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 assets 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, 2011**

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

The statement of net assets 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 funds assets and liabilities is reported as fund balance. The following are the County's major governmental funds.

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

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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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

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

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

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

**Fiduciary Funds:** Fiduciary fund reporting focuses on net assets and changes in net assets. 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 standard-setting body for governmental accounting and financial reporting principles. The County follows GASB guidance as applicable to its governmental and business-type activities, and Financial Accounting Standards Board (FASB) statements issued on or before November 30, 1989, that do not conflict with or contradict GASB pronouncements or that have been made applicable by the GASB. The County has elected to follow GASB guidance for business-type activities and enterprise funds rather than FASB guidance issued after November 30, 1989.

**Government-wide Financial Statements:** The government-wide financial statements are prepared using the economic resources measurement focus. All assets and liabilities associated with the operation of the County are included on the statement of net assets.

**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 and current liabilities 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, 2011**

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

Like the government-wide statements, all proprietary fund activities are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of revenues, expenses and changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets. 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 revenue and in the presentation of expenses versus expenditures.

**Revenues—Exchange and Non-Exchange Transactions:** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place.

On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of fiscal year-end.

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, 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 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/Unearned Revenue:** Deferred/unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2011 but which were levied to finance fiscal year 2012 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On the governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue. On the government wide financial statements, property taxes receivable, net of delinquent taxes receivable have been reported as unearned revenue.

**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, other than 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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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

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 assets and the balance sheet. Investments are limited to STAR Ohio, certificates of deposit, and U.S. Government Agency securities. These investments (except for STAR Ohio as noted below) are stated at fair value. The County has invested funds in the State Treasury Assets Reserve of Ohio (STAR Ohio) during 2011. STAR 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 does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2011.

Investment income is recorded in the General, various Special Revenue, Landfill Enterprise, and Internal Service Funds. Investment income earned during 2011 totaled \$177,000.

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."

In 2007, the County issued bonds to finance an energy conservation project. These funds were deposited into a bank account with a fiscal agent and the County draws on this account as needed. As of December 31, 2011, a balance still remained in this account. This balance is reflected on the statement of net assets and balance as "cash and cash equivalents with fiscal agents."

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.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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

**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.

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

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

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

**Use of Estimates:** The preparation of the basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities 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.

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

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

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

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

**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.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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

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

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

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

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

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

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

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

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

***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.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**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.

**Net Assets:** Net Assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, 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 assets are 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 assets are available. Restricted for other purposes represents amounts in special revenue funds restricted to use by grantors.

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

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

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

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

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

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury, any other obligation guaranteed as to principal and interest by the United States, or any book-entry, zero-coupon United States Treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligation or security issued by any federal government agency or instrumentality, including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Bonds and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the same county as the County;
4. Time certificates of deposit or savings or deposit accounts, including, but not limited to, passbook accounts in any eligible institution mentioned in Section 135.32 of the Ohio Revised Code;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
6. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements with any eligible institution or dealer in which the County lends securities and the eligible institution or dealer agrees to exchange either securities described in division (1) or (2), or cash, or both securities and cash, equal value for equal value;

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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

9. Up to 25% of the County's total average portfolio in either (a) high grade commercial paper when the aggregate value of the notes does not exceed 10% of the aggregate value of the outstanding commercial paper of the issuing corporation, and the notes mature no later than 270 days after purchase or (b) bankers acceptances of banks insured by the FDIC when the obligations are eligible for purchase by the Federal Reserve System and mature no later than 180 days after purchase;
10. Up to 15% of the County's total average portfolio in high grade notes issued by U.S. corporations, and the notes mature not later than two years after purchase. Bankers acceptances for a period not to exceed 270 days in an amount not to exceed ten percent of the County's total average portfolio;
11. High grade debt interests issued by foreign nations diplomatically recognized by the U.S. government. All interest and principal shall be denominated and payable in U.S. funds. In the aggregate, this investment shall not exceed 1% of the County's total average portfolio and shall mature no later than five years after purchase; and
12. A current unpaid or delinquent tax line of credit authorized under division (G) of section 135.341 of the Revised Code, provided that all of the conditions for entering into such a line of credit under that division are satisfied.

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

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities value at least 105% of the total value of public funds on deposit at the institution. Repurchase agreements must be obligations of or guaranteed securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2011, the County complied with the provisions of these statutes.

**Deposits:**

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

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

The County had cash on hand of \$2,633 as of December 31, 2011. The County's bank balance was \$10,038,515. The entire bank balance was either covered by FDIC or collateralized in accordance with the provisions identified in the preceding paragraph.



**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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

Investments: As of December 31, 2011, the County had the following investments and maturities:

	Carrying/Fair Value	Less than 6 months	6 - 12 months	1 - 2 years	Over 2 years
STAR Ohio	\$ 2,519,961	\$ 2,519,961	\$ -	\$ -	\$ -
Federal Home Loan Mortgage Corporation	999,700	-	-	-	999,700
Federal Farm Credit Bank	1,739,502	516,735	467,240	-	755,527
Federal Home Loan Bank	1,254,355	753,810	-	-	500,545
Federal National Mortgage Association	3,481,966	-	776,829	-	2,705,137
Stifel Nicolaus MMF	1,003,416	1,003,416	-	-	-
<b>Total Investments</b>	<b>\$ 10,998,900</b>	<b>\$ 4,793,922</b>	<b>\$ 1,244,069</b>	<b>\$ -</b>	<b>\$ 4,960,909</b>

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

Credit risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County’s investment policy allows the County to invest in accordance with the Ohio Revised Code (Ohio Law) which is defined earlier within this note. Investments in STAR Ohio and the money market fund were rated AAAM by Standard & Poor’s. The Federal Home Loan Mortgage Corporation securities are rated AAA by Standard & Poors and Aaa by Moody’s. The Federal Farm Credit Bank Securities are rated AAA by Standard & Poors and Aaa by Moody’s. The Federal Home Loan Bank securities are rated AAA by Standard & Poors and Aaa by Moody’s. The Federal National Mortgage Association securities are rated AAA by Standard & Poors and Aaa by Moody’s.

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 21% in STAR Ohio, 8.3% in Federal Home Loan Mortgage Corporation securities, 14.5% in Federal Farm Credit Bank securities, 10.5% in Federal Home Loan Bank securities, and 29% in Federal National Mortgage Association securities.

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

Cash reported by the Huron County Airport Authority is maintained by the Huron County Treasurer as part of “equity in pooled cash and investments”.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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**NOTE D – TRANSFERS**

Transfers to/from other funds during 2011 are as follows:

	Transfers In	Transfers Out
<b>Major Funds:</b>		
General Fund	\$ -	\$ 1,211,257
Jobs and Family Services	209,420	-
<b>Total Major Funds</b>	209,420	1,211,257
<b>Non-Major Funds:</b>		
Clerk of Courts Computer	15,000	-
EMA	3,736	-
Municipal Court Advocacy	9,492	-
Victims Assistance	43,252	-
Debt Service	230,563	-
County Bond Retirement	285,744	-
Jail Bond Retirement	401,950	-
Permanent Improvement	12,100	-
<b>Total Non-Major Funds</b>	1,001,837	-
<b>Total All Funds</b>	\$ 1,211,257	\$ 1,211,257

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 other. 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, 2011**

**NOTE E – CAPITAL ASSETS**

Capital asset activity for the County for the year ended December 31, 2011, is as follows:

<b>Governmental Activities:</b>	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Ending Balance</b>
<i>Capital assets not being depreciated:</i>				
Land	\$1,717,352	\$0	\$0	\$1,717,352
<i>Total capital assets, not being depreciated</i>	1,717,352	0	0	1,717,352
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	33,880,036	118,123	0	33,998,159
Furniture, fixtures and equipment	10,010,649	555,407	(424,611)	10,141,445
Infrastructure	28,985,336	1,667,153	0	30,652,489
<i>Total capital assets being depreciated</i>	72,876,021	2,340,683	(424,611)	74,792,093
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(18,929,541)	(919,840)	0	(19,849,381)
Furniture, fixtures and equipment	(7,287,351)	(645,240)	417,175	(7,515,416)
Infrastructure	(10,214,127)	(1,058,803)	0	(11,272,930)
<i>Total accumulated depreciation</i>	(36,431,019)	(2,623,883)	417,175	(38,637,727)
<i>Total capital assets being depreciated, net</i>	36,445,002	(283,200)	(7,436)	36,154,366
<i>Governmental activities capital assets, net</i>	\$38,162,354	\$(283,200)	\$(7,436)	\$37,871,718

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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

<b>Business-Type Activities:</b>	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Ending Balance</b>
<i>Capital assets, not being depreciated:</i>				
Land	\$307,678	0	0	\$307,678
Total capital assets, not being depreciated	307,678	0	0	307,678
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	1,514,302	297,509	0	1,811,811
Land improvements	2,867,842	0	0	2,867,842
Furniture, fixtures and equipment	932,834	65,073	0	997,907
Total capital assets being depreciated	5,314,978	362,582	0	5,677,560
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(744,457)	(49,757)	0	(794,214)
Land improvements	(1,667,423)	(53,128)	0	(1,720,551)
Furniture, fixtures and equipment	(724,671)	(48,890)	0	(773,561)
Total accumulated depreciation	(3,136,551)	(151,775)	0	(3,288,326)
Total capital assets being depreciated, net	2,178,427	210,807	0	\$2,389,234
<i>Business-type activities capital assets, net</i>	<u>\$2,486,105</u>	<u>210,807</u>	<u>0</u>	<u>\$2,696,912</u>

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

<i>Governmental activities:</i>	
General government – legislative and executive	\$496,506
General government – judicial	36,978
Public safety	316,899
Public works	1,298,095
Health	37,582
Human services	437,823
<i>Total depreciation expense – governmental activities</i>	<u>\$2,623,883</u>
 <i>Business-type activities:</i>	
Landfill	<u>\$151,775</u>

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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**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, as well as issuance costs, 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. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

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

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

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

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

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

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

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

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

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

Under the Uniform Bond Act of the Ohio Revised Code, the County's overall legal debt margin is \$21.8 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, 2011**

**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, 2011, the total outstanding on these revenue bonds aggregated \$39,854,231.

**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 \$4,613,940 reported as landfill closure and post-closure care liability represents the total amount of estimated closure and post-closure costs. This amount is based on what it would cost to perform all closure and post-closure care. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

Long-term debt and other obligations of the County at December 31, 2011 were as follows:

	<b>Balance January 1, 2011</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2011</b>	<b>Amounts Due In One Year</b>
<b>Governmental Activities:</b>					
Governmental Funds:					
General Obligation Bonds					
2007 Energy Conservation Bonds 4.42%, due serially through 2026	\$1,916,000	\$0	\$86,000	\$1,830,000	\$89,000
General Obligation Bonds 2005 Correctional Facility Refunding Bonds 3%-3.75%, due serially through 2016	2,120,000	0	325,000	1,795,000	335,000
General Obligation Bonds 2006 County Building 4.7%, due serially through 2006	305,000	0	14,000	291,000	14,000
General Obligation Bonds 2002 Various Purpose Improvement and Refund 2%-4.6%, due serially through 2021	1,250,000	0	240,000	1,010,000	250,000
General Obligation Bonds 1994 Human Services Building 2%-4%, due serially through 2020	1,875,000	0	0	1,875,000	0
General Obligation Bonds 2010 County Courthouse Improvement 2.75%-3.63%, due serially through 2030	520,000	0	15,000	505,000	15,000
Subtotal Governmental Fund Obligations	7,986,000	0	680,000	7,306,000	703,000
Compensated Absences	1,881,187	1,341,056	1,424,475	1,797,768	75,221
<b>Total Governmental Activities</b>	<b>\$9,867,187</b>	<b>\$1,341,056</b>	<b>\$2,104,475</b>	<b>\$9,103,768</b>	<b>\$778,221</b>

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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

	<b>Balance January 1, 2011</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2011</b>	<b>Amounts Due In One Year</b>
<b>Business-Type Activities:</b>					
Landfill closure and post-closure care costs	2,774,969	1,838,971	0	4,613,940	260,713
General Obligation Bonds 2010 County Landfill Transfer Station Improvement 3.7%-4.6%, due serially through 2030	350,000	0	10,000	340,000	10,000
Capital Lease	82,621	0	19,084	63,537	20,095
Compensated Absences	80,905	23,600	26,861	77,644	3,758
<b>Total Business-type Activities</b>	<b>\$3,288,495</b>	<b>\$1,862,571</b>	<b>\$55,945</b>	<b>\$5,095,121</b>	<b>\$294,566</b>

A summary of the County's future long-term debt funding requirements as of December 31, 2011 follows:

Year	Governmental Activities General Obligation Bonds		Business-Type Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest
2012	703,000	359,395	10,000	14,470
2013	718,000	332,172	15,000	14,100
2014	762,000	303,532	15,000	13,545
2015	797,000	282,494	15,000	12,990
2016	838,000	259,700	15,000	12,435
2017-2021	2,316,000	955,357	75,000	53,850
2022-2026	1,012,000	214,168	100,000	35,650
2027-2030	160,000	27,390	95,000	11,270
Total	<u>7,306,000</u>	<u>2,734,208</u>	<u>340,000</u>	<u>168,310</u>

**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, 2011 representing this liability for all governmental funds are as follows:

	<u>Hours</u>
Vacation	55,500
Sick	26,273

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.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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

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.

**NOTE G- RETIREMENT SYSTEMS**

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

- A. The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans as described below:
- 1) The Traditional Pension Plan (TP) – a cost-sharing multiple-employer defined benefit pension plan.
  - 2) The Member-Directed Plan (MD) – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings.
  - 3) The Combined Plan (CO) – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.
- B. OPERS provides retirement, disability, and survivor and death benefits and annual cost-of-living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits.
- C. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.
- D. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/investments/cafr.shtml>, or writing, OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 1-800-222-7377.
- E. The Ohio Revised Code provides statutory authority for member and employer contributions. For 2011, member and employer contribution rates were consistent across all three plans. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

The member contribution rates for members other than law enforcement personnel were 10%, 10.0% and 10.0% for 2011, 2010, and 2009, respectively, for the County. The rate for members of law enforcement was 11.6% for 2011 and 11.1% for 2010 and 10.1% for 2009.

The employer contribution rates for members other than law enforcement personnel were 14.0%, 14.0%, and 14% of covered payroll for 2011, 2010, and 2009, respectively, for the County. The employer contribution rates for law enforcement personnel were 18.10%, 17.87%, and 17.63% of covered payroll for 2011, 2010 and 2009 respectively, for the County.

The County's contributions to OPERS for the years ended December 31, 2011, 2010, and 2009 were \$1,822,024, \$1,795,246 and \$1,709,195, respectively, of which 100% was contributed for 2011, 2010 and 2009.



**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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

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

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

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

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

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

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

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

Eligible faculty of Ohio’s public colleges and universities may choose to enroll in either STRS Ohio or an alternative retirement plan (ARP) offered by their employer. Employees have 120 days from their employment date to select a retirement plan.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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

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

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

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

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

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

For the fiscal years ended June 30, 2011, 2010 and, 2009, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. Contribution rates are established by STRS Ohio, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers.

The County's required contributions for pension obligations to STRS Ohio for the years ended December 31, 2011, 2010 and 2009 were \$19,867, \$25,564, and \$33,859 respectively, which were equal to the required contributions for those years.

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

**NOTE H – OTHER POSTEMPLOYMENT BENEFITS**

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

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

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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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

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

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

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

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

Employer's contributions are expressed as a percentage of the covered payroll of active members. In 2011, the County contributed at 14.0% of covered payroll of members other than law enforcement personnel. The County contributed at 18.10% of covered payroll of members of law enforcement. The Ohio Revised Code currently limits the employer contribution rate not to exceed 14.0% and 18.1% of covered payroll of members other than law enforcement personnel and members of law enforcement, respectively. Active members do not make contributions to the OPEB Plan.

OPERS' Post Employment Health Care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post employment health care benefits. For 2011, the portion of employer contributions allocated to health care for members in the Traditional Plan was 4.0%. The portion of employer contributions allocated to health care for members in the Combined Plan was 6.05% during calendar year 2011. For 2010, the percentages were 5.5% from January 1 through February 28, 2010 and 5.0% from March 1 through December 31, 2010. For 2009, these percentages were 7.0% for January through March 31, 2010 and 5.5% for April 1 through December 31, 2009. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

- C. The employer contributions that were used to fund post-employment benefits were \$661,539 for 2011, \$651,816 for 2010, \$717,251 for 2009. The percentage of the required contributions made for 2011, 2010 and 2009 were 100%, respectively.
- D. The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates for state and local employers increased January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning January 1, 2006, with a final rate increase January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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

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

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

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

Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2011, 2010 and 2009. The 14 percent employer contribution rate is the maximum rate established under Ohio law. For the County, these amounts equaled \$2,452, \$1,826 and \$2,419 for the years ended December 31, 2011, 2010, and 2009, respectively.

**NOTE I - PROPERTY TAXES**

Property tax revenues include amounts levied against real, public utility and tangible personal (business) property located in the County. The assessed value, by property classification, upon which taxes collected in 2011 were based, is as follows:

Real property	\$1,020,684,600
Public utility and tangible personal property	<u>4,506,240</u>
Total assessed property value	<u><u>\$1,025,190,840</u></u>

In 2011 real property taxes were levied on January 1, 2011 on the assessed values as of January 1, 2010 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 2009. 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 2011 if paid annually, payment was due by February 11, 2011. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 11, 2011 with the remainder due July 8, 2011.

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

Accrued property taxes receivable represent current and delinquent taxes outstanding for real, tangible personal and public utility taxes which were measurable as of December 31, 2011. 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 2011 operations. The receivable is therefore offset by a credit to deferred revenue.

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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

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

Purpose	Voter Authorized Rate (a)	Rate Levied for Current Year Collection		Final Collection Year
		Agriculture/ Residential (b)	Other	
General Fund	None			
Mental Health	.50	.083758	.234457	2014
MRDD Operating	.20	.033503	.093782	(c)
MRDD Operating	1.30	1.072615	1.237267	(c)
MRDD Operating	1.50	1.238721	1.427616	(c)
MRDD Operating	1.00	.904758	.989446	2015
Senior Citizens	.50	.452307	.494723	2013
Health Operating	.30	.179757	.250574	2016
Health Operating	.20	.119838	.167049	2016
Health Operating	.25	.171266	.216280	2020

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

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

A reconciliation for all major governmental funds at December 31, 2011 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:

	General Fund	Board of Developmental Disabilities Fund	Job and Family Services Fund	Motor Vehicle and Gas Tax Fund
GAAP Basis	\$198,578	\$1,332,406	\$(557,176)	\$(38,445)
Net adjustment for revenue accruals	(26,562)	(156,592)	92,658	(861,299)
Net adjustment for expenditure accruals	(26,800)	238,904	3,908	1,017,974
Net adjustments for encumbrances	(145,029)	(223,000)	(60,900)	(397,751)
Non- Budgeted Funds	(10,425)	-	-	-
Budget Basis	<u>\$(10,238)</u>	<u>\$1,191,718</u>	<u>\$(521,510)</u>	<u>\$(279,521)</u>

**NOTE K - COMMITMENTS AND CONTINGENCIES**

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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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NOTE K - COMMITMENTS AND CONTINGENCIES (Continued)

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

NOTE L - RISK MANAGEMENT

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

The County Risk Sharing Authority Inc. (CORSA) is a public entity risk sharing pool among thirty-nine counties in Ohio. CORSA was formed as an Ohio nonprofit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverage provided by CORSA. These 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, No county may have more than one representative on the board at any one time. Each member county's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees.

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2011 was \$287,971.

Each County fund is charged for its appropriate share of covered employees based on actuarial estimates of the amounts needed to pay prior and current year claims. The claim liability of \$450,579 reported in the fund at December 31, 2011 is based on the requirements of Governmental Accounting Standards Board (GASB) Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. The County's liability for these claims is based upon an actuarial estimate by Medical Mutual of Ohio, the plan administrator. Changes in the fund's claim liability amount in 2009, 2010 and 2011 were:

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	End of Year Liability
2009	\$556,253	\$3,938,128	\$4,032,988	\$461,393
2010	461,393	3,598,737	3,615,004	445,126
2011	445,126	4,701,333	4,695,880	450,579

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

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

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

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

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

The following is a schedule of future minimum lease payments required under the capital lease and the present value of the minimum lease payments as of December 31, 2011.

Year Ending <u>December 31,</u>	Long-Term <u>Debt</u>
2012	\$23,463
2013	23,463
2014	<u>23,463</u>
Total Minimum Lease Payments	\$70,389
Less: Amount Representing Interest	<u>(6,852)</u>
Present Value of Minimum Lease Payments	<u>\$63,537</u>

**NOTE N – ACCOUNTABILITY AND COMPLIANCE**

Deficit Fund Balance/Net Assets: The WIA, Concealed Weapons, Chapter One, and HC Block Grant Funds had deficit fund balances in the amounts of \$42,750, \$175, \$600, and \$123 as of December 31, 2011. The Landfill Fund had deficit net assets of \$1,726,612. These funds comply with Ohio state law, which does not permit cash basis deficits. The General Fund provides transfers when cash is required, not when accruals occur. The deficit fund balance resulted from adjustments for accrued liabilities. These deficits should be eliminated by future revenues not recognized under generally accepted accounting principles at December 31, 2011.

**NOTE O – CHANGES IN ACCOUNTING PRINCIPLES**

For 2011, the County has implemented Governmental Accounting Standards Board (GASB) Statement No. 54, “Fund Balance Reporting and Governmental Fund Type Definitions.” GASB Statement No. 54 enhances the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The implementation of this statement resulted in the reclassification of certain funds, and resulted in a beginning balance restatement as follows:

	<b>General Fund</b>	<b>Other Governmental Funds</b>
Balance January 1, 2011	\$3,028,628	\$10,195,429
Reclassification of Fund	555,890	(555,890)
Restated Balance January 1, 2011	<u>\$3,584,518</u>	<u>\$9,639,539</u>

**Huron County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2011**

**NOTE P- FUND BALANCES**

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

Fund Balances	General	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle Gas Tax	Other Governmental Funds	Total Governmental Funds
<b>Nonspendable</b>						
Unclaimed Monies	\$ 88,486	\$ -	\$ -	\$ -	\$ -	\$ 88,486
Materials & Supplies Inventories	815	-	-	730,590	941	732,346
Prepays	122,536	-	-	-	-	122,536
Loans	-	-	-	-	221,181	221,181
<b>Total of Nonspendable</b>	<b>211,837</b>	<b>-</b>	<b>-</b>	<b>730,590</b>	<b>222,122</b>	<b>1,164,549</b>
<b>Restricted For:</b>						
Capital Projects	-	-	-	-	655,531	655,531
Jobs and Family Services	-	-	195,298	-	-	195,298
911 Equipment	-	-	-	-	462,737	462,737
Children Services	-	-	-	-	1,301,689	1,301,689
Child Support Enforcement	-	-	-	-	386,347	386,347
Mental Health	-	-	-	-	1,340,899	1,340,899
Motor Vehicle Gas Tax	-	-	-	1,672,090	-	1,672,090
Muny Road	-	-	-	-	603,153	603,153
Emergency Management Agency	-	-	-	-	225,791	225,791
Board of Developmental Disabilities	-	1,797,078	-	-	200,436	1,997,514
HC Revolving Block Grant	-	-	-	-	267,043	267,043
Real Estate Assessment	-	-	-	-	457,970	457,970
Other Purposes	-	-	-	-	1,510,008	1,510,008
<b>Total Restricted</b>	<b>-</b>	<b>1,797,078</b>	<b>195,298</b>	<b>1,672,090</b>	<b>7,411,604</b>	<b>11,076,070</b>
<b>Assigned</b>	<b>61,258</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>61,258</b>
<b>Unassigned (deficit)</b>	<b>3,510,001</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(43,648)</b>	<b>3,466,353</b>
<b>Total Fund Balances</b>	<b>\$ 3,783,096</b>	<b>\$ 1,797,078</b>	<b>\$ 195,298</b>	<b>\$ 2,402,680</b>	<b>\$ 7,590,078</b>	<b>\$ 15,768,230</b>



**Huron County, Ohio  
General Fund  
December 31, 2011**

The General Fund is used to account for resources traditionally associated with government, which are not 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, 2011**

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services.....	\$ 277,565	\$ 281,700	\$ 281,308	\$ 392
Materials and supplies.....	400	588	297	291
Charges and services.....	18,177	27,097	26,120	977
Microfilm-				
Personal services.....	38,700	39,811	37,516	2,295
Materials and supplies.....	2,000	2,000	2,000	-
Charges and services.....	1,447	917	917	-
Data Processing				
Personal services.....	59,416	58,857	58,857	-
Materials and supplies.....	2,500	2,500	2,500	-
Charges and services.....	84,600	85,562	85,507	55
Capital purchases.....	4,000	4,865	4,865	-
Auditor-				
Personal services.....	216,795	235,845	235,806	39
Materials and supplies.....	2,205	2,205	2,202	3
Charges and services.....	4,702	4,552	4,552	-
Treasurer-				
Personal services.....	114,136	114,937	113,460	1,477
Materials and supplies.....	5,647	5,647	5,647	-
Charges and services.....	6,800	6,800	6,485	315
Prosecutor-				
Personal services.....	448,542	480,963	457,609	23,354
Materials and supplies.....	1,014	-	-	-
Charges and services.....	32,444	32,444	32,444	-
Board of revision-				
Charges and services.....	1,500	1,500	1,459	41
Human Resources				
Personal services.....	58,046	58,940	58,885	55
Materials and supplies.....	250	309	309	-
Charges and services.....	1,030	949	886	63

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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, 2011**

	Original	Final	Actual	Variance With Final Budget
Board of elections-				
Personal services.....	\$ 246,043	\$ 239,497	\$ 239,466	\$ 31
Materials and supplies.....	13,208	14,405	14,407	(2)
Charges and services.....	71,698	85,456	83,901	1,555
Building maintenance-				
Personal services.....	314,550	298,800	282,987	15,813
Materials and supplies.....	52,206	60,956	56,389	4,567
Charges and services.....	393,220	388,070	363,619	24,451
Capital purchases.....	1,000	13,150	13,150	-
Recorder-				
Personal services.....	100,506	101,156	100,705	451
Materials and supplies.....	2,000	2,000	1,991	9
Charges and services.....	3,500	3,500	2,695	805
Mechanic-				
Personal services.....	44,354	47,401	47,388	13
Materials and supplies.....	9,110	13,263	11,795	1,468
Insurance & taxes				
Charges and services.....	2,020,909	2,100,154	2,069,180	30,974
Contingencies				
Contingencies.....	360,300	195,574	-	195,574
Bureau of inspection				
Charges and services.....	100,000	100,067	100,067	-
Planning Commission				
Charges and services.....	-	-	-	-
Real estate assessment				
Personal services.....	74,580	80,068	80,031	37
Total legislative and executive....	5,189,100	5,192,505	4,887,402	305,103
Judicial				
Common pleas court-				
Personal services.....	265,060	276,268	263,056	13,212
Materials and supplies.....	3,000	2,960	2,805	155
Charges and services.....	51,405	50,495	41,668	8,827
Capital purchases.....	10,000	12,800	12,800	-

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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, 2011**

	Original	Final	Actual	Variance With Final Budget
Jury commission-				
Personal services.....	\$ 1,008	\$ 1,008	\$ 1,008	\$ -
Charges and services.....	210	210	185	25
Court of appeals				
Charges and services.....	300	300	-	300
Juvenile court-				
Personal services.....	256,570	260,508	252,154	8,354
Materials and supplies.....	25,000	21,700	20,115	1,585
Charges and services.....	19,800	20,234	6,664	13,570
Capital purchases.....	15,000	18,300	18,113	187
Probate court-				
Personal services.....	112,149	113,518	112,455	1,063
Materials and supplies.....	5,000	5,000	4,216	784
Charges and services.....	10,700	10,700	8,647	2,053
Capital purchases.....	5,000	5,000	3,546	1,454
Clerk of courts-				
Personal services.....	268,514	271,559	266,825	4,734
Materials and supplies.....	57,087	57,087	55,074	2,013
Charges and services.....	19,861	19,861	12,221	7,640
Public defender				
Personal services.....	193,137	218,677	213,983	4,694
Materials and supplies.....	1,200	1,212	935	277
Charges and services.....	29,319	27,573	25,679	1,894
Capital purchases.....	1,200	1,200	905	295
Municipal court-				
Charges and services.....	255,193	256,196	251,643	4,553
Miscellaneous				
Charges and services.....	252,028	222,016	197,879	24,137
Total judicial.....	1,857,741	1,874,382	1,772,576	101,806
Public safety				
Coroner-				
Personal services.....	49,115	49,115	49,003	112
Materials and supplies.....	300	300	18	282
Charges and services.....	28,905	28,905	19,197	9,708

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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, 2011**

	Original	Final	Actual	Variance With Final Budget
<b>Sheriff-</b>				
Personal services.....	\$ 1,331,477	\$ 1,353,436	\$ 1,345,597	\$ 7,839
Materials and supplies.....	88,923	111,923	111,923	-
Charges and services.....	64,750	73,750	73,749	1
Capital purchases.....	23,233	33,233	31,196	2,037
<b>Disaster services-</b>				
Charges and services.....	30,000	30,000	30,000	-
Capital purchases.....	22,072	22,072	22,072	-
<b>Adult probation-</b>				
Materials and supplies.....	3,600	3,600	3,598	2
Capital purchases.....	4,120	4,230	4,213	17
Charges and services.....	1,500	1,390	1,389	1
<b>Juvenile probation</b>				
Personal services.....	257,293	284,899	284,340	559
Charges and services.....	12,000	12,000	6,471	5,529
<b>Juvenile detention</b>				
Charges and services.....	155,000	155,000	145,259	9,741
<b>Jail Operations-</b>				
Personal services.....	1,789,308	1,801,804	1,797,475	4,329
Materials and supplies.....	216,977	301,059	295,803	5,256
Charges and services.....	217,076	205,276	198,360	6,916
Capital purchases.....	12,592	15,592	15,517	75
<b>Out of County Jail</b>				
Charges and services.....	125,000	39,718	-	39,718
<hr/>				
Total public safety.....	4,433,241	4,527,302	4,435,180	92,122
<b>Public works</b>				
<b>Sanitation/Ditches</b>				
Charges and services.....	850	850	238	612
<hr/>				
Total public works.....	850	850	238	612

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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, 2011**

	Original	Final	Actual	Variance With Final Budget
<b>Health</b>				
Health/Welfare				
Charges and services.....	\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Health Statistics				
Charges and services.....	119,281	105,781	105,568	213
<b>Total health.....</b>	<b>131,281</b>	<b>117,781</b>	<b>117,568</b>	<b>213</b>
<b>Human Services</b>				
Children Services				
Charges and services.....	460,000	460,000	460,000	-
Soldiers relief				
Personal services.....	215,000	215,000	179,280	35,720
Materials and supplies.....	3,000	3,000	2,332	668
Charges and services.....	82,000	132,000	90,538	41,462
Veterans service				
Charges and services.....	13,500	13,500	6,261	7,239
Mandated Share				
Charges and services.....	-	-	-	-
<b>Total human services.....</b>	<b>773,500</b>	<b>823,500</b>	<b>738,411</b>	<b>85,089</b>
<b>Miscellaneous</b>				
Agriculture				
Charges and services.....	263,350	300,250	300,250	-
Airport				
Charges and services.....	5,000	5,000	-	5,000
<b>Total miscellaneous.....</b>	<b>268,350</b>	<b>305,250</b>	<b>300,250</b>	<b>5,000</b>
Capital Outlay				
Charges and services.....	10,000	10,000	5,005	4,995
<b>Total expenditures.....</b>	<b>12,664,063</b>	<b>12,851,570</b>	<b>12,256,630</b>	<b>594,940</b>
Other financing uses:				
Transfers - out.....	1,145,955	1,211,412	1,211,257	155
<b>Total expenditures and other financing uses.....</b>	<b>\$ 13,810,018</b>	<b>\$ 14,062,982</b>	<b>\$ 13,467,887</b>	<b>\$ 595,095</b>

**Huron County, Ohio  
Nonmajor Governmental Funds  
December 31, 2011**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- \* Law Library Resources Board
- \* Drug Law Enforcement
- \* DUI Enforcement and Education
- \* Indigent Guardianship
- \* Dog and Kennel
- \* Sheriff Policing

**Huron County, Ohio**  
**Nonmajor Governmental Funds (Continued)**  
**December 31, 2011**

- \* DRETAC - Prosecutor
- \* DRETAC - Treasurer
- \* Prepayment of Interest
- \* Sheriff IV-D Child Support Grant
- \* Community Corrections Grant
- \* Ohio Drug Prevention
- \* Probation Services
- \* Railroad Crossing Improvement
- \* Adult Probation
- \* Mediation - Juvenile
- \* Annexation Petition
- \* Special Projects Common Pleas Court
- \* Juvenile Court Computerization
- \* Clerk of Courts Computerization
- \* Concealed Weapons
- \* Juvenile Indigent Drivers Alcohol Treatment
- \* Youth Program
- \* Common Pleas Court Computerization
- \* TB Levy
- \* National Webcheck
- \* Continuing Professional Training
- \* 9-1-1 Dispatch
- \* DD Accrual
- \* Indigent Interlock
- \* Marriage License
- \* Metrich Retention
- \* Juvenile Probation Services
- \* Alternative Response
- \* Ditch Maintenance
- \* Chapter One (Non-budgeted Fund – GAAP only)
- \* Huron County Block Grant
- \* Gas To Energy
- \* Municipal Court Advocacy
- \* Victims Assistance
- \* 911 Emergency Equipment
- \* Help Me Grow
- \* Homeland Security
- \* Citizen Corps
- \* Local Emergency Planning
- \* Program Income
- \* EPA Hazmat
- \* NSP (Neighborhood Support Program)
- \* Early Intervention Collaborative
- \* DD Trust
- \* Harter Trust
- \* Children’s Trust
- \* Commissary Rotary Trust
- \* Canine Trust
- \* Airport Grant

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



**Huron County, Ohio**  
**Nonmajor Governmental Funds (Continued)**  
**December 31, 2011**

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

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

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

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

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

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

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

**Huron County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2011**

	Mental Health	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services
<b>Assets:</b>							
Equity in pooled cash and investments	\$ 1,402,854	\$ 462,184	\$ 499,682	\$ 1,429,929	\$ 81,257	\$ 174,355	\$ 1
Cash and cash equivalents with fiscal agents							
Receivables (net of allowances for uncollectibles)							
Taxes	376,997	-	-	-	-	-	376,998
Accounts	-	24,352	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-
Accrued interest							
Loans	-	-	-	-	-	-	-
Due from other governments	4,149	-	39	7,150	-	-	28,819
Materials and supplies inventory	-	-	-	-	-	-	-
<b>Total assets</b>	<b>1,784,000</b>	<b>486,536</b>	<b>499,721</b>	<b>1,437,079</b>	<b>81,257</b>	<b>174,355</b>	<b>405,818</b>
<b>Liabilities:</b>							
Accounts payable	54,781	66,814	26,983	135,390	75,918	217,105	-
Accrued wages and benefits	5,182	17,759	8,252	-	-	-	-
Due to other governments	1,992	15,616	6,516	-	-	-	-
Deferred revenue	381,146	-	-	-	-	-	405,817
<b>Total liabilities</b>	<b>443,101</b>	<b>100,189</b>	<b>41,751</b>	<b>135,390</b>	<b>75,918</b>	<b>217,105</b>	<b>405,817</b>
<b>Fund Balances:</b>							
Nonspendable	-	-	-	-	-	-	-
Restricted for Capital Outlay	-	-	-	-	-	-	-
Restricted for Other	1,340,899	386,347	457,970	1,301,689	5,339	-	1
Unassigned	-	-	-	-	-	(42,750)	-
<b>Total fund balances</b>	<b>1,340,899</b>	<b>386,347</b>	<b>457,970</b>	<b>1,301,689</b>	<b>5,339</b>	<b>(42,750)</b>	<b>1</b>
<b>Total liabilities and fund balances</b>	<b>\$ 1,784,000</b>	<b>\$ 486,536</b>	<b>\$ 499,721</b>	<b>\$ 1,437,079</b>	<b>\$ 81,257</b>	<b>\$ 174,355</b>	<b>\$ 405,818</b>

Felony Delinquent Care and Custody	Huron County Revolving Loan	Emergency Management Agency	Mun्य Road	DD Residential	Other Special Revenue Funds	Total	Debt Service	Capital Projects	Total
\$ 74,134	\$ 267,043	\$ 233,824	\$ 590,318	\$ 209,302	\$ 2,005,053 0	\$ 7,429,936 0	\$ - 0	\$ 646,057 12,974	\$ 8,075,993 12,974
-	-	-	12,835	-	-	766,830	-	-	766,830
-	-	-	-	-	31,339	55,691	-	-	55,691
-	-	-	-	-	30,131	30,131	-	-	30,131
-	221,181	-	-	-	-	221,181	-	-	221,181
-	-	-	-	21,218	53,965	115,340	-	-	115,340
-	-	-	-	-	941	941	-	-	941
<u>74,134</u>	<u>488,224</u>	<u>233,824</u>	<u>603,153</u>	<u>230,520</u>	<u>2,121,429</u>	<u>8,620,050</u>	<u>\$0</u>	<u>\$659,031</u>	<u>\$9,279,081</u>
283	-	1,405	-	30,084	137,258	746,021	\$0	\$3,500	\$749,521
3,498	-	3,671	-	-	29,707	68,069	0	0	68,069
3,569	-	2,957	-	-	23,669	54,319	0	0	54,319
-	-	-	-	-	30,131	817,094	0	0	817,094
7,350	-	8,033	-	30,084	220,765	1,685,503	0	3,500	1,689,003
-	221,181	-	-	-	941	222,122	0	0	222,122
-	-	-	-	-	-	-	0	655,531	655,531
66,784	267,043	225,791	603,153	200,436	1,900,621	6,756,073	0	0	6,756,073
-	-	-	-	-	(898)	(43,648)	0	0	(43,648)
<u>66,784</u>	<u>488,224</u>	<u>225,791</u>	<u>603,153</u>	<u>200,436</u>	<u>1,900,664</u>	<u>6,934,547</u>	<u>0</u>	<u>655,531</u>	<u>7,590,078</u>
<u>\$ 74,134</u>	<u>\$ 488,224</u>	<u>\$ 233,824</u>	<u>\$ 603,153</u>	<u>\$ 230,520</u>	<u>\$ 2,121,429</u>	<u>\$ 8,620,050</u>	<u>\$ -</u>	<u>\$ 659,031</u>	<u>\$ 9,279,081</u>

**Huron County, Ohio**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2011**

	Mental Health	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services
<b>Revenues:</b>							
Taxes	\$ 111,367	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410,748
Charges for services	141,896	377,754	682,637	-	-	-	-
Special assessments	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Intergovernmental revenue	2,618,784	216,407	-	1,291,003	153,902	1,012,116	119,612
Investment earnings	-	-	-	-	-	-	-
Miscellaneous revenue	-	24,352	22,856	-	-	25,949	-
<b>Total revenues</b>	<b>2,872,047</b>	<b>618,513</b>	<b>705,493</b>	<b>1,291,003</b>	<b>153,902</b>	<b>1,038,065</b>	<b>530,360</b>
<b>Expenditures:</b>							
<b>Current:</b>							
<b>General government-</b>							
Legislative and executive	-	-	738,284	-	-	-	-
Judicial	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	168,317	-	-
Health	3,214,553	-	-	-	-	-	530,360
Human services	-	1,121,538	-	1,085,631	-	1,010,608	-
Capital outlay	-	2,004	8,194	-	-	-	-
Principal retirement	-	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>3,214,553</b>	<b>1,123,542</b>	<b>746,478</b>	<b>1,085,631</b>	<b>168,317</b>	<b>1,010,608</b>	<b>530,360</b>
Excess (deficiency) of revenues over (under) expenditures	(342,506)	(505,029)	(40,985)	205,372	(14,415)	27,457	-
<b>Other financing sources (uses):</b>							
Transfers in	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(342,506)</b>	<b>(505,029)</b>	<b>(40,985)</b>	<b>205,372</b>	<b>(14,415)</b>	<b>27,457</b>	<b>-</b>
Fund balances, January 1 - As restated	1,683,405	891,376	498,955	1,096,317	19,754	(70,207)	1
<b>Fund balances, December 31</b>	<b>\$ 1,340,899</b>	<b>\$ 386,347</b>	<b>\$ 457,970</b>	<b>\$ 1,301,689</b>	<b>\$ 5,339</b>	<b>\$ (42,750)</b>	<b>\$ 1</b>

Felony Delinquent Care and Custody	Huron County Revolving Loan	Emergency Management Agency	Mun्य Road	DD Residential	Other Special Revenue Funds	Total	Debt Service	Capital Projects	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 522,115	\$ -	\$ -	\$ 522,115
-	-	66,550	-	-	648,952	1,917,789	-	-	1,917,789
-	-	-	-	-	128,010	128,010	-	-	128,010
-	-	-	-	-	191,607	191,607	-	-	191,607
202,938	-	98,852	168,838	94,013	1,241,926	7,218,391	146,869	129,046	7,494,306
-	93	-	-	-	198	291	-	2,192	2,483
-	25,291	20,000	-	-	195,830	314,278	-	-	314,278
202,938	25,384	185,402	168,838	94,013	2,406,523	10,292,481	146,869	131,238	10,570,588
-	720	-	-	-	365,706	1,104,710	-	-	1,104,710
-	-	-	-	-	150,935	150,935	-	-	150,935
202,955	-	312,422	-	-	785,254	1,300,631	-	-	1,300,631
-	-	-	52,123	-	378,397	598,837	-	-	598,837
-	-	-	-	-	782,353	4,527,266	-	-	4,527,266
-	-	-	-	1,105,302	95,807	4,418,886	-	-	4,418,886
-	-	-	-	-	32,619	42,817	-	411,754	454,571
-	-	-	-	-	-	-	680,000	-	680,000
-	-	-	-	-	924	924	385,126	-	386,050
202,955	720	312,422	52,123	1,105,302	2,591,995	12,145,006	1,065,126	411,754	13,621,886
(17)	24,664	(127,020)	116,715	(1,011,289)	(185,472)	(1,852,525)	(918,257)	(280,516)	(3,051,298)
-	-	3,736	-	-	67,744	71,480	918,257	12,100	1,001,837
-	-	3,736	-	-	67,744	71,480	918,257	12,100	1,001,837
(17)	24,664	(123,284)	116,715	(1,011,289)	(117,728)	(1,781,045)	-	(268,416)	(2,049,461)
66,801	463,560	349,075	486,438	1,211,725	2,018,392	8,715,592	-	923,947	9,639,539
\$ 66,784	\$ 488,224	\$ 225,791	\$ 603,153	\$ 200,436	\$ 1,900,664	\$ 6,934,547	\$ -	\$ 655,531	\$ 7,590,078

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Mental Health Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Taxes	\$ 133,001	\$ 133,001	\$ 111,367	\$ (21,634)
Intergovernmental revenue	2,557,289	2,557,289	2,602,640	45,351
Charges for services	30,000	30,000	158,040	128,040
Total revenues	<u>2,720,290</u>	<u>2,720,290</u>	<u>2,872,047</u>	<u>151,757</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	182,700	193,200	184,047	9,153
Materials and supplies	5,000	5,000	4,216	784
Charges and services	2,771,500	3,271,500	3,096,249	175,251
Capital purchases	1,000	1,000	-	1,000
Total expenditures	<u>2,960,200</u>	<u>3,470,700</u>	<u>3,284,512</u>	<u>186,188</u>
Excess (deficiency) of revenues over (under) expenditures	(239,910)	(750,410)	(412,465)	337,945
Fund balance, January 1	1,765,321	1,765,321	1,765,321	-
Prior year encumbrances appropriated	50,000	50,000	50,000	-
Fund balance, December 31	<u>\$ 1,575,411</u>	<u>\$ 1,064,911</u>	<u>\$ 1,402,856</u>	<u>\$ 337,945</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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final
				Budget
<b>Revenues:</b>				
Charges for services	\$ 350,000	\$ 350,000	\$ 353,402	\$ 3,402
Intergovernmental revenue	835,000	835,000	238,573	(596,427)
Miscellaneous revenue	25,000	25,000	24,352	(648)
Total revenues	1,210,000	1,210,000	616,327	(593,673)
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	924,500	815,500	706,900	108,600
Materials and supplies	7,000	7,000	-	7,000
Charges and services	647,000	647,052	437,391	209,661
Capital purchases	20,000	116,287	2,004	114,283
Total expenditures	1,598,500	1,585,839	1,146,295	439,544
Excess (deficiency) of revenues over (under) expenditures	(388,500)	(375,839)	(529,968)	(154,129)
Fund balance, January 1	963,552	963,552	963,552	-
Prior year encumbrances appropriated	6,000	6,000	6,000	-
Fund balance, December 31	\$ 581,052	\$ 593,713	\$ 439,584	\$ (154,129)

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 512,500	\$ 534,000	\$ 682,620	\$ 148,620
Miscellaneous revenue	7,500	7,500	22,856	15,356
Total revenues	520,000	541,500	705,476	163,976
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	361,309	378,510	256,622	121,888
Materials and supplies	28,000	28,000	2,344	25,656
Charges and services	618,246	618,545	451,189	167,356
Capital purchases	25,000	29,000	8,194	20,806
Total expenditures	1,032,555	1,054,055	718,349	335,706
Excess (deficiency) of revenues over (under) expenditures	(512,555)	(512,555)	(12,873)	499,682
Fund balance, January 1	512,555	512,555	512,555	-
Fund balance, December 31	\$ -	\$ -	\$ 499,682	\$ 499,682



**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 1,345,520	\$ 1,285,025	\$ 1,285,334	\$ 309
Total revenues	1,345,520	1,285,025	1,285,334	309
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	2,320,520	2,531,563	1,176,941	1,354,622
Total expenditures	2,320,520	2,531,563	1,176,941	1,354,622
Excess (deficiency) of revenues over (under) expenditures	(975,000)	(1,246,538)	108,393	1,354,931
Fund balance, January 1	1,171,538	1,171,538	1,171,538	-
Prior year encumbrances appropriated	75,000	75,000	75,000	-
Fund balance, December 31	<u>\$ 271,538</u>	<u>\$ -</u>	<u>\$ 1,354,931</u>	<u>\$ 1,354,931</u>

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 283,450	\$ 153,902	\$ 153,902	\$ -
Total revenues	283,450	153,902	153,902	-
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	283,450	187,459	161,202	26,257
Total expenditures	283,450	187,459	161,202	26,257
Excess (deficiency) of revenues over (under) expenditures	-	(33,557)	(7,300)	26,257
Fund balance, January 1	33,557	33,557	33,557	-
Fund balance, December 31	\$ 33,557	\$ -	\$ 26,257	\$ 26,257

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 1,330,000	\$ 858,707	\$ 1,012,116	\$ 153,409
Miscellaneous revenue	5,500	5,500	25,949	20,449
Total revenues	<u>1,335,500</u>	<u>864,207</u>	<u>1,038,065</u>	<u>173,858</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	1,337,500	867,760	867,263	497
Total expenditures	<u>1,337,500</u>	<u>867,760</u>	<u>867,263</u>	<u>497</u>
Excess (deficiency) of revenues over (under) expenditures	(2,000)	(3,553)	170,802	174,355
Fund balance, January 1	3,553	3,553	3,553	-
Fund balance, December 31	<u>\$ 1,553</u>	<u>\$ -</u>	<u>\$ 174,355</u>	<u>\$ 174,355</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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 424,255	\$ 410,748	\$ 410,748	\$ -
Intergovernmental revenue	115,745	119,612	119,612	-
Total revenues	540,000	530,360	530,360	-
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	540,000	530,360	530,360	-
Total expenditures	540,000	530,360	530,360	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balance, January 1	-	-	-	-
Fund balance, December 31	\$ -	\$ -	\$ -	\$ -

**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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue	\$ 353,400	\$ 202,938	\$ 202,938	\$ -
Total revenues	353,400	202,938	202,938	-
<b>Current:</b>				
Personal services	273,400	216,400	173,644	42,756
Charges and services	75,000	63,023	31,647	31,376
Total expenditures	348,400	279,423	205,291	74,132
Excess (deficiency) of revenues over (under) expenditures	5,000	(76,485)	(2,353)	74,132
Fund balance, January 1	76,487	76,487	76,487	-
Fund balance, December 31	\$ 81,487	\$ 2	\$ 74,134	\$ 74,132

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Investment revenue	\$ 2,000	\$ 2,000	\$ 725	\$ (1,275)
Miscellaneous revenue	12,300	12,300	25,802	13,502
Total revenues	14,300	14,300	26,527	12,227
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	188,196	255,536	720	254,816
Total expenditures	188,196	255,536	720	254,816
Excess (deficiency) of revenues over (under) expenditures	(173,896)	(241,236)	25,807	267,043
Fund balance, January 1	241,236	241,236	241,236	-
Fund balance, December 31	\$ 67,340	\$ -	\$ 267,043	\$ 267,043

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 64,000	\$ 92,240	\$ 98,852	\$ 6,612
Charges for services	39,075	60,000	66,550	6,550
Miscellaneous revenue	7,189	7,189	20,000	12,811
Total revenues	110,264	159,429	185,402	25,973
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	129,949	130,141	125,309	4,832
Charges and services	101,942	210,209	199,732	10,477
Total expenditures	231,891	340,350	325,041	15,309
Excess (deficiency) of revenues over (under) expenditures	(121,627)	(180,921)	(139,639)	41,282
<b>Other financing sources</b>				
Transfers in	3,736	3,736	3,736	-
Total other financing uses	3,736	3,736	3,736	-
Excess (deficiency) of revenues over (under) expenditures and other uses	(117,891)	(177,185)	(135,903)	41,282
Fund balance, January 1	347,035	347,035	347,035	-
Prior year encumbrances appropriated	22,942	22,942	22,942	-
Fund balance, December 31	\$ 252,086	\$ 192,792	\$ 234,074	\$ 41,282

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental	\$ 165,000	\$ 165,000	\$ 168,537	\$ 3,537
Total revenues	165,000	165,000	168,537	3,537
Expenditures:				
Current:				
Charges and services	615,000	615,000	52,123	562,877
Total expenditures	615,000	615,000	52,123	562,877
Excess (deficiency) of revenues over (under) expenditures	(450,000)	(450,000)	116,414	566,414
Fund balance, January 1	473,906	473,906	473,906	-
Fund balance, December 31	\$ 23,906	\$ 23,906	\$ 590,320	\$ 566,414



**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 800,000	\$ 117,771	\$ 117,771	\$ -
Total revenues	800,000	117,771	117,771	-
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	1,158,000	1,288,334	1,167,933	120,401
Total expenditures	1,158,000	1,288,334	1,167,933	120,401
Excess (deficiency) of revenues over (under) expenditures	(358,000)	(1,170,563)	(1,050,162)	120,401
Fund balance, January 1	1,112,564	1,112,564	1,112,564	-
Prior year encumbrances appropriated	58,000	58,000	58,000	-
Fund balance, December 31	\$ 812,564	\$ 1	\$ 120,402	\$ 120,401

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Fines and forfeitures	\$ 173,000	\$ 158,591	\$ 159,108	\$ 517
Total revenues	173,000	158,591	159,108	517
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	63,800	63,800	48,550	15,250
Supplies	94,000	97,500	82,468	15,032
Charges and services	15,200	50,902	14,983	35,919
Total expenditures	173,000	212,202	146,001	66,201
Excess (deficiency) of revenues over (under) expenditures	-	(53,611)	13,107	66,718
Fund balance, January 1	53,611	53,611	53,611	-
Fund balance, December 31	\$ 53,611	\$ -	\$ 66,718	\$ 66,718

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Fines and forfeitures	\$ 10,500	\$ 10,265	\$ 11,342	\$ 1,077
Total revenues	10,500	10,265	11,342	1,077
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	12,000	12,000	7,562	4,438
Total expenditures	12,000	12,000	7,562	4,438
Excess (deficiency) of revenues over (under) expenditures	(1,500)	(1,735)	3,780	5,515
Fund balance, January 1	1,736	1,736	1,736	-
Fund balance, December 31	\$ 236	\$ 1	\$ 5,516	\$ 5,515

**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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Fines and forfeitures	\$ 900	\$ 1,069	\$ 1,069	\$ -
Total revenues	900	1,069	1,069	-
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	1,500	1,773	1,532	241
Total expenditures	1,500	1,773	1,532	241
Excess (deficiency) of revenues over (under) expenditures	(600)	(704)	(463)	241
Fund balance, January 1	704	704	704	-
Fund balance, December 31	\$ 104	\$ -	\$ 241	\$ 241

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 12,000	\$ 7,739	\$ 8,324	\$ 585
Total revenues	12,000	7,739	8,324	585
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	17,000	14,285	9,194	5,091
Total expenditures	17,000	14,285	9,194	5,091
Excess (deficiency) of revenues over (under) expenditures	(5,000)	(6,546)	(870)	5,676
Fund balance, January 1	6,547	6,547	6,547	-
Fund balance, December 31	\$ 1,547	\$ 1	\$ 5,677	\$ 5,676

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 172,500	\$ 159,000	\$ 171,099	\$ 12,099
Fines and forfeitures	2,250	2,250	2,575	325
Miscellaneous revenue	4,000	4,000	2,063	(1,937)
Total revenues	178,750	165,250	175,737	10,487
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	181,895	185,295	168,396	16,899
Materials and supplies	15,205	15,205	12,701	2,504
Charges and services	28,600	47,500	26,876	20,624
Capital purchases	18,000	23,000	21,555	1,445
Total expenditures	243,700	271,000	229,528	41,472
Excess (deficiency) of revenues over (under) expenditures	(64,950)	(105,750)	(53,791)	51,959
Fund balance, January 1	116,031	116,031	116,031	-
Prior year encumbrances appropriated	1,100	1,100	1,100	-
Fund balance, December 31	\$ 52,181	\$ 11,381	\$ 63,340	\$ 51,959

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 31,000	\$ 29,942	\$ 30,513	\$ 571
Total revenues	31,000	29,942	30,513	571
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	43,150	(455)	31,765	(32,220)
Charges and services	5,850	5,850	-	5,850
Capital outlay	5,850	7,269	5,325	1,944
Total expenditures	54,850	12,664	37,090	(24,426)
Excess (deficiency) of revenues over (under) expenditures	(23,850)	17,278	(6,577)	(23,855)
Fund balance, January 1	20,022	20,022	20,022	-
Fund balance, December 31	\$ (3,828)	\$ 37,300	\$ 13,445	\$ (23,855)

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 50,000	\$ 30,000	\$ 37,686	\$ 7,686
Total revenues	50,000	30,000	37,686	7,686
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	70,579	50,717	41,211	9,506
Total expenditures	70,579	50,717	41,211	9,506
Excess (deficiency) of revenues over (under) expenditures	(20,579)	(20,717)	(3,525)	17,192
Fund balance, January 1	20,716	20,716	20,716	-
Fund balance, December 31	\$ 137	\$ (1)	\$ 17,191	\$ 17,192



**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 36,053	\$ 35,794	\$ 37,226	\$ 1,432
Total revenues	36,053	35,794	37,226	1,432
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	53,100	50,600	45,048	5,552
Materials and supplies	9,000	6,000	3,561	2,439
Charges and services	6,953	12,453	6,074	6,379
Total expenditures	69,053	69,053	54,683	14,370
Excess (deficiency) of revenues over (under) expenditures	(33,000)	(33,259)	(17,457)	15,802
Fund balance, January 1	33,258	33,258	33,258	-
Fund balance, December 31	\$ 258	\$ (1)	\$ 15,801	\$ 15,802

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Investment revenue	\$ 50	\$ 50	\$ 67	\$ 17
Total revenues	50	50	67	17
<b>Expenditures:</b>				
<b>Current:</b>				
Materials and supplies	50	2,913	-	2,913
Total expenditures	50	2,913	-	2,913
Excess (deficiency) of revenues over (under) expenditures	-	(2,863)	67	2,930
Fund balance, January 1	2,863	2,863	2,863	-
Fund balance, December 31	\$ 2,863	\$ -	\$ 2,930	\$ 2,930

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 123,000	\$ 68,021	\$ 68,021	\$ -
Intergovernmental revenue	36,053	35,794	37,226	1,432
Total revenues	159,053	103,815	105,247	1,432
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	143,212	102,322	67,436	34,886
Supplies	15,088	25,000	17,029	7,971
Capital	10,000	5,163	3,044	2,119
Other expenses	4,700	9,295	687	8,608
Total expenditures	173,000	141,780	88,196	53,584
Excess (deficiency) of revenues over (under) expenditures	(13,947)	(37,965)	17,051	55,016
Fund balance, January 1	73,759	73,759	73,759	-
Fund balance, December 31	\$ 59,812	\$ 35,794	\$ 90,810	\$ 55,016

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 66,918	\$ 66,918	\$ 66,918	\$ -
Total revenues	66,918	66,918	66,918	-
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	55,762	55,762	55,082	680
Supplies	1,156	1,156	1,156	-
Other expenses	15,000	18,750	9,176	9,574
Total expenditures	71,918	75,668	65,414	10,254
Excess (deficiency) of revenues over (under) expenditures	(5,000)	(8,750)	1,504	10,254
Fund balance, January 1	6,959	6,959	6,959	-
Prior year encumbrances appropriated	5,000	5,000	5,000	-
Fund balance, December 31	\$ 6,959	\$ 3,209	\$ 13,463	\$ 10,254

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 28,048	\$ 22,449	\$ 22,449	\$ -
Total revenues	28,048	22,449	22,449	-
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	41,890	34,465	24,969	9,496
Other expenses	937	937	936	1
Total expenditures	42,827	35,402	25,905	9,497
Excess (deficiency) of revenues over (under) expenditures	(14,779)	(12,953)	(3,456)	9,497
Fund balance, January 1	12,953	12,953	12,953	-
Fund balance, December 31	\$ (1,826)	\$ -	\$ 9,497	\$ 9,497

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 4,000	\$ 3,618	\$ 3,618	\$ -
Total revenues	4,000	3,618	3,618	-
<b>Expenditures:</b>				
<b>Current:</b>				
Materials and supplies	500	500	-	500
Capital outlay	600	630	630	-
Miscellaneous	5,730	5,700	3,835	1,865
Total expenditures	6,830	6,830	4,465	2,365
Excess (deficiency) of revenues over (under) expenditures	(2,830)	(3,212)	(847)	2,365
Fund balance, January 1	16,134	16,134	16,134	-
Prior year encumbrances appropriated	230	230	230	-
Fund balance, December 31	\$ 13,534	\$ 13,152	\$ 15,517	\$ 2,365

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Railroad Crossing Improvement Other Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Fines and forfeitures	\$ 5,000	\$ -	\$ -	\$ -
Total revenues	5,000	-	-	-
<b>Expenditures:</b>				
<b>Current:</b>				
Miscellaneous	5,000	-	-	-
Total expenditures	5,000	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balance, January 1	-	-	-	-
Fund balance, December 31	\$ -	\$ -	\$ -	\$ -

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Adult Probation Other Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 1,000	\$ 1,000	\$ 3,940	\$ 2,940
Total revenues	1,000	1,000	3,940	2,940
<b>Expenditures:</b>				
<b>Current:</b>				
Supplies	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	1,000	1,000	3,940	2,940
Fund balance, January 1	550	550	550	-
Fund balance, December 31	\$ 1,550	\$ 1,550	\$ 4,490	\$ 2,940



**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 39,000	\$ 33,535	\$ 35,612	\$ 2,077
Total revenues	39,000	33,535	35,612	2,077
<b>Expenditures:</b>				
<b>Current:</b>				
Capital purchases	95,000	91,280	29,992	61,288
Total expenditures	95,000	91,280	29,992	61,288
Excess (deficiency) of revenues over (under) expenditures	(56,000)	(57,745)	5,620	63,365
Fund balance, January 1	57,745	57,745	57,745	-
Fund balance, December 31	\$ 1,745	\$ -	\$ 63,365	\$ 63,365

**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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Charges for services	\$ 25	\$ -	\$ -	\$ -
Total revenues	25	-	-	-
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	185	185	-	185
Total expenditures	185	185	-	185
Excess (deficiency) of revenues over (under) expenditures	(160)	(185)	-	185
Fund balance, January 1	186	186	186	-
Fund balance, December 31	\$ 26	\$ 1	\$ 186	\$ 185

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 174,000	\$ 157,735	\$ 157,735	\$ -
Total revenues	174,000	157,735	157,735	-
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	93,000	93,156	91,714	1,442
Charges and services	62,000	61,844	48,100	13,744
Total expenditures	155,000	155,000	139,814	15,186
Excess (deficiency) of revenues over (under) expenditures	19,000	2,735	17,921	15,186
Fund balance, January 1	95,843	95,843	95,843	-
Fund balance, December 31	\$ 114,843	\$ 98,578	\$ 113,764	\$ 15,186

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 41,000	\$ 33,018	\$ 35,080	\$ 2,062
Total revenues	41,000	33,018	35,080	2,062
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	61,000	57,585	40,944	16,641
Total expenditures	61,000	57,585	40,944	16,641
Excess (deficiency) of revenues over (under) expenditures	(20,000)	(24,567)	(5,864)	18,703
Fund balance, January 1	24,566	24,566	24,566	-
Fund balance, December 31	\$ 4,566	\$ (1)	\$ 18,702	\$ 18,703

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final
				Budget
Revenues:				
Charges for services	\$ 17,000	\$ 17,000	\$ 18,603	\$ 1,603
Total revenues	17,000	17,000	18,603	1,603
Expenditures:				
Current:				
Personal services	-	3,465	215	3,250
Charges and services	83,000	79,535	11,435	68,100
Total expenditures	83,000	83,000	11,650	71,350
Excess (deficiency) of revenues over (under) expenditures	(66,000)	(66,000)	6,953	72,953
Other financing sources				
Transfers in	15,000	-	15,000	15,000
Total other financing uses	15,000	-	15,000	15,000
Excess (deficiency) of revenues over (under) expenditures and other uses	(51,000)	(66,000)	21,953	87,953
Fund balance, January 1	62,282	62,282	62,282	-
Fund balance, December 31	\$ 11,282	\$ (3,718)	\$ 84,235	\$ 87,953

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 21,000	\$ 13,640	\$ 13,908	\$ 268
Total revenues	21,000	13,640	13,908	268
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	15,559	9,053	8,644	409
Charges and services	7,841	7,479	6,367	1,112
Total expenditures	23,400	16,532	15,011	1,521
Excess (deficiency) of revenues over (under) expenditures	(2,400)	(2,892)	(1,103)	1,789
Fund balance, January 1	2,894	2,894	2,894	-
Fund balance, December 31	\$ 494	\$ 2	\$ 1,791	\$ 1,789

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$ 1,300	\$ 469	\$ 585	\$ 116
Total revenues	1,300	469	585	116
Current:				
Charges and services	3,500	2,708	284	2,424
Total expenditures	3,500	2,708	284	2,424
Excess (deficiency) of revenues over (under) expenditures	(2,200)	(2,239)	301	2,540
Fund balance, January 1	2,240	2,240	2,240	-
Fund balance, December 31	\$ 40	\$ 1	\$ 2,541	\$ 2,540

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Fines and forfeitures	\$ 12,000	\$ 12,168	\$ 29,255	\$ 17,087
Total revenues	12,000	12,168	29,255	17,087
<b>Expenditures:</b>				
Charges and services	42,000	44,500	22,851	21,649
Total expenditures	42,000	44,500	22,851	21,649
Excess (deficiency) of revenues over (under) expenditures	(30,000)	(32,332)	6,404	38,736
Fund balance, January 1	32,331	32,331	32,331	-
Fund balance, December 31	\$ 2,331	\$ (1)	\$ 38,735	\$ 38,736



**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 3,000	\$ 2,553	\$ 2,553	\$ -
Total revenues	3,000	2,553	2,553	-
<b>Expenditures:</b>				
Charges and services	7,500	-	6,907	(6,907)
Total expenditures	7,500	-	6,907	(6,907)
Excess (deficiency) of revenues over (under) expenditures	(4,500)	2,553	(4,354)	(6,907)
Fund balance, January 1	22,170	22,170	22,170	-
Fund balance, December 31	\$ 17,670	\$ 24,723	\$ 17,816	\$ (6,907)

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Miscellaneous revenue	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	28,764	28,764	-	28,764
Total expenditures	28,764	28,764	-	28,764
Excess (deficiency) of revenues over (under) expenditures	(28,764)	(28,764)	-	28,764
Fund balance, January 1	28,765	28,765	28,765	-
Fund balance, December 31	\$ 1	\$ 1	\$ 28,765	\$ 28,764

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**National Webcheck Other Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 33,000	\$ 22,640	\$ 23,210	\$ 570
Total revenues	33,000	22,640	23,210	570
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	11,745	3,518	20	3,498
Charges and services	24,255	22,707	17,515	5,192
Total expenditures	36,000	26,225	17,535	8,690
Excess (deficiency) of revenues over (under) expenditures	(3,000)	(3,585)	5,675	9,260
Fund balance, January 1	5,045	5,045	5,045	-
Fund balance, December 31	\$ 2,045	\$ 1,460	\$ 10,720	\$ 9,260

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 2,500	\$ 2,500	\$ 800	\$ (1,700)
Total revenues	2,500	2,500	800	(1,700)
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	5,000	3,548	3,548	-
Total expenditures	5,000	3,548	3,548	-
Excess (deficiency) of revenues over (under) expenditures	(2,500)	(1,048)	(2,748)	(1,700)
Fund balance, January 1	2,748	2,748	2,748	-
Fund balance, December 31	\$ 248	\$ 1,700	\$ -	\$ (1,700)

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**9-1-1 Dispatch Other Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
Expenditures:				
Current:				
Personnel	42,723	42,723	42,723	-
Total expenditures	42,723	42,723	42,723	-
Excess (deficiency) of revenues over (under) expenditures	(42,723)	(42,723)	(42,723)	-
Fund balance, January 1	42,723	42,723	42,723	-
Fund balance, December 31	\$ -	\$ -	\$ -	\$ -

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Total revenues	50,000	50,000	50,000	-
Expenditures:				
Current:				
Personnel	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	50,000	50,000	50,000	-
Fund balance, January 1	-	-	-	-
Fund balance, December 31	\$ 50,000	\$ 50,000	\$ 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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for Services	\$ 300	\$ 50	\$ 50	\$ -
Total revenues	300	50	50	-
Expenditures:				
Current:				
Personnel	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	300	50	50	-
Fund balance, January 1	100	100	100	-
Fund balance, December 31	\$ 400	\$ 150	\$ 150	\$ -

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Marriage License Other Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 11,100	\$ 12,000	\$ 13,312	\$ 1,312
Total revenues	11,100	12,000	13,312	1,312
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	17,800	19,567	13,680	5,887
Total expenditures	17,800	19,567	13,680	5,887
Excess (deficiency) of revenues over (under) expenditures	(6,700)	(7,567)	(368)	7,199
Fund balance, January 1	7,567	7,567	7,567	-
Fund balance, December 31	\$ 867	\$ -	\$ 7,199	\$ 7,199



**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Metrich Retention Other Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue	\$ 24,500	\$ 21,702	\$ 21,702	\$ -
Total revenues	24,500	21,702	21,702	-
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	27,000	39,129	2,949	36,180
Total expenditures	27,000	39,129	2,949	36,180
Excess (deficiency) of revenues over (under) expenditures	(2,500)	(17,427)	18,753	36,180
Fund balance, January 1	17,427	17,427	17,427	-
Fund balance, December 31	\$ 14,927	\$ -	\$ 36,180	\$ 36,180

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Juvenile Probation Services Other Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 3,000	\$ 4,762	\$ 10,132	\$ 5,370
Total revenues	3,000	4,762	10,132	5,370
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	3,000	4,762	10,132	5,370
Fund balance, January 1	1,238	1,238	1,238	-
Fund balance, December 31	\$ 4,238	\$ 6,000	\$ 11,370	\$ 5,370

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Alternative Response Other Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
Total revenues	20,000	20,000	20,000	-
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	24,915	24,916	20,330	4,586
Total expenditures	24,915	24,916	20,330	4,586
Excess (deficiency) of revenues over (under) expenditures	(4,915)	(4,916)	(330)	4,586
Fund balance, January 1	-	-	-	-
Prior year encumbrances appropriated	4,916	4,916	4,916	-
Fund balance, December 31	\$ 1	\$ -	\$ 4,586	\$ 4,586

**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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Special assessments	\$ 127,715	\$ 127,715	\$ 128,010	\$ 295
Miscellaneous revenue	1,500	1,487	1,199	(288)
Total revenues	129,215	129,202	129,209	7
Expenditures:				
Current:				
Personal services	70,450	71,550	67,998	3,552
Materials and supplies	8,000	9,000	5,354	3,646
Charges and services	60,500	63,500	55,268	8,232
Total expenditures	138,950	144,050	128,620	15,430
Excess (deficiency) of revenues over (under) expenditures	(9,735)	(14,848)	589	15,437
Fund balance, January 1	86,006	86,006	86,006	-
Fund balance, December 31	\$ 76,271	\$ 71,158	\$ 86,595	\$ 15,437

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 299,584	\$ 195,499	\$ 195,499	\$ -
Total revenues	299,584	195,499	195,499	-
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	327,275	223,190	195,499	27,691
Total expenditures	327,275	223,190	195,499	27,691
Excess (deficiency) of revenues over (under) expenditures	(27,691)	(27,691)	-	27,691
Fund balance, January 1	27,691	27,691	27,691	-
Fund balance, December 31	\$ -	\$ -	\$ 27,691	\$ 27,691

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Gas To Energy Other Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue	\$ 5,020	\$ -	\$ -	\$ -
Total revenues	5,020	-	-	-
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	125,000	119,980	119,980	-
Total expenditures	125,000	119,980	119,980	-
Excess (deficiency) of revenues over (under) expenditures	(119,980)	(119,980)	(119,980)	-
Fund balance, January 1	119,980	119,980	119,980	-
Fund balance, December 31	\$ -	\$ -	\$ -	\$ -

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Municipal Court Advocacy Other Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final
				Budget
Revenues:				
Intergovernmental revenue	\$ 28,475	\$ 21,550	\$ 19,458	\$ (2,092)
Total revenues	<u>28,475</u>	<u>21,550</u>	<u>19,458</u>	<u>(2,092)</u>
Expenditures:				
Current:				
Personal services	32,801	35,787	33,492	2,295
Materials and supplies	2,000	711	711	-
Charges and services	3,165	3,200	1,274	1,926
Total expenditures	<u>37,966</u>	<u>39,698</u>	<u>35,477</u>	<u>4,221</u>
Excess (deficiency) of revenues over (under) expenditures	(9,491)	(18,148)	(16,019)	2,129
Other financing sources:				
Transfers in	9,492	9,492	9,492	-
Total other financing sources	<u>9,492</u>	<u>9,492</u>	<u>9,492</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures	1	(8,656)	(6,527)	2,129
Fund balance, January 1	10,752	10,752	10,752	-
Fund balance, December 31	<u>\$ 10,753</u>	<u>\$ 2,096</u>	<u>\$ 4,225</u>	<u>\$ 2,129</u>

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Victims Assistance Other Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 77,434	\$ 71,308	\$ 69,714	\$ (1,594)
Miscellaneous revenue	-	-	1,594	1,594
Total revenues	77,434	71,308	71,308	-
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	109,186	172,169	103,490	68,679
Supplies	1,500	5,000	885	4,115
Charges and services	9,500	21,000	4,611	16,389
Capital outlay	500	4,000	-	4,000
Total expenditures	120,686	202,169	108,986	93,183
Excess (deficiency) of revenues over (under) expenditures	(43,252)	(130,861)	(37,678)	93,183
<b>Other financing sources:</b>				
Transfers in	43,252	43,252	43,252	-
Total other financing sources	43,252	43,252	43,252	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	-	(87,609)	5,574	93,183
Fund balance, January 1	87,609	87,609	87,609	-
Fund balance, December 31	\$ 87,609	\$ -	\$ 93,183	\$ 93,183



**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 148,000	\$ 148,000	\$ 150,711	\$ 2,711
Total revenues	148,000	148,000	150,711	2,711
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	85,000	87,710	55,246	32,464
Total expenditures	85,000	87,710	55,246	32,464
Excess (deficiency) of revenues over (under) expenditures	63,000	60,290	95,465	35,175
Fund balance, January 1	361,966	361,966	361,966	-
Fund balance, December 31	\$ 424,966	\$ 422,256	\$ 457,431	\$ 35,175

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Help Me Grow Other Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 400,000	\$ 382,000	\$ 400,824	\$ 18,824
Total revenues	400,000	382,000	400,824	18,824
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	301,000	312,000	288,414	23,586
Materials and supplies	15,000	18,000	15,207	2,793
Charges and services	105,400	91,400	72,783	18,617
Total expenditures	421,400	421,400	376,404	44,996
Excess (deficiency) of revenues over (under) expenditures	(21,400)	(39,400)	24,420	63,820
Fund balance, January 1	120,465	120,465	120,465	-
Prior year encumbrances appropriated	21,400	21,400	21,400	-
Fund balance, December 31	\$ 120,465	\$ 102,465	\$ 166,285	\$ 63,820

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Homeland Security Other Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 267,508	\$ 107,561	\$ 107,561	\$ -
Total revenues	267,508	107,561	107,561	-
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	84,758	39,274	39,274	-
Capital purchases	182,750	68,287	68,287	-
Total expenditures	267,508	107,561	107,561	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balance, January 1	-	-	-	-
Prior year encumbrances appropriated	-	-	-	-
Fund balance, December 31	\$ -	\$ -	\$ -	\$ -

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Citizen Corps Other Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 7,000	\$ 6,650	\$ 6,650	\$ -
Total revenues	7,000	6,650	6,650	-
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	7,000	6,650	6,650	-
Total expenditures	7,000	6,650	6,650	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balance, January 1	-	-	-	-
Fund balance, December 31	\$ -	\$ -	\$ -	\$ -

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 20,000	\$ 20,000	\$ 21,159	\$ 1,159
Total revenues	20,000	20,000	21,159	1,159
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	21,200	21,200	21,164	36
Total expenditures	21,200	21,200	21,164	36
Excess (deficiency) of revenues over (under) expenditures	(1,200)	(1,200)	(5)	1,195
Fund balance, January 1	22,228	22,228	22,228	-
Fund balance, December 31	\$ 21,028	\$ 21,028	\$ 22,223	\$ 1,195

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 13,500	\$ 6,483	\$ 6,448	\$ (35)
Investment revenue	17,861	70	105	35
Total revenues	31,361	6,553	6,553	-
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	37,861	42,371	26,000	16,371
Total expenditures	37,861	42,371	26,000	16,371
Excess (deficiency) of revenues over (under) expenditures	(6,500)	(35,818)	(19,447)	16,371
Fund balance, January 1	35,818	35,818	35,818	-
Fund balance, December 31	\$ 29,318	\$ -	\$ 16,371	\$ 16,371

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**EPA Hazmat Other Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 16,443	\$ 16,443	\$ 17,216	\$ 773
Total revenues	16,443	16,443	17,216	773
<b>Expenditures:</b>				
<b>Current:</b>				
Materials and supplies	15,000	15,000	924	14,076
Capital outlay	45,000	45,000	36,959	8,041
Total expenditures	60,000	60,000	37,883	22,117
Excess (deficiency) of revenues over (under) expenditures	(43,557)	(43,557)	(20,667)	22,890
Fund balance, January 1	120,614	120,614	120,614	-
Fund balance, December 31	\$ 77,057	\$ 77,057	\$ 99,947	\$ 22,890

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**NSP Other Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 151,329	\$ 176,408	\$ 176,408	\$ -
Total revenues	151,329	176,408	176,408	-
<b>Expenditures:</b>				
<b>Current:</b>				
Charges and services	151,329	176,408	176,408	-
Total expenditures	151,329	176,408	176,408	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balance, January 1	-	-	-	-
Fund balance, December 31	\$ -	\$ -	\$ -	\$ -



**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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Investment revenue	\$ 400	\$ 400	\$ 26	\$ (374)
Miscellaneous revenue	45,000	37,998	38,372	374
Total revenues	45,400	38,398	38,398	-
<b>Expenditures:</b>				
<b>Current:</b>				
Materials and supplies	6,900	4,340	3,840	500
Other	40,766	36,879	36,757	122
Total expenditures	47,666	41,219	40,597	622
Excess (deficiency) of revenues over (under) expenditures	(2,266)	(2,821)	(2,199)	622
Fund balance, January 1	554	554	554	-
Prior year encumbrances appropriated	2,266	2,266	2,266	-
Fund balance, December 31	\$ 554	\$ (1)	\$ 621	\$ 622

**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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Miscellaneous revenue	\$ 10,000	\$ 4,884	\$ 4,884	\$ -
Total revenues	10,000	4,884	4,884	-
<b>Expenditures:</b>				
<b>Current:</b>				
Other	10,000	45,000	32,504	12,496
Total expenditures	10,000	45,000	32,504	12,496
Excess (deficiency) of revenues over (under) expenditures	-	(40,116)	(27,620)	12,496
Fund balance, January 1	138,795	138,795	138,795	-
Fund balance, December 31	\$ 138,795	\$ 98,679	\$ 111,175	\$ 12,496

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Miscellaneous revenue	\$ 12,500	\$ 12,500	\$ 22,721	\$ 10,221
Total revenues	12,500	12,500	22,721	10,221
<b>Expenditures:</b>				
<b>Current:</b>				
Other	16,800	16,874	15,236	1,638
Total expenditures	16,800	16,874	15,236	1,638
Excess (deficiency) of revenues over (under) expenditures	(4,300)	(4,374)	7,485	11,859
Fund balance, January 1	2,374	2,374	2,374	-
Prior year encumbrances appropriated	2,000	2,000	2,000	-
Fund balance, December 31	\$ 74	\$ -	\$ 11,859	\$ 11,859

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Children's Trust Other Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 10,609	\$ 10,609	\$ 21,218	\$ 10,609
Total revenues	10,609	10,609	21,218	10,609
<b>Expenditures:</b>				
<b>Current:</b>				
Other	11,349	21,450	20,411	1,039
Total expenditures	11,349	21,450	20,411	1,039
Excess (deficiency) of revenues over (under) expenditures	(740)	(10,841)	807	11,648
Fund balance, January 1	10,841	10,841	10,841	-
Fund balance, December 31	\$ 10,101	\$ -	\$ 11,648	\$ 11,648

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$ 115,000	\$ 116,881	\$ 128,206	\$ 11,325
Total revenues	115,000	116,881	128,206	11,325
Expenditures:				
Current:				
Personal services	41,200	42,635	41,698	937
Other	113,800	117,365	81,822	35,543
Total expenditures	155,000	160,000	123,520	36,480
Excess (deficiency) of revenues over (under) expenditures	(40,000)	(43,119)	4,686	47,805
Fund balance, January 1	43,120	43,120	43,120	-
Fund balance, December 31	\$ 3,120	\$ 1	\$ 47,806	\$ 47,805

**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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Miscellaneous revenue	\$ 7,500	\$ 4,375	\$ 4,375	\$ -
Total revenues	7,500	4,375	4,375	-
<b>Expenditures:</b>				
<b>Current:</b>				
Other	11,000	9,750	8,682	1,068
Total expenditures	11,000	9,750	8,682	1,068
Excess (deficiency) of revenues over (under) expenditures	(3,500)	(5,375)	(4,307)	1,068
Fund balance, January 1	5,376	5,376	5,376	-
Fund balance, December 31	\$ 1,876	\$ 1	\$ 1,069	\$ 1,068

**Huron County, Ohio**  
**Schedule of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Airport Grant Other Special Revenue Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue	\$ 450,000	\$ 54	\$ 54	\$ -
Total revenues	450,000	54	54	-
<b>Expenditures:</b>				
<b>Current:</b>				
Capital purchases	450,000	-	-	-
Total expenditures	450,000	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	54	54	-
Fund balance, January 1	2,599	2,599	2,599	-
Fund balance, December 31	\$ 2,599	\$ 2,653	\$ 2,653	-

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 37,000	\$ 27,618	\$ 28,283	\$ 665
Total revenues	37,000	27,618	28,283	665
<b>Expenditures:</b>				
<b>Current:</b>				
Capital purchases	37,000	29,550	28,866	684
Total expenditures	37,000	29,550	28,866	684
Excess (deficiency) of revenues over (under) expenditures	-	(1,932)	(583)	1,349
Fund balance, January 1	1,932	1,932	1,932	-
Fund balance, December 31	\$ 1,932	\$ -	\$ 1,349	\$ 1,349



**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Miscellaneous revenue	\$ 4,000	\$ 4,000	\$ 20,271	\$ 16,271
Total revenues	4,000	4,000	20,271	16,271
<b>Expenditures:</b>				
<b>Current:</b>				
Other	83,000	79,783	11,568	68,215
Total expenditures	83,000	79,783	11,568	68,215
Excess (deficiency) of revenues over (under) expenditures	(79,000)	(75,783)	8,703	84,486
Fund balance, January 1	79,783	79,783	79,783	-
Fund balance, December 31	\$ 783	\$ 4,000	\$ 88,486	\$ 84,486

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$ 300,000	\$ 300,000	\$ 376,225	\$ 76,225
Investment earnings	750	750	423	(327)
Miscellaneous revenue	-	-	292	292
Total revenues	<u>300,750</u>	<u>300,750</u>	<u>376,940</u>	<u>76,190</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	231,085	231,085	182,244	48,841
Materials and supplies	4,936	4,936	3,364	1,572
Charges and services	23,260	23,510	6,765	16,745
Capital purchases	3,413	3,913	2,753	1,160
Total expenditures	<u>262,694</u>	<u>263,444</u>	<u>195,126</u>	<u>68,318</u>
Excess (deficiency) of revenues over (under) expenditures	38,056	37,306	181,814	144,508
<b>Other financing uses</b>				
Transfers out	(90,000)	(90,000)	(90,000)	-
Total other financing uses	<u>(90,000)</u>	<u>(90,000)</u>	<u>(90,000)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	(51,944)	(52,694)	91,814	144,508
Fund balance, January 1	450,052	450,052	450,052	-
Prior year encumbrances appropriated	559	559	559	-
Fund balance, December 31	<u>\$ 398,667</u>	<u>\$ 397,917</u>	<u>\$ 542,425</u>	<u>\$ 144,508</u>

**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, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue	\$ 133,336	\$ 133,336	\$ 133,580	\$ 244
Total revenue	133,336	133,336	133,580	244
<b>Expenditures:</b>				
<b>Debt service:</b>				
Principal retirement	683,519	852,038	683,519	168,519
Interest and fiscal charges	381,607	540,326	381,607	158,719
Total expenditures	1,065,126	1,392,364	1,065,126	327,238
Deficiency of revenues under expenditures	(931,790)	(1,259,028)	(931,546)	327,482
<b>Other financing sources</b>				
Transfers in	885,409	931,790	931,546	(244)
Total other financing sources	885,409	931,790	931,546	(244)
Excess of revenues and other financing sources over expenditures	(46,381)	(327,238)	0	327,238
Fund balance, January 1	-	-	-	-
Fund balance, December 31	\$ (46,381)	\$ (327,238)	\$ 0	\$ 327,238

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Intergovernmental revenue	\$ 50,000	\$ 50,000	\$ 129,046	\$ 79,046
Total revenue	50,000	50,000	129,046	79,046
Expenditures:				
Capital outlay	60,300	185,300	146,190	39,110
Total expenditures	60,300	185,300	146,190	39,110
Deficiency of revenues under expenditures	(10,300)	(135,300)	(17,144)	118,156
Fund balance, January 1	134,579	134,579	134,579	-
Prior year encumbrances appropriated...	10,300	10,300	10,300	-
Fund balance, December 31	\$ 134,579	\$ 9,579	\$ 127,735	\$ 118,156

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Charges for services	\$ 9,000	\$ -	\$ -	\$ -
Other	-	-	-	-
Total revenue	9,000	-	-	-
Expenditures:				
Capital outlay	203,189	340,753	340,080	673
Total expenditures	203,189	340,753	340,080	673
Deficiency of revenues under expenditures	(194,189)	(340,753)	(340,080)	673
Other financing sources:				
Transfers in	-	12,000	12,100	100
Total other financing sources	-	12,000	12,100	100
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(194,189)	(328,753)	(327,980)	773
Fund balance, January 1	324,753	324,753	324,753	-
Prior year encumbrances appropriated	4,000	4,000	4,000	-
Fund balance, December 31	\$ 134,564	\$ -	\$ 773	\$ 773

**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, 2011**

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Interest	\$ 1,000	\$ 1,000	\$ 1,096	\$ 96
Total revenue	1,000	1,000	1,096	96
Expenditures:				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Deficiency of revenues under expenditures	1,000	1,000	1,096	96
Fund balance, January 1	520,000	520,000	520,000	-
Fund balance, December 31	\$ 521,000	\$ 521,000	\$ 521,096	\$ 96

**Huron County, Ohio  
Landfill Enterprise Fund  
December 31, 2011**

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

**Huron County, Ohio**  
**Schedule of Revenues, Expenses and**  
**Changes in Net Assets - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Enterprise Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$ 2,078,500	\$ 2,228,500	\$ 2,351,828	\$ 123,328
Intergovernmental revenue	350,000	350,000	350,000	-
Investment earnings	-	-	451	451
Miscellaneous revenue	40,000	40,000	48,526	8,526
Total operating revenues	2,468,500	2,618,500	2,750,805	132,305
Operating expenses:				
Personal services	414,100	415,347	393,405	21,942
Materials and supplies	5,750	3,750	-	3,750
Contractual services	1,608,650	1,801,313	1,797,356	3,957
Other operating expenses	467,300	559,625	475,336	84,289
Total operating expenses	2,495,800	2,780,035	2,666,097	113,938
Operating income (loss)	(27,300)	(161,535)	84,708	246,243
Non-operating expenses				
Principal retirement	10,000	10,000	10,000	-
Interest and fiscal charges	13,974	13,974	13,974	-
Total non-operating expenses	23,974	23,974	23,974	-
Loss before operating transfers	(51,274)	(185,509)	60,734	246,243
Transfers in	23,974	47,948	23,974	(23,974)
Transfers out	-	23,974	(23,974)	(47,948)
Net profit/loss	(27,300)	(113,587)	60,734	174,321
Net assets, January 1	475,613	475,613	475,613	-
Prior year encumbrances appropriated	47,300	47,300	47,300	-
Net assets, December 31	\$ 495,613	\$ 409,326	\$ 583,647	\$ 174,321



**Huron County, Ohio  
Internal Service Fund  
December 31, 2011**

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

**Huron County, Ohio**  
**Schedule of Revenues, Expenses and**  
**Changes in Net Assets - Budget and Actual**  
**(Non-GAAP Budgetary Basis)**  
**Internal Service Fund**  
**For the Year Ended December 31, 2011**

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$ 4,435,200	\$ 4,334,510	\$ 4,340,041	\$ 5,531
Total operating revenues	4,435,200	4,334,510	4,340,041	5,531
Operating expenses:				
Other operating expenses	5,912,276	5,811,615	5,192,156	619,459
Total operating expenses	5,912,276	5,811,615	5,192,156	619,459
Operating loss	(1,477,076)	(1,477,105)	(852,115)	624,990
Non-operating revenues				
Investment revenue	4,800	4,800	657	(4,143)
Total non-operating revenues	4,800	4,800	657	(4,143)
Net loss	(1,472,276)	(1,472,305)	(851,458)	620,847
Net assets, January 1	1,472,029	1,472,029	1,472,029	-
Prior year encumbrances appropriated	276	276	276	-
Net assets, December 31	\$ 29	\$ -	\$ 620,847	\$ 620,847

**Huron County, Ohio  
Fiduciary Funds  
December 31, 2011**

**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, 2011**

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

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

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

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

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

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

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

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

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

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

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

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

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

**Law Library** - This fund is used for the maintenance of the County Law Library. Revenues are received primarily from the State and fines from the municipal courts.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Prosecutor's FOJ** – To account for receipts and expenditures of the Prosecutor's Furtherance of Justice 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, 2011**

	<b>Beginning Balance January 1, 2011</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2011</b>
<b>UNDIVIDED TAXES:</b>				
<b>REAL ESTATE TAX</b>				
Assets:				
Taxes receivable.....	\$ 40,395,689	\$ 39,480,351	\$ 40,395,689	\$ 39,480,351
Equity in pooled cash and investments.....	1,195,427	37,579,777	37,594,614	1,180,590
	<u>41,591,116</u>	<u>77,060,128</u>	<u>77,990,303</u>	<u>40,660,941</u>
Liabilities:				
Due to other governments.....	40,395,689	39,480,351	40,395,689	39,480,351
Unapportioned monies.....	1,195,427	37,579,777	37,594,614	1,180,590
	<u>\$ 41,591,116</u>	<u>\$ 77,060,128</u>	<u>\$ 77,990,303</u>	<u>\$ 40,660,941</u>
<b>TANGIBLE PROPERTY TAX</b>				
Assets:				
Taxes receivable.....	\$ -	\$ -	\$ -	\$ -
Equity in pooled cash and investments.....	-	49,828	49,764	64
	<u>-</u>	<u>49,828</u>	<u>49,764</u>	<u>64</u>
Liabilities:				
Due to other governments.....	-	-	-	-
Unapportioned monies.....	-	49,828	49,764	64
	<u>\$ -</u>	<u>\$ 49,828</u>	<u>\$ 49,764</u>	<u>\$ 64</u>
<b>TOWNSHIP GASOLINE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$ -	\$ 1,630,456	\$ 1,630,456	\$ -
Due from other governments.....	809,461	811,017	809,461	811,017
	<u>809,461</u>	<u>2,441,473</u>	<u>2,439,917</u>	<u>811,017</u>
Liabilities:				
Unapportioned monies.....	-	1,630,456	1,630,456	-
Due to other governments.....	809,461	811,017	809,461	811,017
	<u>\$809,461</u>	<u>\$2,441,473</u>	<u>\$2,439,917</u>	<u>\$811,017</u>
<b>ESTATE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$ 367,763	\$ 1,142,627	\$ 1,276,905	\$ 233,485
Liabilities:				
Unapportioned monies.....	<u>\$ 367,763</u>	<u>\$ 1,142,627</u>	<u>\$ 1,276,905</u>	<u>\$ 233,485</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, 2011**

	<b>Beginning Balance January 1, 2011</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2011</b>
<b>MOBILE HOME TAX</b>				
Assets:				
Taxes receivable.....	\$ 127,976	\$ 225,802	\$ 127,976	\$ 225,802
Equity in pooled cash and investments.....	27,870	215,016	206,413	36,473
	<u>155,846</u>	<u>440,818</u>	<u>334,389</u>	<u>262,275</u>
Liabilities:				
Due to other governments.....	127,976	225,802	127,976	225,802
Unapportioned monies.....	27,870	215,016	206,413	36,473
	<u>\$ 155,846</u>	<u>\$ 440,818</u>	<u>\$ 334,389</u>	<u>\$ 262,275</u>
<b>MOTOR VEHICLE LICENSE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$ -	\$ 315,751	\$ 315,751	\$ -
Due from other governments.....	153,132	154,093	153,132	154,093
	<u>153,132</u>	<u>469,844</u>	<u>468,883</u>	<u>154,093</u>
Liabilities:				
Unapportioned monies.....	-	315,751	315,751	-
Due to other governments.....	153,132	154,093	153,132	154,093
	<u>\$ 153,132</u>	<u>\$ 469,844</u>	<u>\$ 468,883</u>	<u>\$ 154,093</u>
<b>CIGARETTE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$ -	\$ 7,514	\$ 7,514	\$ -
Liabilities:				
Unapportioned monies.....	\$ -	\$ 7,514	\$ 7,514	\$ -
<b>LOCAL GOVERNMENT TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$ 276,544	\$ 2,707,285	\$ 2,609,018	\$ 374,811
Due from other governments.....	1,375,681	1,522,961	1,375,681	1,522,961
	<u>1,652,225</u>	<u>4,230,246</u>	<u>3,984,699</u>	<u>1,897,772</u>
Liabilities:				
Unapportioned monies.....	276,544	2,707,285	2,609,018	374,811
Due to other governments.....	1,375,681	1,522,961	1,375,681	1,522,961
	<u>\$ 1,652,225</u>	<u>\$ 4,230,246</u>	<u>\$ 3,984,699</u>	<u>\$ 1,897,772</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, 2011**

	<b>Beginning Balance January 1, 2011</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2011</b>
<b>REVENUE ASSISTANCE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$ 23,916	\$ -	\$ -	\$ 23,916
Liabilities:				
Unapportioned monies.....	\$ 23,916	\$ -	\$ -	\$ 23,916
<b>CLERK OF COURTS</b>				
Assets:				
Segregated cash accounts.....	\$ 704,741	\$ 10,636,767	\$ 10,481,364	\$ 860,144
Liabilities:				
Deposits held due to others.....	\$ 704,741	\$ 10,636,767	\$ 10,481,364	\$ 860,144
<b>JUVENILE COURT</b>				
Assets:				
Segregated cash accounts.....	\$ 41,199	\$ 240,183	\$ 242,722	\$ 38,660
Liabilities:				
Deposits held due to others.....	\$ 41,199	\$ 240,183	\$ 242,722	\$ 38,660
<b>PROBATE COURT</b>				
Assets:				
Segregated cash accounts.....	\$ 21,163	\$ 92,240	\$ 92,194	\$ 21,209
Liabilities:				
Deposits held due to others.....	\$ 21,163	\$ 92,240	\$ 92,194	\$ 21,209
<b>SHERIFF - GENERAL</b>				
Assets:				
Segregated cash accounts.....	\$ 575,031	\$ 1,871,218	\$ 2,046,856	\$ 399,393
Liabilities:				
Deposits held due to others.....	\$ 575,031	\$ 1,871,218	\$ 2,046,856	\$ 399,393
<b>SHERIFF - COMMISSARY</b>				
Assets:				
Segregated cash accounts.....	\$ 10,949	\$ 107,792	\$ 105,837	\$ 12,904
Liabilities:				
Deposits held due to others.....	\$ 10,949	\$ 107,792	\$ 105,837	\$ 12,904

- continued



**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2011**

	<b>Beginning Balance January 1, 2011</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2011</b>
<b>CHILD SUPPORT ENFORCEMENT</b>				
Assets:				
Segregated cash accounts.....	\$ 7,996	\$ 382,996	\$ 380,319	\$ 10,673
Liabilities:				
Deposits held due to others.....	\$ 7,996	\$ 382,996	\$ 380,319	\$ 10,673
<b>HEALTH DEPARTMENT</b>				
Assets:				
Equity in pooled cash and investments.....	\$ 752,175	\$ 1,903,033	\$ 2,024,155	\$ 631,053
Liabilities:				
Deposits held due to others.....	\$ 752,175	\$ 1,903,033	\$ 2,024,155	\$ 631,053
<b>SOIL AND WATER FUND</b>				
Assets:				
Equity in pooled cash and investments.....	\$ 3,250	\$ 301,695	\$ 295,848	\$ 9,097
Liabilities:				
Deposits held due to others.....	\$ 3,250	\$ 301,695	\$ 295,848	\$ 9,097
<b>ESCROW ACCOUNT</b>				
Assets:				
Equity in pooled cash and investments.....	\$ 4,276	\$ -	\$ 834	\$ 3,442
Liabilities:				
Deposits held due to others.....	\$ 4,276	\$ -	\$ 834	\$ 3,442
<b>STATE OF OHIO</b>				
Assets:				
Equity in pooled cash and investments.....	\$ -	\$ 237,792	\$ 237,792	\$ -
Liabilities:				
Unapportioned monies.....	\$ -	\$ 237,792	\$ 237,792	\$ -

- continued

**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2011**

	<b>Beginning Balance January 1, 2011</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2011</b>
<b>TOWNSHIP ROAD MILEAGE</b>				
Assets:				
Equity in pooled cash and investments.....	\$ -	\$ 182,613	\$ 182,613	\$ -
Due from other governments.....	93,155	92,411	93,155	92,411
	<u>93,155</u>	<u>275,024</u>	<u>275,768</u>	<u>92,411</u>
Liabilities:				
Unapportioned monies.....	-	182,613	182,613	-
Due to other governments.....	93,155	92,411	93,155	92,411
	<u>\$ 93,155</u>	<u>\$ 275,024</u>	<u>\$ 275,768</u>	<u>\$ 92,411</u>
<b>TOWNSHIP PERMISSIVE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$ -	\$ 119,430	\$ 119,430	\$ -
Due from other governments.....	60,409	59,875	60,409	59,875
	<u>60,409</u>	<u>179,305</u>	<u>179,839</u>	<u>59,875</u>
Liabilities:				
Unapportioned monies.....	-	119,430	119,430	-
Due to other governments.....	60,409	59,875	60,409	59,875
	<u>\$ 60,409</u>	<u>\$ 179,305</u>	<u>\$ 179,839</u>	<u>\$ 59,875</u>
<b>OHIO ELECTIONS COMMISSION</b>				
Assets:				
Equity in pooled cash and investments.....	\$ -	\$ 2,920	\$ 2,670	\$ 250
Liabilities:				
Deposits held due to others.....	\$ -	\$ 2,920	\$ 2,670	\$ 250
<b>BMV</b>				
Assets:				
Equity in pooled cash and investments.....	\$ 122,950	\$ 311,943	\$ 258,922	\$ 175,971
Segregated cash accounts.....	18,551	331,261	325,226	24,586
	<u>141,501</u>	<u>643,204</u>	<u>584,148</u>	<u>200,557</u>
Liabilities:				
Deposits held due to others.....	122,950	311,943	258,922	175,971
Unapportioned monies.....	18,551	331,261	325,226	24,586
	<u>\$ 141,501</u>	<u>\$ 643,204</u>	<u>\$ 584,148</u>	<u>\$ 200,557</u>

- continued

**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2011**

	<b>Beginning Balance January 1, 2011</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2011</b>
<b>SHERIFF'S LAW ENFORCEMENT</b>				
Assets:				
Segregated cash accounts.....	\$ 14,511	\$ 38,711	\$ 36,332	\$ 16,890
Liabilities:				
Unapportioned monies.....	\$ 14,511	\$ 38,711	\$ 36,332	\$ 16,890
<b>LIBRARIES</b>				
Assets:				
Equity in pooled cash and investments.....	\$ -	\$ 1,761,858	\$ 1,761,858	\$ -
Due from other governments.....	846,068	949,316	846,068	949,316
	<u>846,068</u>	<u>2,711,174</u>	<u>2,607,926</u>	<u>949,316</u>
Liabilities:				
Due to other governments.....	846,068	949,316	846,068	949,316
Unapportioned Monies.....	-	1,761,858	1,761,858	-
	<u>\$ 846,068</u>	<u>\$ 2,711,174</u>	<u>\$ 2,607,926</u>	<u>\$ 949,316</u>
<b>PERS</b>				
Assets:				
Equity in pooled cash and investments.....	\$ 114,810	\$ 1,415,436	\$ 1,403,065	\$ 127,181
Liabilities:				
Payroll withholdings.....	\$ 114,810	\$ 1,415,436	\$ 1,403,065	\$ 127,181
<b>STRS</b>				
Assets:				
Equity in pooled cash and investments.....	\$ -	\$ 8,118	\$ 8,118	\$ -
Liabilities:				
Payroll withholdings.....	\$ -	\$ 8,118	\$ 8,118	\$ -
<b>HURON COUNTY PARK DISTRICT</b>				
Assets:				
Equity in pooled cash and investments.....	\$ 50,995	\$ 12,118	\$ 9,541	\$ 53,572
Liabilities:				
Deposits held due to others.....	\$ 50,995	\$ 12,118	\$ 9,541	\$ 53,572

- continued

**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2011**

	<b>Beginning Balance January 1, 2011</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2011</b>
<b>BUREAU OF WORKERS COMP</b>				
Assets:				
Equity in pooled cash and investments.....	\$ 63,398	\$ 3,514	\$ 63,398	\$ 3,514
Liabilities:				
Unapportioned monies.....	\$ 63,398	\$ 3,514	\$ 63,398	\$ 3,514
<b>MISCELLANEOUS PAYROLL</b>				
Assets:				
Equity in pooled cash and investments.....	\$ -	\$ 288,941	\$ 288,141	\$ 800
Liabilities:				
Payroll withholdings.....	\$ -	\$ 288,941	\$ 288,141	\$ 800
<b>DEFERRED COMPENSATION</b>				
Assets:				
Equity in pooled cash and investments.....	\$ -	\$ 347,694	\$ 347,694	\$ -
Liabilities:				
Payroll withholdings.....	\$ -	\$ 347,694	\$ 347,694	\$ -
<b>CITY INCOME TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$ 60,520	\$ 224,764	\$ 231,766	\$ 53,518
Liabilities:				
Payroll withholdings.....	\$ 60,520	\$ 224,764	\$ 231,766	\$ 53,518
<b>SCHOOL INCOME TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$ -	\$ 89,695	\$ 81,796	\$ 7,899
Liabilities:				
Payroll withholdings.....	\$ -	\$ 89,695	\$ 81,796	\$ 7,899
<b>INSURANCE</b>				
Assets:				
Equity in pooled cash and investments.....	\$ -	\$ 131,822	\$ 131,822	\$ -
Liabilities:				
Payroll withholdings.....	\$ -	\$ 131,822	\$ 131,822	\$ -

- continued

**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2011**

	<b>Beginning Balance January 1, 2011</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2011</b>
<b>HEALTH INSURANCE PREMIUM</b>				
Assets:				
Equity in pooled cash and investments.....	\$ -	\$ 305,037	\$ 305,037	\$ -
Liabilities:				
Payroll withholdings.....	\$ -	\$ 305,037	\$ 305,037	\$ -
<b>FEDERAL INCOME TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$ -	\$ 1,462,966	\$ 1,462,966	\$ -
Liabilities:				
Payroll withholdings.....	\$ -	\$ 1,462,966	\$ 1,462,966	\$ -
<b>MEDICARE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$ -	\$ 209,439	\$ 209,439	\$ -
Liabilities:				
Payroll withholdings.....	\$ -	\$ 209,439	\$ 209,439	\$ -
<b>STATE INCOME TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$ -	\$ 343,114	\$ 343,114	\$ -
Liabilities:				
Payroll withholdings.....	\$ -	\$ 343,114	\$ 343,114	\$ -
<b>HOUSING ESCROW</b>				
Assets:				
Equity in pooled cash and investments.....	\$ 100	\$ -	\$ -	\$ 100
Liabilities:				
Deposits held due to others.....	\$ 100	\$ -	\$ -	\$ 100

- continued

**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2011**

	<b>Beginning Balance January 1, 2011</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2011</b>
<b>SOCIAL SECURITY</b>				
Assets:				
Equity in pooled cash and investments.....	\$ -	\$ 134	\$ 134	\$ -
Liabilities:				
Payroll withholdings.....	\$ -	\$ 134	\$ 134	\$ -
<b>SHERIFF'S FOJ AND FOJ TRANSPORT</b>				
Assets:				
Segregated cash accounts.....	\$ 8,303	\$ 36,186	\$ 32,153	\$ 12,336
Liabilities:				
Unapportioned monies.....	\$ 8,303	\$ 36,186	\$ 32,153	\$ 12,336
<b>PROSECUTOR'S FOJ</b>				
Assets:				
Segregated cash accounts.....	\$ 9,076	\$ 32,456	\$ 31,410	\$ 10,122
Liabilities:				
Unapportioned monies.....	\$ 9,076	\$ 32,456	\$ 31,410	\$ 10,122
<b>STATE RECORDER FEES</b>				
Assets:				
Equity in pooled cash and investments.....	\$ 62,090	\$ 186,925	\$ 193,857	\$ 55,158
Liabilities:				
Deposits held due to others.....	\$ 62,090	\$ 186,925	\$ 193,857	\$ 55,158
<b>TAXING DISTRICT</b>				
Assets:				
Equity in pooled cash and investments.....	\$ 152	\$ 27,422,538	\$ 27,290,676	\$ 132,014
Liabilities:				
Deposits held due to others.....	\$ 152	\$ 27,422,538	\$ 27,290,676	\$ 132,014

- continued

**Huron County, Ohio**  
**Combining Statement of Changes in**  
**Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2011**

	<b>Beginning Balance January 1, 2011</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance December 31, 2011</b>
<b>AUCTION PROCEEDS</b>				
Assets:				
Equity in pooled cash and investments.....	\$ 2,371	\$ 15,685	\$ 17,556	\$ 500
Liabilities:				
Deposits held due to others.....	\$ 2,371	\$ 15,685	\$ 17,556	\$ 500
<b>TOTALS</b>				
Assets:				
Equity in pooled cash and investments.....	\$ 3,128,607	\$ 80,937,478	\$ 80,962,677	\$ 3,103,408
Segregated cash accounts.....	1,411,520	13,769,810	13,774,413	1,406,917
Taxes receivable.....	40,523,665	39,706,153	40,523,665	39,706,153
Due from other governments.....	3,337,906	3,589,673	3,337,906	3,589,673
<b>TOTAL ASSETS.....</b>	<b>\$48,401,698</b>	<b>\$138,003,114</b>	<b>\$138,598,661</b>	<b>\$47,806,151</b>
Liabilities:				
Unapportioned monies.....	2,005,359	46,392,075	46,480,647	1,916,787
Due to other governments.....	43,861,571	43,295,826	43,861,571	43,295,826
Deposits held due to others.....	2,359,438	43,488,053	43,443,351	2,404,140
Payroll withholdings.....	175,330	4,827,160	4,813,092	189,398
<b>TOTAL LIABILITIES.....</b>	<b>\$ 48,401,698</b>	<b>\$ 138,003,114</b>	<b>\$ 138,598,661</b>	<b>\$ 47,806,151</b>

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# Statistical

# Section



## Statistical Section

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

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	157 - 163
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	164 - 172
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	173 - 178
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	179 - 185
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	186 - 188

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant years. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information only back to 2003.

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**Table 1**  
**Huron County, Ohio**  
**Net Assets by Component**  
**Last Eight Years**  
**(accrual basis of accounting)**

Fiscal Year (a)	2004	2005 (c)	2006	2007	2008	2009	2010	2011
<b>Governmental Activities:</b>								
Invested in capital assets, net of related debt	\$45,524,399	\$28,383,472	\$28,885,104	\$29,305,242	\$28,959,788	\$30,380,771	\$30,686,354	\$31,075,718
Restricted for:								
Board of developmental disabilities	(b)	821,602	689,356	1,230,587	861,602	859,398	634,782	1,997,306
Child support	(d)	(d)	(d)	(d)	745,936	506,361	844,863	335,768
Real estate	(d)	(d)	(d)	(d)	464,710	463,686	425,794	416,084
EMA	(d)	(d)	(d)	(d)	341,326	316,585	338,991	217,259
Mun्य Road	(d)	(d)	(d)	(d)	544,642	556,277	486,438	603,153
911 equipment	(d)	(d)	(d)	(d)	279,872	399,090	361,966	462,737
DD residential	(d)	(d)	(d)	(d)	539,200	789,268	1,211,725	200,436
Job and family services	(b)	145,634	308,296	339,234	245,507	614,153	524,719	0
Motor vehicle and gas tax	(b)	2,231,491	3,305,839	2,718,472	3,364,859	3,714,658	3,658,486	3,624,702
Mental health	(b)	(b)	1,741,155	1,879,978	1,337,571	1,053,243	1,559,520	1,206,205
Children's services	(b)	(b)	697,351	803,901	1,096,020	1,041,584	1,096,317	1,301,689
Felony delinquent care and custody	(b)	(b)	585,997	650,913	429,892	0	38,931	53,592
Huron County revolving loan	(b)	(b)	545,306	430,590	503,642	406,433	463,560	0
Other purposes	(b)	6,731,944	2,601,290	3,290,378	1,734,909	1,888,589	3,296,862	1,887,478
Debt service	(b)	41,584	32,995	58,443	0	0	0	0
Capital projects	495,942	526,666	275,599	472,501	378,139	288,443	413,947	655,531
Unrestricted	16,330,717	3,249,599	3,602,923	4,468,586	3,261,431	3,128,160	2,789,235	3,459,680
<b>Total Governmental Activities Net Assets</b>	<b>\$62,351,058</b>	<b>\$42,131,992</b>	<b>\$43,271,211</b>	<b>\$45,648,825</b>	<b>\$45,089,046</b>	<b>\$46,406,699</b>	<b>\$48,832,490</b>	<b>\$47,497,338</b>
<b>Business-type Activities:</b>								
Invested in capital assets, net of related debt	\$1,739,902	\$1,775,965	\$1,976,294	\$2,162,819	\$2,345,085	\$2,520,897	\$2,403,484	\$2,293,375
Unrestricted (deficit)	(2,328,917)	(2,411,956)	(2,397,343)	(2,720,356)	(3,071,462)	(2,741,665)	(2,352,239)	(4,019,987)
<b>Total Business-type Activities Net Assets</b>	<b>(\$589,015)</b>	<b>(\$635,991)</b>	<b>(\$421,049)</b>	<b>(\$557,537)</b>	<b>(\$726,377)</b>	<b>(\$220,768)</b>	<b>\$51,245</b>	<b>(\$1,726,612)</b>
<b>Primary Government:</b>								
Invested in capital assets, net of related debt	\$47,264,301	\$30,159,437	\$30,861,398	\$31,468,061	\$31,304,873	\$32,901,668	\$33,089,838	\$33,369,093
Restricted	495,942	10,498,921	10,783,184	11,874,997	12,867,827	12,897,768	15,356,901	12,961,940
Unrestricted (deficit)	14,001,800	837,643	1,205,580	1,748,230	189,969	386,495	436,996	(560,307)
<b>Total Primary Government Net Assets</b>	<b>\$61,762,043</b>	<b>\$41,496,001</b>	<b>\$42,850,162</b>	<b>\$45,091,288</b>	<b>\$44,362,669</b>	<b>\$46,185,931</b>	<b>\$48,883,735</b>	<b>\$45,770,726</b>

(a) Fiscal year 2003 was the first year reported in accordance with GASB Statement No. 34. The other two remaining years are not presented for that reason.

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

(c) Fiscal year 2005 was restated for capital assets resulting in the significant decrease in net assets.

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

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

Fiscal Year (1)	2004	2005	2006	2007	2008	2009	2010	2011
<b>Expenses</b>								
<b>Governmental Activities:</b>								
General Government:								
Legislative and Executive	\$6,081,498	\$5,644,351	\$6,701,029	\$6,270,335	\$6,323,838	\$6,313,959	\$6,113,712	\$7,101,154
Judicial	1,932,750	1,844,125	2,376,585	2,361,684	1,930,377	1,749,262	1,921,573	1,872,299
Public Safety	6,035,452	5,877,178	5,566,187	5,740,955	6,294,358	5,357,950	5,836,107	5,997,965
Public Works	7,771,191	5,884,142	4,865,832	5,352,016	5,333,400	5,618,844	5,495,315	5,859,620
Health	7,242,342	7,925,635	7,913,082	8,690,373	9,989,143	10,148,961	9,486,878	9,883,231
Human Services	11,358,093	13,695,503	13,386,709	13,134,292	14,069,887	13,582,530	10,885,450	10,479,826
Conservation and Recreation	53,623	49,020	137,654	154,420	0	0	0	0
Other	346,316	367,864	439,636	440,642	467,116	322,689	286,800	311,818
Interest and Fiscal Charges	422,023	358,670	520,005	540,477	418,271	401,469	383,109	395,755
<i>Total Governmental Activities Expenses</i>	<u>41,243,288</u>	<u>41,646,488</u>	<u>41,906,719</u>	<u>42,685,194</u>	<u>44,826,390</u>	<u>43,495,664</u>	<u>40,408,944</u>	<u>41,901,668</u>
<b>Business-type Activities:</b>								
Landfill	2,239,922	2,426,292	2,520,309	2,353,202	2,222,145	2,086,995	1,970,016	4,155,669
<i>Total Business-type Activities Expenses</i>	<u>2,239,922</u>	<u>2,426,292</u>	<u>2,520,309</u>	<u>2,353,202</u>	<u>2,222,145</u>	<u>2,086,995</u>	<u>1,970,016</u>	<u>4,155,669</u>
<i>Total Primary Government Expenses</i>	<u>43,483,210</u>	<u>44,072,780</u>	<u>44,427,028</u>	<u>45,038,396</u>	<u>47,048,535</u>	<u>45,582,659</u>	<u>42,378,960</u>	<u>46,057,337</u>
<b>Program Revenues</b>								
<b>Governmental Activities:</b>								
Charges for Services								
General Government:								
Legislative and Executive	1,909,469	1,155,064	1,682,605	1,513,221	1,588,085	1,594,085	1,732,458	1,591,599
Judicial	414,936	202,289	270,878	258,752	197,239	206,474	434,961	393,475
Public Safety	183,010	794,074	664,406	628,353	697,988	930,164	972,275	1,112,769
Public Works	109,410	165,469	599,314	161,597	523,161	449,023	368,871	449,676
Health	0	253,009	207,671	211,484	213,617	225,722	243,334	650,323
Human Services	226,637	1,409,410	1,194,391	472,482	376,614	343,918	1,011,772	905,582
Conservation and Recreation	0	8,836	0	0	0	0	0	0
Other	0	61,019	36,475	45,415	40,668	36,716	36,964	47,411
Interest and Fiscal Charges	0	0	0	0	0	0	0	0
Operating Grants and Contributions								
General Government:								
Legislative and Executive	1,934,123	683,111	65,745	253,393	186,547	281,208	35,781	195,499
Judicial	725,231	27,889	0	18,919	16,812	15,308	138,267	248,332
Public Safety	530,781	1,119,174	710,083	676,134	689,335	347,403	744,861	766,126
Public Works	4,602,366	4,354,917	5,382,869	4,781,063	4,951,420	6,589,143	5,180,358	4,951,997
Health	2,623,056	5,288,191	3,903,197	3,969,193	3,834,047	4,914,512	5,078,268	5,147,886
Human Services	10,837,506	10,540,748	11,003,885	12,024,482	12,292,950	11,578,121	8,675,283	6,306,582
Conservation and Recreation	0	33,853	201,032	50,000	0	0	0	0
Other	0	72,767	0	42,043	3,466	2,741	0	0
Interest and Fiscal Charges	0	0	0	0	27,788	28,202	0	0
Capital Grants and Contributions								
Legislative and Executive	0	0	0	550,213	56,898	22,654	89,440	0
Public Safety	0	0	0	0	0	0	66,000	0
Public Works	0	0	0	0	0	0	683,065	683,065
Health	0	54,128	0	0	0	0	90,296	129,046
Human Services	0	0	0	0	0	220,000	0	0
<i>Total Governmental Activities Program Revenues</i>	<u>24,096,525</u>	<u>26,223,948</u>	<u>25,922,551</u>	<u>25,656,744</u>	<u>25,696,635</u>	<u>27,785,394</u>	<u>25,582,254</u>	<u>23,579,368</u>

(continued)

(1) Fiscal year 2005 was the first year that property taxes were split out by purpose.

	2004	2005	2006	2007	2008	2009	2010	2011
<b>Business-type Activities:</b>								
<i>Charges for Services</i>								
Landfill	\$2,170,050	\$2,181,682	\$2,451,182	\$2,036,097	\$1,828,948	\$2,254,640	\$2,204,654	\$2,328,835
Operating Grants and Contributions	173,731	0	0	0	0	0	0	0
Capital Grants and Contributions	0	0	0	0	0	0	0	0
<b>Total Business-type Activities Program Revenues</b>	<b>2,343,781</b>	<b>2,181,682</b>	<b>2,451,182</b>	<b>2,036,097</b>	<b>1,828,948</b>	<b>2,254,640</b>	<b>2,204,654</b>	<b>2,328,835</b>
<b>Total Primary Government Program Revenues</b>	<b>26,440,306</b>	<b>28,405,630</b>	<b>28,373,733</b>	<b>27,692,841</b>	<b>27,525,583</b>	<b>30,040,034</b>	<b>27,786,908</b>	<b>25,908,203</b>
<b>Net (Expense)/Revenue</b>								
Governmental Activities	(17,146,763)	(15,422,540)	(15,984,168)	(17,028,450)	(19,129,755)	(15,710,270)	(14,826,690)	(18,322,300)
Business-type Activities	103,859	(244,610)	(69,127)	(317,105)	(393,197)	167,645	234,638	(1,826,834)
<b>Total Primary Government Net (Expense)/Revenue</b>	<b>(\$17,042,904)</b>	<b>(\$15,667,150)</b>	<b>(\$16,053,295)</b>	<b>(\$17,345,555)</b>	<b>(\$19,522,952)</b>	<b>(\$15,542,625)</b>	<b>(\$14,592,052)</b>	<b>(\$20,149,134)</b>
<b>General Revenues and Other Changes in Net Assets</b>								
<b>Governmental Activities:</b>								
<i>Property Taxes Levied for:</i>								
General Purposes	\$6,166,571	\$2,315,509	\$2,273,164	\$2,637,025	\$2,333,043	\$2,483,482	\$1,781,033	\$2,054,064
Board of Developmental Disabilities	(2)	2,529,143	2,603,767	3,578,290	3,460,889	3,441,804	3,004,634	3,015,694
Mental Health	(2)	182,513	185,986	198,109	185,319	187,438	101,401	115,334
Senior Services	(2)	470,429	485,107	499,747	481,821	480,662	412,013	414,716
Sales Taxes Levied for General Purposes	6,341,277	7,709,110	7,832,384	7,851,112	7,758,582	6,926,248	7,598,363	8,225,716
Other Taxes	314,470	0	0	0	0	0	0	0
<i>Grants and Entitlements not</i>								
Restricted to Specific Programs	0	1,476,456	1,088,317	2,085,533	1,794,972	1,577,459	2,737,466	2,273,535
Investment Earnings	358,846	594,846	744,526	1,062,345	875,170	309,048	175,765	176,549
Miscellaneous	1,863,542	1,887,465	2,047,625	1,675,885	1,867,390	1,696,782	1,441,806	711,540
Transfers	(200,000)	(177,662)	(160,000)	(160,000)	(187,210)	(75,000)	0	0
<b>Total Governmental Activities</b>	<b>14,844,706</b>	<b>16,987,809</b>	<b>17,100,876</b>	<b>19,428,046</b>	<b>18,569,976</b>	<b>17,027,923</b>	<b>17,252,481</b>	<b>16,987,148</b>
<b>Business-type Activities:</b>								
Miscellaneous	0	114,833	124,069	20,617	37,147	19,566	37,375	48,526
Investment Earnings	0	0	0	0	0	0	0	451
Transfers	200,000	177,662	160,000	160,000	187,210	75,000	0	0
<b>Total Business-type Activities</b>	<b>200,000</b>	<b>292,495</b>	<b>284,069</b>	<b>180,617</b>	<b>224,357</b>	<b>94,566</b>	<b>37,375</b>	<b>48,977</b>
<b>Total Primary Government</b>	<b>15,044,706</b>	<b>17,280,304</b>	<b>17,384,945</b>	<b>19,608,663</b>	<b>18,794,333</b>	<b>17,122,489</b>	<b>17,289,856</b>	<b>17,036,125</b>
<b>Change in Net Assets</b>								
Governmental Activities	(2,302,057)	1,565,269	1,116,708	2,399,596	(559,779)	1,317,653	2,425,791	(1,335,152)
Business-type Activities	303,859	47,885	214,942	(136,488)	(168,840)	262,211	272,013	(1,777,857)
<b>Total Primary Government Change in Net Assets</b>	<b>(\$1,998,198)</b>	<b>\$1,613,154</b>	<b>\$1,331,650</b>	<b>\$2,263,108</b>	<b>(\$728,619)</b>	<b>\$1,579,864</b>	<b>\$2,697,804</b>	<b>(\$3,113,009)</b>

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

Fiscal Year (1)	2002	2003	2004	2005
<b>General Fund</b>				
Nonspendable	(2)	(2)	(2)	(2)
Assigned	(2)	(2)	(2)	(2)
Unassigned	(2)	(2)	(2)	(2)
Reserved	218,533	189,716	171,237	205,032
Unreserved	<u>3,566,713</u>	<u>3,368,621</u>	<u>3,005,033</u>	<u>3,354,346</u>
<i>Total General Fund</i>	<u>3,785,246</u>	<u>3,558,337</u>	<u>3,176,270</u>	<u>3,559,378</u>
<b>All Other Governmental Funds</b>				
Nonspendable	(2)	(2)	(2)	(2)
Restricted for Capital Outlay	(2)	(2)	(2)	(2)
Restricted for Other	(2)	(2)	(2)	(2)
Unassigned	(2)	(2)	(2)	(2)
Reserved	1,307,799	1,372,430	972,053	989,587
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	7,385,382	8,311,622	7,047,449	8,710,620
Debt Service Funds	4,922	0	0	41,584
Capital Projects Funds	<u>1,103,847</u>	<u>596,309</u>	<u>495,942</u>	<u>526,666</u>
<i>Total All Other Governmental Funds</i>	<u>9,801,950</u>	<u>10,280,361</u>	<u>8,515,444</u>	<u>10,268,457</u>
<i>Total Governmental Funds</i>	<u>\$ 13,587,196</u>	<u>\$ 13,838,698</u>	<u>\$ 11,691,714</u>	<u>\$ 13,827,835</u>

(1) Fiscal year 2003 was the first year reported in accordance with GASB Statement No. 34. Fiscal years 2001 through 2002 include expendable trust funds which are reclassified as special revenue funds consistent with their treatment in 2003 through 2007.

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

2006	2007	2008	2009	2010	2011
(2)	(2)	(2)	(2)	(2)	\$ 211,837
(2)	(2)	(2)	(2)	(2)	61,258
(2)	(2)	(2)	(2)	(2)	3,510,001
71,786	39,165	150,370	193,731	174,293	(2)
3,215,321	2,825,528	2,206,419	2,196,741	2,854,335	(2)
3,287,107	2,864,693	2,356,789	2,390,472	3,028,628	3,783,096
(2)	(2)	(2)	(2)	(2)	952,712
(2)	(2)	(2)	(2)	(2)	0
(2)	(2)	(2)	(2)	(2)	11,076,070
(2)	(2)	(2)	(2)	(2)	(43,648)
885,182	1,497,638	849,400	1,080,399	1,211,140	(2)
8,916,103	8,884,235	10,618,409	10,709,020	11,719,285	(2)
12	0	0	0	0	(2)
275,599	714,921	237,481	237,481	923,275	(2)
10,076,896	11,096,794	11,705,290	12,026,900	13,853,700	11,985,134
<u>\$ 13,364,003</u>	<u>\$ 13,961,487</u>	<u>\$ 14,062,079</u>	<u>\$ 14,417,372</u>	<u>\$ 16,882,328</u>	<u>\$ 15,768,230</u>



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

Fiscal Year (1)	2002	2003	2004	2005
<b>Revenues</b>				
Taxes	\$11,799,980	\$12,303,361	\$11,083,208	\$13,186,619
Charges for Services	2,516,804	2,671,850	2,517,336	3,601,960
Licenses and Permits	4,885	6,142	15,463	3,561
Fines and Forfeitures	339,114	286,956	310,663	350,197
Intergovernmental	20,476,329	19,046,041	20,652,857	23,706,954
Special Assessments	85,302	91,727	93,653	93,452
Interest	717,181	485,809	352,100	588,829
Other	1,726,796	1,933,353	2,243,542	1,717,465
<i>Total Revenues</i>	37,666,391	36,825,239	37,268,822	43,249,037
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	5,551,086	5,612,014	5,761,304	5,947,890
Judicial	2,034,151	1,950,587	1,840,300	1,814,729
Public Safety	4,938,508	5,184,246	5,862,684	5,551,242
Public Works	4,629,219	4,847,608	5,049,887	5,417,550
Health	6,866,408	6,333,951	7,043,084	7,724,904
Human Services	12,376,654	12,345,865	11,700,955	13,013,980
Conservation and Recreation	56,124	53,965	52,189	38,523
Other	436,125	431,448	337,357	378,361
Capital Outlay	507,714	809,042	741,312	300,910
Debt Service:				
Principal Retirement	295,000	405,000	415,000	800,000
Interest and Fiscal Charges	778,091	425,734	411,734	307,165
Bond Issuance Costs	0	0	0	81,215
<i>Total Expenditures</i>	38,469,080	38,399,460	39,215,806	41,376,469
<i>Excess of Revenues Over (Under) Expenditures</i>	(802,689)	(1,574,221)	(1,946,984)	1,872,568
<b>Other Financing Sources (Uses)</b>				
Payment to Refunding Bond Escrow Agent	(1,695,000)	0	0	(3,043,785)
Issuance of Notes	0	0	0	360,000
Issuance of Bonds	2,965,000	0	0	3,125,000
Other Financing Uses	0	0	0	0
Transfers In	568,086	746,144	1,113,942	1,437,913
Transfers Out	(817,596)	(995,364)	(1,313,942)	(1,615,575)
<i>Total Other Financing Sources (Uses)</i>	1,020,490	(249,220)	(200,000)	263,553
<i>Net Change in Fund Balances</i>	\$217,801	(\$1,823,441)	(\$2,146,984)	\$2,136,121
Debt Service as a Percentage of				
Noncapital Expenditures (2)	0.8%	1.1%	1.1%	2.1%

(1) Fiscal year 2003 was the first year reported in accordance with GASB Statement No. 34.

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

2006	2007	2008	2009	2010	2011
\$13,327,977	\$14,725,121	\$14,220,313	\$13,432,727	\$12,867,002	\$13,769,179
4,204,046	2,902,679	3,117,101	3,267,220	4,116,029	4,482,188
3,109	5,165	4,268	17,529	3,297	3,001
343,179	383,460	357,961	333,519	534,079	537,899
22,538,222	23,945,180	23,761,603	25,668,115	23,554,164	20,662,568
98,789	108,267	152,784	176,606	147,358	128,010
715,517	988,886	828,575	309,048	174,505	148,659
2,047,625	1,675,885	1,867,390	1,696,782	1,441,806	711,540
43,278,464	44,734,643	44,309,995	44,901,546	42,838,240	40,443,044
6,416,236	6,264,292	5,658,383	5,781,879	5,549,459	6,138,329
2,479,488	2,310,000	1,899,790	1,664,369	1,895,369	1,864,352
5,477,934	5,499,635	5,879,948	5,295,598	5,458,745	5,657,207
5,943,903	6,037,991	5,136,036	6,764,738	6,441,468	6,118,927
8,078,797	8,935,154	9,766,699	10,173,027	9,568,095	9,504,421
13,416,399	13,156,311	13,418,318	13,266,246	10,407,887	9,827,233
137,654	154,420	0	0	0	0
439,636	440,642	467,116	322,689	286,800	311,818
360,609	2,228,759	721,729	400,330	264,611	1,068,805
845,000	512,000	544,000	544,000	635,000	680,000
354,151	388,973	394,235	394,235	376,250	386,050
10,000	27,000	0	0	10,000	0
43,959,807	45,955,177	43,886,254	44,607,111	40,893,684	41,557,142
(681,343)	(1,220,534)	423,741	294,435	1,944,556	(1,114,098)
0	0	0	0	0	0
0	0	0	0	0	0
355,000	2,000,000	0	0	520,000	0
0	0	0	0	0	0
1,728,558	1,906,611	2,137,060	1,384,720	1,488,162	1,211,257
(1,888,558)	(2,066,611)	(2,324,270)	(1,459,720)	(1,488,162)	(1,211,257)
195,000	1,840,000	(187,210)	(75,000)	520,000	0
(\$486,343)	\$619,466	\$236,531	\$219,435	\$2,464,556	(\$1,114,098)
2.0%	2.2%	2.2%	2.1%	2.7%	2.7%

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

	2011		% of Total Assessed Valuation
	Total Assessed Valuation (1)	Rank	
<u>Public Utilities</u>			
Ohio Edison	\$13,521,451	1	1.27%
Ohio Power Company	4,591,234	2	0.43%
Railroad CSX Trans	4,123,451	3	0.39%
Firelands Electric	3,281,450	4	0.31%
Verizon North Inc	(2)		(2)
<u>Real Estate</u>			
MTD Consumer Group	7,624,324	1	0.72%
Pepperidge Farms	7,505,413	2	0.71%
Venture Packaging	7,002,564	3	0.66%
Sunrise Cooperative	5,904,614	4	0.56%
Willard Rental Properties	5,499,212	5	0.52%
R R Donnelley & Sons Co.	5,121,464	6	0.48%
Railroad CSX Transportation Inc.	4,694,347	7	0.44%
A Schulman Inc.	2,686,413	8	0.25%
Norfolk & Southern Railroad	2,564,211	9	0.24%
Bunge/Solae/Central Soya	2,475,610	10	0.23%
<u>Tangible Personal Property</u>			
Jason Wisconsin	(2)		0.00%
Armstrong Air Conditioner	(2)		(2)
All Others	983,963,524		92.78%
Total Assessed Valuator	\$1,060,559,280		99.99%

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

(2) - Excluded in 2011, but reported in 2002.

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

Source: Huron County Auditor.

2002		
Total Assessed Valuation (1)	Rank	% of Total Assessed Valuation
\$9,618,230	4	1.02%
N/A	N/A	
4,950,270	10	0.53%
N/A	N/A	
8,081,809	6	0.85%
9,559,110	5	1.01%
5,259,950	9	0.55%
N/A	N/A	
8,010,360	7	0.85%
N/A	N/A	
19,283,360	2	2.04%
N/A	N/A	
N/A	N/A	
N/A	N/A	
47,304,130	1	5.00%
10,295,105	3	1.08%
5,957,962	8	0.63%
784,528,233	N/A	98.53%
<u>\$796,270,310</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		
2002	660,158,750	135,080,490	2,272,112,114	147,758,070	591,032,280	2,871,980	8,205,657	945,869,290	2,871,350,051	6.75	32.94%
2003	674,619,200	135,598,890	2,314,908,829	138,165,010	552,660,040	2,887,840	8,250,971	951,270,940	2,875,819,840	6.75	33.08%
2004	744,506,120	142,568,890	2,534,500,029	131,221,230	524,884,920	3,052,130	8,720,371	1,021,348,370	3,068,105,320	6.75	33.29%
2005	757,220,020	143,849,010	2,574,482,943	132,838,780	531,355,120	3,094,870	8,842,486	1,037,002,680	3,114,680,549	6.85	33.29%
2006	767,926,020	148,160,780	2,617,390,857	131,373,190	525,492,760	3,102,840	8,865,257	1,050,562,830	3,151,748,874	6.85	33.33%
2007	832,961,670	154,689,730	2,821,861,143	88,153,120	352,612,480	3,159,780	9,027,943	1,078,964,300	3,183,501,566	7.85	33.89%
2008	835,575,610	155,749,850	2,832,358,457	65,640,740	262,562,960	3,593,080	10,265,943	1,060,559,280	3,105,187,360	7.85	34.15%
2009	843,086,337	160,789,403	2,868,216,400	35,187,590	140,750,360	3,741,600	10,690,286	1,042,804,930	3,019,657,046	7.85	34.53%
2010	855,682,460	159,190,630	2,899,637,400	30,056,620	120,226,480	4,285,550	12,244,429	1,049,215,260	3,032,108,309	7.85	34.60%
2011	857,653,390	163,031,210	2,916,241,714	0	0	4,506,240	12,874,971	1,025,190,840	2,929,116,685	7.85	35.00%

(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:	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
County Entity:										
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Other Entities:										
Mental Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
MRDD Operating	3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00
Senior Services Center	0.40	0.40	0.40	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Health District	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
<b>Total County-Wide Rates</b>	<b>\$6.75</b>	<b>\$6.75</b>	<b>\$6.75</b>	<b>\$6.85</b>	<b>\$6.85</b>	<b>\$7.85</b>	<b>\$7.85</b>	<b>\$7.85</b>	<b>\$7.85</b>	<b>\$7.85</b>
School Districts:										
Bellevue	\$39.30	\$39.30	\$38.80	\$38.80	\$38.80	\$38.80	\$37.95	\$37.95	\$37.95	\$43.10
Norwalk	44.65	44.65	44.35	44.35	44.35	44.35	44.00	44.00	44.00	43.95
Willard	44.45	44.45	44.29	44.29	44.29	44.29	48.95	48.95	48.95	48.20
Monroeville	48.10	48.10	46.90	46.90	46.90	46.90	46.35	46.35	46.35	35.80
New London	35.60	35.60	35.10	35.10	35.10	35.10	34.75	34.75	34.75	34.30
South Central	37.85	37.85	37.75	37.75	37.75	37.75	37.55	37.55	37.55	36.95
Western Reserve	34.60	34.60	34.35	34.35	34.35	34.35	34.15	34.15	34.15	34.05
Seneca East	30.30	30.30	30.30	30.30	30.30	30.30	38.99	38.99	38.99	38.99
Berlin-Milan	58.15	58.15	57.30	57.30	57.30	57.30	61.20	61.20	61.20	60.80
Buckeye Central	45.00	45.00	45.00	45.00	45.00	45.00	51.30	51.30	51.30	53.10
Plymouth	36.00	36.00	36.00	36.00	36.00	36.00	33.00	33.00	33.00	32.80
Wellington	28.00	28.00	28.00	28.00	28.00	28.00	31.94	31.94	31.94	28.00
EHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Pioneer JVSD	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	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)

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>Municipalities:</b>										
Bellevue	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10
Greenwich	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Milan	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Monroeville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
New London	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
North Fairfield	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Norwalk	7.80	7.80	7.60	7.60	7.60	7.60	7.60	7.60	7.60	6.60
Plymouth	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
Wakeman	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	4.50
Willard	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	3.80
<b>Townships:</b>										
Bronson	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Clarksfield	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	4.70
Fairfield	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Fitchville	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Greenfield	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Greenwich	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Hartland	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Lyme	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
New Haven	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
New London	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Norwalk	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Norwich	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.80	5.80
Peru	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.50
Richmond	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Ridgefield	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Ripley	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Sherman	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Townsend	4.90	4.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Wakeman	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
<b>Special Districts:</b>										
Firelands Ambulance	1.00	1.00	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	4.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Tri-Community Fire	2.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Wakeman Fire	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Bellevue Public Library	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	1.00
Herrick Memorial Library	0.00	0.00	0.00	0.00	0.00	0.00	0.77	0.77	0.77	0.77
Norwalk Public Library	0.20	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55
Milan Public Library	0.80	0.80	0.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Vermilion Ambulance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

Source: Huron County Auditor's Office



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

Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Current Taxes Levied	Delinquent Taxes Collected (1)	Total Taxes Collected	Total Collections as a Percent of Current Taxes Levied (1)	Accumulated Delinquencies
2002	28,407,895	27,366,331	96.33%	1,145,573	28,511,904	100.37%	1,757,542
2003	32,946,429	31,822,956	96.59%	1,186,071	33,009,027	100.19%	1,700,432
2004	33,723,387	30,276,997	89.78%	1,497,839	31,774,836	94.22%	1,954,756
2005	34,189,448	32,594,125	95.33%	1,629,706	34,223,831	100.10%	2,395,668
2006	34,175,526	33,081,250	96.80%	1,142,198	34,223,448	100.14%	2,251,544
2007	36,391,679	35,251,006	96.87%	1,293,219	36,544,225	100.42%	2,338,463
2008	36,984,124	35,745,561	96.65%	1,304,564	37,050,125	100.18%	2,534,560
2009	35,965,083	34,422,111	95.71%	1,289,728	35,711,839	99.30%	3,113,749
2010	37,167,668	35,660,464	95.94%	1,422,566	37,083,030	99.77%	3,399,003
2011	37,466,511	35,802,160	95.56%	1,323,456	37,125,616	99.09%	3,415,110

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
2002	241,836	231,517	95.73%	9,709	241,226	4.02%	92,033
2003	295,327	269,369	91.21%	12,699	282,068	4.50%	107,325
2004	328,326	280,875	85.55%	28,456	309,331	9.20%	104,372
2005	308,200	291,562	94.60%	23,795	315,357	7.55%	137,473
2006	295,835	280,951	94.97%	16,782	297,733	5.64%	85,456
2007	316,571	294,395	92.99%	27,872	322,267	8.65%	87,419
2008	329,487	301,565	91.53%	30,845	332,410	9.28%	90,456
2009	446,071	411,934	92.35%	12,862	424,796	3.03%	105,443
2010	462,098	381,999	82.67%	16,789	398,788	4.21%	153,758
2011	463,122	387,510	83.67%	16,984	404,494	4.20%	155,864

(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 Nine Years**

Fiscal Year	State Portion of Sales Tax Rate	County Portion of Sales Tax Rate	Sales Tax
2003	6.0%	1.5%	\$ 7,136,717
2004	6.0%	1.5%	\$ 6,341,277
2005 *	5.5%	1.5%	\$ 7,709,110
2006	5.5%	1.5%	\$ 7,832,384
2007	5.5%	1.5%	\$ 7,851,112
2008	5.5%	1.5%	\$ 7,758,582
2009	5.5%	1.5%	\$ 6,926,248
2010	5.5%	1.5%	\$ 7,598,363
2011	5.5%	1.5%	\$ 8,225,716

Sources: Huron County Auditor's Office and Ohio Department of Taxation

Information not available prior to 2003

\* - The state portion of sales tax changed effective July 1, 2005.

**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
2002	59,624	2,871,350,051	8,598,369	4,922	8,593,447	0.299%	144.21
2003	59,855	2,875,819,840	7,958,369	0	7,958,369	0.277%	132.96
2004	60,094	3,068,105,320	7,958,369	0	7,958,369	0.259%	132.43
2005	61,254	3,114,680,549	7,815,000	0	7,815,000	0.251%	127.58
2006	61,457	3,151,748,874	8,396,153	0	8,396,153	0.266%	136.62
2007	61,775	3,183,501,566	9,770,696	0	9,770,696	0.307%	158.17
2008	61,802	3,105,187,360	8,965,000	0	8,965,000	0.289%	145.06
2009	61,912	3,019,657,046	8,101,000	0	8,101,000	0.268%	130.85
2010	59,626	3,032,108,309	8,336,000	0	8,336,000	0.289%	139.80
2011	59,702	2,929,116,685	7,646,000	0	7,646,000	0.268%	128.07

(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**

	2002	2003	2004	2005
Tax Valuation	<u>\$951,270,940</u>	<u>\$991,795,700</u>	<u>\$1,021,348,400</u>	<u>\$1,037,002,700</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>23,376,578</u>	<u>19,756,758</u>	<u>18,033,709</u>	<u>20,925,067</u>
Total direct legal debt limitation	<u>\$29,376,578</u>	<u>\$25,756,758</u>	<u>\$24,033,709</u>	<u>\$26,925,067</u>
Total of all County debt outstanding	<u>\$10,737,632</u>	<u>\$9,767,110</u>	<u>\$9,129,350</u>	<u>\$8,928,220</u>
Less:				
Enterprise fund general obligation bonds (3)	\$1,764,263	\$1,573,741	\$1,350,981	\$1,113,220
Job & Family Services (3)	4,215,000	3,670,000	3,500,000	3,310,000
Fairgrounds Improvements (3)	525,000	505,000	485,000	465,000
Soil & Water Conservation Bonds (3)	0	0	0	0
Old Jail Renovations (3)	375,000	360,000	345,000	330,000
Old Job & Family Services Demolition (3)	100,000	100,000	100,000	85,000
Jail Facility Bonds (3)	<u>3,758,369</u>	<u>3,558,369</u>	<u>3,348,369</u>	<u>3,625,000</u>
Total exempt debt	(10,737,632)	(9,767,110)	(9,129,350)	(8,928,220)
Less:		0		
Funds available in debt service fund	0	0	0	0
Total net indebtedness subject to direct debt	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Direct Legal Debt Margin	<u>\$29,376,578</u>	<u>\$25,756,758</u>	<u>\$24,033,709</u>	<u>\$26,925,067</u>
Unvoted Debt Limitation (1% of total assessed valuation)	\$9,512,709	\$9,917,957	\$10,213,484	\$10,370,027
Total net indebtedness applicable to limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Unvoted Legal Debt Margin	<u>\$9,512,709</u>	<u>\$9,917,957</u>	<u>\$10,213,484</u>	<u>\$10,370,027</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

2006	2007	2008	2009	2010	2011
<u>\$1,050,562,830</u>	<u>\$1,078,964,300</u>	<u>\$1,060,559,280</u>	<u>\$1,042,804,930</u>	<u>\$1,049,215,260</u>	<u>\$1,025,190,840</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>18,764,071</u>	<u>19,474,108</u>	<u>19,013,982</u>	<u>18,570,123</u>	<u>18,730,382</u>	<u>18,129,771</u>
<u>\$24,764,071</u>	<u>\$25,474,108</u>	<u>\$25,013,982</u>	<u>\$24,570,123</u>	<u>\$24,730,382</u>	<u>\$24,129,771</u>
<u>\$8,396,153</u>	<u>\$9,793,000</u>	<u>\$8,965,000</u>	<u>\$8,101,000</u>	<u>\$8,336,000</u>	<u>\$7,646,000</u>
\$860,458	\$620,000	\$320,000	\$0	\$350,000	\$340,000
3,155,000	3,015,000	2,840,000	2,660,000	2,475,000	2,285,000
445,000	420,000	395,000	370,000	345,000	320,000
355,000	343,000	331,000	318,000	305,000	291,000
315,000	300,000	285,000	270,000	255,000	235,000
70,000	65,000	60,000	55,000	50,000	45,000
<u>3,195,695</u>	<u>3,030,000</u>	<u>2,735,000</u>	<u>2,430,000</u>	<u>2,120,000</u>	<u>1,795,000</u>
(8,396,153)	(7,793,000)	(6,966,000)	(6,103,000)	(5,900,000)	(5,311,000)
12	0	0	0	0	0
<u>0</u>	<u>(2,000,000)</u>	<u>(1,999,000)</u>	<u>(1,998,000)</u>	<u>(2,436,000)</u>	<u>(2,335,000)</u>
<u>\$24,764,071</u>	<u>\$23,474,108</u>	<u>\$23,014,982</u>	<u>\$22,572,123</u>	<u>\$22,294,382</u>	<u>\$21,794,771</u>
\$10,505,628	\$10,789,643	\$10,605,593	\$10,428,049	\$10,492,153	\$10,251,908
<u>0</u>	<u>(2,000,000)</u>	<u>(1,999,000)</u>	<u>(1,998,000)</u>	<u>(2,436,000)</u>	<u>(2,335,000)</u>
<u>\$10,505,628</u>	<u>\$8,789,643</u>	<u>\$8,606,593</u>	<u>\$8,430,049</u>	<u>\$8,056,153</u>	<u>\$7,916,908</u>

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

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	(b) Population	(b) Personal Income	(c) Per Capita Personal Income	Outstanding Debt Per Capita
	(a) General Obligation Bonds	(a) General Obligation Notes	(a) Capital Leases	General Obligation Bonds	General Obligation Notes	(a) Capital Leases					
2002	8,598,369	0	0	1,786,502	0	84,957	10,469,828	59,624	1,429,154,000	23,969	176
2003	8,193,369	0	0	1,573,741	0	96,595	9,863,705	59,855	1,455,108,000	24,311	165
2004	7,778,369	375,000	0	1,350,981	0	73,757	9,578,107	60,094	1,515,607,000	25,221	159
2005	7,515,048	360,000	0	1,113,220	0	50,054	9,038,322	61,254	1,560,445,000	26,441	148
2006	7,535,695	0	0	860,458	0	25,482	8,421,635	61,457	1,582,359,000	27,202	137
2007	9,173,000	0	0	597,696	0	0	9,770,696	61,775	1,718,766,000	27,823	158
2008	8,645,000	0	0	320,000	0	0	8,965,000	61,802	1,800,539,000	29,134	145
2009	8,101,000	0	0	0	0	100,744	8,201,744	61,912	1,790,990,000	28,928	132
2010	7,986,000	0	0	350,000	0	82,621	8,418,621	59,626	1,772,204,000	29,722	141
2011	7,306,000	0	0	340,000	0	63,537	7,709,537	59,702	N/A	N/A	129

(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 20 "Demographic Statistics" for population information.

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

N/A - Not available.

**Table 14**  
**Huron County, Ohio**  
**Computation of Direct and Overlapping Debt**  
**As of December 31, 2011**

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County (2)</u>	<u>Amount Applicable to County</u>
Direct Debt:			
County	<u>\$7,306,000</u>	<u>100%</u>	<u>\$7,306,000</u>
Overlapping Debt:			
School Districts:			
Pioneer Joint Vocational School	315,000	10%	31,500
Municipalities:			
Bellevue	1,000,000	53%	530,000
Milan	20,000	19%	3,800
New London	48,400	100%	48,400
Norwalk	<u>2,715,405</u>	<u>100%</u>	<u>2,715,405</u>
Overlapping Debt	<u>4,098,805</u>	<u>81.22%</u>	<u>3,329,105</u>
Total Direct and Overlapping Debt	<u><u>\$11,404,805</u></u>	<u><u>93.25%</u></u>	<u><u>\$10,635,105</u></u>

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

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

Source: Huron County Auditor's Office



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

Fiscal Year	General Obligation Principal	General Obligation Interest	Total General Bonded Debt Service (1)	Total General Governmental Expenditures (2)	Ratio of Total General Bonded Debt Service to Total General Governmental Expenditures (2)
2002	295,000	458,091	753,091	38,469,080	1.96%
2003	405,000	425,734	830,734	38,399,460	2.16%
2004	415,000	411,734	826,734	39,215,806	2.11%
2005	425,000	339,300	764,300	41,376,469	1.85%
2006	485,000	354,151	839,151	43,959,807	1.91%
2007	512,000	388,973	900,973	45,955,177	1.96%
2008	528,000	410,316	938,316	43,886,335	2.14%
2009	544,000	394,235	938,235	44,607,111	2.10%
2010	635,000	376,250	1,011,250	40,893,284	2.14%
2011	680,000	386,050	1,066,050	41,557,142	2.10%

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

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

Source: Huron County Auditor's Office

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

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

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

Source: Huron County Auditor's Office.

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

Employer	2011	
	Employees	Percentage of Total County Employment
R. R. Donnelley & Sons	1,650	6.50%
Fisher-Titus Medical Center	1,421	5.59%
MTD Products/Midwest Industries	1,316	5.18%
Pepperidge Farms Inc.	1,247	4.91%
Venture Packaging	1,005	3.96%
Norwalk Schools	735	2.89%
EPIC Technologies	620	2.44%
Mercy Hospital of Willard	609	2.40%
Huron County	507	2.00%
New Horizons Baking	497	1.96%
<b>Total Principal Employers</b>	<b>9,607</b>	<b>37.82%</b>
<b>Total Employment within the County</b>	<b>25,400</b>	
Employer	2002	
	Employees	Percentage of Total County Employment
R. R. Donnelley & Sons	1,700	6.20%
MTD Products/Midwest Industries	1,100	4.01%
Norwalk Furniture	900	3.28%
Fisher-Titus Medical Center	719	2.62%
Pepperidge Farms	600	2.19%
Armstrong Air Conditioning	500	1.82%
Industrial Powder Coatings	500	1.82%
Huron County	475	1.73%
Janesville Products	450	1.64%
Mayflower Vehicle Systems	400	1.46%
<b>Total Principal Employers</b>	<b>7,344</b>	<b>26.80%</b>
<b>Total Employment within the County</b>	<b>27,400</b>	

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**

	2011	2010	2009	2008	2007	2006 (1)
<b>General Government</b>						
<b>Legislative and Executive</b>						
Commissioners						
Administrative office space (sq. ft.)	7,589	7,589	7,589	7,589	7,589	7,589
Auditor						
Administrative office space	3,774	3,774	3,774	3,774	3,774	3,774
Treasurer						
Administrative office space	6,350	6,350	6,350	6,350	6,350	6,350
Prosecuting Attorney						
Administrative office space	2,204	2,204	2,204	2,204	2,204	2,204
Board of Elections						
Administrative office space	5,060	5,060	5,060	5,060	5,060	5,060
Voting Machines	2,529	2,529	2,529	2,529	2,529	2,529
Recorder						
Administrative office space	4,444	4,444	4,444	4,444	4,444	4,444
Buildings and Grounds						
Administrative office space	3,276	3,276	3,276	3,276	3,276	3,276
Data Processing						
Administrative office space	140	140	140	140	140	140
<b>Judicial</b>						
Common Pleas Court						
Number of court rooms	2	2	2	2	2	2
Probate Court						
Number of court rooms	1	1	1	1	1	1
Juvenile Court						
Number of court rooms	1	1	1	1	1	1
Clerk of Courts						
Administrative office space	1,950	1,950	1,950	1,950	1,950	1,950
Law Library						
Administrative office space	10,053	10,053	10,053	10,053	10,053	10,053
<b>Public Safety</b>						
Sheriff						
Jail capacity	340	340	340	340	340	340
Number of patrol vehicles	26	22	22	23	23	23
Probation						
Administrative office space	574	574	574	574	574	574
Disaster Services						
Number of emergency response vehicles	2	2	2	2	2	2
<b>Public Works</b>						
Engineer						
Centerline miles of roads	223,840	223,840	223,840	223,840	223,840	223,840
Number of bridges	1,183	1,183	1,183	1,183	1,183	1,183
Number of culverts	2,365	2,365	2,365	2,365	2,365	2,365
Number of traffic signs	4,241	4,241	4,241	4,241	4,240	4,237
Number of vehicles	54	52	52	50	51	53

(continued)

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

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

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

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

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

(continued)

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

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

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

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



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

Year	Assessed Value (1)	Bank Deposits at December 31 (2)	Building Permits Issued (3)
2002	945,869,290	87,029,000	714
2003	951,270,940	88,818,000	672
2004	1,021,348,370	82,191,000	567
2005	1,037,002,680	74,789,000	583
2006	1,050,562,830	84,112,000	483
2007	1,078,964,300	84,168,000	462
2008	1,060,559,280	90,356,000	476
2009	1,042,804,930	101,271,000	415
2010	1,049,215,260	106,201,000	395
2011	1,025,190,840	117,726,000	387

(1) See Table 5

(2) Source: Federal Reserve Bank of Cleveland

(3) Source: Department of Building Inspection

**Table 21**  
**Huron County, Ohio**  
**Demographic Statistics**  
**As of December 31, 2011**

Population Year	Population
2002	59,624
2003	59,855
2004	60,094
2005	61,254
2006	61,457
2007	61,775
2008	61,802
2009	61,912
2010	59,626
2011	59,702

Source: U.S. Bureau of the Census

Unemployment Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
2007	27,600	2,400	8.10%	5.15%	4.85%
2008	26,600	2,900	9.80%	6.50%	6.30%
2009	25,300	4,800	15.90%	10.90%	9.80%
2010	25,000	4,000	13.80%	11.00%	9.50%
2011	25,100	3,300	11.70%	8.10%	8.50%

Employment by Industrial Group

Industrial Group	Payroll totals (1) (in 000's)		
	2008	2009	2010
Construction	77,628	67,850	70,985
Manufacturing	268,227	222,025	237,307
Transportation and utilities	43,490	41,113	40,768
Wholesale and retail trade	42,062	40,649	42,196
Finance, insurance and real estate	19,090	15,828	15,585
Services	70,465	205,660	211,092
State and local government	89,255	90,199	90,515
<b>Total</b>	<b>\$610,217</b>	<b>\$683,324</b>	<b>\$708,448</b>

(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, 2011**

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Date Formed:	1809
County Seat:	Norwalk
County Employees:	495

Number of political subdivisions totally or partially within the County

Municipalities:	10
Townships:	19
School Districts:	12

Higher Educational Facilities Within 25 Miles of Huron County

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

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