

# **Huron County Financial Condition**

Single Audit

January 1, 2007 through December 31, 2007

Fiscal Year Audited Under GAGAS: 2007

**BALESTRA, HARR & SCHERER, CPAs, Inc.**

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Mary Taylor, CPA  
Auditor of State

Board of County Commissioners  
Huron County  
12 East Main Street  
Norwalk, Ohio 44857

We have reviewed the *Independent Auditor's Report* of Huron County, prepared by Balestra, Harr & Scherer, CPAs, Inc., for the audit period January 1, 2007 through December 31, 2007. 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.

*Mary Taylor*

Mary Taylor, CPA  
Auditor of State

July 24, 2008

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HURON COUNTY FINANCIAL CONDITION  
HURON COUNTY, OHIO  
December 31, 2007

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**HURON COUNTY, OHIO**  
**SCHEDULE OF FEDERAL AWARDS EXPENDITURES**  
FOR THE YEAR ENDED DECEMBER 31, 2007

Federal Grantor/ Pass Through Grantor/ Program Title	Federal CFDA Number	Federal Pass Through Entity Number	Disbursements
<b><u>U.S. Department of Housing and Urban Development</u></b>			
<i>Passed Through Ohio Department of Development:</i>			
Community Development Block Grants / State's Program	14.228	BF-06-036-1	\$ 143,300
Total Community Development Block Grant / State's Program			143,300
Home Investment Partnerships Program	14.239	BC-06-036-1	182,952
<b>Total U.S. Department of Housing and Urban Development</b>			<b>326,252</b>
<b><u>U.S. Department of Justice</u></b>			
<i>Passed Through Ohio Department of Youth Services:</i>			
<i>Passed Through the Office of Criminal Justice Services:</i>			
Edward Byrne Memorial Program	16.580	DG-D02-7132	9,567
Crime Victim Assistance Program VOCA/SVAA	16.575	VAGENE161T	84,137
<b>Total U.S. Department of Justice</b>			<b>93,704</b>
<b><u>U.S. Department of Homeland Security</u></b>			
<i>Passed Through Ohio Emergency Management Agency:</i>			
Emergency management Performance Program	97.042	2006-EME60042	42,121
Total Emergency Management Performance Grants			42,121
Hazard Mitigation Grant	97.039	FEMA-DR-1580-OH	21,284
State Homeland Security Plan	97.073	2006-GE-T6-0051	37,014
<b>Total U.S. Department of Homeland Security</b>			<b>100,419</b>
<b><u>U.S. Department of Education</u></b>			
<i>Passed Through Ohio Department of Education:</i>			
State and Local Education - Systematic Improvement Grant	84.298	C2S1	49
Special Education Cluster:			
Special Education - Grants to States	84.027	6BSF	24,704
Special Education - Preschool Grants	84.173	PGS1	2,717
Total Special Education Cluster			27,421
<b>Total U.S. Department of Education</b>			<b>27,470</b>
<b><u>U.S. Department of Labor</u></b>			
<i>Passed Through Workforce Investment Act, Area 7:</i>			
<i>Workforce Investment Act Cluster:</i>			
Workforce Investment Act-Adult Program	17.258	N/A	449,677
Workforce Investment Act-Youth Activities	17.259	N/A	435,738
Workforce Investment Act-Dislocated Workers	17.260	N/A	422,409
Total WIA Cluster			1,307,824
<b>Total U.S. Department of Labor</b>			<b>1,307,824</b>
<b><u>U.S. Department of Health and Human Services</u></b>			
<i>Passed Through the Ohio Department of Mental Retardation and Development Disabilities:</i>			
Medicaid Cluster (Title XIX)	93.778	N/A	416,370
SCHIPS	93.767	N/A	163
<i>Passed Through the Ohio Department of Alcohol and Drug Addiction Services:</i>			
Medical Assistance Program (Title XIX) Medicaid Cluster	93.778	N/A	754,637
Social Services Block Grant (Title XX)	93.667	N/A	39,237
Community Mental Health Services Block	93.958	N/A	181,539
Prevention and Treatment of Substance Abuse Block	93.959	N/A	94,212
<b>Total U.S. Department of Health and Human Services</b>			<b>1,486,158</b>
<b>TOTAL FEDERAL AWARDS EXPENDITURES</b>			<b>\$ 3,341,827</b>

N/A - Pass-through entity number was not provided  
See the accompanying notes to the Schedule of Federal Awards Expenditures

**HURON COUNTY FINANCIAL CONDITION**  
**Huron County, Ohio**

**NOTES TO SCHEDULE OF FEDERAL AWARDS EXPENDITURES**

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Federal Awards Expenditures (the Schedule) is a summary of the activity of the County's federal award programs. The schedule has been prepared on the modified accrual basis of accounting, which is described in the notes to Huron County, Ohio's (the County) basic financial statements. The information in this schedule is presented in accordance with requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B – REVOLVING LOAN FUNDS

Huron County administers a loan program with funds provided by the U.S. Department of Housing and Urban Development, through the Ohio Department of Development, under the Community Development Block Grant (CDBG) Program. The purpose of this program is to provide loans to low and moderate income families for building improvement at a low/fixed interest rate. As of December 31, 2007 the total amount of loans outstanding was \$261,883. No federal funds were received in 2007 for the CDBG revolving loan fund program.

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**Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

Huron County, Ohio  
12 East Main Street, Suite 300  
Norwalk, Ohio 44857

We have audited the financial statements of the governmental activities, 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, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 27, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be presented or detected by the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

We noted a certain matter that we reported to management of the County in a separate letter dated June 27, 2008.



Huron County, Ohio

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

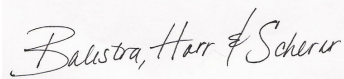
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### **Compliance and Other Matters**

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

We did note a certain noncompliance or other matter that we reported to management of the County in a separate letter dated June 27, 2008.

This report is intended for the information and use of management, County Commissioners, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



Balestra, Harr & Scherer, CPAs, Inc.

June 27, 2008

# BALESTRA, HARR & SCHERER, CPAs, INC.

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## **Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133**

Huron County, Ohio  
12 East Main Street  
Norwalk, Ohio 44857

### **Compliance**

We have audited the compliance of Huron County, Ohio (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2007. The County's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on 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 that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2007.

### **Internal Control Over Compliance**

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit we considered the internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Huron County

Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133

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A control deficiency in the County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the County's internal control.

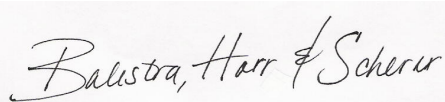
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the County's internal control.

Our consideration of the 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 that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### Schedule of Expenditures of Federal Awards

We have 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 the County as of and for the year ended December 31, 2007, and have issued our report thereon dated June 27, 2008. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, management, County Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Balestra, Harr & Scherer, CPAs, Inc.  
June 27, 2008

**HURON COUNTY FINANCIAL CONDITION  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 SECTION .505  
FOR THE YEAR ENDED DECEMBER 31, 2007**

**1. SUMMARY OF AUDITOR' S RESULTS**

(d)(1)(i)	Type of Financial Statement Opinion	Unqualified
(d)(1)(ii)	Were there any material control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material internal control weakness conditions reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unqualified
(d)(1)(vi)	Are there any reportable findings under section .510?	No
(d)(1)(vii)	Major Programs (list):	WIA Cluster Programs – CFDA #17.258, 17.259 & 17.260
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$300,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee?	Yes

**HURON COUNTY FINANCIAL CONDITION  
SCHEDULE OF FINDINGS  
OMB CIRCULAR A-133 SECTION .505  
FOR THE YEAR ENDED DECEMBER 31, 2007**

**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  
 SCHEDULE OF PRIOR AUDIT FINDINGS  
 OMB CIRCULAR A-133 §.315(b)  
 FOR THE YEAR ENDED DECEMBER 31, 2007**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; Explain:
2006-001	A significant deficiency was issued for the inexistence of a comprehensive capital assets policy	Yes	N/A

# HURON COUNTY OHIO



## COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR FISCAL YEAR ENDING DECEMBER 31, 2007

Prepared By:  
Roland Tkach  
Huron County Auditor







**HURON COUNTY, OHIO**

**COMPREHENSIVE**  
**ANNUAL FINANCIAL REPORT**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

Roland Tkach,  
Huron County Auditor

Prepared by the Huron County Auditor's Office

Megan Saunders  
Account Clerk

Dennis Stieber  
Account Clerk

Elizabeth Osborn  
Account Clerk

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**HURON COUNTY, OHIO  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR FISCAL YEAR ENDING DECEMBER 31, 2007**

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June 27, 2008

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 fiscal year ended December 31, 2007.

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. All of these officials serve a four-year term. The County's judicial system includes a Common Pleas Court Judge-General Division and a Common Pleas Court Judge-Probate/Juvenile Division. The two judges are elected to six-year terms.

### **Reporting Entity and Services**

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

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

### **Economic Condition and Outlook**

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

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

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

## **Major County Initiatives**

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

In 2007, the energy savings project for the Huron County Courthouse and Huron County Office Building were completed. The scope of the undertaking was to replace a very old group of hot water boilers and a new cooling system. Three new high effect boilers were installed in the County Office Building to heat all the county buildings on the Main Street block. With the use of a computer controlled system, the hope is to obtain a well controlled office working temperature throughout the year at the lowest cost of operation. A highlight of the construction process was the lifting of a 40-foot long air conditioning unit on the roof of the courthouse by a special industrialized crane.

On the north end of Norwalk, there was a considerable amount of new construction and announcements of new projects in Norwalk Commons. A 20,000 square foot facility for Batesville Logistics and the opening of a re-located East of Chicago Pizza are new to the Commons in 2007. The former Batesville Casket Company building was demolished and clears the way for several new restaurants to begin construction in early summer 2008. The current Bob Evans Restaurant, along with the opening of an Applebee's, will border a new entrance into the Norwalk Commons from State Route 250. These changes are expected to happen in the fall of 2008.

Meanwhile, on the south side of Norwalk, Fisher-Titus Medical Center started construction of a new \$14.5 million heart and vascular center. By July 2008, Fisher Titus will open a 22,000 square foot facility and create 20 new jobs. The center will include two new labs, pre and post operative bays, space for echocardiogram studies and office space for doctors.

On the west side of the county, the City of Bellevue requested in 2007 an annexation of 400 acres currently in Lyme Township. The intended annexation is for commercial development in what was a former bowling alley, as well as some newly constructed facilities. The proposal would bring city services of water, sewer and police protection to an area that has been dormant for some time.

As for a general overview of the new and expanding business in the Huron County area, there were 22 businesses that expanded for a total of 350,530 square feet of newly occupied business space. There were 230 new employees and over \$30,000,000 in capital investments made by local Huron County businesses.

These are just a few of the highlights in Huron County in 2007. The County Commissioners are committed, as are other elected officials in the county, to foster an environment that promotes development in all the communities of Huron County. There is a high level of cooperation with



the Huron County Development Council in order to bring jobs, prosperity and a great sense of well-being to all the residents of Huron County.

### **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 and Fiduciary 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 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 K**, respectively, of the *Notes to the Basic Financial Statements*.

### **Internal Control**

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

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

**Cash Management**

The County Treasurer utilizes cash management and forecasting techniques and procedures to provide for efficient and optimum use of the County’s cash resources as permitted by applicable State of Ohio law.

Among the County’s many investments, the County participates in the State Treasury Asset Reserve of Ohio (STAR OHIO) Investment pool. The Treasurer of the State of Ohio administers the statewide investment pool. Certain deposits are collateralized with securities help by the pledging financial institution, or by its trust department or agent but not in the County’s name. The pooled securities so pledged must have a current market value at least equal to 105% of all public monies on deposit with the depository including the amount covered by federal insurance.

Cash resources of all funds with the exception of certain Fiduciary Funds are pooled for investment purposes. Currently, interest income derived from these pooled resources is credited to the County’s General Fund with the exception of the equitable share distributed to the Self-Funded Health Insurance fund and the Motor Vehicle and Gas Tax Fund.

**Investment Highlights**

<b>Investments and Earnings</b>	<b><u>2007</u></b>	<b><u>2006</u></b>
Total investments and deposits at year-end	\$19,236,720	\$18,550,161
Interest revenue	\$ 1,062,345	\$ 744,526

**Budgetary Controls** In accordance with Ohio law, the County maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board of Commissioners. Activities of all funds are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by object within each department. The County also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts outstanding at year-end carry forward to the subsequent fiscal year as authority for expenditure. A further discussion of the budgetary accounting system and its controls may be found in Note B of the Notes to the Basic Financial Statements.

**Risk Management**

Huron County is a member of a pooled insurance agreement with County Risk Sharing Authority (CORSA). The pool purchases excess insurance to supplement the Pool's funds. Coverage includes comprehensive insurance coverage for real property, building contents and vehicles. The County is required by the policy agreement to maintain a self-insurance retention fund and open each fiscal year with a minimum balance of \$225,000 in the fund. Real property and contents are fully insured after the County pays deductible of \$2,500 per occurrence.

The County per Ohio law pays all elected officials bonds.

### **Independent Audit**

Included in the report on pages 15 and 16 is an unqualified report of independent auditors rendered by Balestra, Harr & Scherer, CPAs Inc. with respect to the basic financial statements of the County as of and for the year ended December 31, 2007. As part of the annual preparation of a 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 control of 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 fiscal year ended December 31, 2006. 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 2007 CAFR for Huron County represents the 18th 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 Saunders, Dennis Stieber, Beth Osborn and to Lynn Chapin of the Data Processing Department for their dedication in preparing this CAFR. They have made a significant contribution to improving the quality and professionalism of fiscal services in Huron County government.

Sincerely,



ROLAND TKACH  
Huron County Auditor

**HURON COUNTY, OHIO  
LIST OF ELECTED OFFICIALS  
DECEMBER 31, 2007**

Auditor.....Roland Tkach

Clerk of Courts.....Susan Hazel

Commissioner.....Michael Adelman

Commissioner..... Ralph Fegley

Commissioner.....Gary Bauer

Coroner.....Dr. Jeffery Harwood

Court of Common Pleas-General..... James Conway

Court of Common Pleas-Probate & Juvenile..... Timothy Cardwell

Engineer.....Joseph Kovach

Prosecuting Attorney..... Russell V. Leffler

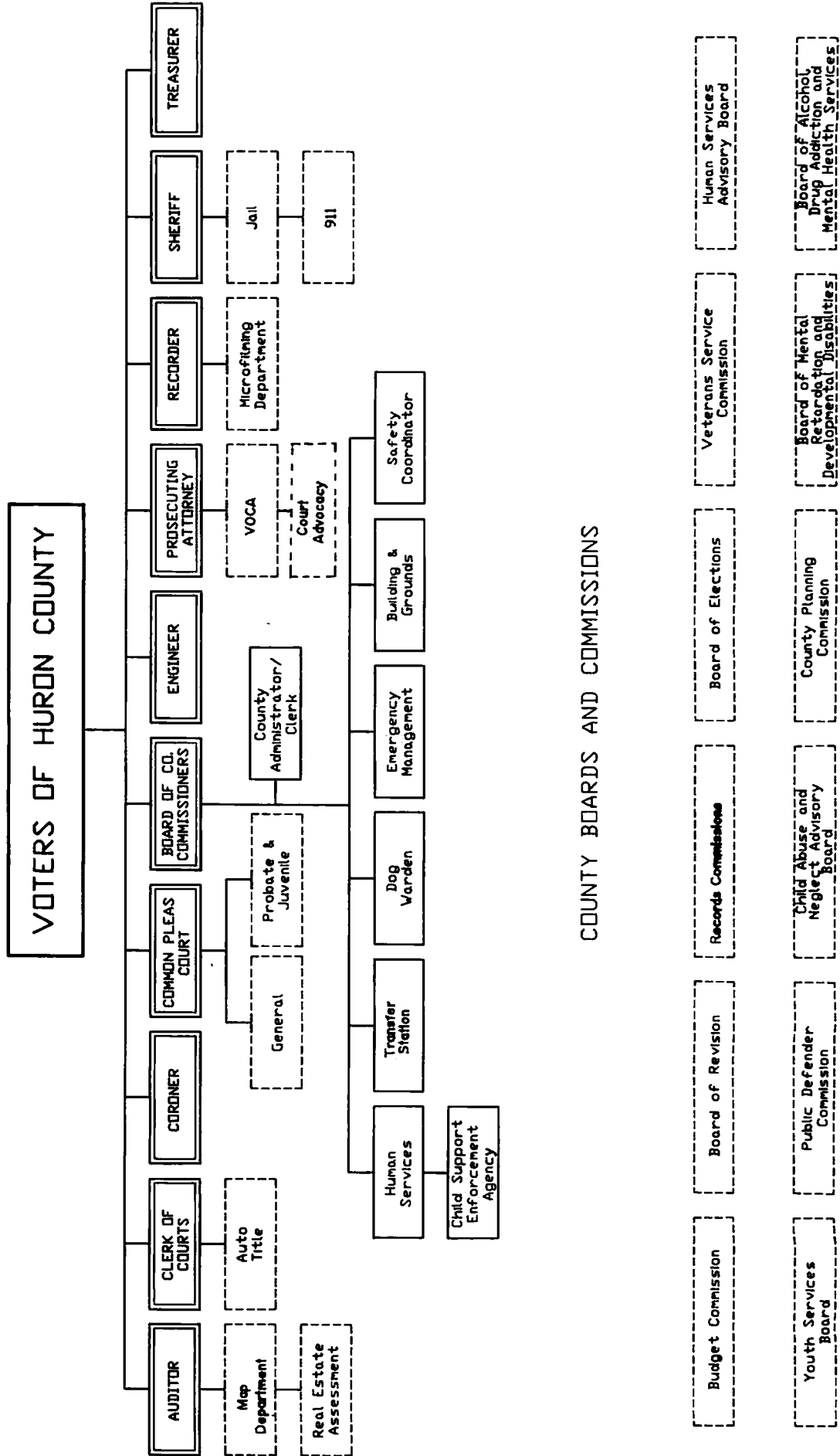
Recorder ..... Karen Fries

Sheriff..... Richard Sutherland

Treasurer ..... Kathleen Schaffer

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# HURON COUNTY GOVERNMENT ORGANIZATIONAL CHART



# 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, 2006

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



*Charles S. Cox*

President

*Jeffrey R. Emer*

Executive Director



# FINANCIAL SECTION





# BALESTRA, HARR & SCHERER, CPAs, INC.

528 South West Street, P.O. Box 687  
Piketon, Ohio 45661

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Telephone (740) 289-4131  
Fax (740) 289-3639  
www.bhscpas.com

Member American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

## Independent Auditor's Report

Huron County  
12 East Main Street, Suite 300  
Norwalk, Ohio 44857

We have audited the accompanying financial statements of the governmental activities, the business-type activities, discretely presented component unit, each major fund, and the aggregate remaining fund information the of Huron County (the County), as of and for the year ended December 31, 2007, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

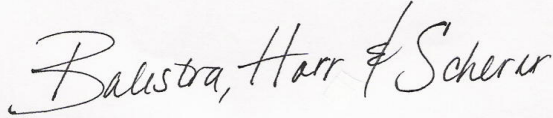
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information, and the discretely presented component unit of the County, as of December 31, 2007, and the respective changes in financial position and cash flows where applicable thereof, and the respective budgetary comparison for the general fund and major special revenue funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2008, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis listed in the table of contents is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory and statistical sections, combining and individual fund statements and schedules listed in the table of contents provide additional information and are not a required part of the basic financial statements. We subjected the combining and individual fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory and statistical sections to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

A handwritten signature in cursive script that reads "Balestra, Harr & Scherer". The signature is written in black ink on a light-colored background.

Balestra, Harr & Scherer, CPAs, Inc.

June 27, 2008

**HURON COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2007  
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, 2007. 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 and the basic financial statements to enhance their understanding of the County's financial performance.

**Financial Highlights**

Key financial highlights for 2007 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended December 31, 2007 by \$45,091,288 (net assets).
- The County's total net assets increased by \$2,263,108, which is approximately 5.0% of the net assets at the beginning of the year 2007.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$13,961,487, an increase of \$619,466 from the prior year. Of this amount, \$12,424,684 is available for spending (unreserved fund balance) on behalf of its citizens.

**Overview of the Financial Statements**

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

**Government-Wide Financial Statements**

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

*Statement of Net Assets and the Statement of Activities*

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

**HURON COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2007**  
**UNAUDITED - CONTINUED**

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

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

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

**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 26 to 29 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 reports 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 funds are the General, Board of Mental Retardation, Job & Family Services, Motor Vehicle and Gas Tax, and Mental Health Funds.

*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 fiscal year. Such information may be useful in evaluating government'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.

**HURON COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2007**  
**UNAUDITED - CONTINUED**

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 30 to 39 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 internal service funds 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 40 to 42 of this report.

*Fiduciary 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 statements can be found on page 43 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 County-wide and fund financial statements. The notes to the basic financial statements can be found on pages 44-72 of this report.

*Other Information:* In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules, which can be found on pages 75-171 of this report.

### **Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a County's financial position. In the case of the County, assets exceeded liabilities by \$45,091,288 (\$45,648,825) in governmental activities and \$(-557,537) in business type activities) as of December 31, 2007. By far, the largest portion of the County net assets (70%) reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, infrastructure) less any related debt 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.

**HURON COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2007  
UNAUDITED - CONTINUED**

An additional portion of the County's net assets (26%) represents resources that are subject to restrictions on how they can be used.

	<b>Table 1 Net Assets</b>			<b>Net Assets</b>		
	<b>Governmental</b>	<b>Business- Type</b>	<b>Total</b>	<b>Governmental</b>	<b>Business- Type</b>	<b>Total</b>
	<b>Activities</b>	<b>Activities</b>		<b>Activities</b>	<b>Activities</b>	
<b>Assets</b>	<b><u>2007</u></b>	<b><u>2007</u></b>	<b><u>2007</u></b>	<b><u>2006*</u></b>	<b><u>2006</u></b>	<b><u>2006</u></b>
Current and other assets	\$26,397,491	\$ 571,314	\$26,968,805	\$23,062,578	\$ 872,072	\$23,934,650
Capital assets, net	<u>38,179,969</u>	<u>2,760,515</u>	<u>40,940,484</u>	<u>36,420,799</u>	<u>2,862,234</u>	<u>39,283,033</u>
Total Assets	<u>64,577,460</u>	<u>3,331,829</u>	<u>67,909,289</u>	<u>59,483,377</u>	<u>3,734,306</u>	<u>63,217,683</u>
<b>Liabilities</b>						
Current and other liabilities	8,106,245	199,675	8,305,920	6,965,125	192,659	7,157,784
Long-term liabilities due within one year	596,350	302,650	899,000	499,588	310,482	810,070
Long-term liabilities due in more than one year	<u>10,226,040</u>	<u>3,387,041</u>	<u>13,613,081</u>	<u>8,747,453</u>	<u>3,652,214</u>	<u>12,399,667</u>
Total liabilities	<u>18,928,635</u>	<u>3,889,366</u>	<u>22,818,001</u>	<u>16,212,166</u>	<u>4,155,355</u>	<u>20,367,521</u>
<b>Net Assets</b>						
Invested in capital assets, net of debt	29,305,242	2,162,819	31,468,061	28,885,104	1,976,294	30,861,398
Restricted	11,874,997	0	11,874,997	10,761,202	0	10,783,184
Unrestricted	<u>4,468,586</u>	<u>(2,720,356)</u>	<u>1,748,230</u>	<u>3,602,923</u>	<u>(2,397,343)</u>	<u>1,205,580</u>
Total Net Assets	<u>\$45,648,825</u>	<u>\$ (557,537)</u>	<u>\$45,091,288</u>	<u>\$43,249,229</u>	<u>\$ (421,049)</u>	<u>\$42,828,180</u>

\* - Restated – See Note M

Current and other assets increased primarily due to increases in Equity in pooled cash and investments in the Internal Service Fund of \$1.1 million as expenses were not as high as anticipated due to lower claims costs. In addition, the taxes receivable increased by \$.95 million primarily in the Board on Mental Retardation Fund due to an additional tax levy in 2007. Capital assets increased primarily due to the energy conservation building improvements during 2007 as well as other capital asset additions which were partially offset by depreciation expense. The increase in current and other liabilities was primarily due to an increase in unearned revenue which was directly related to the increase in property taxes receivable in the Board of Mental Retardation Fund. The increase in long-term liabilities is due to the issuance of \$2 million in bonds for the energy conservation building improvements which was partially offset by debt service principal payments during 2007. The increase in invested in capital assets, net of debt is due to the changes in capital assets and long term debt noted above.

Table 2 (on the following page) provides a summary of the changes in net assets for the year ended December 31, 2007 compared with the year ended December 31, 2006.

**HURON COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2007  
UNAUDITED - CONTINUED**

Revenues	Table 2					
	Governmen- tal Activities <u>2007</u>	Changes in Net Assets Business- Type Activities <u>2007</u>	Total <u>2007</u>	Governmen- tal Activities <u>2006*</u>	Changes in Net Assets Business- Type Activities <u>2006</u>	Total <u>2006</u>
Program Revenues:						
Charges for services	\$3,291,304	\$2,036,097	\$ 5,327,401	\$4,485,679	\$2,451,182	\$ 6,936,861
Operating grants and contribu- tions	21,815,227	0	21,815,227	21,266,811	0	21,266,811
Capital Grants and Contribu- tions	550,213	0	550,213	0	0	0
General Revenues:						
Taxes	14,764,283	0	14,764,283	13,380,408	0	13,380,408
Intergovernmental	2,085,533	0	2,085,533	1,088,317	0	1,088,317
Investment income	1,062,345	0	1,062,345	744,526	0	744,526
Other	<u>1,675,885</u>	<u>20,617</u>	<u>1,696,502</u>	<u>2,047,625</u>	<u>124,069</u>	<u>2,171,694</u>
<i>Total Revenues</i>	<u>45,244,790</u>	<u>2,056,714</u>	<u>47,301,504</u>	<u>43,013,366</u>	<u>2,575,251</u>	<u>45,588,617</u>
<b>Program Expenses</b>						
General Government:						
Legislative and executive	6,270,335	0	6,270,335	6,701,029	0	6,701,029
Judicial system	2,361,684	0	2,361,684	2,376,585	0	2,376,585
Public safety	5,740,955	0	5,740,955	5,566,187	0	5,566,187
Public works	5,352,016	0	5,352,016	4,703,560	0	4,703,560
Health	8,690,373	0	8,690,373	7,913,082	0	7,913,082
Human services	13,134,292	0	13,134,292	13,386,709	0	13,386,709
Conservation and recreation	154,420	0	154,420	137,654	0	137,654
Miscellaneous	440,642	0	440,642	439,636	0	439,636
Interest and fiscal charges	540,477	0	540,477	520,005	0	520,005
Landfill	<u>0</u>	<u>2,353,202</u>	<u>2,353,202</u>	<u>0</u>	<u>2,520,309</u>	<u>2,520,309</u>
<i>Total Expenses</i>	<u>42,685,194</u>	<u>2,353,202</u>	<u>45,038,396</u>	<u>41,744,447</u>	<u>2,520,309</u>	<u>44,264,756</u>
Increase in Net Assets before Transfers	2,559,596	(296,488)	2,263,108	1,268,919	54,942	1,323,861
Transfers	<u>(160,000)</u>	<u>160,000</u>	<u>0</u>	<u>(160,000)</u>	<u>160,000</u>	<u>0</u>
Increase in Net Assets	2,399,596	(136,488)	2,263,108	1,108,919	214,942	1,323,861
Net Assets – beginning	<u>43,249,229</u>	<u>(421,049)</u>	<u>42,828,180</u>	<u>42,140,310</u>	<u>(635,991)</u>	<u>41,504,319</u>
Net Assets – ending	<u>\$45,648,825</u>	<u>\$(557,537)</u>	<u>\$45,091,288</u>	<u>\$43,249,229</u>	<u>\$(421,049)</u>	<u>\$42,828,180</u>

\* - As restated – See Note M

**HURON COUNTY, OHIO**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**DECEMBER 31, 2007**  
**UNAUDITED - CONTINUED**

**Governmental Activities**

The County financial position increased for governmental activities. Human Services accounted for \$13,134,292 of the \$42,685,194 total expenses for governmental activities or 30.8% of total expenses. The next largest programs are health and legislative and executive, accounting for \$8,690,373 and \$6,270,335 respectively, which represents 20.4% and 14.7% respectively of total governmental expenses. The health expenses increased due to the increased expenses associated with the passage of the MR/DD additional tax levy for 2007. The public works expenditures increased due to additional maintenance and repair work in the Motor Vehicle and Gas Tax Fund during 2007.

Tax revenue accounts for \$14,764,283 of the \$45,244,790 total revenue for governmental activity, or 32.6% of total revenue. The increase in tax revenue is primarily due to an increase in the MR/DD levy in 2007 which generated additional tax revenues. Operating grants and contributions was the largest program revenue accounting for \$21,815,227, or 48.2% of total governmental revenue.

The County's direct charges to users of governmental services made up \$3,291,304 or 7.3% 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. The increase in charges for services and the decrease in miscellaneous revenue is due to a reclassification of certain revenues in 2007 to charges for services which in previous years had been classified as miscellaneous revenue.

**Business-type Activities**

The net assets for the business-type activities for the County decreased by \$136,488 for the year ended 2007. The major revenue source was charges for services of \$2,036,097.

**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 fiscal years. The general fund is the chief operating fund of the County. At the end of the current fiscal year, unreserved fund balance of the general fund was \$2,825,528, while total fund balance reached \$2,864,693. This is a decrease of 12.1% and 12.9%, respectively. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 21.6 percent to total general fund expenditures, while total fund balance represents 21.9 percent of that same amount.



**HURON COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2007  
UNAUDITED - CONTINUED**

The fund balance of the County's general fund decreased by \$422,414 during the current fiscal year. The primary reason for the decrease was due to transfers out to various other funds of the County to either provide subsidies or to provide funds to make debt service payments.

The other major governmental funds of the County are: Board of Mental Retardation, Job & Family Services, Motor Vehicle & Gas Tax and Mental Health funds.

The fund balance of the Board of Mental Retardation increased \$273,438 to \$1,071,886. The increase is due primarily to an increase in tax revenue of approximately \$950,690 due to an additional tax levy in 2007 which was partially offset by increases in health expenditures of \$798,714.

The fund balance of Job and Family Services increased \$10,377 to \$622,510. The increase is due to an increase in intergovernmental revenue. The fund balance of Motor Vehicle and Gas Tax decreased \$623,354 to \$1,422,907 due to additional expenditures for maintenance and repair of roads and bridges. The fund balance of Mental Health increased \$144,153 to \$1,925,065.

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

Net assets of the Landfill Fund at the end of the year amounted to a negative \$557,537. 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 only minor changes between the original and the final budgets for both revenues and expenditures. The differences between the final budget and the actual for revenues were primarily due to increases in taxes and investment earnings beyond the final estimates. The differences between the final budget and actual expenditures were primarily due to less expenditures than anticipated in legislative and executive and human services.

### **Capital Assets and Debt Administration**

**Capital assets.** The County's capital assets for its governmental and business type activities as of December 31, 2007 amounts to \$40,940,484 (net of accumulated depreciation). These capital assets include land, building structures and improvements, furniture, fixtures equipment and infrastructure. The total increase in the County's capital assets for the current fiscal year was 4.2% (3.6% decrease for business-type activities).

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

**HURON COUNTY, OHIO  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
DECEMBER 31, 2007  
UNAUDITED - CONTINUED**

**Long-term debt.** At the end of the current fiscal year, the County had total bonded debt outstanding of \$10,226,040 which is backed by the full faith and credit of the government.

The County's total debt increased slightly during the current fiscal year. This was due to new general obligation bonds issued of \$2,000,000 which was partially offset by debt service principal payments during 2007.

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 \$23.5 million.

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

**Economic Factors and Next Year's Budgets and Rates**

The unemployment rate for the County is currently 8.1 percent, which is lower than the rate a year ago. The state average unemployment rate was 5.15 percent and the national average was 4.85 percent.

Inflationary trends in the region compare favorably to nation indices.

These factors were considered in preparing the County's budget for the 2008 fiscal year.

**Request for Information**

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

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

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**HURON COUNTY, OHIO**  
**STATEMENT OF NET ASSETS**  
**DECEMBER 31, 2007**

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	<b>Component Unit Airport</b>
<b>Assets:</b>				
Equity in pooled cash and investments	\$ 14,679,912	\$ 342,773	\$ 15,022,685	\$ 27,072
Cash and Cash Equivalents with Fiscal Agents	298,273	-	298,273	-
Receivables (net of allowance for uncollectibles)				
Taxes	6,553,517	-	6,553,517	-
Accounts	88,576	223,775	312,351	-
Special assessments	187,677	-	187,677	-
Loans	261,883	-	261,883	-
Due from other governments	3,698,241	-	3,698,241	-
Prepaid expenses	107,638	-	107,638	-
Inventory: materials and supplies	429,675	4,766	434,441	-
Unamortized bond issuance costs	92,099	-	92,099	-
Capital assets not being depreciated	1,717,352	307,678	2,025,030	-
Capital assets being depreciated (net of accumulated depreciation)	<u>36,462,617</u>	<u>2,452,837</u>	<u>38,915,454</u>	<u>-</u>
<i>Total assets</i>	64,577,460	3,331,829	67,909,289	27,072
<b>Liabilities:</b>				
Accounts Payable	1,593,564	180,276	1,773,840	-
Contracts payable	27,313	-	27,313	-
Accrued wages and benefits	343,711	7,172	350,883	-
Due to other governments	337,554	9,406	346,960	-
Claims payable	501,003	-	501,003	-
Accrued interest payable	33,656	2,821	36,477	-
Unearned revenue	5,269,444	-	5,269,444	-
Long-term liabilities				
Due within one year	596,350	302,650	899,000	-
Due in more than one year	<u>10,226,040</u>	<u>3,387,041</u>	<u>13,613,081</u>	<u>-</u>
<i>Total liabilities</i>	<u>18,928,635</u>	<u>3,889,366</u>	<u>22,818,001</u>	<u>-</u>
<b>Net Assets:</b>				
Invested in capital assets, net of related debt	29,305,242	2,162,819	31,468,061	-
Restricted for:				
Board of Mental Retardation	1,230,587	-	1,230,587	-
Job & Family Services	339,234	-	339,234	-
Motor Vehicle & Gas Tax	2,718,472	-	2,718,472	-
Mental Health	1,879,978	-	1,879,978	-
Children's Services	803,901	-	803,901	-
Felony Delinquent Care and Custody	650,913	-	650,913	-
Huron County Revolving Loan	430,590	-	430,590	-
Other	3,290,378	-	3,290,378	-
Debt service	58,443	-	58,443	-
Capital projects	472,501	-	472,501	-
Unrestricted (deficit)	<u>4,468,586</u>	<u>(2,720,356)</u>	<u>1,748,230</u>	<u>27,072</u>
<i>Total net assets</i>	<u>\$ 45,648,825</u>	<u>\$ (557,537)</u>	<u>\$ 45,091,288</u>	<u>\$ 27,072</u>

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

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**HURON COUNTY, OHIO**  
**STATEMENT OF ACTIVITIES**  
**YEAR ENDED DECEMBER 31, 2007**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>		
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	<b>Capital Grants and Contributions</b>
<b>Primary Government:</b>				
Governmental activities:				
General government -				
Legislative and executive	\$ 6,270,335	\$ 1,513,221	\$ 253,393	\$ 550,213
Judicial	2,361,684	258,752	18,919	-
Public safety	5,740,955	628,353	676,134	-
Public works	5,352,016	161,597	4,781,063	-
Health	8,690,373	211,484	3,969,193	-
Human services	13,134,292	472,482	12,024,482	-
Conservation and recreation	154,420	-	50,000	-
Miscellaneous	440,642	45,415	42,043	-
Interest and fiscal charges	540,477	-	-	-
Total governmental activities	<u>42,685,194</u>	<u>3,291,304</u>	<u>21,815,227</u>	<u>550,213</u>
Business-type activities:				
Landfill	2,353,202	2,036,097	-	-
Total business-type activities	<u>2,353,202</u>	<u>2,036,097</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 45,038,396</u>	<u>\$ 5,327,401</u>	<u>\$ 21,815,227</u>	<u>\$ 550,213</u>
<b>Component Unit:</b>				
Airport	177,797	162,887	20,000	-
Total Component Unit	<u>\$ 177,797</u>	<u>\$ 162,887</u>	<u>\$ 20,000</u>	<u>\$ -</u>

General Revenues and Transfers:

General Revenues:

Property Taxes Levied For:

  General Purposes

  Board of Mental Retardation

  Mental Health

  Senior Services

Sales Tax

Intergovernmental revenue not restricted to specific programs

Investment Income

Miscellaneous

Transfers

  Total general revenues and transfers

  Changes in net assets

Net assets (deficit) - beginning - As restated - See Note M

Net assets (deficit) - ending

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

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

<b>Primary Government</b>			<b>Component Unit</b>
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Airport</b>
\$ (3,953,508)	\$ -	\$ (3,953,508)	\$ -
(2,084,013)	-	(2,084,013)	-
(4,436,468)	-	(4,436,468)	-
(409,356)	-	(409,356)	-
(4,509,696)	-	(4,509,696)	-
(637,328)	-	(637,328)	-
(104,420)	-	(104,420)	-
(353,184)	-	(353,184)	-
(540,477)	-	(540,477)	-
<u>(17,028,450)</u>	<u>-</u>	<u>(17,028,450)</u>	<u>-</u>
-	(317,105)	(317,105)	-
-	(317,105)	(317,105)	-
<u>(17,028,450)</u>	<u>(317,105)</u>	<u>(17,345,555)</u>	<u>-</u>
			<u>5,090</u>
			5,090
2,637,025	-	2,637,025	-
3,578,290	-	3,578,290	-
198,109	-	198,109	-
499,747	-	499,747	-
7,851,112	-	7,851,112	-
2,085,533	-	2,085,533	-
1,062,345	-	1,062,345	-
1,675,885	20,617	1,696,502	-
(160,000)	160,000	-	-
<u>19,428,046</u>	<u>180,617</u>	<u>19,608,663</u>	<u>-</u>
2,399,596	(136,488)	2,263,108	5,090
43,249,229	(421,049)	42,828,180	21,982
<u>\$ 45,648,825</u>	<u>\$ (557,537)</u>	<u>\$ 45,091,288</u>	<u>\$ 27,072</u>

**HURON COUNTY, OHIO  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2007**

	General Fund	Board of Mental Retardation	Job & Family Services	Motor Vehicle & Gas Tax	Mental Health	Nonmajor Governmental	Total Governmental Funds
<b>ASSETS</b>							
Equity in pooled cash and investments	\$ 1,995,496	\$ 1,229,380	\$ 938,033	\$ 400,347	\$2,186,907	\$ 5,661,604	\$ 12,411,767
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-	298,273	298,273
Receivables (net of allowances for uncollectibles)							
Taxes	2,745,822	3,046,359	-	-	380,668	380,668	6,553,517
Accounts	45,608	919	1,077	5,608	-	32,784	85,996
Special assessments	-	-	-	-	-	187,677	187,677
Accrued interest receivable	-	-	-	-	-	-	-
Loans	-	-	-	-	-	261,883	261,883
Due from other governments	645,451	181,830	195,921	2,337,740	5,133	332,166	3,698,241
Prepayments	107,409	-	-	-	-	229	107,638
Materials and supplies inventory	1,539	-	-	427,154	-	982	429,675
<b>Total assets</b>	<b>\$ 5,541,325</b>	<b>\$ 4,458,488</b>	<b>\$ 1,135,031</b>	<b>\$ 3,170,849</b>	<b>\$ 2,572,708</b>	<b>\$ 7,156,266</b>	<b>\$ 24,034,667</b>

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



**HURON COUNTY, OHIO**  
**BALANCE SHEET (continued)**  
**GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2007**

	General Fund	Board of Mental Retardation	Job & Family Services	Motor Vehicle & Gas Tax	Mental Health	Nonmajor Governmental	Total Governmental Funds
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities:</b>							
Accounts payable	\$ 314,825	\$ 72,717	\$ 386,255	\$ 140,695	\$ 256,864	\$ 420,714	\$ 1,592,070
Contracts payable	-	-	-	-	-	27,313	27,313
Due to other governments	149,745	50,548	66,472	39,787	1,976	29,026	337,554
Accrued wages and benefits	163,087	51,801	59,794	35,571	3,482	29,976	343,711
Deferred revenue	2,048,975	3,211,536	-	1,531,889	385,321	594,811	7,772,532
<b>Total liabilities</b>	<b>2,676,632</b>	<b>3,386,602</b>	<b>512,521</b>	<b>1,747,942</b>	<b>647,643</b>	<b>1,101,840</b>	<b>10,073,180</b>
<b>FUND BALANCES</b>							
<b>Fund Balances:</b>							
<b>Reserved-</b>							
Reserved for encumbrances	37,626	77,141	8,605	22,415	524,157	175,301	845,245
Reserved for loans	-	-	-	-	-	261,883	261,883
Reserved for inventory	1,539	-	-	427,154	-	982	429,675
<b>Unreserved-</b>							
General fund	2,825,528	-	-	-	-	-	2,825,528
Special revenue funds	-	994,745	613,905	973,338	1,400,908	4,901,339	8,884,235
Debt service fund	-	-	-	-	-	-	-
Capital project funds	-	-	-	-	-	714,921	714,921
<b>Total fund balances</b>	<b>2,864,693</b>	<b>1,071,886</b>	<b>622,510</b>	<b>1,422,907</b>	<b>1,925,065</b>	<b>6,054,426</b>	<b>13,961,487</b>
<b>Total liabilities and fund balances</b>	<b>\$ 5,541,325</b>	<b>\$ 4,458,488</b>	<b>\$ 1,135,031</b>	<b>\$ 3,170,849</b>	<b>\$ 2,572,708</b>	<b>\$ 7,156,266</b>	<b>\$ 24,034,667</b>

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

**HURON COUNTY, OHIO**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES TO**  
**NET ASSETS OF GOVERNMENTAL ACTIVITIES**  
**DECEMBER 31, 2007**

<b>Total Governmental Fund Balances</b>		\$ 13,961,487
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		38,179,969
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		
Taxes	325,343	
Intergovernmental	2,177,745	
Unamortized Issuance Costs	92,099	
Total		2,595,187
An internal service fund is used by management to charge the cost of insurance to individuals. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets.		1,768,228
Long-Term Liabilities, including bonds, long term notes, capital lease obligations, 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	(33,656)	
Energy Conservation Bonds Payable	(2,000,000)	
Human Services Building Bonds Payable	(1,875,000)	
Compensated Absences	(1,649,390)	
County Building Bonds Payable	(343,000)	
Correctional Facility Refunding Bonds Payable	(3,030,000)	
Various Purpose Improvement Bonds Payable	(1,925,000)	
Total		(10,856,046)
<b>Net Assets of Governmental Activities</b>		<b>\$ 45,648,825</b>

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**  
**YEAR ENDED DECEMBER 31, 2007**

	General Fund	Board of Mental Retardation	Job & Family Services	Motor Vehicle & Gas Tax	Mental Health	Nonmajor Governmental	Totals Governmental Funds
<b>Revenues:</b>							
Taxes	\$ 10,334,326	\$ 3,533,461	\$ -	\$ -	\$ 198,055	\$ 659,279	\$ 14,725,121
Charges for services	1,164,123	-	-	86,231	-	1,652,325	2,902,679
Licenses and permits	3,145	-	-	-	-	2,020	5,165
Special assessments	-	-	-	-	-	108,267	108,267
Fines and forfeitures	297,577	-	-	71,573	-	14,310	383,460
Intergovernmental revenue	1,472,711	1,259,545	7,999,802	4,428,591	2,828,577	5,955,954	23,945,180
Investment earnings	875,837	-	-	39,594	-	73,455	988,886
Miscellaneous revenue	250,887	423,219	500,337	181,945	15,890	303,607	1,675,885
<b>Total revenues</b>	<b>14,398,606</b>	<b>5,216,225</b>	<b>8,500,139</b>	<b>4,807,934</b>	<b>3,042,522</b>	<b>8,769,217</b>	<b>44,734,643</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government-							
Legislative and executive	5,127,406	-	-	-	-	1,136,886	6,264,292
Judicial	2,310,000	-	-	-	-	-	2,310,000
Public safety	4,850,800	-	-	-	-	648,835	5,499,635
Public works	20,000	-	-	5,431,288	-	586,703	6,037,991
Health	118,382	4,942,787	-	0	2,898,369	975,616	8,935,154
Human services	276,172	-	8,395,255	-	-	4,484,884	13,156,311
Conservation and recreation	-	-	-	-	-	154,420	154,420
Miscellaneous	360,720	-	-	-	-	79,922	440,642
Capital outlay	33,866	-	-	-	-	2,194,893	2,228,759
Debt service:							
Principal retirement	-	-	-	-	-	512,000	512,000
Interest and fiscal charges	-	-	-	-	-	388,973	388,973
Bond issuance costs	-	-	-	-	-	27,000	27,000
<b>Total expenditures</b>	<b>13,097,346</b>	<b>4,942,787</b>	<b>8,395,255</b>	<b>5,431,288</b>	<b>2,898,369</b>	<b>11,190,132</b>	<b>45,955,177</b>
Excess of revenues over (under) expenditures	1,301,260	273,438	104,884	(623,354)	144,153	(2,420,915)	(1,220,534)
<b>Other financing sources (uses):</b>							
Issuance of general obligation bonds	-	-	-	-	-	2,000,000	2,000,000
Transfers in	2,150	-	244,130	-	-	1,660,331	1,906,611
Transfers out	(1,725,824)	-	(338,637)	-	-	(2,150)	(2,066,611)
<b>Total other financing sources (uses)</b>	<b>(1,723,674)</b>	<b>-</b>	<b>(94,507)</b>	<b>-</b>	<b>-</b>	<b>3,658,181</b>	<b>1,840,000</b>
Net change in fund balance	(422,414)	273,438	10,377	(623,354)	144,153	1,237,266	619,466
Fund balance, January 1 - As restated - See Note M	3,287,107	798,448	612,133	2,046,261	1,780,912	4,817,160	13,342,021
Fund balance, December 31	\$ 2,864,693	\$ 1,071,886	\$ 622,510	\$ 1,422,907	\$ 1,925,065	\$ 6,054,426	\$ 13,961,487

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, 2007**

<b>Net Change in Fund Balances - Total Governmental Funds</b>		\$ 619,466
<b>Amounts reported for governmental activities in the statement of activities are different because:</b>		
Governmental funds report capital outlays as expenditures. However in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period		
Capital Asset Additions	4,392,289	
Current Year Depreciation	<u>(2,444,894)</u>	
Total		1,947,395
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 fixed assets.		
Loss on Disposal of Capital Assets	<u>(188,225)</u>	
Total		(188,225)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds		
Taxes	39,162	
Intergovernmental	<u>397,526</u>	
Total		436,688
The issuance of bonds and long term notes in the statement of revenues, expenditures and changes in fund balances that are reported as other financing sources are not reported as revenues in the statement of activities		
		(2,000,000)
Repayment of bond and long term note principal are expenditures in the governmental funds, but the repayment reduces liabilities in the statement of net assets and does not result in an expense in the statement of activities.		
		512,000
Unamortized bond issue costs in the year of issuance are recorded as an expenditure in the governmental funds, but the expenditure is recorded as an asset in the statement of net assets and does not result in an expense in the statement of activities.		
		27,000
The internal service fund used by management to charge the costs of insurance to individual funds is not reported in the district-wide statement of activities Governmental fund expenditures and the related internal service fund revenues are eliminated. The net revenue (expense) of the internal service fund is allocated among the governmental activities.		
		1,134,820
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		
Accreted Debt	12,412	
Amortized Issuance Costs	(8,733)	
Amortized correctional facility bonds	136,893	
Decrease in Compensated Absences	(61,956)	
Accrued interest	<u>(168,164)</u>	
Total		<u>(89,548)</u>
<b>Net Change in Net Assets of Governmental Activities</b>		<u><u>\$ 2,399,596</u></u>

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

**HURON COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)**  
**GENERAL FUND**  
**YEAR ENDED DECEMBER 31, 2007**

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$ 9,797,767	\$ 9,797,767	\$ 10,375,310	\$ 577,543
Charges for services	1,102,500	1,102,500	1,110,734	8,234
Licenses and permits	3,050	3,050	3,145	95
Fines and forfeitures	261,000	261,000	301,405	40,405
Intergovernmental revenue	1,247,000	1,247,000	1,242,020	(4,980)
Investment earnings	500,000	500,000	855,861	355,861
Miscellaneous revenue	378,850	645,360	584,459	(60,901)
Total revenues	13,290,167	13,556,677	14,472,934	916,257
Expenditures:				
Current:				
General government-				
Legislative and executive	5,391,418	5,450,786	5,173,669	277,117
Judicial	2,250,903	2,464,926	2,333,281	131,645
Public safety	4,981,205	4,994,132	4,897,119	97,013
Public works	20,000	21,000	20,000	1,000
Health	132,200	132,200	129,295	2,905
Human services	473,095	473,095	275,583	197,512
Miscellaneous	360,720	360,720	360,720	-
Capital outlay	33,868	33,868	33,866	2
Total expenditures	13,643,409	13,930,727	13,223,533	707,194
Excess of revenues over (under) expenditures	(353,242)	(374,050)	1,249,401	1,623,451
Other financing sources (uses):				
Operating transfers in	13,000	13,000	2,150	(10,850)
Operating transfers (out)	(1,940,034)	(1,871,104)	(1,725,824)	145,280
Excess of revenues and other financing sources over (under) expenditures and other uses	(2,280,276)	(2,232,154)	(474,273)	1,757,881
Fund balance, January 1	2,008,070	2,008,070	2,008,070	-
Prior year encumbrances appropriated	225,497	225,497	225,497	-
Fund balance, December 31	\$ (46,709)	\$ 1,413	\$ 1,759,294	\$ 1,757,881

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 BALANCE-BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**BOARD OF MENTAL RETARDATION SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2007**

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Taxes	\$ 3,500,000	\$ 3,500,000	\$ 3,533,461	\$ 33,461
Intergovernmental revenue	1,110,000	1,110,000	1,254,060	144,060
Miscellaneous revenue	205,000	205,000	299,225	94,225
Total revenues	4,815,000	4,815,000	5,086,746	271,746
Expenditures:				
Current:				
Personal services	3,538,700	3,723,700	3,602,187	121,513
Materials and supplies	131,297	136,297	136,091	206
Charges and services	1,247,856	1,057,856	1,002,510	55,346
Capital purchases	175,000	175,000	175,000	-
Total expenditures	5,092,853	5,092,853	4,915,788	177,065
Excess (deficiency) of revenues over (under) expenditures	(277,853)	(277,853)	170,958	448,811
Fund balance, January 1	646,339	646,339	646,339	-
Prior year encumbrances appropriated	277,853	277,853	277,853	-
Fund balance, December 31	\$ 646,339	\$ 646,339	\$ 1,095,150	\$ 448,811

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 BALANCE-BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**JOB & FAMILY SERVICES SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2007**

	<u>Budgeted Amounts</u>			Variance With
	Original	Final	Actual	Final Budget
<b>Revenues:</b>				
Intergovernmental revenue	\$ 7,585,000	\$ 7,585,000	\$ 8,311,895	\$ 726,895
Charges for services	244,130	244,130	247,396	3,266
Miscellaneous revenue	1,069,870	1,069,870	252,994	(816,876)
Total revenues	<u>8,899,000</u>	<u>8,899,000</u>	<u>8,812,285</u>	<u>(86,715)</u>
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	4,407,000	4,442,000	4,199,285	242,715
Materials and supplies	56,200	56,200	51,484	4,716
Charges and services	4,625,752	4,755,752	4,376,658	379,094
Capital purchases	260,000	95,000	39,291	55,709
Total expenditures	<u>9,348,952</u>	<u>9,348,952</u>	<u>8,666,718</u>	<u>682,234</u>
Excess of revenues over expenditures	(449,952)	(449,952)	145,567	595,519
<b>Other financing sources (uses):</b>				
Transfers in	244,130	244,130	244,130	-
Transfers out	(345,000)	(345,000)	(338,637)	6,363
Total other financing sources (uses)	<u>(100,870)</u>	<u>(100,870)</u>	<u>(94,507)</u>	<u>6,363</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(550,822)	(550,822)	51,060	601,882
Fund balance, January 1	392,643	392,643	392,643	-
Prior year encumbrances appropriated	158,179	158,179	158,179	-
Fund balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 601,882</u>	<u>\$ 601,882</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 BALANCE-BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**MOTOR VEHICLE AND GAS TAX SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2007**

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Taxes	\$189,000	\$189,000	\$174,266	(\$14,734)
Charges for services	60,000	60,000	80,629	20,629
Fines and forfeitures	70,000	70,000	73,051	3,051
Intergovernmental revenue	4,400,000	4,400,000	4,325,639	(74,361)
Investment earnings	55,000	55,000	39,594	(15,406)
Miscellaneous revenue	224,000	224,000	183,064	(40,936)
Total revenues	4,998,000	4,998,000	4,876,243	(121,757)
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	2,291,300	2,443,400	2,392,653	50,747
Materials and supplies	790,250	817,650	779,760	37,890
Charges and services	1,945,100	1,894,100	1,876,235	17,865
Capital purchases	445,500	317,000	307,865	9,135
Total expenditures	5,472,150	5,472,150	5,356,513	115,637
Excess (deficiency) of revenues over (under) expenditures	(474,150)	(474,150)	(480,270)	(6,120)
Fund balance, January 1	448,816	448,816	448,816	0
Prior year encumbrances appropriated	334,950	334,950	334,950	0
Fund balance, December 31	\$309,616	\$309,616	\$303,496	(\$6,120)

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 BALANCE-BUDGET AND ACTUAL-**  
**(NON-GAAP BUDGETARY BASIS)**  
**MENTAL HEALTH SPECIAL REVENUE FUND**  
**YEAR ENDED DECEMBER 31, 2007**

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$200,000	\$200,000	\$198,055	(\$1,945)
Intergovernmental revenue	2,959,937	2,959,937	2,832,902	(127,035)
Miscellaneous revenue	70,000	70,000	15,890	(54,110)
Total revenues	<u>3,229,937</u>	<u>3,229,937</u>	<u>3,046,847</u>	<u>(183,090)</u>
Expenditures:				
Current:				
Personal services	213,800	213,800	197,263	16,537
Materials and supplies	6,500	6,500	4,562	1,938
Charges and services	3,260,159	3,260,159	3,228,486	31,673
Capital purchases	5,000	5,000	463	4,537
Total expenditures	<u>3,485,459</u>	<u>3,485,459</u>	<u>3,430,774</u>	<u>54,685</u>
Deficiency of revenues (under) expenditures	(255,522)	(255,522)	(383,927)	(128,405)
Fund balance, January 1	1,707,436	1,707,436	1,707,436	0
Prior year encumbrances appropriated	119,209	119,209	119,209	0
Fund balance, December 31	<u>\$1,571,123</u>	<u>\$1,571,123</u>	<u>\$1,442,718</u>	<u>(\$128,405)</u>

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

**HURON COUNTY**  
**STATEMENT OF NET ASSETS**  
**PROPRIETARY FUNDS**  
**DECEMBER 31, 2007**

	<u>Business-Type Activities</u>	<u>Governmental Activities</u>
	<u>Landfill</u>	<u>Internal Service Fund</u>
<b>Assets:</b>		
Current assets:		
Equity in pooled cash and investments	\$ 342,773	\$ 2,268,145
Receivables (net of allowances for uncollectables)	223,775	2,580
Inventory: materials and supplies	4,766	-
<i>Total current assets</i>	<u>571,314</u>	<u>2,270,725</u>
Land	307,678	-
Land improvements	2,867,842	-
Buildings, structures and improvements	1,514,302	-
Furniture, fixtures and equipment	807,328	-
Less: accumulated depreciation	(2,736,635)	-
Total capital assets	<u>2,760,515</u>	<u>-</u>
<i>Total assets</i>	<u>3,331,829</u>	<u>2,270,725</u>
<b>Liabilities:</b>		
Current liabilities-		
Accounts payable	180,276	1,494
Accrued wages and benefits	69,425	-
Due to other governments	9,406	-
Claims payable	-	501,003
Accrued interest payable	2,821	-
Current portion of long-term debt	300,000	-
<i>Total current liabilities</i>	<u>561,928</u>	<u>502,497</u>
Noncurrent liabilities:		
General obligation bonds payable	297,696	-
Unfunded closure/post closure	3,029,742	-
<i>Total noncurrent liabilities</i>	<u>3,327,438</u>	<u>-</u>
<i>Total liabilities</i>	<u>3,889,366</u>	<u>502,497</u>
<b>Net Assets:</b>		
Invested in capital assets, net of related debt	2,162,819	-
Unrestricted (deficit)	(2,720,356)	1,768,228
<i>Total net assets (deficit)</i>	<u>(557,537)</u>	<u>1,768,228</u>
<i>Total Liabilities and Net Assets</i>	<u>\$ 3,331,829</u>	<u>\$ 2,270,725</u>

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

**HURON COUNTY, OHIO**  
**STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN FUND NET ASSETS**  
**PROPRIETARY FUNDS**  
**YEAR ENDED DECEMBER 31, 2007**

	<b>Business- Type Activities Landfill</b>	<b>Governmental Activities - Internal Service Fund</b>
Operating revenues:		
Charges for services	\$ 2,036,097	\$ 5,057,383
Miscellaneous	20,617	-
Total operating revenues	2,056,714	5,057,383
Operating expenses:		
Personal services	396,713	-
Contract services	1,289,394	3,996,022
Materials and supplies	7,922	-
Depreciation	123,553	-
Miscellaneous	458,937	-
Total operating expenses	2,276,519	3,996,022
Operating income (loss)	(219,805)	1,061,361
Nonoperating revenues (expenses):		
Interest income	-	73,459
Interest and fiscal charges	(71,224)	-
Loss on disposal of assets	(5,459)	-
Total nonoperating revenues (expenses)	(76,683)	73,459
Income (loss) before transfers	(296,488)	1,134,820
Transfer in	160,000	-
Changes in net assets	(136,488)	1,134,820
Net assets (deficit) at beginning of year	(421,049)	633,408
Net assets (deficit) at end of year	\$ (557,537)	\$ 1,768,228

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

**HURON COUNTY, OHIO**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**YEAR ENDED DECEMBER 31, 2007**

	Business-Type Activities Landfill	Health Insurance Internal Service	
Cash flows from operating activities:			
Cash received from customers	\$ 2,175,451	\$ 5,063,740	
Cash received from other operating revenues	20,617	-	
Cash paid to suppliers	(1,746,456)	(4,003,015)	
Cash paid to employees	(381,878)	-	
Net cash provided by (used in) operating activities	67,734	1,060,725	
Cash flows from non-capital financing activities:			
Transfers in	160,000	-	
Net cash provided by non-capital financing activities	160,000	-	
Cash flows from capital and related financing activities:			
Principal payments - bonds	(285,000)	-	
Interest paid	(49,810)	-	
Purchases of assets	(27,293)	-	
Principal payments - capital lease	(25,482)	-	
Interest payments - capital lease	(506)	-	
Net cash used in capital and related financing activities	(388,091)	-	
Cash flows from investing activities:			
Interest received	-	78,001	
Net cash provided by investing activities	-	78,001	
Net increase (decrease) in cash and cash equivalents	(160,357)	1,138,726	
Cash and cash equivalents, January 1	503,130	1,129,419	
Cash and cash equivalents, December 31	\$ 342,773	\$ 2,268,145	
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities			
Operating income (loss)	\$ (219,805)	\$ 1,061,361	
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation expense	123,553	-	
(Increase) decrease in operating assets:			
Accounts receivable	139,354	6,357	
Inventory	1,047	-	
Increase (decrease) in operating liabilities:			
Accounts payable	55,764	(3,976)	
Claims payable	-	(3,017)	
Accrued wages and benefits	11,998	-	
Due to other governments	2,837	-	
Unfunded closure/post-closure care costs	(47,014)	-	
Total adjustments	287,539	(636)	
Net cash provided by (used in) operating activities	\$ 67,734	\$ 1,060,725	

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

**HURON COUNTY, OHIO**  
**STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**  
**FIDUCIARY FUND**  
**DECEMBER 31, 2007**

		<u>Agency Funds</u>
<b>Assets:</b>		
Current assets:		
Equity in pooled cash and investments	\$	2,833,149
Segregated cash accounts		815,207
Taxes receivable		44,006,539
Due from other governments		<u>3,897,195</u>
<i>Total assets</i>	\$	<u><u>51,552,090</u></u>
 <b>Liabilities:</b>		
Unapportioned monies	\$	2,025,656
Due to other governments		47,903,734
Deposits held due to others		1,447,957
Payroll withholdings		<u>174,743</u>
<i>Total liabilities</i>	\$	<u><u>51,552,090</u></u>

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

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

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, 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 ending December 31, 2007. The County owns all of the land, buildings and improvements of the Airport and reports them within their capital assets in the Governmental Activities column of the statement of net assets. The County serves as the fiscal agent for the Huron County Airport Authority. The County contributed \$20,000 to the Airport Authority in 2007. 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.

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.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

(Continued)

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

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

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

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

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

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

(Continued)

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

- \* **General Fund:** This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The primary revenue sources are sales and use taxes, property taxes, state and local government fund receipts, investment earnings and charges for services.
- \* **Board of Mental Retardation Special Revenue Fund:** This fund accounts for County-wide property tax levy, state grants and reimbursements used for care and services for the mentally handicapped and retarded.
- \* **Job & 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.
- \* **Mental Health Special Revenue Fund:** This fund accounts for revenues received from a Countywide property tax levy, Federal and State grants, and reimbursements used for various County mental health programs.

**Proprietary Fund:** Proprietary fund reporting focuses on the determination of operating income changes in net assets, financial position and cash flows. These funds are used to account for operations that provide services, which are financed primarily by user charges, or activities where periodic measurement of income is appropriate for capital maintenance, public policy, management control or other purposes. Additionally the County reports Internal Service Funds which account 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 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.



Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

NOTE A - DESCRIPTION OF HURON COUNTY AND BASIS OF PRESENTATION

(Continued)

The County also reports agency funds that 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.

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 funds are charges to customers for sales and services. Operating expenses for enterprise funds 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 non-operating revenues and expenses.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applies to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting principles. The County follows GASB guidance as applicable to its governmental and business-type activities, and Financial Accounting Standards Board (FASB) statements issued on or before November 30, 1989, that do not conflict with or contradict GASB pronouncements or that have been made applicable by the GASB. The County has elected to follow GASB guidance for business-type activities and enterprise funds rather than FASB guidance issued after November 30, 1989.

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

**Fund Financial Statements:** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Like the governmental-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds consist only of agency funds, which do not have a measurement focus.

**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 basis of accounting arise in the recognition of revenue, the recording of deferred revenue and in the presentation of expenses versus expenditures.

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

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

Non-exchange transactions, in which the County receives value without directly giving equal value in return, include property taxes, grants, entitlement and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. (See Note J). 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 modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized. Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: property taxes available as an advance, sales tax, grants, interest, fees and charges for services.

**Deferred/Unearned Revenue:** Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property taxes for which there is an enforceable legal claim as of December 31, 2007 but which were levied to finance fiscal year 2008 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue. On the government wide financial statements, property taxes receivable, net of delinquent taxes receivable have been reported as unearned revenue.

**Expenses/Expenditures:** On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

**Budgetary Information:** All funds, other than agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the appropriation resolution and the certificate of estimated resources, which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amounts that the County Commissioners may appropriate. The appropriation resolution is the Commissioners authorization to spend resources and set annual limits on expenditures plus encumbrances at a 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.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The County's budgetary process accounts for certain transactions on a basis other than GAAP. The major difference 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). Please see Note K for a reconciliation between the budgetary basis of accounting and the GAAP basis of accounting.

**Cash and Cash Equivalents:** To improve cash management, cash received by the County is pooled in a central bank account, which is managed by the County Treasurer. Amounts for all funds including proprietary funds, are maintained in this account or are temporarily used to purchase short-term investments. Individual fund integrity is maintained through the County's records. Each fund's interest in the pooled bank accounts is presented as "Equity in pooled cash and investments" on the statement of net assets and the balance sheet. Investments are limited to STAR Ohio, certificates of deposit, repurchase agreements, and U.S. Government Instrumentalities and Mortgage-backed Securities. These investments are stated at fair value.

Investment income is recorded in the General, various Special Revenue and Self-funded Health Insurance funds. Investment income earned during 2007 totaled \$1,062,345.

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.

**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 government 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.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

**Use of Estimates:** The preparation of the basic financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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

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

Transfers represent transfers of resources from a fund receiving revenue to a fund through which those resources will be expended and are recorded as other financing sources (uses) in Governmental Fund Types 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 funds record 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 funds as operating expenditures/expenses.

**Compensated Absences:** The County records accumulated unpaid vacation, over time 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.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

These amounts are recorded in the account “compensated absences payable” 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 and vision benefits. Both plans are administered by Anthem Blue Cross & Blue Shield, 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 Anthem.

**Fund Balance Reservations and Designations:** The County reserves portions of fund balances that are legally segregated for specific future uses or that do not represent available, spendable resources and, therefore, are not appropriable for expenditures. Designations of fund balances are amounts that have been designated by management for a specific future use, which are not legally segregated. Fund balances reserves have been recorded for encumbrances, loans and inventory. Undesignated fund balances are not reserved or designated and are appropriable in future periods.

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

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

Of the County’s \$11,874,997 in restricted net assets, none were restricted by enabling legislation.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

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 two year period of designation of depositories. Inactive deposits must be either evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts. Inactive monies may be deposited or invested in the following securities:

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

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

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

9. Up to 25% of the County's total average portfolio in either (a) high grade commercial paper when the aggregate value of the notes does not exceed 10% of the aggregate value of the outstanding commercial paper of the issuing corporation, and the notes mature no later than 270 days after purchase or (b) bankers acceptances of banks insured by the FDIC when the obligations are eligible for purchase or 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 District's total average portfolio; and
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.

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

Public depositories must give security for all public funds on deposit. These institutions may either specifically collateralize individual accounts in lieu of amounts insured by the Federal Deposit Insurance Corporation (FDIC), or may pledge a pool of government securities value at least 105% of the total value of public funds on deposit at the institution. Repurchase agreements must be obligations of or guaranteed securities upon which the repurchase agreements are based. These securities must be obligations of or guaranteed by the United States and mature or be redeemable within five year 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 2007, 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.



Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

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

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 \$53,939 as of December 31, 2007. The County's bank balance was \$1,546,501. 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, 2007, the County had the following investments and maturities:

	Carrying/Fair Value	Less than 6 months	6 - 12 months	1 - 2 years	Over 2 years
STAR Ohio	\$ 5,902,937	\$ 5,902,937	\$ -	\$ -	\$ -
Repurchase Agreement	2,259,000	2,259,000	-	-	-
Federal Home Loan Mortgage Corporation	2,053,527	250,085	-	-	1,803,442
Federal Home Loan Bank	4,260,158	1,500,470	249,533	1,508,905	1,001,250
Federal Farm Credit Bank	1,006,720	-	-	-	1,006,720
Federal National Mortgage Association	2,207,877	-	-	507,190	1,700,687
Total Investments	<u>\$ 17,690,219</u>	<u>\$ 9,912,492</u>	<u>\$ 249,533</u>	<u>\$ 2,016,095</u>	<u>\$ 5,512,099</u>

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

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's investment policy allows the County to invest in accordance with the Ohio Revised Code (Ohio Law). Investments in STAR Ohio were rated AAAM by Standard & Poor's. Of the County's investment in repurchase agreements which is not rated, the entire balance is collateralized by underlying securities pledged by the investment's counterparty, not in the name of the County.

The Federal Home Loan Mortgage Corporation securities are rated AAA by Standard & Poors and Aaa by Moody's. The Federal Home Loan Bank securities are rated AAA by Standard & Poors and Aaa by Moody's. The Federal Farm Credit Bank securities are rated AAA by Standard & Poors and Aaa by Moody's. The Federal National Mortgage Association securities are rated AAA by Standard & Poors and Aaa by Moody's.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

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

Concentration of credit risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The County places no limit on the amount the County may invest in any one issuer; however their investment policy does stress diversification to limit potential losses. The County has invested 33.4% in STAR Ohio, 12.8% in repurchase agreements, 11.6% in Federal Home Loan Mortgage Corporation, 24.1% in Federal Home Loan Bank, 5.7% in Federal Farm Credit Bank and 12.4% in Federal National Mortgage Association.

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 with the exception of the repurchase agreement which is exposed to custodial credit risk since it is uninsured, unregistered, and held by the counterparty’s trust department or agent, but not in the County’s name. The County has no policy specifically related to custodial credit risk, but requires the County to conform to requirements of Ohio law.

Cash reported by the Huron County Airport Authority is maintained by the Huron County Treasurer as part of “Equity in Pooled Cash and Investments”.

**NOTE D – TRANSFERS**

Transfers to/from other fund balances during 2007 are as follows:

<b>Transfer From</b>	<b>Transfer To</b>				<b>Total</b>
	<b>General</b>	<b>Job and Family Services</b>	<b>Nonmajor Governmental</b>	<b>Landfill</b>	
General	\$ -	\$ 244,130	\$ 1,321,694	\$ 160,000	\$ 1,725,824
Jobs & Family Services	-	-	338,637	-	338,637
Nonmajor Governmental	2,150	-	-	-	2,150
<b>TOTAL</b>	<b>\$ 2,150</b>	<b>\$ 244,130</b>	<b>\$ 1,660,331</b>	<b>\$ 160,000</b>	<b>\$ 2,066,611</b>

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 2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, 3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds, 4) move monies from the Certificate of Title Fund to the General Fund as authorized by state statute.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

**NOTE E – CAPITAL ASSETS**

Capital asset activity for the County for the year ended December 31, 2007, is as follows:

<b>Governmental Activities:</b>	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Ending Balance</b>
<i>Capital assets not being depreciated:</i>				
Land	\$ 1,213,483	\$ 503,869	\$ 0	\$ 1,717,352
Construction in Progress	287,422	1,576,189	(1,863,611)	0
<i>Total capital assets, not being depreciated</i>	1,500,905	2,080,058	(1,863,611)	1,717,352
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	31,004,703	1,917,662	0	32,922,365
Furniture, fixtures and equipment	9,601,068	826,247	(356,872)	10,070,443
Infrastructure	22,208,155	1,431,933	0	23,640,088
<i>Total capital assets being depreciated</i>	62,813,926	4,175,842	(356,872)	66,632,896
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(15,354,005)	(855,069)	0	(16,209,074)
Furniture, fixtures and equipment	(6,011,256)	(660,926)	168,647	(6,503,535)
Infrastructure	(6,528,771)	(928,899)	0	(7,457,670)
<i>Total accumulated depreciation</i>	(27,894,032)	(2,444,894)	168,647	(30,170,279)
<i>Total capital assets being depreciated, net</i>	34,919,894	1,730,948	(188,225)	36,462,617
<i>Governmental activities capital assets, net</i>	\$ 36,420,799	\$ 3,811,006	\$(2,051,836)	\$ 38,179,969

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

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

<b>Business-type activities:</b>	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decrease</b>	<b>Ending Balance</b>
<i>Capital assets, not being depreciated:</i>				
Land	\$ 307,678	\$ -	\$ -	\$ 307,678
Total capital assets, not being depreciated	307,678	-	-	307,678
<i>Capital assets, being depreciated:</i>				
Buildings, structures and improvements	1,514,302	-	-	1,514,302
Land improvements	2,867,842	-	-	2,867,842
Furniture, fixtures and equipment	808,223	27,393	(28,188)	807,328
Total capital assets being depreciated	5,190,367	27,393	(28,188)	5,189,472
<i>Less accumulated depreciation for:</i>				
Buildings, structures and improvements	(593,028)	(37,857)	-	(630,886)
Land improvements	(1,454,911)	(53,128)	-	(1,508,039)
Furniture, fixtures and equipment	(587,872)	(32,568)	22,729	(597,710)
Total accumulated depreciation	(2,635,811)	(123,553)	22,729	(2,736,635)
Total capital assets being depreciated, net	2,554,556	(96,260)	(5,459)	2,452,837
<i>Business-type activities capital assets, net</i>	\$ 2,862,234	\$(96,260)	\$(5,459)	\$ 2,760,515

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

<b>Governmental activities:</b>	
General government – Legislative & Executive	\$ 464,637
General government – Judicial	44,016
Public Safety	294,479
Public Works	1,169,726
Health	9,661
Human Services	462,375
<i>Total depreciation expense – governmental activities</i>	<u>\$ 2,444,894</u>
<b>Business-type activities:</b>	
Landfill/Solid Waste District	<u>\$ 123,553</u>

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

NOTE F – LONG-TERM DEBT AND OTHER OBLIGATIONS

In the government-wide financial statements, and proprietary fund types in the 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 type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

**Long-term Bonds:** All long-term debt issued for governmental purposes of the County are retired from the Debt Service Fund. General Obligation bonds are secured by the County's ability to levy a voted or unvoted property tax within 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-type 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 debt service fund.

The original issue amount of the 2005 Correctional Facility Refunding bonds was \$3,125,000 and these bonds are being repaid from the debt service 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 fund.

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

The 1996 General Obligation bonds represent the unrefunded portion of such bonds from the 2005 refunding and will be paid from the debt service fund.

The 1996 Landfill General Obligation bonds are being paid from the Landfill Enterprise Fund and the principal balance of the landfill bonds of \$620,000 has been reduced by unamortized deferred amount on refunding of \$22,304.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

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

In previous fiscal years, the County issued \$3,125,000 of general obligation correctional facility refunding bonds to provide resources to purchase U.S. Government securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$2,770,000 of general obligation bonds which constitutes a portion of the 1996 general obligation correctional facility bonds. As a result, the refunded bonds were considered to be defeased and the liability had been removed from the governmental activities column of the statement of net assets. During fiscal year 2007, the refunded bonds were paid off by the trustee.

Under the Uniform Bond Act of the Ohio Revised Code, the County's overall legal debt margin is \$23.5 million.

**Capital Lease Obligations:** The County has entered into certain agreements, which are, in substance, lease purchases and are classified as capital leases in the financial statements. The Landfill and the new present value of the future lease payments have been recorded as a liability in the Enterprise Fund. The County paid off the lease obligation during fiscal year 2007 and now has ownership of such capital assets

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

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, 2007, the total outstanding on these revenue bonds aggregated \$37,180,000.

**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 \$3,029,742 reported as landfill closure and post closure care liability represents the total amount of estimated closure and post closure costs. These amounts are 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.

At December 31, 2007, the Landfill Enterprise Fund had a deficit-net assets balance of \$557,537, which was caused by closure and post closure costs incurred by the County. The deficit will be covered by future user charges from the recycling facility and subsidies from the General Fund.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

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

Long-term debt and other obligations of the County at December 31, 2007 were as follows:

	<b>Balance January 1, 2007</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2007</b>	<b>Amounts Due In One Year</b>
<b>BONDS</b>					
Governmental Funds:					
General Obligation Bonds					
2007 Energy Conservation Bonds x%-x%, due serially through 2026	\$-	\$2,000,000	\$-	\$2,000,000	\$1,000
General Obligation Bonds 2005 Correctional Facility Refunding Bonds 3%-3.75%, due serially through 2016	2,943,107	136,893	50,000	3,030,000	295,000
General Obligation Bonds 2006 County Building 4.7%, due serially through 2006	355,000	-	12,000	343,000	12,000
General Obligation Bonds 2002 Various Purpose Improvement and Refund 2%-4.6%, due serially through 2021	2,140,000	-	215,000	1,925,000	220,000
General Obligation Bonds 1994 Human Services Building 2%- 4%, due serially through 2020	1,875,000	-	-	1,875,000	-
General Obligation Bonds 1996 Jail Facility 4.00%-5.85% due serially through 2007	222,588	12,412	235,000	-	-
Subtotal Governmental Fund Obligations	\$ 7,535,695	2,149,305	512,000	\$ 9,173,000	\$ 528,000
Compensated Absences	1,711,346	1,649,390	1,711,346	1,649,390	68,350
<b>Total Governmental Activities</b>	<b>\$ 9,247,041</b>	<b>3,798,695</b>	<b>2,223,346</b>	<b>\$10,822,390</b>	<b>\$ 596,350</b>
<b>Business-type Activities</b>					
Enterprise Fund Obligation Bonds–1996 Landfill, 3.85%- 5.6%, due serially through 2009 Landfill closure and post-closure care costs	\$ 860,458	22,238	285,000	597,696	\$ 300,000
Obligations under capital leases	3,076,756	-	47,014	3,029,742	-
Compensated Absences	25,482	-	25,482	-	-
	52,543	62,253	52,543	62,253	2,650
<b>Total Business-type Activities</b>	<b>\$ 4,015,239</b>	<b>\$84,491</b>	<b>\$410,039</b>	<b>\$ 3,689,691</b>	<b>\$ 302,650</b>

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

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

A summary of the County’s future long-term debt funding requirements as of December 31, 2007 follows:

Year	Governmental General Obligation		Enterprise General Obligation	
	Principal	Interest	Principal	Interest
2008	528,000	410,316	300,000	34,420
2009	544,000	394,235	320,000	17,920
2010	635,000	376,250	-	-
2011	665,000	353,745	-	-
2012	688,000	328,784	-	-
2013-2017	3,497,000	1,182,317	-	-
2018-2022	1,912,000	413,292	-	-
2023-2027	704,000	80,227	-	-
<b>TOTAL</b>	<b><u>\$9,173,000</u></b>	<b><u>\$3,539,166</u></b>	<b><u>\$ 620,000</u></b>	<b><u>\$52,340</u></b>

The above amortization schedule does not agree to the debt balances outstanding as of December 31, 2007 for the Enterprise Fund General Obligation debt due to unamortized debt which is reported at the matured value in the above amortization schedule.

**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, 2007 representing this liability for all governmental funds are as follows:

	<u>Hours</u>
Vacation.....	54,217
Sick.....	21,550

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.

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



Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

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

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

NOTE G- PENSION AND POSTRETIREMENT BENEFIT OBLIGATIONS

All eligible employees of the County participate in the Public Employees Retirement System of Ohio (PERS). Ohio Public Employees Retirement Systems (OPERS) administers three separate pension plans. 1) *The Traditional Pension Plan (TP)* – a cost-sharing multiple-employer defined benefit pension plan. 2) *The Member-Directed Plan (MD)* – a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20% per year). Under the Member-Directed Plan members accumulate retirement assets equal to the value of member and (vested) employer contributions plus any investment earnings thereon. 3) *The Combined Plan (CO)* – a cost-sharing multiple-employer defined benefit pension plan. Under the Combined Plan employer contributions are invested by the retirement system to provide a formula retirement benefit similar in nature to the Traditional Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan. OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Plan and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by State statute under Chapter 145 of the Ohio Revised Code.

Law enforcement officers consisting of sheriffs and deputy sheriffs contribute 10.1% of their annual compensation and the County contributes 17.17% of the same base. All other members of PERS law enforcement programs were placed on a public safety division and continue to contribute at 9%. All other eligible County employees contribute 9.5% of their annual compensation with the County contributing 13.85% of the same amount. The County's contribution to PERS for the years ending December 31, 2007, 2006, and 2005 were \$3,412,499, \$3,041,832 and \$3,266,358 respectively, equal to the requested contribution for each year. All contributions to PERS were made within the required due dates.

The OPERS issues a stand-alone financial report. Interested parties may obtain a copy by making a written request to: Ohio Public Employees Retirement System, 277 East Town Street, Columbus OH 43215-4642 or calling 614-222-6701 or 1-800-222-7377.

Teachers for the Board of Mental Retardation participate in the State Teachers Retirement System of Ohio (STRS). STRS is also a statewide cost-sharing multiple-employer public employee retirement system administered and controlled by the State. STRS Ohio is a statewide retirement plan for licensed teachers and other faculty members employed in the public schools of Ohio or

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

NOTE G- PENSION AND POSTRETIREMENT BENEFIT OBLIGATIONS (Continued)

any school, college, university, institution or other agency controlled, managed and supported, in whole or in part, by the state or any political subdivision thereof.

New members have a choice of three retirement plan options. In addition to the Defined Benefit (DB) Plan, new members are offered a Defined Contribution (DC) Plan and a Combined Plan.

The DC Plan allows members to allocate all their member contributions and employer contributions equal to 10.5% of earned compensation. The Combined Plan offers features of the DC Plan and the DB Plan. In the Combined Plan, members' contributions are allocated by the member and employer contributions are used to fund a defined benefit payment at a reduced level from the regular DB Plan. Contributions into the DC Plan and the Combined Plan are credited to member accounts as employers submit their payroll information to STRS Ohio, generally on a biweekly basis. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan.

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

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

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

NOTE G- PENSION AND POSTRETIREMENT BENEFIT OBLIGATIONS (Continued)

Combined Plan Benefits – Member contributions are allocated by the member and employer contributions are used to fund a defined benefit payment. A member's defined benefit is determined by multiplying 1% of the member's final average salary by the member's years of service credit.

The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60. The defined contribution portion of the account may be taken as a lump sum or converted to a lifetime monthly annuity at age 50.

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

A retiree of STRS Ohio or another Ohio public retirement system is eligible for reemployment as a teacher following the elapse of two months from the date of retirement. Contributions are made by the reemployed member and employer during the reemployment. Upon termination of reemployment or age 65, whichever comes later, the retiree is eligible for a money-purchase benefit or a lump-sum payment in addition to the original retirement allowance.

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

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

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

STRS contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10% for members and 14% for employers. State statute provides authority for employee and employer contributions. STRS plan members were required to contribute 10% of their annual covered salary and County was required to contribute 14%. The contribution requirements of plan members and the County is established and may be amended by state statute.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

NOTE G- PENSION AND POSTRETIREMENT BENEFIT OBLIGATIONS (Continued)

STRS Ohio issues a stand-alone financial report. Copies of STRS Ohio's 2007 *Comprehensive Annual Financial Report* are available after January 1, 2008. Additional information or copies of STRS Ohio's 2006 *Comprehensive Annual Financial Report* can be requested by writing to STRS Ohio, 275 E. Broad St., Columbus, OH 43215-3371, by calling (614) 227-4090 or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

The County's contributions to STRS for the years ending December 31, 2007, 2006 and 2005 were \$78,261, \$75,334 and \$71,650, respectively, equal to the required contributions for the years. All contributions to STRS were made within the required due dates.

NOTE H – OTHER POST-RETIREMENT OBLIGATIONS

In addition to pension benefits, OPERS provides retirement, disability, survivor and post-retirement health care benefits to qualifying members of both the Traditional and the Combined Plans; however, health care benefits are not statutorily guaranteed. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage.

The Ohio Revised Code provides the statutory authority requiring public employees to fund post-retirement health care through their contributions to OPERS. OPERS provides post-retirement health coverage to age and service retirants with ten (10) or more years qualifying Ohio service credit. Health care coverage for disability recipients and to primary survivor recipients of such retirants is available. The health care coverage provided by the retirement system is considered an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 12. A portion of each employer's contribution to OPERS is set aside for the funding of post retirement health care. The Ohio Revised Code provides statutory authority for employer contributions. For 2007, the employer contribution allocated to the health care plan from January 1 through June 30 was 5.0% and from July 1 through December 31 was 6.0% of covered payroll. The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The following assumptions and calculations were based on OPERS latest actuarial review performed as of December 31, 2006. An entry age normal actuarial cost method of valuation is used in determining the present value of OPEB. The differences between assumed and actual experience (actuarial gains and losses) becomes part of the unfounded actuarial accrued liability. All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Under this approach, assets are adjusted annually to reflect 25% of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12% corridor. The investments assumption rate for 2006 was 6.5%.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

NOTE H – OTHER POST-RETIREMENT OBLIGATIONS (Continued)

An annual increase of 4% compounded annually, is the base portion of the individual pay increase assumption. This assumes no change in the number of active employees. Additionally, annual pay increases, over and above the 4% base increase, were assumed to range from .5% to 6.3%. Health care costs were assumed to increase at the projected wage inflation rate plus an additional factor ranging from .5% to 5% for the next 8 years. In subsequent years (9 and beyond), health care costs were assumed to increase at 4%(the projected wage inflation rate).

OPEBs are advance-funded on an actuarially determined basis. At December 31, 2007, the number of active contributing participants in the Traditional and Combined Plans totaled 374,979. The number of active contributing participants for both plans used in the December 31, 2006 actuarial valuation was 362,130. The rates stated above are the actuarially determined contribution requirements for OPERS. The employer contributions to fund post-employment benefits in 2007 was \$1,355,103.

The actuarial value of the Retirement System's net assets available for OPEB was \$12.0 billion at December 31, 2006 (the latest information available). The actuarially accrued liability and the unfunded actuarial accrued liability, based on the actuarial cost method used, were \$30.7 billion and \$18.7 billion, respectively.

The Health Care Preservation Plan (HCCP) adopted by the OPERS Retirement Board on September 4, 2004, was effective January 1, 2007. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008 which allowed additional funds to be allocated to the health care plan.

In addition to pension benefits, STRS also provides access to health care coverage to retiree's who participate in the Defined Benefit or Combined Plans and their dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursements of monthly Medicare B premiums.

The Ohio Revised Code provides statutory authority allowing the STRS board of trustees to provide health care coverage to retirees who participated in the Defined Benefit or Combined Plans and their dependents. Coverage under the current program includes hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premium.

The Board has the discretionary authority over how much, if any, of the associated health care costs will be absorbed by the plan. All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The retirement board allocates employer contributions to the Health Care Stabilization Fund, which health care benefits are paid. The board allocated 1% of covered payroll for the fiscal years ended June 30, 2006 and June 30, 2007 to a health care stabilization fund within the employer's trust fund. The balance in the Health Care Stabilization Fund was \$4.1 billion on June 30, 2007. The number of participants eligible to receive health care benefits for

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

NOTE H – OTHER POST-RETIREMENT OBLIGATIONS (Continued)

STRS as a whole for the year ended June 30, 2007 was 122,934. The STRS plan's net health care costs for the year ended June 30, 2007, as a whole was \$265,558,000. By Ohio law, health care benefits are not guaranteed and the cost of the coverage paid from STRS shall be included in the employer contribution rate, currently at 14% of covered payroll. The employer contributions to fund post-employment benefits in 2007 was \$5,590.

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 2007 were based, is as follows:

Real Property	\$ 987,651,400
Public Utility and tangible personal property	<u>91,312,900</u>
Total assessed property value	<u>\$ 1,078,964,300</u>

In 2007, real property taxes were levied on January 1, 2007 on the assessed values as of January 1, 2006, 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 2006. Tangible personal property tax is assessed on equipment and inventory held by businesses. Tangible property taxes were due on May 4, 2007 and October 5, 2007. Tangible property is assessed at 25% of true value (as defined). In 2007, each business was eligible to receive a \$10,000 exemption in assessed value, which was reimbursed by the State.

Real property taxes are payable annually or semi-annually. In 2007, if paid annually, payment was due by February 9, 2007. If paid semi-annually, the first payment (at least 1/2 of amount (billed) was due February 9, 2007 with the remainder due July 13, 2007.

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, 2007. 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 2007 operations. The receivable is therefore offset by a credit to deferred revenue.

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

NOTE I - PROPERTY TAXES (Continued)

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

<u>Purpose</u>	<u>Voter Authorized Rate (a)</u>	<u>Rate Levied for Current Year Collection</u>		<u>Final Collection Year</u>
		<u>Agriculture/ Residential (b)</u>	<u>Other</u>	
General Fund	None			
Mental Health	.50	.087254	.227101	2014
MRDD Operating	.20	.034901	.090840	(c)
MRDD Operating	1.30	1.117398	1.198451	(c)
MRDD Operating	1.50	1.290438	1.382829	(c)
MRDD Operating	1.00	.942533	.958406	2010
Senior Citizens	.50	.471191	.479203	2008
Health Operating	.30	.187594	.242457	2006
Health Operating	.20	.125063	.161638	2006
Health Operating	.25	.178733	.209274	2009

(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  
December 31, 2007

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

A reconciliation for all major governmental funds at December 31, 2007 from the budget basis to a GAAP basis for excess of revenues and other financing sources over (under) expenses and other uses follows:

	General <u>Fund</u>	Board of Mental Retardation <u>Fund</u>	Job & Family Services <u>Fund</u>	Mental Health <u>Fund</u>	Motor Vehicle & Gas Tax <u>Fund</u>
Budget Basis	\$ (474,273)	\$170,958	\$ 145,567	\$ (383,927)	\$ (480,270)
Net adjustment for revenue accruals	(74,328)	129,479	(68,016)	(4,325)	(68,309)
Net adjustment for expenditure accruals	(90,043)	(161,230)	(403,324)	(211,784)	(171,625)
Net adjustments for encumbrances	216,230	134,231	336,150	744,189	96,850
GAAP Basis	<u>\$ (422,414)</u>	<u>\$ 273,438</u>	<u>\$ 10,377</u>	<u>\$ 144,153</u>	<u>\$ (623,354)</u>

NOTE K - COMMITMENTS AND CONTINGENCIES

The County is a defendant in a number of claims and lawsuits, which may be classified as routine litigation in which minimal nonmaterial damages are being sought. In addition, the County is a defendant in numerous other claims and lawsuits ranging from tort liability to civil rights litigation in which the County believes the amounts claimed are overstated and not fair estimates of the ultimate settlements, if any, of these claims. It is not possible to predict with certainty the ultimate outcome of all lawsuits or claims pending or threatened against the County. Based on the current status of all legal proceedings for which accruals have not been made in the County's financial statements, it is the opinion of management that the proceedings will not have a material adverse impact on the County's overall financial position. Amounts paid by the County in 2007 for litigation settled were not material.

The County participates in a number of Federal and State assisted grant programs. The major programs are: Community Development Block Grant and Ohio Department of Human Services. These programs are subject to financial and compliance audits by grantors or representatives. At December 31, 2007, the audits of certain programs have not yet been completed. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The County believes that disallowed claims, if any, will not have a material adverse effect on the County's financial position.



Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

NOTE L - RISK MANAGEMENT

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

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

CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in CORSA. The County's payment for insurance to CORSA in 2007 was \$246,306.

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 \$501,003 reported in the fund at December 31, 2007 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 Anthem Benefit Administrators, the plan administrator. Changes in the fund's claim liability amount in 2005, 2006 and 2007 were:

<u>Year</u>	<u>Beginning of Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claim Payments</u>	<u>End of Fiscal Year Liability</u>
2005	\$ 808,481	\$ 4,176,228	\$ 4,290,072	\$ 694,637
2006	\$ 694,637	\$ 4,234,805	\$ 4,425,422	\$ 504,020
2007	\$ 504,020	\$ 3,996,022	\$ 3,999,039	\$ 501,003

Huron County, Ohio  
Notes to the Basic Financial Statements  
December 31, 2007

NOTE L - RISK MANAGEMENT (Continued)

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 – RESTATEMENT OF BEGINNING FUND BALANCES/ NET ASSETS

The County has elected to change its method of reporting the Huron County Airport Authority from a blended component unit to a discretely presented component unit effective January 1, 2007. This change had the following effect on fund balances and net assets as of January 1, 2007.

	General Fund	Board of Mental Retardation Fund	Job & Family Services Fund	Motor Vehicle & Gas Tax Fund	Mental Health Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balance, January 1 - As Previously Reported	\$3,287,107	\$ 798,448	\$ 612,133	\$2,046,261	\$1,780,912	\$ 4,839,142	\$ 13,364,003
Discretely Presented Component Unit	0	0	0	0	0	(21,982)	(21,982)
Fund Balance, January 1 - As Restated	<u>\$3,287,107</u>	<u>\$ 798,448</u>	<u>\$ 612,133</u>	<u>\$2,046,261</u>	<u>\$1,780,912</u>	<u>\$ 4,817,160</u>	<u>\$ 13,342,021</u>

Net Assets - Governmental Activities, January 1 - As Previously Reported	\$ 43,271,211
Discretely Presented Component Unit	<u>(21,982)</u>
Net Assets - Governmental Activities, January 1 - As Restated	<u>\$ 43,249,229</u>

NOTE N – ACCOUNTABILITY AND COMPLIANCE

**Deficit Fund Balance:** The Workforce Investment Fund (WIA) had a deficit fund balance in the amount of \$135,919 as of December 31, 2007. This fund complies with Ohio state law, which does not permit cash basis deficits. The General Fund provides transfers when cash is required, not when accruals occur. The deficit fund balance resulted from adjustments for accrued liabilities. This deficit should be eliminated by future revenues not recognized under generally accepted accounting principles at December 31, 2007.

**HURON COUNTY, OHIO  
GENERAL FUND  
DECEMBER 31, 2007**

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  
GENERAL FUND  
SCHEDULES OF EXPENDITURES DETAIL - BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2007

	Original	Final	Actual	Variance With Final Budget
Expenditures:				
Current:				
General government-				
Legislative and executive				
Commissioners-				
Personal services.....	\$335,454	\$335,454	\$318,747	\$16,707
Materials and supplies.....	2,250	2,750	2,565	185
Charges and services.....	24,590	24,590	22,882	1,708
Capital purchases.....	10,000	10,000	9,297	703
Microfilm-				
Personal services.....	48,079	48,079	47,940	139
Materials and supplies.....	1,102	1,102	1,050	52
Charges and services.....	1,800	1,800	700	1,100
Data Processing				
Personal services.....	60,840	60,840	60,431	409
Materials and supplies.....	5,092	5,092	5,092	0
Charges and services.....	92,677	92,677	92,594	83
Auditor-				
Personal services.....	283,421	284,293	283,956	337
Materials and supplies.....	7,276	7,276	7,276	0
Charges and services.....	13,717	13,717	13,553	164
Capital purchases.....	0	0	0	0
Treasurer-				
Personal services.....	138,630	138,630	136,435	2,195
Materials and supplies.....	5,403	5,403	5,403	0
Charges and services.....	7,821	7,821	7,615	206
Capital purchases.....	0	0	0	0
Prosecutor-				
Personal services.....	464,549	464,549	431,368	33,181
Materials and supplies.....	3,000	3,000	2,808	192
Charges and services.....	38,382	38,382	37,668	714
Capital purchases.....	500	500	287	213
Board of revision-				
Charges and services.....	1,200	1,200	1,200	0
Board of elections-				
Personal services.....	228,624	262,410	261,389	1,021
Materials and supplies.....	9,000	21,181	21,180	1
Charges and services.....	51,050	58,084	57,465	619
Capital purchases.....	4,710	4,710	4,710	0

- continued

HURON COUNTY, OHIO  
GENERAL FUND  
SCHEDULES OF EXPENDITURES DETAIL - BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2007

	Original	Final	Actual	Variance With Final Budget
<b>Building maintenance-</b>				
Personal services.....	313,043	313,043	288,134	24,909
Materials and supplies.....	57,500	58,400	47,580	10,820
Charges and services.....	504,500	508,600	420,573	88,027
Capital purchases.....	19,500	19,500	3,677	15,823
<b>Recorder-</b>				
Personal services.....	116,578	114,078	113,200	878
Materials and supplies.....	2,500	4,000	3,990	10
Charges and services.....	4,195	5,195	5,031	164
<b>Mechanic-</b>				
Personal services.....	43,362	43,522	43,496	26
Materials and supplies.....	21,425	21,265	19,785	1,480
Capital purchases.....	0	0	0	0
<b>Insurance &amp; taxes</b>				
Charges and services.....	2,301,160	2,300,027	2,228,176	71,851
<b>Bureau of inspection</b>				
Charges and services.....	98,000	100,000	99,461	539
<b>Planning Commission</b>				
Charges and services.....	4,320	4,320	4,211	109
<b>Real estate assessment</b>				
Personal services.....	66,168	65,296	62,744	2,552
<b>New Jail</b>				
Charges and services.....	0	0	0	0
Total legislative and executive...	5,391,418	5,450,786	5,173,669	277,117
<b>Judicial</b>				
<b>Common pleas court-</b>				
Personal services.....	326,968	333,187	324,369	8,818
Materials and supplies.....	5,000	3,200	3,190	10
Charges and services.....	52,617	53,604	52,569	1,035
Capital purchases.....	8,350	2,924	2,686	238
<b>Jury commission-</b>				
Personal services.....	1,004	1,024	972	52
Charges and services.....	210	210	160	50
<b>Court of appeals</b>				
Charges and services.....	385	385	0	385

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HURON COUNTY, OHIO  
GENERAL FUND  
SCHEDULES OF EXPENDITURES DETAIL - BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2007

	Original	Final	Actual	Variance With Final Budget
<b>Juvenile court-</b>				
Personal services.....	342,275	342,275	335,281	6,994
Materials and supplies.....	27,000	27,000	26,942	58
Charges and services.....	58,200	58,200	49,209	8,991
Capital purchases.....	18,000	18,000	16,954	1,046
<b>Probate court-</b>				
Personal services.....	109,074	109,074	105,403	3,671
Materials and supplies.....	6,000	6,000	5,707	293
Charges and services.....	14,019	10,019	4,279	5,740
Capital purchases.....	6,000	10,000	9,777	223
<b>Clerk of courts-</b>				
Personal services.....	264,765	266,915	264,749	2,166
Materials and supplies.....	52,976	52,976	51,971	1,005
Charges and services.....	19,838	19,838	15,877	3,961
Capital purchases.....	0	0	0	0
<b>Public defender</b>				
Personal services.....	218,729	218,246	217,517	729
Materials and supplies.....	650	900	900	0
Charges and services.....	26,966	26,791	26,740	51
Capital purchases.....	650	1,058	1,028	30
<b>Education</b>				
Charges and services.....	500	500	500	0
<b>Municipal court-</b>				
Charges and services.....	260,977	262,477	230,469	32,008
<b>Miscellaneous</b>				
Charges and services.....	429,750	640,123	586,032	54,091
Total judicial.....	2,250,903	2,464,926	2,333,281	131,645
<b>Public safety</b>				
<b>Coroner-</b>				
Personal services.....	49,064	49,064	48,428	636
Materials and supplies.....	425	425	415	10
Charges and services.....	14,695	25,070	24,906	164
<b>Sheriff-</b>				
Personal services.....	1,497,430	1,491,230	1,474,243	16,987
Materials and supplies.....	66,448	85,834	85,743	91
Charges and services.....	58,339	61,539	60,737	802
Capital purchases.....	12,600	12,600	12,231	369

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HURON COUNTY, OHIO  
GENERAL FUND  
SCHEDULES OF EXPENDITURES DETAIL - BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2007

	Original	Final	Actual	Variance With Final Budget
<b>Disaster services-</b>				
Personal services.....	121,210	122,630	122,463	167
Materials and supplies.....	600	600	600	0
Charges and services.....	3,630	3,630	3,630	0
Capital purchases.....	600	600	600	0
<b>Adult probation-</b>				
Materials and supplies.....	3,600	3,600	3,580	20
Capital purchases.....	5,025	5,025	5,024	1
Charges and services.....	1,300	1,300	1,300	0
<b>Juvenile probation</b>				
Personal services.....	274,540	273,844	273,279	565
Charges and services.....	12,000	11,800	4,873	6,927
<b>Juvenile detention</b>				
Charges and services.....	236,000	236,000	231,113	4,887
<b>Jail Operations-</b>				
Personal services.....	1,853,801	1,882,443	1,867,154	15,289
Materials and supplies.....	518,634	432,134	420,281	11,853
Charges and services.....	241,264	284,764	246,519	38,245
Capital purchases.....	10,000	10,000	10,000	0
<b>Total public safety.....</b>	<b>4,981,205</b>	<b>4,994,132</b>	<b>4,897,119</b>	<b>97,013</b>
<b>Public works</b>				
<b>Sanitation/Ditches</b>				
Charges and services.....	0	1,000	0	1,000
<b>Airport</b>				
Charges and services.....	20,000	20,000	20,000	0
<b>Total public works.....</b>	<b>20,000</b>	<b>21,000</b>	<b>20,000</b>	<b>1,000</b>
<b>Health</b>				
<b>Health/Welfare</b>				
Charges and services.....	12,000	12,000	12,000	0
<b>Health Statistics</b>				
Charges and services.....	120,200	120,200	117,295	2,905
<b>Total health.....</b>	<b>132,200</b>	<b>132,200</b>	<b>129,295</b>	<b>2,905</b>

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HURON COUNTY, OHIO  
GENERAL FUND  
SCHEDULES OF EXPENDITURES DETAIL - BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
YEAR ENDED DECEMBER 31, 2007

	Original	Final	Actual	Variance With Final Budget
Soldiers relief				
Personal services.....	205,000	205,000	165,179	39,821
Materials and supplies.....	15,000	15,000	2,159	12,841
Charges and services.....	219,595	219,595	104,280	115,315
Capital purchases.....	20,000	20,000	0	20,000
Veterans service				
Charges and services.....	13,500	13,500	3,965	9,535
Total human services.....	473,095	473,095	275,583	197,512
Miscellaneous				
Agriculture				
Charges and services.....	360,720	360,720	360,720	0
Total miscellaneous.....	360,720	360,720	360,720	0
Capital Outlay				
Charges and services.....	33,868	33,868	33,866	2
Total expenditures.....	13,643,409	13,930,727	13,223,533	707,194
Other financing uses:				
Transfers - out.....	1,940,034	1,871,104	1,725,824	145,280
Total expenditures and other financing uses.....	\$15,583,443	\$15,801,831	\$14,949,357	\$852,474



**HURON COUNTY, OHIO**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2007**

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

**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 Program** – 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.

**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. Summarized information on the financial activity and balances of the following Special Revenue funds include:

- \* Drug Law Enforcement
- \* DUI Enforcement and Education
- \* Indigent Guardianship
- \* Dog & Kennel
- \* Sheriff Policing
- \* DRETAC - Prosecutor
- \* DRETAC - Treasurer
- \* Prepayment of Interest
- \* Community Corrections Grant
- \* Probation Services
- \* Juvenile Accountability Incentive
- \* Mediation - Juvenile
- \* Annexation Petition
- \* Special Projects – Common Pleas Court
- \* Recorders Equipment
- \* Title Department
- \* Juvenile Court Computerization
- \* Clerk of Courts Computerization
- \* Concealed Weapons
- \* Juvenile Indigent Drivers Alcohol Treatment
- \* Youth Program
- \* Common Pleas Court Computerization
- \* Tuberculosis Levy (TB)
- \* Help America Vote
- \* National Webcheck
- \* Marriage License
- \* Ditch Maintenance
- \* Title I
- \* Huron County Block Grant
- \* Partial Taxiway
- \* Recycle Ohio 2005
- \* Recycle Ohio 2006
- \* Municipal Court Advocacy
- \* Victims Assistance
- \* 911 Emergency Equipment
- \* MRDD Residential
- \* Recycle Ohio 2004
- \* Homeland Security
- \* Local Emergency Planning

- \* Program Income
- \* EMA Hazmat (Revenue used for cleanup of hazardous spills)
- \* Early Intervention Collaborative
- \* MRDD Trust
- \* Harter Trust
- \* Children's Trust
- \* Commissary Rotary Trust
- \* Canine Trust
- \* Unclaimed Money
- \* Airport Grant

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

**DEBT SERVICE FUNDS** - The debt service fund is used to account for the accumulation of resources and payments of general obligation bond principal and interest from government resources.

**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 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.

**New Voting Equipment** – To account for purchases made regarding new voting equipment for the County's Board of Elections.

The capital projects funds have been combined into one fund for governmental fund reporting purposes on pages 82-85.

HURON COUNTY, OHIO  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 DECEMBER 31, 2006

	Child Support	Real Estate	Children's Services	Comprehensive Housing	WIA	Senior Services
Assets:						
Equity in pooled cash and investments	\$ 537,336	\$ 146,164	\$ 790,508	\$ 62,621	\$ 362	\$ 1,204
Cash and Cash Equivalents with Fiscal Agents	-	-	-	-	-	-
Receivables (net of allowances for uncollectibles)						
Taxes	-	-	-	-	-	380,668
Accounts	356	57	-	-	-	-
Special assessments receivable	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-
Revolving loans receivable	-	-	-	-	-	-
Due from other governments	50,281	-	121,602	66,259	-	26,466
Prepayments	-	-	-	-	-	-
Materials and supplies inventory	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 587,973</b>	<b>\$ 146,221</b>	<b>\$ 912,110</b>	<b>\$ 128,880</b>	<b>\$ 362</b>	<b>\$ 408,338</b>
Liabilities:						
Accounts payable	\$ 3,042	\$ 14,133	\$ 108,209	\$ 67,000	\$ 136,281	\$ 1,204
Contracts payable	-	-	-	-	-	-
Accrued wages and benefits	9,884	3,533	-	-	-	-
Due to other governments	9,576	3,377	-	-	-	-
Deferred revenue	-	-	-	-	-	407,134
<b>Total liabilities</b>	<b>22,502</b>	<b>21,043</b>	<b>108,209</b>	<b>67,000</b>	<b>136,281</b>	<b>408,338</b>
Fund Balances:						
Reserved-						
Reserved for encumbrances	711	300	22,909	407	361	-
Reserved for revolving loans receivable	-	-	-	-	-	-
Reserved for inventory	-	-	-	-	-	-
Unreserved-						
Undesignated	564,760	124,878	780,992	61,473	(136,280)	-
<b>Total fund balances</b>	<b>565,471</b>	<b>125,178</b>	<b>803,901</b>	<b>61,880</b>	<b>(135,919)</b>	<b>-</b>
<b>Total liabilities and fund balances</b>	<b>\$ 587,973</b>	<b>\$ 146,221</b>	<b>\$ 912,110</b>	<b>\$ 128,880</b>	<b>\$ 362</b>	<b>\$ 408,338</b>

Felony Delinquent Care & Custody	Huron County Revolving Loan	Emergency Management Agency	Muny Road	Other Special Revenue Funds	Total	Debt Service	Capital Projects	TOTAL
\$ 675,151	\$ 168,707	\$ 375,455	\$ 422,836	\$ 1,981,446	\$ 5,161,790	\$ -	\$ 499,814	\$ 5,661,604
-	-	-	-	-	-	-	298,273	298,273
-	-	-	-	-	380,668	-	-	380,668
-	-	-	-	32,371	32,784	-	-	32,784
-	-	-	-	187,677	187,677	-	-	187,677
-	-	-	-	-	-	-	-	-
-	261,883	-	-	-	261,883	-	-	261,883
-	-	-	-	67,558	332,166	-	-	332,166
-	-	-	-	229	229	-	-	229
-	-	-	-	982	982	-	-	982
<u>\$ 675,151</u>	<u>\$ 430,590</u>	<u>\$ 375,455</u>	<u>\$ 422,836</u>	<u>\$ 2,270,263</u>	<u>\$ 6,358,179</u>	<u>\$ -</u>	<u>\$ 798,087</u>	<u>\$ 7,156,266</u>
\$ 586	\$ -	\$ 466	\$ -	\$ 89,793	\$ 420,714	\$ -	\$ -	\$ 420,714
-	-	-	-	-	-	-	27,313	27,313
3,443	-	1,654	-	11,462	29,976	-	-	29,976
3,631	-	1,557	-	10,885	29,026	-	-	29,026
-	-	-	-	187,677	594,811	-	-	594,811
7,660	-	3,677	-	299,817	1,074,527	-	27,313	1,101,840
-	-	14	-	94,746	119,448	-	55,853	175,301
-	261,883	-	-	-	261,883	-	-	261,883
-	-	-	-	982	982	-	-	982
<u>667,491</u>	<u>168,707</u>	<u>371,764</u>	<u>422,836</u>	<u>1,874,718</u>	<u>4,901,339</u>	<u>-</u>	<u>714,921</u>	<u>5,616,260</u>
<u>667,491</u>	<u>430,590</u>	<u>371,778</u>	<u>422,836</u>	<u>1,970,446</u>	<u>5,283,652</u>	<u>-</u>	<u>770,774</u>	<u>6,054,426</u>
<u>\$ 675,151</u>	<u>\$ 430,590</u>	<u>\$ 375,455</u>	<u>\$ 422,836</u>	<u>\$ 2,270,263</u>	<u>\$ 6,358,179</u>	<u>\$ -</u>	<u>\$ 798,087</u>	<u>\$ 7,156,266</u>

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
 CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2007

	Child Support	Real Estate	Children Services	Comprehensive Housing	WIA	Senior Services
Revenues:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 499,693
Charges for services	441,547	488,172	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Intergovernmental revenue	883,848	-	1,299,531	244,952	1,228,410	46,952
Investment earnings	-	-	-	717	-	-
Miscellaneous revenue	24,650	10,743	-	-	979	-
<b>Total revenues</b>	<b>1,350,045</b>	<b>498,915</b>	<b>1,299,531</b>	<b>245,669</b>	<b>1,229,389</b>	<b>546,645</b>
Expenditures:						
Current:						
General government-						
Legislative and executive	-	441,797	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	259,754	-	-
Health	-	-	-	-	-	546,645
Human services	1,010,729	-	1,757,981	-	1,325,953	-
Conservation & recreation	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
<b>Total expenditures</b>	<b>1,010,729</b>	<b>441,797</b>	<b>1,757,981</b>	<b>259,754</b>	<b>1,325,953</b>	<b>546,645</b>
Excess (deficiency) of revenues over (under) expenditures	339,316	57,118	(458,450)	(14,085)	(96,564)	-
Other financing sources (uses):						
Transfers in	50,000	-	565,000	-	-	-
Transfers out	-	-	-	-	-	-
Payment to refunding bond escrow agent	-	-	-	-	-	-
Proceeds of general obligation bonds	-	-	-	-	-	-
<b>Total other sources (uses)</b>	<b>50,000</b>	<b>-</b>	<b>565,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	389,316	57,118	106,550	(14,085)	(96,564)	-
Fund balance January 1	176,155	68,060	697,351	75,965	(39,355)	-
<b>Fund balance December 31</b>	<b>\$ 565,471</b>	<b>\$ 125,178</b>	<b>\$ 803,901</b>	<b>\$ 61,880</b>	<b>\$ (135,919)</b>	<b>\$ -</b>

Felony Delinquent Care & Custody	Huron County Revolving Loan	Emergency Management Agency	Muny Road	Other Special Revenue Funds	Total	Debt Service	Capital Projects	TOTAL
\$ -	\$ -	\$ -	\$ 159,586	\$ -	\$ 659,279	\$ -	\$ -	\$ 659,279
-	-	-	-	\$ 722,606	1,652,325	-	-	1,652,325
-	-	-	-	\$ 2,020	2,020	-	-	2,020
-	-	-	-	\$ 108,267	108,267	-	-	108,267
-	-	-	-	\$ 14,310	14,310	-	-	14,310
-	342,613	57,232	-	\$ 1,824,065	5,927,603	28,351	-	5,955,954
-	-	8,356	-	\$ 48,557	57,630	-	15,825	73,455
-	9,428	30,041	-	\$ 227,766	303,607	-	-	303,607
342,613	17,784	87,273	159,586	2,947,591	8,725,041	28,351	15,825	8,769,217
-	-	132,500	-	\$ 562,589	1,136,886	-	-	1,136,886
-	275,761	-	108,895	\$ 264,179	648,835	-	-	648,835
-	-	-	195,641	\$ 131,308	586,703	-	-	586,703
-	-	-	-	\$ 428,971	975,616	-	-	975,616
-	-	-	-	\$ 390,221	4,484,884	-	-	4,484,884
-	-	-	-	\$ 154,420	154,420	-	-	154,420
-	-	-	-	\$ 79,922	79,922	-	-	79,922
-	-	-	-	\$ 598,291	598,291	-	1,596,602	2,194,893
-	-	-	-	-	-	512,000	-	512,000
-	-	-	-	-	-	388,973	-	388,973
-	-	-	-	-	-	-	27,000	27,000
275,761	132,500	108,895	195,641	2,609,901	8,665,557	900,973	1,623,602	11,190,132
66,852	(114,716)	(21,622)	(36,055)	337,690	59,484	(872,622)	(1,607,777)	(2,420,915)
-	-	-	-	69,769	684,769	872,610	102,952	1,660,331
-	-	-	-	(2,150)	(2,150)	-	-	(2,150)
-	-	-	-	-	-	-	2,000,000	2,000,000
-	-	-	-	67,619	682,619	872,610	2,102,952	3,658,181
66,852	(114,716)	(21,622)	(36,055)	405,309	742,103	(12)	495,175	1,237,266
600,639	545,306	393,400	458,891	1,565,137	4,541,549	12	275,599	4,817,160
\$ 667,491	\$ 430,590	\$ 371,778	\$ 422,836	\$ 1,970,446	\$ 5,283,652	\$ -	\$ 770,774	\$ 6,054,426

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HURON COUNTY, OHIO  
 SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 DRUG LAW ENFORCEMENT OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Fines and forfeitures	\$4,711	\$2,711	\$2,512	(\$199)
Total revenues	4,711	2,711	2,512	(199)
Expenditures:				
Current:				
Charges and services	9,000	7,000	3,676	3,324
Total expenditures	9,000	7,000	3,676	3,324
Excess of revenues over expenditures	(4,289)	(4,289)	(1,164)	3,125
Fund balance, January 1	4,289	4,289	4,289	0
Fund balance, December 31	\$0	\$0	\$3,125	\$3,125

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 D.U.I. ENFORCEMENT AND EDUCATION OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Fines and forfeitures	\$659	\$659	\$1,139	\$480
Total revenues	659	659	1,139	480
Expenditures:				
Current:				
Charges and services	3,000	3,000	494	2,506
Total expenditures	3,000	3,000	494	2,506
Excess (Deficiency) of revenues over (under) expenditures	(2,341)	(2,341)	645	2,986
Fund balance, January 1	2,341	2,341	2,341	0
Fund balance, December 31	\$0	\$0	\$2,986	\$2,986

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 INDIGENT GUARDIANSHIP OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Charges for services	\$16,700	\$16,700	\$8,322	(\$8,378)
Total revenues	16,700	16,700	8,322	(8,378)
Expenditures:				
Current:				
Charges and services	30,000	30,000	11,241	18,759
Total expenditures	30,000	30,000	11,241	18,759
Excess of revenues over expenditures	(13,300)	(13,300)	(2,919)	10,381
Fund balance, January 1	13,301	13,301	13,301	0
Fund balance, December 31	\$1	\$1	\$10,382	\$10,381

HURON COUNTY, OHIO  
SCHEDULES OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
DOG & KENNEL OTHER SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$108,600	\$108,600	\$178,643	\$70,043
Fines and forfeitures	4,000	4,000	4,997	997
Miscellaneous revenue	1,000	1,000	1,670	670
Total revenues	113,600	113,600	185,310	71,710
Expenditures:				
Current:				
Personal services	178,800	183,800	161,277	22,523
Materials and supplies	21,100	21,100	13,030	8,070
Charges and services	53,085	48,085	20,191	27,894
Capital purchases	22,000	22,000	0	22,000
Total expenditures	274,985	274,985	194,498	80,487
Excess (deficiency) of revenues over (under) expenditures	(161,385)	(161,385)	(9,188)	152,197
Fund balance, January 1	159,885	159,885	159,885	0
Prior year encumbrances appropriated	1,500	1,500	1,500	0
Fund balance, December 31	\$0	\$0	\$152,197	\$152,197

HURON COUNTY, OHIO  
SCHEDULES OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
SHERIFF POLICING OTHER SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$22,960	\$22,960	\$21,907	(\$1,053)
Total revenues	22,960	22,960	21,907	(1,053)
Other financing sources (uses):				
Transfers out	(27,000)	(27,000)	0	27,000
Total other financing sources (uses)	(27,000)	(27,000)	0	27,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(24,040)	(24,040)	2,603	26,643
Fund balance, January 1	24,040	24,040	24,040	0
Fund balance, December 31	\$0	\$0	\$26,643	\$26,643

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 DRETAC - PROSECUTOR OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$25,000	\$25,000	\$48,584	\$23,584
Total revenues	25,000	25,000	48,584	23,584
Expenditures:				
Current:				
Personal services	82,405	82,405	50,150	32,255
Charges and services	7,500	7,500	350	7,150
Total expenditures	89,905	89,905	50,500	39,405
Excess of revenues over expenditures	(64,905)	(64,905)	(1,916)	62,989
Fund balance, January 1	130,331	130,331	130,331	0
Fund balance, December 31	\$65,426	\$65,426	\$128,415	\$62,989

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 DRETAC - TREASURER OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for Services	\$25,000	\$25,000	\$43,259	\$18,259
Total revenues	25,000	25,000	43,259	18,259
Expenditures:				
Current:				
Personal services	52,786	52,786	21,659	31,127
Materials and supplies	30,000	30,000	14,858	15,142
Charges and services	11,375	11,375	3,337	8,038
Capital purchases	2,500	2,500	0	2,500
Total expenditures	96,661	96,661	39,854	56,807
Excess of revenues over expenditures	(71,661)	(71,661)	3,405	75,066
Fund balance, January 1	71,661	71,661	71,661	0
Fund balance, December 31	\$0	\$0	\$75,066	\$75,066

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 PREPAYMENT OF INTEREST OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$1,100	\$1,100	\$1,717	\$617
Total revenues	1,100	1,100	1,717	617
Expenditures:				
Current:				
Materials and supplies	9,334	9,334	0	9,334
Total expenditures	9,334	9,334	0	9,334
Excess (deficiency) of revenues over (under) expenditures	(8,234)	(8,234)	1,717	9,951
Fund balance, January 1	8,235	8,235	8,235	0
Fund balance, December 31	\$1	\$1	\$9,952	\$9,951



HURON COUNTY, OHIO  
SCHEDULES OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
COMMUNITY CORRECTIONS OTHER SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$56,077	\$56,077	\$58,877	\$2,800
Miscellaneous revenue	5,600	5,600	5,600	0
Total revenues	61,677	61,677	64,477	2,800
Expenditures:				
Current:				
Personal services	49,819	49,819	49,497	322
Supplies	4,000	6,544	5,998	546
Other Expenses	11,630	9,086	6,637	2,449
Total expenditures	65,449	65,449	62,132	3,317
Deficiency of revenues under expenditures	(3,772)	(3,772)	2,345	6,117
Fund balance, January 1	6,583	6,583	6,583	0
Fund balance, December 31	\$2,811	\$2,811	\$8,928	\$6,117

HURON COUNTY, OHIO  
SCHEDULES OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
CHILD SUPPORT SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
<b>Revenues:</b>				
Charges for services	\$275,000	\$275,000	\$269,874	(\$5,126)
Intergovernmental revenue	700,000	700,000	833,567	133,567
Miscellaneous revenue	40,000	40,000	24,294	(15,706)
Total revenues	1,015,000	1,015,000	1,127,735	112,735
<b>Expenditures:</b>				
<b>Current:</b>				
Personal services	981,000	981,000	699,973	281,027
Materials and supplies	4,000	4,000	588	3,412
Charges and services	640,185	640,185	381,781	258,404
Capital purchases	10,000	10,000	2,014	7,986
Total expenditures	1,635,185	1,635,185	1,084,356	550,829
Excess of revenues over expenditures	(620,185)	(620,185)	43,379	663,564
<b>Other financing sources:</b>				
Transfers in	350,000	350,000	221,673	(128,327)
Total other financing sources	350,000	350,000	221,673	(128,327)
Excess (deficiency) of revenues and other financing sources (under) expenditures and other uses	(270,185)	(270,185)	265,052	535,237
Fund balance, January 1	268,035	268,035	268,035	0
Prior year encumbrances appropriated	2,150	2,150	2,150	0
Fund balance, December 31	\$0	\$0	\$535,237	\$535,237

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 PROBATION SERVICES OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$7,200	\$7,200	\$9,610	\$2,410
Total revenues	7,200	7,200	9,610	2,410
Expenditures:				
Current:				
Materials and supplies	1,500	1,500	216	1,284
Capital outlay	100	140	140	0
Miscellaneous	11,080	11,040	10,779	261
Total expenditures	12,680	12,680	11,135	1,545
Excess (deficiency) of revenues over (under) expenditures	(5,480)	(5,480)	(1,525)	3,955
Fund balance, January 1	12,325	12,325	12,325	0
Prior year encumbrances appropriated	80	80	80	0
Fund balance, December 31	\$6,925	\$6,925	\$10,880	\$3,955

HURON COUNTY, OHIO  
SCHEDULES OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
REAL ESTATE ASSESSMENT SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$460,000	\$460,000	\$488,155	\$28,155
Miscellaneous revenue	12,700	12,700	10,703	(1,997)
Total revenues	472,700	472,700	498,858	26,158
Expenditures:				
Current:				
Personal services	228,376	228,376	206,399	21,977
Materials and supplies	6,600	6,600	2,273	4,327
Charges and services	419,548	419,548	327,207	92,341
Capital purchases	18,000	18,000	16,938	1,062
Total expenditures	672,524	672,524	552,817	119,707
Excess (deficiency) of revenues over (under) expenditures	(199,824)	(199,824)	(53,959)	145,865
Fund balance, January 1	196,924	196,924	196,924	0
Prior year encumbrances appropriated	2,900	2,900	2,900	0
Fund balance, December 31	\$0	\$0	\$145,865	\$145,865

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 WIA (WORKFORCE IN ACTION) SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,300,000	\$1,299,700	\$1,228,410	(\$71,290)
Miscellaneous revenue	16,000	16,000	979	(15,021)
Total revenues	1,316,000	1,315,700	1,229,389	(86,311)
Expenditures:				
Current:				
Charges and services	1,433,799	1,243,799	1,239,187	4,612
Total expenditures	1,433,799	1,243,799	1,239,187	4,612
Excess of revenues over expenditures	(117,799)	71,901	(9,798)	(81,699)
Fund balance, January 1	98	98	98	0
Prior year encumbrances appropriated	9,700	9,700	9,700	0
Fund balance, December 31	(\$108,001)	\$81,699	\$0	(\$81,699)

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MEDIATION-JUVENILE OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$36,261	\$36,261	\$34,451	(\$1,810)
Total revenues	36,261	36,261	34,451	(1,810)
Expenditures:				
Current:				
Capital purchases	76,000	76,000	25,721	50,279
Total expenditures	76,000	76,000	25,721	50,279
Excess of revenues over expenditures	(39,739)	(39,739)	8,730	48,469
Fund balance, January 1	54,740	54,740	54,740	0
Fund balance, December 31	\$15,001	\$15,001	\$63,470	\$48,469

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 ANNEXATION PETITION OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$50	\$50	\$50	\$0
Total revenues	50	50	50	0
Expenditures:				
Current:				
Charges and services	286	286	19	267
Total expenditures	286	286	19	267
Excess of revenues over expenditures	(236)	(236)	31	267
Fund balance, January 1	236	236	236	0
Fund balance, December 31	\$0	\$0	\$267	\$267

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 SPECIAL PROJECTS COMMON PLEAS COURT OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Charges for services	\$15,000	\$15,000	\$21,420	\$6,420
Total revenues	15,000	15,000	21,420	6,420
Expenditures:				
Current:				
Charges and services	66,100	66,100	44,829	21,271
Total expenditures	66,100	66,100	44,829	21,271
Excess of revenues over expenditures	(51,100)	(51,100)	(23,409)	27,691
Fund balance, January 1	93,129	93,129	93,129	0
Fund balance, December 31	\$42,029	\$42,029	\$69,720	\$27,691



HURON COUNTY, OHIO  
SCHEDULES OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
RECORDERS EQUIPMENT OTHER SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$38,000	\$38,000	\$39,083	\$1,083
Total revenues	38,000	38,000	39,083	1,083
Expenditures:				
Current:				
Capital purchases	39,588	39,588	34,623	4,965
Total expenditures	39,588	39,588	34,623	4,965
Excess of revenues over expenditures	(1,588)	(1,588)	4,460	6,048
Fund balance, January 1	1,588	1,588	1,588	0
Fund balance, December 31	\$0	\$0	\$6,048	\$6,048

HURON COUNTY, OHIO  
SCHEDULES OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
TITLE DEPARTMENT OTHER SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$200,000	\$200,000	\$255,575	\$55,575
Investment earnings	5,500	5,500	9,991	4,491
Total revenues	205,500	205,500	265,566	60,066
Expenditures:				
Current:				
Personal services	207,300	207,300	193,629	13,671
Materials and supplies	6,625	6,625	3,627	2,998
Charges and services	23,361	23,361	13,811	9,550
Capital purchases	3,000	3,000	125	2,875
Total expenditures	240,286	240,286	211,192	29,094
Excess (Deficiency) of revenues over (under) expenditures	(34,786)	(34,786)	54,374	89,160
Other financing sources (uses)				
Transfers out	(8,000)	(8,000)	(2,150)	5,850
Total other financing sources (uses)	(8,000)	(8,000)	(2,150)	5,850
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	(42,786)	(42,786)	52,224	95,010
Fund balance, January 1	150,470	150,470	150,470	0
Prior year encumbrances appropriated	286	286	286	0
Fund balance, December 31	\$107,970	\$107,970	\$202,980	\$95,010

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 JUVENILE COURT COMPUTERIZATION OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$50,000	\$44,000	\$37,548	(\$6,452)
Total revenues	50,000	44,000	37,548	(6,452)
Expenditures:				
Current:				
Charges and services	50,000	44,000	34,058	9,942
Total expenditures	50,000	44,000	34,058	9,942
Excess of revenues over expenditures	0	0	3,490	3,490
Fund balance, January 1	5,473	5,473	5,473	0
Fund balance, December 31	\$5,473	\$5,473	\$8,963	\$3,490

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 CLERK OF COURTS COMPUTERIZATION OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for services	\$12,750	\$12,750	\$17,750	\$5,000
Total revenues	12,750	12,750	17,750	5,000
Expenditures:				
Current:				
Charges and services	17,018	17,018	11,037	5,981
Total expenditures	17,018	17,018	11,037	5,981
Excess of revenues over expenditures	(4,268)	(4,268)	6,713	10,981
Fund balance, January 1	17,693	17,693	17,693	0
Prior year encumbrances appropriated	3,018	3,018	3,018	0
Fund balance, December 31	\$16,443	\$16,443	\$27,424	\$10,981

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 CONCEALED WEAPONS OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$2,149	\$2,149	\$3,732	\$1,583
Total revenues	2,149	2,149	3,732	1,583
Expenditures:				
Current:				
Charges and services	3,200	3,200	2,446	754
Total expenditures	3,200	3,200	2,446	754
Excess of revenues over expenditures	(1,051)	(1,051)	1,286	2,337
Fund balance, January 1	1,051	1,051	1,051	0
Fund balance, December 31	\$0	\$0	\$2,337	\$2,337

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 JUVENILE INDIGENT DRIVERS ALCOHOL TREATMENT  
 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$4,665	\$265	\$188	(\$77)
Total revenues	4,665	265	188	(77)
Current:				
Charges and services	6,000	1,600	0	1,600
Total expenditures	6,000	1,600	0	1,600
Excess (deficiency) of revenues over (under) expenditures	(1,335)	(1,335)	188	1,523
Fund balance, January 1	1,335	1,335	1,335	0
Fund balance, December 31	\$0	\$0	\$1,523	\$1,523

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 FELONY DELINQUENT CARE AND CUSTODY  
 SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$367,387	\$367,387	\$342,613	(\$24,774)
Total revenues	367,387	367,387	342,613	(24,774)
Current:				
Personal services	336,500	336,500	206,865	129,635
Charges and services	190,000	190,000	68,211	121,789
Total expenditures	526,500	526,500	275,076	251,424
Excess of revenues over expenditures	(159,113)	(159,113)	67,537	226,650
Fund balance, January 1	607,614	607,614	607,614	0
Fund balance, December 31	\$448,501	\$448,501	\$675,151	\$226,650

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 YOUTH PROGRAM OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Intergovernmental revenue	\$26,630	\$11,730	\$11,666	(\$64)
Total revenues	26,630	11,730	11,666	(64)
Expenditures:				
Charges and services	50,000	35,100	0	50,000
Total expenditures	50,000	35,100	0	50,000
Excess of revenues over expenditures	(23,370)	(23,370)	11,666	35,036
Fund balance, January 1	23,371	23,371	23,371	0
Fund balance, December 31	\$1	\$1	\$35,037	\$35,036



HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 COMMON PLEAS COURT COMPUTERIZATION  
 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$2,500	\$2,500	\$3,201	\$701
Total revenues	2,500	2,500	3,201	701
Expenditures:				
Charges and services	0	0	0	0
Total expenditures	0	0	0	0
Excess of revenues over expenditures	2,500	2,500	3,201	701
Fund balance, January 1	9,918	9,918	9,918	0
Fund balance, December 31	\$12,418	\$12,418	\$13,119	\$701

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 TB LEVY OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Expenditures:				
Current:				
Charges and services	29,888	29,888	1,123	28,765
Total expenditures	29,888	29,888	1,123	28,765
Excess of revenues over expenditures	(29,888)	(29,888)	(1,123)	28,765
Fund balance, January 1	29,388	29,388	29,388	0
Prior year encumbrances appropriated	500	500	500	0
Fund balance, December 31	\$0	\$0	\$28,765	\$28,765

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 HELP AMERICA VOTE OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Expenditures:				
Current:				
Charges and services	145	145	145	0
Total expenditures	145	145	145	0
Excess of revenues over expenditures	(145)	(145)	(145)	0
Fund balance, January 1	145	145	145	0
Fund balance, December 31	\$0	\$0	\$0	\$0

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 NATIONAL WEBCHECK OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Charges for services	\$4,536	\$4,536	\$6,103	\$1,567
Total revenues	4,536	4,536	6,103	1,567
Expenditures:				
Current:				
Charges and services	5,500	5,500	3,528	1,972
Total expenditures	5,500	5,500	3,528	1,972
Excess of revenues over expenditures	(964)	(964)	2,575	3,539
Fund balance, January 1	964	964	964	0
Fund balance, December 31	\$0	\$0	\$3,539	\$3,539

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 CHILDREN SERVICES SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$1,863,000	\$1,863,000	\$1,776,300	(\$86,700)
Total revenues	1,863,000	1,863,000	1,776,300	(86,700)
Expenditures:				
Current:				
Charges and services	2,634,417	2,634,417	1,887,209	747,208
Total expenditures	2,634,417	2,634,417	1,887,209	747,208
Excess (deficiency) of revenues over (under) expenditures	(771,417)	(771,417)	(110,909)	660,508
Fund balance, January 1	641,417	641,417	641,417	0
Prior year encumbrances appropriated	130,000	130,000	130,000	0
Fund balance, December 31	\$0	\$0	\$660,508	\$660,508

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MARRIAGE LICENSE OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Charges for Services	\$14,500	\$14,500	\$14,105	(\$395)
Total revenues	14,500	14,500	14,105	(395)
Expenditures:				
Current:				
Charges and services	22,498	22,498	14,790	7,708
Total expenditures	22,498	22,498	14,790	7,708
Excess of revenues over expenditures	(7,998)	(7,998)	(685)	7,313
Fund balance, January 1	7,998	7,998	7,998	0
Fund balance, December 31	\$0	\$0	\$7,313	\$7,313

HURON COUNTY, OHIO  
SCHEDULES OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
DITCH MAINTENANCE OTHER SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Special assessments	\$110,667	\$110,667	\$108,267	(\$2,400)
Miscellaneous revenue	3,000	3,000	3,695	695
Total revenues	113,667	113,667	111,962	(1,705)
Expenditures:				
Current:				
Personal services	64,600	62,648	62,169	479
Materials and supplies	5,000	4,778	4,426	352
Charges and services	74,000	76,174	75,148	1,026
Total expenditures	143,600	143,600	141,743	1,857
Excess (deficiency) of revenues over (under) expenditures	(29,933)	(29,933)	(29,781)	152
Fund balance, January 1	54,123	54,123	54,123	0
Fund balance, December 31	\$24,190	\$24,190	\$24,342	\$152

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 TITLE I OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$30,000	\$29,700	\$25,661	(\$4,039)
Total revenues	30,000	29,700	25,661	(4,039)
Expenditures:				
Current:				
Personal services	27,300	17,600	16,087	1,513
Charges and services	12,700	12,100	11,576	524
Total expenditures	40,000	29,700	27,663	2,037
Excess (deficiency) of revenues over (under) expenditures	(10,000)	0	(2,002)	(2,002)
Other financing sources (uses):				
Transfers in	10,000	0	0	0
Total other financing sources (uses)	10,000	0	0	0
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	0	0	(2,002)	(2,002)
Fund balance, January 1	2,002	2,002	2,002	0
Fund balance, December 31	\$2,002	\$2,002	\$0	(\$2,002)



HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 HURON COUNTY BLOCK GRANT OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$188,440	\$188,440	\$211,200	\$22,760
Total revenues	188,440	188,440	211,200	22,760
Expenditures:				
Current:				
Charges and services	216,140	216,140	211,940	4,200
Total expenditures	216,140	216,140	211,940	4,200
Excess of revenues over expenditures	(27,700)	(27,700)	(740)	26,960
Fund balance, January 1	25	25	25	0
Prior year encumbrances appropriated	27,700	27,700	27,700	0
Fund balance, December 31	\$25	\$25	\$26,985	\$26,960

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 HURON COUNTY REVOLVING LOAN SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$74,000	\$48,000	\$44,239	(\$3,761)
Miscellaneous revenue	6,000	6,000	11,074	5,074
Total revenues	80,000	54,000	55,313	1,313
Expenditures:				
Current:				
Charges and services	325,894	299,894	132,500	167,394
Total expenditures	325,894	299,894	132,500	167,394
Excess (deficiency) of revenues over (under) expenditures	(245,894)	(245,894)	(77,187)	168,707
Fund balance, January 1	245,894	245,894	245,894	0
Fund balance, December 31	\$0	\$0	\$168,707	\$168,707

HURON COUNTY, OHIO  
SCHEDULES OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
EMERGENCY MANAGEMENT AGENCY SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$38,900	\$38,900	\$57,232	\$18,332
Miscellaneous revenue	32,000	32,000	30,042	(1,958)
Total revenues	70,900	70,900	87,274	16,374
Expenditures:				
Current:				
Personal services	88,456	88,456	83,220	5,236
Charges and services	104,310	104,310	25,055	79,255
Total expenditures	192,766	192,766	108,275	84,491
Excess (deficiency) of revenues over (under) expenditures	(121,866)	(121,866)	(21,001)	100,865
Fund balance, January 1	395,747	395,747	395,747	0
Prior year encumbrances appropriated	310	310	310	0
Fund balance, December 31	\$274,191	\$274,191	\$375,056	\$100,865

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MUNY ROAD SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental	\$165,000	\$165,000	\$172,121	\$7,121
Total revenues	165,000	165,000	172,121	7,121
Expenditures:				
Current:				
Charges and services	611,357	611,357	195,641	415,716
Total expenditures	611,357	611,357	195,641	415,716
Excess (deficiency) of revenues over (under) expenditures	(446,357)	(446,357)	(23,520)	422,837
Fund balance, January 1	446,357	446,357	446,357	0
Fund balance, December 31	\$0	\$0	\$422,837	\$422,837

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 RECYCLE OHIO 2006 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental revenue	\$50,000	\$50,000	\$50,000	\$0
Total revenues	50,000	50,000	50,000	0
Expenditures:				
Current:				
Charges and services	93,689	143,689	143,689	0
Total expenditures	93,689	143,689	143,689	0
Excess (deficiency) of revenues over (under) expenditures	(43,689)	(93,689)	(93,689)	0
Fund balance, January 1	93,689	93,689	93,689	0
Fund balance, December 31	\$50,000	\$0	\$0	\$0

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MUNICIPAL COURT ADVOCACY OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental Revenue	\$26,561	\$18,261	\$21,348	\$3,087
Total revenues	26,561	18,261	21,348	3,087
Expenditures:				
Current:				
Personal services	29,200	23,500	21,832	1,668
Materials and supplies	2,500	2,500	2,500	0
Charges and services	10,870	8,270	3,332	4,938
Capital outlay	2,500	2,500	2,000	500
Total expenditures	45,070	36,770	29,664	7,106
Excess (deficiency) of revenues over (under) expenditures	(18,509)	(18,509)	(8,316)	10,193
Fund balance, January 1	18,510	18,510	18,510	0
Fund balance, December 31	\$1	\$1	\$10,194	\$10,193

HURON COUNTY, OHIO  
SCHEDULES OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
VICTIMS ASSISTANCE OTHER SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$78,500	\$78,500	\$77,934	(\$566)
Miscellaneous revenue	34,900	34,900	35,241	341
Total revenues	113,400	113,400	113,175	(225)
Expenditures:				
Current:				
Personal services	137,050	136,650	105,571	31,079
Materials and supplies	2,000	2,000	1,173	827
Charges and services	11,184	11,584	4,775	6,809
Capital outlay	2,500	2,500	2,117	383
Total expenditures	152,734	152,734	113,636	39,098
Excess of revenues over expenditures	(39,334)	(39,334)	(461)	38,873
Fund balance, January 1	39,334	39,334	39,334	0
Fund balance, December 31	\$0	\$0	\$38,873	\$38,873

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 911 EMERGENCY EQUIPMENT OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Intergovernmental revenue	\$61,639	\$61,639	\$66,553	\$4,914
Charges for Services	61,638	61,638	66,553	4,915
Total revenues	123,277	123,277	133,106	9,829
Expenditures:				
Current:				
Charges and services	135,694	135,694	46,859	88,835
Total expenditures	135,694	135,694	46,859	88,835
Excess of revenues over expenditures	(12,417)	(12,417)	86,247	98,664
Fund balance, January 1	59,189	59,189	59,189	0
Prior year encumbrances appropriated	22,508	22,508	22,508	0
Fund balance, December 31	\$69,280	\$69,280	\$167,944	\$98,664



HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MRDD RESIDENTIAL OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$550,000	\$550,000	\$587,634	\$37,634
Total revenues	550,000	550,000	587,634	37,634
Expenditures:				
Current:				
Charges and services	560,000	560,000	473,173	86,827
Total expenditures	560,000	560,000	473,173	86,827
Excess (deficiency) of revenues over (under) expenditures	(10,000)	(10,000)	114,461	124,461
Fund balance, January 1	149,817	149,817	149,817	0
Prior year encumbrances appropriated	10,000	10,000	10,000	0
Fund balance, December 31	\$149,817	\$149,817	\$274,278	\$124,461

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 SENIOR SERVICES SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Taxes	\$468,000	\$505,000	\$499,693	(\$5,307)
Intergovernmental revenue	46,000	46,000	46,952	952
Total revenues	514,000	551,000	546,645	(4,355)
Expenditures:				
Current:				
Charges and services	514,000	551,000	545,441	5,559
Total expenditures	514,000	551,000	545,441	5,559
Excess of revenues over expenditures	0	0	1,204	1,204
Fund balance, January 1	0	0	0	0
Fund balance, December 31	\$0	\$0	\$1,204	\$1,204

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 COMPREHENSIVE HOUSING SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Intergovernmental revenue	\$452,961	\$394,261	\$282,029	(\$112,232)
Investment earnings	0	0	717	717
Total revenues	452,961	394,261	282,746	(111,515)
Expenditures:				
Current:				
Charges and services	490,925	432,225	320,006	112,219
Total expenditures	490,925	432,225	320,006	112,219
Excess (deficiency) of revenues over (under) expenditures	(37,964)	(37,964)	(37,260)	704
Fund balance, January 1	4	4	4	0
Prior year encumbrances appropriated	37,960	37,960	37,960	0
Fund balance, December 31	\$0	\$0	\$704	\$704

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 RECYCLE OHIO 2004 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Expenditures:				
Current:				
Charges and services	10,732	10,732	10,732	0
Total expenditures	10,732	10,732	10,732	0
Excess (deficiency) of revenues over (under) expenditures	(10,732)	(10,732)	(10,732)	0
Fund balance, January 1	10,732	10,732	10,732	0
Fund balance, December 31	\$0	\$0	\$0	\$0

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 HOMELAND SECURITY  
 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$50,000	\$6,000	\$5,537	(\$463)
Total revenues	50,000	6,000	5,537	(463)
Expenditures:				
Current:				
Charges and services	61,096	17,096	16,634	462
Capital purchases	0	0	0	0
Total expenditures	61,096	17,096	16,634	462
Excess (deficiency) of revenues over (under) expenditures	(11,096)	(11,096)	(11,097)	(925)
Fund balance, January 1	5,497	5,497	5,497	0
Prior year encumbrances appropriated	5,600	5,600	5,600	0
Fund balance, December 31	\$1	\$1	\$0	(\$925)

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 LOCAL EMERGENCY PLANNING  
 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$20,000	\$20,000	\$22,490	\$2,490
Total revenues	20,000	20,000	22,490	2,490
Expenditures:				
Current:				
Charges and services	23,098	45,676	24,750	20,926
Total expenditures	23,098	45,676	24,750	20,926
Excess of revenues over expenditures	(3,098)	(25,676)	(2,260)	23,416
Fund balance, January 1	25,578	25,578	25,578	0
Prior year encumbrances appropriated	98	98	98	0
Fund balance, December 31	<u>\$22,578</u>	<u>\$0</u>	<u>\$23,416</u>	<u>\$23,416</u>

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 PROGRAM INCOME  
 OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Investment revenue	\$1,000	\$1,000	\$2,024	\$1,024
Miscellaneous revenue	32,965	32,965	59,215	26,250
Total revenues	33,965	33,965	61,239	27,274
Expenditures:				
Current:				
Charges and services	56,331	56,331	4,810	51,521
Total expenditures	56,331	56,331	4,810	51,521
Excess of revenues over expenditures	(22,366)	(22,366)	56,429	78,795
Fund balance, January 1	22,366	22,366	22,366	0
Fund balance, December 31	\$0	\$0	\$78,795	\$78,795

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 EMA HAZMAT OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental revenue	\$16,586	\$16,586	\$16,443	(\$143)
Total revenues	16,586	16,586	16,443	(143)
Expenditures:				
Current:				
Materials and supplies	6,600	6,600	6,600	0
Capital outlay	36,000	36,000	27,908	8,092
Total expenditures	42,600	42,600	34,508	8,092
Excess (deficiency) of revenues over (under) expenditures	(26,014)	(26,014)	(18,065)	7,949
Fund balance, January 1	102,644	102,644	102,644	0
Fund balance, December 31	\$76,630	\$76,630	\$84,579	\$7,949



HURON COUNTY, OHIO  
SCHEDULES OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
(NON-GAAP BUDGETARY BASIS)  
EARLY INTERVENTION COLLABORATIVE OTHER SPECIAL REVENUE FUND  
YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>			Variance With Final Budget
	Original	Final	Actual	
Revenues:				
Intergovernmental revenue	\$2,000	\$2,000	\$2,343	\$343
Investment earnings	31,000	31,000	34,766	3,766
Miscellaneous revenue	250	250	545	295
Total revenues	33,250	33,250	37,654	4,404
Expenditures:				
Current:				
Materials and supplies	3,750	6,550	5,956	594
Other	33,500	33,700	32,148	1,552
Total expenditures	37,250	40,250	38,104	2,146
Excess (deficiency) of revenues over (under) expenditures	(4,000)	(7,000)	(450)	6,550
Fund balance, January 1	5,034	5,034	5,034	0
Prior year encumbrances appropriated	2,250	2,250	2,250	-
Fund balance, December 31	\$3,284	\$284	\$6,834	\$6,550

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MRDD TRUST OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$10,000	\$10,000	\$16,541	\$6,541
Total revenues	10,000	10,000	16,541	6,541
Expenditures:				
Current:				
Other	10,000	10,000	2,397	7,603
Total expenditures	10,000	10,000	2,397	7,603
Excess (deficiency) of revenues over (under) expenditures	0	0	14,144	14,144
Fund balance, January 1	46,030	46,030	46,030	0
Fund balance, December 31	\$46,030	\$46,030	\$60,174	\$14,144

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 HARTER TRUST OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$5,000	\$5,000	\$15,010	\$10,010
Total revenues	5,000	5,000	15,010	10,010
Expenditures:				
Current:				
Other	24,197	24,197	20,831	3,366
Total expenditures	24,197	24,197	20,831	3,366
Excess (deficiency) of revenues over (under) expenditures	(19,197)	(19,197)	(5,821)	13,376
Fund balance, January 1	15,697	15,697	15,697	0
Prior year encumbrances appropriated	3,500	3,500	3,500	-
Fund balance, December 31	\$0	\$0	\$13,376	\$13,376

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 CHILDREN'S TRUST OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental	\$25,000	\$21,300	\$21,218	(\$82)
Total revenues	25,000	21,300	21,218	(3,782)
Expenditures:				
Current:				
Other	34,621	32,921	21,218	11,703
Total expenditures	34,621	32,921	21,218	11,703
Excess (deficiency) of revenues over (under) expenditures	(9,621)	(11,621)	0	7,921
Fund balance, January 1	11,621	11,621	11,621	0
Fund balance, December 31	\$2,000	\$0	\$11,621	\$7,921

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 COMMISSARY ROTARY TRUST OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$36,277	\$36,277	\$40,754	\$4,477
Total revenues	36,277	36,277	40,754	4,477
Expenditures:				
Current:				
Other	120,000	120,000	55,320	64,680
Total expenditures	120,000	120,000	55,320	64,680
Excess (deficiency) of revenues over (under) expenditures	(83,723)	(83,723)	(14,566)	69,157
Fund balance, January 1	83,724	83,724	83,724	0
Fund balance, December 31	\$1	\$1	\$69,158	\$69,157

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 CANINE TRUST OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Miscellaneous revenue	\$651	\$651	\$4,197	\$3,546
Total revenues	651	651	4,197	3,546
Expenditures:				
Current:				
Other	2,000	2,000	1,824	176
Total expenditures	2,000	2,000	1,824	176
Excess (deficiency) of revenues over (under) expenditures	(1,349)	(1,349)	2,373	3,722
Fund balance, January 1	1,349	1,349	1,349	0
Fund balance, December 31	\$0	\$0	\$3,722	\$3,722

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 UNCLAIMED MONEY OTHER SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Miscellaneous revenue	\$7,000	\$7,000	\$33,980	\$26,980
Total revenues	7,000	7,000	33,980	26,980
Expenditures:				
Current:				
Other	62,860	62,860	22,833	40,027
Total expenditures	62,860	62,860	22,833	40,027
Excess (deficiency) of revenues over (under) expenditures	(55,860)	(55,860)	11,147	67,007
Fund balance, January 1	55,861	55,861	55,861	0
Fund balance, December 31	\$1	\$1	\$67,008	\$67,007

HURON COUNTY, OHIO  
 SCHEDULES OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 AIRPORT GRANT SPECIAL REVENUE FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenues:				
Intergovernmental	\$591,112	\$591,112	\$579,175	(\$11,937)
Total revenues	591,112	591,112	579,175	(11,937)
Expenditures:				
Current:				
Capital purchases	615,059	615,059	598,292	16,767
Total expenditures	615,059	615,059	598,292	16,767
Excess (deficiency) of revenues over (under) expenditures	(23,947)	(23,947)	(19,117)	4,830
Fund balance, January 1	23,947	23,947	23,947	0
Fund balance, December 31	\$0	\$0	\$4,830	\$4,830



HURON COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
ALL DEBT SERVICE FUNDS  
YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With Final Budget
	Original	Final		
<b>Revenues:</b>				
Intergovernmental revenue	\$338,638	\$338,638	\$366,989	\$28,351
Total revenue	338,638	338,638	366,989	28,351
<b>Expenditures:</b>				
<b>Debt service:</b>				
Principal retirement	604,738	604,738	604,738	0
Interest and fiscal charges	297,153	297,153	296,885	268
Total expenditures	901,891	901,891	901,623	268
Excess (Deficiency) of revenues over (under) expenditures	(563,253)	(563,253)	(534,634)	28,619
<b>Other financing sources (uses)</b>				
Transfers in	563,253	563,253	534,622	(28,631)
Total other financing sources (uses)	563,253	563,253	534,622	(28,631)
Excess of revenues and other financing sources over expenditures and other uses	0	0	(12)	(12)
Fund balance, January 1	12	12	12	0
Fund balance, December 31	\$12	\$12	\$0	(\$12)

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 MRDD CONSTRUCTION  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Intergovernmental revenue	\$20,000	\$0	\$0	\$0
Total revenue	20,000	0	0	0
Expenditures:				
Capital outlay	35,000	15,000	12,573	2,427
Total expenditures	35,000	15,000	12,573	2,427
Deficiency of revenues over expenditures	(15,000)	(15,000)	(12,573)	2,427
Fund balance, January 1	114,752	114,752	114,752	0
Fund balance, December 31	\$99,752	\$99,752	\$102,179	\$2,427

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 PERMANENT IMPROVEMENT  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Charges for services	\$1,029,826	\$1,029,826	\$1,674,727	\$644,901
Total revenue	1,029,826	1,029,826	1,674,727	644,901
Expenditures:				
Capital outlay	970,174	1,778,247	1,777,853	394
Total expenditures	970,174	1,778,247	1,777,853	394
Excess (Deficiency) of revenues over (under) expenditures	59,652	(748,421)	(103,126)	645,295
Other financing sources:				
Transfers in	\$1,072,247	\$748,247	\$102,952	(\$645,295)
Total other financing sources	1,072,247	748,247	102,952	(645,295)
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	1,131,899	(174)	(174)	0
Fund balance, January 1	174	174	174	0
Prior year encumbrances appropriated	0	0	0	0
Fund balance, December 31	\$1,132,073	\$0	\$0	\$0

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 COUNTY CAPITAL PROJECTS  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Revenue:				
Investment earnings	\$11,667	\$11,667	\$15,929	\$4,262
Total revenue	11,667	11,667	15,929	4,262
Expenditures:				
Capital outlay	119,443	119,443	0	119,443
Total expenditures	119,443	119,443	0	119,443
Excess (Deficiency) of revenues over (under) expenditures	(107,776)	(107,776)	15,929	123,705
Fund balance, January 1	305,121	305,121	305,121	0
Fund balance, December 31	\$197,345	\$197,345	\$321,050	\$123,705

HURON COUNTY, OHIO  
 SCHEDULE OF REVENUE, EXPENDITURES  
 AND CHANGES IN FUND BALANCE-BUDGET AND ACTUAL-  
 (NON-GAAP BUDGETARY BASIS)  
 NEW VOTING EQUIPMENT  
 CAPITAL PROJECT FUND  
 YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Expenditures:				
Capital outlay	27	27	27	0
Total expenditures	27	27	27	0
Excess (deficiency) of revenues over (under) expenditures	(27)	(27)	(27)	0
Excess (deficiency) of revenues and other financing sources over expendi- tures and other uses	(27)	(27)	(27)	0
Fund balance, January 1	27	27	27	0
Fund balance, December 31	\$0	\$0	\$0	\$0

**HURON COUNTY, OHIO  
LANDFILL ENTERPRISE FUND  
DECEMBER 31, 2007**

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

HURON COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS-BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
ENTERPRISE FUND  
YEAR ENDED DECEMBER 31, 2007

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Operation revenues:				
Charges for services	\$2,300,500	\$2,300,500	\$2,175,451	(\$125,049)
Miscellaneous revenue	50,000	0	82,766	0
<b>Total operating revenues</b>	<b>2,350,500</b>	<b>2,300,500</b>	<b>2,258,217</b>	<b>(125,049)</b>
Operating expenses:				
Personal services	398,000	398,000	381,878	16,122
Materials and supplies	12,500	6,500	6,190	310
Contractual services	1,503,000	1,488,000	1,437,274	50,726
Other operating expenses	496,500	551,349	527,710	23,639
<b>Total operating Expenses</b>	<b>2,410,000</b>	<b>2,443,849</b>	<b>2,353,052</b>	<b>90,797</b>
Operating income (loss)	(59,500)	(143,349)	(94,835)	48,514
Non-operating revenues (expenses)				
Principal retirement	(285,000)	(285,000)	(285,000)	0
Interest and fiscal charges	(49,810)	(49,810)	(49,810)	0
<b>Total non-operating revenues (expenses)</b>	<b>(334,810)</b>	<b>(334,810)</b>	<b>(334,810)</b>	<b>0</b>
Income (loss) before operating transfers	(394,310)	(478,159)	(429,645)	48,514
Transfers in	354,810	689,620	374,810	(314,810)
Transfers out	(134,420)	(154,810)	(154,810)	0
<b>Net income</b>	<b>(173,920)</b>	<b>56,651</b>	<b>(209,645)</b>	<b>(266,296)</b>
Net assets, January 1	260,894	260,894	260,894	0
Prior year encumbrances appropriated	131,508	131,508	131,508	0
<b>Net assets, December 31</b>	<b>\$218,482</b>	<b>\$449,053</b>	<b>\$182,757</b>	<b>(\$266,296)</b>

**HURON COUNTY, OHIO  
INTERNAL SERVICE FUND  
DECEMBER 31, 2007**

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



HURON COUNTY, OHIO  
SCHEDULE OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS-BUDGET AND ACTUAL  
(NON-GAAP BUDGETARY BASIS)  
INTERNAL SERVICE FUND  
YEAR ENDED DECEMBER 31, 2006

	<u>Budgeted Amounts</u>		Actual	Variance With
	Original	Final		Final Budget
Operation revenues:				
Charges for services	\$4,992,000	\$4,992,000	\$5,063,740	\$71,740
Total operating revenues	4,992,000	4,992,000	5,063,740	71,740
Operating expenses:				
Other operating expenses	6,129,420	6,129,420	4,003,015	2,126,405
Total operating Expenses	6,129,420	6,129,420	4,003,015	2,126,405
Operating income (loss)	(1,137,420)	(1,137,420)	1,060,725	2,198,145
Non-operating revenues (expenses)				
Investment income	8,000	8,000	70,507	62,507
Total non-operating revenues (expenses)	8,000	8,000	70,507	62,507
Net income	(1,129,420)	(1,129,420)	1,131,232	2,260,652
Net assets, January 1	1,124,149	1,124,149	1,124,149	0
Prior year encumbrances appropriated	5,271	5,271	5,271	0
Net assets, December 31	\$0	\$0	\$2,260,652	\$2,260,652

**HURON COUNTY, OHIO  
FIDUCIARY FUNDS  
DECEMBER 31, 2007**

**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, 2007**

**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:

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

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

**Township Gasoline Taxes** - 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.

**Undivided Estate Taxes** - 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.

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

**Motor Vehicle License Taxes** - 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.

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

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

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

**Clerk of Courts, Juvenile Court, Probate Court, Sheriff 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 & Water** - This fund is used to construct and maintain various ditches and waterways throughout the county on private property. There are also miscellaneous conservation services the agency provides. Its primary source of revenue comes from the assessment of fees on tax bills for the ditches they maintain.

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

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

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

**Township Road Mileage** - This fund is to record receipts of money from the State that is 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 driver's licenses to operate that office.

**Sheriff 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.

**Public Employees Retirement System, State Teachers Retirement System** - 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.

**Workers Compensation** – To account for refund received and expenditures for Workers' Compensation in 1999.

**Prorata Real Estate** – To account for overpaid real estate taxes, which are, applied against the next half's property tax billing for distribution to political subdivisions.

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

**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.

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

**Huron County Transit** – To account for revenue and expenditures for a countywide transportation system for citizens without means to get around the county.

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2007

	Beginning Balance January 1, 2007	Additions	Deductions	Ending Balance December 31, 2007
<b>UNDIVIDED TAXES:</b>				
<b>REAL ESTATE TAX</b>				
Assets:				
Taxes receivable.....	\$38,831,424	\$38,182,545	\$38,831,424	\$38,182,545
Equity in pooled cash and investments.....	1,046,813	36,964,866	36,884,929	1,126,750
	<u>\$39,878,237</u>	<u>\$75,147,411</u>	<u>\$75,716,353</u>	<u>\$39,309,295</u>
Liabilities:				
Due to other governments.....	\$38,831,424	\$38,182,545	\$38,831,424	\$38,182,545
Unapportioned monies.....	1,046,813	36,964,866	36,884,929	1,126,750
	<u>\$39,878,237</u>	<u>\$75,147,411</u>	<u>\$75,716,353</u>	<u>\$39,309,295</u>
<b>TANGIBLE PROPERTY TAX</b>				
Assets:				
Taxes receivable.....	\$9,254,110	\$5,198,288	\$9,254,110	\$5,198,288
Equity in pooled cash and investments.....	1,104,382	4,780,711	5,717,463	167,630
	<u>\$10,358,492</u>	<u>\$9,978,999</u>	<u>\$14,971,573</u>	<u>\$5,365,918</u>
Liabilities:				
Due to other governments.....	\$9,254,110	\$5,198,288	\$9,254,110	\$5,198,288
Unapportioned monies.....	1,104,382	4,780,711	5,717,463	167,630
	<u>\$10,358,492</u>	<u>\$9,978,999</u>	<u>\$14,971,573</u>	<u>\$5,365,918</u>
<b>TOWNSHIP GASOLINE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,690,611	\$1,591,957	\$98,654
Due from other governments.....	819,000	804,749	819,000	804,749
	<u>\$819,000</u>	<u>\$2,495,360</u>	<u>\$2,410,957</u>	<u>\$903,403</u>
Liabilities:				
Unapportioned monies.....	\$0	\$1,690,611	\$1,591,957	\$98,654
Due to other governments.....	819,000	804,749	819,000	804,749
	<u>\$819,000</u>	<u>\$2,495,360</u>	<u>\$2,410,957</u>	<u>\$903,403</u>
<b>ESTATE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$266,710	\$809,271	\$850,382	\$225,599
Liabilities:				
Unapportioned monies.....	\$266,710	\$809,271	\$850,382	\$225,599

- continued

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2007

	Beginning Balance January 1, 2007	Additions	Deductions	Ending Balance December 31, 2007
<b>MOBILE HOME TAX</b>				
Assets:				
Taxes receivable.....	\$638,625	\$625,706	\$638,625	\$625,706
Equity in pooled cash and investments.....	59,908	302,032	302,113	59,827
	<u>\$698,533</u>	<u>\$927,738</u>	<u>\$940,738</u>	<u>\$685,533</u>
Liabilities:				
Due to other governments.....	\$638,625	\$625,706	\$638,625	\$625,706
Unapportioned monies.....	59,908	302,032	302,113	59,827
	<u>\$698,533</u>	<u>\$927,738</u>	<u>\$940,738</u>	<u>\$685,533</u>
<b>MOTOR VEHICLE LICENSE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$352,896	\$352,896	\$0
Due from other governments.....	181,000	166,986	181,000	166,986
	<u>\$181,000</u>	<u>\$519,882</u>	<u>\$533,896</u>	<u>\$166,986</u>
Liabilities:				
Unapportioned monies.....	\$0	\$352,896	\$352,896	\$0
Due to other governments.....	181,000	166,986	181,000	166,986
	<u>\$181,000</u>	<u>\$519,882</u>	<u>\$533,896</u>	<u>\$166,986</u>
<b>CIGARETTE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$24	\$2,342	\$2,334	\$32
Liabilities:				
Unapportioned monies.....	\$24	\$2,342	\$2,334	\$32
<b>LOCAL GOVERNMENT TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$106,109	\$2,682,000	\$2,618,519	\$169,590
Due from other governments.....	950,337	1,534,606	950,337	1,534,606
	<u>\$1,056,446</u>	<u>\$4,216,606</u>	<u>\$3,568,856</u>	<u>\$1,704,196</u>
Liabilities:				
Unapportioned monies.....	\$106,109	\$2,682,000	\$2,618,519	\$169,590
Due to other governments.....	950,337	1,534,606	950,337	1,534,606
	<u>\$1,056,446</u>	<u>\$4,216,606</u>	<u>\$3,568,856</u>	<u>\$1,704,196</u>

- continued

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2007

	Beginning Balance January 1, 2007	Additions	Deductions	Ending Balance December 31, 2007
<b>REVENUE ASSISTANCE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$5,452	\$508,650	\$490,186	\$23,916
Due from other governments.....	180,716	0	180,716	0
	<u>\$186,168</u>	<u>\$508,650</u>	<u>\$670,902</u>	<u>\$23,916</u>
Liabilities:				
Unapportioned monies.....	\$5,452	\$508,650	\$490,186	\$23,916
Due to other governments.....	180,716	0	180,716	0
	<u>\$186,168</u>	<u>\$508,650</u>	<u>\$670,902</u>	<u>\$23,916</u>
<b>CLERK OF COURTS</b>				
Assets:				
Segregated cash accounts.....	\$570,731	\$10,384,013	\$10,263,956	\$690,788
Liabilities:				
Deposits held due to others.....	\$570,731	\$10,384,013	\$10,263,956	\$690,788
<b>JUVENILE COURT</b>				
Assets:				
Segregated cash accounts.....	\$23,126	\$217,138	\$227,090	\$13,174
Liabilities:				
Deposits held due to others.....	\$23,126	\$217,138	\$227,090	\$13,174
<b>PROBATE COURT</b>				
Assets:				
Segregated cash accounts.....	\$10,874	\$113,313	\$102,152	\$22,035
Liabilities:				
Deposits held due to others.....	\$10,874	\$113,313	\$102,152	\$22,035
<b>SHERIFF - GENERAL</b>				
Assets:				
Segregated cash accounts.....	\$10,985	\$1,490,862	\$1,494,547	\$7,300
Liabilities:				
Deposits held due to others.....	\$10,985	\$1,490,862	\$1,494,547	\$7,300
<b>SHERIFF - COMMISSARY</b>				
Assets:				
Segregated cash accounts.....	\$9,128	\$124,884	\$123,974	\$10,038
Liabilities:				
Deposits held due to others.....	\$9,128	\$124,884	\$123,974	\$10,038

- continued



HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2007

	Beginning Balance January 1, 2007	Additions	Deductions	Ending Balance December 31, 2007
<b>CHILD SUPPORT ENFORCEMENT</b>				
Assets:				
Segregated cash accounts.....	\$5,046	\$409,109	\$407,897	\$6,258
Liabilities:				
Deposits held due to others.....	\$5,046	\$409,109	\$407,897	\$6,258
<b>HEALTH DEPARTMENT</b>				
Assets:				
Equity in pooled cash and investments.....	\$537,012	\$2,347,729	\$2,395,832	\$488,909
Liabilities:				
Deposits held due to others.....	\$537,012	\$2,347,729	\$2,395,832	\$488,909
<b>SOIL &amp; WATER FUND</b>				
Assets:				
Equity in pooled cash and investments.....	\$17,180	\$363,965	\$359,717	\$21,428
Liabilities:				
Deposits held due to others.....	\$17,180	\$363,965	\$359,717	\$21,428
<b>LAW LIBRARY</b>				
Assets:				
Equity in pooled cash and investments.....	\$8,875	\$121,872	\$121,658	\$9,089
Liabilities:				
Unapportioned monies.....	\$8,875	\$121,872	\$121,658	\$9,089
<b>ESCROW ACCOUNT</b>				
Assets:				
Equity in pooled cash and investments.....	\$50,224	\$93,517	\$104,145	\$39,596
Liabilities:				
Deposits held due to others.....	\$50,224	\$93,517	\$104,145	\$39,596
<b>STATE OF OHIO</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$164,307	\$164,307	\$0
Liabilities:				
Unapportioned monies.....	\$0	\$164,307	\$164,307	\$0

- continued

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2007

	Beginning Balance January 1, 2007	Additions	Deductions	Ending Balance December 31, 2007
<b>TOWNSHIP ROAD MILEAGE</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$189,746	\$189,746	\$0
Due from other governments.....	96,000	100,082	96,000	100,082
	<u>\$96,000</u>	<u>\$289,828</u>	<u>\$285,746</u>	<u>\$100,082</u>
Liabilities:				
Unapportioned monies.....	\$0	\$189,746	\$189,746	\$0
Due to other governments.....	96,000	100,082	96,000	100,082
	<u>\$96,000</u>	<u>\$289,828</u>	<u>\$285,746</u>	<u>\$100,082</u>
<b>TOWNSHIP PERMISSIVE TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$120,146	\$120,146	\$0
Due from other governments.....\	60,000	60,986	60,000	60,986
	<u>\$60,000</u>	<u>\$181,132</u>	<u>\$180,146</u>	<u>\$60,986</u>
Liabilities:				
Unapportioned monies.....	\$0	\$120,146	\$120,146	\$0
Due to other governments.....	60,000	60,986	60,000	60,986
	<u>\$60,000</u>	<u>\$181,132</u>	<u>\$180,146</u>	<u>\$60,986</u>
<b>OHIO ELECTIONS COMMISSION</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$2,675	\$2,365	\$310
Liabilities:				
Deposits held due to others.....	\$0	\$2,675	\$2,365	\$310
<b>BMV</b>				
Assets:				
Equity in pooled cash and investments.....	\$2,164	\$239,732	\$230,093	\$11,803
Segregated cash accounts.....	710	135,619	125,065	11,264
	<u>\$2,874</u>	<u>\$375,351</u>	<u>\$355,158</u>	<u>\$23,067</u>
Liabilities:				
Deposits held due to others.....	\$2,164	\$239,732	\$230,093	\$11,803
Unapportioned monies.....	710	135,619	125,065	11,264
	<u>\$2,874</u>	<u>\$375,351</u>	<u>\$355,158</u>	<u>\$23,067</u>

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HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2007

	Beginning Balance January 1, 2007	Additions	Deductions	Ending Balance December 31, 2007
<b>SHERIFF'S LAW ENFORCEMENT</b>				
Assets:				
Segregated cash accounts.....	\$27,396	\$19,469	\$9,017	\$37,848
Liabilities:				
Unapportioned monies.....	\$27,396	\$19,469	\$9,017	\$37,848
<b>LIBRARIES</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$2,213,895	\$2,213,895	\$0
Due from other governments.....\	0	1,229,786	0	1,229,786
	\$0	\$3,443,681	\$2,213,895	\$1,229,786
Liabilities:				
Due to other governments.....	\$0	\$1,229,786	\$0	\$1,229,786
Unapportioned Monies.....	0	2,213,895	2,213,895	0
	\$0	\$3,443,681	\$2,213,895	\$1,229,786
<b>PERS</b>				
Assets:				
Equity in pooled cash and investments.....	\$103,333	\$1,284,454	\$1,274,626	\$113,161
Liabilities:				
Payroll withholdings.....	\$103,333	\$1,284,454	\$1,274,626	\$113,161
<b>STRS</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$18,119	\$18,119	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$18,119	\$18,119	\$0
<b>HURON COUNTY PARK DISTRICT</b>				
Assets:				
Equity in pooled cash and investments.....	\$16,396	\$14,090	\$3,984	\$26,502
Liabilities:				
Deposits held due to others.....	\$16,396	\$14,090	\$3,984	\$26,502

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HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2007

	Beginning Balance January 1, 2007	Additions	Deductions	Ending Balance December 31, 2007
<b>BUREAU OF WORKERS COMP</b>				
Assets:				
Equity in pooled cash and investments.....	\$68,411	\$78,955	\$68,411	\$78,955
Liabilities:				
Unapportioned monies.....	\$68,411	\$78,955	\$68,411	\$78,955
<b>MISCELLANEOUS PAYROLL</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$248,850	\$248,825	\$25
Liabilities:				
Payroll withholdings.....	\$0	\$248,850	\$248,825	\$25
<b>DEFERRED COMPENSATION</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$450,442	\$450,442	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$450,442	\$450,442	\$0
<b>CITY INCOME TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$60,018	\$225,490	\$223,951	\$61,557
Liabilities:				
Payroll withholdings.....	\$60,018	\$225,490	\$223,951	\$61,557
<b>SCHOOL INCOME TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$77,327	\$77,327	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$77,327	\$77,327	\$0
<b>INSURANCE</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$97,882	\$97,882	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$97,882	\$97,882	\$0

- continued

HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2007

	Beginning Balance January 1, 2007	Additions	Deductions	Ending Balance December 31, 2007
<b>HEALTH INSURANCE PREMIUM</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$255,702	\$255,702	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$255,702	\$255,702	\$0
<b>PRORATA REAL ESTATE</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$237	\$237	\$0
Liabilities:				
Deposits held due to others.....	\$0	\$237	\$237	\$0
<b>HOUSING ESCROW</b>				
Assets:				
Equity in pooled cash and investments.....	\$100	\$0	\$0	\$100
Liabilities:				
Deposits held due to others.....	\$100	\$0	\$0	\$100
<b>FEDERAL INCOME TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$1,444,662	\$1,444,662	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$1,444,662	\$1,444,662	\$0
<b>MEDICARE</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$196,200	\$196,200	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$196,200	\$196,200	\$0
<b>STATE INCOME TAX</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$402,649	\$402,649	\$0
Liabilities:				
Payroll withholdings.....	\$0	\$402,649	\$402,649	\$0

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HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2007

	Beginning Balance January 1, 2007	Additions	Deductions	Ending Balance December 31, 2007
<b>HURON COUNTY TRANSIT</b>				
Assets:				
Equity in pooled cash and investments.....	\$4,603	\$0	\$4,603	\$0
Liabilities:				
Deposits held due to others.....	\$4,603	\$0	\$4,603	\$0
<b>SHERIFF'S FOJ TRANSPORT</b>				
Assets:				
Segregated cash accounts.....	\$0	\$35,278	\$30,988	\$4,290
Liabilities:				
Unapportioned monies.....	\$0	\$35,278	\$30,988	\$4,290
<b>PROSECUTOR'S FOJ</b>				
Assets:				
Segregated cash accounts.....	\$9,440	\$31,571	\$28,799	\$12,212
Liabilities:				
Unapportioned monies.....	\$9,440	\$31,571	\$28,799	\$12,212
<b>STATE RECORDER FEES</b>				
Assets:				
Equity in pooled cash and investments.....	\$79,793	\$249,231	\$263,309	\$65,715
Liabilities:				
Deposits held due to others.....	\$79,793	\$249,231	\$263,309	\$65,715
<b>TAXING DISTRICT</b>				
Assets:				
Equity in pooled cash and investments.....	\$112	\$32,791,753	\$32,747,865	\$44,000
Liabilities:				
Deposits held due to others.....	\$112	\$32,791,753	\$32,747,865	\$44,000

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HURON COUNTY, OHIO  
 COMBINING STATEMENT OF CHANGES IN  
 ASSETS AND LIABILITIES  
 ALL AGENCY FUNDS  
 YEAR ENDED DECEMBER 31, 2007

	Beginning Balance January 1, 2007	Additions	Deductions	Ending Balance December 31, 2007
<b>AUCTION PROCEEDS</b>				
Assets:				
Equity in pooled cash and investments.....	\$0	\$10,391	\$10,390	\$1
Liabilities:				
Deposits held due to others.....	\$0	\$10,391	\$10,390	\$1
<b>TOTALS</b>				
Assets:				
Equity in pooled cash and investments.....	\$3,537,619	\$91,797,397	\$92,501,867	\$2,833,149
Segregated cash accounts.....	667,436	12,961,256	12,813,485	815,207
Taxes receivable.....	48,724,159	44,006,539	48,724,159	44,006,539
Due from other governments.....	2,287,053	3,897,195	2,287,053	3,897,195
<b>TOTAL ASSETS.....</b>	<b>\$55,216,267</b>	<b>\$152,662,387</b>	<b>\$156,326,564</b>	<b>\$51,552,090</b>
Liabilities:				
Unapportioned monies.....	\$2,704,230	\$51,204,237	\$51,882,811	\$2,025,656
Due to other governments.....	51,011,212	47,903,734	51,011,212	47,903,734
Deposits held due to others.....	1,337,474	48,852,639	48,742,156	1,447,957
Payroll withholdings.....	163,351	4,701,777	4,690,385	174,743
<b>TOTAL LIABILITIES.....</b>	<b>\$55,216,267</b>	<b>\$152,662,387</b>	<b>\$156,326,564</b>	<b>\$51,552,090</b>

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# STATISTICAL SECTION



# Statistical Section

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

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the county's financial position has changed over time.	167 - 173
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the county's ability to generate its most significant local revenue sources, the property tax and the sales tax.	174 - 180
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the county's current levels of outstanding debt and the county's ability to issue additional debt in the future.	181 - 186
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the county's financial report relates to the services the county provides and the activities it performs.	187 - 192
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the county's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	193 - 195

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

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

Fiscal Year (1)	2003	2004	2005 (3)	2006	2007
<b>Governmental Activities:</b>					
Invested in Capital Assets, Net of Related Debt	\$44,503,121	\$45,524,399	\$28,383,472	28,885,104	29,305,242
Restricted for:					
Board of Mental Retardation	(2)	(2)	821,602	689,356	1,230,587
Job & Family Services	(2)	(2)	145,634	308,296	339,234
Motor Vehicle & Gas Tax	(2)	(2)	2,231,491	3,305,839	2,718,472
Mental Health	(2)	(2)	(2)	1,741,155	1,879,978
Children's Services	(2)	(2)	(2)	697,351	803,901
Felony Delinquent Care and Custody	(2)	(2)	(2)	585,997	650,913
Huron County Rev Loan	(2)	(2)	(2)	545,306	430,590
Other Purposes	(2)	(2)	6,731,944	2,601,290	3,290,378
Debt Service	(2)	(2)	41,584	32,995	58,443
Capital Projects	596,309	495,942	526,666	275,599	472,501
Unrestricted (Deficit)	<u>16,377,882</u>	<u>16,330,717</u>	<u>3,249,599</u>	<u>3,602,923</u>	<u>4,468,586</u>
Total Governmental Activities Net Assets	<u>\$61,477,312</u>	<u>\$62,351,058</u>	<u>\$42,131,992</u>	<u>\$43,271,211</u>	<u>\$45,648,825</u>
<b>Business-type Activities:</b>					
Invested in Capital Assets, Net of Related Debt	\$1,593,809	\$1,739,902	\$1,775,965	1,976,294	2,162,819
Unrestricted (Deficit)	<u>(2,486,683)</u>	<u>(2,328,917)</u>	<u>(2,411,956)</u>	<u>(2,397,343)</u>	<u>(2,720,356)</u>
Total Business-type Activities Net Assets	<u>(\$892,874)</u>	<u>(\$589,015)</u>	<u>(\$635,991)</u>	<u>(\$421,049)</u>	<u>(\$557,537)</u>
<b>Primary Government:</b>					
Invested in Capital Assets, Net of Related Debt	\$46,096,930	\$47,264,301	\$30,159,437	\$30,861,398	\$31,468,061
Restricted	596,291	495,924	10,498,913	10,783,184	11,874,997
Unrestricted (Deficit)	<u>13,891,199</u>	<u>14,001,800</u>	<u>837,643</u>	<u>1,205,580</u>	<u>1,748,230</u>
Total Primary Government Net Assets	<u>\$60,584,420</u>	<u>\$61,762,025</u>	<u>\$41,495,993</u>	<u>\$42,850,162</u>	<u>\$45,091,288</u>

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

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

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

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

Fiscal Year (1)	2003	2004	2005	2006	2007
<b>Expenses</b>					
Governmental Activities:					
General Government:					
Legislative and Executive	\$6,148,404	\$6,081,498	\$5,644,351	\$ 6,701,029	\$ 6,270,335
Judicial	2,108,324	1,932,750	1,844,125	2,376,585	2,361,684
Public Safety	5,722,047	6,035,452	5,877,178	5,566,187	5,740,955
Public Works	6,473,238	7,771,191	5,884,142	4,865,832	5,352,016
Health	6,680,406	7,242,342	7,925,635	7,913,082	8,690,373
Human Services	13,423,408	11,358,093	13,695,503	13,386,709	13,134,292
Conservation and Recreation	56,727	53,623	49,020	137,654	154,420
Other	476,834	346,316	367,864	439,636	440,642
Interest and Fiscal Charges	429,606	422,023	358,670	520,005	540,477
<i>Total Governmental Activities Expenses</i>	<u>41,518,994</u>	<u>41,243,288</u>	<u>41,646,488</u>	<u>41,906,719</u>	<u>42,685,194</u>
Business-type Activities:					
Landfill	2,829,606	2,239,922	2,426,292	2,520,309	2,353,202
<i>Total Business-type Activities Expenses</i>	<u>2,829,606</u>	<u>2,239,922</u>	<u>2,426,292</u>	<u>2,520,309</u>	<u>2,353,202</u>
<i>Total Primary Government Expenses</i>	<u>44,348,600</u>	<u>43,483,210</u>	<u>44,072,780</u>	<u>44,427,028</u>	<u>45,038,396</u>
<b>Program Revenues</b>					
Governmental Activities:					
Charges for Services					
General Government:					
Legislative and Executive	1,857,555	1,909,469	1,155,064	1,682,605	1,513,221
Judicial	395,117	414,936	202,289	270,878	258,752
Public Safety	260,141	183,010	794,074	664,406	628,353
Public Works	158,900	109,410	165,469	599,314	161,597
Health	0	0	253,009	207,671	211,484
Human Services	293,235	226,637	1,409,410	1,194,391	472,482
Conservation and Recreation	0	0	8,836	0	0
Other	0	0	61,019	36,475	45,415
Interest and Fiscal Charges	0	0	0	0	0
Operating Grants and Contributions					
General Government:					
Legislative and Executive	1,258,242	1,934,123	683,111	65,745	253,393
Judicial	523,384	725,231	27,889	0	18,919
Public Safety	563,171	530,781	1,119,174	710,083	676,134
Public Works	3,708,776	4,602,366	4,354,917	5,382,869	4,781,063
Health	3,303,032	2,623,056	5,288,191	3,903,197	3,969,193
Human Services	9,689,436	10,837,506	10,540,748	11,003,885	12,024,482
Conservation and Recreation	0	0	33,853	201,032	50,000
Other	0	0	72,767	0	42,043
Interest and Fiscal Charges	0	0	0	0	0
Capital Grants and Contributions					
Legislative and Executive	0	0	0	0	550,213
Health	0	0	54,128	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Governmental Activities Program Revenues</i>	<u>22,010,989</u>	<u>24,096,525</u>	<u>26,223,948</u>	<u>25,922,551</u>	<u>25,656,744</u>

(continued)

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

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

**Table 2**  
**Huron County, Ohio**  
*Changes in Net Assets of Governmental Activities (continued)*  
*Last Five Years*  
*(accrual basis of accounting)*

	2003	2004	2005	2006	2007
<b>Business-type Activities:</b>					
<i>Charges for Services</i>					
Landfill	\$2,221,507	\$2,170,050	\$2,181,682	\$2,451,182	\$2,036,097
<i>Operating Grants and Contributions</i>	61,684	173,731	0	0	0
<i>Capital Grants and Contributions</i>	0	0	0	0	0
<i>Total Business-type Activities Program Revenues</i>	<u>2,283,191</u>	<u>2,343,781</u>	<u>2,181,682</u>	<u>2,451,182</u>	<u>2,036,097</u>
<i>Total Primary Government Program Revenues</i>	<u>24,294,180</u>	<u>26,440,306</u>	<u>28,405,630</u>	<u>28,373,733</u>	<u>27,692,841</u>
<b>Net (Expense)/Revenue</b>					
Governmental Activities	(19,508,005)	(17,146,763)	(15,422,540)	(15,984,168)	(17,028,450)
Business-type Activities	(546,415)	103,859	(244,610)	(69,127)	(317,105)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(\$20,054,420)</u>	<u>(\$17,042,904)</u>	<u>(\$15,667,150)</u>	<u>(\$16,053,295)</u>	<u>(\$17,345,555)</u>
<b>General Revenues and Other Changes in Net Assets</b>					
<b>Governmental Activities:</b>					
<i>Property Taxes Levied for:</i>					
General Purposes	9,248,906	6,166,571	2,315,509	2,273,164	2,637,025
Board of Mental Retardation	(2)	(2)	2,529,143	2,603,767	3,578,290
Mental Health	(2)	(2)	182,513	185,986	198,109
Senior Services	(2)	(2)	470,429	485,107	499,747
Sales Taxes Levied for General Purposes	7,136,717	6,341,277	7,709,110	7,832,384	7,851,112
Other Taxes	695,745	314,470	-	-	-
<i>Grants and Entitlements not</i>					
Restricted to Specific Programs	-	-	1,476,456	1,088,317	2,085,533
Investment Earnings	498,605	358,846	594,846	744,526	1,062,345
Miscellaneous	1,933,353	1,863,542	1,887,465	2,047,625	1,675,885
Transfers	(249,220)	(200,000)	(177,662)	(160,000)	(160,000)
<i>Total Governmental Activities</i>	<u>19,264,106</u>	<u>14,844,706</u>	<u>16,987,809</u>	<u>17,100,876</u>	<u>19,428,046</u>
<b>Business-type Activities:</b>					
Miscellaneous	0	0	114,833	124,069	20,617
Transfers	249,220	200,000	177,662	160,000	160,000
<i>Total Business-type Activities</i>	<u>249,220</u>	<u>200,000</u>	<u>292,495</u>	<u>284,069</u>	<u>180,617</u>
<i>Total Primary Government</i>	<u>19,513,326</u>	<u>15,044,706</u>	<u>17,280,304</u>	<u>17,384,945</u>	<u>19,608,663</u>
<b>Change in Net Assets</b>					
Governmental Activities	(243,899)	(2,302,057)	1,565,269	1,116,708	2,399,596
Business-type Activities	(297,195)	303,859	47,885	214,942	(136,488)
<i>Total Primary Government Change in Net Assets</i>	<u>(\$541,094)</u>	<u>(\$1,998,198)</u>	<u>\$1,613,154</u>	<u>\$1,331,650</u>	<u>\$2,263,108</u>

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

Fiscal Year (1)	1998	1999	2000	2001
General Fund				
Reserved	\$384,050	\$318,541	\$252,863	\$340,539
Unreserved	<u>3,243,204</u>	<u>3,462,317</u>	<u>4,431,975</u>	<u>3,845,769</u>
<i>Total General Fund</i>	<u>3,627,254</u>	<u>3,780,858</u>	<u>4,684,838</u>	<u>4,186,308</u>
All Other Governmental Funds				
Reserved	753,035	855,406	1,827,715	1,374,081
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	6,437,612	7,519,877	6,984,928	7,337,195
Debt Service Funds	11,604	0	0	0
Capital Projects Funds	<u>675,376</u>	<u>825,134</u>	<u>1,270,003</u>	<u>471,811</u>
Total All Other Governmental Funds	<u>7,877,627</u>	<u>9,200,417</u>	<u>10,082,646</u>	<u>9,183,087</u>
<i>Total Governmental Funds</i>	<u>\$11,504,881</u>	<u>\$12,981,275</u>	<u>\$14,767,484</u>	<u>\$13,369,395</u>

(1) Fiscal year 2003 was the first year reported in accordance with GASB Statement No. 34. Fiscal years 1998 through 2002 include expendable trust funds which are reclassified as special revenue funds consistent with their treatment in 2003 through 2007.

<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
\$218,533	\$189,716	\$171,237	\$205,032	\$71,786	\$39,165
<u>3,566,713</u>	<u>3,368,621</u>	<u>3,005,033</u>	<u>3,354,346</u>	<u>3,215,321</u>	<u>2,825,528</u>
<u>3,785,246</u>	<u>3,558,337</u>	<u>3,176,270</u>	<u>3,559,378</u>	<u>3,287,107</u>	<u>2,864,693</u>
1,307,799	1,372,430	972,053	989,587	885,182	1,497,638
7,385,382	8,311,622	7,047,449	8,710,620	8,916,103	8,884,235
4,922	0	0	41,584	12	0
<u>1,103,847</u>	<u>596,309</u>	<u>495,942</u>	<u>526,666</u>	<u>275,599</u>	<u>714,921</u>
<u>9,801,950</u>	<u>10,280,361</u>	<u>8,515,444</u>	<u>10,268,457</u>	<u>10,076,896</u>	<u>11,096,794</u>
<u>\$13,587,196</u>	<u>\$13,838,698</u>	<u>\$11,691,714</u>	<u>\$13,827,835</u>	<u>\$13,364,003</u>	<u>\$13,961,487</u>

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

Fiscal Year (1)	1998	1999	2000	2001
<b>Revenues</b>				
Taxes	\$10,169,603	\$10,719,644	\$11,026,186	\$11,210,553
Charges for Services	2,185,012	2,290,651	3,162,135	2,773,604
Licenses and Permits	6,309	6,282	6,157	4,903
Fines and Forfeitures	252,448	280,959	328,533	318,656
Intergovernmental	14,701,297	17,449,894	19,044,517	19,446,015
Special Assessments	57,418	75,936	73,803	71,970
Interest	1,018,595	1,014,534	1,309,315	833,484
Other	3,628,172	2,302,044	2,252,983	2,456,550
<i>Total Revenues</i>	<u>32,018,854</u>	<u>34,139,944</u>	<u>37,203,629</u>	<u>37,115,735</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	5,141,304	4,957,859	5,266,359	5,181,419
Judicial	1,502,334	1,698,153	1,625,987	1,963,412
Public Safety	4,279,959	4,325,819	4,437,681	4,921,045
Public Works	4,312,605	4,118,899	5,221,088	4,602,360
Health	4,927,387	4,861,911	5,268,199	6,340,275
Human Services	9,074,594	9,722,147	10,320,998	12,473,785
Conservation and Recreation	73,275	55,207	65,840	70,032
Other	329,318	375,877	470,850	406,176
Capital Outlay	299,467	1,858,256	1,772,006	1,516,709
Debt Service:				
Principal Retirement	250,000	260,000	270,000	285,000
Interest and Fiscal Charges	509,028	497,648	485,363	472,278
Bond Issuance Costs	0	0	0	0
<i>Total Expenditures</i>	<u>30,699,271</u>	<u>32,731,776</u>	<u>35,204,371</u>	<u>38,232,491</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,319,583</u>	<u>1,408,168</u>	<u>1,999,258</u>	<u>(1,116,756)</u>
<b>Other Financing Sources (Uses)</b>				
Payment to Refunding Bond Escrow Agent	0	0	0	0
Issuance of Notes	0	0	0	0
Issuance of Loans	0	0	0	0
Issuance of Bonds	0	0	0	0
Other Financing Sources	0	0	0	0
Other Financing Uses	(51,826)	0	(7,000)	0
Transfers In	825,055	942,898	774,558	769,053
Transfers Out	(570,000)	(874,672)	(980,607)	(1,050,386)
<i>Total Other Financing Sources (Uses)</i>	<u>203,229</u>	<u>68,226</u>	<u>(213,049)</u>	<u>(281,333)</u>
<i>Net Change in Fund Balances</i>	<u>\$1,522,812</u>	<u>\$1,476,394</u>	<u>\$1,786,209</u>	<u>(\$1,398,089)</u>
Debt Service as a Percentage of				
Noncapital Expenditures (2)	0.8%	0.8%	0.8%	0.8%

(1) Fiscal year 2003 was the first year reported in accordance with GASB Statement No. 34. Fiscal years 1998 through 2002 include expendable trust funds which are reclassified as special revenue funds consistent with their treatment in 2003 through 2007.

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



2002	2003	2004	2005	2006	2007
\$11,799,980	\$12,303,361	\$11,083,208	\$13,186,619	\$ 13,327,977	\$ 14,725,121
2,516,804	2,671,850	2,517,336	3,601,960	4,204,046	2,902,679
4,885	6,142	15,463	3,561	3,109	5,165
339,114	286,956	310,663	350,197	343,179	383,460
20,476,329	19,046,041	20,652,857	23,706,954	22,538,222	23,945,180
85,302	91,727	93,653	93,452	98,789	108,267
717,181	485,809	352,100	588,829	715,517	988,886
1,726,796	1,933,353	2,243,542	1,717,465	2,047,625	1,675,885
<u>37,666,391</u>	<u>36,825,239</u>	<u>37,268,822</u>	<u>43,249,037</u>	<u>43,278,464</u>	<u>44,734,643</u>
5,551,086	5,612,014	5,761,304	5,947,890	6,416,236	6,264,292
2,034,151	1,950,587	1,840,300	1,814,729	2,479,488	2,310,000
4,938,508	5,184,246	5,862,684	5,551,242	5,477,934	5,499,635
4,629,219	4,847,608	5,049,887	5,417,550	5,943,903	6,037,991
6,866,408	6,333,951	7,043,084	7,724,904	8,078,797	8,935,154
12,376,654	12,345,865	11,700,955	13,013,980	13,416,399	13,156,311
56,124	53,965	52,189	38,523	137,654	154,420
436,125	431,448	337,357	378,361	439,636	440,642
507,714	809,042	741,312	300,910	360,609	2,228,759
295,000	405,000	415,000	800,000	845,000	512,000
778,091	425,734	411,734	307,165	354,151	388,973
0	0	0	81,215	10,000	27,000
<u>38,469,080</u>	<u>38,399,460</u>	<u>39,215,806</u>	<u>41,376,469</u>	<u>43,959,807</u>	<u>45,955,177</u>
<u>(802,689)</u>	<u>(1,574,221)</u>	<u>(1,946,984)</u>	<u>1,872,568</u>	<u>(681,343)</u>	<u>(1,220,534)</u>
(1,695,000)	0	0	(3,043,785)	0	0
0	0	0	360,000	0	0
0	0	0	0	0	0
2,965,000	0	0	3,125,000	355,000	2,000,000
0	0	0	0	0	0
0	0	0	0	0	0
568,086	746,144	1,113,942	1,437,913	1,728,558	1,906,611
(817,596)	(995,364)	(1,313,942)	(1,615,575)	(1,888,558)	(2,066,611)
<u>1,020,490</u>	<u>(249,220)</u>	<u>(200,000)</u>	<u>263,553</u>	<u>195,000</u>	<u>1,840,000</u>
<u>\$217,801</u>	<u>(\$1,823,441)</u>	<u>(\$2,146,984)</u>	<u>\$2,136,121</u>	<u>(\$486,343)</u>	<u>\$619,466</u>
0.8%	1.1%	1.1%	2.1%	2.0%	2.2%

**Table 5**  
**Huron County**  
**Principal Property Taxpayers**  
**Fiscal Years 2007 and 1998**

	2007		
	Total Assessed	Rank	% of Total Assessed
	Valuation (1)		Valuation
<u>Public Utilities</u>			
Ohio Edison	\$ 10,703,510	1	0.99%
Verizon North	4,765,420	2	0.44%
Ohio Power Company	4,030,720	3	0.37%
Firelands Electric	2,758,170	4	0.26%
GTE North Inc.	(2)		(2)
Columbia Gas of Ohio	(2)		(2)
MCI Telecommunications	(2)		(2)
<u>Real Estate</u>			
Pepperidge Farms	7,398,900	1	0.69%
Venture Packaging	6,700,800	2	0.62%
Sunrise Cooperative	5,691,800	3	0.53%
Willard Rental Properties	5,204,810	4	0.48%
Railroad CSX Transportation Inc.	4,425,330	5	0.41%
R R Donnelley & Sons Co.	4,383,500	6	0.41%
MTD Consumer Group	4,005,710	7	0.37%
A Schulman Inc.	2,452,100	8	0.23%
Norfolk & Southern Railroad	2,396,124	9	0.22%
Bunge/Solae/Central Soya	2,304,123	10	0.21%
<u>Tangible Personal Property</u>			
R R Donnelley & Sons Co.	9,868,960	1	0.91%
MTD Consumer Group	9,370,900	2	0.87%
Bunge/Solae/Central Soya	5,101,800	3	0.47%
Pepperidge Farms	4,204,950	4	0.39%
Sunrise Cooperative	2,194,890	5	0.20%
Venture Packaging	1,955,620	6	0.18%
A Schulman Inc.	1,493,500	7	0.14%
Norwalk Furniture	1,298,170	8	0.12%
Jason Wisconsin	1,243,380	9	0.12%
Fisher-Titus Hospital	1,199,456	10	0.11%
Armstrong Air Conditioner	(2)		(2)
All Others	<u>993,603,157</u>		<u>92.09%</u>
Total Assessed Valuation	<u>\$ 1,078,964,300</u>		<u>99.99%</u>

(1) - House Bill 66 (the State's biennial budget) has begun the phase out of Tangible Personal Property Tax (TPP) in the next three years. To reflect this phase out, the assessed valuation listed above for TPP is 74.38% of the 2005 Actual Assessed Valuation.

(2) - Excluded in 2007, but reported in 1998.

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.

1998		
Total Assessed	Rank	% of Total Assessed
Valuation (1)		Valuation
\$ 14,915,600	4	2.11%
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
8,985,160	5	1.27%
5,798,090	9	0.82%
4,490,900	10	0.64%
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
21,993,890	2	3.11%
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
15,543,740	3	2.20%
42,092,380	1	5.95%
6,274,690	8	0.89%
7,128,050	7	1.01%
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
7,409,200	6	1.05%
<u>599,198,826</u>		<u>84.73%</u>
<u>\$ 707,147,176</u>		<u>100.00%</u>

**Table 6**  
**Huron County, Ohio**  
**ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY (1)**  
**Last Ten Fiscal Years**

Tax Collection Year	Real Property (2)			Personal Property (3)		Public Utility (3)		Totals		Assessed Value as a percent of Estimated Actual Value
	Residential/ Agricultural Assessed	Commercial/ Industrial Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	Assessed	Estimated Actual	
1998	\$450,180,560	\$114,627,630	\$1,613,737,686	\$140,476,616	\$561,906,464	\$1,862,370	\$5,321,057	\$707,147,176	\$2,180,965,207	32.42%
1999	\$523,591,750	\$116,428,330	\$1,828,628,800	\$139,987,960	\$559,951,840	\$1,995,530	\$5,701,514	\$782,003,570	\$2,394,282,154	32.66%
2000	\$534,008,560	\$118,736,880	\$1,864,986,971	\$141,384,620	\$565,538,480	\$2,140,250	\$6,115,000	\$796,270,310	\$2,436,640,451	32.68%
2001	\$662,891,450	\$129,687,090	\$2,264,510,114	\$146,647,350	\$586,589,400	\$1,837,230	\$5,249,229	\$941,063,120	\$2,856,348,743	32.95%
2002	\$660,158,750	\$135,080,490	\$2,272,112,114	\$147,758,070	\$591,032,280	\$2,871,980	\$8,205,657	\$945,869,290	\$2,871,350,051	32.94%
2003	\$674,619,200	\$135,598,890	\$2,314,908,829	\$138,165,010	\$552,660,040	\$2,887,840	\$8,250,971	\$951,270,940	\$2,875,819,840	33.08%
2004	\$744,506,120	\$142,568,890	\$2,534,500,029	\$131,221,230	\$524,884,920	\$3,052,130	\$8,720,371	\$1,021,348,370	\$3,068,105,320	33.29%
2005	\$757,220,020	\$143,849,010	\$2,574,482,943	\$132,838,780	\$531,355,120	\$3,094,870	\$8,842,486	\$1,037,002,680	\$3,114,680,549	33.29%
2006	\$767,926,020	\$148,160,780	\$2,617,390,857	\$131,373,190	\$525,492,760	\$3,102,840	\$8,865,257	\$1,050,562,830	\$3,151,748,874	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	33.89%

(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 J - 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 fiscal years presented.

**Table 7**  
**Huron County, Ohio**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
**(PER \$1,000 OF ASSESSED VALUATION)**  
**Last Ten Fiscal Years**

Collection Year:	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>COUNTY ENTITY:</b>										
General Fund.....	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10
<b>OTHER ENTITIES:</b>										
Mental Health District.....	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Bond Retirement.....	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
MRDD Operating.....	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
Senior Services Center.....	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.50	0.50	0.50
Health District.....	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
<b>Total County-Wide Rates.....</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.75</b>	<b>6.85</b>	<b>6.85</b>	<b>7.85</b>
<b>SCHOOL DISTRICTS</b>										
Bellevue	41.70	41.70	40.70	40.00	39.30	39.30	38.80	38.80	38.80	38.80
Norwalk	44.93	44.93	44.93	44.65	44.65	44.65	44.35	44.35	44.35	44.35
Willard	45.75	45.75	45.75	45.15	44.45	44.45	44.29	44.29	44.29	44.29
Monroeville	51.71	51.71	50.91	48.50	48.10	48.10	46.90	46.90	46.90	46.90
New London	36.19	36.19	36.19	35.60	35.60	35.60	35.10	35.10	35.10	35.10
South Central	38.30	38.30	38.30	37.85	37.85	37.85	37.75	37.75	37.75	37.75
Western Reserve	31.10	31.10	34.96	34.60	34.60	34.60	34.35	34.35	34.35	34.35
Seneca East	40.30	40.30	40.30	40.30	30.30	30.30	30.30	30.30	30.30	30.30
Berlin-Milan	57.35	57.35	58.26	58.15	58.15	58.15	57.30	57.30	57.30	57.30
Buckeye Central	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00
Plymouth	35.30	35.30	37.10	37.30	36.00	36.00	36.00	36.00	36.00	36.00
Wellington	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
EHOVE	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95	3.95
Lorain JVSD	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Pioneer JVSD	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Vanguard JVSD	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60	1.60

- continued

**Table 7**  
**Huron County, Ohio**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS (Continued)**  
**(PER \$1,000 OF ASSESSED VALUATION)**  
**Last Ten Fiscal Years**

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
<b>MUNICIPALITIES</b>										
Bellevue	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10	6.10
Greenwich	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Milan	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80	8.80
Monroeville	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80	2.80
New London	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90	2.90
North Fairfield	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Norwalk	8.25	8.25	8.25	7.80	7.80	7.80	7.60	7.60	7.60	7.60
Plymouth	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50	19.50
Wakeman	9.50	9.50	9.50	9.50	6.50	6.50	6.50	6.50	6.50	6.50
Willard	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30	4.30
<b>TOWNSHIPS</b>										
Bronson	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Clarksfield	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70	5.70
Fairfield	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40	6.40
Fitchville	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Greenfield	5.30	5.30	5.30	5.30	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	6.40	6.40	6.40	6.90	6.90	6.90	6.90	6.90	6.90	6.90
Lyme	5.10	5.10	5.10	6.50	6.50	6.50	6.50	6.50	6.50	6.50
New Haven	4.80	4.80	4.90	4.90	4.90	4.90	4.90	4.90	4.90	4.90
New London	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Norwalk	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30	1.30
Norwich	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30	5.30
Peru	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65	3.65
Richmond	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
Ridgefield	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50
Ripley	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
Sherman	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Townsend	4.90	4.90	4.90	4.90	4.90	4.90	6.90	6.90	6.90	6.90
Wakeman	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40
<b>SPECIAL DISTRICTS</b>										
Firelands Ambulance	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Tri-Community Ambulance	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Huron River Joint Fire	4.30	4.30	4.30	4.30	4.00	2.50	2.50	2.50	2.50	2.50
Tri-Community Fire	2.50	2.50	2.50	2.50	2.50	3.00	3.00	3.00	3.00	3.00
Wakeman Fire	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Bellevue Public Library	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Norwalk Public Library	0.20	0.20	0.20	0.20	0.20	0.55	0.55	0.55	0.55	0.55
Milan Public Library	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80	0.80
Vermilion Ambulance	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00

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

SOURCE: Huron County Auditor's Office

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

Year	Current Taxes Levied	Current Taxes Collected	Current Taxes Collected as a Percent of Current Taxes Levied	Delinquent Taxes Collected	Total Taxes Collected	Total Collections as a Percent of Current Taxes Levied	Accumulated Delinquencies
1998	\$22,533,509	\$21,938,464	97.36%	\$706,584	\$22,645,048	100.49%	\$962,547
1999	\$24,352,893	\$23,589,121	96.86%	\$716,633	\$24,305,754	99.81%	\$1,163,671
2000	\$26,149,835	\$24,880,722	95.15%	\$840,942	\$25,721,664	98.36%	\$1,318,856
2001	\$27,950,957	\$26,784,241	95.83%	\$938,623	\$27,722,864	99.18%	\$1,668,596
2002	\$28,407,895	\$27,366,331	96.33%	\$1,145,573	\$28,511,904	100.37%	\$1,757,542
2003	\$32,946,429	\$31,822,956	96.59%	\$1,186,071	\$33,009,027	100.19%	\$1,700,432
2004	\$33,723,387	\$30,276,997	89.78%	\$1,497,839	\$31,774,836	94.22%	\$1,954,756
2005	\$34,189,448	\$32,594,125	95.33%	\$1,629,706	\$34,223,831	100.10%	\$2,395,668
2006	\$34,175,526	\$33,081,250	96.80%	\$1,142,198	\$34,223,448	100.14%	\$2,251,544
2007	\$36,391,679	\$35,251,006	96.87%	\$1,293,219	\$36,544,225	100.42%	\$2,338,463

Source: Huron County Auditor.

**Table 9**  
**Huron County, Ohio**  
**SPECIAL ASSESSMENT LEVIES AND COLLECTIONS (1)**  
**Last Ten Fiscal 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
1998	\$150,189	\$141,609	94.29%	\$4,941	\$146,550	3.37%	\$58,091
1999	\$170,384	\$160,431	94.16%	\$18,829	\$179,260	10.50%	\$117,192
2000	\$214,269	\$203,767	95.10%	\$4,376	\$208,143	2.10%	\$65,369
2001	\$261,186	\$229,435	87.84%	\$10,381	\$239,816	4.33%	\$92,258
2002	\$241,836	\$231,517	95.73%	\$9,709	\$241,226	4.02%	\$92,033
2003	\$295,327	\$269,369	91.21%	\$12,699	\$282,068	4.50%	\$107,325
2004	\$328,326	\$280,875	85.55%	\$28,456	\$309,331	9.20%	\$104,372
2005	\$308,200	\$291,562	94.60%	\$23,795	\$315,357	7.55%	\$137,473
2006	\$295,835	\$280,951	94.97%	\$16,782	\$297,733	5.64%	\$85,456
2007	\$316,571	\$294,395	92.99%	\$27,872	\$322,267	8.65%	\$87,419

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

SOURCE: Huron County Auditor's Office.



**Table 10**  
**Huron County, Ohio**  
**RATIO OF NET GENERAL BONDED DEBT TO ESTIMATED**  
**ACTUAL VALUE AND NET BONDED DEBT PER CAPITA**  
**Last Ten Fiscal 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
1998	58,840	\$2,180,965,207	\$8,438,369	\$11,604	\$8,426,765	0.386%	\$143.41
1999	59,165	\$2,394,282,154	\$8,178,369	\$0	\$8,178,369	0.342%	\$138.23
2000	59,487	\$2,436,640,451	\$7,908,369	\$0	\$7,908,369	0.325%	\$132.94
2001	59,500	\$2,856,348,743	\$7,623,369	\$0	\$7,623,369	0.267%	\$128.12
2002	59,500	\$2,871,350,051	\$8,598,369	\$4,922	\$8,593,447	0.299%	\$144.51
2003	59,855	\$2,875,819,840	\$7,958,369	\$0	\$7,958,369	0.277%	\$132.96
2004	60,094	\$3,068,105,320	\$7,958,369	\$0	\$7,958,369	0.259%	\$132.43
2005	61,254	\$3,114,680,549	\$7,815,000	\$0	\$7,815,000	0.251%	\$127.58
2006	61,457	\$3,151,748,874	\$8,396,153	\$0	\$8,396,153	0.266%	\$136.62
2007	61,775	\$3,183,501,566	\$9,770,696	\$0	\$9,770,696	0.307%	\$158.17

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

(2) See Table 5

SOURCE: Huron County Auditor's Office

**Table 11**  
**Huron County, Ohio**  
*Computation of Legal Debt Margin*  
*Last Ten Years*

	1998	1999	2000	2001
Tax Valuation	<u>\$782,003,570</u>	<u>\$796,270,310</u>	<u>\$941,063,100</u>	<u>\$578,369,300</u>
Direct Legal Debt Limit (1):				
3.0% of the first \$100,000,000 assessed valuation	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
1.5% on excess of \$100,000,000 not in excess of \$300,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000
2.5% on the amount in excess of \$300,000,000	<u>\$12,050,089</u>	<u>\$12,406,758</u>	<u>\$23,376,578</u>	<u>\$23,376,578</u>
Total direct legal debt limitation	18,050,089	18,406,758	29,376,578	29,376,578
Total of all County debt outstanding	<u>11,085,915</u>	<u>10,618,145</u>	<u>10,125,393</u>	<u>9,612,632</u>
Less:				
Enterprise fund general obligation bonds (3)	2,527,546	2,359,785	2,177,024	1,989,263
Job & Family Services (3)	0	0	0	0
Fairgrounds Improvements (3)	0	0	0	0
Soil & Water Conservation Bonds (3)	0	0	0	0
Enterprise fund short-term notes (3)	120,000	80,000	40,000	0
Old Jail Renovations (3)	0	0	0	0
Old Job & Family Services Demolition (3)	0	0	0	0
Jail Facility Bonds (3)	<u>4,478,369</u>	<u>4,308,369</u>	<u>4,133,369</u>	<u>3,948,369</u>
Total exempt debt	(7,125,915)	(6,748,154)	(6,350,393)	(5,937,632)
Less:				
Funds available in debt service fund	(11,604)	0	0	0
Total net indebtedness subject to direct debt	<u>(3,948,396)</u>	<u>(3,869,991)</u>	<u>(3,775,000)</u>	<u>(3,675,000)</u>
Direct Legal Debt Margin	<u>\$14,101,693</u>	<u>\$14,536,767</u>	<u>\$25,601,578</u>	<u>\$25,701,578</u>
Unvoted Debt Limitation (1% of total assessed valuation)	\$7,820,036	\$7,962,703	\$9,410,631	\$9,458,693
Total net indebtedness applicable to limit	<u>(3,948,396)</u>	<u>(3,869,991)</u>	<u>(3,775,000)</u>	<u>(3,675,000)</u>
Total Unvoted Legal Debt Margin	<u>\$3,871,640</u>	<u>\$4,092,712</u>	<u>\$5,635,631</u>	<u>\$5,783,693</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

2002	2003	2004	2005	2006	2007
<u>\$951,270,940</u>	<u>\$991,795,700</u>	<u>\$1,021,348,400</u>	<u>\$1,037,002,700</u>	<u>\$1,050,562,830</u>	<u>\$1,078,964,300</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>\$23,376,578</u>	<u>\$19,756,758</u>	<u>\$18,033,709</u>	<u>\$20,925,067</u>	<u>\$18,764,071</u>	<u>\$19,474,108</u>
29,376,578	25,756,758	24,033,709	26,925,067	24,764,071	25,474,108
<u>10,737,632</u>	<u>9,767,110</u>	<u>9,129,350</u>	<u>8,928,220</u>	<u>8,396,153</u>	<u>9,793,000</u>
1,764,263	1,573,741	1,350,981	1,113,220	860,458	620,000
4,215,000	3,670,000	3,500,000	3,310,000	3,155,000	3,015,000
525,000	505,000	485,000	465,000	445,000	420,000
0	0	0	0	355,000	343,000
0	0	0	0	0	0
375,000	360,000	345,000	330,000	315,000	300,000
100,000	100,000	100,000	85,000	70,000	65,000
<u>3,758,369</u>	<u>3,558,369</u>	<u>3,348,369</u>	<u>3,625,000</u>	<u>3,195,695</u>	<u>3,030,000</u>
(10,737,632)	(9,767,110)	(9,129,350)	(8,928,220)	(8,396,153)	(7,793,000)
0	0	0	0	12	0
0	0	0	0	0	(2,000,000)
<u>\$29,376,578</u>	<u>\$25,756,758</u>	<u>\$24,033,709</u>	<u>\$26,925,067</u>	<u>\$24,764,071</u>	<u>\$23,474,108</u>
\$9,512,709	\$9,917,957	\$10,213,484	\$10,370,027	\$10,505,628	\$10,789,643
0	0	0	0	0	(2,000,000)
<u>\$9,512,709</u>	<u>\$9,917,957</u>	<u>\$10,213,484</u>	<u>\$10,370,027</u>	<u>\$10,505,628</u>	<u>\$8,789,643</u>

**Table 12**  
**Huron County**  
**Ratio of Outstanding Debt By Type**  
**Last Ten Fiscal Years**

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	(b) Population	(b) Personal Income	Per Capita Personal Income	Outstanding Debt Per Capita
	(a) General Obligation Bonds	(a) General Obligation Notes	(a) Capital Leases	General Obligation Bonds	General Obligation Notes	(a) Capital Leases					
1998	8,438,369	-	11,604	2,527,546	120,000	273,252	11,370,771	58,840	1,345,934,000	22,874	193
1999	8,178,369	-	11,604	2,359,785	80,000	230,827	10,860,585	59,165	1,377,409,000	23,281	184
2000	7,908,369	-	-	2,177,024	40,000	185,543	10,310,936	59,487	1,440,700,000	24,219	173
2001	7,623,369	-	-	1,989,263	-	102,984	9,715,616	59,500	1,439,165,000	24,188	163
2002	8,598,369	-	-	1,786,502	-	84,957	10,469,828	59,624	1,429,154,000	23,969	176
2003	8,193,369	-	-	1,573,741	-	96,595	9,863,705	59,855	1,455,108,000	24,311	165
2004	7,778,369	375,000	-	1,350,981	-	73,757	9,578,107	60,094	1,515,607,000	25,221	159
2005	7,515,048	360,000	-	1,113,220	-	50,054	9,038,322	61,254	1,560,445,000	25,475	148
2006	7,535,695	-	-	860,458	-	25,482	8,421,635	61,457	1,582,359,000	25,747	137
2007	9,173,000	-	-	597,696	-	-	9,770,696	61,775	N/A	N/A	158

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

(b) See Table 20 "Demographic Statistics" for population information.

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

N/A - Not available.

**Table 13**  
**Huron County, Ohio**  
 COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
 AS OF DECEMBER 31, 2007

	<u>Debt Outstanding (1)</u>	<u>Percent Applicable to County (2)</u>	<u>Amount Applicable to County</u>
Direct Debt:			
County	<u>\$9,173,000</u>	<u>100%</u>	<u>\$9,173,000</u>
Overlapping Debt:			
School Districts:			
Berlin-Milan School	69,490	16%	11,118
Pioneer Joint Vocational School	450,000	10%	45,000
Municipalities:			
Bellevue	1,440,000	53%	763,200
Milan	124,000	19%	23,560
New London	134,400	100%	134,400
Norwalk	3,235,702	100%	3,235,702
Willard	<u>920,000</u>	<u>100%</u>	<u>920,000</u>
Overlapping Debt .....	<u>6,373,592</u>	<u>80.54%</u>	<u>5,132,980</u>
Total Direct and Overlapping Debt .....	<u><u>\$15,546,592</u></u>	<u><u>92.02%</u></u>	<u><u>\$14,305,980</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, amount 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 14**  
**Huron County, Ohio**  
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED  
DEBT (1) TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES  
Last Ten Fiscal Years

Fiscal Year	General Obligation Principal	General Obligation Interest	Total General Bonded Debt Service (1)	Total General Governmental Expenditures (2)	Ratio of Total General Bonded Debt Service to Total General Governmental Expenditures (2)
1998	\$250,000	\$509,028	\$759,028	\$30,699,271	2.47%
1999	\$260,000	\$497,648	\$757,648	\$32,731,776	2.31%
2000	\$270,000	\$485,363	\$755,363	\$35,204,371	2.15%
2001	\$285,000	\$472,278	\$757,278	\$38,232,491	1.98%
2002	\$295,000	\$458,091	\$753,091	\$38,469,080	1.96%
2003	\$405,000	\$425,734	\$830,734	\$38,399,460	2.16%
2004	\$415,000	\$411,734	\$826,734	\$39,215,806	2.11%
2005	\$425,000	\$339,300	\$764,300	\$41,376,469	1.85%
2006	\$485,000	\$354,151	\$839,151	\$43,959,807	1.91%
2007	\$512,000	\$388,973	\$900,973	\$45,955,177	1.96%

(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 15**  
**Huron County**  
 Number of Employees by Function  
 Governmental and Business-Type Activities

<u>Fiscal Year (1)</u>	<u>2007</u>	<u>2006</u>
General Government		
Legislative and Executive		
Commissioners	3	3
Auditor	12	12
Treasurer	5	5
Prosecuting Attorney	11	11
Board of Elections	6	4
Recorder	5	5
Buildings and Grounds	11	11
Data Processing	1	1
Risk Management	1	-
Judicial		
Common Pleas Court	9	9
Probate Court	3	3
Juvenile Court	16	16
Clerk of Courts	15	15
Public Safety		
Sheriff	70	69
Probation	7	7
Disaster Services	3	2
Coroner	3	3
Public Works		
Engineer	47	41
Health		
MRDD	89	102
Alcohol, Drug Abuse and Mental Health	2	2
Human Services		
Jobs and Family Services	61	66
Children's Services	23	23
Child Support Enforcement Agency	19	16
Veteran Services	12	12
Conservation and Recreation		
Parks	1	-
Total Governmental Activities	<u>435</u>	<u>438</u>
Business-Type Activities		
Landfill & Solid Waste Operation	<u>10</u>	<u>10</u>
Total Business-Type Activities	<u>10</u>	<u>10</u>
Total All Employees	<u><u>445</u></u>	<u><u>448</u></u>

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

**Source:** Huron County Auditor's Office.

**Table 16**  
**Huron County, Ohio**  
 PRINCIPAL EMPLOYERS  
 CURRENT YEAR AND NINE YEARS AGO

<b>2007</b>		
Employer	Employees	Percentage of Total County Employment
R. R. Donnelley & Sons	1,800	6.47%
MTD Products/Midwest Industries	1,100	3.96%
Norwalk Furniture	700	2.52%
Pepperidge Farms Inc.	630	2.27%
Huron County	525	1.89%
Fisher-Titus Medical Center	500	1.80%
Janesville Products	435	1.56%
CSX Transportation	425	1.53%
Mercy Hospital of Willard	420	1.51%
Venture Packaging	380	1.37%
<b>Total Principal Employers</b>	<b>6,915</b>	<b>24.87%</b>
<b>Total Employment within the County</b>	<b>27,800</b>	

<b>1998</b>		
Employer	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 Inc.	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%
<b>Total Principal Employers</b>	<b>7,110</b>	<b>25.95%</b>
<b>Total Employment within the County</b>	<b>27,400</b>	

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



**Table 17**  
**Huron County, Ohio**  
Capital Asset Statistics by Function

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

(continued)

**Table 17**  
**Huron County, Ohio**  
 Capital Asset Statistics by Function (Continued)

	2007	2006 (1)
<b>Health</b>		
<b>MRDD</b>		
Number and type of facilities	1	1
Number of busses	7	7
<b>Human Services</b>		
<b>Jobs and Family Services</b>		
Administrative office space	28,600	28,600
Number of vehicles	6	6
<b>Children's Services</b>		
Administrative office space	14,300	14,300
Number of vehicles	6	6
<b>Child Support Enforcement Agency</b>		
Administrative office space	14,300	14,300
Number of vehicles	6	6
<b>Veteran Services</b>		
Administrative office space	2,220	2,220
Number of vehicles	2	2
<b>Conservation and Recreation</b>		

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

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

**Table 18**  
**Huron County, Ohio**  
 Operating Indicators by Function

	2007	2006 (1)
General Government		
Legislative & Executive		
<i>Commissioners</i>		
Number of resolutions	459	489
Number of meetings	94	95
<i>Auditor</i>		
Number of non-exempt conveyances	1,049	1,343
Number of exempt conveyances	1,209	1,089
Number of real estate transfers	4,328	4,054
Number of parcels	41,647	41,639
Number of personal property returns	1,880	1,848
Number of checks issued	20,171	30,973
<i>Board of Elections</i>		
Number of registered voters	34,832	35,645
Number of voters last general election	9,298	19,572
Percentage of register voters that voted	26.69%	54.9%
<i>Recorder</i>		
Number of deeds recorded	2,217	2,481
Number of mortgages recorded	2,868	3,482
Number of military discharges recorded	5	12
Judicial		
<i>Common Pleas Court</i>		
Number of civil cases filed	801	563
Number of criminal cases filed	248	204
Number of domestic cases filed	816	824
<i>Clerk of Courts</i>		
Number of civil cases filed	774	570
Number of criminal cases filed	335	301
<i>Domestic Relations</i>		
Number of cases filed	294	295
Number of protective orders	52	45
<i>Juvenile Court</i>		
Number of civil cases filed	241	254
Number of criminal cases filed	5	9
Number of adjudged delinquent cases filed	1,049	887
<i>Probate Court</i>		
Number of civil cases filed	782	865

**Table 18**  
**Huron County, Ohio**  
Operating Indicators by Function (Continued)

	2007	2006 (1)
Public Safety		
<i>Sheriff</i>		
Jail Operations:		
Average daily census	98.44	96.18
Prisoners booked	2,389	2,300
Prisoners released	2,288	2,286
Out of county bed days	0	0
Law Enforcement:		
Number of incidents	4,567	4,524
Number of citations	204	196
Number of papers served	4,001	3,948
Number of court house security	4,192	4,160
<i>Disaster Services</i>		
Number of emergency responses	36	37
<i>Coroner</i>		
Number of cases investigated	48	47
Number of autopsies performed	16	16
Public Works		
<i>Engineer</i>		
Miles of roads resurfaced	40.622	39.705
Bridges replaced/rehabilitated	9	11
Bculverts replaced/improved	5	6
<i>Building Department</i>		
Number of permits received from cities, villages and townships	545	483
Health		
<i>MR/DD</i>		
Number of students enrolled:		
Early intervention program	48	45
Preschool	0	0
School Age	20	20
Number employed at workshop	117	120
<i>Health</i>		
Average client count - intensive	4,093	600
Average client count - non-intensive	6,846	1,712

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

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

**Table 19**  
**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)
1998	\$782,003,570	\$197,656,000	984
1999	\$796,270,310	\$197,266,000	904
2000	\$941,063,120	\$198,665,000	946
2001	\$945,869,290	\$207,021,000	817
2002	\$951,270,940	\$87,029,000	714
2003	\$991,795,680	\$88,818,000	672
2004	\$1,021,348,370	\$82,191,000	567
2005	\$1,037,002,680	\$74,789,000	583
2006	\$1,050,562,830	\$84,112,000	483
2007	\$1,078,964,300	\$84,168,000	462

(1) See Table 5

(2) SOURCE: Federal Reserve Bank of Cleveland

(3) Source: Department of Building Inspection

**Table 20**  
**Huron County, Ohio**  
**DEMOGRAPHIC STATISTICS**  
**AS OF DECEMBER 31, 2007**

POPULATION YEAR	Population
1998	58,840
1999	59,165
2000	59,487
2001	59,500
2002	59,624
2003	59,855
2004	60,094
2005	61,254
2006	61,457
2007	61,775

SOURCE: U.S. Bureau of the Census

UNEMPLOYMENT YEAR	County Employed	County Unemployed	Unemployment Rate		
			County	Ohio	U.S.
2003	26,700	2,700	9.10%	5.50%	5.00%
2004	27,400	2,400	7.90%	5.25%	5.00%
2005	28,000	2,400	7.70%	5.00%	4.95%
2006	27,400	2,600	8.60%	5.05%	4.70%
2007	27,600	2,400	8.10%	5.15%	4.85%

EMPLOYMENT BY INDUSTRIAL GROUP  INDUSTRIAL GROUP	Payroll totals (1) (in 000's)		
	2003	2004	2005
Agriculture, forestry fishing and other	\$12,385	\$12,244	\$0
Construction	67,722	70,086	73,337
Manufacturing	299,012	309,414	315,487
Transportation and utilities	27,615	30,674	33,336
Wholesale and retail trade	45,200	0	46,647
Finance, insurance and real estate	13,209	14,797	16,522
Services	166,406	219,690	190,081
State and local government	85,177	90,397	88,368
Total	<u>\$716,726</u>	<u>\$747,302</u>	<u>\$763,778</u>

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

SOURCE: Ohio Bureau of Employment Services

**Table 21**  
**Huron County, Ohio**  
 MISCELLANEOUS STATISTICS  
 AS OF DECEMBER 31, 2007

Date Formed: 1809  
 County Seat: Norwalk  
 County Employees: 525

Number of political subdivisions totally or partially within the County

Municipalities: 10  
 Townships: 19  
 School Districts: 12

Higher Educational Facilities Within 25 Miles of Huron County

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

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

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**Mary Taylor, CPA**  
Auditor of State

**FINANCIAL CONDITION**

**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  
AUGUST 7, 2008**