

HURON COUNTY FINANCIAL CONDITION

AUDIT REPORT

For the year ended December 31, 2015



Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* of Huron County, prepared by Charles E. Harris & Associates, Inc., for the audit period January 1, 2015 through December 31, 2015. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost
Auditor of State

November 4, 2016

Board of County Commissioners

88 East Broad Street, Fifth Floor, Columbus, Ohio 43215-3506
Phone: 614-466-4514 or 800-282-0370 Fax: 614-466-4490
www.ohioauditor.gov

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HURON COUNTY FINANCIAL CONDITION
HURON COUNTY, OHIO
AUDIT REPORT
For the Year Ended December 31, 2015

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Huron County, Ohio
Schedule of Federal Awards Expenditures
For the Year Ended December 31, 2015

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Passed Through to Subrecipients	Disbursements
<u>U.S. Department of Housing and Urban Development</u>				
<i>Passed Through Ohio Development Services Agency:</i>				
Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	BF-14-1BJ-1	\$ -	\$77,215
Total CDBG / State's Program and Non-Entitlement Grants in Hawaii			-	77,215
Home Investment Partnerships Program	14.239	BC-13-1BJ-1	-	51,245
Home Investment Partnerships Program	14.239	BC-13-1BJ-2	-	256,710
Total Home Investment Partnerships Program			-	307,955
Total U.S. Department of Housing and Urban Development			-	385,170
<u>U.S. Department of Agriculture</u>				
<i>Passed Through the Ohio Department of Job and Family Services:</i>				
Supplemental Nutrition Assistance Program Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	G-1617-11-5529	-	194,825
Total Supplemental Nutrition Assistance Program Cluster			-	194,825
Total U.S. Department of Agriculture			-	194,825
<u>U.S. Department of Justice</u>				
<i>Passed Through Ohio Department of Youth Services:</i>				
<i>Passed Through the Office of Criminal Justice Services:</i>				
Crime Victim Assistance	16.575	VAGENE161T	-	93,000
Total Crime Victim Assistance			-	93,000
Total U.S. Department of Justice			-	93,000
<u>U.S. Department of Transportation</u>				
<i>Passed Through the Federal Aviation Administration:</i>				
Airport Improvement Program	20.106	3-39-0062-008-2015	-	137,700
Total U.S. Department of Transportation			-	137,700
<u>U.S. Department of Homeland Security</u>				
<i>Passed Through Ohio Emergency Management Agency:</i>				
Emergency Management Performance Grants - EMA Radio Tower	97.042	EMW-2014-EP-00064	-	130,000
Emergency Management Performance Grants - Interoperable Communications Equipment	97.042	EMW-2014-EP-00064	-	43,604
Emergency Management Performance Grants	97.042	EMW-2015-EP-00034-S01	-	90,262
Total Emergency Management Performance Grants			-	263,866
Total U.S. Department of Homeland Security			-	263,866
<u>U.S. Department of Education</u>				
<i>Passed Through Ohio Department of Education:</i>				
Special Education Cluster:				
Special Education - Grants to States	84.027	6BSF	-	12,595
Total Special Education Cluster			-	12,595
<i>Passed through the Ohio Department of Health:</i>				
Special Education - Grants for Infants and Families	84.181	N/A	-	103,506
Total U.S. Department of Education			-	116,101

(continued)

Huron County, Ohio
Schedule of Federal Awards Expenditures (continued)
For the Year Ended December 31, 2015

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>				
Workforce Investment Act Cluster:				
WIA Adult Program	17.258	N/A	\$ -	\$ 95,746
WIA Youth Activities	17.259	N/A	-	128,195
WIA Dislocated Workers	17.278	N/A	-	407,892
Total Workforce Investment Act Cluster			<u>-</u>	<u>631,833</u>
Total U.S. Department of Labor			-	631,833
U.S. Department of Health and Human Services				
<i>Passed Through the Ohio Department of Development Disabilities:</i>				
Medical Assistance Program	93.778	N/A	-	207,894
<i>Passed Through the Department of Job and Family Services:</i>				
Medical Assistance Program	93.778	G-1617-11-5529	-	492,215
Total Medicaid Cluster			<u>-</u>	<u>700,109</u>
<i>Passed Through the Ohio Department of Development Disabilities:</i>				
Social Services Block Grant	93.667	N/A	-	62,226
<i>Passed Through the Department of Job and Family Services:</i>				
Social Services Block Grant	93.667	G-1617-11-5529	-	774,908
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>				
Social Services Block Grant	93.667	N/A	40,286	40,286
Total Social Services Block Grant			<u>40,286</u>	<u>877,420</u>
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	158,485	158,485
			<u>158,485</u>	<u>158,485</u>
<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
			<u>42,304</u>	<u>42,304</u>
<i>Passed Through the Department of Job and Family Services:</i>				
Temporary Assistance for Needy Families Cluster:				
Temporary Assistance for Needy Families	93.558	G-1617-11-5529	-	1,699,398
Total Temporary Assistance for Needy Families Cluster			<u>-</u>	<u>1,699,398</u>
Promoting Safe and Stable Family	93.556	G-1617-11-5529	-	58,838
Child Support Enforcement	93.563	G-1617-11-5529	-	672,449
Child Welfare Services_State Grants	93.645	G-1617-11-5529	-	2,812
Foster Care_Title IV-E	93.658	G-1617-11-5529	-	911,378
Adoption Assistance	93.659	G-1617-11-5529	-	264,590
Chafee Foster Care Independence Program	93.674	G-1617-11-5529	-	7,765
Child Care Development Fund Cluster:				
Child Care and Development Block Grant	93.575	G-1617-11-5529	-	69,473
Total U.S. Department of Health and Human Services			<u>241,075</u>	<u>5,465,021</u>
Total Federal Awards Expenditures			<u>\$ 241,075</u>	<u>\$ 7,287,516</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
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Federal Awards Expenditures (the Schedule) includes the federal award activity of Huron County (the County) under programs of the federal government for the year ended December 31, 2015. 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 assets, 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 to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - SUBRECIPIENTS

The County passes certain federal awards received from the Ohio Department of Development Disabilities to other governments or not-for-profit agencies (subrecipients). As Note B describes the County reports 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 C - 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. The Schedule does not report loans made as there were no new loans made in 2015. Subsequent loans are subject to the same compliance requirements imposed by HUD as the initial loans.

These loans are collateralized with some combination of real property, machinery/equipment and personal guaranties.

NOTE D - MATCHING REQUIREMENTS

Certain Federal programs require the County to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The County has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

HURON COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - continued
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2015

NOTE E - TRANSFERS BETWEEN FEDERAL PROGRAMS

During fiscal year 2015, the County made allowable transfers of \$426,864 from the Temporary Assistance for Needy Families (TANF) (93.558) program to the Social Services Block Grant (SSBG) (93.667) program. The Schedule shows the County spent approximately \$1,699,398 on the TANF program. The amount reported for the TANF program on the Schedule excludes the amount transferred to the SSBG program. The amount transferred to the SSBG program is included as SSBG expenditures when disbursed. The following table shows the gross amount drawn for the TANF program during fiscal year 2015 and the amount transferred to the Social Services Block Grant program.

Temporary Assistance for Needy Families	\$ 2,126,262
Transfer to Social Services Block Grant	<u>(426,864)</u>
Total Temporary Assistance for Needy Families	<u>\$ 1,699,398</u>

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

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

To the Board of County Commissioners:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, 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, 2015 and the related notes to the financial statements, and have issued our report thereon dated August 26, 2016. We noted the County adopted new accounting guidance in Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an Amendment of GASB Statement No. 68*.

Internal Control Over Financial Reporting

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. *A material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. *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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, unidentified material weaknesses may exist.

Compliance and Other Matters

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *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

Charles E. Harris & Associates, Inc.
August 26, 2016

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

Rockefeller Building
614 W Superior Ave Ste 1242
Cleveland OH 44113-1306
Office phone - (216) 575-1630
Fax - (216) 436-2411

**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**

Board of County Commissioners
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, 2015. The *Summary of Auditor's Results* in the accompanying schedule of findings identifies Huron 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 opine 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, 2015.

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, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated August 26, 2016. Our opinion also explained that the County adopted *Governmental Accounting Standard No. Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* during the year. We conducted our audit to opine on the County's basic financial statements as a whole. The accompanying schedule of federal awards expenditures 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.
August 26, 2016

**HURON COUNTY
SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2015**

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):	Temporary Assistance for Needy Families, CFDA# 93.558 Foster Care Title IV-E, CFDA# 93.658 Social Services Block Grant, CFDA# 93.667
(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?	No

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

None

3. FINDINGS FOR FEDERAL AWARDS

None

HURON COUNTY FINANCIAL CONDITION
December 31, 2015

SCHEDULE OF PRIOR AUDIT FINDINGS

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <i>Explain</i>
2014-01	Material weakness/noncompliance – new accounting system and cash reconciliation	Yes	Finding no longer valid
2014-02	Significant deficiency – capital asset listing	Yes	Finding no longer valid

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HURON COUNTY OHIO



COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FOR FISCAL YEAR ENDING
DECEMBER 31, 2015

PREPARED BY:
ROLAND TKACH, HURON COUNTY AUDITOR

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HURON COUNTY, OHIO
COMPREHENSIVE
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2015

Roland Tkach,
Huron County Auditor

Prepared by the Huron County Auditor's Office

Megan Bursley
Account Clerk

Elizabeth Horvatic
Account Clerk

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A black and white photograph of a forest path leading to a stream. The path is made of dirt and is flanked by dense trees and foliage. The stream is in the foreground, with water flowing over rocks. The overall scene is peaceful and natural.

Introductory Section

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Huron County, Ohio
Comprehensive Annual Financial Report
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For the Year Ended December 31, 2015

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ACCOUNTING DEPT.
(419) 668-0458

DATA PROCESSING
(419) 663-7900

LICENSE BUREAU/BMV
Shady Lane Complex
(419) 668-8602
Fax (419) 663-5123

MAP DEPARTMENT
(419) 668-2021

ROLAND TKACH
HURON COUNTY AUDITOR



12 EAST MAIN STREET SUITE 300
NORWALK, OHIO 44857-1545
(419) 668-4304

MOBILE HOMES
(419) 668-8643

PERSONAL PROPERTY
(419) 668-8464

REAL ESTATE TAXATION
(419) 668-8464

WEIGHTS AND MEASURES
(419) 668-4304

FAX (419) 663-6948

August 26, 2016

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, 2015.

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

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

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

The County

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

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

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

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

Reporting Entity and Services

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

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

Economic Condition and Outlook

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

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

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

Major County Initiatives

The year 2015 was a year of large projects being completed in Huron County. The new \$52 million Willard City School campus K-12 was completed. The 2015-2016 school year was the first classes in the new complex. Pepperidge Farms \$90 million, 275,000 square foot, new building was completed with increased packaging, flexibility, and production capacity with the creation of 30 new jobs.

Star of the West Milling Company has completed their \$48.3 million new flour mill next to the Pepperidge Farms plant in Willard. This new milling facility is able to produce 1 million lbs. of flour per day, and they have hired 18 workers to operate the plant 24 hours a day.

The new Huron County BMV License Bureau and Auto Title Office 6,000 square foot, \$1.4 million building opened in June 2015. The new building offers more efficient surroundings and very convenient parking for the public.

Borgers USA completed their new 400,000 square foot \$60 million manufacturing plant producing sound proofing panels for the auto industry. Since October 2015, they have hired 125 people working 3 shifts 7 days a week to keep up with the demand for their product.

The Huron County General fund started 2015 with an unencumbered carryover balance of \$2,547,748 and ended the year with \$3,678,422 a 44.4% increase from the first of the year.

Retail sales in Huron County for 2015 was \$665,733,800 which was an increase of 7.89% from 2014. The sales tax collection at 1.50% to the Huron County General Fund was \$9,986,007 on a cash basis. Sales tax revenue (Cash basis) accounts for 63% of the Huron County General Fund revenues. The trend in sales tax has been increasing. Since 2011 sales tax has seen steady growth as Huron County's economy has been expanding. The biggest news for the County General Fund is that the bonds that funded the Huron County Jail will be paid in full December 1st, 2016, which will free up \$400,000 to be used for the maintenance and operation of the Jail in years to come.

The new projects that are just starting are a new Fire station/township hall in Townsend Township which will be 8,600 square feet at a cost of \$1.3 million. The City of Norwalk is also in the process of building a \$3.5 million 16,500 square foot Fire Station to replace the current 104 year old building they are currently using.

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 2015 operating budget in late December 2014. Budgetary appropriations may not exceed estimated resources, with a balanced budget maintained in each fund. The budget is controlled at the major object code level within a fund or organizational unit. The budget may be amended or supplemented at any time during the year upon formal action of the Commissioners. Purchase orders are approved after the Auditor certifies the sufficiency of appropriation and availability of funds. Transfers of cash between funds require the Commissioners' authorization. Appropriations lapse at the end of the year. Additional information on the County's budgetary process can be found in Note B of the notes to the basic financial statements.

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

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

Independent Audit

Included in the report on pages 1 and 2 is an unqualified report of independent auditors rendered by Charles E. Harris & Associates, CPAs with respect to the basic financial statements of the County as of and for the year ended December 31, 2015. 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, 2014. 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 2015 CAFR for Huron County represents the 22nd successive report of its type for Huron County. The publication of this report represents an important achievement in providing significantly enhanced financial information and accountability to the citizens of Huron County, its elected officials, County management and investors. This report continues the aggressive program to improve the County's overall financial accounting and reporting capabilities and the continuation of the level of professionalism the Huron County Auditor's Office has worked to attain.

I would like to thank the elected officials, department heads and their staffs for their cooperation and assistance with the preparation of this CAFR. I ask for their continued support of this project and of my efforts toward continuing the sound financial management of Huron County. A special note of appreciation is extended to my accounting staff, Megan Bursley and Elizabeth Horvatich 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,

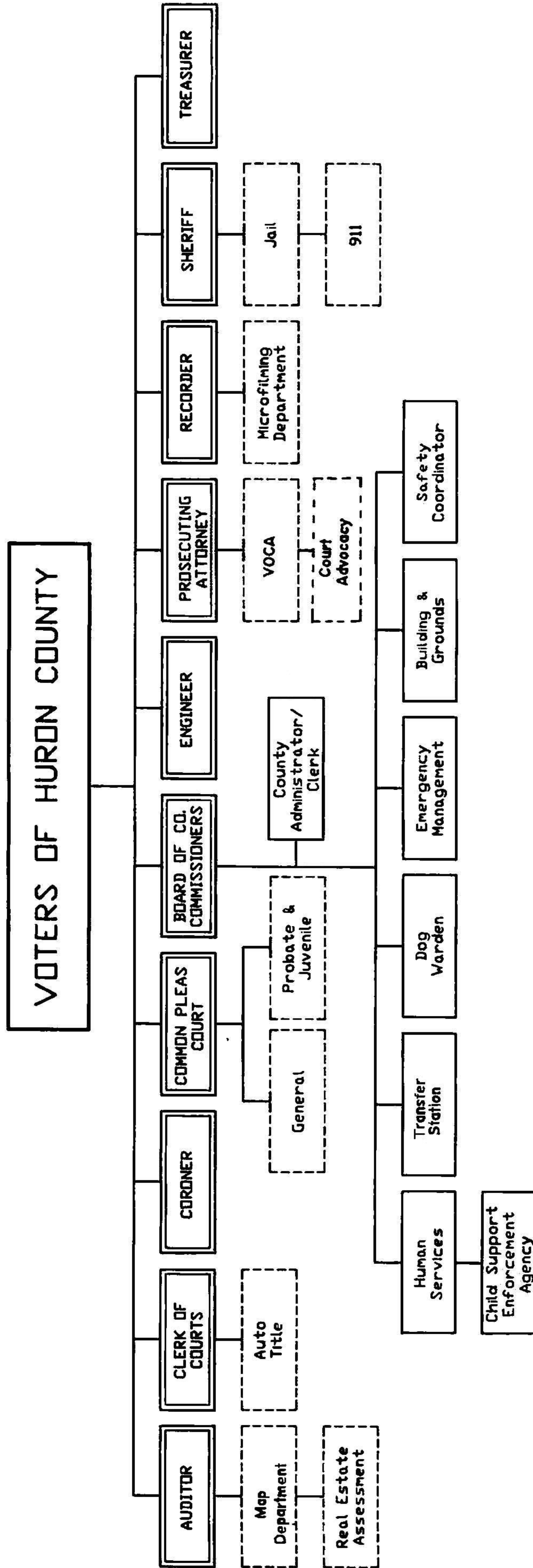


ROLAND TKACH
Huron County Auditor

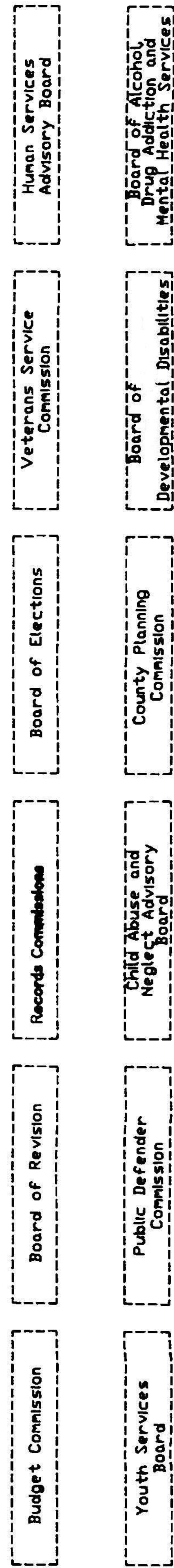
**Huron County, Ohio
List of Elected Officials
December 31, 2015**

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

HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



COUNTY BOARDS AND COMMISSIONS



ELECTED OFFICIALS

COUNTY AGENCIES



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Huron County
Ohio**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2014

Executive Director/CEO

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A magnifying glass with a wooden handle and a metal rim is positioned over a document. The document has the word "finance" printed in a serif font. The magnifying glass is tilted, and its lens is focused on the word. The background is a textured, light-colored surface.

FINANCIAL SECTION

finance

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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, 2015, 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 preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to opine on these financial statements based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider 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 to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support 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, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Board of Developmental Disabilities Fund, Job and Family Services Fund and the Motor Vehicle Gas Tax Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note G to the financial statements, during the year ended December 31, 2015, the County adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27* and also GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an Amendment of GASB Statement No. 68*. We did not modify our opinion regarding these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require this presentation to include *Management's discussion and analysis* and schedules of net pension liabilities and pension contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

Supplementary and Other Information

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected these statements and schedules to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 26, 2016, 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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Charles E. Harris & Associates, Inc.
August 26, 2016

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(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, 2015. 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 2015 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, 2015 by \$43,701,639 (net position).
- The County's total net position increased by \$3,301,278, which is approximately 8.2% of the net position at the beginning of the year 2015.
- At the end of 2015, the County's governmental funds reported a combined ending fund balance of \$19,328,321, an increase of \$810,081 from the prior year. Of this amount, \$5,825,223 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, 2015
(Unaudited)

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

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

Fund Financial Statements

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

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

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

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

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

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

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information, combining and individual fund statements and schedules, which can be found starting on page 57 of this report.

Government-wide Financial Analysis

Table 1
Net Position

	Governmental Activities 2015	Business-Type Activities 2015	Total 2015	Governmental Activities 2014*	Business-Type Activities 2014*	Total 2014*
Assets						
Current and other assets	\$32,696,426	\$1,161,731	\$33,858,157	\$31,103,643	\$883,825	\$31,987,468
Capital assets, net of depreciation	40,514,634	2,286,470	42,801,104	40,021,932	2,286,062	42,307,994
Total Assets	<u>73,211,060</u>	<u>3,448,201</u>	<u>76,659,261</u>	<u>71,125,575</u>	<u>3,169,887</u>	<u>74,295,462</u>
Deferred Outflows of Resources						
Pensions	<u>2,628,581</u>	<u>45,778</u>	<u>2,674,359</u>	<u>1,777,337</u>	<u>30,926</u>	<u>1,808,263</u>
Liabilities						
Current and other Liabilities	2,593,363	242,201	2,835,564	2,848,699	141,876	2,990,575
Non-Current Liabilities						
Due within one year	1,020,901	216,879	1,237,780	961,016	210,624	1,171,640
Due in more than one year:						
Net Pension Liability	14,834,628	253,542	15,088,170	14,459,005	247,815	14,706,820
Other Amounts	6,607,284	3,640,409	10,247,693	7,463,891	3,884,713	11,348,604
Total Liabilities	<u>25,056,176</u>	<u>4,353,031</u>	<u>29,409,207</u>	<u>25,732,611</u>	<u>4,485,028</u>	<u>30,217,639</u>
Deferred inflows of resources						
Property taxes not levied to finance						
current year operations	5,769,389	0	5,769,389	5,330,290	0	5,330,290
Special assessments	165,419	0	165,419	154,274	0	154,274
Pension	283,512	4,454	287,966	0	0	0
Total deferred inflows of resources	<u>6,218,320</u>	<u>4,454</u>	<u>6,222,774</u>	<u>5,484,564</u>	<u>0</u>	<u>5,484,564</u>
Net Position						
Net investment in capital assets	34,937,091	2,001,470	36,938,561	34,058,618	1,986,062	36,044,680
Restricted	14,303,469	0	14,303,469	13,643,645	0	13,643,645
Unrestricted (deficit)	(4,675,415)	(2,864,976)	(7,540,391)	(6,016,526)	(3,271,438)	(9,287,964)
Total Net Position	<u>\$44,565,145</u>	<u>(\$863,506)</u>	<u>\$43,701,639</u>	<u>\$41,685,737</u>	<u>(\$1,285,376)</u>	<u>\$40,400,361</u>

** As restated, see Note N.

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)

As noted earlier, net position may serve over time as a useful indicator of a County's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$44,565,145 in governmental activities and liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$2,864,976 in business type activities as of December 31, 2015. By far, the largest portion of the County's net position (84.5%) 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 (32.7%) represents resources that are subject to restrictions on how they can be used.

Due to the implementation of GASB Statements 68 and 71, the County's unrestricted net position is a deficit of \$7,540,391 which is the reason that the above percentages exceed 100% for their portion of net position.

Current and other assets increased by \$1,870,689 partially due to increases in sales tax revenues and property tax revenues which created a positive cash flow. There was also an increase in taxes receivables and due from other governments. Capital assets increased \$493,110 primarily as a result of various road and bridge projects, building improvements and equipment additions during the year which were partially offset by disposals of equipment and depreciation expense. Current and other liabilities decreased \$155,011 due mainly to decreases in accounts payable, contracts payable and matured compensated absences payable which were partially offset by increases in accrued wages and benefits, due to other governments and claims payable. Total long-term liabilities decreased \$653,421 due to debt principal payments which were partially offset by increases in net pension liabilities. Deferred outflows of resources increased due primarily to increases in pension payments in 2015 which are recognized as deferred outflows of resources. Deferred inflows of resources increased partially due to the implementation of GASB 68 which increased deferred inflows of resources related to pensions and also due to increases in deferred inflows related to property taxes.

During 2015, the County adopted GASB Statement 68, "Accounting and Financial Reporting for Pensions—an Amendment of GASB Statement 27," which significantly revises accounting for pension costs and liabilities. For reasons discussed below, many end users of this financial statement will gain a clearer understanding of the County's actual financial condition by adding deferred inflows related to pension and the net pension liability to the reported net position and subtracting deferred outflows related to pension.

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's *net pension liability*. 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 new 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, 2015
(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.

As a result of implementing GASB 68 and GASB 71, the County is reporting a net pension liability and deferred inflows/outflows of resources related to pension on the accrual basis of accounting. This implementation also had the effect of restating net position for governmental activities at December 31 2014, from \$54,367,405 to \$41,685,737 and for business-type activities at December 31, 2014 from a deficit of \$1,068,487 to a deficit of \$1,285,376.

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)

Table 2 provides a summary of the changes in net position for the year ended December 31, 2015 compared with the year ended December 31, 2014.

Table 2
Change in Net Position

	Governmental Activities 2015	Business-Type Activities 2015	Total 2015	Governmental Activities 2014	Business-Type Activities 2014	Total 2014
Revenues						
Program Revenues						
Charges for Services	\$5,247,011	\$2,271,324	\$7,518,335	\$4,576,308	\$2,272,218	\$6,848,526
Operating Grants and contributions	18,118,428	0	18,118,428	16,202,135	0	16,202,135
Capital Grants and Contributions	387,760	0	387,760	3,117,979	0	3,117,979
General Revenues						
Taxes	16,016,479	0	16,016,479	15,145,748	0	15,145,748
Intergovernmental	2,053,876	0	2,053,876	2,032,487	0	2,032,487
Investment Income	93,677	0	93,677	80,313	0	80,313
Other	1,090,675	63,522	1,154,197	800,733	47,242	847,975
Total Revenues	\$43,007,906	\$2,334,846	\$45,342,752	\$41,955,703	\$2,319,460	\$44,275,163
Program Expenses						
General Government						
Legislative and Executive	7,370,587	0	7,370,587	6,718,716	0	6,718,716
Judicial	2,081,301	0	2,081,301	1,909,176	0	1,909,176
Public Safety	5,689,776	0	5,689,776	6,090,195	0	6,090,195
Public Works	5,599,766	0	5,599,766	5,770,976	0	5,770,976
Health	9,480,113	0	9,480,113	9,679,054	0	9,679,054
Human Services	9,264,617	0	9,264,617	8,459,751	0	8,459,751
Conservation and Recreation	325,200	0	325,200	321,600	0	321,600
Interest and Fiscal Charges	317,138	0	317,138	309,420	0	309,420
Bond Issuance Costs	0	0	0	31,500	0	31,500
Landfill	0	1,912,976	1,912,976	0	2,050,725	2,050,725
Total Expenses	40,128,498	1,912,976	42,041,474	39,290,388	2,050,725	41,341,113
Increase(decrease) in Net Position	2,879,408	421,870	3,301,278	2,665,315	268,735	2,934,050
Net Position, January 1*	41,685,737	(1,285,376)	40,400,361	N/A	N/A	N/A
Net Position, December 31	\$44,565,145	(\$863,506)	\$43,701,639	\$41,685,737	(\$1,285,376)	\$40,400,361

Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)

Governmental Activities

The County financial position increased \$2,879,408 for governmental activities. Health accounted for \$9,480,113 of the \$40,128,498 total expenses for governmental activities or 23.6% of total expenses. The next largest programs are human services and legislative and executive, accounting for \$9,264,617 and \$7,370,587, respectively, which represents 23.1% and 18.4%, respectively, of total governmental expenses. Legislative and Executive expenses increased due to increased expenses for a variety of programs as the County works to modernize their operations as well as the Board of Elections' operating lease of voting machines and associated software. Human services increased as a direct result of increased funding for Job and Family Services and Children's Services programs.

Tax revenue accounts for \$16,016,479 of the \$43,007,906 total revenue for governmental activity, or 37.2% of total governmental revenues. The increase in tax revenue is primarily due to increases in sales taxes due to an improving economy. Operating grants and contributions was the largest program revenue accounting for \$18,118,428, or 42.1% of total governmental revenue. The increase in operating grants and contributions was primarily due to increases in funding for Jobs and Family Services, Felony Delinquent Care, Children's Services, Developmentally Disabled Residential, and Comprehensive Housing programs which were partially offset by decreases in the Help Me Grow and NSP Grant programs. The significant decreases in capital grants and contributions were due to decreased governmental funding for roads and bridges projects in 2015.

The County's direct charges to users of governmental services made up \$5,247,011 or 12.2% of total governmental revenue. These charges are for fees for real estate transfers, fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. These revenues increased from 2014 due to increased charges for services in the Jobs and Family Services programs and the Developmentally Disabled programs.

Business-Type Activities

The net position for the business-type activities for the County increased by \$421,870 for the year ended 2015. The major revenue source was charges for services of \$2,271,324. The primary reason for the increase in net position was due to increases in charges for services and decreases in expenses for the landfill in 2015.

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 \$5,849,128, while total fund balance was \$6,177,124. 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 43.3% to total General Fund expenditures, while total fund balance represents 45.7% of that same amount. The fund balance of the County's General Fund increased by \$1,015,088 during 2015. The reasons for the increase were due to increases in sales tax revenue, charges for services revenues and intergovernmental revenues primarily due to slight economic improvement in the County which exceeded the increase in expenditures due to program increases.

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

The fund balance of the Board of Developmental Disabilities decreased \$261,470 to \$529,355. The decrease is due primarily to decreases in intergovernmental revenues from the prior year.

The fund balance of Job and Family Services increased \$222,342 to \$554,954. The increase is due to increases in this program's revenues which exceeded the increase in program expenditures.

**Huron County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2015
(Unaudited)**

The fund balance of Motor Vehicle and Gas Tax increased \$118,167 to \$3,042,364 due to the decrease in revenues being less than the decrease in expenditures from the prior year.

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 \$(863,506). 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 and intergovernmental revenue beyond the final estimates. There were reductions between the original and final budgets for expenditures with the most significant changes being reductions in legislative and executive, judicial and public safety expenditures and an increase in capital outlay expenditures. The differences between the final budget and actual expenditures were primarily due to less expenditures than anticipated in legislative and executive, judicial, and public safety expenditures.

Capital Assets and Debt Administration

Capital assets. The County's capital assets for its governmental and business type activities as of December 31, 2015 amount to \$42,801,104 (net of accumulated depreciation). These capital assets include land, land improvements, building structures and improvements, furniture, fixtures equipment and infrastructure.

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

Long-term debt. At the end of the current year, the County had total bonded debt outstanding of \$5,956,000 which is backed by the full faith and credit of the government. The County also had a loan outstanding of \$77,407 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 \$26.4 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 6.6%, which is lower than the rate a year ago. The state average unemployment rate was 4.9% and the national average was 5.3%.

Inflationary trends in the region compare favorably to national indices. These factors were considered in preparing the County's budget for the 2015 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, 2015

	Governmental Activities	Business-Type Activities	Total	Component Unit Airport
Assets:				
Equity in pooled cash and investments	\$ 19,998,881	\$829,055	\$20,827,936	\$0
Cash and cash equivalents	0	0	0	43,395
Receivables (net of allowance for uncollectibles)				
Taxes	7,744,126	0	7,744,126	0
Accounts	106,193	320,435	426,628	0
Special assessments	300,757	0	300,757	0
Accrued interest	26,561	0	26,561	0
Loans	185,516	0	185,516	0
Due from other governments	3,372,797	0	3,372,797	0
Prepaid expenses	123,242	0	123,242	0
Materials and supplies inventory	838,353	12,241	850,594	0
Capital assets not being depreciated	1,667,359	307,678	1,975,037	0
Capital assets being depreciated (net of accumulated depreciation)	38,847,275	1,978,792	40,826,067	0
<i>Total assets</i>	<u>73,211,060</u>	<u>3,448,201</u>	<u>76,659,261</u>	<u>43,395</u>
Deferred Outflows of Resources:				
Pensions	2,628,581	45,778	2,674,359	0
Liabilities:				
Accounts payable	1,070,648	210,739	1,281,387	0
Accrued wages and benefits	764,047	20,055	784,102	0
Due to other governments	319,118	10,371	329,489	0
Matured compensated absences	14,817	0	14,817	0
Claims payable	400,953	0	400,953	0
Accrued interest payable	23,780	1,036	24,816	0
Long-term liabilities				
Due within one year	1,020,901	216,879	1,237,780	0
Due in more than one year:				
Net Pension Liability (See Note G)	14,834,628	253,542	15,088,170	0
Other Amounts Due in More than One Year	6,607,284	3,640,409	10,247,693	0
<i>Total liabilities</i>	<u>25,056,176</u>	<u>4,353,031</u>	<u>29,409,207</u>	<u>0</u>
Deferred Inflows of Resources:				
Property taxes not levied to finance current year operations	5,769,389	0	5,769,389	0
Special assessments	165,419	0	165,419	0
Pensions	283,512	4,454	287,966	0
<i>Total deferred inflows of resources</i>	<u>6,218,320</u>	<u>4,454</u>	<u>6,222,774</u>	<u>0</u>
Net Position:				
Net investment in capital assets	34,937,091	2,001,470	36,938,561	0
Restricted for:				
Board of developmental disabilities (DD)	727,613	0	727,613	0
Child support	75,802	0	75,802	0
Real estate	968,150	0	968,150	0
EMA	163,817	0	163,817	0
Muney Road	711,661	0	711,661	0
911 equipment	210,056	0	210,056	0
DD residential	1,342,814	0	1,342,814	0
Job and family services	334,063	0	334,063	0
Motor vehicle and gas tax	4,353,681	0	4,353,681	0
Mental health	1,837,920	0	1,837,920	0
Children's services	599,295	0	599,295	0
Felony delinquent care and custody	138,810	0	138,810	0
Huron County revolving loan	335,169	0	335,169	0
Law Library	383,877	0	383,877	0
Special Projects CP	67,153	0	67,153	0
EPA Hazmat	115,580	0	115,580	0
Mediation	72,801	0	72,801	0
Help Me Grow	322,027	0	322,027	0
Ditch Maintenance	280,448	0	280,448	0
Victims Assistance	99,338	0	99,338	0
DD Trust	87,326	0	87,326	0
Clerk of Courts Computer	142,606	0	142,606	0
Other purposes	727,276	0	727,276	0
Debt service	22,489	0	22,489	0
Capital projects	183,697	0	183,697	0
Unrestricted (deficit)	(4,675,415)	(2,864,976)	(7,540,391)	43,395
<i>Total net position</i>	<u>\$44,565,145</u>	<u>(\$863,506)</u>	<u>\$43,701,639</u>	<u>\$43,395</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, 2015

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	\$7,370,587	\$1,630,467	\$128,465	\$0
Judicial	2,081,301	442,046	360,664	0
Public safety	5,689,776	935,467	609,579	0
Public works	5,599,766	219,465	5,880,475	326,489
Health	9,480,113	873,874	3,930,015	61,271
Human services	9,264,617	1,101,272	7,209,230	0
Conservation and recreation	325,200	44,420	0	0
Interest and fiscal charges	317,138	0	0	0
Total governmental activities	<u>40,128,498</u>	<u>5,247,011</u>	<u>18,118,428</u>	<u>387,760</u>
Business-type activities:				
Landfill	1,912,976	2,271,324	0	0
Total business-type activities	<u>1,912,976</u>	<u>2,271,324</u>	<u>0</u>	<u>0</u>
Total primary government	<u>\$42,041,474</u>	<u>\$7,518,335</u>	<u>\$18,118,428</u>	<u>\$387,760</u>
Component unit:				
Airport	\$231,154	\$79,358	\$0	\$154,408
Total component unit	<u>\$231,154</u>	<u>\$79,358</u>	<u>\$0</u>	<u>\$154,408</u>

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

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

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

Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Airport
(\$5,611,655)	\$0	(\$5,611,655)	\$0
(1,278,591)	0	(1,278,591)	0
(4,144,730)	0	(4,144,730)	0
826,663	0	826,663	0
(4,614,953)	0	(4,614,953)	0
(954,115)	0	(954,115)	0
(280,780)	0	(280,780)	0
(317,138)	0	(317,138)	0
(16,375,299)	0	(16,375,299)	0
0	358,348	358,348	0
0	358,348	358,348	0
(16,375,299)	358,348	(16,016,951)	0
			2,612
			2,612
2,124,366	0	2,124,366	0
3,223,401	0	3,223,401	0
140,477	0	140,477	0
508,636	0	508,636	0
10,019,599	0	10,019,599	0
2,053,876	0	2,053,876	0
93,677	0	93,677	0
1,090,675	63,522	1,154,197	0
19,254,707	63,522	19,318,229	0
2,879,408	421,870	3,301,278	2,612
41,685,737	(1,285,376)	40,400,361	40,783
\$44,565,145	(\$863,506)	\$43,701,639	\$43,395

**Huron County, Ohio
Balance Sheet
Governmental Funds
December 31, 2015**

	General Fund	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Assets:						
Equity in pooled cash and investments	\$4,789,957	\$778,100	\$810,428	\$1,801,471	\$9,286,807	\$17,466,763
Receivables (net of allowances for uncollectibles)						
Taxes	3,386,133	3,452,069	0	0	905,924	7,744,126
Accounts	50,621	0	0	0	55,572	106,193
Special assessments	0	0	0	0	300,757	300,757
Accrued interest receivable	26,561	0	0	0	0	26,561
Loans	0	0	0	0	185,516	185,516
Due from other governments	551,825	224,807	0	2,324,603	271,562	3,372,797
Prepaid items	123,242	0	0	0	0	123,242
Materials and supplies inventory	5,870	0	0	830,932	1,551	838,353
<i>Total assets</i>	<u>\$8,934,209</u>	<u>\$4,454,976</u>	<u>\$810,428</u>	<u>\$4,957,006</u>	<u>\$11,007,689</u>	<u>\$30,164,308</u>
Liabilities, Deferred Inflows of Resources and Fund Balances:						
Liabilities:						
Accounts payable	\$207,921	\$58,474	\$62,076	\$148,370	\$593,807	\$1,070,648
Due to other governments	141,764	53,382	53,160	33,393	37,419	319,118
Accrued wages and benefits	302,380	136,889	140,238	80,292	104,248	764,047
Matured compensated absences	14,817	0	0	0	0	14,817
<i>Total liabilities</i>	666,882	248,745	255,474	262,055	735,474	2,168,630
Deferred Inflows of Resources:						
Property taxes not levied to finance current year operations	1,694,639	3,227,718	0	0	847,032	\$5,769,389
Unavailable revenue - interest	17,590	0	0	0	0	17,590
Unavailable revenue - delinquent taxes	117,784	224,351	0	0	58,892	401,027
Unavailable revenue - intergovernmental	260,190	224,807	0	1,652,587	41,010	2,178,594
Unavailable revenue - special assessments	0	0	0	0	300,757	300,757
<i>Total deferred inflows of resources</i>	2,090,203	3,676,876	0	1,652,587	1,247,691	8,667,357
Fund Balances:						
Nonspendable	208,102	0	0	830,932	1,551	1,040,585
Restricted	0	529,355	554,954	2,211,432	9,046,878	12,342,619
Assigned	119,894	0	0	0	0	119,894
Unassigned	5,849,128	0	0	0	(23,905)	5,825,223
<i>Total fund balances</i>	6,177,124	529,355	554,954	3,042,364	9,024,524	19,328,321
<i>Total liabilities, deferred inflows of resources and fund balances</i>	<u>\$8,934,209</u>	<u>\$4,454,976</u>	<u>\$810,428</u>	<u>\$4,957,006</u>	<u>\$11,007,689</u>	<u>\$30,164,308</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, 2015

Total Governmental Fund Balances	\$19,328,321
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	40,514,634
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Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.

Taxes		401,027
Intergovernmental		2,178,594
Special Assessments		135,338
Interest		<u>17,590</u>
Total		2,732,549

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		2,628,581
Deferred inflows of resources related to pensions		(283,512)
Net pension liability		<u>(14,834,628)</u>
Total		(12,489,559)

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.

2,131,165

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

Accrued Interest Payable		(23,780)
Compensated Absences		(1,879,778)
Energy Conservation Bonds Payable		(1,450,000)
Human Services Building Bonds Payable		(1,420,000)
Vehicle Loan		(77,407)
County Building Bonds Payable		(231,000)
General Obligation Bonds		(440,000)
Correctional Facility Refunding Bonds Payable		(385,000)
Building Improvement Bonds Payable		(1,345,000)
Various Purpose Improvement Bonds Payable		<u>(400,000)</u>
Total		<u>(7,651,965)</u>

Net Position of Governmental Activities	<u>\$44,565,145</u>
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The notes to the basic financial statements are an integral part of this statement.

Huron County, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2015

	General Fund	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle and Gas Tax	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:						
Taxes	\$12,144,838	\$3,225,064	\$0	\$0	\$646,725	\$16,016,627
Charges for services	1,529,849	650,498	623,518	69,968	1,834,531	4,708,364
Licenses and permits	2,855	0	0	0	0	2,855
Special assessments	0	0	0	0	94,025	94,025
Fines and forfeitures	212,640	0	0	47,057	170,261	429,958
Intergovernmental revenue	1,880,920	1,380,607	4,722,621	5,459,014	6,853,655	20,296,817
Investment earnings	84,834	0	0	1,657	766	87,257
Miscellaneous revenue	260,789	127,508	1,744	100,428	600,206	1,090,675
<i>Total revenues</i>	<u>16,116,725</u>	<u>5,383,677</u>	<u>5,347,883</u>	<u>5,678,124</u>	<u>10,200,169</u>	<u>42,726,578</u>
Expenditures:						
Current:						
General government-						
Legislative and executive	5,524,734	0	0	0	850,036	6,374,770
Judicial	1,938,053	0	0	0	81,076	2,019,129
Public safety	4,632,570	0	0	0	1,221,436	5,854,006
Public works	0	0	0	4,281,337	840,129	5,121,466
Health	116,924	5,621,189	0	0	3,429,753	9,167,866
Human services	444,112	0	5,156,305	0	3,730,858	9,331,275
Conservation and recreation	325,200	0	0	0	0	325,200
Capital outlay	528,080	101,365	18,663	1,278,620	670,701	2,597,429
Debt service:						
Principal retirement	0	20,733	0	0	882,000	902,733
Interest and fiscal charges	0	0	0	0	320,763	320,763
<i>Total expenditures</i>	<u>13,509,673</u>	<u>5,743,287</u>	<u>5,174,968</u>	<u>5,559,957</u>	<u>12,026,752</u>	<u>42,014,637</u>
<i>Excess of revenues over (under) expenditures</i>	<u>2,607,052</u>	<u>(359,610)</u>	<u>172,915</u>	<u>118,167</u>	<u>(1,826,583)</u>	<u>711,941</u>
Other financing sources (uses):						
Issuance of loans	0	98,140	0	0	0	98,140
Transfers in	0	0	154,802	0	1,542,537	1,697,339
Transfers out	(1,591,964)	0	(105,375)	0	0	(1,697,339)
<i>Total other financing sources (uses)</i>	<u>(1,591,964)</u>	<u>98,140</u>	<u>49,427</u>	<u>0</u>	<u>1,542,537</u>	<u>98,140</u>
Net change in fund balance	1,015,088	(261,470)	222,342	118,167	(284,046)	810,081
Fund balance, January 1	5,162,036	790,825	332,612	2,924,197	9,308,570	18,518,240
Fund balance, December 31	<u>\$6,177,124</u>	<u>\$529,355</u>	<u>\$554,954</u>	<u>\$3,042,364</u>	<u>\$9,024,524</u>	<u>\$19,328,321</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, 2015

Net Change in Fund Balances - Total Governmental Funds \$810,081

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

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

Capital Asset Additions	3,781,504	
Current Year Depreciation	(3,234,107)	
Total		547,397

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	(54,695)	
Total		(54,695)

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

Taxes	(148)	
Intergovernmental	263,247	
Interest	6,420	
Special Assessments	11,809	
Total		281,328

The issuance of loans 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.

(98,140)

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

1,837,588

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

(1,645,479)

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

902,733

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.

302,841

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	(7,871)	
Decrease in Accrued Interest	3,625	

Total		(4,246)

Net Change in Net Position of Governmental Activities \$2,879,408

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$10,210,800	\$10,189,300	\$12,111,246	\$1,921,946
Charges for services	1,096,525	1,011,525	1,070,642	59,117
Licenses and permits	3,000	3,000	2,855	(145)
Fines and forfeitures	170,000	170,000	213,517	43,517
Intergovernmental revenue	1,378,976	1,401,803	1,738,874	337,071
Investment earnings	75,000	75,000	225,064	150,064
Miscellaneous revenue	265,700	281,183	396,621	115,438
Total revenues	<u>13,200,001</u>	<u>13,131,811</u>	<u>15,758,819</u>	<u>2,627,008</u>
Expenditures:				
Current:				
General government-				
Legislative and executive	5,482,987	5,827,515	5,267,269	560,246
Judicial	2,108,045	2,190,076	2,011,468	178,608
Public safety	4,839,727	4,950,817	4,763,911	186,906
Public works	850	850	-	850
Health	117,173	117,173	116,924	249
Human services	575,584	565,811	555,600	10,211
Miscellaneous	315,800	325,200	325,200	-
Capital outlay	129,627	436,079	383,367	52,712
Total expenditures	<u>13,569,793</u>	<u>14,413,521</u>	<u>13,423,739</u>	<u>989,782</u>
Excess/(deficiency) of revenues under expenditures	(369,792)	(1,281,710)	2,335,080	3,616,790
Other financing sources (uses):				
Transfers in	40,000	40,000	40,000	-
Transfers out	(1,747,110)	(1,525,354)	(1,524,915)	439
Excess/(deficiency) of revenues and other financing sources under expenditures and other uses	(2,076,902)	(2,767,064)	850,165	3,617,229
Fund balance, January 1	2,547,748	2,547,748	2,547,748	-
Prior year encumbrances appropriated	280,503	280,503	280,503	-
Fund balance, December 31	<u>\$751,349</u>	<u>\$61,187</u>	<u>\$3,678,416</u>	<u>\$3,617,229</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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$3,275,000	\$3,350,000	\$3,225,064	(\$124,936)
Intergovernmental revenue	1,300,000	1,201,220	1,258,260	57,040
Miscellaneous revenue	310,000	310,000	357,295	47,295
Total revenues	<u>4,885,000</u>	<u>4,861,220</u>	<u>4,840,619</u>	<u>(20,601)</u>
Expenditures:				
Current:				
Personal services	4,360,000	4,405,000	4,037,009	367,991
Materials and supplies	189,700	158,428	158,428	0
Charges and services	1,159,953	1,122,336	1,122,238	98
Capital purchases	110,000	110,000	23,958	86,042
Total expenditures	<u>5,819,653</u>	<u>5,795,764</u>	<u>5,341,633</u>	<u>454,131</u>
Deficiency of revenues under expenditures	(934,653)	(934,544)	(501,014)	433,530
Fund balance, January 1	822,111	822,111	822,111	0
Prior year encumbrances appropriated	234,653	234,653	234,653	0
Fund balance, December 31	<u>\$122,111</u>	<u>\$122,220</u>	<u>\$555,750</u>	<u>\$433,530</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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$4,040,000	\$4,040,000	\$4,012,222	(\$27,778)
Charges for services	1,275,000	1,275,000	1,333,917	58,917
Interest revenue	100	100	0	(100)
Miscellaneous revenue	5,100	5,100	1,744	(3,356)
Total revenues	<u>5,320,200</u>	<u>5,320,200</u>	<u>5,347,883</u>	<u>27,683</u>
Expenditures:				
Current:				
Personal services	3,725,000	3,743,000	3,497,470	245,530
Materials and supplies	21,000	15,998	6,236	9,762
Charges and services	2,104,535	1,977,357	1,714,524	262,833
Capital purchases	25,000	25,000	18,663	6,337
Total expenditures	<u>5,875,535</u>	<u>5,761,355</u>	<u>5,236,893</u>	<u>524,462</u>
Excess/(deficiency) of revenues under expenditures	(555,335)	(441,155)	110,990	552,145
Other financing sources (uses):				
Transfers in	154,802	154,802	154,802	0
Transfers out	(105,375)	(105,375)	(105,375)	0
Total other financing sources (uses)	<u>49,427</u>	<u>49,427</u>	<u>49,427</u>	<u>0</u>
Excess/(deficiency) of revenues and other financing sources under expenditures and other uses	(505,908)	(391,728)	160,417	552,145
Fund balance, January 1	563,552	563,552	563,552	0
Prior year encumbrances appropriated	5,909	5,909	5,909	0
Fund balance, December 31	<u>\$63,553</u>	<u>\$177,733</u>	<u>\$729,878</u>	<u>\$552,145</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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$100,000	\$125,000	\$67,888	(\$57,112)
Fines and forfeitures	48,000	45,000	48,231	3,231
Intergovernmental revenue	4,325,000	4,332,000	4,392,331	60,331
Investment earnings	1,800	1,800	1,657	(143)
Miscellaneous revenue	190,000	197,500	231,428	33,928
Total revenues	<u>4,664,800</u>	<u>4,701,300</u>	<u>4,741,535</u>	<u>40,235</u>
Expenditures:				
Current:				
Personal services	2,643,000	2,619,300	2,369,938	249,362
Materials and supplies	1,116,500	1,016,494	862,327	154,167
Charges and services	1,363,000	1,662,713	1,596,281	66,432
Capital purchases	320,500	385,485	344,076	41,409
Total expenditures	<u>5,443,000</u>	<u>5,683,992</u>	<u>5,172,622</u>	<u>511,370</u>
Excess (deficiency) of revenues over (under) expenditures	(778,200)	(982,692)	(431,087)	551,605
Fund balance, January 1	1,546,261	1,546,261	1,546,261	0
Prior year encumbrances appropriated	129,500	129,500	129,500	0
Fund balance, December 31	<u>\$897,561</u>	<u>\$693,069</u>	<u>\$1,244,674</u>	<u>\$551,605</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, 2015

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Assets:		
Current assets:		
Equity in pooled cash and investments	\$829,055	\$2,532,118
Receivables (net of allowances for uncollectibles)	320,435	0
Materials and supplies inventory	12,241	0
<i>Total current assets</i>	<u>1,161,731</u>	<u>2,532,118</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	888,573	0
Less: accumulated depreciation	(3,589,434)	0
<i>Total noncurrent assets</i>	<u>2,286,470</u>	<u>0</u>
<i>Total assets</i>	<u>3,448,201</u>	<u>2,532,118</u>
Deferred Outflows of Resources:		
Pension	45,778	0
Liabilities:		
Current liabilities:		
Accounts payable	210,739	0
Accrued wages and benefits	20,055	0
Due to other governments	10,371	0
Claims payable	0	400,953
Accrued interest payable	1,036	0
Current portion of compensated absences	2,302	0
Current portion of unfunded closure/post-closure	199,577	0
Current portion of bonds payable	15,000	0
<i>Total current liabilities</i>	<u>459,080</u>	<u>400,953</u>
Noncurrent liabilities:		
Compensated absences - noncurrent	52,275	0
Unfunded closure/post-closure-noncurrent	3,318,134	0
Bonds Payable-noncurrent	270,000	0
Net Pension Liability	253,542	0
<i>Total noncurrent liabilities</i>	<u>3,893,951</u>	<u>0</u>
<i>Total liabilities</i>	<u>4,353,031</u>	<u>400,953</u>
Deferred Inflows of Resources:		
Pension	4,454	0
Net Position:		
Net investment in capital assets	2,001,470	0
Unrestricted (deficit)	(2,864,976)	2,131,165
<i>Total net position (deficit)</i>	<u>(\$863,506)</u>	<u>\$2,131,165</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, 2015

	Business-Type Activities	Governmental Activities
	Landfill	Internal Service Fund
Operating revenues:		
Charges for services	\$2,271,324	\$3,466,240
Miscellaneous	63,522	0
Total operating revenues	2,334,846	3,466,240
Operating expenses:		
Personal services	400,849	0
Contract services	1,348,973	494,596
Claims	0	2,668,803
Materials and supplies	890	0
Depreciation	147,221	0
Total operating expenses	1,897,933	3,163,399
Operating income (loss)	436,913	302,841
Nonoperating revenues (expenses):		
Interest and fiscal charges	(12,943)	0
Loss on disposal of capital assets	(2,100)	0
Total nonoperating revenues (expenses)	(15,043)	0
Changes in net position	421,870	302,841
Net position (deficit), January 1 - As Restated, See Note N	(1,285,376)	1,828,324
Net position (deficit), December 31	(\$863,506)	\$2,131,165

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, 2015

	Business-Type	Governmental
	Activities	Activities
	Landfill	Internal Service Fund
Cash flows from operating activities:		
Cash received from customers	\$2,165,526	\$0
Cash received from interfund services provided and used	0	3,466,240
Cash received from other operating revenues	63,522	0
Cash paid for claims	0	(2,545,451)
Cash paid to suppliers	(1,460,646)	(494,596)
Cash paid to employees and for fringe benefits	(417,798)	0
Net cash provided by (used for) operating activities	350,604	426,193
Cash flows from capital and related financing activities:		
Interest paid	(12,990)	0
Purchases of assets	(149,729)	0
Principal payments - bonds payable	(15,000)	0
Net cash used for capital and related financing activities	(177,719)	0
Net increase (decrease) in cash and cash equivalents	172,885	426,193
Cash and cash equivalents, January 1	656,170	2,105,925
Cash and cash equivalents, December 31	\$829,055	\$2,532,118
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities		
Operating income (loss)	\$436,913	\$302,841
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation expense	147,221	0
Pension Expense Not Affecting Cash	(4,671)	
(Increase) decrease in operating assets:		
Accounts receivable	(105,798)	0
Inventory	777	0
Increase (decrease) in operating liabilities:		
Accounts payable	86,368	0
Claims payable	0	123,352
Accrued wages and benefits	3,633	0
Compensated absences	(25,121)	0
Due to other governments	9,210	0
Unfunded closure/post-closure care costs	(197,928)	0
Total adjustments	(86,309)	123,352
Net cash provided by (used for) operating activities	\$350,604	\$426,193

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, 2015

	Agency Funds
Assets:	
Current assets:	
Equity in pooled cash and investments	\$3,423,722
Segregated cash accounts	859,659
Taxes receivable	48,345,741
Due from other governments	2,936,587
<i>Total assets</i>	\$55,565,709
 Liabilities:	
Unapportioned monies	\$2,037,262
Due to other governments	51,282,328
Deposits held due to others	2,246,084
Payroll withholdings	35
<i>Total liabilities</i>	\$55,565,709

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, 2015

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

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

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

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

The Huron County Regional Airport Authority (the "Authority") is organized under Section 308.03 of the Ohio Revised Code and is a governmental entity formed to service the County's business and recreational aviation needs. The County Commissioners appoint all seven members of the Authority's Board. The Authority has a fiscal year ended December 31, 2015. 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 2015. 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, 2015

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

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

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

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

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Government-wide Financial Statements: The government-wide financial statements are prepared using the economic resources measurement focus. All assets, liabilities and deferred inflows/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, 2015

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Basis of Accounting: Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual bases of accounting arise in the recognition of revenue, the recording of deferred inflows 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, 2015 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 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, 2015, but which were levied to finance fiscal year 2015 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, 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, 2015

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, 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, 2015

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2015.

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

Investment income earned during 2015 as reported in the fund financial statements totaled \$87,257 in the governmental 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 fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized, as projects are constructed. Interest incurred during the construction phase of proprietary capital assets is included as part of the capitalized value of the assets constructed.

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

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

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

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

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

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

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

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

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities value at least 105% of the total value of public funds on deposit at the institution. Repurchase agreements must be obligations of or guaranteed securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five years of the date of the related repurchase agreement. State law does not require security for public deposits and investments to be maintained in the County's name. During 2015, the County complied with the provisions of these statutes.

Deposits:

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

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

The County had cash on hand of \$102,352 as of December 31, 2015. The County's bank balance was \$11,710,039. The entire bank balance was either covered by FDIC or collateralized in accordance with the provisions identified in the preceding paragraph.

Investments: As of December 31, 2015, the County had the following investments and maturities:

	Carrying/Fair Value	Less than 1 Year	1 - 2 years	Over 2 years
STAR Ohio	\$5,220,032	\$5,220,032	\$0	\$0
US Bank Money Market	166,797	166,797	0	0
Federal Farm Credit Bank	1,286,231	0	243,966	1,042,265
Federal Home Loan Bank	500,010	0	0	500,010
Federal National Mortgage Association	501,810	501,810	0	0
Federal Home Loan Bank Mortgage Corp	1,778,700	0	0	1,778,700
Marketable CD	3,467,606	247,511	1,801,154	1,418,941
Municipal Bonds - Akron	451,578	0	310,242	141,336
Municipal Bonds - Columbus City School District, OH	496,065	0	0	496,065
Total Investments	\$13,868,829	\$6,136,150	\$2,355,362	\$5,377,317

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

Credit risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County’s investment policy allows the County to invest in accordance with the Ohio Revised Code (Ohio Law) which is defined earlier within this note. Investments in STAROhio and the money market fund were rated AAAM by Standard & Poor’s. The Federal Farm Credit Bank, Federal Home Loan Bank, 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 marketable C.D.’s were unrated.

Concentration of credit risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The County places no limit on the amount the County may invest in any one issuer; however their investment policy does stress diversification to limit potential losses. The County has invested 38% in STAR Ohio, 3% in Federal National Mortgage Corporation securities, 9% in Federal Farm Credit Bank securities, 13% in Federal Home Loan Bank Mortgage Corporation securities, 4% in Federal Home Loan Bank securities, 25% in Marketable Certificates of Deposit, 7% in Municipal Bonds, and 1% in US Bank Money Market Funds.

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

NOTE D – TRANSFERS

Transfers to/from other funds during 2015 are as follows:

	Transfers In	Transfers Out
Major Funds:		
General Fund	\$ -	\$ 1,591,964
Job and Family Services Fund	154,802	105,375
Total Major Funds	154,802	1,697,339
Non-Major Funds:		
Children Services	400,000	-
Victims Assistance (VOCA)	36,500	-
Debt Service		
Human Services Bond Fund	343,403	-
County Bond Retirement Fund	364,321	-
Jail Bond Retirement Fund	398,313	-
Total Non-Major Funds	1,542,537	-
TOTAL	\$ 1,697,339	\$ 1,697,339

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, 2015

NOTE E – CAPITAL ASSETS

Capital asset activity for the County for the year ended December 31, 2015, is as follows:

Governmental Activities:	Beginning Balance	Increase	Decrease	Ending Balance
<i>Capital assets not being depreciated:</i>				
Land	\$1,667,359	\$0	\$0	\$1,667,359
Construction in Progress	754,697	537,174	(1,291,871)	0
<i>Total capital assets, not being depreciated</i>	2,422,056	537,174	(1,291,871)	1,667,359
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	34,629,861	1,435,850	0	36,065,711
Furniture, fixtures and equipment	10,994,404	1,099,586	(1,078,902)	11,015,088
Infrastructure	38,208,305	2,000,765	0	40,209,070
<i>Total capital assets being depreciated</i>	83,832,570	4,536,201	(1,078,902)	87,289,869
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(22,591,222)	(1,025,498)	0	(23,616,720)
Furniture, fixtures and equipment	(8,424,335)	(700,243)	1,024,207	(8,100,371)
Infrastructure	(15,217,137)	(1,508,366)	0	(16,725,503)
<i>Total accumulated depreciation</i>	(46,232,694)	(3,234,107)	1,024,207	(48,442,594)
 Total capital assets being depreciated, net	 37,599,876	 1,302,094	 (54,695)	 38,847,275
 <i>Governmental activities capital assets, net</i>	 \$40,021,932	 \$1,839,268	 (\$1,346,566)	 \$40,514,634

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE E – CAPITAL ASSETS (Continued)

Business-Type Activities:	Beginning Balance *	Increase	Decrease	Ending Balance
<i>Capital assets, not being depreciated:</i>				
Land	\$307,678	\$0	\$0	\$307,678
Total capital assets, not being depreciated	307,678	0	0	307,678
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	1,811,811	0	0	1,811,811
Land improvements	2,867,842	0	0	2,867,842
Furniture, fixtures and equipment	839,020	149,729	(100,176)	888,573
Total capital assets being depreciated	5,518,673	149,729	(100,176)	5,568,226
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(944,045)	(52,368)	0	(996,413)
Land improvements	(1,879,935)	(49,507)	0	(1,929,442)
Furniture, fixtures and equipment	(716,309)	(45,346)	98,076	(663,579)
Total accumulated depreciation	(3,540,289)	(147,221)	98,076	(3,589,434)
Total capital assets being depreciated, net	1,978,384	2,508	(2,100)	1,978,792
<i>Business-type activities capital assets, net</i>	<u>\$2,286,062</u>	<u>\$2,508</u>	<u>(\$2,100)</u>	<u>\$2,286,470</u>

* Certain reclassifications were made to beginning accumulated depreciation to properly reflect balances; however, there was no effect on beginning net position.

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

Governmental activities:	
General government – legislative and executive	\$545,678
General government – judicial	40,582
Public safety	467,943
Public works	1,720,626
Health	247,344
Human services	211,934
<i>Total depreciation expense – governmental activities</i>	<u>\$3,234,107</u>
Business-type activities:	
Landfill	<u>\$147,221</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE F – LONG-TERM DEBT AND OTHER OBLIGATIONS

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

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

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

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

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

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

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

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

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

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

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

The County issued \$1,430,000 in General Obligation Building improvement bonds in 2014 and these bonds 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 \$23.2 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, 2015

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, 2015, the total outstanding on these revenue bonds aggregated \$5,335,000.

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 \$3,517,711 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 will be repaid from the Board of Developmental Disabilities Fund.

Long-term debt and other obligations of the County at December 31, 2015 were as follows:

	Restated Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015	Amounts Due In One Year
Governmental Activities:					
Governmental Funds:					
General Obligation Bonds					
2007 Energy Conservation Bonds 4.42%, due serially through 2026	\$1,551,000	\$0	\$101,000	\$1,450,000	\$106,000
General Obligation Bonds 2005					
Correctional Facility Refunding Bonds 3%-3.75%, due serially through 2016	755,000	0	370,000	385,000	385,000
General Obligation Bonds 2006 County Building 4.7%, due serially through 2026	247,000	0	16,000	231,000	17,000
General Obligation Bonds 2002 Various Purpose Improvement and Refund 2%- 4.6%, due serially through 2021	455,000	0	55,000	400,000	60,000
General Obligation Bonds 1994 Human Services Building 2%-4%, due serially through 2020	1,655,000	0	235,000	1,420,000	250,000
General Obligation Bonds 2010 County Courthouse Improvement 2.75%-3.63%, due serially through 2030	460,000	0	20,000	440,000	20,000
General Obligation Building Improvement Bonds 2014 2.95%, due serially through 2034	1,430,000	0	85,000	1,345,000	85,000
Subtotal Governmental Fund Obligations	6,553,000	0	882,000	5,671,000	923,000
Vehicle Loan 2015, 2.807%, due annually through 2019	0	98,140	20,733	77,407	18,553
Pension Liability	14,459,005	375,623	0	14,834,628	0
Compensated Absences	1,871,907	1,422,821	1,414,950	1,879,778	79,348
Total Governmental Activities	\$22,883,912	\$1,896,584	\$2,317,683	\$22,462,813	\$1,020,901

As restated, see Note N.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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

	Restated Balance January 1, 2015	Additions	Deductions	Balance December 31, 2015	Amounts Due In One Year
Business-Type Activities:					
Landfill closure and post-closure care costs	\$3,715,639	\$0	\$197,928	\$3,517,711	\$199,577
General Obligation Bonds 2010 County Landfill Transfer Station Improvement 3.7%-4.6%, due serially through 2030	300,000	0	15,000	285,000	15,000
Pension Liability	247,815	5,727	0	253,542	0
Compensated Absences	79,698	30,631	55,752	54,577	2,302
Total Business-type Activities	\$4,343,152	\$36,358	\$268,680	\$4,110,830	\$216,879

As restated, see Note N.

A summary of the County's future long-term debt funding requirements as of December 31, 2015 follows:

Year	Governmental Activities General Obligation Bonds		Governmental Activities Loan		Business-Type Activities General Obligation Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$923,000	\$299,377	\$18,553	\$2,180	\$15,000	\$12,435
2017	557,000	273,032	19,076	1,657	15,000	11,880
2018	588,000	260,918	19,613	1,120	15,000	11,325
2019	609,000	248,298	20,165	568	15,000	10,770
2020	640,000	235,321	0	0	15,000	10,215
2021-2025	1,416,000	368,209	0	0	95,000	40,020
2026-2030	698,000	121,476	0	0	115,000	16,560
2031-2034	240,000	16,521	0	0	0	0
Total	\$5,671,000	\$1,823,152	\$77,407	\$5,525	\$285,000	\$113,205

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, 2015 representing this liability for all governmental funds are as follows:

	<u>Hours</u>
Vacation	49,013
Sick	18,264

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, 2015

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 full-time police officers, 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, 2015

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, 2015

NOTE G- RETIREMENT SYSTEMS (Continued)

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

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

	<u>State and Local</u>	<u>Public Safety</u>	<u>Law Enforcement</u>
2015 Statutory Maximum Contribution Rates			
Employer	14.0 %	18.1 %	18.1 %
Employee	10.0 %	*	**
2015 Actual Contribution Rates			
Employer:			
Pension	12.0 %	16.1 %	16.1 %
Post-employment Health Care Benefits	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>
Total Employer	<u>14.0 %</u>	<u>18.1 %</u>	<u>18.1 %</u>
Employee	<u>10.0 %</u>	<u>12.0 %</u>	<u>13.0 %</u>

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

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

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

The County's contractually required contribution was \$1,860,873 for 2015. Of this amount, \$290,790 is reported as an intergovernmental payable.

Plan Description - State Teachers Retirement System (STRS)

Plan Description – County licensed teacher faculty members 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 will be 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 year of qualifying service credit, or age 55 with 25 years of service, or 30 years of service regardless of age. Age and service requirements for retirement will increase 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 year of service on August 1, 2026.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 percent of the 14 percent employer contributions into an investment account. Investment allocation decisions are determined by the member. The remaining 4.5 percent of the 14 percent 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, member contributions are allocated among investment choices by the member, and employer contributions 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 services. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age 50.

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 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 bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

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 ten years of qualifying service credit that 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 State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The statutory maximum employee contribution rate was increased one percent July 1, 2014, and will be increased one percent each year until it reaches 14 percent on July 1, 2016. For the fiscal year ended December 31, 2015, plan members were required to contribute 12 percent of their annual covered salary through June 30 and 13 percent beginning July 1. The County was required to contribute 14 percent; the entire 14 percent was the portion used to fund pension obligations. The fiscal year 2015 contribution rates were equal to the statutory maximum rates.

The County's contractually required contribution to STRS Ohio was \$21,428 for year 2015.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014 and June 30, 2015, 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	\$14,731,690	\$405,439	\$15,137,129
Proportion of the Net Pension Liability	0.122142%	0.00146701%	
Pension Expense	\$1,608,414	\$19,520	\$1,627,934

The difference between total net pension liability above and on the statement of net position is due to Agency Funds not being included on the statement of net position.

At December 31, 2015, 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			
Net difference between projected and actual earnings on pension plan investments	\$786,038	\$18,483	\$804,521
County contributions subsequent to the measurement date	<u>1,860,873</u>	<u>8,965</u>	<u>1,869,838</u>
Total Deferred Outflows of Resources	<u>\$2,646,911</u>	<u>\$27,448</u>	<u>\$2,674,359</u>
Deferred Inflows of Resources			
Differences between expected and actual experience	<u>\$258,807</u>	<u>\$29,159</u>	<u>\$287,966</u>

\$1,869,838 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, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Year Ending December 31:			
2016	\$131,808	(\$2,669)	\$129,139
2017	131,808	(2,669)	129,139
2018	131,808	(2,669)	129,139
2019	<u>131,807</u>	<u>(2,669)</u>	<u>129,138</u>
Total	<u>\$527,231</u>	<u>(\$10,676)</u>	<u>\$516,555</u>

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE G- RETIREMENT SYSTEMS (Continued)

Actuarial Assumptions - OPERS

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

Projections of benefits for financial reporting purposes are based on the substantive plan (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, 2014, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Wage Inflation	3.75 percent
Future Salary Increases, including inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA	3 percent, simple
Investment Rate of Return	8 percent
Actuarial Cost Method	Individual Entry Age

Mortality rates were based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

The most recent experience study was completed for the five year period ended December 31, 2010.

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

OPERS manages investments in four investment portfolios: the Defined Benefits portfolio, the Health Care portfolio, the 115 Health Care Trust portfolio and the Defined Contribution portfolio. The Defined Benefit portfolio includes the investment assets of the Traditional Pension Plan, the defined benefit component of the Combined Plan, the annuitized accounts of the Member-Directed Plan and the VEBA Trust. 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 money weighted rate of return, net of investments expense, for the Defined Benefit portfolio is 6.95 percent for 2014.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE G- RETIREMENT SYSTEMS (Continued)

Actuarial Assumptions – OPERS (continued)

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The table below displays the Board-approved asset allocation policy for 2014 and the long-term expected real rates of return:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	23.00 %	2.31 %
Domestic Equities	19.90	5.84
Real Estate	10.00	4.25
Private Equity	10.00	9.25
International Equities	19.10	7.40
Other investments	18.00	4.59
Total	<u>100.00 %</u>	<u>5.28 %</u>

Discount Rate

The discount rate used to measure the total pension liability was 8 percent. 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 statutorily required rates. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments 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

The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 8 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (7 percent) or one-percentage-point higher (9 percent) than the current rate:

	<u>1% Decrease (7.00%)</u>	<u>Current Discount Rate (8.00%)</u>	<u>1% Increase (9.00%)</u>
County's proportionate share of the net pension liability	\$27,102,088	\$14,731,690	\$4,312,834

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE G- RETIREMENT SYSTEMS (Continued)

Actuarial Assumptions - STRS

The total pension liability in the June 30, 2015, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Projected salary increases	2.75 percent at age 70 to 12.25 percent at age 20
Investment Rate of Return	7.75 percent, net of investment expenses
Cost-of-Living Adjustments (COLA)	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA paid on fifth anniversary of retirement date.

Mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males' ages are set-back two years through age 89 and no set-back for age 90 and above.

Females younger than age 80 are set back four years, one year set back from age 80 through 89 and not set back from age 90 and above.

Actuarial assumptions used in the June 30, 2015, valuation are based on the results of an actuarial experience study, effective July 1, 2012.

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>10 Year Expected Nominal Rate of Return *</u>
Domestic Equity	31.00 %	8.00 %
International Equity	26.00	7.85
Alternatives	14.00	8.00
Fixed Income	18.00	3.75
Real Estate	10.00	6.75
Liquidity Reserves	<u>1.00</u>	3.00
Total	<u><u>100.00 %</u></u>	

* 10 year annualized geometric nominal returns include the real rate of return and inflation of 2.5 percent.

Discount Rate The discount rate used to measure the total pension liability was 7.75 percent as of June 30, 2015. The projection of cash flows used to determine the discount rate assumes member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2015. Therefore, the long-term expected rate of return on pension plan investments of 7.75 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2015.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE G- RETIREMENT SYSTEMS (Continued)

Actuarial Assumptions – STRS (continued)

Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.75 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.75 percent) or one-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
County's proportionate share of the net pension liability	\$563,185	\$405,439	\$272,041

NOTE H – OTHER POSTEMPLOYMENT BENEFITS

Ohio Public Employees Retirement System (OPERS)

Plan Description - 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 two cost-sharing multiple-employer defined benefit post-employment health care trusts, which fund multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement and Medicare Part B premium reimbursements, to qualifying benefit recipients of both the Traditional Pension and the Combined plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including OPERS sponsored health care coverage.

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 2014 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 Board in Chapter 145 of the Ohio Revised Code.

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE H – OTHER POSTEMPLOYMENT BENEFITS (Continued)

Ohio Public Employees Retirement System (OPERS) (continued)

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 is set aside to fund OPERS health care plans.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2015, State and Local employers contributed at a rate of 14.0% of earnable salary and Public Safety and Law Enforcement employers contributed at 18.1%. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

OPERS maintains three health care trusts. The two cost-sharing, multiple-employer trusts, the 401(h) Health Care Trust and the 115 Health Care Trust, work together to provide health care funding to eligible retirees of the Traditional Pension and Combined plans. The third trust is a Voluntary Employee's Beneficiary Association (VEBA) that provides funding for a Retiree Medical Account for Member-Directed Plan members. Each year, the OPERS Board of Trustees 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 2.0% during calendar year 2015. As recommended by OPERS' actuary, the portion of employer contributions allocated to health care beginning January 1, 2016 remained at 2.0% for both plans. The 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 to the VEBA for participants in the Member-Directed Plan for 2015 was 4.5%.

The County's actual contributions for 2015, 2014, and 2013, which were used to fund OPEB were \$303,108, \$328,955, and \$147,281, respectively.

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 2015, 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, 2015, 2014, and 2013 were \$0, \$1,296, and \$1,700 respectively. The full amount has been contributed for fiscal years 2015, 2014 and 2013.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 2015 were based, is as follows:

Real property	\$1,077,129,690
Public utility personal property	40,447,690
Total assessed property value	<u>\$1,117,577,380</u>

In 2014 real property taxes were levied on January 1, 2015 on the assessed values as of January 1, 2014 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 2015 if paid annually, payment was due by February 14, 2015. If paid semi-annually, the first payment (at least 1/2 of amount billed) was due February 14, 2015 with the remainder due July 11, 2015.

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

Accrued property taxes receivable represent current and delinquent taxes outstanding for real, tangible personal and public utility taxes which were measurable as of December 31, 2015. 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 2015 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	.086966	.257730	2024
MRDD Operating	.20	.034786	.103092	(c)
MRDD Operating	1.30	1.113693	1.300000	(c)
MRDD Operating	1.50	1.286160	1.500000	(c)
MRDD Operating	1.00	.939406	1.000000	2020
Senior Citizens	.55	.500000	.500000	2018
Health Operating	.30	.185605	.275625	2016
Health Operating	.20	.123737	.183750	2016
Health Operating	.25	.176838	.237903	2019

- (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, 2015

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

A reconciliation for all major governmental funds at December 31, 2015 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:

	General Fund	Board of Developmental Disabilities Fund	Job and Family Services Fund	Motor Vehicle and Gas Tax Fund
GAAP Basis	\$1,015,088	(\$261,470)	\$222,342	\$118,167
Net adjustment for revenue accruals	159,484	(641,198)	0	(936,589)
Net adjustment for expenditure accruals	(47,319)	604,235	18,625	944,135
Net adjustments for encumbrances	(307,882)	(202,581)	(80,550)	(556,800)
Non-Budgeted Funds	30,794	0	0	0
 Budget Basis	 \$850,165	 (\$501,014)	 \$160,417	 (\$431,087)

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 has established an Internal Service Fund to account for and finance its self-funded employee health care benefits program. Under this program, the fund provides up to a lifetime maximum of \$1,000,000 per individual.

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

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

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 2015 was \$231,401.

Each County fund is charged for its appropriate share of covered employees based on actuarial estimates of the amounts needed to pay prior and current year claims. The claim liability of \$400,953 reported in the fund at December 31, 2015 is based on the requirements of Governmental Accounting Standards Board (GASB) Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. The County's liability for these claims is based upon an actuarial estimate by Medical Mutual of Ohio, the plan administrator. Changes in the fund's claim liability amount in 2015, 2014 and 2013 were:

	Beginning of Year Liability	Current Year Claims and Changes in Estimates	Claims Payments	End of Year Liability
2013	\$406,325	\$3,247,011	\$3,470,364	\$182,972
2014	182,972	2,680,842	2,586,213	277,601
2015	277,601	2,668,803	2,545,451	400,953

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 Fund Balance/Net Position: The WIA Fund had a deficit fund balance in the amount of \$23,905 as of December 31, 2015. The Landfill Fund had a deficit net position of \$863,506. These funds comply with Ohio state law, which does not permit cash basis deficits. The General Fund provides transfers when cash is required, not when accruals occur. The deficit fund balance and deficit net position resulted from adjustments for accrued liabilities. These deficits should be eliminated by future revenues not recognized under generally accepted accounting principles at December 31, 2015.

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE N – NEW ACCOUNTING PRINCIPLES

For 2015, the County implemented the Governmental Accounting Standards Board (GASB) Statement No. 68, “Accounting and Financial Reporting for Pensions” and GASB Statement No. 71, “Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68.” GASB 68 established standards for measuring and recognizing pension liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditure. The implementation of this pronouncement had the following effect on net position as reported December 31, 2014:

	Governmental Activities	Business -Type Activities/Sewer Fund
Net position December 31, 2014	\$54,367,405	(\$1,068,487)
Adjustments:		
Net Pension Liability	(14,459,005)	(247,815)
Deferred Outflow - Payments Subsequent to Measurement Date	1,777,337	30,926
Restated Net Position December 31, 2014	\$41,685,737	(\$1,285,376)

Other than employer contributions subsequent to the measurement date, the County made no restatement for deferred inflows/outflows of resources as the information needed to generate these restatements was not available.

NOTE O– SIGNIFICANT ENCUMBRANCES BY FUND

At year end, the significant encumbrances are as follows:

General Fund	\$307,882
Board of Developmental Disabilities Fund	202,581
Motor Vehicle and Gas Tax Fund	556,800

NOTE P – OPERATING LEASE

During fiscal year 2015, 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, 2015 are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Minimum</u> <u>Lease Payments</u>
2016	\$100,000
2017	100,000
2018	100,000
2019	100,000
2020	100,000
Total minimum lease payments	\$500,000

Huron County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2015

NOTE Q – FUND BALANCES

Fund balance is classified as non-spendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the 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	Board of Developmental Disabilities	Jobs and Family Services	Motor Vehicle Gas Tax	Other Governmental Funds	Total Governmental Funds
Nonspendable						
Unclaimed Monies	\$78,990	\$0	\$0	\$0	\$0	\$78,990
Materials & Supplies Inventories	5,870	0	0	830,932	1,551	838,353
Prepays	123,242	0	0	0	0	123,242
Total of Nonspendable	208,102	0	0	830,932	1,551	1,040,585
Restricted For:						
Board of Developmental Disabilities	0	529,355	0	0	0	529,355
Child Support	0	0	0	0	118,813	118,813
Real estate assessment	0	0	0	0	1,017,399	1,017,399
EMA	0	0	0	0	173,533	173,533
Muny Road	0	0	0	0	711,661	711,661
911 equipment	0	0	0	0	210,056	210,056
DD residential	0	0	0	0	1,342,814	1,342,814
Job and family services	0	0	554,954	0	0	554,954
Motor vehicle and gas tax	0	0	0	2,211,432	0	2,211,432
Mental Health	0	0	0	0	2,018,881	2,018,881
Children's services	0	0	0	0	599,295	599,295
Felony delinquent care and custody	0	0	0	0	161,503	161,503
Huron County revolving loan	0	0	0	0	335,169	335,169
Law Library	0	0	0	0	383,877	383,877
Special Projects CP	0	0	0	0	85,506	85,506
Mediation	0	0	0	0	72,801	72,801
EPA hazmat	0	0	0	0	115,580	115,580
Help me grow	0	0	0	0	333,965	333,965
Ditch maintenance	0	0	0	0	143,559	143,559
Victims assistance	0	0	0	0	101,528	101,528
DD trust	0	0	0	0	87,326	87,326
Clerk of Courts computer	0	0	0	0	142,606	142,606
Other purposes	0	0	0	0	684,820	684,820
Debt service	0	0	0	0	22,489	22,489
Capital projects	0	0	0	0	183,697	183,697
Total Restricted	0	529,355	554,954	2,211,432	9,046,878	12,342,619
Assigned for Purchase Orders	119,894	0	0	0	0	119,894
Unassigned (deficit)	5,849,128	0	0	0	(23,905)	5,825,223
Total Fund Balances	\$6,177,124	\$529,355	\$554,954	\$3,042,364	\$9,024,524	\$19,328,321

REQUIRED SUPPLEMENTARY INFORMATION

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

	<u>2014</u>	<u>2013</u>
Total plan pension liability	\$ 89,017,348,266	\$ 86,407,229,435
Plan net position	<u>76,956,230,642</u>	<u>74,618,532,269</u>
Net pension liability	12,061,117,624	11,788,697,166
County's proportion of the net pension liability	0.122142%	0.122142%
County's proportionate share of the net pension liability	\$ 14,731,690	\$ 14,398,951
County's covered-employee payroll	\$ 14,994,308	\$ 14,734,392
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	98.20%	97.70%
Plan fiduciary net position as a percentage of the total pension liability	86.50%	86.40%

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 Two Years

	<u>2015</u>	<u>2014</u>
Total plan pension liability	\$ 99,014,653,744	\$ 96,167,057,000
Plan net position	<u>71,377,578,736</u>	<u>71,843,596,000</u>
Net pension liability	27,637,075,008	24,323,461,000
County's proportion of the net pension liability	0.00146701%	0.00126573%
County's proportionate share of the net pension liability	\$ 405,439	\$ 307,869
County's covered-employee payroll	\$ 139,269	\$ 183,115
County's proportionate share of the net pension liability as a percentage of its covered-employee payroll	291.10%	168.10%
Plan fiduciary net position as a percentage of the total pension liability	72.10%	74.70%

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Contractually required contributor	\$ 1,860,873	\$ 1,799,317	\$ 1,915,471	\$ 1,321,926	\$ 1,160,485	\$ 1,143,430	\$ 991,944	\$ 841,726	\$ 974,054	\$ 1,024,962
Contributions in relation to the contractually required contribution	<u>(1,860,873)</u>	<u>(1,799,317)</u>	<u>(1,915,471)</u>	<u>(1,321,926)</u>	<u>(1,160,485)</u>	<u>(1,143,430)</u>	<u>(991,944)</u>	<u>(841,726)</u>	<u>(974,054)</u>	<u>(1,024,962)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County's covered-employee payroll	\$ 15,507,275	\$ 14,994,308	\$ 14,734,392	\$ 13,219,260	\$ 11,604,850	\$ 13,067,771	\$ 12,799,277	\$ 12,024,657	\$ 11,665,317	\$ 11,325,547
Contributions as a percentage of covered employee payroll	12.00%	12.00%	13.00%	10.00%	10.00%	8.75%	7.75%	7.00%	8.35%	9.05%

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Contractually required contribution	\$ 21,428	\$ 18,105	\$ 23,805	\$ 18,572	\$ 19,867	\$ 25,564	\$ 31,440	\$ 33,313	\$ 34,343	\$ 40,805
Contributions in relation to the contractually required contribution	<u>(21,428)</u>	<u>(18,105)</u>	<u>(23,805)</u>	<u>(18,572)</u>	<u>(19,867)</u>	<u>(25,564)</u>	<u>(31,440)</u>	<u>(33,313)</u>	<u>(34,343)</u>	<u>(40,805)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
County covered-employee payroll	\$ 153,057	\$ 139,269	\$ 183,115	\$ 142,862	\$ 152,823	\$ 196,646	\$ 241,846	\$ 256,254	\$ 264,177	\$ 313,885
Contributions as a percentage of covered-employee payroll	14.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

**Huron County, Ohio
General Fund
December 31, 2015**

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, 2015

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services	\$348,301	\$382,498	\$346,745	\$35,753
Materials and supplies	5,150	10,000	1,389	8,611
Charges and services	41,000	73,217	21,851	51,366
Capital purchases	8,000	15,000	1,192	13,808
Microfilm-				
Personal services	40,582	40,846	38,525	2,321
Materials and supplies	2,000	2,532	2,518	14
Charges and services	3,557	36,857	23,268	13,589
Data Processing				
Personal services	64,638	63,728	61,441	2,287
Materials and supplies	2,000	2,000	1,940	60
Charges and services	94,234	98,395	95,487	2,908
Capital purchases	4,366	4,500	4,500	-
Auditor-				
Personal services	155,280	211,729	211,566	163
Charges and services	-	2,010	2,003	7
Treasurer-				
Personal services	127,291	126,005	123,160	2,845
Materials and supplies	8,200	10,257	10,253	4
Charges and services	19,288	19,293	18,645	648
Prosecutor-				
Personal services	535,201	555,980	517,629	38,351
Materials and supplies	871	425	-	425
Charges and services	32,444	36,886	36,844	42
Capital purchases	-	2,000	476	1,524
Board of revision-				
Charges and services	1,425	1,425	300	1,125
Human Resources				
Personal services	68,638	75,988	74,368	1,620
Materials and supplies	1,564	1,401	1,401	-
Charges and services	1,650	1,952	1,288	664

- continued

Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2015

	Original	Final	Actual	Variance With Final Budget
Board of elections-				
Personal services	\$288,499	\$241,546	\$239,024	\$2,522
Materials and supplies	11,500	10,704	10,141	563
Charges and services	89,000	235,100	234,114	986
Building maintenance-				
Personal services	383,415	364,099	353,968	10,131
Materials and supplies	57,159	71,621	66,680	4,941
Charges and services	387,649	466,504	429,028	37,476
Capital purchases	5,000	5,000	4,331	669
Recorder-				
Personal services	117,134	117,693	115,691	2,002
Materials and supplies	800	1,645	1,644	1
Charges and services	92	1,799	1,660	139
Mechanic-				
Personal services	50,949	51,125	50,110	1,015
Materials and supplies	9,493	17,875	13,483	4,392
Insurance & taxes				
Charges and services	2,217,065	2,249,226	1,996,927	252,299
Contingencies				
Contingencies	120,578	37,602	-	37,602
Bureau of inspection				
Charges and services	100,000	100,000	73,183	26,817
Real estate assessment				
Personal services	78,974	81,052	80,496	556
Total legislative and executive...	5,482,987	5,827,515	5,267,269	560,246
Judicial				
Common pleas court-				
Personal services	336,290	351,135	334,849	16,286
Materials and supplies	3,665	2,595	2,595	-
Charges and services	53,373	54,481	37,951	16,530
Capital purchases	9,336	7,785	7,785	-

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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, 2015

	Original	Final	Actual	Variance With Final Budget
Jury commission-				
Personal services	\$1,039	\$1,039	\$1,025	\$14
Charges and services	206	206	167	39
Court of appeals				
Charges and services	300	300	-	300
Juvenile court-				
Personal services	282,953	296,102	280,072	16,030
Materials and supplies	25,000	25,000	21,284	3,716
Charges and services	35,300	36,546	21,314	15,232
Capital purchases	20,000	20,000	17,202	2,798
Probate court-				
Personal services	129,576	132,138	111,439	20,699
Materials and supplies	5,000	5,000	4,907	93
Charges and services	13,700	13,953	12,250	1,703
Capital purchases	7,500	7,500	4,889	2,611
Clerk of courts-				
Personal services	337,502	345,184	338,049	7,135
Materials and supplies	37,597	40,897	18,704	22,193
Charges and services	14,530	17,800	11,673	6,127
Public defender				
Personal services	233,212	237,643	230,112	7,531
Materials and supplies	1,200	1,200	1,198	2
Charges and services	32,795	42,694	42,318	376
Capital purchases	1,200	1,200	571	629
Municipal court-				
Charges and services	285,771	284,685	256,125	28,560
Miscellaneous				
Charges and services	241,000	264,993	254,989	10,004
Total judicial	2,108,045	2,190,076	2,011,468	178,608
Public safety				
Coroner-				
Personal services	50,321	50,321	49,862	459
Materials and supplies	426	426	126	300
Charges and services	33,867	46,867	46,867	-

- continued

Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2015

	Original	Final	Actual	Variance With Final Budget
Sheriff-				
Personal services	\$1,384,274	\$1,512,851	\$1,509,937	\$2,914
Materials and supplies	114,673	88,091	88,091	-
Charges and services	74,365	92,207	92,207	-
Capital purchases	27,835	23,773	23,773	-
Disaster services-				
Personal services	71,967	70,291	70,181	110
Charges and services	4,910	5,000	4,910	90
Capital purchases	5,000	7,009	6,860	149
Adult probation-				
Materials and supplies	3,990	3,036	3,036	-
Capital purchases	4,112	4,112	4,112	-
Charges and services	2,241	2,856	2,856	-
Juvenile probation				
Personal services	326,876	327,367	293,389	33,978
Charges and services	12,000	12,000	3,908	8,092
Juvenile detention				
Charges and services	155,000	155,000	100,956	54,044
Jail Operations-				
Personal services	1,730,582	1,701,740	1,694,780	6,960
Materials and supplies	424,251	519,312	519,312	-
Charges and services	206,773	220,774	220,227	547
Capital purchases	27,264	24,548	24,548	-
Out of County Jail				
Charges and services	175,000	79,236	-	79,236
Total public safety	4,839,727	4,950,817	4,763,911	186,906
Public works				
Sanitation/Ditches				
Charges and services	850	850	-	850
Total public works	850	850	-	850

- continued

Huron County, Ohio
Schedule of Expenditures Detail - Budget and Actual
(Non-GAAP Budgetary Basis)
General Fund
For the Year Ended December 31, 2015

	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	105,173	105,173	104,924	249
Total health	117,173	117,173	116,924	249
Human Services				
Children Services				
Capital purchases.....	10,000	10,000	10,000	-
Soldiers relief				
Personal services	260,219	180,855	180,855	-
Materials and supplies	10,000	8,362	8,362	-
Charges and services	280,865	353,034	353,034	-
Veterans service				
Charges and services	14,500	13,560	3,349	10,211
Total human services	575,584	565,811	555,600	10,211
Miscellaneous				
Agriculture				
Charges and services	315,800	325,200	325,200	-
Total miscellaneous	315,800	325,200	325,200	-
Capital Outlay				
Charges and services	129,627	436,079	383,367	52,712
Total expenditures	13,569,793	14,413,521	13,423,739	989,782
Other financing uses:				
Transfers - out	1,747,110	1,525,354	1,524,915	439
Total expenditures and other financing uses:	\$15,316,903	\$15,938,875	\$14,948,654	\$990,221

**Huron County, Ohio
Nonmajor Governmental Funds
December 31, 2015**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Huron County, Ohio
Nonmajor Governmental Funds (Continued)
December 31, 2015**

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

Huron County, Ohio
Nonmajor Governmental Funds (Continued)
December 31, 2015

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

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

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

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

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

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Huron County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2015

	Mental Health	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services	Felony Delinquent Care and Custody
Assets:								
Equity in pooled cash and investments	\$2,095,313	\$187,446	\$1,047,325	\$840,262	\$830	\$61,774	\$564	\$175,949
Receivables (net of allowances for uncollectibles)								
Taxes	431,365	0	0	0	0	0	474,559	0
Accounts	0	26,632	0	0	0	0	0	0
Special assessments receivable	0	0	0	0	0	0	0	0
Loans	0	0	0	0	0	0	0	0
Due from other governments	8,910	0	0	50,123	0	0	32,100	0
Materials and supplies inventory	0	0	0	0	0	0	0	0
Total assets	\$2,535,588	\$214,078	\$1,047,325	\$890,385	\$830	\$61,774	\$507,223	\$175,949
Liabilities:								
Accounts payable	\$69,655	\$61,778	\$2,680	\$291,090	\$0	\$85,679	\$0	\$282
Accrued wages and benefits	6,500	23,911	19,530	0	0	0	0	10,241
Due to other governments	277	9,576	7,716	0	0	0	0	3,923
Total liabilities	76,432	95,265	29,926	291,090	0	85,679	0	14,446
Deferred Inflows of Resources								
Property taxes not levied to finance current year operations	403,321	0	0	0	0	0	443,711	0
Unavailable revenue - delinquent taxes	28,044	0	0	0	0	0	30,848	0
Unavailable revenue - intergovernmental	8,910	0	0	0	0	0	32,100	0
Unavailable revenue - special assessments	0	0	0	0	0	0	0	0
Total deferred inflows of resources	440,275	0	0	0	0	0	506,659	0
Fund Balances:								
Nonspendable	0	0	0	0	0	0	0	0
Restricted	2,018,881	118,813	1,017,399	599,295	830	0	564	161,503
Unassigned	0	0	0	0	0	(23,905)	0	0
Total fund balances	2,018,881	118,813	1,017,399	599,295	830	(23,905)	564	161,503
Total liabilities, deferred inflows of resources and fund balances	\$2,535,588	\$214,078	\$1,047,325	\$890,385	\$830	\$61,774	\$507,223	\$175,949

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
\$97,543	\$178,860	\$697,487	\$1,279,067	\$352,376	\$2,065,825	\$9,080,621	\$22,489	\$183,697	\$9,286,807
0	0	0	0	0	0	905,924	0	0	905,924
0	0	0	0	0	28,940	55,572	0	0	55,572
0	0	0	0	0	300,757	300,757	0	0	300,757
185,516	0	0	0	0	0	185,516	0	0	185,516
52,110	0	14,174	90,231	961	22,953	271,562	0	0	271,562
0	0	0	0	0	1,551	1,551	0	0	1,551
<u>\$335,169</u>	<u>\$178,860</u>	<u>\$711,661</u>	<u>\$1,369,298</u>	<u>\$353,337</u>	<u>\$2,420,026</u>	<u>\$10,801,503</u>	<u>\$22,489</u>	<u>\$183,697</u>	<u>\$11,007,689</u>
\$0	\$1,416	\$0	\$26,484	\$5,127	\$49,616	\$593,807	\$0	\$0	\$593,807
0	2,924	0	0	10,455	30,687	104,248	0	0	104,248
0	987	0	0	3,790	11,150	37,419	0	0	37,419
0	5,327	0	26,484	19,372	91,453	735,474	0	0	735,474
0	0	0	0	0	0	\$847,032	0	0	\$847,032
0	0	0	0	0	0	58,892	0	0	58,892
0	0	0	0	0	0	41,010	0	0	41,010
0	0	0	0	0	300,757	300,757	0	0	300,757
0	0	0	0	0	300,757	1,247,691	0	0	1,247,691
0	0	0	0	0	1,551	1,551	0	0	1,551
335,169	173,533	711,661	1,342,814	333,965	2,026,265	8,840,692	22,489	183,697	9,046,878
0	0	0	0	0	0	(23,905)	0	0	(23,905)
<u>335,169</u>	<u>173,533</u>	<u>711,661</u>	<u>1,342,814</u>	<u>333,965</u>	<u>2,027,816</u>	<u>8,818,338</u>	<u>22,489</u>	<u>183,697</u>	<u>9,024,524</u>
<u>\$335,169</u>	<u>\$178,860</u>	<u>\$711,661</u>	<u>\$1,369,298</u>	<u>\$353,337</u>	<u>\$2,420,026</u>	<u>\$10,801,503</u>	<u>\$22,489</u>	<u>\$183,697</u>	<u>\$11,007,689</u>

Huron County, Ohio
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2015

	Mental Health	Child Support	Real Estate Assessment	Children's Services	Comprehensive Housing	WIA	Senior Services	Felony Delinquent Care and Custody
Revenues:								
Taxes	\$140,685	\$0	\$0	\$0	\$0	\$0	\$506,040	\$0
Charges for services	0	332,549	680,359	80,173	0	0	0	0
Special assessments	0	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0
Intergovernmental revenue	1,065,485	506,843	0	1,153,380	302,262	815,934	65,078	359,039
Investment earnings	0	0	0	0	0	0	0	0
Miscellaneous revenue	25,136	25,640	8,136	0	0	25,872	0	0
Total revenues	1,231,306	865,032	688,495	1,233,553	302,262	841,806	571,118	359,039
Expenditures:								
Current:								
General government-								
Legislative and executive	0	0	559,593	0	0	0	0	0
Judicial	0	0	0	0	0	0	0	0
Public safety	0	0	0	0	0	0	0	333,359
Public works	0	0	0	0	307,955	0	0	0
Health	1,029,349	0	0	0	0	0	570,554	0
Human services	0	1,029,576	0	1,834,492	0	805,223	0	0
Capital outlay	0	0	13,171	0	0	0	0	0
Debt Service:								
Principal retirement	0	0	0	0	0	0	0	0
Interest and fiscal charges	0	0	0	0	0	0	0	0
Total expenditures	1,029,349	1,029,576	572,764	1,834,492	307,955	805,223	570,554	333,359
Excess (deficiency) of revenues over (under) expenditures	201,957	(164,544)	115,731	(600,939)	(5,693)	36,583	564	25,680
Other financing sources (uses):								
Transfers in	0	0	0	400,000	0	0	0	0
Total other financing sources (uses)	0	0	0	400,000	0	0	0	0
Net change in fund balance	201,957	(164,544)	115,731	(200,939)	(5,693)	36,583	564	25,680
Fund balance, January 1	1,816,924	283,357	901,668	800,234	6,523	(60,488)	0	135,823
Fund balance, December 31	<u>\$2,018,881</u>	<u>\$118,813</u>	<u>\$1,017,399</u>	<u>\$599,295</u>	<u>\$830</u>	<u>(\$23,905)</u>	<u>\$564</u>	<u>\$161,503</u>

Huron County Revolving Loan	Emergency Management Agency	Muny Road	DD Residential	Help Me Grow	Other Special Revenue Funds	Total Special Revenue Funds	Debt Service	Capital Projects	Total
\$0	\$0	\$0	\$0	\$0	\$0	\$646,725	\$0	\$0	\$646,725
0	0	0	0	0	741,450	1,834,531	0	0	1,834,531
0	0	0	0	0	94,025	94,025	0	0	94,025
0	0	0	0	0	170,261	170,261	0	0	170,261
52,110	0	172,148	1,407,627	369,549	511,067	6,780,522	11,862	61,271	6,853,655
156	0	0	0	0	95	251	0	515	766
0	180,266	0	0	6,787	233,644	505,481	94,725	0	600,206
52,266	180,266	172,148	1,407,627	376,336	1,750,542	10,031,796	106,587	61,786	10,200,169
78,125	0	0	0	0	212,318	850,036	0	0	850,036
0	0	0	0	0	81,076	81,076	0	0	81,076
0	267,999	0	0	0	620,078	1,221,436	0	0	1,221,436
0	0	323,704	0	0	208,470	840,129	0	0	840,129
0	0	0	1,031,320	361,666	436,864	3,429,753	0	0	3,429,753
0	0	0	0	0	61,567	3,730,858	0	0	3,730,858
0	0	0	0	0	54,318	67,489	0	603,212	670,701
0	0	0	0	0	0	0	882,000	0	882,000
0	0	0	0	0	0	0	320,763	0	320,763
78,125	267,999	323,704	1,031,320	361,666	1,674,691	10,220,777	1,202,763	603,212	12,026,752
(25,859)	(87,733)	(151,556)	376,307	14,670	75,851	(188,981)	(1,096,176)	(541,426)	(1,826,583)
0	0	0	0	0	36,500	436,500	1,106,037	0	1,542,537
0	0	0	0	0	36,500	436,500	1,106,037	0	1,542,537
(25,859)	(87,733)	(151,556)	376,307	14,670	112,351	247,519	9,861	(541,426)	(284,046)
361,028	261,266	863,217	966,507	319,295	1,915,465	8,570,819	12,628	725,123	9,308,570
\$335,169	\$173,533	\$711,661	\$1,342,814	\$333,965	\$2,027,816	\$8,818,338	\$22,489	\$183,697	\$9,024,524

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Mental Health Special Revenue Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$136,000	\$136,000	\$140,685	\$4,685
Intergovernmental revenue	874,200	874,200	1,065,485	191,285
Miscellaneous revenue	39,600	39,600	25,136	(14,464)
Total revenues	1,049,800	1,049,800	1,231,306	181,506
Expenditures:				
Current:				
Personal services	172,650	179,150	170,650	8,500
Materials and supplies	3,800	3,800	3,137	663
Charges and services	1,180,372	1,176,921	933,842	243,079
Total expenditures	1,356,822	1,359,871	1,107,629	252,242
Excess (deficiency) of revenues over (under) expenditures	(307,022)	(310,071)	123,677	433,748
Fund balance, January 1	1,839,342	1,839,342	1,839,342	0
Prior year encumbrances appropriated	71,571	71,571	71,571	0
Fund balance, December 31	\$1,603,891	\$1,600,842	\$2,034,590	\$433,748

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$250,000	\$250,000	\$254,859	\$4,859
Intergovernmental revenue	420,000	550,000	506,843	(43,157)
Miscellaneous revenue	95,000	95,000	101,769	6,769
Total revenues	765,000	895,000	863,471	(31,529)
Expenditures:				
Current:				
Personal services	803,000	715,060	648,115	66,945
Materials and supplies	2,000	2,000	0	2,000
Charges and services	476,500	449,726	409,308	40,418
Capital purchases	2,000	2,000	0	2,000
Total expenditures	1,283,500	1,168,786	1,057,423	111,363
Excess (deficiency) of revenues over (under) expenditures	(518,500)	(273,786)	(193,952)	79,834
Fund balance, January 1	337,007	337,007	337,007	0
Prior year encumbrances appropriated	18,500	18,500	18,500	0
Fund balance, December 31	(\$162,993)	\$81,721	\$161,555	\$79,834

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$667,000	\$667,000	\$680,359	\$13,359
Miscellaneous revenue	3,000	3,000	8,136	5,136
Total revenues	670,000	670,000	688,495	18,495
Expenditures:				
Current:				
Personal services	583,450	652,900	350,304	302,596
Materials and supplies	5,000	35,000	4,030	30,970
Charges and services	926,550	772,100	193,895	578,205
Capital purchases	20,000	40,000	13,171	26,829
Total expenditures	1,535,000	1,500,000	561,400	938,600
Excess (deficiency) of revenues over (under) expenditures	(865,000)	(830,000)	127,095	957,095
Fund balance, January 1	920,230	920,230	920,230	0
Fund balance, December 31	\$55,230	\$90,230	\$1,047,325	\$957,095

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$799,526	\$799,526	\$1,103,257	\$303,731
Total revenues	799,526	799,526	1,103,257	303,731
Expenditures:				
Current:				
Charges and services	2,183,526	2,141,712	1,873,481	268,231
Total expenditures	2,183,526	2,141,712	1,873,481	268,231
Excess (deficiency) of revenues over (under) expenditures	(1,384,000)	(1,342,186)	(770,224)	571,962
Other financing sources:				
Transfers in	400,000	400,000	480,173	80,173
Total other financing sources	400,000	400,000	480,173	80,173
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(984,000)	(942,186)	(290,051)	652,135
Fund balance, January 1	958,315	958,315	958,315	-
Prior year encumbrances appropriated	84,000	84,000	84,000	-
Fund balance, December 31	\$58,315	\$100,129	\$752,264	652,135

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$308,351	\$302,262	\$302,262	\$0
Total revenues	308,351	302,262	302,262	0
Expenditures:				
Current:				
Charges and services	308,684	308,785	307,955	830
Total expenditures	308,684	308,785	307,955	830
Excess (deficiency) of revenues over (under) expenditures	(333)	(6,523)	(5,693)	830
Fund balance, January 1	6,523	6,523	6,523	0
Fund balance, December 31	\$6,190	\$0	\$830	\$830

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$825,000	\$825,000	\$815,934	(\$9,066)
Miscellaneous revenue	25,000	25,000	25,872	872
Total revenues	850,000	850,000	841,806	(8,194)
Expenditures:				
Current:				
Charges and services	855,206	910,126	890,612	19,514
Total expenditures	855,206	910,126	890,612	19,514
Excess (deficiency) of revenues over (under) expenditures	(5,206)	(60,126)	(48,806)	11,320
Fund balance, January 1	110,375	110,375	110,375	0
Prior year encumbrances appropriated	206	206	206	0
Fund balance, December 31	\$105,375	\$50,455	\$61,775	\$11,320

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$411,000	\$464,000	\$506,040	\$42,040
Intergovernmental revenue	100,000	107,118	65,080	(42,038)
Total revenues	511,000	571,118	571,120	2
Expenditures:				
Current:				
Charges and services	511,000	571,118	570,554	564
Total expenditures	511,000	571,118	570,554	564
Excess (deficiency) of revenues over (under) expenditures	0	0	566	566
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$566	\$566

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$475,000	\$359,039	\$359,039	\$0
Total revenues	475,000	359,039	359,039	0
Current:				
Personal services	413,750	368,491	245,917	122,574
Charges and services	139,500	139,500	86,126	53,374
Total expenditures	553,250	507,991	332,043	175,948
Excess (deficiency) of revenues over (under) expenditures	(78,250)	(148,952)	26,996	175,948
Fund balance, January 1	148,953	148,953	148,953	0
Fund balance, December 31	\$70,703	\$1	\$175,949	\$175,948

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$300	\$156	\$156	\$0
Total revenues	300	156	156	0
Expenditures:				
Current:				
Charges and services	153,787	153,443	55,900	97,543
Total expenditures	153,787	153,443	55,900	97,543
Excess (deficiency) of revenues over (under) expenditures	(153,487)	(153,287)	(55,744)	97,543
Fund balance, January 1	153,287	153,287	153,287	0
Fund balance, December 31	(\$200)	\$0	\$97,543	\$97,543

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$65,000	\$65,000	\$0	(\$65,000)
Miscellaneous revenue	30,000	30,000	180,266	150,266
Total revenues	95,000	95,000	180,266	85,266
Expenditures:				
Current:				
Personal services	81,360	77,250	64,054	13,196
Charges and services	146,000	274,924	206,008	68,916
Total expenditures	227,360	352,174	270,062	82,112
Excess (deficiency) of revenues over (under) expenditures	(132,360)	(257,174)	(89,796)	167,378
Fund balance, January 1	264,656	264,656	264,656	0
Prior year encumbrances appropriated	4,000	4,000	4,000	0
Fund balance, December 31	\$136,296	\$11,482	\$178,860	\$167,378

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental	\$155,000	\$155,000	\$171,656	\$16,656
Total revenues	155,000	155,000	171,656	16,656
Expenditures:				
Current:				
Charges and services	975,000	908,966	323,704	585,262
Total expenditures	975,000	908,966	323,704	585,262
Excess (deficiency) of revenues over (under) expenditures	(820,000)	(753,966)	(152,048)	601,918
Fund balance, January 1	849,537	849,537	849,537	0
Fund balance, December 31	\$29,537	\$95,571	\$697,489	\$601,918

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,300,000	\$1,300,000	\$1,408,111	\$108,111
Total revenues	1,300,000	1,300,000	1,408,111	108,111
Expenditures:				
Current:				
Charges and services	1,771,000	1,601,394	1,397,233	204,161
Total expenditures	1,771,000	1,601,394	1,397,233	204,161
Excess (deficiency) of revenues over (under) expenditures	(471,000)	(301,394)	10,878	312,272
Fund balance, January 1	851,710	851,710	851,710	0
Prior year encumbrances appropriated	171,000	171,000	171,000	0
Fund balance, December 31	\$551,710	\$721,316	\$1,033,588	\$312,272

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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$425,000	\$387,064	\$375,375	(\$11,689)
Total revenues	425,000	387,064	375,375	(11,689)
Expenditures:				
Current:				
Personal services	331,500	331,500	253,617	77,883
Materials and supplies	27,000	20,227	20,227	0
Charges and services	108,474	144,650	124,046	20,604
Total expenditures	466,974	496,377	397,890	98,487
Excess (deficiency) of revenues over (under) expenditures	(41,974)	(109,313)	(22,515)	86,798
Fund balance, January 1	310,107	310,107	310,107	0
Prior year encumbrances appropriated	31,974	31,974	31,974	0
Fund balance, December 31	\$300,107	\$232,768	\$319,566	\$86,798

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$100,000	\$146,500	\$164,156	\$17,656
Total revenues	100,000	146,500	164,156	17,656
Expenditures:				
Current:				
Personal services	36,100	36,100	22,629	13,471
Supplies	87,000	93,011	53,090	39,921
Charges and services	23,000	22,671	8,488	14,183
Total expenditures	146,100	151,782	84,207	67,575
Excess (deficiency) of revenues over (under) expenditures	(46,100)	(5,282)	79,949	85,231
Fund balance, January 1	292,073	292,073	292,073	0
Prior year encumbrances appropriated	9,000	9,000	9,000	0
Fund balance, December 31	\$254,973	\$295,791	\$381,022	\$85,231

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$6,500	\$3,388	\$3,388	\$0
Total revenues	6,500	3,388	3,388	0
Expenditures:				
Current:				
Charges and services	10,000	8,706	5,884	2,822
Total expenditures	10,000	8,706	5,884	2,822
Excess (deficiency) of revenues over (under) expenditures	(3,500)	(5,318)	(2,496)	2,822
Fund balance, January 1	5,319	5,319	5,319	0
Fund balance, December 31	<u>\$1,819</u>	<u>\$1</u>	<u>\$2,823</u>	<u>\$2,822</u>

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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$1,100	\$547	\$547	\$0
Total revenues	1,100	547	547	0
Expenditures:				
Current:				
Charges and services	2,600	1,724	1,305	419
Total expenditures	2,600	1,724	1,305	419
Excess (deficiency) of revenues over (under) expenditures	(1,500)	(1,177)	(758)	419
Fund balance, January 1	1,177	1,177	1,177	0
Fund balance, December 31	(\$323)	\$0	\$419	\$419

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$9,000	\$7,160	\$7,590	\$430
Total revenues	9,000	7,160	7,590	430
Expenditures:				
Current:				
Charges and services	13,000	13,140	9,726	3,414
Total expenditures	13,000	13,140	9,726	3,414
Excess (deficiency) of revenues over (under) expenditures	(4,000)	(5,980)	(2,136)	3,844
Fund balance, January 1	5,982	5,982	5,982	0
Fund balance, December 31	<u>\$1,982</u>	<u>\$2</u>	<u>\$3,846</u>	<u>\$3,844</u>

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$205,000	\$193,315	\$203,105	\$9,790
Fines and forfeitures	1,000	1,000	1,021	21
Miscellaneous revenue	3,500	1,678	1,281	(397)
Total revenues	209,500	195,993	205,407	9,414
Expenditures:				
Current:				
Personal services	210,800	199,015	163,913	35,102
Materials and supplies	7,250	7,537	5,874	1,663
Charges and services	66,750	71,345	19,281	52,064
Capital purchases	5,200	5,050	2,848	2,202
Total expenditures	290,000	282,947	191,916	91,031
Excess (deficiency) of revenues over (under) expenditures	(80,500)	(86,954)	13,491	100,445
Fund balance, January 1	87,224	87,224	87,224	0
Prior year encumbrances appropriated	1,700	1,700	1,700	0
Fund balance, December 31	\$8,424	\$1,970	\$102,415	\$100,445

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$35,000	\$36,675	\$38,708	\$2,033
Total revenues	35,000	\$36,675	38,708	2,033
Expenditures:				
Current:				
Personal services	44,000	44,000	22,452	21,548
Total expenditures	44,000	44,000	22,452	21,548
Excess (deficiency) of revenues over (under) expenditures	(9,000)	(7,325)	16,256	23,581
Fund balance, January 1	7,325	7,325	7,325	0
Fund balance, December 31	(\$1,675)	\$0	\$23,581	\$23,581

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$52,000	\$39,377	\$50,512	\$11,135
Total revenues	52,000	39,377	50,512	11,135
Expenditures:				
Current:				
Personal services	92,000	92,000	19,647	72,353
Total expenditures	92,000	92,000	19,647	72,353
Excess (deficiency) of revenues over (under) expenditures	(40,000)	(52,623)	30,865	83,488
Fund balance, January 1	52,623	52,623	52,623	0
Fund balance, December 31	\$12,623	\$0	\$83,488	\$83,488

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$38,002	\$38,002	\$67,257	\$29,255
Total revenues	38,002	38,002	67,257	29,255
Expenditures:				
Current:				
Personal services	36,100	47,151	28,865	18,286
Materials and supplies	1,900	4,900	1,900	3,000
Charges and services	34,000	47,112	17,846	29,266
Capital purchases	1,000	5,849	4,929	920
Total expenditures	73,000	105,012	53,540	51,472
Excess (deficiency) of revenues over (under) expenditures	(34,998)	(67,010)	13,717	80,727
Fund balance, January 1	67,011	67,011	67,011	0
Fund balance, December 31	\$32,013	\$1	\$80,728	\$80,727

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$23	\$23	\$35	\$12
Total revenues	23	23	35	12
Expenditures:				
Current:				
Materials and supplies	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	23	23	35	12
Fund balance, January 1	136	136	136	0
Fund balance, December 31	\$159	\$159	\$171	\$12

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$46,000	\$41,583	\$41,583	\$0
Miscellaneous revenue	0	0	0	0
Total revenues	46,000	41,583	41,583	0
Expenditures:				
Current:				
Personal services	42,542	39,623	33,995	5,628
Supplies	13,958	15,200	365	14,835
Capital	2,000	3,000	0	3,000
Other expenses	1,500	3,500	100	3,400
Total expenditures	60,000	61,323	34,460	26,863
Excess (deficiency) of revenues over (under) expenditures	(14,000)	(19,740)	7,123	26,863
Fund balance, January 1	19,740	19,740	19,740	0
Fund balance, December 31	\$5,740	\$0	\$26,863	\$26,863

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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$56,918	\$56,918	\$56,918	\$0
Total revenues	56,918	56,918	56,918	0
Expenditures:				
Current:				
Personal services	56,918	56,776	56,247	529
Other expenses	0	142	142	0
Total expenditures	56,918	56,918	56,389	529
Excess (deficiency) of revenues over (under) expenditures	0	0	529	529
Fund balance, January 1	5,982	5,982	5,982	0
Fund balance, December 31	\$5,982	\$5,982	\$6,511	\$529

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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$4,100	\$2,525	\$2,525	\$0
Total revenues	4,100	2,525	2,525	0
Expenditures:				
Current:				
Capital outlay	841	906	200	706
Miscellaneous	4,315	2,053	1,491	562
Total expenditures	5,156	2,959	1,691	1,268
Excess (deficiency) of revenues over (under) expenditures	(1,056)	(434)	834	1,268
Fund balance, January 1	7,056	7,056	7,056	0
Prior year encumbrances appropriated	656	656	656	0
Fund balance, December 31	\$6,656	\$7,278	\$8,546	\$1,268

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$10,000	\$20,000	\$20,000	\$0
Total revenues	10,000	20,000	20,000	0
Expenditures:				
Current:				
Personal services	19,000	25,784	18,332	7,452
Total expenditures	19,000	25,784	18,332	7,452
Excess (deficiency) of revenues over (under) expenditures	(9,000)	(5,784)	1,668	7,452
Fund balance, January 1	5,784	5,784	5,784	0
Fund balance, December 31	(\$3,216)	\$0	\$7,452	\$7,452

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Adult Probation Other Special Revenue Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$4,500	\$4,500	\$7,036	\$2,536
Total revenues	4,500	4,500	7,036	2,536
Expenditures:				
Current:				
Miscellaneous	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	4,500	4,500	7,036	2,536
Fund balance, January 1	20,415	20,415	20,415	0
Fund balance, December 31	\$24,915	\$24,915	\$27,451	\$2,536

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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$30,000	\$27,288	\$29,016	\$1,728
Total revenues	30,000	27,288	29,016	1,728
Expenditures:				
Current:				
Capital purchases	95,000	94,380	22,812	71,568
Total expenditures	95,000	94,380	22,812	71,568
Excess (deficiency) of revenues over (under) expenditures	(65,000)	(67,092)	6,204	73,296
Fund balance, January 1	67,092	67,092	67,092	0
Fund balance, December 31	\$2,092	\$0	\$73,296	\$73,296

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$25	\$25	\$50	\$25
Total revenues	25	25	50	25
Expenditures:				
Current:				
Charges and services	247	262	17	245
Total expenditures	247	262	17	245
Excess (deficiency) of revenues over (under) expenditures	(222)	(237)	33	270
Fund balance, January 1	237	237	237	0
Fund balance, December 31	\$15	\$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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$112,000	\$112,000	\$114,800	\$2,800
Total revenues	112,000	112,000	114,800	2,800
Expenditures:				
Current:				
Personal services	96,100	54,672	54,398	274
Charges and services	3,900	46,728	36,869	9,859
Total expenditures	100,000	101,400	91,267	10,133
Excess (deficiency) of revenues over (under) expenditures	12,000	10,600	23,533	12,933
Fund balance, January 1	57,514	57,514	57,514	0
Fund balance, December 31	\$69,514	\$68,114	\$81,047	\$12,933

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$30,000	\$27,837	\$29,726	\$1,889
Total revenues	30,000	27,837	29,726	1,889
Expenditures:				
Current:				
Charges and services	47,000	47,400	30,024	17,376
Total expenditures	47,000	47,400	30,024	17,376
Excess (deficiency) of revenues over (under) expenditures	(17,000)	(19,563)	(298)	19,265
Fund balance, January 1	19,563	19,563	19,563	0
Fund balance, December 31	\$2,563	\$0	\$19,265	\$19,265

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$26,000	\$30,000	\$45,693	\$15,693
Total revenues	26,000	30,000	45,693	15,693
Expenditures:				
Current:				
Personal services	5,860	5,860	728	5,132
Charges and services	98,293	98,293	22,505	75,788
Total expenditures	104,153	104,153	23,233	80,920
Excess (deficiency) of revenues over (under) expenditures	(78,153)	(74,153)	22,460	96,613
Fund balance, January 1	113,012	113,012	113,012	0
Prior year encumbrances appropriated	3,293	3,293	3,293	0
Fund balance, December 31	\$38,152	\$42,152	\$138,765	\$96,613

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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$36,000	\$39,069	\$43,035	\$3,966
Total revenues	36,000	39,069	43,035	3,966
Expenditures:				
Current:				
Personal services	21,881	20,100	6,164	\$13,936
Charges and services	18,119	20,900	14,969	\$5,931
Total expenditures	40,000	41,000	21,133	19,867
Excess (deficiency) of revenues over (under) expenditures	(4,000)	(1,931)	21,902	23,833
Fund balance, January 1	1,931	1,931	1,931	0
Fund balance, December 31	(\$2,069)	\$0	\$23,833	\$23,833

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$600	\$305	\$330	\$25
Total revenues	600	305	330	25
Current:				
Charges and services	4,400	3,987	0	3,987
Total expenditures	4,400	3,987	0	3,987
Excess (deficiency) of revenues over (under) expenditures	(3,800)	(3,682)	330	4,012
Fund balance, January 1	3,684	3,684	3,684	0
Fund balance, December 31	(\$116)	\$2	\$4,014	\$4,012

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines	\$12,000	\$935	\$1,023	\$88
Total revenues	12,000	935	1,023	88
Expenditures:				
Charges and services	40,000	29,122	111	29,011
Total expenditures	40,000	29,122	111	29,011
Excess (deficiency) of revenues over (under) expenditures	(28,000)	(28,187)	912	29,099
Fund balance, January 1	28,188	28,188	28,188	0
Fund balance, December 31	\$188	\$1	\$29,100	\$29,099

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$3,000	\$3,000	\$3,438	\$438
Total revenues	3,000	3,000	3,438	438
Expenditures:				
Charges and services	0	2,500	2,222	278
Total expenditures	0	2,500	2,222	278
Excess of revenues over expenditures	3,000	500	1,216	716
Fund balance, January 1	16,473	16,473	16,473	0
Fund balance, December 31	\$19,473	\$16,973	\$17,689	\$716

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Charges and services	28,764	28,764	0	28,764
Total expenditures	28,764	28,764	0	28,764
Excess (deficiency) of revenues over (under) expenditures	(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)
National Webcheck Other Special Revenue Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$28,000	\$30,814	\$32,130	\$1,316
Total revenues	28,000	30,814	32,130	1,316
Expenditures:				
Current:				
Personal services	11,000	9,641	8,612	1,029
Charges and services	24,000	25,359	25,140	219
Total expenditures	35,000	35,000	33,752	1,248
Excess (deficiency) of revenues over (under) expenditures	(7,000)	(4,186)	(1,622)	2,564
Fund balance, January 1	4,187	4,187	4,187	0
Fund balance, December 31	(\$2,813)	\$1	\$2,565	\$2,564

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
9-1-1 Dispatch Other Special Revenue Fund
For the Year Ended December 31, 2015

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

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Personnel	99,829	99,829	80,229	19,600
Total expenditures	99,829	99,829	80,229	19,600
Excess (deficiency) of revenues over (under) expenditures	(99,829)	(99,829)	(80,229)	19,600
Fund balance, January 1	100,000	100,000	100,000	0
Fund balance, December 31	\$171	\$171	\$19,771	\$19,600

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, 2015

	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	65,819	65,819	52,443	13,376
Total expenditures	65,819	65,819	52,443	13,376
Excess (deficiency) of revenues over (under) expenditures	(65,819)	(65,819)	(52,443)	13,376
Fund balance, January 1	65,819	65,819	65,819	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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$200	\$139	\$139	\$0
Total revenues	200	139	139	0
Expenditures:				
Current:				
Personnel	500	439	0	439
Total expenditures	500	439	0	439
Excess (deficiency) of revenues over (under) expenditures	(300)	(300)	139	439
Fund balance, January 1	300	300	300	0
Fund balance, December 31	\$0	\$0	\$439	\$439

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$12,500	\$11,917	\$12,138	\$221
Total revenues	12,500	11,917	12,138	221
Expenditures:				
Current:				
Charges and services	14,000	14,000	11,943	2,057
Total expenditures	14,000	14,000	11,943	2,057
Excess (deficiency) of revenues over (under) expenditures	(1,500)	(2,083)	195	2,278
Fund balance, January 1	6,676	6,676	6,676	0
Fund balance, December 31	\$5,176	\$4,593	\$6,871	\$2,278

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Probation Services Other Special Revenue Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$8,400	\$7,185	\$7,799	\$614
Total revenues	8,400	7,185	7,799	614
Expenditures:				
Current:				
Charges and services	40,400	39,650	15,932	23,718
Total expenditures	40,400	39,650	15,932	23,718
Excess (deficiency) of revenues over (under) expenditures	(32,000)	(32,465)	(8,133)	24,332
Fund balance, January 1	32,465	32,465	32,465	0
Fund balance, December 31	\$465	\$0	\$24,332	\$24,332

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Juvenile Court Technology Other Special Revenue Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$27,687	\$27,687	\$0
Total revenues	0	27,687	27,687	0
Expenditures:				
Current:				
Charges and services	0	27,687	27,687	0
Total expenditures	0	27,687	27,687	0
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
EPA Recycling Other Special Revenue Fund
For the Year Ended December 31, 2015

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

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
EPA Glass Initiative Other Special Revenue Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Charges and services	3,000	11,000	11,000	0
Total expenditures	3,000	11,000	11,000	0
Excess (deficiency) of revenues over (under) expenditures	(3,000)	(11,000)	(11,000)	0
Fund balance, January 1	11,000	11,000	11,000	0
Fund balance, December 31	\$8,000	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Ditch Maintenance Other Special Revenue Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Special assessments	\$91,271	\$91,271	\$94,025	\$2,754
Miscellaneous revenue	0	1,500	1,556	56
Total revenues	91,271	92,771	95,581	2,810
Expenditures:				
Current:				
Personal services	81,119	81,118	48,991	32,127
Materials and supplies	4,000	4,000	236	3,764
Charges and services	38,500	58,500	22,107	36,393
Total expenditures	123,619	143,618	71,334	72,284
Excess (deficiency) of revenues over (under) expenditures	(32,348)	(50,847)	24,247	75,094
Fund balance, January 1	122,653	122,653	122,653	0
Fund balance, December 31	\$90,305	\$71,806	\$146,900	\$75,094

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$97,060	\$76,355	\$76,355	\$0
Total revenues	97,060	76,355	76,355	0
Expenditures:				
Current:				
Charges and services	122,632	101,928	76,370	25,558
Total expenditures	122,632	101,928	76,370	25,558
Excess (deficiency) of revenues over (under) expenditures	(25,572)	(25,573)	(15)	25,558
Fund balance, January 1	25,573	25,573	25,573	0
Fund balance, December 31	\$1	\$0	\$25,558	\$25,558

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
EPA Litter Prevention Other Special Revenue Fund
For the Year Ended December 31, 2015

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

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,000	\$1,000	\$1,406	\$406
Total revenues	1,000	1,000	1,406	406
Expenditures:				
Current:				
Charges and services	700	700	17	683
Total expenditures	700	700	17	683
Excess (deficiency) of revenues over (under) expenditures	300	300	1,389	1,089
Fund balance, January 1	7,996	7,996	7,996	0
Fund balance, December 31	\$8,296	\$8,296	\$9,385	\$1,089

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$80,181	\$80,181	\$89,818	\$9,637
Miscellaneous revenue	0	0	3,753	3,753
Total revenues	80,181	80,181	93,571	13,390
Expenditures:				
Current:				
Personal services	104,931	180,500	106,672	73,828
Supplies	2,500	4,000	1,486	2,514
Charges and services	10,713	21,688	9,414	12,274
Capital outlay	1,500	4,000	0	4,000
Total expenditures	119,644	210,188	117,572	92,616
Excess (deficiency) of revenues over (under) expenditures	(39,463)	(130,007)	(24,001)	106,006
Other financing sources:				
Transfers in	39,463	39,463	36,500	(2,963)
Total other financing sources	39,463	39,463	36,500	(2,963)
Excess (deficiency) of revenues and other financing sources over (under) expenditures	0	(90,544)	12,499	103,043
Fund balance, January 1	96,762	96,762	96,762	0
Prior year encumbrances appropriated	65	65	65	0
Fund balance, December 31	\$96,827	\$6,283	\$109,326	\$103,043

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$120,000	\$120,000	\$121,972	\$1,972
Total revenues	120,000	120,000	121,972	1,972
Expenditures:				
Current:				
Charges and services	122,425	182,000	124,550	57,450
Total expenditures	122,425	182,000	124,550	57,450
Excess (deficiency) of revenues over (under) expenditures	(2,425)	(62,000)	(2,578)	59,422
Fund balance, January 1	216,912	216,912	216,912	0
Prior year encumbrances appropriated	1,425	1,425	1,425	0
Fund balance, December 31	\$215,912	\$156,337	\$215,759	\$59,422

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Homeland Security Other Special Revenue Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$0	\$0	\$0	\$0
Total revenues	0	0	0	0
Expenditures:				
Current:				
Capital purchases	0	14,000	14,000	0
Total expenditures	0	14,000	14,000	0
Excess (deficiency) of revenues over (under) expenditures	0	(14,000)	(14,000)	0
Fund balance, January 1	14,000	14,000	14,000	0
Fund balance, December 31	\$14,000	\$0	\$0	\$0

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Local Emergency Planning Other Special Revenue Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$19,410	\$17,276	\$17,276	\$0
Total revenues	19,410	17,276	17,276	0
Expenditures:				
Current:				
Charges and services	20,330	20,337	20,307	30
Total expenditures	20,330	20,337	20,307	30
Excess (deficiency) of revenues over (under) expenditures	(920)	(3,061)	(3,031)	30
Fund balance, January 1	20,334	20,334	20,334	0
Prior year encumbrances appropriated	30	30	30	0
Fund balance, December 31	\$19,444	\$17,303	\$17,333	\$30

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$4,950	\$4,950	\$6,608	\$1,658
Investment revenue	50	50	56	6
Total revenues	5,000	5,000	6,664	1,664
Expenditures:				
Current:				
Charges and services	57,835	57,835	17,777	40,058
Total expenditures	57,835	57,835	17,777	40,058
Excess (deficiency) of revenues over (under) expenditures	(52,835)	(52,835)	(11,113)	41,722
Fund balance, January 1	52,836	52,836	52,836	0
Fund balance, December 31	\$1	\$1	\$41,723	\$41,722

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$56,803	\$17,655	\$80,081	\$62,426
Total revenues	56,803	17,655	80,081	62,426
Expenditures:				
Current:				
Materials and supplies	30,000	30,000	30,000	0
Capital outlay	70,000	132,619	79,011	53,608
Total expenditures	100,000	162,619	109,011	53,608
Excess (deficiency) of revenues over (under) expenditures	(43,197)	(144,964)	(28,930)	116,034
Fund balance, January 1	144,965	144,965	144,965	0
Fund balance, December 31	\$101,768	\$1	\$116,035	\$116,034

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	100	100	4	(96)
Miscellaneous revenue	41,900	37,128	37,225	97
Total revenues	42,000	37,228	37,229	1
Expenditures:				
Current:				
Materials and supplies	10,000	10,000	10,000	0
Other	32,000	32,000	31,932	68
Total expenditures	42,000	42,000	41,932	68
Excess (deficiency) of revenues over (under) expenditures	0	(4,772)	(4,703)	69
Fund balance, January 1	5,149	5,149	5,149	0
Fund balance, December 31	\$5,149	\$377	\$446	\$69

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$10,000	\$9,928	\$9,928	\$0
Total revenues	10,000	9,928	9,928	0
Expenditures:				
Current:				
Other	12,300	10,000	2,677	7,323
Total expenditures	12,300	10,000	2,677	7,323
Excess (deficiency) of revenues over (under) expenditures	(2,300)	(72)	7,251	7,323
Fund balance, January 1	77,775	77,775	77,775	0
Prior year encumbrances appropriated	2,300	2,300	2,300	0
Fund balance, December 31	\$77,775	\$80,003	\$87,326	\$7,323

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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$10,000	\$10,000	\$20,350	\$10,350
Total revenues	10,000	10,000	20,350	10,350
Expenditures:				
Current:				
Other	21,100	32,301	12,106	20,195
Total expenditures	21,100	32,301	12,106	20,195
Excess (deficiency) of revenues over (under) expenditures	(11,100)	(22,301)	8,244	30,545
Fund balance, January 1	21,226	21,226	21,226	0
Prior year encumbrances appropriated	1,100	1,100	1,100	-
Fund balance, December 31	\$11,226	\$25	\$30,570	\$30,545

Huron County, Ohio
Schedule of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
(Non-GAAP Budgetary Basis)
Children's Trust Other Special Revenue Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$12,000	\$10,452	\$10,452	\$0
Total revenues	12,000	10,452	10,452	0
Expenditures:				
Current:				
Other	22,000	24,415	20,610	3,805
Total expenditures	22,000	24,415	20,610	3,805
Excess (deficiency) of revenues over (under) expenditures	(10,000)	(13,963)	(10,158)	3,805
Fund balance, January 1	13,963	13,963	13,963	0
Fund balance, December 31	\$3,963	\$0	\$3,805	\$3,805

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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$110,000	\$130,086	\$148,955	\$18,869
Total revenues	110,000	130,086	148,955	18,869
Expenditures:				
Current:				
Personal services	34,081	39,730	37,746	1,984
Other	110,919	110,270	105,349	4,921
Total expenditures	145,000	150,000	143,095	6,905
Excess (deficiency) of revenues over (under) expenditures	(35,000)	(19,914)	5,860	25,774
Fund balance, January 1	19,916	19,916	19,916	0
Fund balance, December 31	(\$15,084)	\$2	\$25,776	\$25,774

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$33,000	\$4,918	\$4,918	\$0
Total revenues	33,000	4,918	4,918	0
Expenditures:				
Current:				
Other	38,000	7,132	6,286	846
Total expenditures	38,000	7,132	6,286	846
Excess (deficiency) of revenues over (under) expenditures	(5,000)	(2,214)	(1,368)	846
Fund balance, January 1	2,214	2,214	2,214	0
Fund balance, December 31	(\$2,786)	\$0	\$846	\$846

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$46,200	\$46,200	\$53,911	\$7,711
Total revenues	46,200	46,200	53,911	7,711
Expenditures:				
Current:				
Capital purchases	49,800	57,904	48,778	9,126
Total expenditures	49,800	57,904	48,778	9,126
Excess (deficiency) of revenues over (under) expenditures	(3,600)	(11,704)	5,133	16,837
Fund balance, January 1	8,522	8,522	8,522	0
Prior year encumbrances appropriated	3,600	3,600	3,600	0
Fund balance, December 31	\$8,522	\$418	\$17,255	\$16,837

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$340,000	\$340,000	\$415,780	\$75,780
Investment earnings	100	0	199	199
Miscellaneous revenue	100	0	100	100
Total revenues	340,200	340,000	416,079	76,079
Expenditures:				
Current:				
Personal services	278,950	279,150	238,835	40,315
Materials and supplies	4,800	5,000	3,866	1,134
Charges and services	176,750	289,750	106,023	183,727
Capital purchases	50,000	80,000	53,077	26,923
Total expenditures	510,500	653,900	401,801	252,099
Excess (deficiency) of revenues over (under) expenditures	(170,300)	(313,900)	14,278	328,178
Other financing uses				
Transfers out	(40,000)	(40,000)	(40,000)	0
Total other financing uses	(40,000)	(40,000)	(40,000)	0
Excess (deficiency) of revenues over (under) expenditures and other uses	(210,300)	(353,900)	(25,722)	328,178
Fund balance, January 1	728,364	728,364	728,364	0
Fund balance, December 31	\$518,064	\$374,464	\$702,642	\$328,178

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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$23,000	\$7,400	\$7,400	\$0
Total revenues	23,000	7,400	7,400	0
Expenditures:				
Current:				
Other	113,000	102,959	23,969	78,990
Total expenditures	113,000	102,959	23,969	78,990
Excess (deficiency) of revenues over (under) expenditures	(90,000)	(95,559)	(16,569)	78,990
Fund balance, January 1	95,559	95,559	95,559	0
Fund balance, December 31	\$5,559	\$0	\$78,990	\$78,990

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$12,000	\$12,000	\$11,862	(\$138)
Miscellaneous revenue	15,675	83,544	89,083	5,539
Total revenue	<u>27,675</u>	<u>95,544</u>	100,945	5,401
Expenditures:				
Debt service:				
Principal retirement	882,000	882,000	882,000	0
Interest and fiscal charges	173,902	187,927	315,121	(127,194)
Total expenditures	<u>1,055,902</u>	<u>1,069,927</u>	1,197,121	(127,194)
Deficiency of revenues under expenditures	(1,028,227)	(974,383)	(1,096,176)	(121,793)
Other financing sources				
Transfers in	1,028,227	1,096,196	1,106,037	9,841
Total other financing sources	<u>1,028,227</u>	<u>1,096,196</u>	1,106,037	9,841
Excess of revenues and other financing sources over expenditures	0	121,813	9,861	(111,952)
Fund balance, January 1	12,628	12,628	12,628	0
Fund balance, December 31	<u>\$12,628</u>	<u>\$134,441</u>	<u>\$22,489</u>	<u>(\$111,952)</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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Intergovernmental revenue	\$100,000	\$61,271	\$61,271	\$0
Total revenue	100,000	61,271	61,271	0
Expenditures:				
Capital outlay	50,000	50,000	41,888	8,112
Total expenditures	50,000	50,000	41,888	8,112
Excess (deficiency) of revenues over (under) expenditures	50,000	11,271	19,383	8,112
Fund balance, January 1	76,409	76,409	76,409	0
Fund balance, December 31	\$126,409	\$87,680	\$95,792	\$8,112

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, 2015

	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	15,000	15,755	15,755	0
Total expenditures	15,000	15,755	15,755	0
Deficiency of revenues under expenditures	(15,000)	(15,755)	(15,755)	0
Fund balance, January 1	15,755	15,755	15,755	0
Fund balance, December 31	\$755	\$0	\$0	\$0

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, 2015

	Budgeted Amounts		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Interest	\$100	\$500	\$515	\$15
Total revenue	100	500	515	15
Expenditures:				
Capital outlay	1,349,551	828,645	824,434	4,211
Total expenditures	1,349,551	828,645	824,434	4,211
Deficiency of revenues under expenditures	(1,349,451)	(828,145)	(823,919)	4,226
Fund balance, January 1	578,165	578,165	578,165	0
Prior year encumbrances appropriated	250,000	250,000	250,000	0
Fund balance, December 31	(\$521,286)	\$20	\$4,246	\$4,226

**Huron County, Ohio
Landfill Enterprise Fund
December 31, 2015**

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, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$2,188,000	\$2,170,201	\$1,984,720	(\$185,481)
Miscellaneous revenue	5,000	5,000	63,522	58,522
Total operating revenues	2,193,000	2,175,201	2,048,242	(126,959)
Operating expenses:				
Personal services	435,700	434,710	417,798	16,912
Materials and supplies	2,000	1,000	489	511
Contractual services	1,269,764	1,285,302	1,127,827	157,475
Other operating expenses	550,452	556,585	482,060	74,525
Total operating expenses	2,257,916	2,277,597	2,028,174	249,423
Operating income (loss)	(64,916)	(102,396)	20,068	122,464
Non-operating expenses				
Principal retirement	15,000	15,000	15,000	0
Interest and fiscal charges	13,545	13,545	12,990	555
Total non-operating expenses	28,545	28,545	27,990	555
Net profit/loss	(93,461)	(130,941)	(7,922)	123,019
Net position, January 1	617,158	617,158	617,158	0
Prior year encumbrances appropriated	39,016	39,016	39,016	0
Net position, December 31	\$562,713	\$525,233	\$648,252	\$123,019

**Huron County, Ohio
Internal Service Fund
December 31, 2015**

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

Huron County, Ohio
Schedule of Revenues, Expenses and
Changes in Net Position - Budget and Actual
(Non-GAAP Budgetary Basis)
Internal Service Fund
For the Year Ended December 31, 2015

	Budgeted Amounts		Actual	Variance With Final Budget
	Original	Final		
Operating revenues:				
Charges for services	\$3,999,800	\$3,466,240	\$3,466,240	\$0
Total operating revenues	3,999,800	3,466,240	3,466,240	0
Operating expenses:				
Other operating expenses	5,840,445	5,572,161	3,045,047	2,527,114
Total operating expenses	5,840,445	5,572,161	3,045,047	2,527,114
Operating loss	(1,840,645)	(2,105,921)	421,193	2,527,114
Non-operating revenues				
Investment revenue	200	0	0	0
Total non-operating revenues	200	0	0	0
Net profit/(loss)	(1,840,445)	(2,105,921)	421,193	2,527,114
Net position, January 1	2,105,224	2,105,224	2,105,224	0
Prior year encumbrances appropriated	700	700	700	0
Net position, December 31	\$265,479	\$3	\$2,527,117	\$2,527,114

**Huron County, Ohio
Fiduciary Funds
December 31, 2015**

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, 2015

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Arson Offender Registration – To account for an initial \$50 registration fee and an annual \$25 registration fee from offenders to be remitted in full to the State.

City Income Tax and Insurance – To account for payroll deductions made out of the last pay of the year not yet paid to vendors.

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

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, 2015

	Beginning Balance January 1, 2015	Additions	Deductions	Ending Balance December 31, 2015
UNDIVIDED TAXES:				
REAL ESTATE TAX				
Assets:				
Taxes receivable.....	\$44,176,538	\$47,514,217	\$44,176,538	\$47,514,217
Equity in pooled cash and investments.....	1,359,854	42,995,468	42,899,334	1,455,988
	<u>\$45,536,392</u>	<u>\$90,509,685</u>	<u>\$87,075,872</u>	<u>\$48,970,205</u>
Liabilities:				
Due to other governments.....	\$44,176,538	\$47,514,217	\$44,176,538	\$47,514,217
Unapportioned monies.....	1,359,854	42,995,468	42,899,334	1,455,988
	<u>\$45,536,392</u>	<u>\$90,509,685</u>	<u>\$87,075,872</u>	<u>\$48,970,205</u>
TOWNSHIP GASOLINE TAX				
Assets:				
Equity in pooled cash and investments.....	\$94,036	\$1,669,958	\$1,763,994	\$0
Due from other governments.....	702,091	820,237	702,091	820,237
	<u>\$796,127</u>	<u>\$2,490,195</u>	<u>\$2,466,085</u>	<u>\$820,237</u>
Liabilities:				
Unapportioned monies.....	\$94,036	\$1,669,958	\$1,763,994	\$0
Due to other governments.....	702,091	820,237	702,091	820,237
	<u>\$796,127</u>	<u>\$2,490,195</u>	<u>\$2,466,085</u>	<u>\$820,237</u>
ESTATE TAX				
Assets:				
Equity in pooled cash and investments.....	\$6,851	\$157,092	\$80,651	\$83,292
Liabilities:				
Unapportioned monies.....	\$6,851	\$157,092	\$80,651	\$83,292
RAPE CRISIS PROGRAM				
Assets:				
Equity in pooled cash and investments.....	\$0	\$400	\$400	\$0
Liabilities:				
Deposits held due to others.....	\$0	\$400	\$400	\$0

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Beginning Balance January 1, 2015	Additions	Deductions	Ending Balance December 31, 2015
MOBILE HOME TAX				
Assets:				
Taxes receivable.....	\$799,740	\$831,524	\$799,740	\$831,524
Equity in pooled cash and investments.....	94,007	183,204	239,177	38,034
	<u>\$893,747</u>	<u>\$1,014,728</u>	<u>\$1,038,917</u>	<u>\$869,558</u>
Liabilities:				
Due to other governments.....	\$799,740	\$831,524	\$799,740	\$831,524
Unapportioned monies.....	94,007	183,204	239,177	38,034
	<u>\$893,747</u>	<u>\$1,014,728</u>	<u>\$1,038,917</u>	<u>\$869,558</u>
MOTOR VEHICLE LICENSE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$297,611	\$297,611	\$0
Due from other governments.....	139,279	144,838	139,279	144,838
	<u>\$139,279</u>	<u>\$442,449</u>	<u>\$436,890</u>	<u>\$144,838</u>
Liabilities:				
Unapportioned monies.....	\$0	\$297,611	\$297,611	\$0
Due to other governments.....	139,279	144,838	139,279	144,838
	<u>\$139,279</u>	<u>\$442,449</u>	<u>\$436,890</u>	<u>\$144,838</u>
CIGARETTE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$8,047	\$8,047	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$8,047	\$8,047	\$0
LOCAL GOVERNMENT TAX				
Assets:				
Equity in pooled cash and investments.....	\$322,443	\$1,765,606	\$1,816,560	\$271,489
Due from other governments.....	734,787	914,442	734,787	914,442
	<u>\$1,057,230</u>	<u>\$2,680,048</u>	<u>\$2,551,347</u>	<u>\$1,185,931</u>
Liabilities:				
Unapportioned monies.....	\$322,443	\$1,765,606	\$1,816,560	\$271,489
Due to other governments.....	734,787	914,442	734,787	914,442
	<u>\$1,057,230</u>	<u>\$2,680,048</u>	<u>\$2,551,347</u>	<u>\$1,185,931</u>

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Beginning Balance January 1, 2015	Additions	Deductions	Ending Balance December 31, 2015
CLERK OF COURTS				
Assets:				
Segregated cash accounts.....	\$516,925	\$11,969,211	\$11,953,585	\$532,551
Liabilities:				
Deposits held due to others.....	\$516,925	\$11,969,211	\$11,953,585	\$532,551
JUVENILE COURT				
Assets:				
Segregated cash accounts.....	\$30,079	\$170,033	\$172,817	\$27,295
Liabilities:				
Deposits held due to others.....	\$30,079	\$170,033	\$172,817	\$27,295
PROBATE COURT				
Assets:				
Segregated cash accounts.....	\$17,594	\$88,467	\$88,770	\$17,291
Liabilities:				
Deposits held due to others.....	\$17,594	\$88,467	\$88,770	\$17,291
SHERIFF - GENERAL				
Assets:				
Segregated cash accounts.....	\$194,100	\$1,392,745	\$1,408,212	\$178,633
Liabilities:				
Deposits held due to others.....	\$194,100	\$1,392,745	\$1,408,212	\$178,633
SHERIFF - COMMISSARY				
Assets:				
Segregated cash accounts.....	\$7,220	\$152,545	\$136,080	\$23,685
Liabilities:				
Deposits held due to others.....	\$7,220	\$152,545	\$136,080	\$23,685

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Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Beginning Balance January 1, 2015	Additions	Deductions	Ending Balance December 31, 2015
CHILD SUPPORT ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$4,648	\$376,880	\$376,816	\$4,712
Liabilities:				
Deposits held due to others.....	\$4,648	\$376,880	\$376,816	\$4,712
HEALTH DEPARTMENT				
Assets:				
Equity in pooled cash and investments.....	\$803,431	\$2,341,658	\$2,142,383	\$1,002,706
Liabilities:				
Deposits held due to others.....	\$803,431	\$2,341,658	\$2,142,383	\$1,002,706
SOIL AND WATER FUND				
Assets:				
Equity in pooled cash and investments.....	\$16,070	\$297,728	\$266,349	\$47,449
Liabilities:				
Deposits held due to others.....	\$16,070	\$297,728	\$266,349	\$47,449
ESCROW ACCOUNT				
Assets:				
Equity in pooled cash and investments.....	\$67,738	\$126,132	\$183,285	\$10,585
Liabilities:				
Deposits held due to others.....	\$67,738	\$126,132	\$183,285	\$10,585
STATE OF OHIO				
Assets:				
Equity in pooled cash and investments.....	\$0	\$20,491	\$20,491	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$20,491	\$20,491	\$0

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Beginning Balance January 1, 2015	Additions	Deductions	Ending Balance December 31, 2015
TOWNSHIP ROAD MILEAGE				
Assets:				
Equity in pooled cash and investments.....	\$0	\$188,565	\$188,565	\$0
Due from other governments.....	92,719	97,390	92,719	97,390
	<u>\$92,719</u>	<u>\$285,955</u>	<u>\$281,284</u>	<u>\$97,390</u>
Liabilities:				
Unapportioned monies.....	\$0	\$188,565	\$188,565	\$0
Due to other governments.....	92,719	97,390	92,719	97,390
	<u>\$92,719</u>	<u>\$285,955</u>	<u>\$281,284</u>	<u>\$97,390</u>
TOWNSHIP PERMISSIVE TAX				
Assets:				
Equity in pooled cash and investments.....	\$0	\$114,063	\$114,063	\$0
Due from other governments.....	68,817	51,082	68,817	51,082
	<u>\$68,817</u>	<u>\$165,145</u>	<u>\$182,880</u>	<u>\$51,082</u>
Liabilities:				
Unapportioned monies.....	\$0	\$114,063	\$114,063	\$0
Due to other governments.....	68,817	51,082	68,817	51,082
	<u>\$68,817</u>	<u>\$165,145</u>	<u>\$182,880</u>	<u>\$51,082</u>
OHIO ELECTIONS COMMISSION				
Assets:				
Equity in pooled cash and investments.....	\$0	\$2,660	\$2,370	\$290
Liabilities:				
Deposits held due to others.....	\$0	\$2,660	\$2,370	\$290
BMV				
Assets:				
Equity in pooled cash and investments.....	\$350,592	\$375,501	\$440,582	\$285,511
Segregated cash accounts.....	50,692	334,052	376,680	8,064
	<u>\$401,284</u>	<u>\$709,553</u>	<u>\$817,262</u>	<u>\$293,575</u>
Liabilities:				
Deposits held due to others.....	\$350,592	\$375,501	\$440,582	\$285,511
Unapportioned monies.....	50,692	334,052	376,680	8,064
	<u>\$401,284</u>	<u>\$709,553</u>	<u>\$817,262</u>	<u>\$293,575</u>

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Beginning Balance January 1, 2015	Additions	Deductions	Ending Balance December 31, 2015
SHERIFF'S LAW ENFORCEMENT				
Assets:				
Segregated cash accounts.....	\$8,480	\$12,560	\$6,738	\$14,302
Liabilities:				
Unapportioned monies.....	\$8,480	\$12,560	\$6,738	\$14,302
LIBRARIES				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,842,399	\$1,842,399	\$0
Due from other governments.....	814,788	908,598	814,788	908,598
	<u>\$814,788</u>	<u>\$2,750,997</u>	<u>\$2,657,187</u>	<u>\$908,598</u>
Liabilities:				
Due to other governments.....	\$814,788	\$908,598	\$814,788	\$908,598
Unapportioned Monies.....	0	1,842,399	1,842,399	0
	<u>\$814,788</u>	<u>\$2,750,997</u>	<u>\$2,657,187</u>	<u>\$908,598</u>
PERS & STRS				
Assets:				
Equity in pooled cash and investments.....	\$0	\$558	\$558	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$558	\$558	\$0
HURON COUNTY PARK DISTRICT				
Assets:				
Equity in pooled cash and investments.....	\$58,727	\$6,977	\$12,320	\$53,384
Liabilities:				
Deposits held due to others.....	\$58,727	\$6,977	\$12,320	\$53,384

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Beginning Balance January 1, 2015	Additions	Deductions	Ending Balance December 31, 2015
BUREAU OF WORKERS COMP				
Assets:				
Equity in pooled cash and investments.....	\$172,829	\$119,786	\$179,648	\$112,967
Liabilities:				
Unapportioned monies.....	\$172,829	\$119,786	\$179,648	\$112,967
ARSON OFFENDER REGISTRATION				
Assets:				
Equity in pooled cash and investments.....	\$0	\$50	\$50	\$0
Liabilities:				
Due to Other Governments.....	\$0	\$50	\$50	\$0
CITY INCOME TAX				
Assets:				
Equity in pooled cash and investments.....	\$8,855	\$0	\$8,855	\$0
Liabilities:				
Payroll withholdings.....	\$8,855	\$0	\$8,855	\$0
INSURANCE				
Assets:				
Equity in pooled cash and investments.....	\$0	\$173	\$138	\$35
Liabilities:				
Payroll withholdings.....	\$0	\$173	\$138	\$35
HOUSING ESCROW				
Assets:				
Equity in pooled cash and investments.....	\$500	\$0	\$0	\$500
Liabilities:				
Deposits held due to others.....	\$500	\$0	\$0	\$500

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Beginning Balance January 1, 2015	Additions	Deductions	Ending Balance December 31, 2015
SHERIFF'S FOJ AND FOJ TRANSPORT				
Assets:				
Segregated cash accounts.....	\$0	\$20,593	\$20,593	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$20,593	\$20,593	\$0
PROSECUTOR'S FOJ AND LAW ENFORCEMENT TRUST				
Assets:				
Segregated cash accounts.....	\$57,014	\$32,664	\$36,552	\$53,126
Liabilities:				
Unapportioned monies.....	\$57,014	\$32,664	\$36,552	\$53,126
STATE RECORDER FEES				
Assets:				
Equity in pooled cash and investments.....	\$44,517	\$202,217	\$189,636	\$57,098
Liabilities:				
Deposits held due to others.....	\$44,517	\$202,217	\$189,636	\$57,098
TAXING DISTRICT				
Assets:				
Equity in pooled cash and investments.....	\$0	\$30,915,551	\$30,915,551	\$0
Liabilities:				
Deposits held due to others.....	\$0	\$30,915,551	\$30,915,551	\$0

- continued

Huron County, Ohio
Combining Statement of Changes in
Assets and Liabilities
All Agency Funds
For the Year Ended December 31, 2015

	Beginning Balance January 1, 2015	Additions	Deductions	Ending Balance December 31, 2015
AUCTION PROCEEDS				
Assets:				
Equity in pooled cash and investments.....	\$2,832	\$10,024	\$8,462	\$4,394
Liabilities:				
Deposits held due to others.....	\$2,832	\$10,024	\$8,462	\$4,394
TOTALS				
Assets:				
Equity in pooled cash and investments.....	\$3,403,282	\$83,641,919	\$83,621,479	\$3,423,722
Segregated cash accounts.....	886,752	14,549,750	14,576,843	859,659
Taxes receivable.....	44,976,278	48,345,741	44,976,278	48,345,741
Due from other governments.....	2,552,481	2,936,587	2,552,481	2,936,587
TOTAL ASSETS.....	\$51,818,793	\$149,473,997	\$145,727,081	\$55,565,709
Liabilities:				
Unapportioned monies.....	\$2,166,206	\$49,762,159	\$49,891,103	\$2,037,262
Due to other governments.....	47,528,759	51,282,328	47,528,809	51,282,328
Deposits held due to others.....	2,114,973	48,428,729	48,297,618	2,246,084
Payroll withholdings.....	8,855	731	9,551	35
TOTAL LIABILITIES.....	\$51,818,793	\$149,473,947	\$145,727,081	\$55,565,709

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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.	164-171
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.	172-180
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.	181-186
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.	187-193
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.	194-196

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Governmental Activities:										
Invested in capital assets, net of related debt	\$28,885,104	\$29,305,242	\$28,959,788	\$30,380,771	\$30,686,354	\$31,075,718	\$31,756,762	\$31,855,432	\$34,058,618	\$34,937,091
Restricted for:										
Board of developmental disabilities	689,356	1,230,587	861,602	859,398	634,782	1,997,306	1,877,409	1,037,691	995,103	727,613
Child support	(b)	(b)	745,936	506,361	844,863	335,768	349,492	397,555	235,183	75,802
Real estate	(b)	(b)	464,710	463,686	425,794	416,084	543,982	718,926	846,480	968,150
EMA	(b)	(b)	341,326	316,585	338,991	217,259	251,223	243,053	252,084	163,817
Mun्य Road	(b)	(b)	544,642	556,277	486,438	603,153	758,763	765,334	863,217	711,661
911 equipment	(b)	(b)	279,872	399,090	361,966	462,737	519,245	212,303	215,274	210,056
DD residential	(b)	(b)	539,200	789,268	1,211,725	200,436	10,098,877	1,173,653	966,507	1,342,814
Job and family services	308,296	339,234	245,507	614,153	524,719	0	168,201	259,040	133,800	334,063
Motor vehicle and gas tax	3,305,839	2,718,472	3,364,859	3,714,658	3,658,486	3,624,702	3,985,991	4,079,599	3,985,891	4,353,681
Mental health	1741155	1,879,978	1,337,571	1,053,243	1,559,520	1,206,205	1,553,751	1,393,854	1,644,270	1,837,920
Children's services	697351	803,901	1,096,020	1,041,584	1,096,317	1,301,689	1,257,699	1,057,951	800,234	599,295
Felony delinquent care and custody	585997	650,913	429,892	0	38,931	53,592	52,726	103,199	114,239	138,810
Huron County revolving loan	545306	430,590	503,642	406,433	463,560	0	489,145	471,294	361,028	335,169
Law Library	(c)	(c)	(c)	(c)	(c)	(c)	152,660	240,942	300,671	383,877
Special Projects CP	(c)	(c)	(c)	(c)	(c)	(c)	112,139	63,478	19,378	67,153
EPA Hazmat	(c)	(c)	(c)	(c)	(c)	(c)	105,691	128,737	144,965	115,580
Mediation	(e)	(e)	(e)	(e)	(e)	(e)	(e)	(e)	(e)	72,801
Help Me Grow	(c)	(c)	(c)	(c)	(c)	(c)	196,356	392,144	309,262	322,027
Ditch Maintenance	(d)	(d)	(d)	(d)	(d)	(d)	(d)	118,160	245,186	280,448
Victims Assistance	(d)	(d)	(d)	(d)	(d)	(d)	(d)	102,163	93,919	99,338
DD Trust	(d)	(d)	(d)	(d)	(d)	(d)	(d)	115,633	80,075	87,326
Clerk of Courts Computer	(d)	(d)	(d)	(d)	(d)	(d)	(d)	84,282	117,469	142,606
Other purposes	2,601,290	3,290,378	1,734,909	1,888,589	3,296,862	1,887,478	982,345	1,181,779	814,619	727,276
Debt service	32,995	58,443	0	0	0	0	0	0	12,628	22,489
Capital projects	275,599	472,501	378,139	288,443	413,947	655,531	314,193	318,713	92,163	183,697
Unrestricted	3,602,923	4,468,586	3,261,431	3,128,160	2,789,235	3,459,680	4,585,361	5,187,175	6,665,142	(4,675,415)
Total Governmental Activities Net Position	\$43,271,211	\$45,648,825	\$45,089,046	\$46,406,699	\$48,832,490	\$47,497,338	\$60,112,011	\$51,702,090	\$54,367,405	\$44,565,145
Business-type Activities:										
Net investment in capital assets	\$1,976,294	\$2,162,819	\$2,345,085	\$2,520,897	\$2,403,484	\$2,293,375	\$2,142,316	\$2,048,113	\$1,986,062	\$2,001,470
Unrestricted (deficit)	(2,397,343)	(2,720,356)	(3,071,462)	(2,741,665)	(2,352,239)	(4,019,987)	(3,591,240)	(3,385,335)	(3,054,549)	(2,864,976)
Total Business-type Activities Net Position	(\$421,049)	(\$557,537)	(\$726,377)	(\$220,768)	\$51,245	(\$1,726,612)	(\$1,448,924)	(\$1,337,222)	(\$1,068,487)	(\$863,506)
Primary Government:										
Net investment in capital assets	\$30,861,398	\$31,468,061	\$31,304,873	\$32,901,668	\$33,089,838	\$33,369,093	\$33,899,078	\$33,903,545	\$36,044,680	\$36,938,561
Restricted	10,783,184	11,874,997	12,867,827	12,897,768	15,356,901	12,961,940	14,769,888	14,659,483	13,643,645	14,303,469
Unrestricted (deficit)	1,205,580	1,748,230	189,969	386,495	436,996	(560,307)	994,121	1,801,840	3,610,593	(7,540,391)
Total Primary Government Net Position	\$42,850,162	\$45,091,288	\$44,362,669	\$46,185,931	\$48,883,735	\$45,770,726	\$49,663,087	\$50,364,868	\$53,298,918	\$43,701,639

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

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

(c) For fiscal year 2012, net position restricted for other purposes was further broken out at a more detailed level.

(d) For fiscal year 2013, net position restricted for other purposes was further broken out at a more detailed level.

(e) For fiscal year 2015, net position restricted for other purposes was further broken out at a more detailed level.

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

Fiscal Year (1)	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Expenses										
Governmental Activities:										
General Government:										
Legislative and Executive	\$6,701,029	\$6,270,335	\$6,323,838	\$6,313,959	\$6,113,712	\$7,101,154	\$6,545,289	\$6,563,972	\$6,718,716	\$7,370,587
Judicial	2,376,585	2,361,684	1,930,377	1,749,262	1,921,573	1,872,299	1,834,640	1,729,869	1,909,176	2,081,301
Public Safety	5,566,187	5,740,955	6,294,358	5,357,950	5,836,107	5,997,965	5,987,606	6,230,863	6,090,195	5,689,776
Public Works	4,865,832	5,352,016	5,333,400	5,618,844	5,495,315	5,859,620	5,644,623	5,413,278	5,770,976	5,599,766
Health	7,913,082	8,690,373	9,989,143	10,148,961	9,486,878	9,883,231	9,204,469	9,543,413	9,679,054	9,480,113
Human Services	13,386,709	13,134,292	14,069,887	13,582,530	10,885,450	10,479,826	7,954,102	8,198,301	8,459,751	9,264,617
Conservation and Recreation	577,290	595,062	467,116	322,689	286,800	311,818	303,502	311,835	321,600	325,200
Interest and Fiscal Charges	520,005	540,477	418,271	401,469	383,109	395,755	361,356	333,806	309,420	317,138
Bond Issuance Costs	0	0	0	0	0	0	0	0	31,500	0
<i>Total Governmental Activities Expenses</i>	<u>41,906,719</u>	<u>42,685,194</u>	<u>44,826,390</u>	<u>43,495,664</u>	<u>40,408,944</u>	<u>41,901,668</u>	<u>37,835,587</u>	<u>38,325,337</u>	<u>39,290,388</u>	<u>40,128,498</u>
Business-type Activities:										
Landfill	2,520,309	2,353,202	2,222,145	2,086,995	1,970,016	4,155,669	2,001,263	2,118,020	2,050,725	1,912,976
<i>Total Business-type Activities Expenses</i>	<u>2,520,309</u>	<u>2,353,202</u>	<u>2,222,145</u>	<u>2,086,995</u>	<u>1,970,016</u>	<u>4,155,669</u>	<u>2,001,263</u>	<u>2,118,020</u>	<u>2,050,725</u>	<u>1,912,976</u>
<i>Total Primary Government Expenses</i>	<u>44,427,028</u>	<u>45,038,396</u>	<u>47,048,535</u>	<u>45,582,659</u>	<u>42,378,960</u>	<u>46,057,337</u>	<u>39,836,850</u>	<u>40,443,357</u>	<u>41,341,113</u>	<u>42,041,474</u>
Program Revenues										
Governmental Activities:										
<i>Charges for Services</i>										
General Government:										
Legislative and Executive	1,682,605	1,513,221	1,588,085	1,594,085	1,732,458	1,591,599	1,631,152	1,652,710	1,650,497	1,630,467
Judicial	270,878	258,752	197,239	206,474	434,961	393,475	448,644	421,462	382,658	442,046
Public Safety	664,406	628,353	697,988	930,164	972,275	1,112,769	1,050,336	975,036	909,094	935,467
Public Works	599,314	161,597	523,161	449,023	368,871	449,676	296,443	235,911	191,476	219,465
Health	207,671	211,484	213,617	225,722	243,334	650,323	314,865	331,843	742,449	873,874
Human Services	1,194,391	472,482	376,614	343,918	1,011,772	905,582	1,081,467	942,955	658,492	1,101,272
Conservation and Recreation	36,475	45,415	40,668	36,716	36,964	47,411	48,074	46,278	41,642	44,420
<i>Operating Grants and Contributions</i>										
General Government:										
Legislative and Executive	65,745	253,393	186,547	281,208	35,781	195,499	243,936	102,700	290,737	128,465
Judicial	0	18,919	16,812	15,308	138,267	248,332	110,822	883,312	3,241	360,664
Public Safety	710,083	676,134	689,335	347,403	744,861	766,126	831,585	694,670	639,936	609,579
Public Works	5,382,869	4,781,063	4,951,420	6,589,143	5,180,358	4,951,997	5,066,132	4,855,876	4,896,462	5,880,475
Health	3,903,197	3,969,193	3,834,047	4,914,512	5,078,268	5,147,886	3,294,713	3,923,276	4,064,662	3,930,015
Human Services	11,003,885	12,024,482	12,292,950	11,578,121	8,675,283	6,306,582	7,849,392	5,710,932	6,279,665	7,209,230
Conservation and Recreation	201,032	92,043	3,466	2,741	0	0	0	0	0	0
Interest and Fiscal Charges	0	0	27,788	28,202	0	0	0	0	27,432	0
<i>Capital Grants and Contributions</i>										
Legislative and Executive	0	550,213	56,898	22,654	89,440	0	0	0	0	0
Public Safety	0	0	0	0	66,000	0	1,649	0	0	0
Public Works	0	0	0	0	683,065	374,779	2,136,267	374,779	3,031,472	326,489
Health	0	0	0	0	90,296	129,046	270,009	15,687	86,507	61,271
Human Services	0	0	0	220,000	0	0	0	0	0	0
<i>Total Governmental Activities Program Revenues</i>	<u>25,922,551</u>	<u>25,656,744</u>	<u>25,696,635</u>	<u>27,785,394</u>	<u>25,582,254</u>	<u>23,271,082</u>	<u>24,675,486</u>	<u>21,167,427</u>	<u>23,896,422</u>	<u>23,753,199</u>

(continued)

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

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Business-type Activities:										
<i>Landfill</i>										
Charges for Services	\$2,451,182	\$2,036,097	\$1,828,948	\$2,254,640	\$2,204,654	\$2,328,835	\$2,252,222	\$2,190,181	\$2,272,218	\$2,271,324
Operating Grants and Contributions	0	0	0	0	0	0	0	0	0	0
<i>Total Business-type Activities Program Revenues</i>	<u>2,451,182</u>	<u>2,036,097</u>	<u>1,828,948</u>	<u>2,254,640</u>	<u>2,204,654</u>	<u>2,328,835</u>	<u>2,252,222</u>	<u>2,190,181</u>	<u>2,272,218</u>	<u>2,271,324</u>
<i>Total Primary Government Program Revenues</i>	<u>28,373,733</u>	<u>27,692,841</u>	<u>27,525,583</u>	<u>30,040,034</u>	<u>27,786,908</u>	<u>25,908,203</u>	<u>26,927,708</u>	<u>23,357,608</u>	<u>26,168,640</u>	<u>26,024,523</u>
Net (Expense)/Revenue										
Governmental Activities	(15,984,168)	(17,028,450)	(19,129,755)	(15,710,270)	(14,826,690)	(18,322,300)	(13,160,101)	(17,157,910)	(15,393,966)	(16,375,299)
Business-type Activities	(69,127)	(317,105)	(393,197)	167,645	234,638	(1,826,834)	250,959	72,161	221,493	358,348
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$16,053,295)</u>	<u>(\$17,345,555)</u>	<u>(\$19,522,952)</u>	<u>(\$15,542,625)</u>	<u>(\$14,592,052)</u>	<u>(\$20,149,134)</u>	<u>(\$12,909,142)</u>	<u>(\$17,085,749)</u>	<u>(\$15,172,473)</u>	<u>(\$16,016,951)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Property Taxes Levied for:										
General Purposes	\$2,273,164	\$2,637,025	\$2,333,043	\$2,483,482	\$1,781,033	\$2,054,064	\$2,230,453	\$2,058,597	\$2,060,643	\$2,124,366
Board of Developmental Disabilities	2,603,767	3,578,290	3,460,889	3,441,804	3,004,634	3,015,694	3,282,916	3,236,498	3,092,183	3,223,401
Mental Health	185,986	198,109	185,319	187,438	101,401	115,334	156,885	146,905	146,255	140,477
Senior Services	485,107	499,747	481,821	480,662	412,013	414,716	460,145	446,459	450,259	508,636
Sales Taxes Levied for General Purposes	7,832,384	7,851,112	7,758,582	6,926,248	7,598,363	8,225,716	8,341,835	8,765,559	9,396,408	10,019,599
Grants and Entitlements not										
Restricted to Specific Programs	1,088,317	2,085,533	1,794,972	1,577,459	2,737,466	2,273,535	1,418,383	2,081,897	2,032,487	2,053,876
Investment Earnings	744,526	1,062,345	875,170	309,048	175,765	176,549	136,926	108,016	80,313	93,677
Miscellaneous	2,047,625	1,675,885	1,867,390	1,696,782	1,441,806	711,540	813,898	904,058	800,733	1,090,675
Transfers	(160,000)	(160,000)	(187,210)	(75,000)	0	0	0	0	0	0
<i>Total Governmental Activities</i>	<u>17,100,876</u>	<u>19,428,046</u>	<u>18,569,976</u>	<u>17,027,923</u>	<u>17,252,481</u>	<u>16,987,148</u>	<u>16,841,441</u>	<u>17,747,989</u>	<u>18,059,281</u>	<u>19,254,707</u>
Business-type Activities:										
Miscellaneous	124,069	20,617	37,147	19,566	37,375	48,526	26,694	39,540	47,242	63,522
Investment Earnings	0	0	0	0	0	451	35	1	0	0
Transfers	160,000	160,000	187,210	75,000	0	0	0	0	0	0
<i>Total Business-type Activities</i>	<u>284,069</u>	<u>180,617</u>	<u>224,357</u>	<u>94,566</u>	<u>37,375</u>	<u>48,977</u>	<u>26,729</u>	<u>39,541</u>	<u>47,242</u>	<u>63,522</u>
<i>Total Primary Government</i>	<u>17,384,945</u>	<u>19,608,663</u>	<u>18,794,333</u>	<u>17,122,489</u>	<u>17,289,856</u>	<u>17,036,125</u>	<u>16,868,170</u>	<u>17,787,530</u>	<u>18,106,523</u>	<u>19,318,229</u>
Change in Net Position										
Governmental Activities	1,116,708	2,399,596	(559,779)	1,317,653	2,425,791	(1,335,152)	3,681,340	590,079	2,665,315	2,879,408
Business-type Activities	214,942	(136,488)	(168,840)	262,211	272,013	(1,777,857)	277,688	111,702	268,735	421,870
<i>Total Primary Government Change in Net Position</i>	<u>\$1,331,650</u>	<u>\$2,263,108</u>	<u>(\$728,619)</u>	<u>\$1,579,864</u>	<u>\$2,697,804</u>	<u>(\$3,113,009)</u>	<u>\$3,959,028</u>	<u>\$701,781</u>	<u>\$2,934,050</u>	<u>\$3,301,278</u>

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

Fiscal Year (1)	2006	2007	2008	2009
General Fund				
Nonspendable	(1)	(1)	(1)	(1)
Assigned	(1)	(1)	(1)	(1)
Unassigned	(1)	(1)	(1)	(1)
Reserved	\$71,786	\$39,165	\$150,370	\$193,731
Unreserved	<u>3,215,321</u>	<u>2,825,528</u>	<u>2,206,419</u>	<u>2,196,741</u>
<i>Total General Fund</i>	<u>3,287,107</u>	<u>2,864,693</u>	<u>2,356,789</u>	<u>2,390,472</u>
All Other Governmental Funds				
Nonspendable	(1)	(1)	(1)	(1)
Restricted	(1)	(1)	(1)	(1)
Unassigned	(1)	(1)	(1)	(1)
Reserved	885,182	1,497,638	849,400	1,080,399
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	8,916,103	8,884,235	10,618,409	10,709,020
Debt Service Funds	12	0	0	0
Capital Projects Funds	<u>275,599</u>	<u>714,921</u>	<u>237,481</u>	<u>237,481</u>
Total All Other Governmental Funds	<u>10,076,896</u>	<u>11,096,794</u>	<u>11,705,290</u>	<u>12,026,900</u>
<i>Total Governmental Funds</i>	<u>\$13,364,003</u>	<u>\$13,961,487</u>	<u>\$14,062,079</u>	<u>\$14,417,372</u>

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

2010	2011	2012	2013	2014	2015
(1)	211,837	228,601	225,540	219,614	208,102
(1)	61,258	105,310	137,705	92,172	119,894
(1)	3,510,001	4,001,264	4,481,960	4,850,250	5,849,128
\$174,293	(\$1)	(1)	(1)	(1)	(1)
2,854,335	(1)	(1)	(1)	(1)	(1)
<u>3,028,628</u>	<u>3,783,096</u>	<u>4,335,175</u>	<u>4,845,205</u>	<u>5,162,036</u>	<u>6,177,124</u>
(1)	952,712	720,969	735,445	723,999	832,483
(1)	11,076,070	13,553,052	12,619,753	12,692,693	12,342,619
(1)	(43,648)	0	(10,368)	(60,488)	(23,905)
1,211,140	(1)	(1)	(1)	(1)	(1)
11,719,285	(1)	(1)	(1)	(1)	(1)
0	(1)	(1)	(1)	(1)	(1)
923,275	(1)	(1)	(1)	(1)	(1)
<u>13,853,700</u>	<u>11,985,134</u>	<u>14,274,021</u>	<u>13,344,830</u>	<u>13,356,204</u>	<u>13,151,197</u>
<u>\$16,882,328</u>	<u>\$15,768,230</u>	<u>\$18,609,196</u>	<u>\$18,190,035</u>	<u>\$18,518,240</u>	<u>\$19,328,321</u>

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

Fiscal Year	2006	2007	2008	2009
Revenues				
Taxes	\$13,327,977	\$14,725,121	\$14,220,313	\$13,432,727
Charges for Services	4,204,046	2,902,679	3,117,101	3,267,220
Licenses and Permits	3,109	5,165	4,268	17,529
Fines and Forfeitures	343,179	383,460	357,961	333,519
Intergovernmental	22,538,222	23,945,180	23,761,603	25,668,115
Special Assessments	98,789	108,267	152,784	176,606
Interest	715,517	988,886	828,575	309,048
Other	2,047,625	1,675,885	1,867,390	1,696,782
<i>Total Revenues</i>	<u>43,278,464</u>	<u>44,734,643</u>	<u>44,309,995</u>	<u>44,901,546</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	6,416,236	6,264,292	5,658,383	5,781,879
Judicial	2,479,488	2,310,000	1,899,790	1,664,369
Public Safety	5,477,934	5,499,635	5,879,948	5,295,598
Public Works	5,943,903	6,037,991	5,136,036	6,764,738
Health	8,078,797	8,935,154	9,766,699	10,173,027
Human Services	13,416,399	13,156,311	13,418,318	13,266,246
Conservation and Recreation	577,290	595,062	467,116	322,689
Capital Outlay	360,609	2,228,759	721,729	400,330
Debt Service:				
Principal Retirement	845,000	512,000	544,000	544,000
Interest and Fiscal Charges	354,151	388,973	394,235	394,235
Bond Issuance Costs	10,000	27,000	0	0
<i>Total Expenditures</i>	<u>43,959,807</u>	<u>45,955,177</u>	<u>43,886,254</u>	<u>44,607,111</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(681,343)</u>	<u>(1,220,534)</u>	<u>423,741</u>	<u>294,435</u>
Other Financing Sources (Uses)				
Issuance of Loans	0	0	0	0
Issuance of Bonds	355,000	2,000,000	0	0
Proceeds from the Sale of Assets	0	0	0	0
Transfers In	1,728,558	1,906,611	2,137,060	1,384,720
Transfers Out	(1,888,558)	(2,066,611)	(2,324,270)	(1,459,720)
<i>Total Other Financing Sources (Uses)</i>	<u>195,000</u>	<u>1,840,000</u>	<u>(187,210)</u>	<u>(75,000)</u>
<i>Net Change in Fund Balances</i>	<u>(\$486,343)</u>	<u>\$619,466</u>	<u>\$236,531</u>	<u>\$219,435</u>
Debt Service as a Percentage of Noncapital Expenditures (1)	2.0%	1.2%	2.2%	2.2%

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

2010	2011	2012	2013	2014	2015
\$12,867,002	\$13,769,179	\$14,464,564	\$14,662,925	\$15,232,363	\$16,016,627
4,116,029	4,482,188	4,234,227	4,089,037	4,172,789	4,708,364
3,297	3,001	3,421	2,984	3,418	2,855
534,079	537,899	504,004	428,088	400,101	429,958
23,554,164	20,662,568	21,353,309	18,765,291	21,167,287	20,296,817
147,358	128,010	129,337	86,149	82,663	94,025
174,505	148,659	146,090	120,962	74,171	87,257
1,441,806	711,540	813,898	904,058	800,733	1,090,675
<u>42,838,240</u>	<u>40,443,044</u>	<u>41,648,850</u>	<u>39,059,494</u>	<u>41,933,525</u>	<u>42,726,578</u>
5,549,459	6,138,329	6,024,582	6,371,903	6,419,302	6,374,770
1,895,369	1,864,352	1,771,359	1,856,236	1,953,538	2,019,129
5,458,745	5,657,207	5,745,892	6,105,212	5,814,362	5,854,006
6,441,468	6,118,927	6,955,985	5,195,355	7,994,778	5,121,466
9,568,095	9,504,421	9,049,759	9,640,426	9,539,303	9,167,866
10,407,887	9,827,233	7,788,596	8,187,096	8,521,794	9,331,275
286,800	311,818	303,502	315,335	321,600	325,200
264,611	1,068,805	107,237	802,891	1,369,805	2,597,429
635,000	680,000	703,000	718,000	762,000	902,733
376,250	386,050	363,622	336,194	307,338	320,763
10,000	0	0	0	31,500	0
<u>40,893,684</u>	<u>41,557,142</u>	<u>38,813,534</u>	<u>39,528,648</u>	<u>43,035,320</u>	<u>42,014,637</u>
1,944,556	(1,114,098)	2,835,316	(469,154)	(1,101,795)	711,941
0	0	0	0	0	98,140
520,000	0	0	0	1,430,000	0
0	0	5,650	49,993	0	0
1,488,162	1,211,257	1,735,263	1,672,056	1,805,615	1,697,339
<u>(1,488,162)</u>	<u>(1,211,257)</u>	<u>(1,735,263)</u>	<u>(1,672,056)</u>	<u>(1,805,615)</u>	<u>(1,697,339)</u>
520,000	0	5,650	49,993	1,430,000	98,140
<u>\$2,464,556</u>	<u>(\$1,114,098)</u>	<u>\$2,840,966</u>	<u>(\$419,161)</u>	<u>\$328,205</u>	<u>\$810,081</u>
2.1%	3.0%	2.7%	3.0%	2.9%	3.1%

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

	2015		% of Total Assessed Valuation
	Total Assessed Valuation (1)	Rank	
<u>Public Utilities</u>			
Ohio Edison	\$16,327,370	1	1.46%
Ohio Power Company	6,615,760	2	0.59%
Firelands Electric Coop	4,078,340	3	0.36%
Railroad CSX Transportation Inc.	4,011,990	4	0.36%
Columbis Gas of Ohio Inc	3,693,110	5	0.33%
Verizon North Inc.	(2)	(2)	(2)
<u>Real Estate</u>			
Fisher-Titus Medical Center	11,729,460	1	1.05%
City of Norwalk	10,405,470	2	0.93%
City of Willard	8,234,500	3	0.74%
Huron County Commissioners	7,502,800	4	0.67%
Norfolk & Southern Railroad	6,650,720	5	0.60%
Willard Rental Properties	(2)	(2)	(2)
Railroad CSX Transportation Inc.	(2)	(2)	(2)
R R Donnelley & Sons Co.	(2)	(2)	(2)
MTD Consumer Group	(2)	(2)	(2)
A Schulman Inc.	(2)	(2)	(2)
Pepperidge Farms	(2)	(2)	(2)
Venture Packaging	(2)	(2)	(2)
Bunge/Solae/Central Soya	(2)	(2)	(2)
Sunrise Cooperative	(2)	(2)	(2)
<u>Tangible Personal Property</u>			
Bunge/Solae/Central Soya	(2)	(2)	(2)
MTD Consumer Group	(2)	(2)	(2)
Sunrise Cooperative	(2)	(2)	(2)
R R Donnelley & Sons Co.	(2)	(2)	(2)
Pepperidge Farms	(2)	(2)	(2)
Venture Packaging	(2)	(2)	(2)
A Schulman Inc.	(2)	(2)	(2)
Jason Wisconsin	(2)	(2)	(2)
Norwalk Furniture	(2)	(2)	(2)
Fisher-Titus Hospital	(2)	(2)	(2)
All Others	1,038,327,860		92.91%
Total Assessed Valuation	\$1,117,577,380		100.00%

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

(2) - Excluded in 2015, but reported in 2006.

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

Source: Huron County Auditor.

2006		
Total Assessed Valuation (1)	Rank	% of Total Assessed Valuation
\$10,598,500	3	1.01%
3,823,180	12	0.36%
2,937,770	14	0.28%
N/A	N/A	N/A
N/A	N/A	N/A
4,587,690	8	0.44%
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
2,348,060	17	0.22%
4,898,230	6	0.47%
4,777,570	7	0.45%
4,383,500	9	0.42%
4,005,710	10	0.38%
3,187,980	13	0.30%
2,528,210	16	0.24%
2,342,370	18	0.22%
2,202,680	21	0.21%
1,444,060	24	0.14%
38,999,740	1	3.71%
10,733,390	2	1.02%
8,987,170	4	0.86%
7,284,070	5	0.69%
3,942,700	11	0.38%
2,858,320	15	0.27%
2,329,670	19	0.22%
2,250,500	20	0.21%
2,050,545	22	0.20%
1,945,121	23	0.19%
915,116,094		87.11%
<u>\$1,050,562,830</u>		<u>100.00%</u>

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

Tax Collection Year	Real Property (2)			Personal Property (3)		Public Utility (3)		Totals		Total Direct Tax Rate	Assessed Value as a percent of Estimated Actual Value
	Residential/ Agricultural Assessed	Commercial/ Industrial Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual		
2006	\$767,926,020	\$148,160,780	\$2,617,390,857	\$131,373,190	\$525,492,760	\$3,102,840	\$8,865,257	\$1,050,562,830	\$3,151,748,874	6.85%	33.33%
2007	832,961,670	154,689,730	2,821,861,143	88,153,120	352,612,480	3,159,780	9,027,943	1,078,964,300	3,183,501,566	7.85%	33.89%
2008	835,575,610	155,749,850	2,832,358,457	65,640,740	262,562,960	3,593,080	10,265,943	1,060,559,280	3,105,187,360	7.85%	34.15%
2009	843,086,337	160,789,403	2,868,216,400	35,187,590	140,750,360	3,741,600	10,690,286	1,042,804,930	3,019,657,046	7.85%	34.53%
2010	855,682,460	159,190,630	2,899,637,400	30,056,620	120,226,480	4,285,550	12,244,429	1,049,215,260	3,032,108,309	7.85%	34.60%
2011	857,653,390	163,031,210	2,916,241,714	0	0	4,506,240	12,874,971	1,025,190,840	2,929,116,685	7.85%	35.00%
2012	863,375,790	165,763,550	2,940,398,114	0	0	30,380,330	86,800,943	1,059,519,670	3,027,199,057	7.85%	35.00%
2013	838,905,630	164,206,530	2,866,034,743	0	0	32,804,640	93,727,543	1,035,916,800	2,959,762,286	7.85%	35.00%
2014	842,172,890	154,364,490	2,847,249,657	0	0	34,577,290	98,792,257	1,031,114,670	2,946,041,914	7.85%	35.00%
2015	926,891,580	150,238,110	3,077,513,400	0	0	40,447,690	115,564,829	1,117,577,380	3,193,078,229	7.90%	35.00%

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

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

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

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

Collection Year:	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
County Entity:										
General Fund	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10	\$2.10
Other Entities:										
Mental Health District	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
MRDD Operating	3.00	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	0.50	0.50	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	\$6.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.85	\$7.90
School Districts:										
Bellevue	\$38.80	\$38.80	\$37.95	\$37.95	\$37.95	\$43.10	\$42.90	\$43.05	\$43.79	\$42.68
Norwalk	44.35	44.35	44.00	44.00	44.00	43.95	43.95	43.95	43.95	48.90
Willard	44.29	44.29	48.95	48.95	48.95	48.20	51.20	50.30	50.30	51.05
Monroeville	46.90	46.90	46.35	46.35	46.35	35.80	35.80	38.20	38.20	39.50
New London	35.10	35.10	34.75	34.75	34.75	34.30	34.25	34.25	34.25	33.85
South Central	37.75	37.75	37.55	37.55	37.55	36.95	36.95	36.90	36.90	36.40
Western Reserve	34.35	34.35	34.15	34.15	34.15	34.05	34.05	33.85	33.85	33.75
Seneca East	30.30	30.30	38.99	38.99	38.99	38.99	38.99	38.99	38.99	36.65
Edison	57.30	57.30	61.20	61.20	61.20	60.80	61.20	61.35	69.14	68.39
Buckeye Central	45.00	45.00	51.30	51.30	51.30	53.10	53.10	51.50	51.00	50.50
Plymouth	36.00	36.00	33.00	33.00	33.00	32.80	32.80	32.80	32.80	32.10
Wellington	28.00	28.00	31.94	31.94	31.94	28.00	33.05	36.97	36.97	36.69
EHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Pioneer JVSD	4.70	4.70	4.70	4.70	4.70	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)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Municipalities:										
Bellevue	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.10	\$6.60	\$6.60
Greenwich	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	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	7.60	7.60	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	6.50	6.50	4.50	4.50	4.50	4.50	4.50
Willard	4.30	4.30	4.30	4.30	4.30	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	5.70	5.70	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	6.40	6.40	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	1.30	1.30	2.05
Norwich	5.30	5.30	5.30	5.30	5.80	5.80	5.80	5.80	5.80	5.80
Peru	3.65	3.65	3.65	3.65	3.65	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	3.30
Ridgefield	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Ripley	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Sherman	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Townsend	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	9.15
Wakeman	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	4.90
Special Districts:										
Firelands Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Tri-Community Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Huron River Joint Fire	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Tri-Community Fire	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Wakeman Fire	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Bellevue Public Library	0.80	0.80	0.80	0.80	0.80	1.00	1.00	1.00	1.00	1.00
Herrick Memorial Library	0.00	0.00	0.77	0.77	0.77	0.77	0.77	0.77	0.77	0.77
Norwalk Public Library	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55
Milan Public Library	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80	1.80
Extension Library/Willard	0.00	0.00	0.00	0.00	0.00	0.00	0.98	0.975	0.98	0.98
Seneca East Public Library	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.750	0.75	0.75
Vermilion Ambulance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	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
2006	\$34,175,526	\$33,081,250	96.80%	\$1,142,198	\$34,223,448	100.14%	\$2,251,544
2007	36,391,679	35,251,006	96.87%	1,293,219	36,544,225	100.42%	2,338,463
2008	36,984,124	35,745,561	96.65%	1,304,564	37,050,125	100.18%	2,534,560
2009	35,965,083	34,422,111	95.71%	1,289,728	35,711,839	99.30%	3,113,749
2010	37,167,668	35,660,464	95.94%	1,422,566	37,083,030	99.77%	3,399,003
2011	37,466,511	35,802,160	95.56%	1,323,456	37,125,616	99.09%	3,415,110
2012	38,988,857	37,384,171	95.88%	1,521,237	38,905,408	99.79%	4,248,058
2013	39,763,268	37,609,025	94.58%	2,250,994	39,860,019	100.24%	4,368,604
2014	39,777,857	38,245,782	96.15%	2,611,979	40,857,761	102.71%	3,672,411
2015	41,700,565	40,397,739	96.88%	1,918,457	42,316,196	101.48%	3,542,646

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
2006	\$295,835	\$280,951	94.97%	\$16,782	\$297,733	5.64%	\$85,456
2007	316,571	294,395	92.99%	27,872	322,267	8.65%	87,419
2008	329,487	301,565	91.53%	30,845	332,410	9.28%	90,456
2009	446,071	411,934	92.35%	12,862	424,796	3.03%	105,443
2010	462,098	381,999	82.67%	16,789	398,788	4.21%	153,758
2011	463,122	387,510	83.67%	16,984	404,494	4.20%	155,864
2012	444,296	401,857	90.45%	17,123	418,980	4.09%	194,608
2013	401,260	326,649	81.41%	1,094	327,743	0.33%	204,155
2014	390,573	351,451	89.98%	69,741	421,192	16.56%	188,104
2015	362,408	322,856	89.09%	45,704	368,560	12.40%	194,607

(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
2006	5.50%	1.5%	\$7,832,384
2007	5.50%	1.5%	\$7,851,112
2008	5.50%	1.5%	\$7,758,582
2009	5.50%	1.5%	\$6,926,248
2010	5.50%	1.5%	\$7,598,363
2011	5.50%	1.5%	\$8,225,716
2012	5.50%	1.5%	\$8,341,835
2013	5.75%	1.5%	\$8,765,559
2014	5.75%	1.5%	\$9,396,408
2015	5.75%	1.5%	\$9,986,007

Source: Huron County Auditor's Office.

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

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

Fiscal Year	Total Population (1)	Estimated Actual Values (2)	Gross General Bonded Debt	Less Debt Service Fund Balance	Net General Bonded Debt	Percent of Net General Bonded Debt to Estimated Actual Value	Per Capita Net General Bonded Debt
2006	61,457	\$3,151,748,874	\$8,396,153	\$0	\$8,396,153	0.266%	136.62
2007	61,775	3,183,501,566	9,770,696	0	9,770,696	0.307%	158.17
2008	61,802	3,105,187,360	8,965,000	0	8,965,000	0.289%	145.06
2009	61,912	3,019,657,046	8,101,000	0	8,101,000	0.268%	130.85
2010	59,626	3,032,108,309	8,336,000	0	8,336,000	0.275%	139.80
2011	59,702	2,929,116,685	7,646,000	0	7,646,000	0.261%	128.07
2012	59,798	3,027,199,057	6,933,000	0	6,933,000	0.229%	115.94
2013	59,858	2,959,762,286	6,200,000	0	6,200,000	0.209%	103.58
2014	58,714	2,946,041,914	5,798,000	12,628	5,785,372	0.196%	98.75
2015	58,469	3,193,078,229	6,336,000	22,489	6,313,511	0.198%	108.37

(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

	2006	2007	2008	2009
Tax Valuation	<u>\$1,050,562,830</u>	<u>\$1,078,964,300</u>	<u>\$1,060,559,280</u>	<u>\$1,042,804,930</u>
Direct Legal Debt Limit (1):				
3.0% of the first \$100,000,000 assessed valuation	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
1.5% on excess of \$100,000,000 not in excess of \$300,000,000	3,000,000	3,000,000	3,000,000	3,000,000
2.5% on the amount in excess of \$300,000,000	<u>18,764,071</u>	<u>19,474,108</u>	<u>19,013,982</u>	<u>18,570,123</u>
Total direct legal debt limitation	<u>\$24,764,071</u>	<u>\$25,474,108</u>	<u>\$25,013,982</u>	<u>\$24,570,123</u>
Total of all County debt outstanding	<u>\$8,396,153</u>	<u>\$9,793,000</u>	<u>\$8,965,000</u>	<u>\$8,101,000</u>
Less:				
Enterprise fund general obligation bonds (3)	\$860,458	\$620,000	\$320,000	\$0
Job & Family Services (3)	3,155,000	3,015,000	2,840,000	2,660,000
Fairgrounds Improvements (3)	445,000	420,000	395,000	370,000
Soil & Water Conservation Bonds (3)	355,000	343,000	331,000	318,000
Old Jail Renovations (3)	315,000	300,000	285,000	270,000
Old Job & Family Services Demolition (3)	80,000	65,000	60,000	55,000
Jail Facility Bonds (3)	<u>3,195,695</u>	<u>3,030,000</u>	<u>2,735,000</u>	<u>2,430,000</u>
Total exempt debt	(8,406,153)	(7,793,000)	(6,966,000)	(6,103,000)
Less:				
Funds available in debt service fund	12	0	0	-
Total net indebtedness subject to direct debt	<u>0</u>	<u>(2,000,000)</u>	<u>(1,999,000)</u>	<u>(1,998,000)</u>
Direct Legal Debt Margin	<u>\$24,764,071</u>	<u>\$23,474,108</u>	<u>\$23,014,982</u>	<u>\$22,572,123</u>
Unvoted Debt Limitation (1% of total assessed valuation)	\$10,505,628	\$10,789,643	\$10,605,593	\$10,428,049
Total net indebtedness applicable to limit	<u>0</u>	<u>(2,000,000)</u>	<u>(1,999,000)</u>	<u>(1,998,000)</u>
Total Unvoted Legal Debt Margin	<u>\$10,505,628</u>	<u>\$8,789,643</u>	<u>\$8,606,593</u>	<u>\$8,430,049</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

2010	2011	2012	2013	2014	2015
<u>\$1,049,215,260</u>	<u>\$1,025,190,840</u>	<u>\$1,059,519,670</u>	<u>\$1,035,916,800</u>	<u>\$1,031,114,670</u>	<u>\$1,117,577,380</u>
\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
<u>18,730,382</u>	<u>18,129,771</u>	<u>18,987,992</u>	<u>18,397,920</u>	<u>18,397,920</u>	<u>20,439,435</u>
<u>\$24,730,382</u>	<u>\$24,129,771</u>	<u>\$24,987,992</u>	<u>\$24,397,920</u>	<u>\$24,397,920</u>	<u>\$26,439,435</u>
<u>\$8,336,000</u>	<u>\$7,646,000</u>	<u>\$6,933,000</u>	<u>\$6,200,000</u>	<u>\$6,853,000</u>	<u>\$5,956,000</u>
\$350,000	\$340,000	\$330,000	\$315,000	\$300,000	\$285,000
2,475,000	2,285,000	2,085,000	1,875,000	1,655,000	1,420,000
345,000	320,000	295,000	270,000	240,000	210,000
305,000	291,000	277,000	262,000	247,000	231,000
255,000	235,000	215,000	195,000	175,000	155,000
50,000	45,000	40,000	35,000	30,000	25,000
<u>2,120,000</u>	<u>1,795,000</u>	<u>1,460,000</u>	<u>1,115,000</u>	<u>755,000</u>	<u>385,000</u>
(5,900,000)	(5,311,000)	(4,702,000)	(4,067,000)	(3,402,000)	(2,711,000)
-	-	-	-	12,628	22,489
<u>(2,436,000)</u>	<u>(2,335,000)</u>	<u>(2,231,000)</u>	<u>(2,133,000)</u>	<u>(3,463,628)</u>	<u>(3,267,489)</u>
<u>\$22,294,382</u>	<u>\$21,794,771</u>	<u>\$22,756,992</u>	<u>\$22,264,920</u>	<u>\$20,934,292</u>	<u>\$23,171,946</u>
\$10,492,153	\$10,251,908	\$10,595,197	\$10,359,168	\$10,311,147	\$11,175,774
<u>(2,436,000)</u>	<u>(2,335,000)</u>	<u>(2,231,000)</u>	<u>(2,133,000)</u>	<u>(3,463,628)</u>	<u>(3,267,489)</u>
<u>\$8,056,153</u>	<u>\$7,916,908</u>	<u>\$8,364,197</u>	<u>\$8,226,168</u>	<u>\$6,847,519</u>	<u>\$7,908,285</u>

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

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	(b) Population	(b) Personal Income	Per Capita Personal Income	Outstanding Debt Per Capita
	(a) General Obligation Bonds	(a) Loans	(a) Capital Leases	General Obligation Bonds	General Obligation Notes	(a) Capital Leases					
2006	\$7,535,695	\$0	\$0	\$860,458	\$0	\$25,482	\$8,421,635	61,457	\$1,582,359,000	27,202	137
2007	9,173,000	0	0	597,696	0	0	9,770,696	61,775	1,718,166,000	27,823	158
2008	8,645,000	0	0	320,000	0	0	8,965,000	61,802	1,800,539,000	29,134	145
2009	8,101,000	0	0	0	0	100,744	8,201,744	61,912	1,790,990,000	28,928	132
2010	7,986,000	0	0	350,000	0	82,621	8,418,621	59,626	1,772,204,000	29,722	141
2011	7,306,000	0	0	340,000	0	63,537	7,709,537	59,702	1,834,650,000	30,730	129
2012	6,603,000	0	0	330,000	0	43,442	6,976,442	59,798	1,846,234,000	30,875	117
2013	5,885,000	0	0	315,000	0	22,282	6,222,282	59,858	1,911,483,000	31,934	104
2014	6,553,000	0	0	300,000	0	0	6,853,000	58,714	1,938,032,000	33,008	117
2015	5,671,000	98,140	0	285,000	0	0	6,054,140	58,469	2,087,226,362	35,698	104

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

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

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

N/A - Not available.

Table 14
Huron County, Ohio
Computation of Direct and Overlapping Debt
As of December 31, 2015

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County (2)</u>	<u>Amount Applicable to County</u>
Direct Debt:			
County	<u>\$5,956,000</u>	<u>100%</u>	<u>\$5,956,000</u>
Overlapping Debt:			
School Districts:			
Pioneer Joint Vocational School	125,000	10%	12,500
Municipalities:			
Bellevue	570,000	53%	302,100
Milan	1,200	19%	228
New London	0	100%	0
Norwalk	<u>43,475</u>	<u>100%</u>	<u>43,475</u>
Overlapping Debt	<u>739,675</u>	<u>48.44%</u>	<u>358,303</u>
Total Direct and Overlapping Debt	<u><u>\$6,695,675</u></u>	<u><u>94.30%</u></u>	<u><u>\$6,314,303</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)
2006	\$485,000	\$354,151	\$839,151	\$43,959,807	1.91%
2007	512,000	388,973	900,973	45,955,177	1.96%
2008	528,000	410,316	938,316	43,886,335	2.14%
2009	544,000	394,235	938,235	44,607,111	2.10%
2010	635,000	376,250	1,011,250	40,893,284	2.47%
2011	680,000	386,050	1,066,050	41,557,142	2.57%
2012	703,000	363,622	1,066,622	38,813,534	2.75%
2013	718,000	336,194	1,054,194	39,528,648	2.67%
2014	762,000	307,338	1,069,338	43,023,169	2.49%
2015	882,000	320,763	1,202,763	42,014,637	2.86%

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

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

Source: Huron County Auditor's Office

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

Fiscal Year (1)	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Government									
Legislative and Executive									
Commissioners	4	3	3	3	3	3	3	3	3
Auditor	12	12	12	11	12	12	12	12	12
Treasurer	4	3	3	3	3	5	6	6	5
Prosecuting Attorney	10	11	11	9	9	8	11	11	11
Board of Elections	5	7	7	6	6	6	5	6	6
Recorder	4	4	4	3	3	4	3	3	5
Buildings and Grounds	10	10	11	10	10	10	11	11	11
Data Processing	1	1	1	1	1	1	1	1	1
Risk Management	1	1	1	1	1	1	1	1	1
Judicial									
Common Pleas Court	6	6	7	12	12	12	10	10	9
Probate Court	4	3	3	3	3	3	3	3	3
Juvenile Court	6	10	11	19	19	20	14	16	16
Clerk of Courts	13	13	12	12	12	12	13	14	15
Public Safety									
Sheriff	63	64	68	68	70	68	64	64	70
Probation	10	7	6	6	6	6	6	7	7
Disaster Services	2	2	2	2	2	2	2	3	3
Coroner	2	2	2	2	2	2	3	3	3
Public Works									
Engineer	32	31	33	38	39	39	42	43	47
Health									
DD	96	101	104	94	96	86	91	88	89
Alcohol, Drug Abuse and Mental Health	1	2	2	2	2	2	2	2	2
Human Services									
Jobs and Family Services	43	42	42	40	44	48	53	61	61
Children's Services	20	19	22	17	18	17	16	23	23
Child Support Enforcement Agency	14	14	14	15	14	15	17	17	19
Veteran Services	7	10	10	11	11	11	11	12	12
Conservation and Recreation									
Parks	1	0	0	0	0	0	0	1	1
Total Governmental Activities	371	378	391	388	398	393	400	421	435
Business-Type Activities									
Landfill & Solid Waste Operation	9	9	8	6	7	8	8	8	10
Total Business-Type Activities	9	9	8	6	7	8	8	8	10
Total All Employees	380	387	399	394	405	401	408	429	445

Source: Huron County Auditor's Office.

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

Employer	2015	
	Employees	Percentage of Total County Employment
Fisher-Titus Medical Center	979	3.76%
MTD Products/Midwest Industries	950	3.65%
R.R. Donnelley & Sons	850	3.27%
Norfolk Southern Corporation	762	2.93%
Pepperidge Farm In	623	2.40%
CSX Transportation	500	1.92%
Huron County Government	489	1.88%
Venture Packaging Inc/Berry Plastics	360	1.38%
Norwalk City Schools	325	1.25%
R & L Carriers	315	1.21%
Total Principal Employers	6,153	23.65%
Total Employment within the County	26,012	
Employer	2006	
	Employees	Percentage of Total County Employment
R. R. Donnelley & Sons	1,800	6.57%
MTD Products/Midwest Industries	1,400	5.11%
Norwalk Furniture	800	2.92%
Pepperidge Farms	600	2.19%
Industrial Powder Coatings	600	2.19%
Armstrong Air Conditioning	500	1.82%
Janesville Products	430	1.57%
Huron County	375	1.37%
Kent Sporting Goods	305	1.11%
Venture Packaging	300	1.09%
Total Principal Employers	7,110	25.95%
Total Employment within the County	27,400	

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

Table 18
Huron County, Ohio
Capital Asset Statistics by Function

	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Government									
Legislative and Executive									
Commissioners									
Administrative office space (sq. ft.)	7,589	7,589	7,589	7,589	7,589	7,589	7,589	7,589	7,589
Auditor									
Administrative office space	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774	3,774
Treasurer									
Administrative office space	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350	6,350
Prosecuting Attorney									
Administrative office space	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204
Board of Elections									
Administrative office space	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060	5,060
Voting Machines	40	244	2,529	2,529	2,529	2,529	2,529	2,529	2,529
Recorder									
Administrative office space	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444	4,444
Buildings and Grounds									
Administrative office space	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276	3,276
Data Processing									
Administrative office space	140	140	140	140	140	140	140	140	140
Judicial									
Common Pleas Court									
Number of court rooms	2	2	2	2	2	2	2	2	2
Probate Court									
Number of court rooms	1	1	1	1	1	1	1	1	1
Juvenile Court									
Number of court rooms	1	1	1	1	1	1	1	1	1
Clerk of Courts									
Administrative office space	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950
Law Library									
Administrative office space	10,053	10,053	10,053	10,053	10,053	10,053	10,053	10,053	10,053
Public Safety									
Sheriff									
Jail capacity	136	340	340	340	340	340	340	340	340
Number of patrol vehicles	30	34	26	22	22	22	22	23	23
Probation									
Administrative office space	2,204	2,204	2,204	574	574	574	574	574	574
Disaster Services									
Number of emergency response vehicles	2	2	2	2	2	2	2	2	2

(continued)

	2015	2014	2013	2012	2011	2010	2009	2008	2007
Public Works									
Engineer									
Centerline miles of roads	22,982.000	226.246	226.320	223.840	223.840	223.840	223.840	223.840	223.840
Number of bridges	406	405	406	406	390	390	390	390	390
Number of culverts	3,497	3,497	3,497	3,160	3,160	3,160	3,160	3,160	3,160
Number of traffic signs	3,227	2,179	4,241	4,241	4,241	4,241	4,241	4,241	4,240
Number of vehicles	48	47	46	52	52	52	52	50	51
Health									
MRDD									
Number and type of facilities	2	2	2	1	1	1	1	1	1
Number of busses	4	5	5	7	7	7	7	7	7
Human Services									
Jobs and Family Services									
Administrative office space	28,600	28,600	28,600	28,600	28,600	28,600	28,600	28,600	28,600
Number of vehicles	10	9	9	6	6	6	6	6	6
Children's Services									
Administrative office space	14,300	14,300	14,300	14,300	14,300	14,300	14,300	14,300	14,300
Number of vehicles	10	9	9	6	6	6	6	6	6
Child Support Enforcement Agency									
Administrative office space	14,300	14,300	14,300	14,300	14,300	14,300	14,300	14,300	14,300
Number of vehicles	10	9	9	6	6	6	6	6	6
Veteran Services									
Administrative office space	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220
Number of vehicles	2	0	0	2	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

	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Government									
Legislative & Executive									
<i>Commissioners</i>									
Number of resolutions	464	393	457	407	441	449	475	487	459
Number of meetings	68	74	74	69	71	77	90	95	94
<i>Auditor</i>									
Number of non-exempt conveyances	1,663	962	1,483	1,000	947	1,073	932	1,064	1,049
Number of exempt conveyances	989	912	1,167	1,040	911	880	975	1,040	1,209
Number of real estate transfers	2,652	1,874	2,150	3,491	3,006	5,802	5,605	3,927	4,328
Number of parcels	40,549	40,588	41,656	42,263	42,045	41,991	41,890	41,664	41,647
Number of personal property returns	-	-	-	-	-	-	-	1,760	1,880
Number of checks issued	12,802	12,582	13,308	26,221	26,552	27,386	28,427	30,624	20,171
<i>Board of Elections</i>									
Number of registered voters	36,044	35,499	35,116	36,803	37,360	36,993	36,335	37,052	34,832
Number of voters last general election	15,733	9,096	9,099	24,711	17,129	16,897	17,469	25,582	9,298
Percentage of register voters that voted	43.65%	25.63%	25.91%	67.00%	45.85%	45.00%	48.08%	69.70%	26.70%
<i>Recorder</i>									
Number of deeds recorded	2,013	1,971	2,114	2,105	1,933	1,955	1,999	2,153	2,217
Number of mortgages recorded	1,639	1,583	2,068	2,146	1,751	1,791	1,915	1,960	2,868
Number of military discharges recorded	2	2	1	7	6	9	5	6	5
Judicial									
<i>Common Pleas Court</i>									
Number of civil cases filed	321	338	374	532	546	677	746	904	801
Number of criminal cases filed	354	362	383	282	246	273	227	263	248
Number of domestic cases filed	227	246	259	268	258	251	249	820	816
<i>Clerk of Courts</i>									
Number of civil cases filed	321	338	374	532	546	677	746	774	774
Number of criminal cases filed	354	362	383	282	246	273	227	242	335
<i>Domestic Relations</i>									
Number of cases filed	227	246	259	268	258	251	249	301	294
Number of protective orders	17	13	28	34	49	32	34	52	52
<i>Juvenile Court</i>									
Number of civil cases filed	204	187	224	167	247	234	264	230	241
Number of criminal cases filed	41	47	12	5	8	2	5	4	5
Number of adjudged delinquent cases filed	349	440	265	366	382	519	674	866	1,049
<i>Probate Court</i>									
Number of civil cases filed	666	701	728	749	729	701	736	738	782

(continued)

	2015	2014	2013	2012	2011	2010	2009	2008	2007
Public Safety									
<i>Sheriff</i>									
Jail Operations:									
Average daily census	92.50	97.50	105.00	92.00	108.00	93.45	91.14	97.02	98.44
Prisoners booked	2,008	2,061	1,916	2,094	2,091	2,224	2,235	2,215	2,389
Prisoners released	1,444	1,471	1,876	2,122	2,011	2,221	2,235	2,218	2,288
Law Enforcement:									
Number of incidents	6,459	6,473	8,025	6,341	6,112	4,841	4,461	5,248	4,567
Number of citations	926	816	632	658	750	536	503	101	204
Number of papers served	2,444	2,284	3,239	3,052	3,339	3,941	3,888	4,099	4,001
Number of court house security hours	4,133	3,999	4,213	3,980	4,105	4,095	3,970	4,205	4,192
<i>Disaster Services</i>									
Number of emergency responses	8	21	12	9	12	14	10	20	36
<i>Coroner</i>									
Number of cases investigated	49	68	66	39	55	45	45	55	48
Number of autopsies performed	19	25	23	20	14	14	17	19	16
Public Works									
<i>Engineer</i>									
Miles of roads resurfaced	22.791	21.770	13.380	3.600	11.901	11.800	12.400	38.452	40.622
Bridged replaced/rehabilitated	8	12	7	11	6	10	11	10	9
Culverts replaced/improved	2	5	13	27	6	7	9	4	5
<i>Building Department</i>									
Number of permits received from cities, villages and townships	370	408	499	506	411	395	415	476	545
Health									
<i>MR/DD</i>									
Number of students enrolled:									
Early intervention program	109	112	92	78	77	54	35	60	48
School Age	14	16	17	16	17	18	18	17	20
Number employed at workshop	145	151	144	144	144	15	122	120	117
<i>Health</i>									
Average client count - intensive	729	1,664	4,613	4,976	4,924	4,834	4,760	4,426	4,093
Average client count - non-intensive	7,517	6,775	5,559	7,005	6,994	6,951	6,884	6,656	6,846

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)
2006	\$1,050,562,830	\$731,341,000	483
2007	1,078,964,300	728,722,000	462
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	1,117,577,380	830,239,000	370

(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, 2015

Population Year	Population
2006	61,457
2007	61,775
2008	61,802
2009	61,912
2010	59,626
2011	59,702
2012	59,798
2013	59,858
2014	58,714
2015	58,469

Source: U.S. Bureau of the Census

Unemployment Year	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
2011	25,100	3,300	11.70%	8.10%	8.50%
2012	24,200	2,800	10.20%	7.00%	7.90%
2013	23,200	2,800	10.80%	7.20%	6.70%
2014	23,900	2,100	8.10%	4.80%	5.60%
2015	27,500	1,800	6.60%	4.90%	5.30%

Employment by Industrial Group

Industrial Group	Payroll totals (1) (in 000's)			
	2011	2012	2013	2014
Construction	\$68,584	\$77,772	\$77,836	\$82,842
Manufacturing	248,790	254,431	258,406	265,326
Transportation and utilities	36,506	35,389	33,603	35,096
Wholesale and retail trade	45,154	45,546	47,330	48,166
Finance, insurance and real estate	15,710	16,636	22,282	19,099
Services	213,066	217,929	211,097	216,414
State and local government	91,245	90,099	90,624	90,425
Total	<u>\$719,055</u>	<u>\$737,802</u>	<u>\$741,178</u>	<u>\$757,368</u>

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

Source: Ohio Bureau of Employment Services

Table 22
Huron County, Ohio
Miscellaneous Statistics
As of December 31, 2015

<hr style="border-top: 3px double #000;"/>	
Date Formed:	1809
County Seat:	Norwalk
County Employees:	492
Number of political subdivisions totally or partially within the County	
Municipalities:	10
Townships:	19
School Districts:	12
Higher Educational Facilities Within 25 Miles of Huron County	
Firelands College	Ashland College
Terra Technical College	Tiffin University
Lorain Community College	Heidelberg College
Ohio State University - Mansfield Branch	
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

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

CERTIFIED
NOVEMBER 17, 2016