

HURON COUNTY FINANCIAL CONDITION

AUDIT REPORT

For the year ended December 31, 2017





Dave Yost • Auditor of State

Board of County Commissioners
Huron County
12 East Main Street Suite 300
Norwalk, Ohio 44857-1545

We have reviewed the *Independent Auditor's Report* of Huron County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2017 through December 31, 2017. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. Huron County is responsible for compliance with these laws and regulations.

A handwritten signature in cursive script that reads "Dave Yost".

Dave Yost
Auditor of State

August 21, 2018

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HURON COUNTY FINANCIAL CONDITION
HURON COUNTY, OHIO
AUDIT REPORT
For the Year Ended December 31, 2017

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Huron County, Ohio
Schedule of Federal Awards Expenditures
 December 31, 2017

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Passed Through to Subrecipients	Disbursements
U.S. Department of Housing and Urban Development				
<i>Passed Through Ohio Development Services Agency:</i>				
Community Development Block Grants /				
State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-15-1BJ-1	\$0	\$24,670
Community Development Block Grants /				
State's Program and Non-Entitlement Grants in Hawaii	14.228	B-F-16-1BJ-1	0	74,350
Total CDBG / State's Program and Non-Entitlement Grants in Hawaii			0	99,020
Home Investment Partnerships Program	14.239	B-C-15-1BJ-1	0	258,088
Home Investment Partnerships Program	14.239	B-C-15-1BJ-2	0	148,883
Home Investment Partnerships Program - Loan	14.239	N/A	0	800
Total Home Investment Partnerships Program			0	407,771
Total U.S. Department of Housing and Urban Development			0	506,791
U.S. Department of Agriculture				
<i>Passed Through the Ohio Department of Job and Family Services:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1617-11-5529/G-1819-11-5756	0	307,545
Total U.S. Department of Agriculture			0	307,545
U.S. Department of Justice				
<i>Passed Through the Office of Criminal Justice Services:</i>				
Crime Victim Assistance	16.575	VAGENE161T	0	114,096
Total U.S. Department of Justice			0	114,096
U.S. Department of Transportation				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction	20.205	94457	0	445,166
Highway Planning and Construction	20.205	103460	0	7,010
			0	452,176
<i>Passed Through the Federal Aviation Administration:</i>				
Airport Improvement Program	20.106	3-39-0062-008	0	174,148
Total U.S. Department of Transportation			0	626,324
U.S. Department of Homeland Security				
<i>Passed Through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants	97.042	EMC-2016-EP-00003-S01	0	74,609
Emergency Management Performance Grants	97.042	EMC-2017-EP-00006-S01	0	48,063
Total EMPG			0	122,672
Pre-Disaster Mitigation	97.047	EMC-2017-PC-0001	0	1,500
Total U.S. Department of Homeland Security			0	124,172
U.S. Department of Education				
<i>Passed Through Ohio Department of Education:</i>				
Special Education - Grants to States	84.027	6BSF	0	18,304
<i>Passed through the Ohio Department of Health:</i>				
Special Education - Grants for Infants and Families	84.181	N/A	0	138,185
Total U.S. Department of Education			0	156,489

(continued)

Huron County, Ohio
Schedule of Federal Awards Expenditures (continued)
For the Year Ended December 31, 2017

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Passed Through to Subrecipients	Disbursements
U.S. Department of Labor				
<i>Passed Through Workforce Investment Act, Area 7:</i>				
WIA American Job Branding	17.207	N/A	\$0	\$1,075
Workforce Investment Act Cluster:				
WIA Adult Program	17.258	N/A	0	279,949
WIA Youth Activities	17.259	N/A	0	121,982
WIA Dislocated Workers	17.278	N/A	0	215,388
Total Workforce Investment Act Cluster			<u>0</u>	<u>617,319</u>
Total U.S. Department of Labor			0	618,394
U.S. Department of Health and Human Services				
<i>Passed Through the Ohio Department of Development Disabilities:</i>				
Medicaid Cluster:				
Medical Assistance Program	93.778	N/A	0	178,989
<i>Passed Through the Department of Job and Family Services:</i>				
Medical Assistance Program	93.778	G-1617-11-5529/G-1819-11-5756	0	585
Medical Assistance Program	93.778	G-1617-11-5529/G-1819-11-5756	0	422,639
Total Medicaid Cluster			<u>0</u>	<u>602,213</u>
<i>Passed Through the Ohio Department of Development Disabilities:</i>				
Social Services Block Grant	93.667	N/A	0	44,352
<i>Passed Through the Department of Job and Family Services:</i>				
Social Services Block Grant	93.667	G-1617-11-5529/G-1819-11-5756	0	656,284
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>				
Social Services Block Grant	93.667	N/A	32,312	32,312
Total Social Services Block Grant			<u>32,312</u>	<u>732,948</u>
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>				
State Targeted Response to the Opioid Crisis Grants	93.788	N/A	0	10,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	153,610	189,692
<i>Passed Through the Ohio Department of Mental Health:</i>				
Block Grants for Community Mental Health Services	93.958	N/A	42,304	42,304
<i>Passed Through the Department of Job and Family Services:</i>				
Temporary Assistance for Needy Families Cluster:				
Temporary Assistance for Needy Families	93.558	G-1617-11-5529/G-1819-11-5756	0	5,339
Temporary Assistance for Needy Families	93.558	G-1617-11-5529/G-1819-11-5756	0	2,071,966
Total Temporary Assistance for Needy Families Cluster			<u>0</u>	<u>2,077,305</u>
Promoting Safe and Stable Family	93.556	G-1617-11-5529/G-1819-11-5756	0	32,457
Child Support Enforcement	93.563	G-1617-11-5529/G-1819-11-5756	0	693,891
Child Welfare Services_State Grants	93.645	G-1617-11-5529/G-1819-11-5756	0	2,852
Foster Care_Title IV-E	93.658	G-1617-11-5529/G-1819-11-5756	0	124,645
Adoption Assistance	93.659	G-1617-11-5529/G-1819-11-5756	0	252,858
Chafee Foster Care Independence Program	93.674	G-1617-11-5529/G-1819-11-5756	0	4,434
Child Care and Development Block Grant	93.575	G-1617-11-5529/G-1819-11-5756	0	55,359
Total U.S. Department of Health and Human Services			<u>228,226</u>	<u>4,820,958</u>
Total Federal Awards Expenditures			<u>\$228,226</u>	<u>\$7,274,769</u>

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

Huron County, Ohio
Notes to the Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2017

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) includes the federal award activity of Huron County (the County's) under programs of the federal government for the year ended December 31, 2017. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

The County passes-through certain federal awards received from the Ohio Department of Mental Health and the Ohio Department of Drug and Alcohol Addiction Services to other governments or not-for-profit agencies (subrecipients). As described in Note B, the County records expenditures of federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

NOTE D – MATCHING REQUIREMENTS

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

NOTE E – COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS WITHOUT CONTINUING COMPLIANCE REQUIREMENTS

The County has a revolving loan fund (RLF) program to provide low-interest loans to businesses to create jobs for low to moderate income persons and also to lend money to eligible persons to rehabilitate homes. The federal Department of Housing and Urban Development (HUD) grants money for these loans to the County, passed through the Ohio Development Services Agency. During 2017, no loans were made, however administrative costs were incurred. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans. These loans are collateralized by mortgages on the property.

Huron County, Ohio
Notes to the Schedule of Federal Awards Expenditures – (continued)
For the Year Ended December 31, 2017

NOTE F – TRANSFER BETWEEN FEDERAL PROGRAMS

During 2017, the County made allowable transfers of \$147,962 from the Temporary Assistance for Needy Families (93.558) program to the Social Services Block Grant (93.667) program. The amount reported for the Temporary Assistance for Needy Families program on the Supplementary Schedule excludes the amount transferred to the Social Services Block Grant program. The amount transferred to the Social Services Block Grant program is included in the federal program expenditures for these programs. The following table shows the gross amount drawn for the Temporary Assistance for Needy Families program during 2017 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$2,225,267
Social Services Block Grant	<u>(147,962)</u>
Total Temporary Assistance for Needy Families	<u>\$2,077,305</u>

NOTE G – BOARD OF DEVELOPMENTAL DISABILITIES

During the calendar year, the County Board of Developmental Disabilities received a notice of liability owed for the 2012 and 2013 Cost Reports from the Ohio Department of Developmental Disabilities for the Medicaid Program (CFDA #93.778) in the amount of \$1,945 and \$1,826, respectively. The Cost Report Settlement liability was for settlement of the difference between the statewide payment rate and the rate calculated based upon actual expenditures for Medicaid services. This liability is not listed on the County's Schedule of Federal Awards Expenditures since the underlying expenses occurred in the prior reporting periods and the liability was invoiced by the Ohio Department of Developmental Disabilities.

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Charles E. Harris & Associates, Inc.
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Huron County
180 Milan Avenue, Suite 7
Norwalk, Oh 44857

To the Board of County Commissioners:

We have audited, 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, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2018.

Internal Control Over Financial Reporting

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

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

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

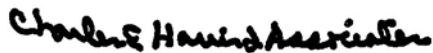
Compliance and Other Matters

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

However, we noted a certain matter not requiring inclusion in this report that we reported to the County's management in a separate letter dated June 27, 2018.

Purpose of this Report

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



Charles E. Harris & Associates, Inc.
June 27, 2018

Charles E. Harris & Associates, Inc.
Certified Public Accountants

Rockefeller Building
614 W Superior Ave Ste 1242
Cleveland OH 44113-1306
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Huron County
180 Milan Avenue, Suite 7
Norwalk, Ohio 44857

To the Board of County Commissioners:

Report on Compliance for Each Major Federal Program

We have audited Huron County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect each of the County's major federal programs for the year ended December 31, 2017. The *Summary of Auditor's Results* in the accompanying Schedule of Findings identifies the County's major federal programs.

Management's Responsibility

The County's management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to provide an opinion on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on each Major Federal Program

In our opinion, Huron County complied, in all material respects with the compliance requirements referred to above that could directly and materially affect each of its major federal programs for the year ended December 31, 2017.

Report on Internal Control Over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

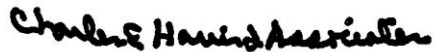
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, when performing their assigned functions, to prevent, or to timely detect and correct, noncompliance with a federal program's applicable compliance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

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

This report only describes the scope of our internal control over compliance tests and the results of this testing based on Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have also audited the financial statements of the governmental activities, the business-type activities, the discretely-presented component unit, each major fund and the aggregate remaining fund information of Huron County (the County) as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated June 27, 2018. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



Charles E. Harris & Associates, Inc.
June 27, 2018

**HURON COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
December 31, 2017**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Child Support Enforcement, CFDA # 93.563 Highway Planning, CFDA # 20.205 Workforce Investment Act Cluster: Youth Activities CFDA# 17.259 Dislocated Workers CFDA# 17.278 Adult Program CFDA# 17.258
(d)(1)(viii)	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	Yes

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

None

3. FINDINGS FOR FEDERAL AWARDS

None



HURON COUNTY OHIO

COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FOR FISCAL YEAR ENDING
DECEMBER 31, 2017

PREPARED BY:
ROLAND TKACH, HURON COUNTY AUDITOR

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HURON COUNTY, OHIO
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017

Roland Tkach,
Huron County Auditor

Prepared by the Huron County Auditor's Office

Megan Bursley
Account Clerk

Elizabeth Horvatich
Account Clerk

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Introductory Section



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Huron County, Ohio
Comprehensive Annual Financial Report
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For the Year Ended December 31, 2017

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ROLAND TKACH
HURON COUNTY AUDITOR



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MOBILE HOMES
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PERSONAL PROPERTY
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REAL ESTATE TAXATION
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WEIGHTS AND MEASURES
(419) 668-4304

FAX (419) 663-6948

June 27, 2018

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, 2017.

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

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

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

The County

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

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

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

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

Reporting Entity and Services

In conformity with Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity*, as amended by Statement No. 61, *The Financial Reporting Entity: Omnibus*, and Statement No. 39, *Determining Whether Certain Organizations are Component Units*, all governmental departments, agencies, institutions, commissions, public authorities and other governmental organizations, for which the County has significant financial accountability are included in this CAFR for financial reporting purposes. Financial accountability is determined by the County's ability to appoint a voting majority of the Board or financial 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 over \$190 million for the Huron County economy. Huron County is one of the top Ohio counties in terms of total farm income.

Major County Initiatives

Huron County had a solid year in 2017. The county's general fund began the year with an unencumbered carryover balance of \$4.04 million, which was an all-time high. The general fund revenue for the year was more than \$16.6 million which was about \$2.71 million or 19.50 % more than the estimate of \$13.9 million.

Sales tax collection in the county during 2017 remained strong. Sales tax collection for the year was \$10.55 million which represented retail sales in Huron County of more than \$703 million. The sales tax total was \$699,981 more than 2016 or an increase of 7.10 %. The sales tax collected in 2017 was an all-time high for Huron County. The sales tax collection was about \$1.7 million more than the estimate of \$8.85 million or about 19.22 %. Sales tax accounted for 63.5% of the total general fund revenue in 2017. Total revenue for 2017 was \$859,548 more than 2016.

For the ninth straight year, the county spending was less than the revenue. For 2017, it was \$575,224 less. On December 31st, 2017, the general fund unencumbered carryover balance was \$4.69 million, which broke the previous all-time high set the prior year. This carryover balance to end 2017 was 15.95 % or \$664,936 more than December 31st, 2016.

Norwalk area saw steady economic activity in 2017. In summer 2017, O'Reilly's opened its auto parts store location on Milan Avenue. O'Reilly's opening marked the eighth auto parts store to operate in Norwalk. Store managers stated O'Reilly's offers good parts at a decent price and speedy delivery.

Norwalk welcomed the opening of the highly-anticipated Dunkin' Donuts on Milan Ave in the spring. August marked the opening of the completed Bicentennial Jaycee Park on Pleasant Street. The \$6.5 million Pleasant Street lift station project was one of the largest ever conducted by the city. By improving the lift station, the city prepared itself for possible future expansion and economic development on the south side of town. The new playground equipment and pavilion capped by the park portion of the project.

Also, last summer, Norwalk city accepted a \$200,000 grant to assist in building the splash pad at the Ernsthausen Community Center. In July, Borgers Ohio celebrated its expansion at the Norwalk Facility. Borgers has doubled in size in a bit more than two years. Its current location can house seven football fields. Borgers Ohio produces sound-proofing panels for the automotive industry.

In 2017, the Norwalk Economic Development Corp has 92 companies and entities use the NEDC development center for 146 hours and NEDC worked on 18 more projects than the year before. NEDC also helped finalize the ongoing expansion project at New Horizons Baking Co., to the tune of 80 new employees.

In October, Firelands Electric Cooperative held ground-breaking ceremony on its new facility in New London. The new centralized facility will help Firelands Electric better serve its 9,100 customers. Firelands Electric acquired 15 acres of land in New London, not far from its current location. The Monroeville firm Janotta & Herner was selected to construct the building. The property will also incorporate a community solar project, which will be available as a generation source for Firelands Electric members.

Also, in October, the city of Norwalk broke ground on its new fire station, located right down the road on Whittlesey Avenue from the current station. In Willard, RR Donnelley changed its name to LSC Communications. Willard continues to be anchored by Midwest, LSC Communications, Star of the West Milling Co. and Pepperidge Farm. Star of the West is able to produce 1 million pounds of flour per day.

Long-term Financial Planning

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

Accounting System

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

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

Internal Control

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

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

Budgetary Controls and Financial Policies

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

The Commissioners adopted the County's 2017 operating budget in late December 2016. Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. The budget is controlled at the major object code level within a fund or organizational unit. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Purchase orders are approved after the Auditor certifies the sufficiency of appropriation and availability of funds. Transfers of cash between funds require the Commissioners' authorization. Appropriations lapse at the end of the year. Additional information on the County's budgetary process can be found in Note B of the notes to the basic financial statements.

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

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

Independent Audit

Included in the report on pages 1 thru 3 is an unqualified report of independent auditors rendered by Charles E. Harris & Associates, CPAs with respect to the basic financial statements of the County as of and for the year ended December 31, 2017. 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, 2016. 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 2017 CAFR for Huron County represents the 24th successive report of its type for Huron County. The publication of this report represents an important achievement in providing significantly enhanced financial information and accountability to the citizens of Huron County, its elected officials, County management and investors. This report continues the aggressive program to improve the County's overall financial accounting and reporting capabilities and the continuation of the level of professionalism the Huron County Auditor's Office has worked to attain.

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

Sincerely,

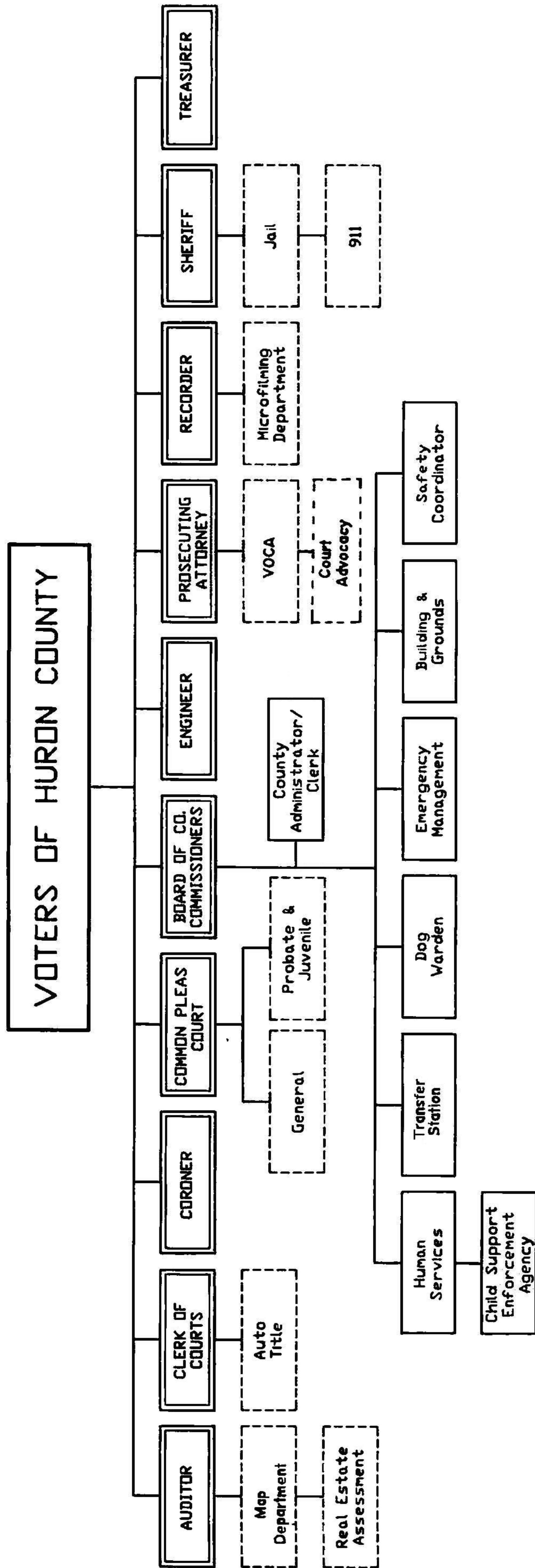


ROLAND TKACH
Huron County Auditor

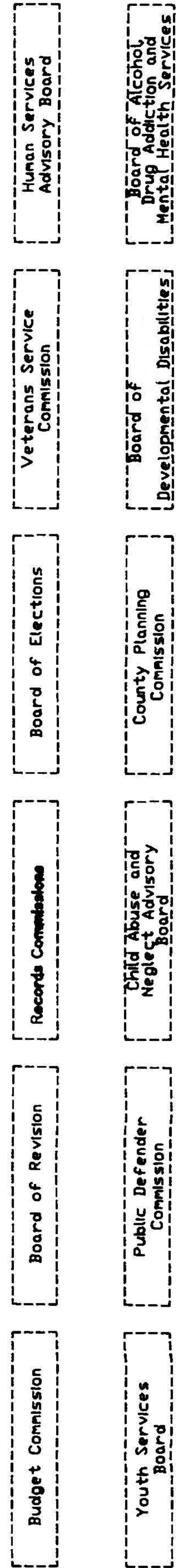
**Huron County, Ohio
List of Elected Officials
December 31, 2017**

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

HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



COUNTY BOARDS AND COMMISSIONS



ELECTED OFFICIALS

COUNTY AGENCIES



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Huron County
Ohio

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2016

Christopher P. Morrill

Executive Director/CEO

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

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

To the Board of County Commissioners:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio (the County), as of and for the year ended December 31, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Huron County, Ohio, as of December 31, 2017, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Mental Health, Board of Developmental Disabilities Fund, Job and Family Services Fund and the Motor Vehicle Gas Tax Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information


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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2018, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance.



Charles E. Harris & Associates, Inc.
June 27, 2018

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Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

The discussion and analysis of Huron County's financial performance provides an overall review of the County's financial activities for the year ended December 31, 2017. 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 2017 are as follows:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the year ended December 31, 2017 by \$48,966,017 (net position).
- The County's total net position increased by \$4,707,635, which is approximately 10.6% of the net position at the beginning of the year 2017.
- At the end of 2017, the County's governmental funds reported a combined ending fund balance of \$24,293,562, an increase of \$4,465,624 from the prior year. Of this amount, \$8,099,432 is available for spending (unassigned fund balance) on behalf of its citizens.

Overview of the Financial Statements

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

Government-Wide Financial Statements

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

Statement of Net Position and the Statement of Activities

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

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

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

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

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

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

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

Fund Financial Statements

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

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

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

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

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

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

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information, which can be found starting on page 59 of this report.

Government-wide Financial Analysis

Table 1
Net Position

	Governmental	Business-Type	Total	Governmental	Business-Type	Total
	Activities	Activities		Activities	Activities	
	2017	2017	2017	2016	2016	2016
Assets						
Current and other assets	\$36,651,576	\$1,444,768	\$38,096,344	\$32,594,900	\$1,247,219	\$33,842,119
Capital assets, net of depreciation	41,924,661	2,143,905	44,068,566	40,045,905	2,267,034	42,312,939
Total Assets	78,576,237	3,588,673	82,164,910	72,640,805	3,514,253	76,155,058
Deferred Outflows of Resources						
Pensions	11,780,067	225,767	12,005,834	7,846,501	147,061	7,993,562
Liabilities						
Current and other Liabilities	1,642,689	254,147	1,896,836	2,205,723	172,449	2,378,172
Non-Current Liabilities						
Due within one year	710,698	272,968	983,666	630,795	228,265	859,060
Due in more than one year:						
Net Pension Liability	26,339,386	486,249	26,825,635	20,685,235	368,677	21,053,912
Other Amounts	5,037,305	3,311,899	8,349,204	5,499,344	3,413,641	8,912,985
Total Liabilities	33,730,078	4,325,263	38,055,341	29,021,097	4,183,032	33,204,129
Deferred inflows of resources						
Property taxes not levied to finance current year operations	5,932,995	0	5,932,995	5,813,323	0	5,813,323
Special assessments	210,650	0	210,650	191,908	0	191,908
Pension	988,724	17,017	1,005,741	670,023	10,855	680,878
Total deferred inflows of resources	7,132,369	17,017	7,149,386	6,675,254	10,855	6,686,109
Net Position						
Net investment in capital assets	37,510,037	1,732,894	39,242,931	35,220,498	1,997,034	37,217,532
Restricted	17,199,449	0	17,199,449	14,412,002	0	14,412,002
Unrestricted (deficit)	(5,215,629)	(2,260,734)	(7,476,363)	(4,841,545)	(2,529,607)	(7,371,152)
Total Net Position	\$49,493,857	(\$527,840)	\$48,966,017	\$44,790,955	(\$532,573)	\$44,258,382

Many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension. GASB 68 takes an earnings approach to pension accounting; however, the nature of Ohio's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

Under the standards required by GASB 68, the net pension liability equals the County's proportionate share of each plan's collective:

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

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

GASB notes that pension obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The employee enters the employment exchange with the knowledge that the employer’s promise is limited not by contract but by law. The employer enters the exchange also knowing that there is a specific, legal limit to its contribution to the pension system. In Ohio, there is no legal means to enforce the unfunded liability of the pension system *as against the public employer*. State law operates to mitigate/lessen the moral obligation of the public employer to the employee, because all parties enter the employment exchange with notice as to the law. The pension system is responsible for the administration of the plan.

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

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

Net position may serve over time as a useful indicator of a County’s financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$49,493,857 in governmental activities and liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$527,840 in business type activities as of December 31, 2017. By far, the largest portion of the County’s net position (80.1%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt (net of any unspent proceeds) used to acquire those capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County’s net position (35.1%) represents resources that are subject to restrictions on how they can be used.

Current and other assets increased due to increases in equity in pooled cash and investment, due from other governments, and materials and supplies inventory. Capital assets increased \$1,755,627 due to current year additions exceeding depreciation and deletions exceeding. Deferred outflows of resources increased due primarily to changes in pension actuarial calculations for 2017 which are recognized as deferred outflows of resources. Current and other liabilities decreased \$481,336 due mainly to decreases in accounts payable and due to other governments, which were partially offset by increases in accrued wages and benefits. Total long-term liabilities increased \$5,207,942 due to increases in net pension liabilities, which were partially offset by debt principal payments. Deferred inflows of resources increased primarily due to property taxes and pensions.

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

Table 2 provides a summary of the changes in net position for the year ended December 31, 2017 compared with the year ended December 31, 2016.

Table 2
Change in Net Position

	Governmental Activities 2017	Business-Type Activities 2017	Total 2017	Governmental Activities 2016	Business-Type Activities 2016	Total 2016
Revenues						
Program Revenues						
Charges for Services	\$4,791,274	\$2,573,439	\$7,364,713	\$4,895,149	\$2,370,190	\$7,265,339
Operating Grants and contributions	17,236,926	0	17,236,926	16,445,387	0	16,445,387
Capital Grants and Contributions	165,028	0	165,028	887,978	0	887,978
General Revenues						
Taxes	17,051,419	0	17,051,419	16,445,113	0	16,445,113
Intergovernmental	2,550,147	0	2,550,147	1,995,267	0	1,995,267
Investment Income	174,012	0	174,012	223,828	0	223,828
Other	1,261,719	11,934	1,273,653	1,173,594	14,890	1,188,484
Total Revenues	\$44,680,525	\$2,585,373	\$47,265,898	\$42,066,316	\$2,385,080	\$44,451,396
Program Expenses						
General Government						
Legislative and Executive	7,194,985	0	7,194,985	7,168,745	0	7,168,745
Judicial	2,227,101	0	2,227,101	2,306,175	0	2,306,175
Public Safety	6,793,197	0	6,793,197	6,983,099	0	6,983,099
Public Works	5,329,274	0	5,329,274	6,966,818	0	6,966,818
Health	8,898,983	0	8,898,983	8,422,164	0	8,422,164
Human Services	8,955,128	0	8,955,128	9,356,304	0	9,356,304
Conservation and Recreation	360,400	0	360,400	369,200	0	369,200
Interest and Fiscal Charges	218,555	0	218,555	268,001	0	268,001
Landfill	0	2,580,640	2,580,640	0	2,054,147	2,054,147
Total Expenses	39,977,623	2,580,640	42,558,263	41,840,506	2,054,147	43,894,653
Increase(decrease) in Net Position	4,702,902	4,733	4,707,635	225,810	330,933	556,743
Net Position, January 1	44,790,955	(532,573)	44,258,382	44,565,145	(863,506)	43,701,639
Net Position, December 31	\$49,493,857	(\$527,840)	\$48,966,017	\$44,790,955	(\$532,573)	\$44,258,382

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

Governmental Activities

The County financial position increased \$4,702,902 for governmental activities. Human services accounted for \$8,955,128 of the \$39,977,623 total expenses for governmental activities or 22.4% of total expenses. The next largest programs are health and legislative and executive, accounting for \$8,898,983 and \$7,194,985, respectively, which represents 22.3% and 18.0%, respectively, of total governmental expenses. Public Works decreased as a result of fewer non-capital projects and expenditures. Human services decreased as a direct result of decreased funding for the Children Services program. Health increased due to an increase in pension expense.

Tax revenue accounts for \$17,051,419 of the \$44,680,525 total revenue for governmental activity, or 38.2% of total governmental revenues. The increase in tax revenue is primarily due to increases in sales tax. Unrestricted intergovernmental revenue increased due to a one-time increase in revenue from the State of Ohio intended to provide transition relief for the permanent loss of Medicaid sales tax. Operating grants and contributions was the largest program revenue accounting for \$17,236,926, or 38.6% of total governmental revenue. The increase in operating grants and contributions was primarily due to increases in funding for Jobs and Family Services and Developmentally Disabled Residential programs. The increase in capital grants and contributions were due to increased governmental funding for roads and bridges projects in 2017.

The County's direct charges to users of governmental services made up \$4,791,274 or 10.7% 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 decreased from 2016 due to the Developmentally Disabled programs.

Business-Type Activities

The net position for the business-type activities for the County increased by \$4,733 for the year ended 2017. The major revenue source was charges for services of \$2,573,439.

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 \$7,708,551, while total fund balance was \$8,456,928. 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 52.46% of total General Fund expenditures, while total fund balance represents 57.6% of that same amount. The fund balance of the County's General Fund increased by \$1,669,191 during 2017. The reasons for the increase were due to increases in sales tax revenue, charges for services revenue, and intergovernmental revenue primarily due to slight economic improvement in the County which exceeded the increase in expenditures due to program increases. In addition, the County received transitional funding from the State of Ohio to assist due to the loss of Medicaid sales tax monies.

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

The fund balance of Mental Health increased \$339,356. The increase is due primarily to an increase in intergovernmental revenue.

The fund balance of the Board of Developmental Disabilities increased \$866,221. The increase is due primarily to decreases in expenditures from the prior year.

The fund balance of Job and Family Services increased \$445,813. The increase is due to increases in this program's revenues.

The fund balance of Motor Vehicle and Gas Tax increased \$695,768 due to an increase in intergovernmental revenue from the prior year and decreases in expenditures.

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2017
(Unaudited)

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

Net position of the Landfill Fund at the end of the year amounted to \$(527,840). Other factors concerning the finances of this fund have already been addressed in the discussion of the County's business-type activities.

General Fund Budgetary Highlights

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

Capital Assets and Debt Administration

Capital assets. The County's capital assets for its governmental and business type activities as of December 31, 2017 amount to \$44,068,566 (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 \$4,446,000 which is backed by the full faith and credit of the government. The County also had a loan of \$58,854, an OPWC Loan of \$20,000, and a capital leases outstanding in the amount of \$300,781 at the end of the current year.

The County maintains an "AA" rating from Standard & Poor's and an "AA" rating from Moody's for general obligation debt. State statutes limit the amount of unvoted general obligation debt the County may issue to one percent of its total assessed valuation. The current debt limitation for Huron County is \$24.5 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 6.5%, which is lower than the rate a year ago. The state average unemployment rate was 4.5% and the national average was 3.9%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2017 fiscal year.

Request for Information

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

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

Huron County, Ohio
Statement of Net Position
December 31, 2017

	Governmental Activities	Business-Type Activities	Total	Component Unit Airport
Assets:				
Equity in pooled cash and investments	\$ 22,747,414	\$1,161,850	\$23,909,264	\$0
Cash and cash equivalents	0	0	0	39,297
Receivables (net of allowance for uncollectibles)				
Taxes	7,870,719	0	7,870,719	0
Accounts	153,407	264,413	417,820	0
Special assessments	343,745	0	343,745	0
Accrued interest	37,978	0	37,978	0
Loans	185,516	0	185,516	0
Due from other governments	4,036,299	0	4,036,299	0
Prepaid items	105,099	0	105,099	0
Materials and supplies inventory	1,171,399	18,505	1,189,904	0
Capital assets not being depreciated	1,667,359	307,678	1,975,037	0
Capital assets being depreciated (net of accumulated depreciation)	40,257,302	1,836,227	42,093,529	0
<i>Total assets</i>	<u>78,576,237</u>	<u>3,588,673</u>	<u>82,164,910</u>	<u>39,297</u>
Deferred Outflows of Resources:				
Pensions	11,780,067	225,767	12,005,834	0
Liabilities:				
Accounts payable	918,267	235,502	1,153,769	0
Accrued wages and benefits	446,008	11,761	457,769	0
Due to other governments	253,572	5,940	259,512	0
Matured compensated absences	8,358	0	8,358	0
Accrued interest payable	16,484	944	17,428	0
Long-term liabilities				
Due within one year	710,698	272,968	983,666	0
Due in more than one year:				
Net Pension Liability (See Note G)	26,339,386	486,249	26,825,635	0
Other Amounts Due in More than One Year	5,037,305	3,311,899	8,349,204	0
<i>Total liabilities</i>	<u>33,730,078</u>	<u>4,325,263</u>	<u>38,055,341</u>	<u>0</u>
Deferred Inflows of Resources:				
Property taxes not levied to finance current year operations	5,932,995	0	5,932,995	0
Special assessments	210,650	0	210,650	0
Pensions	988,724	17,017	1,005,741	0
<i>Total deferred inflows of resources</i>	<u>7,132,369</u>	<u>17,017</u>	<u>7,149,386</u>	<u>0</u>
Net Position:				
Net investment in capital assets	37,510,037	1,732,894	39,242,931	0
Board of developmental disabilities (DD)	2,200,201	0	2,200,201	0
Child support	473,371	0	473,371	0
Real estate	720,090	0	720,090	0
EMA	217,638	0	217,638	0
Muny Road	565,886	0	565,886	0
911 equipment	248,133	0	248,133	0
DD residential	164,622	0	164,622	0
Job and family services	624,275	0	624,275	0
Motor vehicle and gas tax	4,190,295	0	4,190,295	0
Mental health	2,915,745	0	2,915,745	0
Children's services	643,857	0	643,857	0
Felony delinquent care and custody	105,011	0	105,011	0
Huron County revolving loan	261,664	0	261,664	0
Law Library	528,833	0	528,833	0
Special Projects CP	195,721	0	195,721	0
EPA Hazmat	117,092	0	117,092	0
DRETAC	221,068	0	221,068	0
Help Me Grow	234,730	0	234,730	0
Ditch Maintenance	279,261	0	279,261	0
Victims Assistance	98,255	0	98,255	0
Clerk of Courts Computer	240,700	0	240,700	0
Other purposes	1,062,568	0	1,062,568	0
Debt service	28,078	0	28,078	0
Capital projects	862,355	0	862,355	0
Unrestricted (deficit)	(5,215,629)	(2,260,734)	(7,476,363)	39,297
<i>Total net position</i>	<u>\$49,493,857</u>	<u>(\$527,840)</u>	<u>\$48,966,017</u>	<u>\$39,297</u>

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

Huron County, Ohio
Statement of Activities
For the Year Ended December 31, 2017

Functions/programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government -				
Legislative and executive	\$7,194,985	\$1,633,104	\$145,428	\$0
Judicial	2,227,101	438,082	666,168	0
Public safety	6,793,197	1,110,482	635,096	0
Public works	5,329,274	272,379	5,094,552	1,333,172
Health	8,898,983	537,573	3,160,500	281,856
Human services	8,955,128	755,755	7,535,182	0
Conservation and recreation	360,400	43,899	0	0
Interest and fiscal charges	218,555	0	0	0
Total governmental activities	<u>39,977,623</u>	<u>4,791,274</u>	<u>17,236,926</u>	<u>1,615,028</u>
Business-type activities:				
Landfill	2,580,640	2,573,439	0	0
	<u>2,580,640</u>	<u>2,573,439</u>	<u>0</u>	<u>0</u>
Total primary government	<u>\$42,558,263</u>	<u>\$7,364,713</u>	<u>\$17,236,926</u>	<u>\$1,615,028</u>
Component unit:				
Airport	\$312,965	\$131,125	\$0	\$206,814
Total component unit	<u>\$312,965</u>	<u>\$131,125</u>	<u>\$0</u>	<u>\$206,814</u>

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

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

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

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Airport
(\$5,416,453)	\$0	(\$5,416,453)	\$0
(1,122,851)	0	(1,122,851)	0
(5,047,619)	0	(5,047,619)	0
1,370,829	0	1,370,829	0
(4,919,054)	0	(4,919,054)	0
(664,191)	0	(664,191)	0
(316,501)	0	(316,501)	0
(218,555)	0	(218,555)	0
(16,334,395)	0	(16,334,395)	0
0	(7,201)	(7,201)	0
0	(7,201)	(7,201)	0
(16,334,395)	(7,201)	(16,341,596)	0
			24,974
			24,974
2,344,440	0	2,344,440	0
3,245,689	0	3,245,689	0
519,113	0	519,113	0
495,641	0	495,641	0
10,446,536	0	10,446,536	0
2,550,147	0	2,550,147	0
174,012	0	174,012	0
1,261,719	11,934	1,273,653	0
21,037,297	11,934	21,049,231	0
4,702,902	4,733	4,707,635	24,974
44,790,955	(532,573)	44,258,382	14,323
\$49,493,857	(\$527,840)	\$48,966,017	\$39,297

Huron County, Ohio
Balance Sheet
Governmental Funds
December 31, 2017

	General Fund	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Assets:							
Equity in pooled cash and investments	\$6,440,950	\$3,061,470	\$1,865,336	\$975,724	\$1,156,507	\$7,155,230	\$20,655,217
Receivables (net of allowances for uncollectibles)							
Taxes	3,418,738	440,667	3,526,521	0	0	484,793	7,870,719
Accounts	71,037	141	10,281	0	3,874	68,074	153,407
Special assessments	0	0	0	0	0	343,745	343,745
Accrued interest receivable	37,978	0	0	0	0	0	37,978
Loans	0	0	0	0	0	185,516	185,516
Due from other governments	1,115,406	6,285	420,957	0	2,228,904	264,747	4,036,299
Prepaid items	87,713	0	0	0	0	17,386	105,099
Materials and supplies inventory	0	0	0	0	1,169,044	2,355	1,171,399
<i>Total assets</i>	<u>\$11,171,822</u>	<u>\$3,508,563</u>	<u>\$5,823,095</u>	<u>\$975,724</u>	<u>\$4,558,329</u>	<u>\$8,521,846</u>	<u>\$34,559,379</u>
Liabilities, Deferred Inflows of Resources and Fund Balances:							
Accounts payable	\$257,655	\$154,749	\$72,837	\$74,003	\$34,428	\$324,595	\$918,267
Due to other governments	129,046	3,593	27,733	41,571	22,759	28,870	253,572
Accrued wages and benefits	197,710	5,846	50,577	83,159	48,595	60,121	446,008
Matured compensated absences	1,046	0	0	0	7,312	0	8,358
<i>Total liabilities</i>	<u>585,457</u>	<u>164,188</u>	<u>151,147</u>	<u>198,733</u>	<u>113,094</u>	<u>413,586</u>	<u>1,626,205</u>
Deferred Inflows of Resources:							
Property taxes not levied to finance current year operations	1,742,695	414,758	3,319,249	0	0	456,293	\$5,932,995
Unavailable revenue - interest	27,623	0	0	0	0	0	27,623
Unavailable revenue - delinquent taxes	108,818	25,909	207,272	0	0	28,500	370,499
Unavailable revenue - intergovernmental	250,301	6,285	222,344	0	1,455,210	30,610	1,964,750
Unavailable revenue - special assessments	0	0	0	0	0	343,745	343,745
<i>Total deferred inflows of resources</i>	<u>2,129,437</u>	<u>446,952</u>	<u>3,748,865</u>	<u>0</u>	<u>1,455,210</u>	<u>859,148</u>	<u>8,639,612</u>
Fund Balances:							
Nonspendable	169,184	0	0	0	1,169,044	19,741	1,357,969
Restricted	0	2,897,423	1,923,083	776,991	1,820,981	7,229,371	14,647,849
Committed	390,881	0	0	0	0	0	390,881
Assigned	188,312	0	0	0	0	0	188,312
Unassigned	7,708,551	0	0	0	0	0	7,708,551
<i>Total fund balances</i>	<u>8,456,928</u>	<u>2,897,423</u>	<u>1,923,083</u>	<u>776,991</u>	<u>2,990,025</u>	<u>7,249,112</u>	<u>24,293,562</u>
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$11,171,822</u>	<u>\$3,508,563</u>	<u>\$5,823,095</u>	<u>\$975,724</u>	<u>\$4,558,329</u>	<u>\$8,521,846</u>	<u>\$34,559,379</u>

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

Huron County, Ohio
Reconciliation of Total Governmental Fund Balances to
Net Position of Governmental Activities
December 31, 2017

Total Governmental Fund Balances		\$24,293,562
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		41,924,661
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Taxes	370,499	
Intergovernmental	1,964,750	
Special Assessments	133,095	
Interest	<u>27,623</u>	
Total		2,495,967
The net pension liability is not due and payable in the current period therefore, the liability and related deferred inflows/outflows are not reported in the funds.		
Deferred outflows of resources related to pensions	11,780,067	
Deferred inflows of resources related to pensions	(988,724)	
Net pension liability	<u>(26,339,386)</u>	
Total		(15,548,043)
An internal service fund is used by management to charge the cost of insurance to individuals. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.		2,092,197
Long-term liabilities, including bonds, loans, accrued interest and the long-term portion of compensated absences are not due and payable in the current period and are not reported in the funds.		
Accrued Interest Payable	(16,484)	
Compensated Absences	(1,333,379)	
Capital Leases Payable	(144,770)	
Energy Conservation Bonds Payable	(1,234,000)	
Human Services Building Bonds Payable	(905,000)	
Vehicle Loan	(58,854)	
County Building Bonds Payable	(197,000)	
General Obligation Bonds	(400,000)	
OPWC Loan Payable	(20,000)	
Building Improvement Bonds Payable	(1,175,000)	
Various Purpose Improvement Bonds Payable	<u>(280,000)</u>	
Total		<u>(5,764,487)</u>
Net Position of Governmental Activities		<u><u>\$49,493,857</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, 2017

	General Fund	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:							
Taxes	\$12,790,789	\$519,068	\$3,245,332	\$0	\$0	\$495,592	\$17,050,781
Charges for services	1,746,149	0	261,448	344,406	67,420	1,817,147	4,236,570
Licenses and permits	3,488	0	0	0	0	0	3,488
Special assessments	0	0	0	0	0	136,819	136,819
Fines and forfeitures	194,649	0	0	0	42,085	175,251	411,985
Intergovernmental revenue	2,673,096	1,292,803	1,521,299	5,141,569	5,823,316	4,957,423	21,409,506
Investment earnings	162,620	0	0	0	1,317	182	164,119
Miscellaneous revenue	391,963	43,263	116,652	9,042	62,220	638,579	1,261,719
<i>Total revenues</i>	<u>17,962,754</u>	<u>1,855,134</u>	<u>5,144,731</u>	<u>5,495,017</u>	<u>5,996,358</u>	<u>8,220,993</u>	<u>44,674,987</u>
Expenditures:							
Current:							
General government-							
Legislative and executive	5,942,560	0	0	0	0	1,013,636	6,956,196
Judicial	2,038,753	0	0	0	0	68,549	2,107,302
Public safety	4,962,104	0	0	0	0	1,225,228	6,187,332
Public works	0	0	0	0	4,264,552	878,570	5,143,122
Health	68,609	1,515,778	4,257,777	0	0	2,471,800	8,313,964
Human services	534,876	0	0	5,090,262	0	2,803,575	8,428,713
Conservation and recreation	360,400	0	0	0	0	0	360,400
Capital outlay	735,754	0	0	13,944	1,056,038	274,806	2,080,542
Debt service:							
Principal retirement	51,230	0	18,553	0	0	557,000	626,783
Interest and fiscal charges	0	0	2,180	0	0	218,829	221,009
<i>Total expenditures</i>	<u>14,694,286</u>	<u>1,515,778</u>	<u>4,278,510</u>	<u>5,104,206</u>	<u>5,320,590</u>	<u>9,511,993</u>	<u>40,425,363</u>
<i>Excess of revenues over (under) expenditures</i>	<u>3,268,468</u>	<u>339,356</u>	<u>866,221</u>	<u>390,811</u>	<u>675,768</u>	<u>(1,291,000)</u>	<u>4,249,624</u>
Other financing sources (uses):							
Proceeds from OPWC Loans	0	0	0	0	20,000	0	20,000
Inception of Capital Lease	196,000	0	0	0	0	0	196,000
Transfers in	0	0	0	160,377	0	1,740,275	1,900,652
Transfers out	(1,795,277)	0	0	(105,375)	0	0	(1,900,652)
<i>Total other financing sources (uses)</i>	<u>(1,599,277)</u>	<u>0</u>	<u>0</u>	<u>55,002</u>	<u>20,000</u>	<u>1,740,275</u>	<u>216,000</u>
Net change in fund balance	1,669,191	339,356	866,221	445,813	695,768	449,275	4,465,624
Fund balance, January 1	6,787,737	2,558,067	1,056,862	331,178	2,294,257	6,799,837	19,827,938
Fund balance, December 31	<u>\$8,456,928</u>	<u>\$2,897,423</u>	<u>\$1,923,083</u>	<u>\$776,991</u>	<u>\$2,990,025</u>	<u>\$7,249,112</u>	<u>\$24,293,562</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, 2017

Net Change in Fund Balances - Total Governmental Funds \$4,465,624

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

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

Capital Asset Additions	4,905,243	
Current Year Depreciation	(2,981,573)	
Total		1,923,670

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	(44,914)	
Total		(44,914)

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

Taxes	638	
Intergovernmental	(7,405)	
Interest	9,893	
Special Assessments	2,412	
Total		5,538

The issuance of loans and inception of capital leases in the statement of revenues, expenditures and changes in fund balances that are reported as other financing sources are not reported as revenues in the statement of activities. (216,000)

Contractually required contributions are reported as expenditures in governmental funds; however, the statement of activities reports these amounts as deferred outflows. 2,030,827

Except for amounts reported as deferred inflows/outflows, changes in the net pension liability are reported as pension expense in the statement of activities. (4,070,113)

Repayments of bond principal and capital leases are expenditures in the governmental funds, but the repayments reduce liabilities in the statement of net position and do not result in expenses in the statement of activities. 626,783

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. 7,680

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

Increase in Compensated Absences	(28,647)	
Decrease in Accrued Interest	2,454	
Total		(26,193)

Net Change in Net Position of Governmental Activities \$4,702,902

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$10,830,800	\$10,830,800	\$12,894,929	\$2,064,129
Charges for services	961,800	961,800	1,130,406	168,606
Licenses and permits	3,000	3,000	3,488	488
Fines and forfeitures	175,000	175,000	192,519	17,519
Intergovernmental revenue	1,327,770	1,327,770	1,577,417	249,647
Investment earnings	75,000	75,000	155,406	80,406
Miscellaneous revenue	355,055	423,055	554,328	131,273
Total revenues	<u>13,728,425</u>	<u>13,796,425</u>	<u>16,508,493</u>	<u>2,712,068</u>
Expenditures:				
Current:				
General government-				
Legislative and executive	6,699,886	6,774,902	5,819,104	955,798
Judicial	2,202,337	2,300,721	2,225,046	75,675
Public safety	5,515,631	5,597,629	5,473,900	123,729
Public works	850	850	500	350
Health	126,397	126,397	87,084	39,313
Human services	577,984	577,984	575,535	2,449
Miscellaneous	360,400	370,400	360,400	10,000
Capital outlay	285,000	289,000	182,114	106,886
Total expenditures	<u>15,768,485</u>	<u>16,037,883</u>	<u>14,723,683</u>	<u>1,314,200</u>
Excess/(deficiency) of revenues over (under) expenditures	(2,040,060)	(2,241,458)	1,784,810	4,026,268
Other financing sources (uses):				
Transfers in	110,000	110,000	110,000	0
Transfers out	(2,114,033)	(1,912,633)	(1,701,912)	210,721
Total other financing sources (uses)	<u>(2,004,033)</u>	<u>(1,802,633)</u>	<u>(1,591,912)</u>	<u>210,721</u>
Net change in fund balance	(4,044,093)	(4,044,091)	192,898	4,236,989
Fund balance, January 1	4,044,083	4,044,083	4,044,083	0
Prior year encumbrances appropriated	452,040	452,040	452,040	0
Fund balance, December 31	<u>\$452,030</u>	<u>\$452,032</u>	<u>\$4,689,021</u>	<u>\$4,236,989</u>

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non-GAAP Budgetary Basis)
Mental Health Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$522,000	\$522,000	\$519,068	(\$2,932)
Intergovernmental revenue	1,081,297	1,081,297	1,292,803	211,506
Miscellaneous revenue	30,000	30,000	43,122	13,122
Total revenues	<u>1,633,297</u>	<u>1,633,297</u>	<u>1,854,993</u>	<u>221,696</u>
Expenditures:				
Current:				
Personal services	323,862	320,862	295,744	25,118
Materials and supplies	5,000	5,000	596	4,404
Charges and services	1,278,000	1,281,000	1,259,973	21,027
Total expenditures	<u>1,606,862</u>	<u>1,606,862</u>	<u>1,556,313</u>	<u>50,549</u>
Net change in fund balance	26,435	26,435	298,680	272,245
Fund balance, January 1	2,581,571	2,581,571	2,581,571	0
Prior year encumbrances appropriated	90,510	90,510	90,510	0
Fund balance, December 31	<u>\$2,698,516</u>	<u>\$2,698,516</u>	<u>\$2,970,761</u>	<u>\$272,245</u>

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

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual (Non-GAAP Budgetary Basis)
Board of Developmental Disabilities Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$3,200,000	\$3,200,000	\$3,245,332	\$45,332
Intergovernmental revenue	950,000	950,000	1,185,167	235,167
Miscellaneous revenue	450,000	450,000	525,528	75,528
Total revenues	<u>4,600,000</u>	<u>4,600,000</u>	<u>4,956,027</u>	<u>356,027</u>
Expenditures:				
Current:				
Personal services	3,162,000	3,262,000	2,849,671	412,329
Materials and supplies	65,000	65,000	67,497	(2,497)
Charges and services	1,137,000	1,437,000	1,498,184	(61,184)
Total expenditures	<u>4,364,000</u>	<u>4,764,000</u>	<u>4,415,352</u>	<u>348,648</u>
Excess (deficiency) of revenues over (under) expenditures	<u>236,000</u>	<u>(164,000)</u>	<u>540,675</u>	<u>704,675</u>
Other financing uses:				
Transfers out	(450,000)	(50,000)	0	50,000
Total other financing uses	<u>(450,000)</u>	<u>(50,000)</u>	<u>0</u>	<u>50,000</u>
Net change in fund balance	(214,000)	(214,000)	540,675	754,675
Fund balance, January 1	1,074,207	1,074,207	1,074,207	0
Prior year encumbrances appropriated	128,357	128,357	128,357	0
Fund balance, December 31	<u>\$988,564</u>	<u>\$988,564</u>	<u>\$1,743,239</u>	<u>\$754,675</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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$4,928,000	\$4,823,982	\$4,494,757	(\$329,225)
Charges for services	600,000	241,219	991,219	750,000
Interest revenue	100	100	0	(100)
Miscellaneous revenue	8,000	8,000	9,042	1,042
Total revenues	<u>5,536,100</u>	<u>5,073,301</u>	<u>5,495,018</u>	<u>421,717</u>
Expenditures:				
Current:				
Personal services	4,169,500	4,007,028	3,637,759	369,269
Materials and supplies	15,000	15,000	5,185	9,815
Charges and services	1,841,858	1,585,848	1,519,066	66,782
Capital purchases	20,000	20,000	13,944	6,056
Total expenditures	<u>6,046,358</u>	<u>5,627,876</u>	<u>5,175,954</u>	<u>451,922</u>
Excess (deficiency) of revenues under expenditures	<u>(510,258)</u>	<u>(554,575)</u>	<u>319,064</u>	<u>873,639</u>
Other financing sources (uses):				
Transfers in	160,377	160,377	160,377	0
Transfers out	<u>(105,375)</u>	<u>(105,375)</u>	<u>(105,375)</u>	<u>0</u>
Total other financing sources (uses)	<u>55,002</u>	<u>55,002</u>	<u>55,002</u>	<u>0</u>
Net change in fund balance	(455,256)	(499,573)	374,066	873,639
Fund balance, January 1	455,256	455,256	455,256	0
Prior year encumbrances appropriated	67,250	67,250	67,250	0
Fund balance, December 31	<u>\$67,250</u>	<u>\$22,933</u>	<u>\$896,572</u>	<u>\$873,639</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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$70,000	\$42,143	\$42,360	\$217
Fines and forfeitures	35,000	35,000	42,875	7,875
Intergovernmental revenue	4,415,000	4,351,778	4,478,101	126,323
Investment earnings	1,600	1,600	1,317	(283)
Miscellaneous revenue	100,000	84,319	86,824	2,505
Total revenues	<u>4,621,600</u>	<u>4,514,840</u>	<u>4,651,477</u>	<u>136,637</u>
Expenditures:				
Current:				
Personal services	2,411,950	2,411,950	2,197,256	214,694
Materials and supplies	718,000	683,000	653,951	29,049
Charges and services	1,646,500	1,694,000	1,580,438	113,562
Capital purchases	186,500	186,500	328,458	(141,958)
Total expenditures	<u>4,962,950</u>	<u>4,975,450</u>	<u>4,760,103</u>	<u>215,347</u>
Net change in fund balance	(341,350)	(460,610)	(108,626)	351,984
Fund balance, January 1	862,737	862,737	862,737	0
Prior year encumbrances appropriated	293,400	293,400	293,400	0
Fund balance, December 31	<u>\$814,787</u>	<u>\$695,527</u>	<u>\$1,047,511</u>	<u>\$351,984</u>

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

Huron County, Ohio
Statement of Net Position
Proprietary Funds
December 31, 2017

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Assets:		
Current assets:		
Equity in pooled cash and investments	\$1,161,850	\$2,092,197
Receivables (net of allowances for uncollectibles)	264,413	0
Materials and supplies inventory	18,505	0
<i>Total current assets</i>	<u>1,444,768</u>	<u>2,092,197</u>
Noncurrent assets:		
Land	307,678	0
Land improvements	2,867,842	0
Buildings, structures and improvements	1,811,811	0
Furniture, fixtures and equipment	1,026,429	0
Less: accumulated depreciation	(3,869,855)	0
<i>Total noncurrent assets</i>	<u>2,143,905</u>	<u>0</u>
<i>Total assets</i>	<u>3,588,673</u>	<u>2,092,197</u>
Deferred Outflows of Resources:		
Pension	225,767	0
Liabilities:		
Current liabilities:		
Accounts payable	235,502	0
Accrued wages and benefits	11,761	0
Due to other governments	5,940	0
Accrued interest payable	944	0
Current portion of compensated absences	3,643	0
Current portion of unfunded closure/post-closure	216,861	0
Current portion of obligations under capital leases	37,464	0
Current portion of bonds payable	15,000	0
<i>Total current liabilities</i>	<u>527,115</u>	<u>0</u>
Compensated absences - noncurrent	82,600	0
Obligations under capital leases-noncurrent	118,547	0
Unfunded closure/post-closure-noncurrent	2,870,752	0
Bonds payable - noncurrent	240,000	0
Net Pension Liability	486,249	0
	<u>3,798,148</u>	<u>0</u>
<i>Total liabilities</i>	<u>4,325,263</u>	<u>0</u>
Deferred Inflows of Resources:		
Pension	17,017	0
Net Position:		
Net investment in capital assets	1,732,894	0
Unrestricted (deficit)	(2,260,734)	2,092,197
<i>Total net position (deficit)</i>	<u>(\$527,840)</u>	<u>\$2,092,197</u>

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

Huron County, Ohio
Statement of Revenues, Expenses and
Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2017

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Operating revenues:		
Charges for services	\$2,573,439	\$12,694
Miscellaneous	11,934	0
Total operating revenues	2,585,373	12,694
Operating expenses:		
Personal services	544,843	0
Contract services	1,869,426	0
Claims	0	5,014
Materials and supplies	3,035	0
Depreciation	146,324	0
Total operating expenses	2,563,628	5,014
Operating Income	21,745	7,680
Nonoperating revenues (expenses):		
Interest and fiscal charges	(17,012)	0
Total nonoperating revenues (expenses)	(17,012)	0
Changes in net position	4,733	7,680
Net position (deficit), January 1	(532,573)	2,084,517
Net position (deficit), December 31	(\$527,840)	\$2,092,197

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

Huron County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2017

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Cash flows from operating activities:		
Cash received from customers	\$2,578,901	\$0
Cash received from interfund services provided and used	0	12,694
Cash received from other operating revenues	11,934	0
Cash paid for claims	0	(5,014)
Cash paid to suppliers	(2,007,402)	0
Cash paid to employees and for fringe benefits	(488,076)	0
Net cash provided by operating activities	<u>95,357</u>	<u>7,680</u>
Cash flows from capital and related financing activities:		
Principal payments - capital lease	(36,483)	0
Proceeds from capital lease	192,494	0
Interest paid	(17,058)	0
Purchases of assets	(23,195)	0
Principal payments - bonds payable	(15,000)	0
Net cash provided by capital and related financing activities	<u>100,758</u>	<u>0</u>
Net increase in cash and cash equivalents	196,115	7,680
Cash and cash equivalents, January 1	<u>965,735</u>	<u>2,084,517</u>
Cash and cash equivalents, December 31	<u><u>\$1,161,850</u></u>	<u><u>\$2,092,197</u></u>
Reconciliation of Operating Income to Net cash provided by operating activities		
Operating income	\$21,745	\$7,680
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation expense	146,324	0
Pension Expense Not Affecting Cash	45,028	0
(Increase) decrease in operating assets:		
Receivables	5,462	0
Inventory	(6,896)	0
Increase (decrease) in operating liabilities:		
Accounts payable	84,776	0
Accrued wages and benefits	775	0
Compensated absences	14,771	0
Due to other governments	(3,807)	0
Unfunded closure/post-closure care costs	(212,821)	0
Total adjustments	<u>73,612</u>	<u>0</u>
Net cash provided by operating activities	<u><u>\$95,357</u></u>	<u><u>\$7,680</u></u>

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

Huron County, Ohio
Statement of Fiduciary Assets and Liabilities
Fiduciary Funds
December 31, 2017

	Agency Funds
Assets:	
Current assets:	
Equity in pooled cash and investments	\$3,930,123
Segregated cash accounts	723,186
Taxes receivable	49,959,632
Due from other governments	2,957,577
<i>Total assets</i>	\$57,570,518
 Liabilities:	
Unapportioned monies	\$2,357,463
Due to other governments	52,917,209
Deposits held due to others	1,980,203
Payroll withholdings	315,643
<i>Total liabilities</i>	\$57,570,518

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, 2017

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

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

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

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

The Huron County Regional Airport Authority (the "Authority") is organized under Section 308.03 of the Ohio Revised Code and is a governmental entity formed to service the County's business and recreational aviation needs. The County Commissioners appoint all three members of the Authority's Board. The Authority has a fiscal year ended December 31, 2017. The County owns all of the land, buildings and improvements of the Airport and reports them within their capital assets in the governmental activities column of the statement of net position. The County believes that it would be misleading to exclude the Airport Authority as a discretely presented component unit. The County contributed \$0 to the Airport Authority in 2017. The Huron County Airport Authority has no debt. Based on these criteria the County has reported the Huron County Airport Authority as a discretely presented component unit of the County. For additional financial information, contact the Airport Manager at 961 US Route 20 East, Norwalk, Ohio 44857.

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

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

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

Deferred Outflows and Deferred Inflows of Resources: Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expenditures/expenses) until then. The County recorded a deferred outflow of resources as of December 31, 2017 for pensions. The deferred outflows of resources related to the pension are explained in Note G. The County also reports a deferred inflow of resources which represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenues) until that time. For the County these amounts consist of interest earnings and special assessments which are not collected in the available period, intergovernmental receivables which are not collected in the available period, and pensions. Property taxes for which there is an enforceable legal claim as of December 31, 2017, but which were levied to finance fiscal year 2018 operations, have also been recorded as deferred inflows of resources.

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

For 2017, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, notice must be given 24 hours in advance of all deposits and withdrawals exceeding \$100 million. STAR Ohio reserves the right to limit the transaction to \$100 million, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

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

Investment income earned during 2017 as reported in the fund financial statements totaled \$164,119 in the governmental funds. The General Fund received \$162,620, with \$131,234 being assigned from other funds.

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

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Interfund Transactions: During the normal course of operations, the County has numerous transactions between funds. These transactions include 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 has recorded charges for services to all County funds, departments and other governmental units as operating revenue. Both governmental and proprietary funds have recorded 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.

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 no longer self-funded for health benefits. The plan was administered by Medical Mutual of Ohio, which provided claims review and processing services. As of January 1, 2016, the County is no longer self-insured, see Note L for additional information.

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

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

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or its political subdivisions;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value;
9. Up to forty percent of the County's average portfolio in either of the following
 - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase.
 - b. Bankers acceptances eligible for purchases by the Federal Reserve System and which mature within 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. provided the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government. All interest and principal shall be denominated and payable in United States funds.

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

Investments may only be made through specified dealers and institutions. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

Deposits:

At year-end, the County had \$137,624 in undeposited cash on hand which is included as part of net position.

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2017, the County's bank balance of \$10,839,731 was either covered by FDIC or collateralized in accordance with state law.

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

Investments: As of December 31, 2017, the County had the following investments and maturities:

	Carrying/Fair Value	Less than 1 Year	1 - 2 years	Over 2 years
STAR Ohio	\$7,863,973	\$7,863,973	\$0	\$0
Commercial Paper	1,670,187	1,670,187	0	0
Federal Farm Credit Bank	986,704	986,704	0	0
Federal Home Loan Bank	731,627	0	0	731,627
Federal National Mortgage Association	736,378	243,738	0	492,640
Federal Home Loan Bank Mortgage Corp	1,889,131	0	0	1,889,131
Marketable CD	4,114,672	244,418	496,237	3,374,017
Municipal Bonds - Akron	139,569	139,569	0	0
Municipal Bonds - Columbus City School District, OH	497,970	497,970	0	0
Total Investments	\$18,630,211	\$11,646,559	\$496,237	\$6,487,415

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs. Level 3 inputs are significant unobservable inputs. The above table identifies the County's recurring fair value measurements as of December 31, 2017. As discussed further in Note B, STAR Ohio is reported at its share price. All other investments of the County are valued using quoted market prices (Level 1 inputs).

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

Concentration of credit risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The County places no limit on the amount the County may invest in any one issuer; however, their investment policy does stress diversification to limit potential losses. The County has invested 42.18% in STAR Ohio, 8.96% in Commercial Paper, 3.95% in Federal National Mortgage Corporation securities, 5.29% in Federal Farm Credit Bank securities, 10.13% in Federal Home Loan Bank Mortgage Corporation securities, 3.92% in Federal Home Loan Bank securities, 22.07% in Marketable Certificates of Deposit, 3.42% in Municipal Bonds, and .08% in First American Government Obligation.

NOTE D – TRANSFERS

Transfers to/from other funds during 2017 are as follows:

	Transfers In	Transfers Out
Major Funds:		
General Fund	\$ -	\$ 1,795,277
Job and Family Services Fund	160,377	105,375
Total Major Funds	160,377	1,900,652
Non-Major Funds:		
Children Services	450,000	-
Victims Assistance (VOCA)	30,450	-
Clerk of Courts Computer	50,000	-
Juvenile Dependency Court	177	-
Permanent Improvement	478,333	-
Jail Permanent Improvement	99,043	-
Debt Service		
Human Services Bond Fund	347,224	-
County Bond Retirement Fund	285,048	-
Total Non-Major Funds	1,740,275	-
TOTAL	\$ 1,900,652	\$ 1,900,652

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE E – CAPITAL ASSETS

Capital asset activity for the County for the year ended December 31, 2017, is as follows:

Governmental Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets not being depreciated:</i>				
Land	\$1,667,359	\$0	\$0	\$1,667,359
<i>Total capital assets, not being depreciated</i>	1,667,359	0	0	1,667,359
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	36,137,461	0	0	36,137,461
Furniture, fixtures and equipment	10,007,384	1,606,243	(580,387)	11,033,240
Infrastructure	41,674,158	3,299,000	(105,600)	44,867,558
<i>Total capital assets being depreciated</i>	87,819,003	4,905,243	(685,987)	92,038,259
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(24,165,395)	(736,451)	0	(24,901,846)
Furniture, fixtures and equipment	(6,920,722)	(661,648)	535,473	(7,046,897)
Infrastructure	(18,354,340)	(1,583,474)	105,600	(19,832,214)
<i>Total accumulated depreciation</i>	(49,440,457)	(2,981,573)	641,073	(51,780,957)
<i>Total capital assets being depreciated, net</i>	38,378,546	1,923,670	(44,914)	40,257,302
<i>Governmental activities capital assets, net</i>	\$40,045,905	\$1,923,670	(\$44,914)	\$41,924,661

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE E – CAPITAL ASSETS (Continued)

Business-Type Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets, not being depreciated:</i>				
Land	\$307,678	\$0	\$0	\$307,678
Total capital assets, not being depreciated	307,678	0	0	307,678
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	1,811,811	0	0	1,811,811
Land improvements	2,867,842	0	0	2,867,842
Furniture, fixtures and equipment	1,003,234	23,195	0	1,026,429
Total capital assets being depreciated	5,682,887	23,195	0	5,706,082
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(1,138,311)	(45,295)	0	(1,183,606)
Land improvements	(1,956,292)	(49,507)	0	(2,005,799)
Furniture, fixtures and equipment	(628,928)	(51,522)	0	(680,450)
Total accumulated depreciation	(3,723,531)	(146,324)	0	(3,869,855)
Total capital assets being depreciated, net	1,959,356	(123,129)	0	1,836,227
<i>Business-type activities capital assets, net</i>	<u>\$2,267,034</u>	<u>(\$123,129)</u>	<u>\$0</u>	<u>\$2,143,905</u>

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

Governmental activities:	
General government – legislative and executive	\$406,448
General government – judicial	20,934
Public safety	446,270
Public works	1,807,842
Health	123,033
Human services	177,046
<i>Total depreciation expense – governmental activities</i>	<u>\$2,981,573</u>
Business-type activities:	
Landfill	<u>\$146,324</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE F – LONG-TERM DEBT AND OTHER OBLIGATIONS

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

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

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

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

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

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

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

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

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

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

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

Under the Uniform Bond Act of the Ohio Revised Code, the County's overall legal debt margin is \$24.5 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, 2017

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, 2017, the total outstanding on these revenue bonds aggregated \$4,268,000.

Closure and Post-closure Care Costs: State and federal laws and regulations require the County to place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. The County decided to stop accepting waste through December 31, 1998 when the landfill was changed to a transfer station. Accordingly, the \$3,087,613 reported as landfill closure and post-closure care liability represents the total amount of estimated closure and post-closure costs. This amount is based on what it would cost to perform all closure and post-closure care. Actual costs may be higher due to inflation, changes in technology or changes in regulations.

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

Long-term debt and other obligations of the County at December 31, 2017 were as follows:

	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017	Amounts Due In One Year
Governmental Activities:					
Governmental Funds:					
General Obligation Bonds					
2007 Energy Conservation Bonds					
4.42%, due serially through 2026	\$1,344,000	\$0	\$110,000	\$1,234,000	\$115,000
General Obligation Bonds 2006 County Building 4.7%, due serially through 2026					
	214,000	0	17,000	197,000	18,000
General Obligation Bonds 2002 Various Purpose Improvement and Refund 2%-4.6%, due serially through 2021					
	340,000	0	60,000	280,000	65,000
General Obligation Bonds 1994 Human Services Building 2%-4%, due serially through 2020					
	1,170,000	0	265,000	905,000	285,000
General Obligation Bonds 2010 County Courthouse Improvement 2.75%-3.63%, due serially through 2030					
	420,000	0	20,000	400,000	20,000
General Obligation Building Improvement Bonds 2014					
2.95%, due serially through 2034	1,260,000	0	85,000	1,175,000	85,000
Subtotal Governmental Fund Obligations					
	4,748,000	0	557,000	4,191,000	588,000
Vehicle Loan 2015, 2.807%, due annually through 2019					
	77,407	0	18,553	58,854	19,076
OPWC Loan 2017, 0% due annually through 2038					
	0	20,000	0	20,000	500
Capital Lease	0	196,000	51,230	144,770	46,814
Pension Liability	20,685,235	5,654,151	0	26,339,386	0
Compensated Absences	1,304,732	1,327,134	1,298,487	1,333,379	56,308
Total Governmental Activities	\$26,815,374	\$7,197,285	\$1,925,270	\$32,087,389	\$710,698

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

	Balance January 1, 2017	Additions	Deductions	Balance December 31, 2017	Amounts Due In One Year
Business-Type Activities:					
Landfill closure and post-closure care costs	\$3,300,434	\$0	\$212,821	\$3,087,613	\$216,861
General Obligation Bonds 2010 County Landfill Transfer Station Improvement 3.7%-4.6%, due serially through 2030	270,000	0	15,000	255,000	15,000
Pension Liability	368,677	117,572	0	486,249	0
Capital Lease	0	192,494	36,483	156,011	37,464
Compensated Absences	71,472	47,399	32,628	86,243	3,643
Total Business-type Activities	\$4,010,583	\$357,465	\$296,932	\$4,071,116	\$272,968

A summary of the County's future long-term debt funding requirements as of December 31, 2017 follows:

Year	Governmental Activities General Obligation Bonds		Governmental Activities Loan		Governmental Activities OPWC Loan	Business-Type Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2018	\$588,000	\$260,918	\$19,076	\$1,657	\$500	\$15,000	\$11,325
2019	609,000	248,298	19,613	1,120	1,000	15,000	10,770
2020	640,000	235,321	20,165	568	1,000	15,000	10,215
2021	332,000	99,005	0	0	1,000	15,000	9,660
2022	258,000	84,551	0	0	1,000	20,000	8,970
2023-2027	1,219,000	257,882	0	0	5,000	100,000	31,050
2028-2032	425,000	60,047	0	0	5,000	75,000	6,900
2033-2037	120,000	4,721	0	0	5,000	0	0
2038	0	0	0	0	500	0	0
Total	\$4,191,000	\$1,250,743	\$58,854	\$3,345	\$20,000	\$255,000	\$88,890

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, 2017 representing this liability for all governmental funds are as follows:

	<u>Hours</u>
Vacation	46,258
Sick	38,249

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE G- RETIREMENT SYSTEMS

Net Pension Liability

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

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

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

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

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

Plan Description – Ohio Public Employees Retirement System (OPERS)

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE G- RETIREMENT SYSTEMS (Continued)

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE G- RETIREMENT SYSTEMS (Continued)

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

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

	State and Local	Public Safety	Law Enforcement
2017 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2017 Actual Contribution Rates			
Employer:			
Pension	13.0 %	17.1 %	17.1 %
Post-employment Health Care Benefits	1.0	1.0	1.0
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

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

The County's contractually required contribution was \$2,064,446 for 2017. Of this amount, \$253,160 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

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

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307. The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation was 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. With certain exceptions, the basic benefit is increased each year by two percent of the original base benefit. For members retiring August 1, 2013, or later, the first two percent is paid on the fifth anniversary of the retirement benefit. Members are eligible to retire at age 60 with five years of qualifying service credit, or age 55 with 26 years of service, or 31 years of service regardless of age. Age and service requirements for retirement increased effective August 1, 2015, and will continue to increase periodically until they reach age 60 with 35 years of service or age 65 with five years of service on August 1, 2026.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE G- RETIREMENT SYSTEMS (Continued)

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

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

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

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

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

Funding Policy – Employer and member contribution rates are established by the Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory employer rate is 14% and the statutory member rate is 14% of covered payroll effective July 1, 2016.

The County's contractually required contribution to STRS Ohio was \$16,935 for year 2017.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE G- RETIREMENT SYSTEMS (Continued)

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

The net pension liability for OPERS and STRS was measured as of December 31, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016 and June 30, 2017, respectively. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportionate Share of the Net Pension Liability - Current Year	0.1164780%	0.00158055%	
Proportionate Share of the Net Pension Liability - Prior Year	<u>0.1190100%</u>	<u>0.00131413%</u>	
Change in Proportionate Share	<u>-0.0025320%</u>	<u>0.0002664%</u>	
Proportion of the Net Pension Liability	\$26,450,172	\$375,463	\$26,825,635
Pension Expense (Income)	\$4,208,855	(\$138,742)	\$4,070,113

At December 31, 2017, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual investment earnings	\$5,353,458	\$12,054	\$5,365,512
Differences between projected and actual economic experience	35,851	-	35,851
Changes of assumptions	4,195,322	82,118	4,277,440
Changes in proportion	191,847	60,456	252,303
County contributions subsequent to the measurement date	<u>2,064,446</u>	<u>10,282</u>	<u>2,074,728</u>
Total	<u>\$11,840,924</u>	<u>\$164,910</u>	<u>\$12,005,834</u>
Deferred Inflows of Resources			
Differences between projected and actual economic experience	\$382,269	\$3,026	\$385,295
Differences between projected and actual earnings	-	12,390	12,390
Changes in proportion	<u>573,364</u>	<u>34,692</u>	<u>608,056</u>
Total	<u>\$955,633</u>	<u>\$50,108</u>	<u>\$1,005,741</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE G- RETIREMENT SYSTEMS (Continued)

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

\$2,074,728 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending December 31, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31:	OPERS	STRS	Total
2018	\$3,022,310	\$21,595	\$3,043,905
2019	3,135,982	32,613	3,168,595
2020	1,517,213	29,338	1,546,551
2021	1,145,340	20,974	1,166,314
Total	\$8,820,845	\$104,520	\$8,925,365

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability in the December 31, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent Traditional; 3.25 percent to 8.25 percent Combined
	Pre January 7, 2013: 3 percent, simple
COLA or Ad Hoc COLA	Post January 7, 2013: 3 percent simple through 2018, then 2.15 percent simple
Investment Rate of Return	7.5 percent
Actuarial Cost Method	Individual Entry Age

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

The most recent experience study was completed for the five-year period ended December 31, 2015.

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE G- RETIREMENT SYSTEMS (Continued)

Actuarial Assumptions – OPERS (continued)

During 2016, OPERS managed investments for four investment portfolios: the Defined Benefit portfolio, the 401(h) Health Care Trust portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The 401(h) Health Care Trust portfolio was closed as of June 30, 2016 and the net pension transferred to the 115 Health Care Trust portfolio on July 2, 2016. The Defined Benefit portfolio contains the investment assets of the traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Direct Plan. The Defined Benefit portfolio historically included the assets of the Member-Directed retiree medical accounts funded through the VEBA Trust. However, the VEBA Trust was closed as of June 30, 2016 and the net position transferred to the 115 Health Care Trust portfolio on July 1, 2016. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio is 8.3% for 2016.

The allocation of investment assets within the Defined Benefit portfolio is approved by the Board as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table on the following page displays the Board-approved asset allocation policy for 2016 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation for 2016</u>	<u>Weighted Average Long Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.75 %
Domestic Equities	20.70	6.34
Real Estate	10.00	4.75
Private Equity	10.00	8.97
International Equities	18.30	7.95
Other Investments	18.00	4.92
Total	100.00 %	5.66 %

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

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate Net pension liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net pension liability calculated using the discount rate of 7.5 percent, as well as what each plan’s net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.5 percent), or one percentage point higher (8.5 percent) than the current rate.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE G- RETIREMENT SYSTEMS (Continued)

Actuarial Assumptions – OPERS (continued)

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
County's proportionate share of the net pension liability	\$40,408,548	\$26,450,172	\$14,818,331

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.5 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll increases	3 percent
Cost-of-Living Adjustments (COLA)	0 percent effective July 1, 2017

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

Actuarial assumptions used in the July 1, 2017 valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE G- RETIREMENT SYSTEMS (Continued)

Actuarial Assumptions – STRS (continued)

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

Discount Rate The discount rate used to measure the total pension liability was 7.45% as of June 30, 2017. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with the rates described previously. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS Ohio’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2017. Therefore, the long-term expected rate of return on pension plan investments of 7.45% was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2017.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table represents the net pension liability as of June 30, 2017, calculated using the current period discount rate assumption of 7.45%, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.45%) or one percentage point higher (8.45%) than the current assumption:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$538,213	\$375,463	\$238,370

NOTE H – OTHER POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System (OPERS)

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

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

In order to qualify for health care coverage, age-and-service retirees under the Traditional Pension and Combined plans must have 20 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 45. Please see the Plan Statement in the OPERS 2016 CAFR for details.

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)

Ohio Public Employees Retirement System (OPERS) (continued)

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

Funding Policy – The Ohio Revised Code provides the statutory authority requiring public employers to fund health care through their contributions to OPERS. A portion of each employer’s contribution to OPERS may be set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2017, state and local employers contributed at a rate of 14.00% of earnable salary and public safety and law enforcement employers contributed at 18.10%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. The portion of employer contributions allocated to health care for members in the Traditional Pension Plan and Combined Plan was 1.0% during calendar year 2017.

As recommended by OPERS’ actuary, the portion of employer contributions allocated to health care beginning January 1, 2018 decreased to 0.0% for both plans. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited for Member-Directed Plan participants for 2017 was 4.0%.

Substantially all of the District’s contribution allocated to fund post-employment health care benefits relates to the cost-sharing, multiple employer trusts. The corresponding contribution for the years ended December 31, 2017, 2016, and 2015 was \$155,343, \$305,027 and \$303,108, respectively. The full amount has been contributed for 2017, 2016 and 2015.

State Teachers Retirement System (STRS Ohio)

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

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS Ohio to offer the Plan and gives the Retirement Board authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients, for the most recent year, pay a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions. For fiscal year 2017, STRS did not allocate any employer contributions to post-employment health care. The County’s contributions for health care for the fiscal years ended December 31, 2017, 2016, and 2015 were \$0 for each year, which equaled the required contributions each year.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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 2017 were based, is as follows:

Real property	\$1,094,945,360
Public utility	46,208,780
Total assessed property value	\$1,141,154,140

In 2016 real property taxes were levied on January 1, 2017 on the assessed values as of January 1, 2016 the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. A revaluation of real property is required to be completed no less than every six years, with a statistical update every third year. The most recent revaluation was completed in 2012. Tangible personal property tax was phased out by the State of Ohio effective January 1, 2009. All that remains to be collected by the county are any delinquencies.

Real property taxes are payable annually or semi-annually. In 2017 if paid annually, payment was due by February 14, 2017. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 14, 2017 with the remainder due July 11, 2017.

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

Accrued property taxes receivable represents current and delinquent taxes outstanding for real, tangible personal and public utility taxes which were measurable as of December 31, 2017. 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 2017 operations. The receivable is therefore offset by a credit to deferred inflows of resources.

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

Purpose	Voter Authorized Rate (a)	Rate Levied for Current Year Collection		Final Collection Year
		Agriculture/ Residential (b)	Other	
General Fund	None			
Mental Health	.50	.457324	.499606	2024
MRDD Operating	.20	.031817	.103209	(c)
MRDD Operating	1.30	1.018637	1.298976	(c)
MRDD Operating	1.50	1.176385	1.498819	(c)
MRDD Operating	1.00	.859226	.999213	2020
Senior Citizens	.50	.429544	.499606	2019
Senior Citizens	.05	.045732	.049960	2019
Health Operating	.30	.169396	.276044	2017
Health Operating	.20	.112930	.184029	2017
Health Operating	.25	.161394	.238264	2020

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

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

A reconciliation for all major governmental funds at December 31, 2017 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:

	General Fund	Mental Health Fund	Board of Developmental Disabilities Fund	Job and Family Services Fund	Motor Vehicle and Gas Tax Fund
GAAP Basis	\$1,669,191	\$339,356	\$866,221	\$445,813	\$695,768
Net adjustment for revenue accruals	(994,574)	(141)	(188,704)	1	(1,364,881)
Net adjustment for expenditure accruals	(69,823)	50,175	(34,512)	7,405	669,487
Net adjustments for encumbrances	(382,327)	(90,710)	(102,330)	(79,153)	(109,000)
Non-Budgeted Funds	(29,569)	0	0	0	0
Budget Basis	\$192,898	\$298,680	(\$540,675)	\$374,066	(\$108,626)

NOTE K - COMMITMENTS AND CONTINGENCIES

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

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

NOTE L - RISK MANAGEMENT

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE L - RISK MANAGEMENT (Continued)

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2017 was \$210,440.

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

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

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

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

NOTE M – ACCOUNTABILITY AND COMPLIANCE

Deficit Net Position: The Landfill Fund had a deficit net position of \$527,840. This fund complies with Ohio state law, which does not permit cash basis deficits. The General Fund provides transfers when cash is required, not when accruals occur. The deficit net position resulted from adjustments for accrued liabilities. This deficit should be eliminated by future revenues not recognized under generally accepted accounting principles at December 31, 2017.

NOTE N – NEW ACCOUNTING PRINCIPLES

For fiscal year 2017, the County has implemented GASB Statement No. 78, Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans, GASB Statement No. 80, "Blending Requirements for Certain Component Units – An Amendment of GASB Statement No. 14 and GASB Statement No. 82, Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73.

GASB Statement No. 78 establishes accounting and financial reporting standards for defined benefit pensions provided to the employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan (cost-sharing pension plan) that meets the criteria in paragraph 4 of Statement 68 and that (a) is not a state or local governmental pension plan, (b) is used to provide defined benefit pensions both to employees of state or local governmental employers and to employees of employers that are not state or local governmental employers, and (c) has no predominant state or local governmental employer (either individually or collectively with other state or local governmental employers that provide pensions through the pension plan). The implementation of GASB Statement No. 78 did not have an effect on the financial statements of the County.

GASB Statement No. 80 improves the financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement applies to component units that are organized as no-for-profit corporations in which the primary government is the sole corporate member. The implementation of GASB Statement No. 80 did not have an effect on the financial statements of the County.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE N – NEW ACCOUNTING PRINCIPLES (Continued)

GASB Statement No. 82 addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payment made by employers to satisfy employee (plan member) contribution requirements. The implementation of GASB Statement No. 82 did not have an effect on the financial statements of the County.

NOTE O – FUND BALANCES

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

Fund Balances	General	Mental Health	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle Gas Tax	Other Governmental Funds	Total Governmental Funds
Nonspendable							
Unclaimed Monies	\$81,471	\$0	\$0	\$0	\$0	\$0	\$81,471
Materials & Supplies Inventories	0	0	0	0	1,169,044	2,355	1,171,399
Prepays	87,713	0	0	0	0	17,386	105,099
Total of Nonspendable	169,184	0	0	0	1,169,044	19,741	1,357,969
Restricted For:							
Board of Developmental Disabilities	0	0	1,923,083	0	0	0	1,923,083
Child Support	0	0	0	0	0	526,928	526,928
Real estate assessment	0	0	0	0	0	741,318	741,318
EMA	0	0	0	0	0	224,806	224,806
Mun्य Road	0	0	0	0	0	565,886	565,886
911 equipment	0	0	0	0	0	248,133	248,133
DD residential	0	0	0	0	0	164,622	164,622
Job and family services	0	0	0	776,991	0	0	776,991
Motor vehicle and gas tax	0	0	0	0	1,820,981	0	1,820,981
Mental Health	0	2,897,423	0	0	0	0	2,897,423
Children's services	0	0	0	0	0	643,857	643,857
Felony delinquent care and custody	0	0	0	0	0	123,405	123,405
Huron County revolving loan	0	0	0	0	0	261,664	261,664
Law Library	0	0	0	0	0	528,833	528,833
Special Projects CP	0	0	0	0	0	218,963	218,963
EPA hazmat	0	0	0	0	0	117,092	117,092
Help me grow	0	0	0	0	0	249,559	249,559
Ditch maintenance	0	0	0	0	0	147,893	147,893
Victims assistance	0	0	0	0	0	98,255	98,255
Clerk of Courts computer	0	0	0	0	0	239,523	239,523
Other purposes	0	0	0	0	0	1,238,201	1,238,201
Debt service	0	0	0	0	0	28,078	28,078
Capital projects	0	0	0	0	0	862,355	862,355
Total Restricted	0	2,897,423	1,923,083	776,991	1,820,981	7,229,371	14,647,849
Assigned for Purchase Orders	188,312	0	0	0	0	0	188,312
Committed for Other Puposos	390,881	0	0	0	0	0	390,881
Unassigned	7,708,551	0	0	0	0	0	7,708,551
Total Fund Balances	8,456,928	\$2,897,423	\$1,923,083	\$776,991	\$2,990,025	\$7,249,112	24,293,562

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2017

NOTE P – SIGNIFICANT ENCUMBRANCES BY FUND

At year end, the significant encumbrances are as follows:

General Fund	\$382,327
Mental Health	90,710
Board of Developmental Disabilities Fund	102,330
Jobs and Family Services	79,153
Motor Vehicle and Gas Tax Fund	109,000
Childrens Services	110,000
Permanent Improvement	80,000
Landfill	120,953

NOTE Q – OPERATING LEASE

During the prior fiscal year, the County entered into an operating lease (managed services agreement) with Dominion Voting to provide the Huron County Board of Elections with voting machines and related software for a six year time period. The terms of the agreement provide that ownership of the equipment and software remains with Dominion Voting and under the terms of the agreement, it does not qualify as a capital lease. The future minimum lease payments as of December 31, 2017 are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Minimum</u> <u>Lease Payments</u>
2018	\$100,000
2019	100,000
2020	<u>100,000</u>
Total minimum lease payments	<u>\$300,000</u>

NOTE R – CAPITAL LEASES

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

The capital assets acquired by the leases have been capitalized in the statement of net position in the amount of \$388,494, which is equal to the present value of the minimum lease payments at the time of acquisition. A corresponding liability was recorded on the statement of net position. Principal payments in fiscal year 2017 totaled \$51,230 in the governmental funds and \$36,483 in business-type funds.

The following is a schedule of the future minimum lease payments required under the capital leases and the present value of the minimum lease payments as of December 31, 2017:

<u>Year Ending December 31,</u>	<u>Capitalized Lease Obligation</u>		<u>Total</u>
	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	
2018	\$ 51,230	\$ 41,661	\$ 92,891
2019	51,230	41,661	92,891
2020	51,230	41,661	92,891
2021	-	41,661	41,661
Total Minimum Lease Payments	153,690	166,644	320,334
Less: Amount Representing Interest	<u>(8,920)</u>	<u>(10,633)</u>	<u>(19,553)</u>
Present Value of Minimum Lease Payments	<u>\$ 144,770</u>	<u>\$ 156,011</u>	<u>\$ 300,781</u>

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

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

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

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

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

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

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Contractually required contribution	\$ 2,064,446	\$ 1,863,734	\$ 1,860,873	\$ 1,799,317	\$ 1,915,471	\$ 1,321,926	\$ 1,160,485	\$ 1,143,430	\$ 991,944	\$ 841,726
Contributions in relation to the contractually required contribution	(2,064,446)	(1,863,734)	(1,860,873)	(1,799,317)	(1,915,471)	(1,321,926)	(1,160,485)	(1,143,430)	(991,944)	(841,726)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered-employee payroll	\$ 15,880,354	\$ 15,531,117	\$ 15,507,275	\$ 14,994,308	\$ 14,734,392	\$ 13,219,260	\$ 11,604,850	\$ 13,067,771	\$ 12,799,277	\$ 12,024,657
Contributions as a percentage of covered employee payroll	13.00%	12.00%	12.00%	12.00%	13.00%	10.00%	10.00%	8.75%	7.75%	7.00%

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Contractually required contribution	\$ 16,935	\$ 17,061	\$ 21,428	\$ 18,105	\$ 23,805	\$ 18,572	\$ 19,867	\$ 25,564	\$ 31,440	\$ 33,313
Contributions in relation to the contractually required contribution	(16,935)	(17,061)	(21,428)	(18,105)	(23,805)	(18,572)	(19,867)	(25,564)	(31,440)	(33,313)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County covered-employee payroll	\$ 120,964	\$ 121,864	\$ 153,057	\$ 139,269	\$ 183,115	\$ 142,862	\$ 152,823	\$ 196,646	\$ 241,846	\$ 256,254
Contributions as a percentage of covered-employee payroll	14.00%	14.00%	14.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

**Huron County, Ohio
General Fund
December 31, 2017**

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

Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2017

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services	\$388,416	\$388,416	\$347,194	\$41,222
Materials and supplies	10,000	10,000	2,317	7,683
Charges and services	65,266	65,266	28,512	36,754
Capital purchases	15,000	15,000	533	14,467
Microfilm-				
Personal services	43,703	43,786	43,710	76
Materials and supplies	2,000	1,917	860	1,057
Charges and services	21,500	21,500	17,139	4,361
Data Processing				
Personal services	55,791	55,791	55,321	470
Materials and supplies	3,000	3,000	3,000	0
Charges and services	93,127	93,127	81,424	11,703
Capital purchases	5,500	5,500	4,283	1,217
Auditor-				
Personal services	216,605	221,890	219,669	2,221
Charges and services	5,173	5,173	5,173	0
Treasurer-				
Personal services	135,536	135,536	127,884	7,652
Materials and supplies	10,000	12,500	12,270	230
Charges and services	27,541	25,041	21,161	3,880
Prosecutor-				
Personal services	667,419	667,419	642,634	24,785
Materials and supplies	11,000	11,000	7,798	3,202
Charges and services	81,070	81,070	73,299	7,771
Capital purchases	47,000	47,000	43,533	3,467
Board of revision-				
Charges and services	1,200	1,200	180	1,020
Human Resources				
Personal services	144,153	138,153	107,374	30,779
Materials and supplies	1,500	2,500	2,333	167
Charges and services	8,500	11,500	8,315	3,185
Capital purchases	2,500	4,500	4,423	77

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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, 2017

	Original	Final	Actual	Variance With Final Budget
Board of elections-				
Personal services	\$254,116	\$240,616	\$237,522	\$3,094
Materials and supplies	11,500	13,300	13,201	99
Charges and services	166,400	319,500	320,320	(820)
Building maintenance-				
Personal services	430,558	430,558	415,253	15,305
Materials and supplies	61,500	66,500	76,916	(10,416)
Charges and services	466,000	470,000	444,262	25,738
Capital purchases	15,000	15,000	39,240	(24,240)
Recorder-				
Personal services	126,720	126,720	126,110	610
Materials and supplies	2,000	2,000	1,584	416
Charges and services	600	600	45	555
Mechanic-				
Personal services	53,634	53,667	53,654	13
Materials and supplies	14,611	14,578	11,626	2,952
Insurance & taxes				
Charges and services	2,517,500	2,517,500	2,068,779	448,721
Contingencies				
Contingencies	332,560	251,891	0	251,891
Bureau of inspection				
Charges and services	100,000	100,000	68,558	31,442
Real estate assessment				
Personal services	84,687	84,687	81,695	2,992
Total legislative and executive	6,699,886	6,774,902	5,819,104	955,798
Judicial				
Common pleas court-				
Personal services	391,949	391,977	375,757	16,220
Materials and supplies	2,900	2,601	2,976	(375)
Charges and services	49,941	51,112	55,327	(4,215)
Capital purchases	7,900	7,000	7,000	0

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Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2017

	Original	Final	Actual	Variance With Final Budget
Jury commission-				
Personal services	\$1,029	\$1,029	\$1,027	\$2
Charges and services	206	206	98	108
Court of appeals				
Charges and services	300	300	0	300
Juvenile court-				
Personal services	301,226	324,610	313,688	10,922
Materials and supplies	25,000	25,000	20,619	4,381
Charges and services	36,655	36,655	20,986	15,669
Capital purchases	20,000	35,000	31,945	3,055
Probate court-				
Personal services	133,883	133,883	126,314	7,569
Materials and supplies	5,000	5,000	4,411	589
Charges and services	13,878	48,878	47,335	1,543
Capital purchases	7,500	7,500	3,926	3,574
Clerk of courts-				
Personal services	374,038	374,038	360,572	13,466
Materials and supplies	41,000	41,000	40,733	267
Charges and services	12,836	12,836	9,874	2,962
Public defender				
Personal services	255,506	256,162	255,701	461
Materials and supplies	1,200	1,200	1,162	38
Charges and services	33,419	32,763	32,045	718
Capital purchases	1,200	1,200	786	414
Municipal court-				
Charges and services	230,771	230,771	273,019	(42,248)
Miscellaneous				
Charges and services	255,000	280,000	239,745	40,255
Total judicial	2,202,337	2,300,721	2,225,046	75,675
Public safety				
Coroner-				
Personal services	57,715	57,715	57,321	394
Materials and supplies	300	0	0	0
Charges and services	44,162	73,462	79,932	(6,470)

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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, 2017

	Original	Final	Actual	Variance With Final Budget
Sheriff-				
Personal services	\$1,524,268	\$1,565,268	\$1,545,375	\$19,893
Materials and supplies	70,000	73,867	79,014	(5,147)
Charges and services	87,996	91,129	96,605	(5,476)
Capital purchases	40,000	60,000	62,991	(2,991)
Disaster services-				
Personal services	77,586	77,586	67,299	10,287
Materials and supplies	6,452	6,452	6,452	0
Charges and services	2,000	2,000	2,000	0
Capital purchases	4,000	4,000	4,000	0
Adult probation-				
Materials and supplies	1,500	1,235	1,235	0
Capital purchases	3,800	3,556	3,556	0
Charges and services	3,600	4,108	4,598	(490)
Juvenile probation				
Personal services	350,252	350,252	310,658	39,594
Charges and services	12,000	12,000	3,346	8,654
Juvenile detention				
Charges and services	155,000	140,000	81,761	58,239
Jail Operations-				
Personal services	2,043,919	2,037,919	2,007,642	30,277
Materials and supplies	479,000	485,100	532,193	(47,093)
Charges and services	239,296	242,196	241,620	576
Capital purchases	187,785	184,785	187,259	(2,474)
Out of County Jail				
Charges and services	125,000	125,000	99,043	25,957
Total public safety	5,515,631	5,597,630	5,473,900	123,730
Public works				
Sanitation/Ditches				
Charges and services	850	850	500	350
Total public works	850	850	500	350

- continued

Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2017

	Original	Final	Actual	Variance With Final Budget
Health				
Health/Welfare				
Charges and services	\$12,000	\$12,000	\$12,000	\$0
Health Statistics				
Charges and services	114,397	114,397	75,084	39,313
Total health	126,397	126,397	87,084	39,313
Human Services				
Soldiers relief				
Personal services	251,500	296,900	293,186	3,714
Materials and supplies	10,984	10,984	11,498	(514)
Charges and services	292,000	246,600	251,453	(4,853)
Capital purchases	10,000	10,000	10,000	0
Veterans service				
Charges and services	13,500	13,500	9,398	4,102
Total human services	577,984	577,984	575,535	2,449
Miscellaneous				
Agriculture				
Charges and services	360,400	360,400	360,400	0
Airport				
Charges and services	0	10,000	0	10,000
Total miscellaneous	360,400	370,400	360,400	10,000
Capital Outlay				
Charges and services	285,000	289,000	182,114	106,886
Total expenditures	15,768,485	16,037,884	14,723,683	1,314,201
Other financing uses:				
Transfers - out	2,114,033	1,912,633	1,701,912	210,721
Total expenditures and other financing uses	<u>\$17,882,518</u>	<u>\$17,950,517</u>	<u>\$16,425,595</u>	<u>\$1,524,922</u>

Huron County, Ohio
Nonmajor Governmental Funds
December 31, 2017

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

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

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

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

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

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

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

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

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

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

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

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

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

Other Special Revenue Funds – To account for revenues from fees, taxes, fines, federal and state grants, licenses and other similar revenue sources, and to account for legally restricted expenditures for specified purposes. The Other Special Revenue funds have been combined into one fund for governmental fund reporting purposes on pages 72 through 75. Summarized information on the financial activity and balances of the following Special Revenue funds include:

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

**Huron County, Ohio
Nonmajor Governmental Funds (Continued)
December 31, 2017**

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

Huron County, Ohio
Nonmajor Governmental Funds (Continued)
December 31, 2017

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

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

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

DEBT SERVICE FUNDS - The debt service funds are used to account for the accumulation of resources and payments of general obligation bond principal and interest from government resources. The Debt Service funds have been combined into one fund for governmental fund reporting purposes on pages 72 through 75.

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 72 through 75. The following are the Capital Projects funds, which Huron County operates:

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

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

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

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

Huron County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2017

	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services	Felony Delinquent Care and Custody
Assets:							
Equity in pooled cash and investments	\$539,779	\$757,697	\$721,004	\$250	\$126,088	\$0	\$133,370
Receivables (net of allowances for uncollectibles)							
Taxes	0	0	0	0	0	484,793	0
Accounts	24,115	131	0	0	0	0	0
Special assessments receivable	0	0	0	0	0	0	0
Loans	0	0	0	0	0	0	0
Due from other governments	0	0	17,153	0	0	30,610	0
Prepayments							
Materials and supplies inventory	0	0	0	0	0	0	0
Total assets	\$563,894	\$757,828	\$738,157	\$250	\$126,088	\$515,403	\$133,370
Liabilities:							
Accounts payable	\$12,922	\$3,717	\$94,300	\$0	\$49,536	\$0	\$711
Accrued wages and benefits	15,936	8,560	0	0	0	0	6,154
Due to other governments	8,108	4,233	0	0	0	0	3,100
Total liabilities	36,966	16,510	94,300	0	49,536	0	9,965
Deferred Inflows of Resources							
Property taxes not levied to finance current year operations	0	0	0	0	0	456,293	0
Unavailable revenue - delinquent taxes	0	0	0	0	0	28,500	0
Unavailable revenue - intergovernmental	0	0	0	0	0	30,610	0
Unavailable revenue - special assessments	0	0	0	0	0	0	0
Total deferred inflows of resources	0	0	0	0	0	515,403	0
Fund Balances:							
Nonspendable	0	0	0	0	0	0	0
Restricted	526,928	741,318	643,857	250	76,552	0	123,405
Total fund balances	526,928	741,318	643,857	250	76,552	0	123,405
Total liabilities, deferred inflows of resources and fund balances	\$563,894	\$757,828	\$738,157	\$250	\$126,088	\$515,403	\$133,370

Huron County Revolving Loan	Emergency Management Agency	Mun्य Road	DD Residential	Help Me Grow	Other Special Revenue Funds	Total Special Revenue Funds	Debt Service	Capital Projects	Total
\$76,148	\$222,594	\$552,370	\$187,706	\$260,772	\$2,769,486	\$6,347,264	\$28,078	\$779,888	\$7,155,230
0	0	0	0	0	0	484,793	0	0	484,793
0	0	0	0	597	43,231	68,074	0	0	68,074
0	0	0	0	0	343,745	343,745	0	0	343,745
185,516	0	0	0	0	0	185,516	0	0	185,516
0	6,000	13,516	880	15,384	31,204	114,747	0	150,000	264,747
					17,386	17,386	0	0	17,386
0	0	0	0	0	2,355	2,355	0	0	2,355
<u>\$261,664</u>	<u>\$228,594</u>	<u>\$565,886</u>	<u>\$188,586</u>	<u>\$276,753</u>	<u>\$3,207,407</u>	<u>\$7,563,880</u>	<u>\$28,078</u>	<u>\$929,888</u>	<u>\$8,521,846</u>
\$0	\$630	\$0	\$23,964	\$14,505	\$56,777	\$257,062	\$0	\$67,533	\$324,595
0	2,323	0	0	8,283	18,865	60,121	0	0	60,121
0	835	0	0	4,406	8,188	28,870	0	0	28,870
0	3,788	0	23,964	27,194	83,830	346,053	0	67,533	413,586
0	0	0	0	0	0	\$456,293	0	0	\$456,293
0	0	0	0	0	0	28,500	0	0	28,500
0	0	0	0	0	0	30,610	0	0	30,610
0	0	0	0	0	343,745	343,745	0	0	343,745
0	0	0	0	0	343,745	859,148	0	0	859,148
0	0	0	0	0	19,741	19,741	0	0	19,741
261,664	224,806	565,886	164,622	249,559	2,760,091	6,338,938	28,078	862,355	7,229,371
261,664	224,806	565,886	164,622	249,559	2,779,832	6,358,679	28,078	862,355	7,249,112
<u>\$261,664</u>	<u>\$228,594</u>	<u>\$565,886</u>	<u>\$188,586</u>	<u>\$276,753</u>	<u>\$3,207,407</u>	<u>\$7,563,880</u>	<u>\$28,078</u>	<u>\$929,888</u>	<u>\$8,521,846</u>

Huron County, Ohio
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2017

	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services	Felony Delinquent Care and Custody
Revenues:							
Taxes	\$0	\$0	\$0	\$0	\$0	\$495,592	\$0
Charges for services	297,048	675,954	0	0	0	0	0
Special assessments	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0
Intergovernmental revenue	779,210	0	892,879	431,963	721,524	62,423	310,318
Investment earnings	0	0	0	0	0	0	0
Miscellaneous revenue	34,966	21,741	0	15,522	1,801	0	0
Total revenues	1,111,224	697,695	892,879	447,485	723,325	558,015	310,318
Expenditures:							
Current:							
General government-							
Legislative and executive	0	783,088	0	0	0	0	0
Judicial	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	369,784
Public works	0	0	0	454,260	0	0	0
Health	0	0	0	0	0	558,015	0
Human services	1,055,764	0	985,479	0	671,684	0	0
Capital outlay	0	38,493	0	0	0	0	0
Debt Service:							
Principal retirement	0	0	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0	0	0
Total expenditures	1,055,764	821,581	985,479	454,260	671,684	558,015	369,784
Excess (deficiency) of revenues over (under) expenditures	55,460	(123,886)	(92,600)	(6,775)	51,641	0	(59,466)
Other financing sources:							
Transfers in	0	0	450,000	0	0	0	0
Total other financing sources	0	0	450,000	0	0	0	0
Net change in fund balance	55,460	(123,886)	357,400	(6,775)	51,641	0	(59,466)
Fund balance, January 1	471,468	865,204	286,457	7,025	24,911	0	182,871
Fund balance, December 31	\$526,928	\$741,318	\$643,857	\$250	\$76,552	\$0	\$123,405

Huron County Revolving Loan	Emergency Management Agency	Muny Road	DD Residential	Help Me Grow	Other Special Revenue Funds	Total Special Revenue Funds	Debt Service	Capital Projects	Total
\$0	\$0	\$0	\$0	\$0	\$0	\$495,592	\$0	\$0	\$495,592
0	0	0	0	0	844,145	1,817,147	0	0	1,817,147
0	0	0	0	0	136,819	136,819	0	0	136,819
0	0	0	0	0	175,251	175,251	0	0	175,251
0	71,498	173,348	338,483	307,668	586,253	4,675,567	0	281,856	4,957,423
76	0	0	0	0	81	157	0	25	182
0	33,347	0	0	12,504	369,552	489,433	149,146	0	638,579
76	104,845	173,348	338,483	320,172	2,112,101	7,789,966	149,146	281,881	8,220,993
800	0	0	0	0	229,748	1,013,636	0	0	1,013,636
0	0	0	0	0	68,549	68,549	0	0	68,549
0	121,086	0	0	0	734,358	1,225,228	0	0	1,225,228
0	0	265,000	0	0	159,310	878,570	0	0	878,570
0	0	0	1,062,456	465,706	385,623	2,471,800	0	0	2,471,800
0	0	0	0	0	90,648	2,803,575	0	0	2,803,575
0	0	0	0	0	38,803	77,296	0	197,510	274,806
0	0	0	0	0	0	0	557,000	0	557,000
0	0	0	0	0	0	0	218,829	0	218,829
800	121,086	265,000	1,062,456	465,706	1,707,039	8,538,654	775,829	197,510	9,511,993
(724)	(16,241)	(91,652)	(723,973)	(145,534)	405,062	(748,688)	(626,683)	84,371	(1,291,000)
0	0	0	0	0	80,627	530,627	632,272	577,376	1,740,275
0	0	0	0	0	80,627	530,627	632,272	577,376	1,740,275
(724)	(16,241)	(91,652)	(723,973)	(145,534)	485,689	(218,061)	5,589	661,747	449,275
262,388	241,047	657,538	888,595	395,093	2,294,143	6,576,740	22,489	200,608	6,799,837
\$261,664	\$224,806	\$565,886	\$164,622	\$249,559	\$2,779,832	\$6,358,679	\$28,078	\$862,355	\$7,249,112

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$225,000	\$225,000	\$267,191	\$42,191
Intergovernmental revenue	585,000	585,000	779,210	194,210
Miscellaneous revenue	150,000	150,000	65,756	(84,244)
Total revenues	960,000	960,000	1,112,157	152,157
Expenditures:				
Current:				
Personal services	959,700	959,700	745,562	214,138
Materials and supplies	1,000	1,000	86	914
Charges and services	532,511	532,511	402,641	129,870
Capital purchases	1,000	1,000	500	500
Total expenditures	1,494,211	1,494,211	1,148,789	345,422
Net change in fund balance	(534,211)	(534,211)	(36,632)	497,579
Fund balance, January 1	534,210	534,210	534,210	0
Prior year encumbrances appropriated	18,200	18,200	18,200	0
Fund balance, December 31	\$18,199	\$18,199	\$515,778	\$497,579

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$635,000	\$635,000	\$363,958	(\$271,042)
Miscellaneous revenue	3,250	3,250	333,606	330,356
Total revenues	<u>638,250</u>	<u>638,250</u>	<u>697,564</u>	<u>59,314</u>
Expenditures:				
Current:				
Personal services	571,600	571,600	328,822	242,778
Materials and supplies	45,000	45,000	10,555	34,445
Charges and services	812,000	812,000	443,277	368,723
Capital purchases	90,000	90,000	69,758	20,242
Total expenditures	<u>1,518,600</u>	<u>1,518,600</u>	<u>852,412</u>	<u>666,188</u>
Net change in fund balance	(880,350)	(880,350)	(154,848)	725,502
Fund balance, January 1	885,044	885,044	885,044	0
Prior year encumbrances appropriated	27,500	27,500	27,500	\$0
Fund balance, December 31	<u>\$32,194</u>	<u>\$32,194</u>	<u>\$757,696</u>	<u>\$725,502</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Children's Services Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,103,165	\$793,851	\$897,249	\$103,398
Total revenues	1,103,165	793,851	897,249	103,398
Expenditures:				
Current:				
Charges and services	1,981,338	1,672,025	1,214,418	457,607
Total expenditures	1,981,338	1,672,025	1,214,418	457,607
Excess (deficiency) of revenues over (under) expenditures	(878,173)	(878,174)	(317,169)	561,005
Other financing sources:				
Transfers in	450,000	450,000	450,000	-
Total other financing sources	450,000	450,000	450,000	-
Net change in fund balance	(428,173)	(428,174)	132,831	561,005
Fund balance, January 1	428,175	428,175	428,175	-
Prior year encumbrances appropriated	50,000	50,000	50,000	-
Fund balance, December 31	\$50,002	\$50,001	\$611,006	561,005

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$431,965	\$447,485	\$447,485	\$0
Total revenues	431,965	447,485	447,485	0
Expenditures:				
Current:				
Charges and services	438,990	454,510	454,260	250
Total expenditures	438,990	454,510	454,260	250
Net change in fund balance	(7,025)	(7,025)	(6,775)	250
Fund balance, January 1	7,025	7,025	7,025	0
Fund balance, December 31	\$0	\$0	\$250	\$250

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$988,000	\$663,674	\$721,524	\$57,850
Miscellaneous revenue	25,000	1,801	1,801	0
Total revenues	1,013,000	665,475	723,325	57,850
Expenditures:				
Current:				
Charges and services	1,065,610	718,085	705,348	12,737
Total expenditures	1,065,610	718,085	705,348	12,737
Net change in fund balance	(52,610)	(52,610)	17,977	70,587
Fund balance, January 1	52,612	52,612	52,612	0
Fund balance, December 31	\$2	\$2	\$70,589	\$70,587

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$476,000	\$507,000	\$495,592	(\$11,408)
Intergovernmental revenue	31,000	51,015	62,423	11,408
Total revenues	<u>507,000</u>	<u>558,015</u>	<u>558,015</u>	<u>0</u>
Expenditures:				
Current:				
Charges and services	507,002	558,017	558,017	0
Total expenditures	<u>507,002</u>	<u>558,017</u>	<u>558,017</u>	<u>0</u>
Net change in fund balance	(2)	(2)	(2)	0
Fund balance, January 1	2	2	2	0
Fund balance, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Felony Delinquent Care and Custody Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$430,901	\$310,318	\$310,318	\$0
Total revenues	430,901	310,318	310,318	0
Current:				
Personal services	413,750	393,068	261,950	131,118
Charges and services	209,000	109,098	109,098	0
Total expenditures	622,750	502,166	371,048	131,118
Net change in fund balance	(191,849)	(191,848)	(60,730)	131,118
Fund balance, January 1	194,100	194,100	194,100	0
Fund balance, December 31	\$2,251	\$2,252	\$133,370	\$131,118

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Investment revenue	\$200	\$76	\$76	\$0
Total revenues	200	76	76	0
Expenditures:				
Current:				
Charges and services	77,072	76,948	800	76,148
Total expenditures	77,072	76,948	800	76,148
Net change in fund balance	(76,872)	(76,872)	(724)	76,148
Fund balance, January 1	76,872	76,872	76,872	0
Fund balance, December 31	\$0	\$0	\$76,148	\$76,148

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$78,523	\$78,523	\$124,172	\$45,649
Miscellaneous revenue	30,000	30,000	33,347	3,347
Total revenues	<u>108,523</u>	<u>108,523</u>	<u>157,519</u>	<u>48,996</u>
Expenditures:				
Current:				
Personal services	70,250	70,293	69,173	1,120
Charges and services	100,874	100,831	56,536	44,295
Total expenditures	<u>171,124</u>	<u>171,124</u>	<u>125,709</u>	<u>45,415</u>
Net change in fund balance	(62,601)	(62,601)	31,810	94,411
Fund balance, January 1	186,285	186,285	186,285	0
Prior year encumbrances appropriated	3,500	3,500	3,500	0
Fund balance, December 31	<u>\$127,184</u>	<u>\$127,184</u>	<u>\$221,595</u>	<u>\$94,411</u>

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental	\$155,000	\$155,000	\$174,069	\$19,069
Total revenues	155,000	155,000	174,069	19,069
Expenditures:				
Current:				
Charges and services	798,303	798,303	265,000	533,303
Total expenditures	798,303	798,303	265,000	533,303
Net change in fund balance	(643,303)	(643,303)	(90,931)	552,372
Fund balance, January 1	643,303	643,303	643,303	0
Fund balance, December 31	\$0	\$0	\$552,372	\$552,372

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$325,000	\$325,000	\$338,483	\$13,483
Total revenues	<u>325,000</u>	<u>325,000</u>	<u>338,483</u>	<u>13,483</u>
Expenditures:				
Current:				
Charges and services	1,500,000	1,063,483	1,102,059	(38,576)
Total expenditures	<u>1,500,000</u>	<u>1,063,483</u>	<u>1,102,059</u>	<u>(38,576)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,175,000)</u>	<u>(738,483)</u>	<u>(763,576)</u>	<u>(25,093)</u>
Other financing sources:				
Transfers in	<u>450,000</u>	<u>13,483</u>	<u>0</u>	<u>(13,483)</u>
Net change in fund balance	(725,000)	(725,000)	(763,576)	(38,576)
Fund balance, January 1	883,801	883,801	883,801	0
Prior year encumbrances appropriated	<u>43,100</u>	<u>43,100</u>	<u>43,100</u>	<u>0</u>
Fund balance, December 31	<u>\$201,901</u>	<u>\$201,901</u>	<u>\$163,325</u>	<u>(\$38,576)</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Help Me Grow Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$364,000	\$364,000	\$369,581	\$5,581
Total revenues	364,000	364,000	369,581	5,581
Expenditures:				
Current:				
Personal services	373,800	389,800	367,638	22,162
Materials and supplies	20,000	10,000	10,416	(416)
Charges and services	105,000	99,000	101,821	(2,821)
Total expenditures	498,800	498,800	479,875	18,925
Net change in fund balance	(134,800)	(134,800)	(110,294)	24,506
Fund balance, January 1	340,357	340,357	340,357	0
Prior year encumbrances appropriated	6,500	6,500	6,500	0
Fund balance, December 31	\$212,057	\$212,057	\$236,563	\$24,506

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$150,000	\$150,000	\$164,480	\$14,480
Total revenues	150,000	150,000	164,480	14,480
Expenditures:				
Current:				
Personal services	35,900	35,900	22,684	13,216
Supplies	93,500	93,500	100,057	(6,557)
Charges and services	20,600	20,600	23,729	(3,129)
Total expenditures	150,000	150,000	146,470	3,530
Net change in fund balance	0	0	18,010	18,010
Fund balance, January 1	417,021	417,021	417,021	0
Prior year encumbrances appropriated	20,000	20,000	20,000	0
Fund balance, December 31	\$437,021	\$437,021	\$455,031	\$18,010

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$3,592	\$2,344	\$2,344	\$0
Total revenues	3,592	2,344	2,344	0
Expenditures:				
Current:				
Charges and services	7,000	5,752	3,298	2,454
Total expenditures	7,000	5,752	3,298	2,454
Net change in fund balance	(3,408)	(3,408)	(954)	2,454
Fund balance, January 1	3,410	3,410	3,410	0
Fund balance, December 31	\$2	\$2	\$2,456	\$2,454

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$805	\$805	\$832	\$27
Total revenues	805	805	832	27
Expenditures:				
Current:				
Charges and services	1,599	1,599	818	781
Total expenditures	1,599	1,599	818	781
Net change in fund balance	(794)	(794)	14	808
Fund balance, January 1	794	794	794	0
Fund balance, December 31	\$0	\$0	\$808	\$808

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$9,294	\$6,916	\$7,696	\$780
Total revenues	9,294	6,916	7,696	780
Expenditures:				
Current:				
Charges and services	12,000	9,622	7,066	2,556
Total expenditures	12,000	9,622	7,066	2,556
Net change in fund balance	(2,706)	(2,706)	630	3,336
Fund balance, January 1	2,708	2,708	2,708	0
Fund balance, December 31	\$2	\$2	\$3,338	\$3,336

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$205,000	\$180,000	\$196,481	\$16,481
Fines and forfeitures	1,000	1,000	885	(115)
Miscellaneous revenue	3,000	3,000	1,523	(1,477)
Total revenues	209,000	184,000	198,889	14,889
Expenditures:				
Current:				
Personal services	207,200	205,474	171,924	33,550
Materials and supplies	8,650	8,650	6,685	1,965
Charges and services	75,250	51,976	22,944	29,032
Capital purchases	4,000	4,000	1,770	2,230
Total expenditures	295,100	270,100	203,323	66,777
Net change in fund balance	(86,100)	(86,100)	(4,434)	81,666
Fund balance, January 1	88,502	88,502	88,502	0
Prior year encumbrances appropriated	1,500	1,500	1,500	0
Fund balance, December 31	\$3,902	\$3,902	\$85,568	\$81,666

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$37,198	\$37,198	\$39,565	\$2,367
Total revenues	37,198	\$37,198	39,565	2,367
Expenditures:				
Current:				
Personal services	58,000	58,000	25,945	32,055
Capital outlay	7,000	7,000	6,833	167
Total expenditures	65,000	65,000	32,778	32,222
Net change in fund balance	(27,802)	(27,802)	6,787	34,589
Fund balance, January 1	27,802	27,802	27,802	0
Fund balance, December 31	\$0	\$0	\$34,589	\$34,589

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$30,000	\$30,000	\$47,320	\$17,320
Total revenues	30,000	30,000	47,320	17,320
Expenditures:				
Current:				
Personal services	75,000	75,000	24,949	50,051
Capital outlay	5,000	5,000	0	5,000
Total expenditures	80,000	80,000	24,949	55,051
Net change in fund balance	(50,000)	(50,000)	22,371	72,371
Fund balance, January 1	97,011	97,011	97,011	0
Fund balance, December 31	\$47,011	\$47,011	\$119,382	\$72,371

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$67,000	\$63,165	\$63,165	\$0
Total revenues	67,000	63,165	63,165	0
Expenditures:				
Current:				
Personal services	67,200	67,200	33,195	34,005
Materials and supplies	15,000	15,000	4,926	10,074
Charges and services	75,665	71,830	18,175	53,655
Capital purchases	12,000	12,000	0	12,000
Total expenditures	169,865	166,030	56,296	109,734
Net change in fund balance	(102,865)	(102,865)	6,869	109,734
Fund balance, January 1	102,865	102,865	102,865	0
Fund balance, December 31	\$0	\$0	\$109,734	\$109,734

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Investment revenue	\$25	\$25	\$27	\$2
Total revenues	25	25	27	2
Expenditures:				
Current:				
Materials and supplies	224	224	0	224
Total expenditures	224	224	0	224
Net change in fund balance	(199)	(199)	27	226
Fund balance, January 1	199	199	199	0
Fund balance, December 31	\$0	\$0	\$226	\$226

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$55,836	\$55,836	\$56,465	\$629
Miscellaneous revenue	0	0	238	238
Total revenues	55,836	55,836	56,703	867
Expenditures:				
Current:				
Personal services	63,900	63,900	48,473	15,427
Supplies	3,000	3,000	0	3,000
Capital	18,100	18,100	1,263	16,837
Other expenses	8,000	8,000	0	8,000
Total expenditures	93,000	93,000	49,736	43,264
Net change in fund balance	(37,164)	(37,164)	6,967	44,131
Fund balance, January 1	37,164	37,164	37,164	0
Fund balance, December 31	\$0	\$0	\$44,131	\$44,131

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$56,918	\$56,918	\$56,918	\$0
Miscellaneous revenue	0	0	331	331
Total revenues	56,918	56,918	57,249	331
Expenditures:				
Current:				
Personal services	56,918	56,918	56,369	549
Other expenses	0	5,074	5,074	0
Total expenditures	56,918	61,992	61,443	549
Net change in fund balance	0	(5,074)	(4,194)	880
Fund balance, January 1	5,329	5,329	5,329	0
Fund balance, December 31	\$5,329	\$255	\$1,135	\$880

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$11,146	\$7,794	\$7,794	\$0
Total revenues	11,146	7,794	7,794	0
Expenditures:				
Current:				
Personal services	13,000	11,648	1,373	10,275
Total expenditures	13,000	11,648	1,373	10,275
Net change in fund balance	(1,854)	(3,854)	6,421	10,275
Fund balance, January 1	1,854	1,854	1,854	0
Fund balance, December 31	\$0	(\$2,000)	\$8,275	\$10,275

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$2,000	\$2,000	\$3,135	\$1,135
Total revenues	2,000	2,000	3,135	1,135
Expenditures:				
Current:				
Capital outlay	1,000	1,000	942	58
Miscellaneous	200	200	0	200
Total expenditures	1,200	1,200	942	258
Net change in fund balance	800	800	2,193	1,393
Fund balance, January 1	10,798	10,798	10,798	0
Fund balance, December 31	\$11,598	\$11,598	\$12,991	\$1,393

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Law Enforcement Other Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines	\$21,396	\$20,000	\$20,000	\$0
Total revenues	21,396	20,000	20,000	0
Expenditures:				
Current:				
Personal services	28,000	26,604	18,233	8,371
Total expenditures	28,000	26,604	18,233	8,371
Net change in fund balance	(6,604)	(6,604)	1,767	8,371
Fund balance, January 1	6,604	6,604	6,604	0
Fund balance, December 31	\$0	\$0	\$8,371	\$8,371

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Adult Probation Services Other Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines	\$4,500	\$4,500	\$5,925	\$1,425
Total revenues	4,500	4,500	5,925	1,425
Expenditures:				
Current:				
Miscellaneous	0	0	0	0
Total expenditures	0	0	0	0
Net change in fund balance	4,500	4,500	5,925	1,425
Fund balance, January 1	6,787	6,787	6,787	0
Fund balance, December 31	\$11,287	\$11,287	\$12,712	\$1,425

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$33,712	\$33,712	\$41,189	\$7,477
Total revenues	33,712	33,712	41,189	7,477
Expenditures:				
Current:				
Capital purchases	112,600	112,600	24,679	87,921
Total expenditures	112,600	112,600	24,679	87,921
Net change in fund balance	(78,888)	(78,888)	16,510	95,398
Fund balance, January 1	78,888	78,888	78,888	0
Fund balance, December 31	\$0	\$0	\$95,398	\$95,398

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, 2017

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

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$130,000	\$130,000	\$140,676	\$10,676
Total revenues	<u>130,000</u>	<u>130,000</u>	<u>140,676</u>	<u>10,676</u>
Expenditures:				
Current:				
Personal services	31,600	32,407	32,388	19
Charges and services	46,000	45,193	33,466	11,727
Total expenditures	<u>77,600</u>	<u>77,600</u>	<u>65,854</u>	<u>11,746</u>
Net change in fund balance	52,400	52,400	74,822	22,422
Fund balance, January 1	136,203	136,203	136,203	0
Fund balance, December 31	<u>\$188,603</u>	<u>\$188,603</u>	<u>\$211,025</u>	<u>\$22,422</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Court Computerization Other Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$29,020	\$25,481	\$27,498	\$2,017
Total revenues	29,020	25,481	27,498	2,017
Expenditures:				
Current:				
Charges and services	48,999	45,460	28,264	17,196
Total expenditures	48,999	45,460	28,264	17,196
Net change in fund balance	(19,979)	(19,979)	(766)	19,213
Fund balance, January 1	19,979	19,979	19,979	0
Fund balance, December 31	\$0	\$0	\$19,213	\$19,213

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$38,000	\$38,000	\$53,138	\$15,138
Total revenues	<u>38,000</u>	<u>38,000</u>	<u>53,138</u>	<u>15,138</u>
Expenditures:				
Current:				
Personal services	5,860	5,860	2,933	2,927
Charges and services	99,140	149,140	81,069	68,071
Total expenditures	<u>105,000</u>	<u>155,000</u>	<u>84,002</u>	<u>70,998</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(67,000)</u>	<u>(117,000)</u>	<u>(30,864)</u>	<u>86,136</u>
Other financing sources				
Transfers in	0	0	50,000	50,000
Total other financing sources	<u>0</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
Net change in fund balance	(67,000)	(117,000)	19,136	136,136
Fund balance, January 1	148,972	148,972	148,972	0
Prior year encumbrances appropriated	15,925	15,925	15,925	0
Fund balance, December 31	<u>\$97,897</u>	<u>\$47,897</u>	<u>\$184,033</u>	<u>\$136,136</u>

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$180,000	\$76,102	\$78,376	\$2,274
Total revenues	180,000	76,102	78,376	2,274
Expenditures:				
Current:				
Personal services	70,620	65,732	39,837	\$25,895
Charges and services	109,380	81,993	42,862	\$39,131
Total expenditures	180,000	147,725	82,699	65,026
Net change in fund balance	0	(71,623)	(4,323)	67,300
Fund balance, January 1	71,623	71,623	71,623	0
Fund balance, December 31	\$71,623	\$0	\$67,300	\$67,300

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$458	\$373	\$389	\$16
Total revenues	458	373	389	16
Current:				
Charges and services	4,850	4,765	0	4,765
Total expenditures	4,850	4,765	0	4,765
Net change in fund balance	(4,392)	(4,392)	389	4,781
Fund balance, January 1	4,394	4,394	4,394	0
Fund balance, December 31	\$2	\$2	\$4,783	\$4,781

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$5,218	\$3,214	\$3,367	\$153
Total revenues	5,218	3,214	3,367	153
Expenditures:				
Charges and services	33,000	30,996	2,540	28,456
Total expenditures	33,000	30,996	2,540	28,456
Net change in fund balance	(27,782)	(27,782)	827	28,609
Fund balance, January 1	27,783	27,783	27,783	0
Fund balance, December 31	\$1	\$1	\$28,610	\$28,609

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$3,000	\$3,000	\$5,340	\$2,340
Total revenues	3,000	3,000	5,340	2,340
Expenditures:				
Charges and services	0	0	0	0
Total expenditures	0	0	0	0
Net change in fund balance	3,000	3,000	5,340	2,340
Fund balance, January 1	11,160	11,160	11,160	0
Fund balance, December 31	\$14,160	\$14,160	\$16,500	\$2,340

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, 2017

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

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Opportunities for Ohioians with Disabilities Other Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$27,103	\$28,562	\$1,459
Total revenues	0	27,103	28,562	1,459
Expenditures:				
Current:				
Materials and supplies	0	5,000	0	5,000
Charges and services	0	5,000	0	5,000
Miscellaneous	0	5,000	0	5,000
Total expenditures	0	15,000	0	15,000
Net change in fund balance	0	12,103	28,562	16,459
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$12,103	\$28,562	\$16,459

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
T-Cap Grant Other Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$0	\$44,228	\$44,228	\$0
Total revenues	0	44,228	44,228	0
Expenditures:				
Current:				
Miscellaneous	0	44,228	0	44,228
Total expenditures	0	44,228	0	44,228
Net change in fund balance	0	0	44,228	44,228
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$44,228	\$44,228

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$37,203	\$37,203	\$44,867	\$7,664
Total revenues	37,203	37,203	44,867	7,664
Expenditures:				
Current:				
Personal services	13,770	13,770	5	13,765
Charges and services	33,230	33,230	31,281	1,949
Total expenditures	47,000	47,000	31,286	15,714
Net change in fund balance	(9,797)	(9,797)	13,581	23,378
Fund balance, January 1	9,799	9,799	9,799	0
Fund balance, December 31	\$2	\$2	\$23,380	\$23,378

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$9,251	\$8,800	\$8,800	\$0
Total revenues	9,251	8,800	8,800	0
Expenditures:				
Current:				
Charges and services	13,000	12,549	8,915	3,634
Total expenditures	13,000	12,549	8,915	3,634
Net change in fund balance	(3,749)	(3,749)	(115)	3,634
Fund balance, January 1	3,749	3,749	3,749	0
Fund balance, December 31	\$0	\$0	\$3,634	\$3,634

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
DD Accrual Other Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for Services	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Personnel	0	0	0	0
Total expenditures	0	0	0	0
Net change in fund balance	0	0	0	0
Fund balance, January 1	19,771	19,771	19,771	0
Fund balance, December 31	\$19,771	\$19,771	\$19,771	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
NSP Grant Other Special Revenue Fund
For the Year Ended December 31, 2017

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

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Indigent Interlock Other Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$300	\$166	\$166	\$0
Total revenues	300	166	166	0
Expenditures:				
Current:				
Personnel	1,000	866	0	866
Total expenditures	1,000	866	0	866
Net change in fund balance	(700)	(700)	166	866
Fund balance, January 1	700	700	700	0
Fund balance, December 31	\$0	\$0	\$866	\$866

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$12,000	\$11,195	\$11,416	\$221
Total revenues	12,000	11,195	11,416	221
Expenditures:				
Current:				
Charges and services	14,000	14,000	10,717	3,283
Total expenditures	14,000	14,000	10,717	3,283
Net change in fund balance	(2,000)	(2,805)	699	3,504
Fund balance, January 1	5,840	5,840	5,840	0
Fund balance, December 31	\$3,840	\$3,035	\$6,539	\$3,504

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Probation Supervision Other Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$8,240	\$6,276	\$6,830	\$554
Total revenues	8,240	6,276	6,830	554
Expenditures:				
Current:				
Charges and services	39,499	37,535	161	37,374
Total expenditures	39,499	37,535	161	37,374
Net change in fund balance	(31,259)	(31,259)	6,669	37,928
Fund balance, January 1	31,259	31,259	31,259	0
Fund balance, December 31	\$0	\$0	\$37,928	\$37,928

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Court Technology Grant Other Special Revenue Fund
For the Year Ended December 31, 2017

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

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Dependency Court Other Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$0	\$30,000	\$30,000	\$0
Total revenues	0	30,000	30,000	0
Expenditures:				
Current:				
Personnel services	0	3,062	3,047	15
Total expenditures	0	3,062	3,047	15
Excess of revenues over expenditures	0	26,938	26,953	15
Other financing sources:				
Transfers in	0	177	177	0
Net change in fund balance	0	27,115	27,130	15
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$27,115	\$27,130	\$15

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
EPA Recycling Other Special Revenue Fund
For the Year Ended December 31, 2017

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

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Special assessments	\$136,033	\$136,033	\$136,819	\$786
Miscellaneous revenue	0	0	265	265
Total revenues	<u>136,033</u>	<u>136,033</u>	<u>137,084</u>	<u>1,051</u>
Expenditures:				
Current:				
Personal services	81,984	81,984	52,339	29,645
Materials and supplies	10,000	10,000	1,919	8,081
Charges and services	118,500	118,500	87,464	31,036
Total expenditures	<u>210,484</u>	<u>210,484</u>	<u>141,722</u>	<u>68,762</u>
Net change in fund balance	(74,451)	(74,451)	(4,638)	69,813
Fund balance, January 1	154,481	154,481	154,481	0
Fund balance, December 31	<u>\$80,030</u>	<u>\$80,030</u>	<u>\$149,843</u>	<u>\$69,813</u>

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$107,850	\$101,200	\$101,200	\$0
Total revenues	107,850	101,200	101,200	0
Expenditures:				
Current:				
Charges and services	133,408	126,758	101,200	25,558
Total expenditures	133,408	126,758	101,200	25,558
Net change in fund balance	(25,558)	(25,558)	0	25,558
Fund balance, January 1	25,558	25,558	25,558	0
Fund balance, December 31	\$0	\$0	\$25,558	\$25,558

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
EPA Litter Prevention Other Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$7,000	\$0	\$0	\$0
Total revenues	<u>7,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures:				
Current:				
Charges and services	14,000	7,000	0	7,000
Total expenditures	<u>14,000</u>	<u>7,000</u>	<u>0</u>	<u>7,000</u>
Net change in fund balance	(7,000)	(7,000)	0	7,000
Fund balance, January 1	7,000	7,000	7,000	0
Fund balance, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$7,000</u>	<u>\$7,000</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
SVAA Other Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$5,800	\$5,800	\$7,250	\$1,450
Total revenues	5,800	5,800	7,250	1,450
Expenditures:				
Current:				
Materials and supplies	1,480	1,480	1,179	301
Charges and services	4,320	4,320	3,121	1,199
Total expenditures	5,800	5,800	4,300	1,500
Net change in fund balance	0	0	2,950	2,950
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$2,950	\$2,950

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Prosecutor Diversion Other Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$1,000	\$1,000	\$1,800	\$800
Total revenues	1,000	1,000	1,800	800
Expenditures:				
Current:				
Charges and services	2,000	2,000	0	2,000
Total expenditures	2,000	2,000	0	2,000
Net change in fund balance	(1,000)	(1,000)	1,800	2,800
Fund balance, January 1	9,599	9,599	9,599	0
Fund balance, December 31	\$8,599	\$8,599	\$11,399	\$2,800

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$129,820	\$108,727	\$127,044	\$18,317
Miscellaneous revenue	1,000	978	2,479	1,501
Total revenues	<u>130,820</u>	<u>109,705</u>	<u>129,523</u>	<u>19,818</u>
Expenditures:				
Current:				
Personal services	142,847	142,847	135,197	7,650
Supplies	3,700	3,700	1,373	2,327
Charges and services	10,293	10,293	5,206	5,087
Capital outlay	4,430	4,430	0	4,430
Total expenditures	<u>161,270</u>	<u>161,270</u>	<u>141,776</u>	<u>19,494</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(30,450)</u>	<u>(51,565)</u>	<u>(12,253)</u>	<u>39,312</u>
Other financing sources:				
Transfers in	30,450	30,450	30,450	0
Total other financing sources	<u>30,450</u>	<u>30,450</u>	<u>30,450</u>	<u>0</u>
Net change in fund balance	0	(21,115)	18,197	39,312
Fund balance, January 1	90,876	90,876	90,876	0
Prior year encumbrances appropriated	9,995	9,995	9,995	0
Fund balance, December 31	<u>\$100,871</u>	<u>\$79,756</u>	<u>\$119,068</u>	<u>\$39,312</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
911 Emergency Equipment Other Special Revenue Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$115,000	\$115,000	\$128,329	\$13,329
Charges for services	0	0	450	450
Total revenues	115,000	115,000	128,779	13,779
Expenditures:				
Current:				
Charges and services	189,000	189,000	91,366	97,634
Capital outlay	20,000	20,000	15,233	4,767
Total expenditures	209,000	209,000	106,599	102,401
Net change in fund balance	(94,000)	(94,000)	22,180	116,180
Fund balance, January 1	220,943	220,943	220,943	0
Prior year encumbrances appropriated	728	728	728	0
Fund balance, December 31	\$127,671	\$127,671	\$243,851	\$116,180

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$19,426	\$15,845	\$15,845	\$0
Total revenues	19,426	15,845	15,845	0
Expenditures:				
Current:				
Charges and services	21,500	21,500	20,000	1,500
Total expenditures	21,500	21,500	20,000	1,500
Net change in fund balance	(2,074)	(5,655)	(4,155)	1,500
Fund balance, January 1	16,589	16,589	16,589	0
Fund balance, December 31	\$14,515	\$10,934	\$12,434	\$1,500

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$10,000	\$9,748	\$9,747	(\$1)
Investment revenue	50	50	51	1
Total revenues	<u>10,050</u>	<u>9,798</u>	<u>9,798</u>	<u>0</u>
Expenditures:				
Current:				
Charges and services	54,258	54,006	18,543	35,463
Total expenditures	<u>54,258</u>	<u>54,006</u>	<u>18,543</u>	<u>35,463</u>
Net change in fund balance	(44,208)	(44,208)	(8,745)	35,463
Fund balance, January 1	44,208	44,208	44,208	0
Fund balance, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$35,463</u>	<u>\$35,463</u>

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$16,503	\$16,503	\$16,503	\$0
Total revenues	16,503	16,503	16,503	0
Expenditures:				
Current:				
Materials and supplies	15,000	15,000	0	15,000
Capital outlay	50,000	50,000	16,737	33,263
Total expenditures	65,000	65,000	16,737	48,263
Net change in fund balance	(48,497)	(48,497)	(234)	48,263
Fund balance, January 1	117,326	117,326	117,326	0
Fund balance, December 31	\$68,829	\$68,829	\$117,092	\$48,263

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$20	\$3	\$3	\$0
Miscellaneous revenue	35,000	33,924	33,924	0
Total revenues	35,020	33,927	33,927	0
Expenditures:				
Current:				
Materials and supplies	5,000	5,000	7,066	(2,066)
Other	30,000	30,000	30,000	0
Total expenditures	35,000	35,000	37,066	(2,066)
Net change in fund balance	20	(1,073)	(3,139)	(2,066)
Fund balance, January 1	2,102	2,102	2,102	0
Prior year encumbrances appropriated	2,108	2,108	2,108	0
Fund balance, December 31	\$4,230	\$3,137	\$1,071	(\$2,066)

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$5,000	\$5,000	\$7,681	\$2,681
Total revenues	5,000	5,000	7,681	2,681
Expenditures:				
Current:				
Other	5,000	30,000	28,701	1,299
Total expenditures	5,000	30,000	28,701	1,299
Net change in fund balance	0	(25,000)	(21,020)	3,980
Fund balance, January 1	88,623	88,623	88,623	0
Prior year encumbrances appropriated	1,000	1,000	1,000	0
Fund balance, December 31	\$89,623	\$64,623	\$68,603	\$3,980

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$130,000	\$61,277	\$61,277	\$0
Total revenues	130,000	61,277	61,277	0
Expenditures:				
Current:				
Other	166,329	97,606	58,754	38,852
Total expenditures	166,329	97,606	58,754	38,852
Net change in fund balance	(36,329)	(36,329)	2,523	38,852
Fund balance, January 1	36,329	36,329	36,329	0
Fund balance, December 31	\$0	\$0	\$38,852	\$38,852

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$253,671	\$233,307	\$233,307	\$0
Total revenues	253,671	233,307	233,307	0
Expenditures:				
Current:				
Personal services	76,505	74,660	28,341	46,319
Other	233,495	214,976	203,036	11,940
Total expenditures	310,000	289,636	231,377	58,259
Net change in fund balance	(56,329)	(56,329)	1,930	58,259
Fund balance, January 1	56,332	56,332	56,332	0
Fund balance, December 31	\$3	\$3	\$58,262	\$58,259

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$7,644	\$7,644	\$11,466	\$3,822
Total revenues	<u>7,644</u>	<u>7,644</u>	<u>11,466</u>	<u>3,822</u>
Expenditures:				
Current:				
Other	9,000	9,000	4,834	4,166
Total expenditures	<u>9,000</u>	<u>9,000</u>	<u>4,834</u>	<u>4,166</u>
Net change in fund balance	(1,356)	(1,356)	6,632	7,988
Fund balance, January 1	1,356	1,356	1,356	0
Fund balance, December 31	<u>\$0</u>	<u>\$0</u>	<u>\$7,988</u>	<u>\$7,988</u>

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Local School Revenue General Fund Equivalent Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$0	\$11,965	\$12,768	\$803
Total revenues	0	11,965	12,768	803
Expenditures:				
Current:				
Capital purchases	0	11,965	3,790	8,175
Total expenditures	0	11,965	3,790	8,175
Net change in fund balance	0	0	8,978	8,978
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$8,978	\$8,978

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$49,000	\$49,000	\$53,939	\$4,939
Total revenues	49,000	49,000	53,939	4,939
Expenditures:				
Current:				
Capital purchases	49,000	51,900	61,883	(9,983)
Total expenditures	49,000	51,900	61,883	(9,983)
Net change in fund balance	0	(2,900)	(7,944)	(5,044)
Fund balance, January 1	23,081	23,081	23,081	0
Prior year encumbrances appropriated	11,484	11,484	11,484	0
Fund balance, December 31	\$34,565	\$31,665	\$26,621	(\$5,044)

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$380,000	\$380,000	\$476,691	\$96,691
Miscellaneous revenue	600	600	1,599	999
Total revenues	<u>380,600</u>	<u>380,600</u>	<u>478,290</u>	<u>97,690</u>
Expenditures:				
Current:				
Personal services	323,800	323,800	255,639	68,161
Materials and supplies	5,000	5,000	2,811	2,189
Charges and services	209,000	129,000	68,231	60,769
Capital purchases	30,000	30,000	0	30,000
Total expenditures	<u>567,800</u>	<u>487,800</u>	<u>326,681</u>	<u>161,119</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(187,200)</u>	<u>(107,200)</u>	<u>151,609</u>	<u>258,809</u>
Other financing uses				
Transfers out	(30,000)	(110,000)	(110,000)	0
Total other financing uses	<u>(30,000)</u>	<u>(110,000)</u>	<u>(110,000)</u>	<u>0</u>
Net change in fund balance	(217,200)	(217,200)	41,609	258,809
Fund balance, January 1	804,412	804,412	804,412	0
Prior year encumbrances appropriated	43	43	43	0
Fund balance, December 31	<u>\$587,255</u>	<u>\$587,255</u>	<u>\$846,064</u>	<u>\$258,809</u>

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$15,000	\$13,459	\$13,459	\$0
Total revenues	15,000	13,459	13,459	0
Expenditures:				
Current:				
Other	25,000	25,000	20,905	4,095
Total expenditures	25,000	25,000	20,905	4,095
Net change in fund balance	(10,000)	(11,541)	(7,446)	4,095
Fund balance, January 1	88,918	88,918	88,918	0
Fund balance, December 31	\$78,918	\$77,377	\$81,472	\$4,095

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Medicaid Sales Tax Transition General Fund Equivalent Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$0	\$0	\$390,881	\$390,881
Total revenues	0	0	390,881	390,881
Expenditures:				
Current:				
Other	0	0	0	0
Total expenditures	0	0	0	0
Net change in fund balance	0	0	390,881	390,881
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$390,881	\$390,881

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, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$149,210	\$149,146	\$149,146	\$0
Total revenue	<u>149,210</u>	<u>149,146</u>	<u>149,146</u>	<u>0</u>
Expenditures:				
Debt service:				
Principal retirement	557,000	557,000	557,000	0
Interest and fiscal charges	252,444	252,379	229,890	22,489
Total expenditures	<u>809,444</u>	<u>809,379</u>	<u>786,890</u>	<u>22,489</u>
Deficiency of revenues under expenditures	<u>(660,234)</u>	<u>(660,233)</u>	<u>(637,744)</u>	<u>22,489</u>
Other financing sources				
Transfers in	637,745	637,744	643,333	5,589
Total other financing sources	<u>637,745</u>	<u>637,744</u>	<u>643,333</u>	<u>5,589</u>
Net change in fund balance	(22,489)	(22,489)	5,589	28,078
Fund balance, January 1	<u>22,489</u>	<u>22,489</u>	<u>22,489</u>	<u>0</u>
Fund balance, December 31	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$28,078</u></u>	<u><u>\$28,078</u></u>

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Intergovernmental revenue	\$50,000	\$50,000	\$131,856	\$81,856
Total revenue	<u>50,000</u>	<u>50,000</u>	<u>131,856</u>	<u>81,856</u>
Expenditures:				
Capital outlay	50,000	50,000	34,765	15,235
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>34,765</u>	<u>15,235</u>
Net change in fund balance	0	0	97,091	97,091
Fund balance, January 1	54,475	54,475	54,475	0
Prior year encumbrances appropriated	5,000	5,000	5,000	0
Fund balance, December 31	<u>\$59,475</u>	<u>\$59,475</u>	<u>\$156,566</u>	<u>\$97,091</u>

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, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Charges for services	\$0	\$0	\$0	\$0
Total revenue	0	0	0	0
Expenditures:				
Capital outlay	561,766	494,766	196,972	297,794
Total expenditures	561,766	494,766	196,972	297,794
Deficiency of revenues under expenditures	(561,766)	(494,766)	(196,972)	297,794
Other financing sources:				
Transfers in	545,333	478,333	478,333	0
Total other financing sources	545,333	478,333	478,333	0
Net change in fund balance	(16,433)	(16,433)	281,361	297,794
Fund balance, January 1	16,433	16,433	16,433	0
Prior year encumbrances appropriated	116,600	116,600	116,600	0
Fund balance, December 31	\$116,600	\$116,600	\$414,394	\$297,794

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Jail Permanent Improvement Capital Projects Fund
For the Year Ended December 31, 2017

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

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
County Capital Projects Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Interest	\$50	\$25	\$25	\$0
Total revenue	50	25	25	0
Expenditures:				
Capital outlay	24,709	24,683	4,800	19,883
Total expenditures	24,709	24,683	4,800	19,883
Net change in fund balance	(24,659)	(24,658)	(4,775)	19,883
Fund balance, January 1	24,659	24,659	24,659	0
Fund balance, December 31	\$0	\$1	\$19,884	\$19,883

**Huron County, Ohio
Landfill Enterprise Fund
December 31, 2017**

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

Huron County, Ohio
Schedule of Revenues, Expenses and
Changes in Net Position - Budget and Actual
(Non-GAAP Budgetary Basis)
Landfill Enterprise Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$2,159,000	\$2,191,412	\$2,526,162	\$334,750
Miscellaneous revenue	10,000	10,000	11,934	1,934
Total operating revenues	2,169,000	2,201,412	2,538,096	336,684
Operating expenses:				
Personal services	476,500	493,931	488,076	5,855
Materials and supplies	13,000	7,000	2,994	4,006
Contractual services	1,350,285	1,541,596	1,461,629	79,967
Other operating expenses	483,700	517,919	549,982	(32,063)
Total operating expenses	2,323,485	2,560,446	2,502,681	57,765
Operating income (loss)	(154,485)	(359,034)	35,415	394,449
Non-operating expenses				
Principal retirement	15,000	15,000	15,000	0
Interest and fiscal charges	11,880	11,880	11,880	0
Total non-operating expenses	26,880	26,880	26,880	0
Income (Loss) before operating transfers	(181,365)	(385,914)	8,535	394,449
Transfers in	146,880	146,880	146,880	0
Transfers out	(146,880)	(146,880)	(146,880)	0
Change in net position	(181,365)	(385,914)	8,535	394,449
Net position, January 1	654,139	654,139	654,139	0
Prior year encumbrances appropriated	146,157	146,157	146,157	0
Net position, December 31	\$618,931	\$414,382	\$808,831	\$394,449

**Huron County, Ohio
Internal Service Fund
December 31, 2017**

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

Huron County, Ohio
Schedule of Revenues, Expenses and
Changes in Net Position - Budget and Actual
(Non-GAAP Budgetary Basis)
Internal Service Fund
For the Year Ended December 31, 2017

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Operating revenues:				
Charges for services	\$500	\$500	\$12,694	\$12,194
Total operating revenues	500	500	12,694	12,194
Operating expenses:				
Other operating expenses	2,085,013	2,085,016	5,014	2,080,002
Total operating expenses	2,085,013	2,085,016	5,014	2,080,002
Change in net position	(2,084,513)	(2,084,516)	7,680	2,092,196
Net position, January 1	2,084,516	2,084,516	2,084,516	0
Net position, December 31	\$3	\$0	\$2,092,196	\$2,092,196

**Huron County, Ohio
Fiduciary Funds
December 31, 2017**

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, 2017

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2017

	Beginning Balance January 1, 2017	Additions	Deductions	Ending Balance December 31, 2017
UNDIVIDED TAXES:				
REAL ESTATE TAX				
Assets:				
Taxes receivable.....	\$47,944,832	\$49,095,614	\$47,944,832	\$49,095,614
Equity in pooled cash and investments.....	1,603,503	47,102,368	46,949,102	1,756,769
	<u>\$49,548,335</u>	<u>\$96,197,982</u>	<u>\$94,893,934</u>	<u>\$50,852,383</u>
Liabilities:				
Due to other governments.....	\$47,944,832	\$49,095,614	\$47,944,832	\$49,095,614
Unapportioned monies.....	1,603,503	47,102,368	46,949,102	1,756,769
	<u>\$49,548,335</u>	<u>\$96,197,982</u>	<u>\$94,893,934</u>	<u>\$50,852,383</u>
TOWNSHIP GASOLINE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,685,238	\$1,685,238	\$0
Due from other governments.....	801,501	815,331	801,501	815,331
	<u>\$801,501</u>	<u>\$2,500,569</u>	<u>\$2,486,739</u>	<u>\$815,331</u>
Liabilities:				
Unapportioned monies.....	\$0	\$1,685,238	\$1,685,238	\$0
Due to other governments.....	801,501	815,331	801,501	815,331
	<u>\$801,501</u>	<u>\$2,500,569</u>	<u>\$2,486,739</u>	<u>\$815,331</u>
ESTATE TAX				
Assets:				
Equity in pooled cash and investments.....	\$10,000	\$14,426	\$13,396	\$11,030
Liabilities:				
Unapportioned monies.....	\$10,000	\$14,426	\$13,396	\$11,030
RAPE CRISIS PROGRAM				
Assets:				
Equity in pooled cash and investments.....	\$100	\$500	\$600	\$0
Liabilities:				
Deposits held due to others.....	\$100	\$500	\$600	\$0

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2017

	Beginning Balance January 1, 2017	Additions	Deductions	Ending Balance December 31, 2017
MOBILE HOME TAX				
Assets:				
Taxes receivable.....	\$809,804	\$864,018	\$809,804	\$864,018
Equity in pooled cash and investments.....	18,358	177,624	148,290	47,692
	<u>\$828,162</u>	<u>\$1,041,642</u>	<u>\$958,094</u>	<u>\$911,710</u>
Liabilities:				
Due to other governments.....	\$809,804	\$864,018	\$809,804	\$864,018
Unapportioned monies.....	18,358	177,624	148,290	47,692
	<u>\$828,162</u>	<u>\$1,041,642</u>	<u>\$958,094</u>	<u>\$911,710</u>
MOTOR VEHICLE LICENSE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$300,151	\$300,151	\$0
Due from other governments.....	148,144	149,719	148,144	149,719
	<u>\$148,144</u>	<u>\$449,870</u>	<u>\$448,295</u>	<u>\$149,719</u>
Liabilities:				
Unapportioned monies.....	\$0	\$300,151	\$300,151	\$0
Due to other governments.....	148,144	149,719	148,144	149,719
	<u>\$148,144</u>	<u>\$449,870</u>	<u>\$448,295</u>	<u>\$149,719</u>
CIGARETTE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$8,000	\$7,903	\$97
Liabilities:				
Unapportioned monies.....	\$0	\$8,000	\$7,903	\$97
LOCAL GOVERNMENT TAX				
Assets:				
Equity in pooled cash and investments.....	\$318,645	\$1,681,989	\$1,625,841	\$374,793
Due from other governments.....	853,092	820,887	853,092	820,887
	<u>\$1,171,737</u>	<u>\$2,502,876</u>	<u>\$2,478,933</u>	<u>\$1,195,680</u>
Liabilities:				
Unapportioned monies.....	\$318,645	\$1,681,989	\$1,625,841	\$374,793
Due to other governments.....	853,092	820,887	853,092	820,887
	<u>\$1,171,737</u>	<u>\$2,502,876</u>	<u>\$2,478,933</u>	<u>\$1,195,680</u>

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2017

	Beginning Balance January 1, 2017	Additions	Deductions	Ending Balance December 31, 2017
CLERK OF COURTS				
Assets:				
Segregated cash accounts.....	\$565,327	\$14,366,261	\$14,400,825	\$530,763
Liabilities:				
Deposits held due to others.....	\$565,327	\$14,366,261	\$14,400,825	\$530,763
JUVENILE COURT				
Assets:				
Segregated cash accounts.....	\$21,392	\$148,826	\$149,877	\$20,341
Liabilities:				
Deposits held due to others.....	\$21,392	\$148,826	\$149,877	\$20,341
PROBATE COURT				
Assets:				
Segregated cash accounts.....	\$17,350	\$110,243	\$111,945	\$15,648
Liabilities:				
Deposits held due to others.....	\$17,350	\$110,243	\$111,945	\$15,648
SHERIFF - GENERAL				
Assets:				
Segregated cash accounts.....	\$147,801	\$474,916	\$614,705	\$8,012
Liabilities:				
Deposits held due to others.....	\$147,801	\$474,916	\$614,705	\$8,012
SHERIFF - COMMISSARY				
Assets:				
Segregated cash accounts.....	\$29,978	\$238,114	\$212,660	\$55,432
Liabilities:				
Deposits held due to others.....	\$29,978	\$238,114	\$212,660	\$55,432

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2017

	Beginning Balance January 1, 2017	Additions	Deductions	Ending Balance December 31, 2017
CHILD SUPPORT ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$5,071	\$341,405	\$339,871	\$6,605
Liabilities:				
Deposits held due to others.....	\$5,071	\$341,405	\$339,871	\$6,605
HEALTH DEPARTMENT				
Assets:				
Equity in pooled cash and investments.....	\$941,087	\$2,852,160	\$2,953,594	\$839,653
Liabilities:				
Deposits held due to others.....	\$941,087	\$2,852,160	\$2,953,594	\$839,653
SOIL AND WATER FUND				
Assets:				
Equity in pooled cash and investments.....	\$96,495	\$288,820	\$239,594	\$145,721
Liabilities:				
Deposits held due to others.....	\$96,495	\$288,820	\$239,594	\$145,721
ESCROW ACCOUNT				
Assets:				
Equity in pooled cash and investments.....	\$8,251	\$110,530	\$108,231	\$10,550
Liabilities:				
Deposits held due to others.....	\$8,251	\$110,530	\$108,231	\$10,550
STATE OF OHIO				
Assets:				
Equity in pooled cash and investments.....	\$0	\$6,948	\$6,948	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$6,948	\$6,948	\$0

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2017

	Beginning Balance January 1, 2017	Additions	Deductions	Ending Balance December 31, 2017
TOWNSHIP ROAD MILEAGE				
Assets:				
Equity in pooled cash and investments.....	\$0	\$189,886	\$189,886	\$0
Due from other governments.....	98,487	98,176	98,487	98,176
	<u>\$98,487</u>	<u>\$288,062</u>	<u>\$288,373</u>	<u>\$98,176</u>
Liabilities:				
Unapportioned monies.....	\$0	\$189,886	\$189,886	\$0
Due to other governments.....	98,487	98,176	98,487	98,176
	<u>\$98,487</u>	<u>\$288,062</u>	<u>\$288,373</u>	<u>\$98,176</u>
TOWNSHIP PERMISSIVE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$127,965	\$127,965	\$0
Due from other governments.....	65,675	65,841	65,675	65,841
	<u>\$65,675</u>	<u>\$193,806</u>	<u>\$193,640</u>	<u>\$65,841</u>
Liabilities:				
Unapportioned monies.....	\$0	\$127,965	\$127,965	\$0
Due to other governments.....	65,675	65,841	65,675	65,841
	<u>\$65,675</u>	<u>\$193,806</u>	<u>\$193,640</u>	<u>\$65,841</u>
OHIO ELECTIONS COMMISSION				
Assets:				
Equity in pooled cash and investments.....	\$0	\$2,600	\$2,570	\$30
Liabilities:				
Deposits held due to others.....	\$0	\$2,600	\$2,570	\$30
BMV				
Assets:				
Equity in pooled cash and investments.....	\$259,726	\$323,786	\$347,872	\$235,640
Segregated cash accounts.....	5,323	362,143	350,338	17,128
	<u>\$265,049</u>	<u>\$685,929</u>	<u>\$698,210</u>	<u>\$252,768</u>
Liabilities:				
Deposits held due to others.....	\$259,726	\$323,786	\$347,872	\$235,640
Unapportioned monies.....	5,323	362,143	350,338	17,128
	<u>\$265,049</u>	<u>\$685,929</u>	<u>\$698,210</u>	<u>\$252,768</u>

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2017

	Beginning Balance January 1, 2017	Additions	Deductions	Ending Balance December 31, 2017
SHERIFF'S LAW ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$8,390	\$43,128	\$46,340	\$5,178
Liabilities:				
Unapportioned monies.....	\$8,390	\$43,128	\$46,340	\$5,178
LIBRARIES				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,936,013	\$1,936,013	\$0
Due from other governments.....	867,443	1,007,623	867,443	1,007,623
	<u>\$867,443</u>	<u>\$2,943,636</u>	<u>\$2,803,456</u>	<u>\$1,007,623</u>
Liabilities:				
Due to other governments.....	\$867,443	\$1,007,623	\$867,443	\$1,007,623
Unapportioned Monies.....	0	1,936,013	1,936,013	0
	<u>\$867,443</u>	<u>\$2,943,636</u>	<u>\$2,803,456</u>	<u>\$1,007,623</u>
PAYROLL CLEARING				
Assets:				
Equity in pooled cash and investments.....	\$0	\$15,746,696	\$15,431,053	\$315,643
Liabilities:				
Payroll withholdings.....	\$0	\$15,746,696	\$15,431,053	\$315,643
HURON COUNTY PARK DISTRICT				
Assets:				
Equity in pooled cash and investments.....	\$43,366	\$6,927	\$11,795	\$38,498
Liabilities:				
Deposits held due to others.....	\$43,366	\$6,927	\$11,795	\$38,498

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2017

	Beginning Balance January 1, 2017	Additions	Deductions	Ending Balance December 31, 2017
BUREAU OF WORKERS COMP				
Assets:				
Equity in pooled cash and investments.....	\$33,100	\$211,524	\$163,927	\$80,697
Liabilities:				
Unapportioned monies.....	\$33,100	\$211,524	\$163,927	\$80,697
HOUSING ESCROW				
Assets:				
Equity in pooled cash and investments.....	\$500	\$0	\$0	\$500
Liabilities:				
Deposits held due to others.....	\$500	\$0	\$0	\$500
SHERIFF'S FOJ AND FOJ TRANSPORT				
Assets:				
Segregated cash accounts.....	\$0	\$38,992	\$38,992	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$38,992	\$38,992	\$0
PROSECUTOR'S FOJ AND LAW ENFORCEMENT TRUST				
Assets:				
Segregated cash accounts.....	\$54,820	\$43,370	\$34,111	\$64,079
Liabilities:				
Unapportioned monies.....	\$54,820	\$43,370	\$34,111	\$64,079
STATE RECORDER FEES				
Assets:				
Equity in pooled cash and investments.....	\$67,429	\$189,326	\$199,746	\$57,009
Liabilities:				
Deposits held due to others.....	\$67,429	\$189,326	\$199,746	\$57,009

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2017

	Beginning Balance January 1, 2017	Additions	Deductions	Ending Balance December 31, 2017
TAXING DISTRICT				
Assets:				
Equity in pooled cash and investments.....	\$0	\$35,372,637	\$35,372,637	\$0
Liabilities:				
Deposits held due to others.....	\$0	\$35,372,637	\$35,372,637	\$0
AUCTION PROCEEDS				
Assets:				
Equity in pooled cash and investments.....	\$16,846	\$18,077	\$19,122	\$15,801
Liabilities:				
Deposits held due to others.....	\$16,846	\$18,077	\$19,122	\$15,801
TOTALS				
Assets:				
Equity in pooled cash and investments.....	\$3,417,406	\$108,354,191	\$107,841,474	\$3,930,123
Segregated cash accounts.....	855,452	16,167,398	16,299,664	723,186
Taxes receivable.....	48,754,636	49,959,632	48,754,636	49,959,632
Due from other governments.....	2,834,342	2,957,577	2,834,342	2,957,577
TOTAL ASSETS.....	\$55,861,836	\$177,438,798	\$175,730,116	\$57,570,518
Liabilities:				
Unapportioned monies.....	\$2,052,139	\$53,929,765	\$53,624,441	\$2,357,463
Due to other governments.....	51,588,978	52,917,209	51,588,978	52,917,209
Deposits held due to others.....	2,220,719	54,845,128	55,085,644	1,980,203
Payroll withholdings.....	0	15,746,696	15,431,053	315,643
TOTAL LIABILITIES.....	\$55,861,836	\$177,438,798	\$175,730,116	\$57,570,518



STATISTICAL SECTION

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Statistical Section

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

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	166-173
Revenue Capacity These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	174-182
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	183-188
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	189-195
Economic and Demographic Information These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	196-198

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant years.

Table 1
Huron County, Ohio
Net Position by Component
Last Ten Years
(accrual basis of accounting)

Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Governmental Activities:										
Net investment in capital assets	\$28,959,788	\$30,380,771	\$30,686,354	\$31,075,718	\$31,756,762	\$31,855,432	\$34,058,618	\$34,937,091	\$35,220,498	\$37,510,037
Restricted for:										
Board of developmental disabilities	861,602	859,398	634,782	1,997,306	1,877,409	1,037,691	995,103	727,613	1,351,209	2,200,201
Child support	745,936	506,361	844,863	335,768	349,492	397,555	235,183	75,802	430,072	473,371
Real estate	464,710	463,686	425,794	416,084	543,982	718,926	846,480	968,150	841,270	720,090
EMA	341,326	316,585	338,991	217,259	251,223	243,053	252,084	163,817	230,663	217,638
Munty Road	544,642	556,277	486,438	603,153	758,763	765,334	863,217	711,661	657,538	565,886
911 equipment	279,872	399,090	361,966	462,737	519,245	212,303	215,274	210,056	225,064	248,133
DD residential	539,200	789,268	1,211,725	200,436	1,098,877	1,173,653	966,507	1,342,814	888,595	164,622
Job and family services	245,507	614,153	524,719	0	168,201	259,040	133,800	334,063	163,903	624,275
Motor vehicle and gas tax	3,364,859	3,714,658	3,658,486	3,624,702	3,985,991	4,079,599	3,985,891	4,353,681	3,494,582	4,190,295
Mental health	1,337,571	1,053,243	1,559,520	1,206,205	1,553,751	1,393,854	1,644,270	1,837,920	2,588,389	2,915,745
Children's services	1,096,020	1,041,584	1,096,317	1,301,689	1,257,699	1,057,951	800,234	599,295	286,457	643,857
Felony delinquent care and custody	429,892	0	38,931	53,592	52,726	103,199	114,239	138,810	165,383	105,011
Huron County revolving loan	503,642	406,433	463,560	0	489,145	471,294	361,028	335,169	262,388	261,664
Law Library	(a)	(a)	(a)	(a)	152,660	240,942	300,671	383,877	429,559	528,833
Special Projects CP	(a)	(a)	(a)	(a)	112,139	63,478	19,378	120,066	195,721	117,092
EPA Hazmat	(a)	(a)	(a)	(a)	105,691	128,737	144,965	115,580	117,326	78,887
Mediation	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	0
DRETAC	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	221,068
Help Me Grow	(a)	(a)	(a)	(a)	196,356	392,144	309,262	322,027	380,408	234,730
Ditch Maintenance	(a)	(a)	(a)	(a)	(a)	118,160	245,186	280,448	280,767	279,261
Victims Assistance	(a)	(a)	(a)	(a)	(a)	102,163	93,919	99,338	99,848	98,255
DD Trust	(a)	(a)	(a)	(a)	(a)	115,633	80,075	87,326	89,033	0
Clerk of Courts Computer	(a)	(a)	(a)	(a)	(a)	84,282	117,469	142,606	172,832	240,700
Other purposes	1,734,909	1,888,589	3,296,862	1,887,478	982,345	1,181,779	814,619	727,276	834,666	1,062,568
Debt service	0	0	0	0	0	0	12,628	22,489	28,078	28,078
Capital projects	378,139	288,443	413,947	655,531	314,193	318,713	92,163	183,697	200,608	862,355
Unrestricted	3,261,431	3,128,160	2,789,235	3,459,680	4,585,361	5,187,175	6,665,142	(4,675,415)	(4,841,545)	(5,215,629)
Total Governmental Activities Net Position	\$45,089,046	\$46,406,699	\$48,832,490	\$47,497,338	\$51,112,011	\$51,702,090	\$54,367,405	\$44,565,145	\$44,790,955	\$49,493,857
Business-type Activities:										
Net investment in capital assets	\$2,345,085	\$2,520,897	\$2,403,484	\$2,293,375	\$2,142,316	\$2,048,113	\$1,986,062	\$2,001,470	\$1,997,034	\$1,732,894
Unrestricted (deficit)	(3,071,462)	(2,741,665)	(2,352,239)	(4,019,987)	(3,591,240)	(3,385,335)	(3,054,549)	(2,864,976)	(2,529,607)	(2,260,734)
Total Business-type Activities Net Position	(\$726,377)	(\$220,768)	\$51,245	(\$1,726,612)	(\$1,448,924)	(\$1,337,222)	(\$1,068,487)	(\$863,506)	(\$532,573)	(\$527,840)
Primary Government:										
Net investment in capital assets	\$31,304,873	\$32,901,668	\$33,089,838	\$33,369,093	\$33,899,078	\$33,903,545	\$36,044,680	\$36,938,561	\$37,217,532	\$39,242,931
Restricted	12,867,827	12,897,768	15,356,901	12,961,940	14,769,888	14,659,483	13,643,645	14,303,469	14,412,002	17,199,449
Unrestricted (deficit)	189,969	386,495	436,996	(560,307)	994,121	1,801,840	3,610,593	(7,540,391)	(7,371,152)	(7,476,363)
Total Primary Government Net Position	\$44,362,669	\$46,185,931	\$48,883,735	\$45,770,726	\$49,663,087	\$50,364,868	\$53,298,918	\$43,701,639	\$44,258,382	\$48,966,017

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

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

Fiscal Year (1)	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$6,323,838	\$6,313,959	\$6,113,712	\$7,101,154	\$6,545,289	\$6,563,972	\$6,718,716	\$7,370,587	\$7,168,745	\$7,194,985
Judicial	1,930,377	1,749,262	1,921,573	1,872,299	1,834,640	1,729,869	1,909,176	2,081,301	2,306,175	2,227,101
Public Safety	6,294,358	5,357,950	5,836,107	5,997,965	5,987,606	6,230,863	6,090,195	5,689,776	6,983,099	6,793,197
Public Works	5,333,400	5,618,844	5,495,315	5,859,620	5,644,623	5,413,278	5,770,976	5,599,766	6,966,818	5,329,274
Health	9,989,143	10,148,961	9,486,878	9,883,231	9,204,469	9,543,413	9,679,054	9,480,113	8,422,164	8,898,983
Human Services	14,069,887	13,582,530	10,885,450	10,479,826	7,954,102	8,198,301	8,459,751	9,264,617	9,356,304	8,955,128
Conservation and Recreation	467,116	322,689	286,800	311,818	303,502	311,835	321,600	325,200	369,200	360,400
Interest and Fiscal Charges	418,271	401,469	383,109	395,755	361,356	333,806	309,420	317,138	268,001	218,555
Bond Issuance Costs	0	0	0	0	0	0	31,500	0	0	0
Total Governmental Activities Expenses	44,826,390	43,495,664	40,408,944	41,901,668	37,835,587	38,325,337	39,290,388	40,128,498	41,840,506	39,977,623
Business-type Activities:										
Landfill	2,222,145	2,086,995	1,970,016	4,155,669	2,001,263	2,118,020	2,050,725	1,912,976	2,054,147	2,580,640
Total Business-type Activities Expenses	2,222,145	2,086,995	1,970,016	4,155,669	2,001,263	2,118,020	2,050,725	1,912,976	2,054,147	2,580,640
Total Primary Government Expenses	47,048,535	45,582,659	42,378,960	46,057,337	39,836,850	40,443,357	41,341,113	42,041,474	43,894,653	42,558,263
Program Revenues										
Governmental Activities:										
Charges for Services:										
General Government:										
Legislative and Executive	1,588,085	1,594,085	1,732,458	1,591,599	1,631,152	1,652,710	1,650,497	1,630,467	1,604,965	1,633,104
Judicial	197,239	206,474	434,961	393,475	448,644	421,462	382,658	442,046	417,984	438,082
Public Safety	697,988	930,164	972,275	1,112,769	1,050,336	975,036	909,094	935,467	1,039,649	1,110,482
Public Works	523,161	449,023	368,871	296,443	296,443	235,911	191,476	219,465	175,358	272,379
Health	213,617	225,722	243,334	650,323	314,865	331,843	742,449	873,874	734,959	537,573
Human Services	376,614	343,918	1,011,772	905,582	1,081,467	942,955	658,492	1,101,272	877,101	755,755
Conservation and Recreation	40,668	36,716	36,964	47,411	48,074	46,278	41,642	44,420	45,133	43,899
Operating Grants and Contributions										
General Government:										
Legislative and Executive	186,547	281,208	35,781	195,499	243,936	102,700	290,737	128,465	96,034	145,428
Judicial	16,812	15,308	138,267	248,332	110,822	883,312	3,241	360,664	346,813	666,168
Public Safety	689,335	347,403	744,861	766,126	831,585	694,670	639,936	609,579	718,530	635,096
Public Works	4,951,420	6,589,143	5,180,358	4,951,997	5,066,132	4,855,876	4,896,462	5,880,475	4,961,068	5,094,552
Health	3,834,047	4,914,512	5,078,268	5,147,886	3,294,713	3,923,276	4,064,662	3,930,015	3,275,386	3,160,500
Human Services	12,292,950	11,578,121	8,675,283	6,306,582	7,849,392	5,710,932	6,279,665	7,209,230	7,047,556	7,535,182
Conservation and Recreation	3,466	2,741	0	0	0	0	0	0	0	0
Interest and Fiscal Charges	27,788	28,202	0	0	0	0	27,432	0	0	0
Capital Grants and Contributions										
Legislative and Executive	56,898	22,654	89,440	0	0	0	0	0	0	0
Public Safety	0	0	66,000	1,649	0	0	0	0	0	0
Public Works	0	0	683,065	374,779	2,136,267	374,779	3,031,472	326,489	887,978	1,333,172
Health	0	0	90,296	129,046	270,009	15,687	86,507	61,271	0	281,856
Human Services	0	220,000	0	0	0	0	0	0	0	0
Total Governmental Activities Program Revenues	25,696,635	27,785,394	25,582,254	23,271,082	24,675,486	21,167,427	23,896,422	23,753,199	22,228,514	23,643,228

(continued)

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

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Business-type Activities:										
<i>Landfill</i>										
Charges for Services	\$1,828,948	\$2,254,640	\$2,204,654	\$2,328,835	\$2,252,222	\$2,190,181	\$2,272,218	\$2,271,324	\$2,370,190	\$2,573,439
<i>Total Business-type Activities Program Revenues</i>	1,828,948	2,254,640	2,204,654	2,328,835	2,252,222	2,190,181	2,272,218	2,271,324	2,370,190	2,573,439
<i>Total Primary Government Program Revenues</i>	27,525,583	30,040,034	27,786,908	25,908,203	26,927,708	23,357,608	26,168,640	26,024,523	24,598,704	26,216,667
Net (Expense)/Revenue										
Governmental Activities	(19,129,755)	(15,710,270)	(14,826,690)	(18,322,300)	(13,160,101)	(17,157,910)	(15,393,966)	(16,375,299)	(19,611,992)	(16,334,395)
Business-type Activities	(393,197)	167,645	234,638	(1,826,834)	250,959	72,161	221,493	358,348	316,043	(7,201)
<i>Total Primary Government Net (Expense)/Revenue</i>	(\$19,522,952)	(\$15,542,625)	(\$14,592,052)	(\$20,149,134)	(\$12,909,142)	(\$17,085,749)	(\$15,172,473)	(\$16,016,951)	(\$19,295,949)	(\$16,341,596)
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied for:										
General Purposes	\$2,333,043	\$2,483,482	\$1,781,033	\$2,054,064	\$2,230,453	\$2,058,597	\$2,060,643	\$2,124,366	\$2,293,469	\$2,344,440
Board of Developmental Disabilities	3,460,889	3,441,804	3,004,634	3,015,694	3,282,916	3,236,498	3,092,183	3,223,401	3,210,655	3,245,689
Mental Health	185,319	187,438	101,401	115,334	156,885	146,905	146,255	140,477	518,464	519,113
Senior Services	481,821	480,662	412,013	414,716	460,145	446,459	450,259	508,636	474,175	495,641
Sales Taxes Levied for General Purposes	7,758,582	6,926,248	7,598,363	8,225,716	8,341,835	8,765,559	9,396,408	10,019,599	9,948,350	10,446,536
Grants and Entitlements not Restricted to Specific Programs	1,794,972	1,577,459	2,737,466	2,273,535	1,418,383	2,081,897	2,032,487	2,053,876	1,995,267	2,550,147
Investment Earnings	875,170	309,048	175,765	176,549	136,926	108,016	80,313	93,677	223,828	174,012
Miscellaneous	1,867,390	1,696,782	1,441,806	711,540	813,898	904,058	800,733	1,090,675	1,173,594	1,261,719
Transfers	(187,210)	(75,000)	0	0	0	0	0	0	0	0
<i>Total Governmental Activities</i>	18,569,976	17,027,923	17,252,481	16,987,148	16,841,441	17,747,989	18,059,281	19,254,707	19,837,802	21,037,297
Business-type Activities:										
Miscellaneous	37,147	19,566	37,375	48,526	26,694	39,540	47,242	63,522	14,890	11,934
Investment Earnings	0	0	0	451	35	1	0	0	0	0
Transfers	187,210	75,000	0	0	0	0	0	0	0	0
<i>Total Business-type Activities</i>	224,357	94,566	37,375	48,977	26,729	39,541	47,242	63,522	14,890	11,934
<i>Total Primary Government</i>	18,794,333	17,122,489	17,289,856	17,036,125	16,868,170	17,787,530	18,106,523	19,318,229	19,852,692	21,049,231
Change in Net Position										
Governmental Activities	(559,779)	1,317,653	2,425,791	(1,335,152)	3,681,340	590,079	2,665,315	2,879,408	225,810	4,702,902
Business-type Activities	(168,840)	262,211	272,013	(1,777,857)	277,688	111,702	268,735	421,870	330,933	4,733
<i>Total Primary Government Change in Net Position</i>	(\$728,619)	\$1,579,864	\$2,697,804	(\$3,113,009)	\$3,959,028	\$701,781	\$2,934,050	\$3,301,278	\$556,743	\$4,707,635

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

Fiscal Year (1)	2008	2009	2010	2011
General Fund				
Nonspendable	(1)	(1)	(1)	\$211,837
Committed	(1)	(1)	(1)	0
Assigned	(1)	(1)	(1)	61,258
Unassigned	(1)	(1)	(1)	3,510,001
Reserved	\$150,370	\$193,731	\$174,293	(1)
Unreserved	<u>2,206,419</u>	<u>2,196,741</u>	<u>2,854,335</u>	<u>(1)</u>
<i>Total General Fund</i>	<u>2,356,789</u>	<u>2,390,472</u>	<u>3,028,628</u>	<u>3,783,096</u>
All Other Governmental Funds				
Nonspendable	(1)	(1)	(1)	952,712
Restricted	(1)	(1)	(1)	11,076,070
Unassigned	(1)	(1)	(1)	(43,648)
Reserved	849,400	1,080,399	1,211,140	(1)
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	10,618,409	10,709,020	11,719,285	(1)
Debt Service Funds	0	0	0	(1)
Capital Projects Funds	<u>237,481</u>	<u>237,481</u>	<u>923,275</u>	<u>(1)</u>
<i>Total All Other Governmental Funds</i>	<u>11,705,290</u>	<u>12,026,900</u>	<u>13,853,700</u>	<u>11,985,134</u>
<i>Total Governmental Funds</i>	<u>\$14,062,079</u>	<u>\$14,417,372</u>	<u>\$16,882,328</u>	<u>\$15,768,230</u>

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

2012	2013	2014	2015	2016	2017
\$228,601	\$225,540	\$219,614	\$208,102	\$196,906	\$169,184
0	0	0	0	0	390,881
105,310	137,705	92,172	119,894	222,181	188,312
4,001,264	4,481,960	4,850,250	5,849,128	6,368,650	7,708,551
(1)	(1)	(1)	(1)	(1)	(1)
(1)	(1)	(1)	(1)	(1)	(1)
4,335,175	4,845,205	5,162,036	6,177,124	6,787,737	8,456,928
720,969	735,445	723,999	832,483	753,784	1,188,785
13,553,052	12,619,753	12,692,693	12,342,619	12,286,417	14,647,849
0	(10,368)	(60,488)	(23,905)	0	0
(1)	(1)	(1)	(1)	(1)	(1)
(1)	(1)	(1)	(1)	(1)	(1)
(1)	(1)	(1)	(1)	(1)	(1)
14,274,021	13,344,830	13,356,204	13,151,197	13,040,201	15,836,634
\$18,609,196	\$18,190,035	\$18,518,240	\$19,328,321	\$19,827,938	\$24,293,562

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

Fiscal Year	2008	2009	2010	2011
Revenues				
Taxes	\$14,220,313	\$13,432,727	\$12,867,002	\$13,769,179
Charges for Services	3,117,101	3,267,220	4,116,029	4,482,188
Licenses and Permits	4,268	17,529	3,297	3,001
Fines and Forfeitures	357,961	333,519	534,079	537,899
Intergovernmental	23,761,603	25,668,115	23,554,164	20,662,568
Special Assessments	152,784	176,606	147,358	128,010
Interest	828,575	309,048	174,505	148,659
Other	1,867,390	1,696,782	1,441,806	711,540
<i>Total Revenues</i>	<u>44,309,995</u>	<u>44,901,546</u>	<u>42,838,240</u>	<u>40,443,044</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	5,658,383	5,781,879	5,549,459	6,138,329
Judicial	1,899,790	1,664,369	1,895,369	1,864,352
Public Safety	5,879,948	5,295,598	5,458,745	5,657,207
Public Works	5,136,036	6,764,738	6,441,468	6,118,927
Health	9,766,699	10,173,027	9,568,095	9,504,421
Human Services	13,418,318	13,266,246	10,407,887	9,827,233
Conservation and Recreation	467,116	322,689	286,800	311,818
Capital Outlay	721,729	400,330	264,611	1,068,805
Debt Service:				
Principal Retirement	544,000	544,000	635,000	680,000
Interest and Fiscal Charges	394,235	394,235	376,250	386,050
Bond Issuance Costs	0	0	10,000	0
<i>Total Expenditures</i>	<u>43,886,254</u>	<u>44,607,111</u>	<u>40,893,684</u>	<u>41,557,142</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>423,741</u>	<u>294,435</u>	<u>1,944,556</u>	<u>(1,114,098)</u>
Other Financing Sources (Uses)				
Issuance of Loans	0	0	0	0
Inception of Capital Lease	0	0	0	0
Issuance of Bonds	0	0	520,000	0
Proceeds from the Sale of Assets	0	0	0	0
Transfers In	2,137,060	1,384,720	1,488,162	1,211,257
Transfers Out	(2,324,270)	(1,459,720)	(1,488,162)	(1,211,257)
<i>Total Other Financing Sources (Uses)</i>	<u>(187,210)</u>	<u>(75,000)</u>	<u>520,000</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>\$236,531</u>	<u>\$219,435</u>	<u>\$2,464,556</u>	<u>(\$1,114,098)</u>
Debt Service as a Percentage of Noncapital Expenditures (1)	2.2%	2.2%	2.1%	3.0%

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

2012	2013	2014	2015	2016	2017
\$14,464,564	\$14,662,925	\$15,232,363	\$16,016,627	\$16,476,279	\$17,050,781
4,234,227	4,089,037	4,172,789	4,708,364	4,423,512	4,236,570
3,421	2,984	3,418	2,855	3,464	3,488
504,004	428,088	400,101	429,958	385,428	411,985
21,353,309	18,765,291	21,167,287	20,296,817	19,535,071	21,409,506
129,337	86,149	82,663	94,025	87,400	136,819
146,090	120,962	74,171	87,257	223,688	164,119
813,898	904,058	800,733	1,090,675	1,173,594	1,261,719
41,648,850	39,059,494	41,933,525	42,726,578	42,308,436	44,674,987
6,024,582	6,371,903	6,419,302	6,374,770	6,793,917	6,956,196
1,771,359	1,856,236	1,953,538	2,019,129	2,222,719	2,107,302
5,745,892	6,105,212	5,814,362	5,854,006	6,161,572	6,187,332
6,955,985	5,195,355	7,994,778	5,121,466	5,600,088	5,143,122
9,049,759	9,640,426	9,539,303	9,167,866	8,405,288	8,313,964
7,788,596	8,187,096	8,521,794	9,331,275	9,067,623	8,428,713
303,502	315,335	321,600	325,200	369,200	360,400
107,237	802,891	1,369,805	2,597,429	1,992,569	2,080,542
703,000	718,000	762,000	902,733	923,000	626,783
363,622	336,194	307,338	320,763	272,843	221,009
0	0	31,500	0	0	0
38,813,534	39,528,648	43,035,320	42,014,637	41,808,819	40,425,363
2,835,316	(469,154)	(1,101,795)	711,941	499,617	4,249,624
0	0	0	98,140	0	20,000
0	0	0	0	0	196,000
0	0	1,430,000	0	0	0
5,650	49,993	0	0	0	0
1,735,263	1,672,056	1,805,615	1,697,339	1,884,652	1,900,652
(1,735,263)	(1,672,056)	(1,805,615)	(1,697,339)	(1,884,652)	(1,900,652)
5,650	49,993	1,430,000	98,140	0	216,000
\$2,840,966	(\$419,161)	\$328,205	\$810,081	\$499,617	\$4,465,624
2.7%	3.0%	2.9%	3.1%	3.0%	2.4%

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

	2017		% of Total Assessed Valuation
	Total Assessed Valuation (1)	Rank	
<u>Public Utilities</u>			
Ohio Edison	\$16,425,240	1	1.44%
American Transmission Systems	9,196,740	2	0.81%
Ohio Power Company	8,293,170	3	0.73%
Railroad Norfolk Southern	7,794,780	4	0.68%
Columbia Gas of Ohio Inc	4,286,040	5	0.38%
Verizon North	(2)	(2)	(2)
Firelands Electric	(2)	(2)	(2)
<u>Real Estate</u>			
Schaffer Mark A	4,596,680	1	0.40%
JCS Farm Land LLC	3,632,930	2	0.32%
Bumb Robert R Trustee	3,412,410	3	0.30%
MTD Consumer Group Inc	3,391,230	4	0.30%
MJRM III LLC	2,954,960	5	0.26%
Pepperidge Farms	(2)	(2)	(2)
Venture Packaging	(2)	(2)	(2)
Sunrise Cooperative	(2)	(2)	(2)
Willard Rental Properties	(2)	(2)	(2)
Railroad CSX Transportation Inc.	(2)	(2)	(2)
R R Donnelley & Sons Co.	(2)	(2)	(2)
A Schulman Inc.	(2)	(2)	(2)
Norfolk & Southern Railroad	(2)	(2)	(2)
Bunge/Solae/Central Soya	(2)	(2)	(2)
<u>Tangible Personal Property</u>			
R R Donnelley & Sons Co.	(2)	(2)	(2)
MTD Consumer Group	(2)	(2)	(2)
Bunge/Solae/Central Soya	(2)	(2)	(2)
Pepperidge Farms	(2)	(2)	(2)
Sunrise Cooperative	(2)	(2)	(2)
Venture Packaging	(2)	(2)	(2)
A Schulman Inc.	(2)	(2)	(2)
Norwalk Furniture	(2)	(2)	(2)
Jason Wisconsin	(2)	(2)	(2)
Fisher-Titus Hospital	(2)	(2)	(2)
All Others	1,077,169,960		94.39%
Total Assessed Valuation	<u>\$1,141,154,140</u>		<u>100.00%</u>

(1) - Not reported in 2008.

(2) - Excluded in 2017, but reported in 2008.

Source: Huron County Auditor.

2008		
Total Assessed Valuation	Rank	% of Total Assessed Valuation
\$10,794,200	1	1.02%
(1)	(1)	(1)
4,234,564	3	0.40%
(1)	(1)	(1)
(1)	(1)	(1)
4,805,214	2	0.45%
2,975,451	4	0.28%
(1)	(1)	(1)
(1)	(1)	(1)
(1)	(1)	(1)
7,465,465	1	0.70%
(1)	(1)	(1)
7,398,900	2	0.70%
6,700,800	3	0.63%
5,691,800	4	0.54%
5,204,810	5	0.49%
4,425,330	6	0.42%
4,383,500	7	0.41%
2,452,100	8	0.23%
2,396,124	9	0.23%
2,304,123	10	0.22%
9,868,960	1	0.93%
9,370,900	2	0.88%
5,101,800	3	0.48%
4,204,950	4	0.40%
2,194,890	5	0.21%
1,955,620	6	0.18%
1,493,500	7	0.14%
1,298,170	8	0.12%
1,243,380	9	0.12%
1,199,456	10	0.11%
951,395,273		89.71%
<u>\$1,060,559,280</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		Assessed Value as a percent of Estimated Actual Value
	Residential/ Agricultural Assessed	Commercial/ Industrial Assessed	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
2008	\$835,575,610	\$155,749,850	\$65,640,740	\$262,562,960	\$3,593,080	\$10,265,943	\$1,060,559,280	\$3,105,187,360	34.15%
2009	843,086,337	160,789,403	35,187,590	140,750,360	3,741,600	10,690,286	1,042,804,930	3,019,657,046	34.53%
2010	855,682,460	159,190,630	30,056,620	120,226,480	4,285,550	12,244,429	1,049,215,260	3,032,108,309	34.60%
2011	857,653,390	163,031,210	0	0	4,506,240	12,874,971	1,025,190,840	2,929,116,685	35.00%
2012	863,375,790	165,763,550	0	0	30,380,330	86,800,943	1,059,519,670	3,027,199,057	35.00%
2013	838,905,630	164,206,530	0	0	32,804,640	93,727,543	1,035,916,800	2,959,762,286	35.00%
2014	842,172,890	154,364,490	0	0	34,577,290	98,792,257	1,031,114,670	2,946,041,914	35.00%
2015*	844,634,660	160,171,210	0	0	36,336,780	103,819,371	1,041,142,650	2,974,693,285	35.00%
2016	926,891,580	161,629,390	0	0	40,447,690	115,564,829	1,128,968,660	3,225,624,743	35.00%
2017	929,154,720	165,790,640	0	0	46,208,780	132,025,086	1,141,154,140	3,260,440,400	35.00%

* Amounts corrected.

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

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

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

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

Collection Year:	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
County Entity:										
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Other Entities:										
Mental Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
MRDD Operating	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Senior Services Center	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.55	0.55	0.55
Health District	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Total County-Wide Rates	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.90	\$7.90	\$7.90
School Districts:										
Bellevue	\$37.95	\$37.95	\$37.95	\$43.10	\$42.90	\$43.05	\$43.79	\$42.68	\$41.55	\$41.60
Norwalk	44.00	44.00	44.00	43.95	43.95	43.95	43.95	48.90	48.90	48.90
Willard	48.95	48.95	48.95	48.20	51.20	50.30	50.30	51.05	51.05	51.05
Monroeville	46.35	46.35	46.35	35.80	35.80	38.20	38.20	39.50	38.45	38.45
New London	34.75	34.75	34.75	34.30	34.25	34.25	34.25	33.85	33.80	33.55
South Central	37.55	37.55	37.55	36.95	36.95	36.90	36.90	36.40	35.50	35.50
Western Reserve	34.15	34.15	34.15	34.05	34.05	33.85	33.85	33.75	33.75	33.60
Seneca East	38.99	38.99	38.99	38.99	38.99	38.99	38.99	36.65	36.65	34.80
Edison	61.20	61.20	61.20	60.80	61.20	61.35	69.14	68.39	68.24	68.10
Buckeye Central	51.30	51.30	51.30	53.10	53.10	51.50	51.00	50.50	50.10	49.50
Plymouth	33.00	33.00	33.00	32.80	32.80	32.80	32.80	32.10	32.10	32.30
Wellington	31.94	31.94	31.94	28.00	33.05	36.97	36.97	36.69	36.56	36.41
EHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	4.45
Lorain JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Pioneer JVSD	4.70	4.70	4.70	3.70	3.70	3.70	3.70	3.70	3.70	3.70
Vanguard JVSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

(continued)

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Municipalities:										
Bellevue	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.60	\$6.60	\$6.60	\$6.60
Greenwich	6.90	6.90	6.90	6.90	6.90	6.90	6.90	8.35	8.35	8.35
Milan	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Monroeville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
New London	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
North Fairfield	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Norwalk	7.60	7.60	7.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60
Plymouth	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
Wakeman	6.50	6.50	6.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Willard	4.30	4.30	4.30	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Townships:										
Bronson	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Clarksfield	5.70	5.70	5.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Fairfield	6.40	6.40	6.40	6.40	6.40	6.40	6.40	7.15	7.15	7.15
Fitchville	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Greenfield	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Greenwich	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Hartland	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Lyme	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
New Haven	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
New London	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Norwalk	1.30	1.30	1.30	1.30	1.30	1.30	1.30	2.05	2.05	2.05
Norwich	5.30	5.30	5.80	5.80	5.80	5.80	5.80	5.80	5.80	5.80
Peru	3.65	3.65	3.65	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Richmond	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	4.80
Ridgefield	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Ripley	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Sherman	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Townsend	6.90	6.90	6.90	6.90	6.90	6.90	6.90	9.15	9.15	9.15
Wakeman	3.40	3.40	3.40	3.40	3.40	3.40	3.40	4.90	4.90	4.45
Special Districts:										
Firelands Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Community Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Huron River Joint Fire	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Tri-Community Fire	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Wakeman Fire	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Bellevue Public Library	0.80	0.80	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Herrick Memorial Library	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77	1.25
Norwalk Public Library	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55
Milan Public Library	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Extension Library/Willard	0.00	0.00	0.00	0.00	0.98	0.975	0.98	0.98	1.275	1.275
Seneca East Public Library	0.00	0.00	0.00	0.00	0.75	0.750	0.75	0.75	0.75	0.75
Vermilion Ambulance	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00

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

Source: Huron County Auditor's Office

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

Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Current Taxes Levied	Delinquent Taxes Collected (1)	Total Taxes Collected	Total Collections as a Percent of Current Taxes Levied (1)	Accumulated Delinquencies
2008	\$36,984,124	\$35,745,561	96.65%	\$1,304,564	\$37,050,125	100.18%	\$2,534,560
2009	35,965,083	34,422,111	95.71%	1,289,728	35,711,839	99.30%	3,113,749
2010	37,167,668	35,660,464	95.94%	1,422,566	37,083,030	99.77%	3,399,003
2011	37,466,511	35,802,160	95.56%	1,323,456	37,125,616	99.09%	3,415,110
2012	38,988,857	37,384,171	95.88%	1,521,237	38,905,408	99.79%	4,248,058
2013	39,763,268	37,609,025	94.58%	2,250,994	39,860,019	100.24%	4,368,604
2014	39,777,857	38,245,782	96.15%	2,611,979	40,857,761	102.71%	3,672,411
2015	41,700,565	40,397,739	96.88%	1,918,457	42,316,196	101.48%	3,542,646
2016	45,236,165	43,691,923	96.59%	1,925,692	45,617,615	100.84%	3,461,819
2017	45,866,639	44,548,401	97.13%	1,942,368	46,490,769	101.36%	3,179,682

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
2008	\$329,487	\$301,565	91.53%	\$30,845	\$332,410	9.28%	\$90,456
2009	446,071	411,934	92.35%	12,862	424,796	3.03%	105,443
2010	462,098	381,999	82.67%	16,789	398,788	4.21%	153,758
2011	463,122	387,510	83.67%	16,984	404,494	4.20%	155,864
2012	444,296	401,857	90.45%	17,123	418,980	4.09%	194,608
2013	401,260	326,649	81.41%	1,094	327,743	0.33%	204,155
2014	390,573	351,451	89.98%	69,741	421,192	16.56%	188,104
2015	362,408	322,856	89.09%	45,704	368,560	12.40%	194,607
2016	364,571	317,859	87.19%	34,899	352,758	9.89%	140,858
2017	427,377	400,591	93.73%	37,550	438,141	8.57%	141,172

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

Source: Huron County Auditor's Office.

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

Fiscal Year	State Portion Of Sales Tax Rate	County Portion Of Sales Tax Rate	Sales Tax
2008	5.50%	1.5%	\$7,758,582
2009	5.50%	1.5%	\$6,926,248
2010	5.50%	1.5%	\$7,598,363
2011	5.50%	1.5%	\$8,225,716
2012	5.50%	1.5%	\$8,341,835
2013	5.75%	1.5%	\$8,765,559
2014	5.75%	1.5%	\$9,396,408
2015	5.75%	1.5%	\$9,986,007
2016	5.75%	1.5%	\$9,850,695
2017	5.75%	1.5%	\$10,550,676

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

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

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

Fiscal Year	Total Population (1)	Estimated Actual Values (2)	Gross General Bonded Debt	Less Debt Service Fund Balance	Net General Bonded Debt	Percent of Net General Bonded Debt to Estimated Actual Value		Per Capita Net General Bonded Debt
						Net General Bonded Debt	Actual Value	
2008	61,802	\$3,105,187,360	\$8,965,000	\$0	\$8,965,000	0.289%	145.06	
2009	61,912	3,019,657,046	8,101,000	0	8,101,000	0.268%	130.85	
2010	59,626	3,032,108,309	8,336,000	0	8,336,000	0.275%	139.80	
2011	59,702	2,929,116,685	7,646,000	0	7,646,000	0.261%	128.07	
2012	59,798	3,027,199,057	6,933,000	0	6,933,000	0.229%	115.94	
2013	59,858	2,959,762,286	6,200,000	0	6,200,000	0.209%	103.58	
2014	58,714	2,946,041,914	6,853,000	12,628	6,840,372	0.232%	116.50	
2015	58,469	2,974,693,285	5,956,000	28,078	5,927,922	0.199%	101.39	
2016	59,626	3,225,624,743	5,018,000	22,489	4,995,511	0.155%	83.78	
2017	58,439	3,260,440,400	4,446,000	28,078	4,417,922	0.136%	75.60	

(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

	2008	2009	2010	2011
Tax Valuation	<u>\$1,060,559,280</u>	<u>\$1,042,804,930</u>	<u>\$1,049,215,260</u>	<u>\$1,025,190,840</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>19,013,982</u>	<u>18,570,123</u>	<u>18,730,382</u>	<u>18,129,771</u>
Total direct legal debt limitation	<u>\$25,013,982</u>	<u>\$24,570,123</u>	<u>\$24,730,382</u>	<u>\$24,129,771</u>
Total of all County debt outstanding	<u>\$8,965,000</u>	<u>\$8,101,000</u>	<u>\$8,336,000</u>	<u>\$7,646,000</u>
Less:				
Enterprise fund general obligation bonds (3)	\$320,000	\$0	\$350,000	\$340,000
Job & Family Services (3)	2,840,000	2,660,000	2,475,000	2,285,000
Fairgrounds Improvements (3)	395,000	370,000	345,000	320,000
Soil & Water Conservation Bonds (3)	331,000	318,000	305,000	291,000
Old Jail Renovations (3)	285,000	270,000	255,000	235,000
Old Job & Family Services Demolition (3)	60,000	55,000	50,000	45,000
Jail Facility Bonds (3)	<u>2,735,000</u>	<u>2,430,000</u>	<u>2,120,000</u>	<u>1,795,000</u>
Total exempt debt	(6,966,000)	(6,103,000)	(5,900,000)	(5,311,000)
Less:				
Funds available in debt service fund	0	0	0	0
Total net indebtedness subject to direct debt	<u>(1,999,000)</u>	<u>(1,998,000)</u>	<u>(2,436,000)</u>	<u>(2,335,000)</u>
Direct Legal Debt Margin	<u>\$23,014,982</u>	<u>\$22,572,123</u>	<u>\$22,294,382</u>	<u>\$21,794,771</u>
Unvoted Debt Limitation (1% of total assessed valuation) (2)	\$10,605,593	\$10,428,049	\$10,492,153	\$10,251,908
Total net indebtedness applicable to limit	<u>(1,999,000)</u>	<u>(1,998,000)</u>	<u>(2,436,000)</u>	<u>(2,335,000)</u>
Total Unvoted Legal Debt Margin	<u>\$8,606,593</u>	<u>\$8,430,049</u>	<u>\$8,056,153</u>	<u>\$7,916,908</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

2012	2013	2014	2015	2016	2017
<u>\$1,059,519,670</u>	<u>\$1,035,916,800</u>	<u>\$1,031,114,670</u>	<u>\$1,041,142,650</u>	<u>\$1,128,968,660</u>	<u>\$1,141,154,140</u>
\$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
18,987,992	18,397,920	18,397,920	20,439,435	18,224,217	18,528,854
<u>\$24,987,992</u>	<u>\$24,397,920</u>	<u>\$24,397,920</u>	<u>\$26,439,435</u>	<u>\$24,224,217</u>	<u>\$24,528,854</u>
<u>\$6,933,000</u>	<u>\$6,200,000</u>	<u>\$6,853,000</u>	<u>\$5,956,000</u>	<u>\$5,018,000</u>	<u>\$4,446,000</u>
\$330,000	\$315,000	\$300,000	\$285,000	\$270,000	\$255,000
2,085,000	1,875,000	1,655,000	1,420,000	1,170,000	905,000
295,000	270,000	240,000	210,000	180,000	145,000
277,000	262,000	247,000	231,000	214,000	197,000
215,000	195,000	175,000	155,000	130,000	110,000
40,000	35,000	30,000	25,000	20,000	15,000
1,460,000	1,115,000	755,000	385,000	-	-
(4,702,000)	(4,067,000)	(3,402,000)	(2,711,000)	(1,984,000)	(1,627,000)
0	0	12,628	22,489	22,489	28,078
<u>(2,231,000)</u>	<u>(2,133,000)</u>	<u>(3,463,628)</u>	<u>(3,267,489)</u>	<u>(3,056,489)</u>	<u>(2,847,078)</u>
<u>\$22,756,992</u>	<u>\$22,264,920</u>	<u>\$20,934,292</u>	<u>\$23,171,946</u>	<u>\$21,167,728</u>	<u>\$21,681,776</u>
\$10,595,197	\$10,359,168	\$10,311,147	\$10,411,427	\$11,289,687	\$11,411,541
<u>(2,231,000)</u>	<u>(2,133,000)</u>	<u>(3,463,628)</u>	<u>(3,267,489)</u>	<u>(3,056,489)</u>	<u>(2,847,078)</u>
<u>\$8,364,197</u>	<u>\$8,226,168</u>	<u>\$6,847,519</u>	<u>\$7,143,938</u>	<u>\$8,233,198</u>	<u>\$8,564,463</u>

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) Loans	(a) Capital Leases	(a) General Obligation Bonds	General Obligation Notes	(a) Capital Leases	(a) General Obligation Notes	(a) Capital Leases					
2008	\$8,645,000	\$0	\$0	\$320,000	\$0	\$0	\$0	\$0	\$8,965,000	61,802	\$1,800,539,000	29,134	145
2009	8,101,000	0	0	0	0	100,744	0	8,201,744	8,201,744	61,912	1,790,990,000	28,928	132
2010	7,986,000	0	0	350,000	0	82,621	0	8,418,621	8,418,621	59,626	1,772,204,000	29,722	141
2011	7,306,000	0	0	340,000	0	63,537	0	7,709,537	7,709,537	59,702	1,834,650,000	30,730	129
2012	6,603,000	0	0	330,000	0	43,442	0	6,976,442	6,976,442	59,798	1,846,234,000	30,875	117
2013	5,885,000	0	0	315,000	0	22,282	0	6,222,282	6,222,282	59,858	1,911,483,000	31,934	104
2014	6,553,000	0	0	300,000	0	0	0	6,853,000	6,853,000	58,714	1,938,032,000	33,008	117
2015	5,671,000	77,407	0	285,000	0	0	0	6,033,407	6,033,407	58,469	2,087,226,362	35,698	104
2016	4,748,000	77,407	0	270,000	0	0	0	5,095,407	5,095,407	59,626	2,173,546,578	36,453	85
2017	4,191,000	78,854	144,770	255,000	0	156,011	0	4,825,635	4,825,635	58,439	2,175,099,580	37,220	83

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

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

(c) Bureau of Labor Market Information.

Table 14
Huron County, Ohio
Computation of Direct and Overlapping Debt
As of December 31, 2017

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County (2)</u>	<u>Amount Applicable to County</u>
Direct Debt:			
County	<u>\$4,269,854</u>	<u>100%</u>	<u>\$4,269,854</u>
Overlapping Debt:			
School Districts:			
Pioneer Joint Vocational School	0	10%	0
Municipalities:			
Bellevue	290,000	53%	153,700
Milan	650	19%	124
Norwalk	<u>300,000</u>	<u>100%</u>	<u>300,000</u>
Overlapping Debt	<u>590,650</u>	<u>76.83%</u>	<u>453,824</u>
Total Direct and Overlapping Debt	<u><u>\$4,860,504</u></u>	<u><u>97.18%</u></u>	<u><u>\$4,723,678</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 Expenditures (2)	Ratio of Total General Bonded Debt Service to Total General Governmental Expenditures (2)
2008	\$528,000	\$410,316	\$938,316	\$43,886,335	2.14%
2009	544,000	394,235	938,235	44,607,111	2.10%
2010	635,000	376,250	1,011,250	40,893,284	2.47%
2011	680,000	386,050	1,066,050	41,557,142	2.57%
2012	703,000	363,622	1,066,622	38,813,534	2.75%
2013	718,000	336,194	1,054,194	39,528,648	2.67%
2014	762,000	307,338	1,069,338	43,023,169	2.49%
2015	882,000	320,763	1,202,763	42,014,637	2.86%
2016	923,000	272,843	1,195,843	41,808,819	2.86%
2017	557,000	273,032	830,032	40,425,363	2.05%

(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	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Government										
Legislative and Executive										
Commissioners	3	3	4	3	3	3	3	3	3	3
Auditor	13	14	12	12	12	11	12	12	12	12
Treasurer	3	4	4	3	3	3	3	5	6	6
Prosecuting Attorney	11	11	10	11	11	9	9	8	11	11
Board of Elections	5	4	5	7	7	6	6	6	5	6
Recorder	4	4	4	4	4	3	4	4	3	3
Buildings and Grounds	13	13	10	10	11	10	10	10	11	11
Data Processing	1	1	1	1	1	1	1	1	1	1
Risk Management	2	1	1	1	1	1	1	1	1	1
Judicial										
Common Pleas Court	6	5	6	6	7	12	12	12	10	10
Probate Court	4	4	4	3	3	3	3	3	3	3
Public Defender	5	5	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Juvenile Court	11	10	6	10	11	19	19	20	14	16
Clerk of Courts	13	13	13	13	12	12	12	12	13	14
Public Safety										
Sheriff	68	63	63	64	68	68	70	68	64	64
Probation	10	11	10	7	6	6	6	6	6	7
Disaster Services	2	2	2	2	2	2	2	2	2	3
Dog Warden	4	3	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Coroner	3	2	2	2	2	2	2	2	3	3
Public Works										
Engineer	29	32	32	31	33	38	39	39	42	43
Health										
DD	56	60	96	101	104	94	96	86	91	88
Alcohol, Drug Abuse and Mental Health	2	2	1	2	2	2	2	2	2	2
Human Services										
Jobs and Family Services	45	46	43	42	42	40	44	48	53	61
Children's Services	18	15	20	19	22	17	18	17	16	23
Child Support Enforcement Agency	14	15	14	14	14	15	14	15	17	17
Veteran Services	14	11	7	10	10	11	11	11	11	12
Conservation and Recreation										
Parks	1	6	1	0	0	0	0	0	0	1
Total Governmental Activities	360	360	371	378	391	388	398	393	400	421
Business-Type Activities										
Landfill & Solid Waste Operation	8	11	9	9	8	6	7	8	8	8
Total Business-Type Activities	8	11	9	9	8	6	7	8	8	8
Total All Employees	368	371	380	387	399	394	405	401	408	429

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

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

Employer	2017	
	Employees	Percentage of Total County Employment
Fisher-Titus Medical Center	1,250	4.63%
LSC Communications RR Donnelley & Sons	980	3.63%
MTD Products/Midwest Industries	800	2.96%
Pepperidge Farm Inc	650	2.41%
Huron County Government	444	1.64%
CSX Transportation	371	1.37%
Venture Packaging Inc/Berry Plastics	360	1.33%
Norwalk City Schools	320	1.19%
R & L Carriers	315	1.17%
Walmart	300	1.11%
Total Principal Employers	5,790	21.44%
Total Employment within the County	27,000	
Employer	2008	
	Employees	Percentage of Total County Employment
R. R. Donnelley & Sons	1,600	5.84%
MTD Products/Midwest Industries	950	3.47%
Pepperidge Farms	600	2.19%
Fisher-Titus Medical Center	550	2.01%
Huron County	500	1.82%
Mercy Hospital of Willard	445	1.62%
CSX Transportations	375	1.37%
Venture Packaging	380	1.39%
Norwalk Schools	314	1.15%
Walmart	225	0.82%
Total Principal Employers	5,939	21.68%
Total Employment within the County	27,400	

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

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Table 18
Huron County, Ohio
Capital Asset Statistics by Function

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Government										
Legislative and Executive										
Commissioners										
Administrative office space (sq. ft.)	7,589	7,589	7,589	7,589	7,589	7,589	7,589	7,589	7,589	7,589
Auditor										
Administrative office space	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774
Treasurer										
Administrative office space	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350
Prosecuting Attorney										
Administrative office space	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204
Board of Elections										
Administrative office space	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060
Voting Machines										
Recorder										
Administrative office space	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444
Buildings and Grounds										
Administrative office space	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276
Data Processing										
Administrative office space	140	140	140	140	140	140	140	140	140	140
Judicial										
Common Pleas Court										
Number of court rooms	2	2	2	2	2	2	2	2	2	2
Probate Court										
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Juvenile Court										
Number of court rooms	1	1	1	1	1	1	1	1	1	1
Clerk of Courts										
Administrative office space	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950
Law Library										
Administrative office space	10,053	10,053	10,053	10,053	10,053	10,053	10,053	10,053	10,053	10,053
Public Safety										
Sheriff										
Jail capacity	134	134	136	340	340	340	340	340	340	340
Number of patrol vehicles	24	21	30	34	26	22	22	22	22	23
Probation										
Administrative office space	2,204	2,204	2,204	2,204	2,204	574	574	574	574	574
Disaster Services										
Number of emergency response vehicles	2	1	2	2	2	2	2	2	2	2

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Public Works										
Engineer										
Centerline miles of roads	226,250	226,250	229,824	226,246	226,320	223,840	223,840	223,840	223,840	223,840
Number of bridges	406	406	406	405	406	406	390	390	390	390
Number of culverts	3,485	3,497	3,497	3,497	3,497	3,160	3,160	3,160	3,160	3,160
Number of traffic signs	3,274	3,265	3,227	2,179	4,241	4,241	4,241	4,241	4,241	4,241
Number of vehicles	42	48	48	47	46	52	52	52	52	50
Health										
DD										
Number and type of facilities	2	2	2	2	2	1	1	1	1	1
Number of busses	2	2	4	5	5	7	7	7	7	7
Human Services										
Jobs and Family Services										
Administrative office space	28,600	28,600	28,600	28,600	28,600	28,600	28,600	28,600	28,600	28,600
Number of vehicles	10	10	10	9	9	6	6	6	6	6
Children's Services										
Administrative office space	14,300	14,300	14,300	14,300	14,300	14,300	14,300	14,300	14,300	14,300
Number of vehicles	10	10	10	9	9	6	6	6	6	6
Child Support Enforcement Agency										
Administrative office space	14,300	14,300	14,300	14,300	14,300	14,300	14,300	14,300	14,300	14,300
Number of vehicles	10	10	10	9	9	6	6	6	6	6
Veteran Services										
Administrative office space	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220
Number of vehicles	6	3	2	0	0	2	2	2	2	2

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

Table 19
Huron County, Ohio
Operating Indicators by Function

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Government										
Legislative & Executive										
<i>Commissioners</i>										
Number of resolutions	409	385	464	393	457	407	441	449	475	487
Number of meetings	72	70	68	74	74	69	71	77	90	95
<i>Auditor</i>										
Number of non-exempt conveyances	1,237	1,295	1,663	962	1,483	1,000	947	1,073	932	1,064
Number of exempt conveyances	959	1,027	989	912	1,167	1,040	911	880	975	1,040
Number of real estate transfers	2,196	2,322	2,652	1,874	2,150	3,491	3,006	5,802	5,605	3,927
Number of parcels	40,499	40,524	40,549	40,588	41,656	42,263	42,045	41,991	41,890	41,664
Number of personal property returns	-	-	-	-	-	-	-	-	-	1,760
Number of checks issued	12,407	12,908	12,802	12,582	13,308	26,221	26,552	27,386	28,427	30,624
<i>Board of Elections</i>										
Number of registered voters	35,951	35,741	36,044	35,499	35,116	36,803	37,360	36,993	36,335	37,052
Number of voters last general election	10,617	25,343	15,733	9,096	9,099	24,711	17,129	16,897	17,469	25,582
Percentage of register voters that voted	29.53%	70.91%	43.65%	25.63%	25.91%	67.00%	45.85%	45.00%	48.08%	69.70%
<i>Recorder</i>										
Number of deeds recorded	1,965	2,037	2,013	1,971	2,114	2,105	1,933	1,955	1,999	2,153
Number of mortgages recorded	1,667	1,796	1,639	1,583	2,068	2,146	1,751	1,791	1,915	1,960
Number of military discharges recorded	35	3	2	2	1	7	6	9	5	6
Judicial										
<i>Common Pleas Court</i>										
Number of civil cases filed	667	624	321	338	374	532	546	677	746	904
Number of criminal cases filed	311	320	354	362	383	282	246	273	227	263
Number of domestic cases filed	231	225	227	246	259	268	258	251	249	820
<i>Clerk of Courts</i>										
Number of civil cases filed	667	624	321	338	374	532	546	677	746	774
Number of criminal cases filed	311	320	354	362	383	282	246	273	227	242
<i>Domestic Relations</i>										
Number of cases filed	231	225	227	246	259	268	258	251	249	301
Number of protective orders	19	24	17	13	28	34	49	32	34	52
<i>Juvenile Court</i>										
Number of civil cases filed	186	202	204	187	224	167	247	234	264	230
Number of criminal cases filed	28	29	41	47	12	5	8	2	5	4
Number of adjudged delinquent cases filed	337	356	349	440	265	366	382	519	674	866
<i>Probate Court</i>										
Number of civil cases filed	852	680	666	701	728	749	729	701	736	738

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Public Safety										
<i>Sheriff</i>										
Jail Operations:										
Average daily census	107.30	108.90	92.50	97.50	105.00	92.00	108.00	93.45	91.14	97.02
Prisoners booked	2,004	1,936	2,008	2,061	1,916	2,094	2,091	2,224	2,235	2,215
Prisoners released	1,425	1,442	1,444	1,471	1,876	2,122	2,011	2,221	2,235	2,218
Law Enforcement:										
Number of incidents	7,706	5,656	6,459	6,473	8,025	6,341	6,112	4,841	4,461	5,248
Number of citations	973	276	926	816	632	658	750	536	503	101
Number of papers served	1,501	2,044	2,444	2,284	3,239	3,052	3,339	3,941	3,888	4,099
Number of court house security hours	4,197	4,171	4,133	3,999	4,213	3,980	4,105	4,095	3,970	4,205
<i>Disaster Services</i>										
Number of emergency responses	17	11	8	21	12	9	12	14	10	20
<i>Coroner</i>										
Number of cases investigated	72	69	49	68	66	39	55	45	45	55
Number of autopsies performed	36	30	19	25	23	20	14	14	17	19
Public Works										
<i>Engineer</i>										
Miles of roads resurfaced	11,500	16,340	22,791	21,770	13,380	3,600	11,901	11,800	12,400	38,452
Bridged replaced/rehabilitated	9	4	8	12	7	11	6	10	11	10
Culverts replaced/improved	17	13	2	5	13	27	6	7	9	4
<i>Building Department</i>										
Number of permits received from cities, villages and townships	470	459	370	408	499	506	411	395	415	476
Health										
<i>DD</i>										
Number of students enrolled:										
Early intervention program	80	120	109	112	92	78	77	54	35	60
School Age	12	14	14	16	17	16	17	18	18	17
Number employed at workshop	152	147	145	151	144	144	144	15	122	120
<i>Health</i>										
Average client count - intensive	(1)	571	729	1,664	4,613	4,976	4,924	4,834	4,760	4,426
Average client count - non-intensive	(1)	8,533	7,517	6,775	5,559	7,005	6,994	6,951	6,884	6,656

(1) - Information 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)
2008	\$1,060,559,280	\$748,406,000	476
2009	1,042,804,930	764,261,000	415
2010	1,049,215,260	767,077,000	395
2011	1,025,190,840	788,005,000	387
2012	1,059,519,670	795,249,000	506
2013	1,035,916,800	815,162,000	499
2014	1,031,114,670	816,035,000	408
2015	1,041,142,650	830,239,000	370
2016	1,128,968,660	867,073,000	459
2017	1,141,154,140	875,943,000	470

(1) See Table 5

(2) Source: Federal Deposit Insurance Corporation

(3) Source: Department of Building Inspection

Table 21
Huron County, Ohio
Demographic Statistics
As of December 31, 2017

Population Year	Population
2008	61,802
2009	61,912
2010	59,626
2011	59,702
2012	59,798
2013	59,858
2014	58,714
2015	58,469
2016	59,626
2017	58,439

Source: U.S. Bureau of the Census

Unemployment Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
2012	24,200	2,800	10.20%	7.00%	7.90%
2013	23,200	2,800	10.80%	7.20%	6.70%
2014	23,900	2,100	8.10%	4.80%	5.60%
2015	27,500	1,800	6.60%	4.90%	5.30%
2016	26,100	1,800	6.50%	4.80%	4.50%
2017	25,200	1,800	6.50%	4.50%	3.90%

Employment by Industrial Group

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

(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, 2017

<hr style="border-top: 3px double #000;"/>	
Date Formed:	1809
County Seat:	Norwalk
County Employees:	438
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	
Major Metropolitan Areas and	
<u>Neighboring Communities</u>	<u>Miles From</u> <u>County Seat</u>
Norwalk	0
Monroeville	3
North Fairfield	8
Bellevue	9
Wakeman	9
Willard	13
New London	13
Greenwich	13
Plymouth	15



Dave Yost • Auditor of State

HURON COUNTY

HURON COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
SEPTEMBER, 4 2018